

ADMINISTRATION REPORT
OF THE
MUNICIPAL COMMISSIONER
FOR THE
CITY OF BOMBAY

For the year 1939-40

BOMBAY :
MUNICIPAL PRINTING PRESS.

1940



ADMINISTRATION REPORT
OF THE
MUNICIPAL COMMISSIONER
FOR THE
CITY OF BOMBAY
For the year 1939-40

BOMBAY
MUNICIPAL PRINTING PRESS.
1940.

CONTENTS.

PART I

	PAGE
STANDING COMMITTEE'S REVIEW OF THE REPORT COMMISSIONER'S REPORT	i to xi 1—30
Accompaniments.	
1. FINANCIAL—	
Reports of the Chief Accountant, with Appendices	... 31—164
2. REVENUE—	
Report of the Assessor and Collector	... 165—172
Report of the Election and Town Duty Officer	... 173—176
3. ELECTIONS—	
Report of the Election and Town Duty Officer	... —
4. PUBLIC WORKS—	
Report of the City Engineer	... 177—232
<i>Architectural—</i>	
Repairs to Municipal Buildings and Municipal Building Construction	... 177—181
Inventory of Municipal Properties	... 181
<i>Buildings—</i>	
Private Building Construction (including set-backs)	... 181—186
<i>Mechanical—</i>	
Workshops	... 186—190
Pumping and Compressor Stations	... 190—191
Inspection of Factories, Motor Transport, etc.	... 192—196
<i>Works—</i>	
(i) <i>Construction—</i>	
Roads, Footpaths and Drains (New Works) and Improvement of Private Streets	... 197—202
(ii) <i>Maintenance—</i>	
Repairs to Roads, Tramways, Traffic Islands, etc.	... 202—206
Crushers and Asphalt Plant	... 207—209
Repairs to Drains and Sewers	... 209—211
Public Lighting	... 211—212
General Remarks and Statements	... 212—230
Disposal of Town Refuse	... 230—231
Sewerage Scheme for the North of the Island	... 231—232
5. ESTATES AND LAND MANAGEMENT—	
Report of the Deputy Municipal Commissioner (Improvements)	... 233—267
New Scheme	... 233—236
Disposal of Lanes	... 236—238
Collection of Revenue	... 238—239
Land Acquisition and Management (Municipal)	... 240—242
Mahim Development Schemes	... 242—243
Statements and Appendix	... 244—267
6. WATER WORKS—	
Report of the Hydraulic Engineer	... 269—291
7. FIRE BRIGADE—	
Report of the Chief Officer	... 293—298
8. GARDENS—	
Report of the Superintendent	... 299—301
9. VICTORIA AND ALBERT MUSEUMS—	
Report of the Curator	... 303—304
10. GENERAL STORES—	
Report of the Storekeeper	... 305—308

11. LICENCES—		
Report of the Superintendent	...	309—314
12. Markets—		
Report of the Superintendent	...	315—321
13. PRINTING PRESS—		
Report of the Test Audit Officer (who is in charge of the Press)	...	223—224
14. K. E. M. HOSPITAL AND G. S. M. COLLEGE—		
Report of the Dean		325—374
15. EDUCATION—		
Report of the Schools Committee	...	375—384
16. AUDIT—		
Auditor's Report	...	385—451

PART II

17. PUBLIC HEALTH—		
Health Officer's Report	...	1—46
Report of the Medical Officer-in-charge, Arthur Road Hospital	...	47—57
Report of the Medical Officer-in-charge, Maratha Hospital	...	58—61
Report of the Municipal Analyst	...	62—70
Report of the Superintendent of Vaccination	...	71—72
Vital Statistics of Health Officer's Report	...	73—110
Summary of Sanitary Inspections	...	111
Table showing Meteorological Data	...	112

Review of the Standing Committee of the Administration Report of the Municipal Commissioner for the City of Bombay for the year 1939-40.

1. Mr. Behram N. Karanjia, M.L.C., J.P., was the Mayor of Bombay during the year. Dr. Jethalal V. Vora, L.M. & S., was the Chairman of the Corporation. Standing Committee and Mr. B. N. Maheshwari was the Chairman of the Improvements Committee. Mr. Ramchandra A. Gole held the office of the Chairman of the Schools Committee.

During the year, the Corporation had to mourn the loss of one of their esteemed colleagues, viz., Mr. Gunvantlal Vrajdas Kapadia, B.A., LL.B.

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

3. The international political situation in Europe which had become rather tense at the close of the preceding year grew worse during the year under review and ultimately culminated in the outbreak of war in September. The opening of hostilities in Europe led to the sudden rise in prices of various commodities which were in demand from the belligerent countries and consequently there was an impetus in the City's trade in such commodities. There was some liveliness in the City's Textile industry also. This improvement however did not reach the anticipated boom and it was also not reflected much in the Municipal finances during the year.

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

The incidence of taxation per head was Rs. 24-11-7 against Rs. 25-0-6 for the preceding year. The actual income of Rs. 3,46.56 lacs in the Municipal Account exceeded the original estimates by Rs. 3.26 lacs but was less than the income of the previous year by Rs. 1.11 lacs. The actual expenditure of Rs. 3,47.44 lacs was Rs. 2.34 lacs less than the original estimate although it exceeded the expenditure for the preceding year by Rs. 12.60 lacs. The financial transactions in the Municipal Account for the year under review have thus resulted in a smaller deficit of Rs. 0.88 lac as against the budgeted deficit of Rs. 6.48 lacs. This improvement was due partly to the increase in Income under General Tax, Interest on Surplus Funds, Miscellaneous Receipts, Water Works, Halalkhore Tax, Buildings, Land Acquisition and Management, Licensing and Removal of Encroachments, Markets and Slaughter Houses and Rebate on account of collection of Urban Immovable Property Tax and partly to the reduction in expenditure under various heads. The Surplus Cash Balance inclusive of the minimum required by Law stood at Rs. 28.81 lacs on 31st March 1940 as against Rs. 31.84 lacs at the close of the previous year.

The actual income in the Improvement Schemes Account amounted to Rs. 1,04.33 lacs against Rs. 1,01.31 lacs in the previous year, showing an increase of Rs. 3.02 lacs. The actual expenditure amounted to Rs. 99.72 lacs as against Rs. 99.04 lacs in the previous year showing an increase of Rs. 0.68 lac. The financial transactions in the Improvement Schemes Account have thus resulted in a small surplus of Rs. 4.61 lacs, mainly due to the increase in Income on account of more receipts from Rents and other proceeds of Properties and increased contribution from the Municipal Corporation as also to the Engineering Department having not been able to spend all the grants made for special repairs and other works owing to various difficulties created by the War.

4. There was a net decrease of Rs. 1.11 lacs in the Income in the Municipal Account as compared with the actuals of the preceding year, the total decreases amounting to Rs. 7.96 lacs against increases amounting to Rs. 6.85 lacs. The items which mainly contributed to the decrease in revenue were

(1) General Tax, Rs. 1.59 lacs ; (2) Town Duties, Rs. 1.74 lacs ; (3) Liquor Licences, Rs. 1.43 lacs ; (4) Tobacco Duty, Rs. 1.59 lacs ; (5) Education, Primary, Rs. 0.17 lac ; (6) Roads, Drains and Sewers, Rs. 1.14 lacs and (7) Buildings, Land Acquisition and Management, Rs. 0.12 lac.

The main increases in income were in respect of (1) Licences, Land Conveyances, etc., Rs. 0.20 lac ; (2) Interest and Profit on Investment of Surplus Loan and other balances, Rs. 0.85 lac ; (3) Water Tax, etc., Rs. 2.93 lacs ; (4) Street Cleansing and Conservancy, Rs. 0.65 lac ; (5) Mechanical, Rs. 0.19 lac ; (6) Licensing, Rs. 0.43 lac ; (7) Markets and Slaughter Houses, Rs. 0.18 lac ; (8) Contribution from Capital Funds to Revenue, Rs. 0.24 lac ; (9) Extraordinary Receipts on account of interest on Net Premia Fund, Rs. 0.15 lac and (10) Rebate from Government on account of Collection of the Urban Immovable Property Tax in the City, Rs. 0.97 lac.

The main items which contributed to the increase in the receipts under General Account of the Improvement Schemes were (1) Land Revenue Realizations, Rs. 1.50 lacs ; (2) Contribution from the Corporation, Rs. 2.82 lacs ; and (3) Miscellaneous Receipts, Rs. 0.08 lac. These increases were partly counterbalanced by decreases under (1) Tobacco Duty Receipts, Rs. 0.53 lac ; and (2) Interest and Profit on Investments, Rs. 0.84 lac.

5. There was a net increase of Rs. 12.60 lacs in expenditure in the Municipal Account during the year as compared with the actuals of the preceding year, the total increases amounting to Rs. 12.77 lacs and decreases amounting to Rs. 0.17 lac. The main items which contributed to the increase in expenditure were (1) General Supervision, Rs. 0.44 lac ; (2) Water Works, Rs. 1.61 lacs ; (3) Education, Primary, Rs. 2.01 lacs ; (4) Public Health, Rs. 0.50 lac ; (5) Medical Relief and Education, Rs. 1.08 lacs ; (6) Street Cleansing and Conservancy, etc., Rs. 1.26 lacs ; (7) Roads, Drains and Sewers Rs., 0.94 lac ; (8) Mechanical, Rs. 0.49 lac ; (9) Fire Brigade Rs. 0.18 lac ; (10) Licensing, etc., Rs. 0.11 lac ; (11) Gardens and Open Spaces, Rs. 0.22 lac ; (12) Markets and Slaughter Houses, Rs. 0.20 lac ; (13) Contribution towards Improvement Schemes, Rs. 2.82 lacs ; (14) Provident Fund and Pension, etc., Rs. 0.34 lac and (15) Grain Compensation, Rs. 0.58 lac. The aforesaid increases were partly set off by decreases under (1) Education, Secondary, Rs. 0.07 lac ; and (2) Buildings, Land Acquisition and Management, Rs. 0.10 lac.

The expenditure under General Account of the Improvement Schemes showed an increase of Rs. 0.68 lac as compared with the expenditure for the preceding year. This is comprised of an increase of Rs. 1.37 lacs, under Maintenance of Properties and Streets counterbalanced by a decrease of Rs. 0.69 lac under Debt Charges.

6. The Revised Budget provision for Loan Works including the amount on account of subvention for the conversion of privies into water closets and charges for the raising of the new loan, etc., was Rs. 89.24 lacs and the total funds made available for expenditure during the year amounted to Rs. 58.83 lacs. The actual expenditure booked however amounted to only Rs. 52.30 lacs leaving an unspent balance of Rs. 6.53 lacs. The actuals fell short of the revised estimates by 42 per cent. as against 34 per cent. in the preceding year. In the past the Standing Committee have repeatedly commented upon the disparity between the works provided for and those actually carried out, and expressed a hope that the executive would strive to reduce this disparity between the estimates and the actuals by limiting their demand to provisions for such works only as they can reasonably hope to carry out during any particular year. The Standing Committee are constrained to find that their expectations have not been fulfilled in this respect. The Committee would therefore like to urge again upon the executive the desirability of restricting their demands more closely to the capacity of their departments to carry out works.

7. The loan liabilities of the Corporation which stood at Rs. 15,68.65 lacs at the commencement of the year amounted to Rs. 15,66.25 lacs during the year. The net debt per head of population was Rs. 106-13-11 as against Rs. 107-10-5 in the preceding year. The repayments during the year aggregated Rs. 60.76 lacs of which Rs. 57 lacs were repaid to Government and the Public and Rs. 3.76 lacs into the different Special Funds.

Although a provision for a loan of Rs. 65 lacs was made in the Budget for Capital Expenditure during the year, the raising of a loan of Rs. 64 lakhs only was sanctioned on the basis of the revised loan works programme. As, however, the loan works expenditure fell short of the budgeted estimate, a loan of Rs. 39 lacs only was raised, the loan being wholly reserved for investment of the Municipal Sinking and Special Funds and the raising of the balance of Rs. 25 lacs was deferred to the year 1940-41. In addition to the loan of Rs. 39 lacs, a loan of Rs. 15 lacs being the balance of the loan sanctioned during 1938-39, the raising of which was deferred, was raised during the year, the loan being wholly reserved for investment of the Municipal Sinking and Special Funds; and temporary advances of Rs. 1.71 lacs and Rs. 2.64 lacs were taken from the Net Premia Fund for the purchase of Plant and Machinery and repayment of the outstanding amount of the advance of Rs. 3 lacs taken from the Fines Fund for financing Capital expenditure during the year 1939-40. The total amount of loans raised during the year for Municipal purposes thus amounted to Rs. 55.71 lacs.

The loan liabilities of the Improvement Schemes at the commencement of the year stood at Rs. 16,46.74 lacs. The amount repaid during the year was Rs. 4.59 lacs. No new loan was raised during the year. On the contrary out of the total amount of the loan repaid, Rs. 4.44 lacs were repaid to Government out of Revenue and Rs. 0.15 lac to the debenture holders out of the Surplus Balances in the Capital Account. The outstanding loan liabilities at the close of the year thus stood at Rs. 16,42.15 lacs.

8. The various Special Funds and the amounts held to their credit as on 31st March 1940 were (1) Municipal Fire and Accident Insurance Fund—Rs. 9.97 lacs; (2) Worn-out Water Mains Renewal Fund—Rs. 0.33 lac; (3) Net Premia Fund—Rs. 47.87 lacs; (4) Provident Fund—Rs. 1,68.98 lacs; (5) Fines Fund—Rs. 4.79 lacs; (6) Plant and Machinery Depreciation Fund—Rs. 18.07 lacs; (7) Renewal of Road Surfaces Fund—Rs. 25.89 lacs; (8) Garden Fund—Rs. 0.65 lac; (9) Public Monuments Maintenance Fund—Rs. 1.11 lacs; (10) Endowments Fund—Rs. 1.22 lacs; (11) Hospital Fund—Rs. 3.42 lacs; (12) Land Sales Reserve Fund—Rs. 27.99 lacs; (13) Slum Service Fund—Rs. 2.28 lacs; (14) K. E. M. Hospital and G. S. M. College Equipment Fund—Rs. 0.42 lac; (15) G. S. M. College and K. E. M. Hospital Research Fund—Rs. 0.21 lac; (16) Trust Fund—Rs. 2.46 lacs and (17) Precast Concrete Slab Pavements Renewal Fund—Rs. 0.01 lac. The total amount to the credit of all these Funds was Rs. 3,15.67 lacs. The advances made for financing capital expenditure etc., out of the abovementioned balances to the credit of the Plant and Machinery Depreciation Fund, Renewal of Road Surfaces Fund, Municipal Fire and Accident Insurance Fund, Net Premia Fund and Land Sales Reserve Fund amounted to Rs. 64.41 lacs during the year.

9. The total net demand in respect of Property Taxes and Wheel Tax amounted to Rs. 3,11.94 lacs against Rs. 3,10.95 lacs for the preceding year, while Collections and Outstandings aggregated Rs. 2,71.78 lacs and Rs. 40.16 lacs, respectively, against Rs. 2,67.72 lacs and Rs. 43.23 lacs, respectively, during the previous year. The aggregate demand in respect of taxes showed a rise of Rs. 0.99 lac over that of the preceding year while the outstandings were less by Rs. 3.07 lacs. The percentage of collections to the net demand was 87.12 against 86.09 in the preceding year. The reasons for the outstandings have been explained by the Commissioner in paragraph 48 of his report and by the Assessor and Collector in his report at pages 165-172. It would appear therefrom that the outstandings amounting to Rs. 25.09 lacs were beyond the control of the Department. This leaves an amount of Rs. 15.07 lacs as outstandings which represents about 4.8 per cent. of the net demand of the year. The outstandings have been reduced by about Rs. 13.90 lacs on the 30th June 1940.

10. The total net rateable value of properties at the close of the year amounted to Rs. 13,97.62 lacs against Rs. 13,48.69 lacs at the end of the preceding year, showing an increase of Rs. 48.93 lacs. The increase in the rateable value was mainly due to the construction of new buildings in the City.

The question of allowing exemption in respect of Government properties occupied for medical and educational purposes is still pending. Government have agreed to state the case for the opinion of the High Court.

As a result of the representation made to the Government of India (Railways Department) against the decision of the arbitrator appointed by them in connection with the assessment of the properties of the G. I. P. and the B. B. & C. I. Railways, Government of India decided that for the years 1937-38 and 1938-39, the taxes should be paid on the basis of the award of the arbitrator and another arbitrator was appointed by them to determine taxes payable by the Railways from 1939-40 onwards. Sir P. Raghavendra Rau, who was accordingly appointed as the Special Officer, held an exhaustive enquiry into the matter and according to the award given by him the sums payable by the G. I. P. and the B. B. & C. I. Railway Administrations were fixed at Rs. 3.20 lacs and Rs. 2.50 lacs per annum against Rs. 3.60 lacs and Rs. 1.80 lacs respectively as previously fixed for each of the years 1937-38 and 1938-39. There is thus an increase on the whole of Rs. 0.30 lac per annum and moreover the sums fixed by Sir Raghavendra Rau, are subject to the variations according to the taxes that might be fixed by the Corporation from time to time. As decided by the Government of India the complaints against the revised values of the properties belonging to the G. I. P. Railway for the period prior to 1937-38 had already been investigated and settled as mentioned in the Review last year. Negotiations with the B. B. & C. I. Railway were being carried on during the year in respect of the complaints against the revised values for the above-mentioned period.

11. **Riot Tax.** Collection of Riot Tax in respect of the riots that took place in the City from 1929 to 1937 was continued during the year. Of the total amount of Rs. 34.69 lacs to be collected in respect of these riots, Rs. 31.35 lacs were recovered upto the end of the year leaving a balance Rs. 3.34 lacs.

12. **Urban Immovable Property Tax.** The work of collecting the Urban Immovable Property Tax leviable under Section 22 of the Bombay Finance (Amendment) Act, 1939, which was entrusted to the Municipality, had to be carried on for nearly six months by the Municipal staff until 1st November 1939 when the special staff was sanctioned by the Corporation with the approval of Government. Government were requested to allow to the Corporation a rebate of at least 3 per cent. for the levy and collection of the abovementioned Tax on the analogy of the commission of 3 per cent. which the Municipality has been paying to the Bombay Port Trust and the Railways for collecting the Municipal Town Duties. The Standing Committee regret that Government did not see their way to meet with the wishes of the Corporation fully but granted only a rebate of 1½ per cent. The gross collections of the Tax amounted to Rs. 97.61 lacs and refunds to Rs. 0.33 lac. The collections of the Tax amounted to 91 per cent. of the demand.

13. **Town Duties.** The total net receipts during the year from Town Duties amounted to Rs. 14.72 lacs as against Rs. 15.74 lacs in the preceding year, showing a net decrease of Rs. 1.02 lacs. Receipts from grain, wines and spirits, beer, ghee and ghee substitutes, timber and firewood yielded Rs. 1.85 lacs less than in the previous year, while there was a small increase of Rs. 0.83 lac in the receipts from sugar. The fall in the receipts from grain is attributed to increased exports due to war; from wines, spirits and beer to the Prohibition policy of Government; from ghee substitutes to the increased manufacture of vegetable products in Bombay; and from timber to the decrease in building activity due to war and the Urban Immovable Property Tax.

The proposals submitted by the Corporation to Government for the amendment of Schedule H to the City of Bombay Municipal Act, 1888, pertaining to articles liable to payment of Town Duties, so as to include therein several new items and to revise the maximum rates of duty leviable on certain items included therein in the light of the present day circumstances were accepted by Government and a Bill to amend the Schedule was published in the Bombay Government Gazette on 24th October 1939; but before it could be taken up in the last Session of the Legislative Assembly the Ministry resigned and the Assembly was prorogued. The Corporation have urged upon Government the urgency of undertaking necessary legislation in the matter and the Standing Committee hope that the Bill will be passed into Law in the near future, as the proposed amendment of the Schedule would result in relieving the strain on the finances of the Corporation to the extent of about Rs. 8 lacs annually.

14. The maintenance of the Municipal and acquired properties as well as of Improvement Trust buildings was carried out by the Architectural Branch as in the previous year. Among the most important works carried out by the branch during the year were (1) School Buildings at Carnac Road in the compound of Lord Harris School, Mastan Tank and Dongri Street; (2) a New Ward at Arthur Hospital; (3) an additional storey over ward pavilion No. 4 and ministerial staff quarters and the Assistant Dean's and Assistant Medical Officer's quarters at the K.E.M. Hospital; (4) additional buildings in the compound of the Turner Sanatorium; (5) 69 S.P. rooms at Kasarwadi; (6) the Fort Market building, (7) 200 S.P. rooms in Scheme 52, Worli; (8) 250 S.P. rooms with a school and shops in Scheme 57, Sewri-Wadala; and (9) 124 S.P. rooms at Naigaum. The most important works under construction during the year were (1) a School Building at Sukhlaji Street; (2) a Nurses' Home, a Registration Hall, and the Dean's quarters at the K.E.M. Hospital; (3) Ramesh Premchand Tuberculosis Hospital buildings at Sewri and (4) additional works such as Operation Theatre, Laboratory, etc., at the Arthur Road Hospital.

As usual the programme for the improvement and maintenance of roads was followed up during the year. The improvement of roads consisted of treating them with sheet asphalt carpet or sett stones on cement concrete foundations or all concrete construction according to requirements of the traffic in the locality. During the year the work of removal of several bottle-necks was undertaken. The widening of the 1st Marine Street was nearing completion. A scheme for widening the Sion Causeway was sanctioned by the Corporation and the acquisition proceedings for the necessary land were in progress. The work of removing the bottle-neck at the Bandra Causeway, a moiety of the cost of which is to be borne by the Corporation, was being carried out by Government.

The number of applications received during the year for the erection of new private buildings or for alterations to the existing ones was 3,683 against 4,306 in the preceding year. The work of revising the Municipal Building Regulations and Bye-laws was continued during the year. It is hoped that the draft amendments to the existing bye-laws would be ready and a detailed report together with the final draft of the amendments would be submitted to the Corporation at an early date.

The progress of works in connection with the scheme for the sewerage of the northern part of the City continued to be satisfactory. The subvention scheme sanctioned by the Corporation for the conversion of privies into water-closets by the house owners of the newly sewered areas in F and G Wards of the City was started during the year and appreciable progress was made. The old and new extension plants at the Dadar Purification Works continued to function satisfactorily. The supply of sludge gas to the K. E. M. Hospital for cooking and heating purposes was continued. The gas was also used for lighting gas lamps in Tulsi Pipe Road and in the Dadar Purification Works Laboratory. Total savings effected by the use of the gas as mentioned above amounted to Rs. 16,506. This saving is likely to be increased when the gas would be supplied to the Wadia group of Hospitals. The excess gas which continues to be burnt to waste is proposed to be utilized for running some of the Municipal lorries. A Sludge Gas Compressing Plant sanctioned to be purchased for the purpose is expected to be received shortly from England and it is confidently hoped that the first sludge gas driven Municipal lorry will be on the streets of Bombay by the end of the next year.

15. The turn-over of the Municipal Workshops amounted to Rs. 2.87 lacs as against Rs. 3.47 lacs in the previous year. The number of jobs carried out during the year was 5,747 against 5,319 in the previous year. Expenditure on the upkeep of the shop amounted to Rs. 0.21 lac as against 0.22 lac in the preceding year and the overhead charges to Rs. 0.47 lac against Rs. 0.46 lac.

16. The lists of Municipal properties in A to G Wards have been completed. The valuation of properties in A to E Wards has also been completed and recorded in the Registers which would be sent to the Assessment Department for verification. The valuation of properties in F and G Wards was in progress at the end of the year. It is hoped that this work will be expedited and a report submitted to the Corporation on its completion in the near future.

17. During the year the Provincial Government sanctioned Scheme 72, Tripartite Road Improvement Scheme, and Scheme 73, Palton Road Estate Improvement Scheme, for accommodating Poorer and Working Classes and the work in connection with these schemes was undertaken. Scheme 74, Sion Over-Bridge Improvement Scheme, which had been approved by the Corporation and notified in the preceding year, was submitted to Government for sanction.

121 plots comprising an area of 27 acres and valued at Rs. 16.31 lacs were let during the year. The corresponding figures for the preceding year were 94 plots comprising an area of 45 acres, valued at Rs. 19.98 lacs. Seven plots with an area of 9,306 square yards were sold out-right and eleven plots were resumed. The total number of plots disposed of upto the end of the year was 2,894 comprising an area of 808 acres and valued at Rs. 811.57 lacs and yielding an annual rent of Rs. 30.17 lacs. The number of plots remaining undisposed of at the end of the year was 979 comprising an area of 10.39 lacs square yards valued at Rs. 1,70.44 lacs and estimated to yield an annual rental of Rs. 9.47 lacs. The total revenue demand including arrears amounted to Rs. 66.81 lacs and the collections amounted to Rs. 52.73 lacs. Rs. 0.82 lac were written off and demands in a few cases were withdrawn. The arrears that remained to be collected at the end of the year thus amounted to Rs. 13.17 lacs or nearly 20 per cent. of the total demand. The percentage of arrears to the total demand which was the same as in the preceding year continues to be high, which is not satisfactory. The Standing Committee therefore hope that better efforts will be made in future for the recovery of the rents.

The total number of Municipal plots disposed of during the year was 49 comprising an area of 27,247.94 square yards and of a capital value of Rs. 4.71 lacs as against 90 plots, 68,456 square yards and Rs. 21.22 lacs during the previous year.

18. The Improvement Schemes for the clearance of slums at Kamathipura, Marine Streets and Tadwadi, which were submitted to the Corporation for approval, were referred back to the Commissioner for reconsideration on account of the heavy cost entailed in their execution. Alternative Schemes for Marine Streets and Kamathipura on the basis of acquiring only the obstructive buildings, submitted by the Commissioner, have been held over pending amendment of the Municipal Act, so as to empower the Corporation to acquire only the obstructive portions of buildings. A draft Bill to amend the Municipal Act, so as to give power to the Corporation to tackle the slum clearance more effectively and economically has been prepared and will be submitted to the Corporation shortly. In pursuance of the slum service scheme, works of (1) Construction of pipe drains and filling in storm water channel from Globe Mill passage to Fergusson Road, (2) Construction of double barrelled drain and filling in storm water channel between Fergusson Road and Haines Road and (3) Construction of storm water channel from Haines Road to Love Grove were undertaken and were partly carried out or were in progress.

19. The rainfall at all the Municipal lakes was slightly below the average of the preceding quinquennium. All the lakes except Vehar were however overflowing for a number of days. The total quantity of water brought into the City and the Suburbs was 36,083 million gallons out of which 30,725 million gallons were drawn from Tansa, and 5,155 million gallons from Vehar for the City's supply, while 203 million gallons drawn from Tulsi were supplied to the suburbs. The Powai Lake was left unused as before. The daily average supply to the City was 95.54 million gallons against 97.09 million gallons during the preceding year.

A detailed report submitted by the Commissioner on the results of exploratory borings in the Tansa dam, which had been undertaken with the object of finding out the presence of uplift pressure at the base of the dam and testing the quality of masonry forming the hearting of the dam, was considered by the Corporation and it was decided that the top 30 feet portion of the upstream face of the dam for a length of 2,000 feet should be treated with reinforced gunite and the lower portion for a length of 1,000 feet with grouting under pressure and the results thereof should be reported to the Corporation. This work was taken in hand after the close of the year so as to take advantage of the low level in the lake before the monsoon.

The survey of the distributory and trunk water mains in the City by pitometer gaugings was completed during the year and a report on the findings of the survey, submitted by the Commissioner, has since been considered by the Corporation and the Commissioner has been requested to submit definite proposals separately for the several works mentioned in the report for providing a regulated supply of water in the City. The work of making the Malabar Hill Reservoir waterproof by guniting which was undertaken during the preceding year was completed during the year. Similar work at the Bhandarwada Hill Reservoir was in progress.

20 The number of Fire Brigade stations continued to be 10. The new station proposed to be started at Memonwada to replace the existing stations at Bhuleshwar and Babula Tank has been held in abeyance owing to the rise in the cost of building materials. Proposals for starting new stations at Worli and Colaba are under consideration. The aggregate number of calls answered by the Fire Brigade during the year was 487 as against 557 during the preceding year. The estimated loss on account of fire amounted to Rs. 25.44 lacs, showing an increase of Rs. 17.08 lacs as compared with the previous year, while the total property at risk was worth approximately Rs. 3,77.18 lacs. Of the total loss, Rs. 24.92 lacs represented the loss covered by insurance.

Fire Brigade.

The motor ambulances in charge of the Fire Brigade attended 531 calls in respect of accidents, 748 in respect of maternity cases and 1,451 in respect of hired calls. The receipts from hired calls amounted to Rs. 7,912 as against Rs. 10,495 for the previous year. First-Aid to injured persons was rendered by the staff on 136 occasions.

21. Fourteen gardens and 40 recreation grounds and open spaces were maintained during the year. The directed games at the Mustan Shah Tank, Gilder Tank and Willingdon Memorial Play-grounds under the supervision of the Y. M. C. A. continued to be popular as before. During the year, 27 band performances and 15 concerts of Indian music were held at the several bandstands and gardens for the amusement of the general public as in the preceding year. In addition to these performances, 112 performances of radiogram music were arranged at different places and these proved very popular. The number of visitors to the Victoria Gardens and the Zoo during the year was 26,11,409 against 24,94,680 in the preceding year.

Public Gardens.

22. The number of days on which the Museum was kept open to the public was 314 was against 311 in the preceding year. The total number of visitors during the year was 15,02,256 and shows an increase of 22,566 over those during the preceding year. The specimens exhibited were maintained in good condition and re-arranged and several additions were made to the collections in different sections of the Museum.

Victoria and Albert Museum.

During the year 8,180 students from the Primary and Secondary Schools visited the Museum. They were taken round the Museum by the Curator in batches and some important exhibits were explained to them.

23. Stores purchased during the year amounted to Rs. 13.04 lacs as against Rs. 15.13 lacs in the previous year showing a decrease of Rs. 2.09 lacs which was partly due to the purchases of stores being restricted to the bare necessities and partly to competitive rates obtainable at the time of the purchase of the stores. The cost of Indian made articles purchased during the year was Rs. 10.39 lacs and that of non-Indian articles was Rs. 2.65 lacs. The balance of stock in hand stood at Rs. 5.16 lacs at the close of the year against Rs. 6.67 lacs at the commencement of the year.

Stores.

24. The total amount of fees recovered from licences and permits amounted to Rs. 2.16 lacs against Rs. 2.07 lacs during the preceding year. The number of licences issued to hawkers and squatters and the amount of fees recovered therefrom were 34,304 and Rs. 1.38 lacs, respectively, and showed an improvement over the last year's figures which were 32,109 and Rs. 1.33 lacs, respectively. The number of permits issued in respect of advertisements was 4,253 and the receipts therefrom amounted to Rs. 1.23 lacs against the corresponding figures

Licences.

of 3,034 and Rs. 0.97 lac in the preceding year. The total revenue of the department increased from Rs. 4.60 lacs to Rs. 5.02 lacs during the year. The number of prosecutions for the infringement of Municipal Law or Licence conditions was 6,127 against 3,619 in the preceding year and the number of cases pending decision at the close of the year was 1,660 against 738 in the preceding year.

25. The number of Municipal Markets continued to be 16 as in the preceding year.

Markets. During the year the Fort Market was demolished and a new one constructed instead in the same locality and improvements were carried out in some of the other Markets. The number of private markets increased from 24 to 25 due to the establishment of the 'Fancy Private Market' at the junction of Morland Road and Wylie Road. The number of private slaughter houses was 2, the same as that for the previous year. The number of outside meat shops was 171 as against 165 for the previous year. The total receipts during the year under review from Markets and Slaughter Houses rose from Rs. 13.06 lacs to Rs. 13.24 lacs, showing an increase of Rs. 0.18 lac over those of the preceding year. The increase in receipts is due to increase in stall rents, squatters' fees and slaughter fees. The net receipts from Municipal Markets amounted to Rs. 4.17 lacs against Rs. 4.10 lacs for the preceding year showing an increase of Rs. 0.7 lac.

The verification and stamping of weights and measures in the City was carried out by the Weights and Measures Branch and 23 prosecutions were launched for infringement of the Act. The total fees derived amounted to Rs. 22,882 as against Rs. 34,378 in the previous year. The decrease was due mainly to the work of verification and stamping having been suspended for four months pending Government's decision on the question of the revision of the fees and to the fees being reduced by about 25 per cent. as a result of the revision. Under Section 27(2) of the Bombay Weights and Measures Act, the Municipality is entitled to meet the entire expenditure, recurring and non-recurring, from the fees levied and credit the balance to Government. The surplus amount which was to be credited to Government after meeting the total expenditure during the year amounted to Rs. 1,320.

26. The conditions of the public health of the City during the year under review were fairly satisfactory except for the epidemic of Malaria which broke out after the rains and continued for about four months especially in E, F and G Wards.

The number of live births was 37,822, showing an increase of 1,074 over the figures for the previous year.

The number of deaths was 30,520 being 5,479 less than in 1938. Compared with the decennial averages, the mortality figures under Respiratory Diseases, Old Age, Congenital Debility and Diseases of early infancy, Tuberculosis, Dysentery, Diarrhoea, Malaria Diphtheria and Leprosy showed an increase. On the other hand there was a decrease in deaths under Small-pox, Ague and Remittent Fever, Measles; diseases of nervous system, Puerperal state, Influenza and Enteric Fever. The birth and death rates were 32.6 and 26.3 per 1,000 population, respectively. The death rate like the birth rate was invariably high amongst the poorer classes. The total number of deaths amongst infants under one year was 8,008 against 9,801, in the previous year and the death rate was 211.7 per 1,000 registered births during the year against 267 in the preceding year and was the lowest registered after 1932.

There was no death from Plague or Cholera during the year. Small-pox, Enteric Fever, Influenza and diseases of the Respiratory system were responsible for 201,249,58 and 10,772 deaths, respectively, as against 1,862, 507, 80 and 13,584 during the preceding year. Tuberculosis caused 2,034 deaths during the year as against 2,078 in the preceding year. Anti-Tuberculosis measures continued to be taken during the year. The proposed new Tuberculosis Hospital with 100 beds at Sewri for advanced cases of Tuberculosis for which a donation of Rs. 1,50,000 has been given to the Corporation by Mr. and Mrs. Maneklal Premchand, was under construction. As the construction of this hospital involves expenditure of over Rs. 4 lacs it is proposed to spread the expenditure over a number of years and to begin with, two storeys of the building are proposed to be constructed to accommodate 70 beds. As soon as these buildings are

completed the Maratha Hospital will be abolished and the patients transferred to the new Hospital which will be named as the "Ramesh Premchand Tuberculosis Hospital" according to the wishes of the donors.

Malaria assumed an epidemic form after the rains and accounted for 171 deaths during the year as against 103 in the preceding year. The number of Malaria patients treated at Municipal Dispensaries shows an increase, being 13,616 against 1,957 in the preceding year. The number of patients treated for Malaria at other public hospitals during the year was 39,133 against 16,034 and records an increase of 23,099 over the figures of the preceding year.

It may be noted that Malaria shows a tendency to be on an increase every year at the end of the monsoon and some time later. It, however, assumed an epidemic form during the year under review owing to the increase in the number of temporary breeding places of mosquitoes due to irregular rains. Roof gutters of mills formed by far the major portion of these breeding places. Vigorous and special measures for the detection and treatment of the breeding places and the treatment of affected people were undertaken and as a result thereof the epidemic was on the wane by the middle of November of that year. With a view to preventing an outbreak of Malaria again in future proposals for augmenting the Malaria Department staff which was considered necessary owing to the vast development of the City in recent years and the amendment of the Municipal Act to empower the Municipality to inspect roof gutters of the mills are under consideration.

27. The King Edward VII Memorial Hospital had to work throughout the whole year much in excess of its full complement of 370 beds and the excess number of patients had to be accommodated on the floor of the wards almost from day to day. The number of beds in the Hospital was therefore increased during the year to 426. During the year the daily average of in-patients at the Hospital was 384 as against 411 for the previous year. The total number of new in-patients treated at the Hospital was 11,932 as against 13,320 during the preceding year. The decrease in the number of in-patients during the year is attributed to the war scare prevailing towards the end of the monsoon and also to strictness exercised in the admission of patients on account of difficulty of finding sufficient stock of medicines in the first few months of the war. The total number of new out-patients treated was 1,22,473 against 1,14,813. The total number of in-patients treated (including those continued from the preceding year) was 12,364 as against 13,750 and the total number of out-patients' attendance was 3,93,496 as against 3,66,132 in the preceding year. The daily average of out-patients' attendance shows an increase from 1,173 to 1,263. The highest number of in-patients and out-patients on a single day was 455 and 1,945, respectively. The average daily cost per in-patient increased from Rs. 2-15-0 to Rs. 3-1-6. The average daily cost per out-patient was Re. 0-5-8 as against Rs. 0-5-10 in the preceding year. The average cost per in-patient admission increased from Rs. 33-4-6 to Rs. 36-0-5 while that in respect of out-patient admission decreased from Rs. 1-2-8 to Rs. 1-2-0. The increase in the average cost per patient was due to increased cost of repairs to buildings, establishment and medicines.

The work of the extension of the Hospital was continued during the year. The work of an additional storey over ward pavilions 3 and 4 and over the Clinical Pathology Laboratory, the new Municipal Staff Quarters and certain other minor works have been completed. The work of the construction of the new Nurses' Home made good progress during the year.

In the Seth G. S. M. College, the number of under-graduate students on the College Roll at the close of the year was 431 which included 66 lady students, and the number of the post-graduate and research students was 67 out of which 4 were ladies. The total expenditure on the College and Students' Hostel was Rs. 2.62 lacs against Rs. 2.57 lacs in the preceding year, while the receipts amounted to Rs. 1.20 lacs against Rs. 1.14 lacs for the preceding year. The net cost per student for the year under report came to Rs. 331 as against Rs. 317 for the previous year. 127 male students resided in the Students' Hostel during the year as against 130 during the previous year while the number of lady students residing in the Lady Students' Hostel increased from 22 to 26 in the year.

28. The total attendance and the number of new patients treated at the 16 Municipal Dispensaries were 6,53,285 and 2,03,194, respectively, against 4,91,190 and 1,64,702 during the previous year. The number of cases confined in the five Municipal Maternity Homes was 5,204 against 4,903 during the previous year. It is interesting to note that out of 40,548 births (including 2,726 still-births) registered in the City during the year, 31,526 or 77.7 per cent. took place in the Maternity Homes in the City as against 76.5 in the preceding year. The number of cases of Venereal Diseases treated at the Municipal Dispensary at Bellasis Road rose from 6,193 to 6,548. The increase in the number of cases of primary Syphilis and acute Gonorrhoea compared with the number of cases of secondary Syphilis and chronic Gonorrhoea shows that the public is taking advantage of the treatment at earlier stages of the diseases.

29. The work of medical inspection of Municipal Schools was carried out during the year by the staff employed for the purpose under the supervision of the Executive Health Officer. The total number of Schools visited by the medical staff was 362 against 440 in the previous year and the number of children examined was 25,455 against 24,871. Pupils willing to undergo medical treatment were treated at the clinic maintained at the K. E. M. Hospital for the purpose and in all 8,270 children were treated at the Clinic.

Milk was supplied to 4,091 weak children for five days in a week except holidays, each child being given 6 ozs. of milk daily. 67 per cent. of the boys and 52 per cent. of the girls who received milk improved satisfactorily in height, weight and general condition.

30. The number of Municipal Schools and Classes was 390 against 379 in the previous year and the number of pupils on the roll was 1,05,979 against 87,598 in the preceding year. This large increase was due to the introduction of Compulsory Education in the remaining A, B, C, D and E Wards of the City with effect from 1st January 1940. The number of ordinary teachers (taking two part-time teachers as one full-time) was increased from 2,381 to 2,702 while the number of special teachers remained 130 as in the preceding year. The average cost per pupil calculated on the basis of the number of pupils on the roll on the last day showed a decrease from Rs. 37.8 for the previous year to Rs. 32.8 for the year under review and that calculated on the basis of average number of pupils on the roll throughout the year showed a decrease from Rs. 39.3 for the previous year to Rs. 35.9 for the year under review. If the expenditure on the head office for the year is also taken into account the corresponding figures for the year under review will be Rs. 33.4 and Rs. 36.6.

The number of Aided Schools rose from 157 to 162 and the number of pupils attending thereat from 26,964 to 28,003. The grants-in-aid of these schools were subject to a 5 per cent. cut against the 17 per cent. cut applied in the preceding year on account of financial stridency. The total amount of grants paid was Rs. 1.86 lacs as against Rs. 1.62 lacs during the preceding year. The average cost per pupil in the aided schools was Rs. 36.6 against Rs. 35.2 during the preceding year. The census of non-attending children in the whole City was carried out during the months of September and October 1939 and this census revealed that the number of non-attending children of the compulsory school-going age was 24,193. By the end of the year this number was reduced to 12,400.

The total amount made available to the Schools Committee for expenditure during the year was Rs. 37.09 lacs while the actual expenditure during the year excluding the expenditure on the Schools Committee's Head Office was Rs. 36.89 lacs leaving a balance of Rs. 0.20 lac. The corresponding figures for the previous year were Rs. 35.34 lacs, Rs. 34.94 lacs and Rs. 0.40 lacs respectively.

31. The Municipal Printing Press continued to work satisfactorily as during the preceding year. One Mono-machine, two Cylinder Printing Machines and one Cutting Machine were added to the Press in the year. The Printing contract entered into with the Times of India for five years, which terminated at the close of the year 1938-39, was not renewed and the Press took over all the printing work of the Corporation except the printing of the Administration Report, Budget Estimates, Establishment Schedule and the Proceedings of the Schools Committee. This work has also been taken over from 1st April 1940. During the

year under review 6,137 jobs were executed by the Press at an aggregate cost of Rs. 1.16 lacs. Mr. J. A. Neale, Superintendent of the Government Printing Press, inspected the Press at the request of the Municipal Commissioner, and the various suggestions made by him on the general working of the Press have been given effect to from 1st April 1940.

32. The Municipal Chief Auditor's Report explains fully the financial transactions of the Municipality during the year under report and gives the results of a thorough and detailed examination of the accounts of the different departments including those of the Schools Committee. The Standing Committee hope that the departments concerned will take prompt and energetic action to prevent in future a recurrence of the various irregularities pointed out by the Municipal Chief Auditor in his report and carry out the valuable suggestions for improvements made by him in the report.

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

MUNICIPAL CORPORATION OFFICE,

BOMBAY, 6th December 1940.

LILAVATI MUNSHI,

Chairman, Standing Committee.

Administration Report of the Municipal Commissioner for the City of Bombay for the year 1939-40.

CORPORATION, STANDING COMMITTEE AND IMPROVEMENTS COMMITTEE.

Corporation.

Mr. Behram N. Karanjia, M.L.C., J.P., was elected Mayor at the Meeting of the Corporation, held on the 3rd April 1939, and held that office throughout the year.

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

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

Mr. D. R. Gharpure, M.A., B.Sc., was elected by the rent payers of Ward No. 8 (Khetwadi-Tardeo) on the 4th November 1939, in the vacancy caused by the resignation of Mr. Dattatraya S. Babrekar, B.A., LL.B., on the 28th August 1939.

Mr. G. E. Banett, M. Sc., M. INST. C.E., was an *ex-officio* Councillor from 15th December 1939 to 2nd January 1940 *vice* Mr. H. K. Kirpalani, C.I.E., I.C.S., J.P., who was on leave during that period.

Mr. Hugo Conran Irwin was appointed by the Chamber of Commerce on the 15th August 1939, in the vacancy caused by the resignation of Mr. L. Gwilt on the 21st June 1939.

Mr. Maruti Raghoji Borade was declared as having been elected by the rent-payers of Ward No. 4 (Umerkhadi-Dongri) on the 5th July 1939 in the vacancy caused by the disqualification of Mr. Gulam Husein Alibhai Single.

Mr. N. V. Shrinivas Murti, B.A., B.E., became an *ex-officio* Councillor from the 4th September 1939 *vice* Rao Bahadur Balkrishna P. Jagtap, L.C.E., M.R.San., I., A.M.I.E., who relinquished the office of the Executive Engineer, Presidency Division, from that date.

Mr. Sayaji Lakshman Silam, B.A., LL.B., was declared as having been elected by the rent-payers of Ward No. 12 (1st Nagpada, 2nd Nagpada and Kamathipura) on the 5th May 1939 as a result of the judgment of the Chief Judge, Small Causes Court, against Mr. Raoji Dagduji Dolas.

Mr. W. R. G. Smith, C.I.E., BAR-AT-LAW, became an *ex-officio* Councillor from 27th September 1939, *vice* Mr. N. P. A. Smith, J.P., who relinquished the office of the Commissioner of Police from that date.

Mr. Vithaldas D. Govindjee, J.P., was elected by the rent-payers of Ward No. 7 (Dhobi Talao-Fanaswadi) on the 30th October 1939 in the vacancy caused by the death of Mr. Gunvantlal Vrajdas Kapadia, B.A., LL.B., on the 28th August 1939.

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

Name.	Period.
MR. ARDESHIR PESTONJI SABAVALA, B.A., BAR-AT-LAW ...	From 19th June to 12th September 1939.
MR. BHAGWANTRAO GANGADHAR PARELKAR ...	From 21st November 1939 to 31st January 1940.
CAPT. JOS. ALBAN D'SOUZA, B.A., L.M. & S., L.M.S., J.P. ...	From 17th April to 21st June 1939.
MR. JETHMAL NARANDAS ...	From 23rd November to 17th December 1939.
DR. MRS. MALINIBAI B. SUKTHANKAR, M.B., B.S., J.P. ...	From 31st May to 15th July 1939.
MR. NARAYAN SADOBA KAJROLKAR ...	From 15th to 31st March 1940.
MR. RAGHUNATH SHIVRAM NIMBKAR ...	From 23rd May to 11th October 1939.
MR. RAMCHANDRA A. GOLE ...	From 19th October 1939 to 7th January 1940.
MR. RAMCHANDRA KASHINATH SHIRODKAR ...	From 13th August to 16th November 1939.
MR. SHANTARAM SAVLARAM MIRAJKAR ...	From 15th to 31st March 1940.
MR. UMADUTT SURAJMAL NEMANI ...	From 5th January to 31st March 1940.

Standing Committee.

5. Dr. Jethalal V. Vora, L.M.&S., was elected Chairman of the Standing Committee at the meeting of the Committee held on the 14th April 1939, and held that office throughout the year.

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

Mr. M. M. Killedar, M.L.A., J.P., resigned his seat on the 4th March 1940.
Prof. Sohrab R. Davar, BAR-AT-LAW, M.L.C., J.P., resigned his seat on the 4th March 1940.

6. Fifty-eight regular and twenty-four Special Meetings of the Standing Committee and twenty-nine Meetings of the Sub-Committees thereof were held during the year.

7. There were forty-nine attendances for the Audit of the Municipal Accounts and one hundred and three for the signing of cheques.

Improvements Committee.

8. Mr. B. N. Maheshwari was elected Chairman of the Improvements Committee at the meeting of the Committee held on the 13th April 1939.

The only change that took place in the personnel of the Improvements Committee during the year was that Mr. Mancherji E. Joshi, L.C.E., M.I.E., J.P., resigned his seat on the 4th March 1940.

9. Twenty-five ordinary meetings and two Special Meetings of the Committee and eleven Meetings of the Sub-Committee thereof were held during the year.

LIST OF COUNCILLORS WHO HELD OFFICE ON THE 31ST MARCH 1940.

Mr. BEHRAM NOWROJI KARANJIA, M.L.C., J.P., (*Mayor*).

Dr. JETHALAL VANMALIDAS VORA, L.M.&S., (*Chairman, Standing Committee*).

Mr. B. N. MAHESHWARI, (*Chairman, Improvements Committee*).

Mr. RAMCHANDRA A. GOLE, (*Chairman, Schools Committee*).

- Mr. ABDUL KARIM ALI MAHOMED GATARWALLA.
Mr. ABDUL LATIF CURTAY, J.P.
Mr. ABDUL-RAZAK ABDULLA, J.P.
Mr. ALIMAHOMED ABUBAKAR BAIGMAHOMED.
Mr. ARDESHIR PESTONJI SABAVALA, B.A., BAR-AT-LAW.
Mr. ASOKA RANJITRAM MEHTA.
Mr. BALKRISHNA JANUJI DEORUKHKAR.
Dr. BHALCHANDRA HARI RAJADHYAKSHA, M.B., B.S.
Mr. BHAGWANTRAO GANGADHAR PARELKAR.
Mr. BHAWANJI A. KHIMJI, M.L.A.
Mr. DONALD DUNCAN CARCARY.
Mr. CHIMANLAL MANCHUBHAI.
Dr. JOSEPH ALTINO COLLACO, L.M.&S., M.L.A., J.P.
Mr. COOVERJI JETHABHAI SHAH.
Dr. DADIBA NAOROJI SAHER, L.M.&S., J.P.
Mr. DAHYABHAI VALLABHBHAI PATEL.
Mr. DATTATRAYA RAMCHANDRA GHARPURE, M.A., B.Sc.
Mr. DATTATRAYA VITHAL PRADHAN.
Mr. DEVJI RATTANSEY.
Dr. DHIRAJLAL TRIBHUVAN ANKLESARIA, M.B., B.S.
Capt. JOS. ALBAN D'SOUZA, B.A., L.M.&S., L.M.S., J.P.
Mr. ELLAPPA LINGAYYA BIJJIA.
Mr. ERUCHSHA RUSTAMJI HIRJIBEHEDIN, J.P.
Mr. FATEHKHAN AHMEDKHAN MUNSHI.
Mr. FATEHMAHOMED HAJI RAMZAN.
Mr. GANPATISHANKAR N. DESAI.
Mr. GORDHANDAS GOCULDAS MORARJI, J.P.
THE HON'BLE RAJA BAHADUR GOVINDLAL SHIVLAL MOTILAL
J.P.
Dr. GULAM RASUL AHMED SHEIKH, B.Sc., M.B., B.S.
Mr. HIRANAND KHUSHIRAM KIRPALANI, C.I.E., I.C.S., J.P.
(*Chairman, Port Trust Board*).
Dr. HOMI F. PAVRI, M.C.P.S., M.B., B.S.
SIR HOMI P. MODY, K.B.E., M.A., LL.B., M.L.A.
Mr. HUGO COMRAN DILLON IRWIN.
Mr. ISHWARBHAI SOMABHAI PATEL, L.A.A., D.COM.
Mr. JAMNADAS DWARKADAS, B.A.
Mr. JAMNADAS MADHAVJI MEHTA, M.A., LL.B., BAR-AT-LAW,
M.L.A.
Dr. JAMSETJI NUSSERWANJI CHOKSY, M.B., B.S.
Mrs. JAYASHRI N. RAJJI, B.A.
Mr. JETHMAL NARANDAS.
Mr. K. A. SUBRAMANIAN.
Mr. KASHI PRASAD SINGH.
Mr. KESHAO GANESH TAMBE, L.C.E.
Mr. KESHAO LUXMAN BORKAR.
Mr. KESHAORAO NILKANTH JOGLEKAR.
Mrs. KHADIJA SHUFFI TYABJI, M.L.A., J.P.
Mr. KHIMJI MADON BHUJPURIA.
Mr. KHURSHED F. NARIMAN, B.A., LL.B., M.L.A.
Dr. KHURSHED J. J. CURSETJI, B.A., M.B., B.S., B.Hy., M.R.C.S.
(Eng.) L.R.C.P. (Lond.).
Mr. KRISHNARAO HARISCHANDRA GOREGAOKER,
B.A., LL.B., J.P.
Mrs. LILAVATI KANAYALAL MUNSHI, M.L.A.
Mr. MADHAVRAO VISHNU GODBOLE.
Mr. MAHOMED SHAHID NAZIMBUX.
Mr. MAHOMED OMAR EBRAHIM PATEL, B.A., LL.B.
Mr. MAHOMEDBHOY IBRAHIMBHAI M. ROWJEE, J.P.
Dr. Mrs. MALINIBAI B. SUKTHANKAR, M.B., B.S., J.P.
Mr. MANCHERJI EDULJI JOSHI, L.C.E., M.I.E., J.P.
Mr. MANEKLAL N. VAKHARIA.
Mr. MANIKRAM NANABHAI TALPADE, B.A., LL.B.
Mr. MANILAL JAIMALBHAI SETH.
Dr. MAFALDO UBALDO MASCARENHAS, L.M. & S., J.P.
Mr. MARUTI RAGHOJI BORADE.
Mr. MATHOORADAS TRICAMJEE, B.A.
Mr. MINOCHEHER RUSTOM MASANI, B.A., (Bom.), LL.B.,
(Lond.).
Mr. MOHAMED IBRAHIM SERANG.
Mr. MOHAMED MUSA KILLEDAR, M.L.A., J.P.
Mr. MOHAMED UMAR RAJAB.
Mr. MOHAMEDALLY ALLABUX, M.L.A., J.P.
Mr. MOHANLAL M. DESAI, B.A., LL.B.
Mr. MOHOMMADALI S. MANYAR.
Mr. MORESHWAR VASUDEO DONDE, B.A.
Mr. MOTICHAND GIRDHARLAL KAPADIA, B.A., LL.B.
Mr. NAGINDAS TRIBHUVANDAS MASTER, B.A., LL.B., M.L.A.
Mr. NARAYAN SADOBA KAJROLKAR.
Mr. NARBHERAM NARSHIDAS.
Mr. NAUSHIR C. BHARUCHA, M.A., LL.B.
Mr. MEYER NISSIM, M.A., J.P.
Mr. N. V. SHRINIVAS MURTI, B.A., B.E., *Executive Engineer,*
Presidency.
Mr. PARSHARAM KRISHNARAO SAVANT, B.A., LL.B.
Mr. PATIL NARAYAN KAJLE.
Dr. POONSEY HIRJI MEISHERI, F.C.P.S., L.M. & S., J.P.
Mr. RAFIUDDIN FARIDUDDIN MUNSHI, B.A., (Cantab.),
BAR-AT-LAW.
Mr. RAGHUNATH SHIVRAM NIMBKAR.
Mr. RAJARAM B. RAUT.
Mr. RAJARAM KASHINATH ACHREKAR.
Mr. RAMCHANDRA KASHINATH SHIRODKAR.
Mr. RAMCHANDRA KASHINATH TATNIS.
Mr. RAMCHANDRA SAKHARAM WAGH.
Mr. RATILAL T. THAKKAR.
Mr. SADASHIV KANOJI PATIL, M.L.A.
Mr. SADHU PIRAJI BHISE.
Mr. SALEBHOY ABDUL KADAR.
Mr. SAYAJI LAKSHMAN SILAM, B.A., LL.B.
Mr. SHANTARAM SAVLARAM MIRAJKAR.
Mr. SHIVDAS CHAMPSY THAKKAR.
Mr. SITARAM CHINTAMAN JOSHI, M.A., LL.B., M.L.C.
Mr. WALTER ROBERT GEORGE SMITH, C.I.E., BAR-AT-LAW
J.P., (*Commissioner of Police*).
Prof. SOHRAB R. DAVAR, BAR-AT-LAW, M.L.C., J.P.
Mr. SOONDERDAS MORARJEE.
Dr. SORAB PHEROZESHAH MEHTA, B.A., L.M. & S., J.P.
Mr. SULEMAN MIA AHMED DARVESH.
Dr. TRIMBAK RAMCHANDRA NARAVANE, B.A., A.V.V. (T.U.),
L.M. (Rot.), Z.G.S. (Vienna).
Mr. UMADUTT SURAJMAL NEMANI.
Mr. VASANT SHRIKRISHNA VELINKAR, B.A., BAR-AT-LAW.
Mr. VASANTRAM JAMIETRAM, B.A., LL.B., J.P.
Mr. VASUDEO BALU WORLIKAR.
Mr. VINAYAKRAO ATMARAM KARAPURKAR, F.C.I., (Eng.).
Mr. VISHVASRAO MAHADEO NAGVEKAR.
Mr. VISHWANATH RAJANNA TULLA, B. Ag.
Mr. VITHAL BALKRISHNA GANDHI.
Mr. VITHALDAS DAMODAR GOVINDJEE, J.P.
Mr. YASHVANT GANESH PANDIT.
Mr. YUSUF J. MEHERALLY, B.A., LL.B.
Mr. ZULMIRAM JANKIRAM CHOWDHERY.

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

and

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

MEMBERS OF THE STANDING COMMITTEE FOR THE YEAR 1939-40.

DR. JETHALAL V. VORA, L.M.&S., (Chairman).

Mr. BHAWANJI A. KHIMJI, M.L.A.
Dr. J. A. COLLACO, L.M.&S., M.L.A., J.P.
Mr. DAHYABHAI V. PATEL
Mr. GORDHANDAS G. MORARJI, J.P.
Mrs. LILAVATI K. MUNSHI, M.L.A.
Mr. MAHOMEDBHOY I. M. ROWJEE, J.P.
Dr. Mrs. MALINIBAI B. SUKTHANKAR, M.B., B.S., J.P.
Mr. M. R. MASANI, B.A., (Bom.), LL.B. (Lond.).

Mr. M. M. KILLEDAR, M.L.A., J.P.*
Mr. MOTICHAND G. KAPADIA, B.A., LL.B.
Mr. NAGINDAS T. MASTER, B.A., LL.B., M.L.A.
Mr. RAJARAM B. RAUT.
Prof. SOHRAB R. DAVAR, BAR-AT-LAW, M.L.C., J.P.†
Mr. SOONERDAS MORARJEE.
Mr. U. S. NEMANI.

*Mr. Killedar resigned his seat on the 4th March 1940.

†Prof. Davar resigned his seat on the 4th March 1940.

MEMBERS OF THE IMPROVEMENTS COMMITTEE FOR THE YEAR 1939-40.

Mr. B. N. MAHESHWARI, (Chairman).

Mr. ASOKA R. MEHTA.
Mr. CHIMANLAL MANCHUBHAI.
Mr. COOVERJI J. SHAH.
Dr. D. T. ANKLESARIA, M.B., B.S.
Mr. JAMNADAS DWARKADAS, B.A.
Mr. KESHAO GANESH TAMBE, L.C.B.
Mr. M. V. GODBOLE.
Mr. MANCHERJI E. JOSHI, L.C.E., M.I.E., J.P.*

Mr. PATIL NARAYAN KAJLE.
Dr. POONSEY H. MEISHERI, F.C.P.S., L.M.&S., J.P.
Mr. RATILAL T. THAKKAR.
Mr. S. S. MIRAJKAR.
Mr. SHIVDAS C. THAKKAR.
Mr. VASANTRAM JAMIETRAM, B.A., LL.B., J.P.
Mr. VINAYAKRAO A. KARAPURKAR, F.C.I. (Eng.).

*Mr. Joshi resigned his seat on the 4th March 1940.

MEMBERS OF THE SCHOOLS COMMITTEE FOR THE YEAR 1939-40.

Mr. R. A. GOLE, (Chairman).

Mr. ABDUL RAZAK ABDULLA, J.P.
*Mr. D. S. BABREKAR, B.A., LL.B.
Mr. I. S. PATEL, L.A.A., D.COM.
Mrs. JAYASHRI N. RAIJI.
Mr. GANPATISHANKAR N. DESAI.
†Mr. K. M. BHUJPURIA.
Mr. N. S. KAJROLKAR.
Mr. K. P. SINGH
Mr. S. A. KADAR.

*Mrs. KHADIJA SHUFFI TYABJI, J.P.
†Mr. M. V. DONDE, B.A.
‡Mr. RAJARAM K. ACHREKAR.
§Mrs. KANTABEN D. KHANDAWALA, B.A.
*Mr. S. L. SILAM, B.A., LL.B.
§Dr. Mrs. SUSHILABAI V. GANDHI, M.B., B.S.
§Mr. N. V. DESAI, B.A., G.D.A., B.A.
**Mr. V. D. GOVINDJEE.
*†Mrs. SULOCHANA MODI, M.A.

*Resigned his membership of the Committee from 28th August 1939.

†Mr. M. V. Donde, Mrs. Khadija Shuffi Tyabji and Mr. K. M. Bhujpuria resigned their seats from 4th March 1940, 5th March 1940 and 11th March 1940 respectively and these three seats remained vacant till the close of the year.

‡Elected on 9th October 1939 *vice* Mr. Babrekar resigned.

§Non-Councillor Members.

¶Ceased to be a member from 11th May 1939 being elected to the Corporation.

**Appointed from 15th June 1939 *vice* Mr. Silam ceased to be a member; Mr. V. D. Govindjee also ceased to be a member from 31st October 1939 being elected to the Corporation.

*†Appointed from 5th December 1939 *vice* Mr. V. D. Govindjee ceased to be a member.

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

11. Mr. N. B. Abuwala, B.A., LL.B., ATTORNEY-AT-LAW, was appointed Deputy Municipal Commissioner on one year's probation from 3rd October 1939 from which date he held the office during the year, except for the period of one month from 18th March 1940 when he was on leave. The post of the Dy. Municipal Commissioner was vacant since the beginning of the year till 2nd October 1939 and also from 18th March till the close of the year.

12. Mr. H. B. Shivdasani, M.A., (Cantab.), J.P., held the office of the Deputy Municipal Commissioner (Improvements) throughout the year.

II.—Heads of Departments.

13. The post of the Deputy City Engineer was vacant throughout the year.
14. Mr. J. D. Daruvala, M.Sc., C.E. (France) A.M.I.C.E., M.I.E., F.I.S.E., M.R.San., held the office of the Assistant Engineer, 1st Grade during the year except for the period from 3rd July 1939 to 31st July 1939 when he was on leave. Mr. J. N. Vakil, B.E., (Civil), A.M. Inst., C.E. (Lond.) M.R.San. I., Assistant Engineer, 2nd Grade, looked after his duties during his leave period.
15. Mr. E. G. Cameron, M.I.M.E., M.R.S.I., M.I.E.E., Assistant Engineer, Mechanical Branch was on leave during the whole of the year (leave granted from 27th February 1939 to 5th March 1941 prior to retirement) and Mr. D. D. Macdonald, Assistant Engineer, Love Grove Pumping etc., stations acted for him during the year.
16. Diwan Bahadur Dr. J. S. Nerurkar, B.Sc., L.M. & S., D.P.H., Executive Health Officer, who had proceeded on leave from 28th September 1937, continued to be on leave upto 27th January 1940 and Dr. R. K. Mhatre, L.M.&S., D.P.H., D.T.M. & H. (Cantab.) continued to act for him till 27th January 1940 and was confirmed in the appointment on 28th January 1940, the date on which Dewan Bahadur Dr. J. S. Nerurkar retired.
17. Mr. M. R. Tambe, B.A., L.C.E., F.S.A.A., A.I.A., J.P., Chief Accountant, who had proceeded on leave from 22nd September 1938 continued to be on leave upto 2nd May 1939 and retired on 3rd May 1939 and Mr. V. V. Shaligram, B.A., continued to act for him till 2nd May 1939. The post of the Chief Accountant was vacant from 3rd May 1939 to 16th August 1939. Mr. V. V. Shaligram, B.A., was confirmed as Chief Accountant on 17th August 1939 and continued in that office till the close of the year.
18. Mr. E. A. Nadirshah, B.A., B.E. (Bom.) B.Sc., (Engineering), (Edin.) M.Inst. C.E., (Lond.) M.I.E. (Ind.) F.I.Sc., (Lond.), held the office of the Hydraulic Engineer during the year except for the period from 3rd January 1940 to 2nd February 1940 when he was on leave and Mr. R. N. Gupte, L.C.E., A.M.I.E., (Ind.), Assistant Engineer, 1st Grade acted in his place.
19. Mr. D. V. Nadkarni, J.P., held the office of the Municipal Secretary, till 13th August 1939 except for the period from 27th April to 4th June 1939 when he was on leave and Mr. S. N. Damle, B.A., J.P., Deputy Municipal Secretary, was appointed to act as the Municipal Secretary during the period. Mr. S. N. Damle, B.A., J.P., was confirmed in the post on 14th August 1939 on the retirement of Mr. D. V. Nadkarni, J.P., on account of superannuation and he held the post till the close of the year.
20. Mr. D. S. Laud, G.B.V.C., held the office of the Superintendent of Markets and Slaughter Houses during the year except for a period from 4th May 1939 to 3rd October 1939 when he was on leave and Mr. J. P. Pereira, Senior Assistant, Bandra Slaughter Houses, was in charge of his duties.
21. Mr. L. S. Kagal, B.A., (Hons.) LL., B. held the office of the Superintendent of Licences during the year except for the period from 5th May 1939 to 4th July 1939 when he was on leave and Mr. R. B. Shindgi, B.A., Personal Assistant to the Municipal Commissioner acted for him.
22. Mr D. I. Ahmadi, B.Ag., held the office of Superintendent of Gardens during the year except for the period from 18th December to 23rd December 1939 when he was on leave and Mr. R. P. Vedak, G.B.V.C., Assistant Superintendent, Zoo Collection, was in charge of his work.
23. Mr. A. P. Saldhana, B.A., held the office of the Chief Storekeeper during the year except for the period from 17th April 1939 to 30th June 1939 when he was on leave and Mr. S. P. Naik, Assistant Storekeeper, was in charge of his duties.
24. Mr. D. A. Pai, B.A., continued in his office as Hon. Curator upto 31st August 1939. Mr. S. C. Upadhyaya, M.A., LL.B., was appointed Curator from 27th April 1939 and he held the office till the close of the year.
25. Mr. R. V. Parulekar, M.A., M.Ed., (Leeds), J.P., held the office of the Secretary, Schools Committee, except for the period from 1st March 1940, till the close of the year,

when he was on leave and Mr. N. G. Limaye, B.A., L.T., Superintendent, Municipal Marathi Boys' Schools, acted in his place.

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

1. Dr. Jivraj N. Mehta, M.D., (Lond.), M.R.C.P., (Lond.), F.C.P.S., (Bom.), J.P., Dean, King Edward VII Memorial Hospital and Seth Gordhandas Sunderdas Medical College.
2. Mr. N. V. Modak, B.E. (Bom.) A.M.I.C.E., (India). M.R.San., I (Eng.), City Engineer.
3. Mr. H. M. Abhyankar, L.C.E., M.I.E., (Ind.), Estate Agent and Land Manager.
4. Mr. N. Coombs, L.C.C., (Eng.), Chief Officer, Fire Brigade.
5. Mr. S. N. Chaubal, B.A., Assessor and Collector.
6. Mr. R. C. Mehta, F.S.A.A., B.A., Municipal Chief Auditor.
7. Mr. B. K. Wagle, B.A., (Cantab.), J.P. Test Audit Officer.
8. Mr. M. B. Maniar (Solicitor, London), Legal Assistant.
9. Mr. A. H. K. Shaikh, Election and Town Duty Officer.

III.—Financial.

27. For the most part, the year was over-shadowed by the gathering war clouds, which threatened Europe culminating in the outbreak of war on September 1st. As a result, prices of commodities, which were at low levels, initially soared up and all producing countries, including India, profited owing to the increased need from the belligerent countries. The prospects of the Indian Textile Industry, which passed through a crisis prior to the outbreak of war also appeared brighter. Unfortunately the anticipated boom in the Bombay Mill Industry did not materialise. The Port Trade of Bombay also fell in value by about five per cent. although the total tonnage handled rose by 4.5 per cent. The Municipal Finances also showed no improvement during the year as will be seen from the following.

28. According to the Budget Estimates, the income, expenditure, and deficit for the year were estimated at Rs. 343.30 lakhs, Rs. 349.78 lakhs and Rs. 6.48 lakhs, respectively. However, the actual income realised was Rs. 346.56 lakhs, and the expenditure incurred was Rs. 347.44 lakhs so that the year ended with a deficit of Rs. 0.88 lakh.

29. The actual income during the year, *viz.*, Rs. 346.56 lakhs, shows a decrease of Rs. 1.11 lakhs when compared with that of the previous year, *viz.*, Rs. 347.67 lakhs. The total decrease was Rs. 7.96 lakhs against which there were increases amounting to Rs. 6.85 lakhs. The main decreases were under General Tax, Rs. 1.59 lakhs, Town Duties, Rs. 1.74 lakhs, Liquor Licences, Rs. 1.43 lakhs, Tobacco Duty, Rs. 1.59 lakhs, Education, Primary, Rs. 0.17 lakh, Roads, Drains and Sewers, Rs. 1.14 lakhs and Buildings, Land Acquisition and Management, Rs. 0.12 lakh. The main increases were under Licences ; Land Conveyances, etc., Rs. 0.20 lakh, Interest and Profit on Investment of Surplus Loan and other balances, Rs. 0.85 lakh, Water Works, Rs. 2.93 lakhs, Street Cleansing and Conservancy, Rs. 0.65 lakh, Mechanical, Rs. 0.19 lakh, Licensing, Rs. 0.43 lakh, Markets and Slaughter Houses, Rs. 0.18 lakh, Contribution from Capital Funds to Revenue, Rs. 0.24 lakh, Extraordinary Receipts on account of interest on Net Premia Fund, Rs. 0.15 lakh and Rebate from Government on account of collection of the Urban Immovable Property Tax in the City, Rs. 0.97 lakh.

30. The actual expenditure for the year, *viz.*, Rs. 347.44 lakhs, shows an increase of Rs. 12.60 lakhs over that of the previous year, *viz.*, Rs. 334.84 lakhs. The total increase in expenditure amounted to Rs. 12.77 lakhs *viz.*, Rs. 0.44 lakh under General Supervision, Rs. 1.61 lakhs under Water Works, Rs. 2.01 lakhs under Education, Primary, Rs. 0.50 lakh under Public Health, Rs. 1.08 lakhs under Medical Relief and Education, Rs. 1.26 lakhs under Street Cleansing and

Conservancy, Rs. 0.94 lakh under Roads, Drains and Sewers, Rs. 0.49 lakh under Mechanical, Rs. 0.18 lakh under Fire Brigade, Rs. 0.11 lakh under Licensing, Rs. 0.21 lakh under Gardens and Open Spaces, Rs. 0.20 lakh under Markets and Slaughter Houses, Rs. 2.82 lakhs under Contribution towards Improvement Schemes, Rs. 0.34 lakh under Provident Fund and Pensions, etc., and Rs. 0.58 lakh under Grain Compensation. Against these, the decreases in expenditure amounted to Rs. 0.17 lakh *viz.*, Rs. 0.07 lakh under Education-Secondary and Rs. 0.10 lakh under Buildings, Land Acquisition and Management.

31. The incidence of taxation per head for the year was Rs. 24-11-7 against Rs. 25-0-6 for the preceding year.

Incidence of Taxation.

32. The net unhypothecated Surplus Cash Balance on 31st March 1940, (including the minimum required by law), was Rs. 28.81 lakhs against Rs. 31.84 lakhs on 31st March 1939, there being a decrease of Rs. 3.03 lakhs.

Surplus Cash Balance.

33. The balance of stock, including Surplus and Obsolete on 31st March 1940, was valued at Rs. 5.31 lakhs against Rs. 7.15 lakhs at the close of 1938-39 showing a decrease of Rs. 1.84 lakhs.

Stores on hand.

34. The total amount of grants (including renewed and additional grants) was Rs. 362.57 lakhs, while the expenditure amounted to Rs. 347.44 lakhs, leaving an unexpended balance of Rs. 15.13 lakhs. Out of this, grants aggregating Rs. 8.45 lakhs are reserved for being renewed for expenditure in 1940-41, while Rs. 6.68 lakhs are treated as savings.

Expenditure grants.

35. Additional grants sanctioned during the year aggregated Rs. 7.47 lakhs against Rs. 4.31 lakhs in 1938-39.

36. The expenditure on Capital Works during the year amounted to Rs. 54.33 lakhs against Rs. 94,14,328 provided for in the revised estimates under this head. It may be mentioned here that in paragraph 19 of his report the Chief Accountant has drawn attention to the great disparity between the estimates and the actuals.

Loan Works Expenditure.

37. During the year, a loan of Rs. 54 lakhs was raised at 3 per cent. interest per annum with 30 years currency and on 3 per cent. Sinking Fund basis, the loan being wholly reserved for investment of the Municipal Sinking and Special Funds. In addition to this, advances were taken from the Special Funds to finance the expenditure on Capital Works including Plant and Machinery.

Loan floated during the year.

38. Reduction of Debt during the year amounted to Rs. 60.76 lakhs. The loan liabilities of the Corporation at the close of the year stood at Rs. 15,66.25 lakhs. The total Sinking Fund required upto 31st March 1940 was Rs. 341.66 lakhs but the actual value was Rs. 350.87 lakhs as under :—

Loan Liabilities.

	Rs.
Public Securities of the Market value of	... 3,47,17,595
Cash with the Imperial Bank of India	... 296
Interest accrued on the above Securities upto 31st March 1940	... 3,68,996
Total	... 3,50,86,887

39. A comparison of the net revenue and net expenditure for 1938-39 and 1939-40 is shown below in accordance with Standing Committee Resolution No. 12212, dated the 3rd February 1892:—

Particulars.	1938-39.	1939-40.
	Rs.	Rs.
Net revenue after deducting refunds, drawbacks and charges in respect of assessment and collection and granting of refunds:—		
General Tax ...	1,32,53,048	1,30,83,408
Town Duties ...	14,18,161	12,46,704
Music, etc., and Liquor Licences and Tobacco Duty ...	3,05,680	22,487
Returns from Property and Miscellaneous ...	12,07,855	13,37,073
Water Works ...	13,03,997	14,36,105
Street Cleansing and Conservancy, Road Watering and Halalkhore Service ...	8,16,312	7,55,267
Wheel Tax and Tolls ...	13,69,662	12,74,008
Fire Tax ...	1,72,068	1,46,476
Markets and Slaughter Houses ...	6,98,543	6,93,064
Licensing and Removal of Encroachments, etc. ...	3,25,048	3,56,588
Contribution from Capital Funds to Revenue on account of Loan Works Staff ...	1,64,061	1,87,785
Extraordinary receipts ...	1,15,431	1,30,523
Rebate from Government on account of collection of the Urban Immovable Property Tax in the City ...	...	97,093
Total ...	2,11,49,866	2,07,66,581
Deficit ...	...	87,937
Net expenditure after deducting receipts:—	2,11,49,866	2,08,54,518
General Superintendence ...	3,95,008	3,77,506
Education, Primary ...	28,22,954	30,40,948
Education, Secondary ...	65,089	59,160
Public Health Department ...	9,36,668	9,84,574
Medical Relief and Education ...	22,38,554	23,48,777
Roads, Drains and Sewers (including Public Lighting) ...	61,51,767	62,98,376
Mechanical ...	11,33,381	11,56,716
Buildings, Land Acquisition and Management ...	10,70,023	10,88,145
Gardens and Open Spaces ...	3,73,198	3,93,951
Miscellaneous ...	2,73,517	3,26,472
Contribution towards Improvement Schemes ...	34,29,454	37,11,006
Provident Fund, Pensions, Gratuities and Compassionate Allowances ...	9,77,328	10,11,365
Grain Compensation ...	...	57,522
Total ...	1,98,66,941	2,08,54,518
Surplus ...	12,82,925	...
Deficit ...	...	...
Total ...	2,11,49,866	2,08,54,518

IMPROVEMENT SCHEMES.

GENERAL ACCOUNT.

40. The income, expenditure and deficit for the year as per Budget Estimates B were Rs. 100.95 lakhs, Rs. 102.61 lakhs and Rs. 1.66 lakhs, respectively, the corresponding actuals being income Rs. 104.33 lakhs, expenditure Rs. 99.72 lakhs and surplus Rs. 4.61 lakhs.

Estimates and Actuals of
income and Expenditure.

41. The actual income for the year, *viz.*, Rs. 104.33 lakhs shows an increase of Rs. 3.02 lakhs over that of the preceding year, *viz.*, Rs. 101.31 lakhs. The main items contributing to the increase were (1) Land Revenue realisations Rs. 1.50 lakhs (2) Contribution from the Corporation Rs. 2.81 lakhs and (3) Miscellaneous Receipts Rs. .08 lakh, partly set off by decreases in Tobacco Duty Receipts Rs. 0.53 lakh and Interest and Profit on Investments Rs. 0.84 lakh.

42. The actual expenditure for the year, *viz.*, Rs. 99.72 lakhs shows an increase of Rs. 0.68 lakh over that of the previous year, *viz.*, Rs. 99.04 lakhs. This is made up of an increase of Rs. 1.37 lakhs under Maintenance of Properties and Streets counterbalanced by a decrease of Rs. 0.69 lakh under Debt Charges.

CAPITAL ACCOUNT.

43. The expenditure on Capital Works during the year amounted to Rs. 8.82 lakhs.

44. No loan was raised during the year.

45. Reduction of debt during the year amounted to Rs. 4.59 lakhs. The loan liabilities of the Improvement Schemes at the close of the year stood at Rs. 16,42.15 lakhs. The total Sinking Fund required upto 31st March 1940 was Rs. 2,26.79 lakhs but the actual value was Rs. 2,61.22 lakhs as under:—

	Rs.
Public Securities of the Market value of	... 2,60,01,368
Cash with the Imperial Bank of India	... 271
Interest accrued on the above Securities upto 31st March 1940	... 1,20,748
Total	... 2,61,22,387

IV.—ASSESSMENT AND COLLECTION.

46. The rates of taxation in respect of lands and buildings in the City were the same as in the preceding year, *viz.*, General Tax including Fire Tax at 11½ per cent., Water Tax at 3¼ per cent. and Halalkhore tax at 3 per cent. The rates levied for the supply of water by meter measurement to different classes of properties continued to be the same as in the preceding year.

47. The total number of properties including buildings, salt pans and lands including tanks and wells, registered in the Assessment Books on 31st March 1940 was 48,306, against 48,271 on 31st March 1939. The number of buildings rose from 38,968 to 39,023, salt pans from 72 to 74 but there was a decrease in the lands including tanks and wells, the number being 9,209 during the year against 9,231 in the previous year. Properties newly erected, demolished and enlarged numbered 1,084, 1,007 and 795 respectively, the corresponding figures for 1938-39 being 1,045, 691 and 725. During the year, 274 chawls with 4,460 tenements and 374 other buildings with 4,713 tenements were newly constructed and were assessed to property taxes. Out of the total number of properties in the City, *viz.*, 48,306, 38,526 properties were assessed to general tax, 1,506 were exempted under Section 143(1)(a) of the Municipal Act and 7,187 were not taxed being small plots of waste lands. These last do not include lands belonging to Government, or Port Trust or Railways which are assessed separately. The number of Municipal properties exempted from the General Tax under Section 143(1)(b) during the year was 1,087 against 1,083 in the previous year.

48. The net demand in respect of property taxes was Rs. 299.24 lakhs, collection Rs. 260.93 lakhs and outstandings at the close of the year Rs. 38.31 lakhs against Rs. 299.13 lakhs, Rs. 258.06 lakhs and Rs. 41.06 lakhs, respectively, in the preceding year. The net demand in respect of wheel-tax amounted to Rs. 12.71 lakhs and the collection to Rs. 10.85 lakhs, thus leaving an outstanding of Rs. 1.86 lakhs. The total outstandings at the close of the year thus amounted to Rs. 40.16 lakhs against Rs. 43.23 lakhs in the preceding year. In addition to this a demand of 0.7 lakh in lieu of general and halalkhore taxes recoverable from the B. B. & C. I. Railway for the year under report was issued in May 1940. However, the actual outstandings stood reduced to Rs. 26.53 lakhs on 30th June 1940, on account of the collection of Rs. 13.90 lakhs and recall and cancellation of bills amounting to Rs. 0.43 lakh. Out of the total outstandings, Rs. 9.57 lakhs are due from Government, Rs. 0.04 due from the Bombay Port Trust for special Halalkhore tax pending settlement of the dispute in respect thereof and Rs. 0.29 lakh due from the B. M. C. (Improvements). A sum of Rs. 1.68 lakhs is due from the B. B. & C. I. Railway pending settlement of the question of the amount of taxes payable by the Company. The outstandings from the other rate-payers amount to Rs. 23.84 lakhs, out of which a sum of Rs. 2.86 lakhs is in respect of suits filed or being filed, Rs. 0.47 lakh being payable by the Court Receiver and the Official Assignee. Thus outstandings aggregating to Rs. 25.09 lakhs were beyond the control of the ward staff. The percentage of outstandings to the net demand during the year was 12.9 against 13.9 during the preceding year, and if the factors beyond the control of the ward staff are taken into account, it was about 4.8 per cent. against 6 per cent. in the preceding year. It would therefore appear that the collections on the whole were satisfactory.

49. The number of claims for 1/5th drawback received during the year was 10,581 against 10,304 in the preceding year and the rebate allowed in respect of claims admitted amounted to Rs. 3.43 lakhs against Rs. 3.14 lakhs in the preceding year. Refund of taxes was allowed in 2,750 cases involving an amount of Rs. 3.26 lakhs against 2,307 cases and Rs. 2.10 lakhs in the previous year.

50. The net rateable value of properties in the City at the close of the year was Rs. 1,397.62 lakhs against Rs. 1,348.69 lakhs in the previous year. The increase was mainly due to the increased number of properties. There were 1,064 complaints against assessments amounting to Rs. 63.38 lakhs fixed during the currency of the year; on investigation these assessments were reduced to Rs. 53.56 lakhs. In the case of 4,615 complaints against original assessments amounting to Rs. 246.88 lakhs, after investigation, the assessments were reduced to Rs. 232.90 lakhs. The percentage of reduction in these cases was 15.5 and 5.9 against 5.40 and 5.35 respectively in the preceding year. The appeals against rateable values filed in the Small Causes Court numbered 49, out of which, 14 were settled out of Court, 3 dismissed, 15 decided by the Court and 17 were pending.

51. Out of the total amount of Rs. 34.69 lakhs to be collected in connection with riots that broke between 1929 and 1937, a sum of Rs. 31.35 lakhs was collected upto the close of the year, leaving a balance of Rs. 3.34 lakhs.

52. The question of allowing exemption in respect of properties belonging to Government and occupied for Medical and Educational purposes is still pending. Government have agreed to state the case for the opinion of the High Court.

The G. I. P. and B. B. & C. I. Railways—As a result of the representation made by the Municipality on the award of Mr. Tennant, the Government of India decided that for the years 1937-38 and 1938-39, Mr. Tennant's award should be final and that in respect of years subsequent to 1938-39 a fresh appointment of an Officer would be made. Sir P. Raghavendra Rau, who was accordingly appointed as the special officer for determining the sums, in lieu of General and Halalkhore taxes, payable to the Municipality for the years subsequent to 1938-39, held an exhaustive enquiry into the matter and gave his decision towards the close of the year. According to this decision he has fixed the sums payable by the G. I. P. and B. B. & C. I. Railway Administrations at Rs. 3.20 lakhs and Rs. 2.50 lakhs per annum as against Rs. 3.60 lakhs and Rs. 1.80 lakhs respectively fixed by Mr. Tennant, for each of the two years 1937-38 and 1938-39. There is thus an

increase on the whole of Rs. 0.30 lakh per annum. The sums fixed by Sir P. Raghavendra Rau are moreover subject to variations according to the rates of taxes that might be fixed by the Corporation from time to time. As regards the sums payable by the two Railway Administrations for the years prior to 1937-38, a settlement was already arrived at, with the G. I. P. Railway Administration as already stated in the previous report and negotiations for settlement are being carried on, with the B. B. & C. I. Railway Administration.

The additional staff for the purpose of the levy and collection of the Urban Immovable Property Tax under the Bombay Finance Act, 1932 (as amended) was appointed with effect from 1st November 1939 pending which the Assessment Department had to undertake the work under high pressure continuously for six months. Government were requested to allow to the Corporation a rebate of at least 3 per cent. for the levy and collection of the Urban Immovable Property Tax on the analogy of the Commission of 3 per cent., which the Municipality has been paying to the Bombay Port Trust as well as the G. I. P. and B. B. & C. I. Railways for collecting the Municipal Town Duties. Government have however decided to grant a rebate of 1½ per cent. only. The gross collections and refunds of the Urban Immovable Property Tax during the year under report amounted to Rs. 97.61 lakhs and Rs. 0.33 lakh respectively. The collections of this tax during the year amounted to 91 per cent. of the demand.

During the year, the department co-operated with the City Engineer's department in connection with the work of affixing street number plates on properties in the City.

V.—TOWN DUTIES AND ELECTIONS.

53. The rates on all articles liable to Town Duty continued to be the same as in the previous year, *i.e.*, the maximum rates mentioned in Schedule 'H'.
Revenue from Town Duties. The net receipts from Town Duties amounted to Rs. 14.72 lakhs against Rs. 15.74 lakhs in the preceding year. There was an increase of Rs. 1.92 lakhs in the gross collection, while the refunds allowed increased by Rs. 2.94 lakhs with the result that the net receipts decreased by Rs. 1.02 lakhs during the year. The increase in the refunds allowed was due to the considerable export of sugar and grain probably for war purposes. The decrease in the net revenue was chiefly due to increased exports of grain due to war, prohibition policy of Government in respect of wines, spirits and beer, manufacture of vegetable products in Bombay resulting in less import of Ghee and the set-back in the building activity due to the war and the Urban Immovable Property Tax causing less import of timber.

54. The total number of claims received during the year was 48,004 and the amount refunded was Rs. 13.06 lakhs against 52,022 claims and Rs. 10.12 lakhs respectively in the preceding year.
Refunds.

55. The proposal of the Municipal Corporation to levy town duty on certain additional articles was accepted by Government and a Bill to amend Schedule 'H' to the City of Bombay Municipal Act was published in the Bombay Government Gazette on 24th October 1939 but before it could be taken up in the last session of the Legislative Assembly the Ministry resigned and the Assembly was prorogued. It is not known when the Bill would be passed into law. Amendment of the Schedule as proposed is expected to yield an additional revenue of about Rs. 8 lakhs annually to the Municipality.
Miscellaneous.

56. During the year, the Municipal Election Roll was revised in accordance with Section 19 of the Municipal Act and published on 20th December 1939 as required by Section 20 of the Act. The total number of voters on the Roll was 2,66,963. The expenditure on the revision of the Election Roll was Rs. 26,664 and that on printing the Addenda and Corrigenda to the Roll was Rs. 4,115. There were three casual vacancies during the year, one in Ward No. 7, another in Ward No. 8 and the third of the representative of the Chamber of Commerce. The expenditure for holding the Bye-Elections came to about Rs. 4,785.
Elections.

VI.—PUBLIC WORKS.

Architectural Branch.

57. The total number of Municipal and ex-Trust properties was 1,986. Of these, 796 originally belonged to the Municipality, 72 were acquired in connection with Municipal Development Schemes and the rest belonged to the ex-Trust. 82 buildings out of the above were demolished during the year, being either in unsound condition or absorbed in development schemes. The rates of contractors for repairs and petty works, painting, colour and whitewashing and monsoon repairs were as follows :—

Repairs and Maintenance
of Municipal and ex-Trust
Buildings.

Repairs and petty works.

- Division No. I.—(A, B, C, and D Wards) (except monsoon repairs) 4 per cent. above Schedule rates.
- Division No. II.—(E/ East and F Wards including Matunga Leper Home and Kurla Deonar and Dharavi Scheme No. 56), 12½ per cent. below schedule rates.
- Division No. III.—(E/West and G Wards including Bandra Slaughter Houses but excluding Dharavi Scheme No. 56), 14½ per cent. below Schedule rates.

Later in the year, one of the Divisions was abolished as a measure of economy and its work was distributed between the remaining two divisions.

Painting 13 per cent. below schedule rates.

Colour and Whitewashing.

- Division No. I.—(A, B, C, D, and E/East Wards) 11-10 per cent. below schedule rates.
- Division No. II.—(E/West, F and G Wards) 6 per cent. below schedule rates.

Monsoon repairs.

- Division No. I.—15¼ per cent. below schedule rates.
- Division No. II.—3¼ per cent. above schedule rates.
- Division No. III.—Equal to schedule rates.

The total cost of works entrusted to the contractors amounted to Rs. 5.79 lakhs and that of works executed departmentally to Rs. 2.05 lakhs. The most important works carried out during the year were (1) School buildings at Mastan Tank and Dongri (2) additional storey on Ward pavilion No. 4 in place of Ward Pavilion No. 2 as originally proposed and the ministerial staff quarters at the K. E. M. Hospital (3) A new Ward at the A. R. Hospital (4) Quarters for the Assistant Dean and Resident Medical Officers (5) 69 S. P. rooms at Kasarwadi, 200 S. P. rooms at Worli, 250 S.P. rooms at Sewri Wadala and 124 S. P. rooms at Naigaum, and (6) Fort Market. The most important works in progress were (1) School building at Sukhlaji Street (2) Extension of the K. E. M. Hospital (3) Dean's quarters (4) Ramesh Premchand Tuberculosis Hospital at Sewri and (5) Sweepers' rooms at several places in the City.

58. The lists of Municipal properties in A to G Wards have been completed. The valuation of properties in A to E Wards has also been completed and recorded in the registers and the registers are being sent to the Assessment Department for verification. The valuation of properties in F and G Wards was in progress at the end of the year.

Inventory of Municipal
Properties.

BUILDING BRANCH.

59. The total number of applications received for the erection or alteration of buildings was 3,683 against 4,306 in the previous year. The number of one-roomed tenements newly constructed during the year was 3,555, of two roomed tenements 1,541 and of blocks 2,510 against 3,338, 2,308 and 1,958 in the preceding year. Against this should be set off the number of tenements demolished, *viz.*, one roomed 1,444, two roomed 82 and blocks 130. The number of prosecution launched against houseowners for enforcement of building regulations was 1,791 of which 1,077 were withdrawn on compliance with requisitions, 312 resulted in conviction and 273 were either postponed or not taken up for hearing, against 1,819 prosecutions, 1,005 withdrawals and 392 convictions and 302 postponed or unheard cases in the previous year.

60. Set-backs valued at Rs. 11.83 lakhs were acquired and paid for during the year against Rs. 9.38 lakhs in the preceding year. The liability outstanding in respect of set-backs sanctioned was Rs. 14.27 lakhs against Rs. 16.66 lakhs in the previous year. It will be necessary to allocate larger amounts from year to year for this purpose as acquisition of set-backs in congested localities is helpful in clearing slums. Costly set-backs are being paid for in two or three annual instalments as in the preceding year.

61. The total number of stall-boards and weather-frame projections permitted during the year was 7,525 and the fees recovered amounted to Rs. 1.35 lakhs against 7,439 and Rs. 1.25 lakhs, respectively, in the preceding year. The problem of controlling stall-board projections on streets has been attracting considerable public attention. Pedestrians do not like them, but shopkeepers are keen on retaining them.

62. A subvention scheme for the conversion of basket privies into full flushing water closets in the newly sewerred areas in F and G Wards was sanctioned by the Corporation during the year. A subsidy of Rs. 60 per seat of basket privy converted into full flushing water closet was sanctioned under the scheme. There are in all 5,724 privies in these areas and action was taken in respect of 1,170 seats as a result of which 413 seats were converted into full flushing water closets.

63. The work of fixing house numbering plates in B, C and F Wards was completed during the year.

64. The draft amendments to the existing Building bye-laws were circulated amongst all the practising architects in the City and many public bodies and private individuals in Bombay interested in this subject to elicit opinion and to invite suggestions and criticism, and as a result some useful suggestions were received. Besides, an informal discussion was also arranged with the architects and the drafts of the Bye-laws are now being revised in the light of the discussion.

MECHANICAL BRANCH.

65. The turnover of the workshops was valued at Rs. 2.87 lakhs against Rs. 3.47 lakhs in the preceding year. The fall in turnover was due to certain Loan works in connection with the sewerage scheme for the North of Bombay, which were carried out through the Mechanical Branch being transferred to the Construction Branch for departmental convenience. The number of jobs carried out during the year was 5,747 against 5,319 in the preceding year. The cost of the upkeep of the shops during the year amounted to Rs. 0.21 lakh and the overhead charges amounted to Rs. 0.47 lakh against Rs. 0.22 lakh and Rs. 0.46 lakh, respectively, in the preceding year. The total expenditure on the upkeep of the shops and the overhead charges amounted to Rs. 0.67 lakh, which gives a proportion of 24 per cent. to the expenditure incurred on labour and stores used in the execution of works as against 20 per cent. in the preceding year.

66. The average quantity of sewage pumped at Love Grove during dry weather amounted to 62 million gallons per day. In the monsoon, it varied from 1.75 to 2 times the dry weather flow. The total working cost of this Station was Rs. 1.22 lakhs against Rs. 1.24 lakhs, Rs. 1.24 lakhs and Rs. 1.27 lakhs in

the preceding three years. The cost in terms of sewage pumped was Rs. 5.20 per million gallons against Rs. 5.25, Rs. 5.36, Rs. 5.4 in the preceding three years. No further damage was found to have caused to the Love Greve outfall. A detailed scheme for dealing with the problem of sewage disposal at Love Greve has been prepared by the City Engineer and included in his report on the tour of foreign countries. The sewage, mainly from the area to the east of the G. I. P. Railway lines, continued to be treated in the Activated Sludge Plant at Dadar after being pumped at the Pumping Station at Matunga. Two new pumping stations, one at Dadar Purification Works and the other at Mahim worked daily for all the 24 hours continuously throughout the year, the sewage being received at the Dadar Purification Works for disposal. A large number of house connections have been made to these two pumping stations from Shiwaji Park and old Dadar Areas. The Activated sludge plant was worked day and night, the average quantity of sewage treated being 9 million gallons per day. The total capacity of the plant is only 4 million gallons per day but it has been treating an average flow of 5 million gallons in 24 hours satisfactorily. The flow at the time of peakloads, however, amounts to about 11 to 13 million gallons in dry weather and 15 to 17 million gallons in the monsoon and it has therefore been found necessary to duplicate the plant and the Corporation have given administrative sanction for duplicating the plant to 8 million gallons and tenders will soon be invited for the purpose. The supply of sludge gas to the K. E. M. Hospital continued throughout the year without any trouble, the total gas consumed at the Hospital being 4,908,300 cubic feet resulting in a saving of Rs. 15,706 to the Municipality. The Matunga Pumping Station has now developed into one of major importance and the amount of sewage to be dealt with at the Station has far exceeded expectations owing to the rapid development of the surrounding areas. During the monsoon, the sewage pumped amounted to 12 million gallons per day, while the dry weather flow averaged 3½ million gallons per day. This necessitated the replacement of one of the smaller pumps by a larger one of 6 million gallons per day capacity which was carried out during the year. The pumping stations at Poibavdi, Parbhadevi, Arthur Road, Tank Bunder and Sewri also worked satisfactorily. They pumped 562 million gallons and their working cost amounted to Rs. 19,798 *i.e.*, about Rs. 35 per million gallons.

67. There were 24 ejector stations in different parts of the City, which were operated by 4 compressor stations at (1) Fergusson Road, (2) Victoria Gardens, (3) Warden Road and (4) Colaba. The static condensers installed at the first two compressor stations continued to work satisfactorily. The total quantity of sewage lifted at the various ejector stations amounted to 4,982 million gallons during the year. The decentralization of the compressor stations has resulted not only in increasing the efficiency of the system but also in effecting considerable savings. The total working expenditure on compressors and ejectors during the year was 1.59 lakhs against Rs. 1.56 lakhs in the previous year and 1.92 lakhs in the year 1935-36.

68. The motor fleet maintained during the year for various services consisted of 99 vehicles exclusive of those under the Chief Officer, Fire Brigade (which includes 6 ambulances and one car for himself) and 4 cars (for His Worship the Mayor, Municipal Commissioner, Health Officer, and Committees) and two buses maintained by the Schools Committee. The total mileage covered by the 99 vehicles was 10,88,741 and the cost of their maintenance was Rs. 5.12 lakhs. The number of steam rollers was 33 and the total expenditure on them was Rs. 0.65 lakh.

Works Branch.

I.—CONSTRUCTION.

69. The cost of works carried out departmentally and by contract amounted to Rs. 5 lakhs and Rs. 13.24 lakhs against Rs. 4.54 lakhs and Rs. 8.07 lakhs, respectively in the preceding year.

70. Out of the total length of 256.54 miles of public roads in the City, 40.016 miles have been asphalted by the Municipality and 11.484 miles by the late C. I. Trust. The length of roadway asphalted by the Municipality during the year was 1.737 miles including the portions of Marine Drive asphalted on behalf of Government. An area of 49,135 square yards was concreted during the year at a cost of Rs. 42,079. An area of 60,612 square yards of concrete roads was taken over from Government. This brings the total area of concrete roads in the City in charge of the Municipality to 2,03,409 square yards. As already pointed out in

the last report, a new policy has been laid down by the Corporation for paving footpaths in the City. In accordance with this policy some works were carried out during the year.

71. Action for the improvement of 23 private streets was taken during the year, and 8 private streets were declared public. In addition to this, 1 more street, which was considered hitherto as private, was declared public without resort to statutory action in accordance with the Court decision to declare public those Streets in which Sewers and Drains were laid prior to 1888. The total expenditure on the improvement of private streets during the year was Rs. 21,716 and the total recoveries made from the houseowners for improvements was Rs. 14,033 against Rs. 80,709 and Rs. 19,148 respectively in the preceding year.

II.—MAINTENANCE.

72. The length of the pipe sewers *viz.*, 147.65 miles shown in the last report was incorrect and the correct length ascertained during the year repairs. was 190.66 miles. To this should be added a length of 2.33 miles laid during the year under report. This brings the total mileage to 192.99. Of the 192.99 miles of pipe sewers, 129.28 were cleansed; of the 17.18 miles of ovoid sewers, 15.20 miles were scrapped; of the 200.43 miles of storm water drains, 29.01 miles were cleared of silt. The total cost of repairing and maintaining water-bound roads and roads treated with permanent mode of construction amounted to Rs. 1.70 lakhs including the expenditure incurred on watering the road side trees. The total expenditure on bituminous operations amounted to Rs. 3.87 lakhs against Rs. 3.63 lakhs in the preceding year.

73. The ground rent recovered in respect of temporary lettings of roadside lands, footpaths, etc., amounted to Rs. 0.21 lakh. The amount of rent for tramway tracks and way-leave in respect of telephone wires came to Rs. 1.34 lakhs. Receipts on account of fees for the use of roads for stacking building materials and putting up scaffolding amounted to Rs. 0.54 lakh.

74. The stone crushers at Sewri and Love Grove were working economically throughout the year. Of the three crushers purchased last year, one is installed at Sewri and the other two on one of the Ex-Trust plots at a short distance from the rubble dump at Worli and they have started working.

75. The construction of traffic islands at (1) the Junction of Mahomedali Road and Ibrahim Rahimtoola Road (2) the Junction of Gokhale Road and Lady Jamshedji Road (3) the Junction of Gokhale Road and Portuguese Street and (4) the Junction of 50' and 60' roads at Shiwaji Park and of refuge islands at (1) Ormiston Road (2) Bellasis Road, East approach and (3) Bellasis Road, West approach, was completed during the year. 33 junctions in the City have been selected for the construction of traffic islands, and the Traffic Advisory Committee have classified them as A, B and C class islands and have listed them in serial order according to their urgency and importance.

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

Lamps.	1938-39		1939-40	
	No.	Cost.	No.	Cost.
Gas	7,948	Rs. 6,84,074	8,328	Rs. 6,99,684
Electric Bannister (1.0 lamps)	1,727	2,86,275	1,757	2,25,309
(1.0 lamps)	219	40,617	246	45,464
Kerosene Oil	...	...	...	...
Total	9,894	10,10,966	10,331	9,70,457

Besides, Rs. 0.78 lakh were spent on erecting new lamps and improving old ones. The total cost on lighting was thus Rs. 10.48 lakhs against Rs. 10.93 lakhs in the preceding year.

77. On the outbreak of war in Europe, steps were taken at the instance of the A. R.P. Officer appointed by Government to reduce the glare of street lights by screening or painting the lights as an air raid precaution. In some cases, especially along the sea-front alternate lamps were kept out of lighting with a view to restrict illumination.

78. The three main Gravitation Sewers in the sewerage scheme for the Northern Part of the City have now been completed and brought into commission. The surplus activated and raw sludge continued to be digested in the Digestion Tanks, which continued to function very satisfactorily both mechanically and bio-chemically. A scheme for utilizing the sludge gas for motive power by compressing it was sanctioned by the Corporation and funds were allotted. An order has been placed for the machinery and it is hoped that a Municipal lorry running on sludge gas will be plying on the streets of Bombay in 1941-42.

VII.—ESTATE AND LAND MANAGEMENT.

79. There were four outstanding cases at the end of the year and the compensation that is estimated in respect of the area which still remains to be acquired in these cases amounts to Rs. 0.03 lakh. The following improvement schemes were sanctioned by Government —

Acquisition cases and High Court references.

- (1) Scheme No. 72 Tripartite Road Improvement Scheme, and
- (2) Scheme No. 73 Palton Road Improvement Scheme for accommodating poor and Working classes.

Two references were pending in the High Court in respect of damages as claimed for denotification of properties at Dharavi. Both the references, for which a total claim of Rs. 50,000 was made on behalf of the claimants, were amicably settled during the year for a sum of Rs. 7,547.

80. The work of clearing slum areas in the City had to be suspended during the past few years owing to huge deficits in the Trust Budget. The work cannot now be postponed and will have to be taken in hand at an early date, as the several slum areas are a serious menace to the health of the City. The Improvement Schemes for the clearance of slum areas of (1) Kamathipura (2) Marine Streets and (3) Tadwadi, which were submitted to the Corporation for approval, were referred back to the Municipal Commissioner for re-consideration on account of the heavy cost entailed in their execution. Alternative schemes for (1) Marine Streets and (2) Kamathipura on the basis of acquiring only the obstructive buildings were therefore prepared and submitted but they have been held over till the necessary legislation for amending the Municipal Act is undertaken. In order to reduce the cost of slum clearance and also to facilitate the provision of housing accommodation for the poorer classes, a draft Bill has been prepared and it will be shortly submitted to the Corporation for approval. The Bill seeks to secure for the Corporation powers for passing 'clearance and compulsory Purchase Orders' 'Repairs and Demolition orders' and for levying betterment charges. Among the works which have been carried out or which are in progress in pursuance of the Slum Service Scheme mention may be made of the (1) Construction of pipe drains and filling in storm water channel from Globe Mill passage to Fergusson Road, (2) Construction of double barrelled drain and filling in storm water channel between Fergusson Road and Haines Road and (3) Construction of storm water channel from Haines Road to Love Grove.

81. The area of permanently leased land increased during the year from 35.91 lakhs square yards to 37.11 lakhs sq. yds. but the rent in respect thereof decreased from Rs. 30.5 lakhs to Rs. 30.1 lakhs. The area of developed land remaining to be leased was 10.40 lakhs square yards against 8.23 lakhs square yards in the preceding year. The area of undeveloped land was reduced from 67.67 lakhs square yards to 64.19 lakhs square yards. The net result was that out of a total of 2,879 acres vested in or acquired by the late City Improvement Trust about half remained to be developed; of the developed area about 1/5th remained to be leased.

Changes in the Trust Schemes.

82. The new residential accommodation made available on ex-Improvement Trust Estates during the year, excluding shops and other non-residential quarters, amounted to 2,113 tenements, of which 1,577 were provided by the lessees. The total number of tenements provided hitherto in all the Trust Estates including those erected by the Development Department and Mills was 67,076, while the number demolished was 37,111 leaving an excess of 29,965 against 28,346 in the preceding year. Vacancies in the pre-war and post-war chawls were few. The number of members of the Municipal menial staff who were provided with rent free quarters in the ex-Trust chawls in lieu of house rent allowance increased from 497 to 521.

83. The number of plots let was 121 comprising an area of 27 acres and valued at Rs. 16.31 lakhs. The corresponding figures for the preceding year were 94 plots, 45 acres and the value Rs. 19.98 lakhs. Seven plots having an area of 1.92 acres were sold outright for Rs. 56,566-4-0 and eleven plots were resumed. The net number of plots thus disposed of upto the end of the year was 2,894 comprising an area of 808 acres valued at Rs. 811.57 lakhs and yielding an annual rental of Rs. 30.17 lakhs against 2,783 plots comprising an area of 784 acres valued at Rs. 802.68 lakhs and yielding an annual rental of Rs. 30.54 lakhs.

84. The total number of acquired buildings at the end of the year was 774 containing 6,450 tenements, against 812 containing 6,512 tenements at the end of the preceding year. The rent realised from these buildings was 6.60 lakhs against 6.12 lakhs in the preceding year. Rents from temporary structures amounted to Rs. 2.47 lakhs against Rs. 2.57 lakhs in the previous year. Rent from lands let out for storing materials, including sundry revenue amounted to Rs. 0.08 lakh against Rs. 0.09 lakh in the previous year and from lands let for cultivation amounted to Rs. 0.32 lakh against Rs. 0.39 lakh in the preceding year. The increase of Rs. 0.3 lakh in the temporary revenue in spite of the reduction in the number of buildings compared with the previous year was mainly due to the fact that there is a large number of tenements in the surrendered buildings and their rents are also higher. The total number of rooms (including shops, godowns, etc.) in the ex-Trust Chawls was 10,074 and their full letting value Rs. 9.34 lakhs. As against this, the net demand after making allowance for vacancies and concessionary rents was Rs. 8.60 lakhs against which the actual collection was Rs. 8.53 lakhs which is equivalent to 99.1 per cent. of the net demand against 99.70 per cent. in the previous year. The number of rooms in the semi-permanent sheds was 3,087 and the net demand after excluding vacancies in respect of them was Rs. 1.43 lakhs against which the actual collection amounted to Rs. 1.39 lakhs which is equivalent to 97.34 per cent. of the demand against 97.88 per cent. in the preceding year. The percentage of outgoing to the full letting value of chawls (permanent) was 66.90 against 63.68 in the preceding year, of which 3.58 per cent. was due to vacancies. The net outgoing thus amounted to about 63 per cent. only which includes rates, repairs and cost of management and lighting charges. In the case of semi-permanent sheds, including labour camps, the outgoings were 95.20 per cent. against 59.97 per cent. in the previous year. The increase is mainly due to the repairs and maintenance charges including lighting charges. The net annual income from the permanent chawls was Rs. 3.09 lakhs (or 2.08 per cent. of the capital cost), while the interest and sinking fund charges amounted to Rs. 8.67 lakhs, showing a loss of Rs. 5.58 lakhs or Rs. 55.44 per room per annum. The rents charged per room in these chawls ranged from Rs. 4-15-0 to Rs. 10-8-0.

85. The total revenue demand including arrears was Rs. 66.81 lakhs and collections amounted to Rs. 52.73 lakhs, Rs. 0.82 lakhs being written off. The corresponding figures for the previous year were Rs. 66.63 lakhs, Rs. 51.59 lakhs and Rs. 1.23 lakhs, respectively. The arrears that remained to be collected at the close of the year thus amounted to Rs. 13.17 lakhs, which works out to 19.8 per cent. of the total demand against 13.81 lakhs and 20 per cent. respectively, in the preceding year.

86. During the year, 1,189 ejectment suits were filed against tenants who had run into arrears of rent, against 1,212 in the preceding year. Of the total cost of Rs. 0.12 lakh incurred on these suits, a sum of Rs. 0.09 lakh was recovered. Most of these tenants absconded after the suits were filed.

87. The total number of plots disposed of during the year was 49, comprising an area of 27,247.94 square yards and having a capital value of Rs. 4.71 lakhs against 90 plots, 68,456 square yards and Rs. 21.22 lakhs respectively in the previous year. Out of the 49 plots disposed of, 27 of the capital value of Rs. 1.80 lakhs were sold outright, and the rest represent the number of plots leased, their capital value being Rs. 2.90 lakhs.

88. The aggregate demand in respect of rents from Municipal and ex-Trust properties acquired in connection with the development and housing schemes and ground rent in respect of plots leased was Rs. 57.19 lakhs, which together with previous arrears amounted to Rs. 72.97 lakhs as against Rs. 57.29 lakhs and Rs. 73.33 lakhs respectively in the preceding year. The collection amounted to Rs. 57.25 lakhs (78.45 per cent.) and writes off Rs. 0.84 lakhs (1.14 per cent.) leaving arrears to the extent of Rs. 14.79 lakhs (20.27 per cent.) against Rs. 55.94 lakhs (76.3 per cent.) Rs. 1.62 lakhs (2.2 per cent.) and Rs. 15.78 lakhs (21.5 per cent.) in the preceding year.

89. Government have been requested to take the necessary steps for the acquisition of Khardi village gaathan (Thana District) for prevention of contamination of the Tansa Catchment area and of a plot of land at Chandanwadi for a cremation ground for the scheduled classes. Further, it is proposed to acquire some lands for additional purification works at Dadar and for quarters for the staff at these works.

VIII.—Water Works.

90. The total quantity of water supplied to the City and the Suburbs during the year from the various sources amounted to 36,083 million gallons. Of these 36,083 million gallons, 30,725 million gallons from Tansa, (i.e. 83.94 million gallons per day) and 5,155 million gallons from Vehar, (i.e. 14.09 million gallons per day) were supplied to the City; while 203 million gallons from Tulsi were exclusively supplied to the Suburbs. All the lakes supplied water throughout the year except Powai, which remained unused as before. The average supply per day was 98.65 million gallons which amounted to 82.26 gallons per head per day for all purposes i.e. 1.34 gallons per head per day less than in the preceding year. The minimum and maximum supply per day amounted to 91.29 and 105.74 million gallons respectively. The approximate quantity of water used for various purposes was 4.53 per cent. for Mills, 3.34 per cent. for Railways and Port Trust, 3.15 per cent. for Suburbs, 62.32 per cent. for domestic supply and 12.50 per cent. for other purposes, such as drainage and sewerage works, public conveniences, Hospitals, Charitable Institutions, Milch Cattle and other Stables, Gymkhanas and Playgrounds, Race Course, Laundries, Hotels, Fire Purposes, Road Waterings, Gully Flushing, etc., 14.16 per cent. represents leaks and other unaccountable losses.

91. The rainfall at all the Lakes, viz., Tansa, Tulsi and Powai, was below the average of the preceding quinquennium. The Lakes overflowed for 22, 81, and 85 days respectively. Vehar lake did not overflow during the year.

92. 197 miles of Trunk Mains of various sizes consisting of Steel and Cast Iron Mains and 27½ miles of masonry Duct including nine Venturi Meters, 151 hand-operated sluice valves, 9 hydraulically operated sluice valves, 52 pressure recorders, 26 burst alarms and 121 air valves were maintained during the year. 364½ miles of distributory water mains of various sizes were also maintained, within the City. There was one burst during the year on the 24" Vehar Main outside Bombay and 29 bursts on various water mains in the City.

93. 118 miles of Embankments including cuttings carrying the pipe lines and Trolley Track were maintained. Out of 80 miles of Trolley Track, 53½ miles were maintained for transport purposes, and 26½ miles of the trolley track is in a state of disrepair for want of funds.

94. The entire supply from the Tansa Lake was chlorinated at Bhandup, while the Vehar supply was chlorinated at the source. The total cost of chlorination was Rs. 1,10,000, i.e., about Rs. 3-10-0 per million gallons. The policy of maintaining a residual dose of chlorine at Powai was continued. The Tulsi supply was treated with chlorine and ammonia, the cost of which was borne by Government as the supply is used entirely for the Suburbs.

95. Fortnightly Bacteriological and Analytical tests of all the lake-waters before and after chlorination were carried out throughout the year and found to be satisfactory. In addition, 305 samples were taken at about every 3 weeks' interval from 63 more points within and outside the City, and were found to be up to the required standard. Altogether the standard of purity maintained during the year conformed with the standard laid down by the Ministry of Health.

96. For distribution purposes the City was divided into three Main Divisions (1) South and West, (2) East, and (3) North, which were supplied from the Malabar Hill Reservoir, Bhandarwada Hill Reservoir and directly from the Trunk Mains, respectively. In the first two cases the supply was restricted at certain hours; whereas in the last case a constant supply was given. The high level area of Ridge Road, Gibbs Road and Altamount Road were supplied from the high level Tank at Malabar Hill.

97. The gardens along the slopes of Gibbs and Ridge Roads, the Sir Pherozeshah Mehta Gardens at Malabar Hill and the Joseph Baptista Gardens at Bhandarwada and the four gardens at the lakes were maintained during the year. The Sir Pherozeshah Mehta Gardens which were closed to the public in April on account of repairs to the Malabar Hill Reservoir by gunite surfacing were opened to the public in October. The Joseph Baptista Gardens were closed to the public from November till the end of the year on account of repair works.

98. The total number of water connections to different premises in the City was 46,283, the new connections numbering 2,157. 176 prosecutions were launched for infringement of the provisions of the Municipal Act and for violating Bye-laws relating to Water Works. 1,109 items of work such as giving connections, etc., to private parties were carried out at their cost amounting to Rs. 52,416.

99. 111 Drinking Fountains, 53 Cattle troughs and 55 stand pipes were open to the general public and were maintained during the year.

100. The revenue from the extra charge for water used for building purposes was Rs. 1,80,433 against Rs. 2,07,210 in the preceding year.

101. 11,109 defects, 7,164 underground and 3,945 aboveground were detected and repaired during the year. The total length of Water Mains tested for leakage by Deacon meters and by sounding was 474 miles and 195 miles, respectively. The number of notices issued to the owners of private premises for defects in Water fittings was 2,781.

102. To prevent wastage of water 50,891 leaky taps were rewashed in private premises at Municipal cost.

103. The Maintenance Branch Workshop carried out, throughout the year, repair and testing works pertaining to the Water Works Department. 3,24,012 Water Works Fittings were tested and the revenue derived therefrom amounted to Rs. 15,395. 2,623 Meters of different sizes were in use and were maintained during the year. The number of meters replaced was 1,097 and of those repaired was 1,483. The revenue from hire of meters was Rs. 69,362.

104. About $9\frac{1}{4}$ miles of Distributory Mains of different sizes were laid out of the Loan Funds at a cost of Rs. 5,25,224. Other works provided under the Loan Funds such as, re-conditioning service Reservoirs, etc., were carried out at a cost of Rs. 3,84,239.

Loan Works.

105. Works provided under "New Works" (Revenue) were carried out to the extent of Rs. 23,758.

New Works.

106. Works to the extent of Rs. 17,976 were carried out out of "the Worn-out Water Mains Renewal Funds."

Worn out Mains.

107. The report on the results of the Exploratory Borings in the Tansa Lake Dam is under consideration of the Works Committee.

Exploratory Borings in the Tansa Dam.

108. *Augmentation of City's Water Supply.*—Report on the augmentation of City's Water Supply is under consideration of the Works Committee.

109. *Collapse of Kasheli Bridge II.*—On the 25th July 1939, two spans of bridge No. 2 carrying 48" and 50" mains collapsed due to a heavy barge, which was carried by floods at great velocity, striking against a pair of piers. The duct supply was however restored through other cross connections.

110. The report on the results of the Survey of Trunk and Distributory Mains was submitted to the Corporation and it is at present under the consideration of the Works Committee.

Pitometer Survey Report.

111. Other important works undertaken during the year were: (1) Water-proofing the Malabar Hill Reservoir and Bhandarwada Hill Reservoir by gunite lining; (2) Relaying the Sir Pherozeshah Mehta Gardens at Malabar Hill Reservoir and the Joseph Baptista Gardens at Bhandarwada Hill Reservoir; (3) Encasing with gunite the 57" steel mains at Sleater Road; (4) Reconstruction of the Control Room at Bhandarwada Hill Reservoir and fixing up of booster pumps to raise pressures in supply mains; (5) Relaying a portion of 24" Tulsi main and shifting the Venturi meter from Bandra Cabin to Andheri Marol Road, in order to obtain correct readings of total supply to Suburbs; (6) Repairs to 57" steel mains in Bandra Creek; (7) Centralization of chlorinating plants for Tansa and Vehar waters at Powai (Chloramine Plant manufactured by Messrs. Candy Filters, Ltd., is being fitted at Powai); (8) Erection of a Lime Plant at Vehar to reduce the encrustation and scales in water mains.

112. The work of acquisition of Khardi Village which falls within the Tansa Catchment Area was in progress during the year.

Acquisition of Khardi Village.

113. Rainfall records of the Vaitarna Catchment were maintained during the year in order to compare the behaviour of rainfall in the Tansa Catchment area.

Rainfall gaugings in the Vaitarna Catchment.

114. The total expenditure on the Water Works amounted to Rs. 66,61,965, while the revenue derived was Rs. 81,04,682, leaving a net profit of Rs. 14,42,717.

Cost.

IX.—FIRE BRIGADE.

115. The number of Fire Brigade Stations in the City was 10 during the year. Owing to the high cost of materials, the work of constructing a new fire station at Memonwada to replace the existing stations at Bhuleshwar and Babula Tank has been held in abeyance, and the question of selecting a more suitable site for this station is under consideration. Proposals

Fire Stations and Appliances.

for the construction of new stations at Worli and Colaba and their inclusion in the five years Loan Works programme are also under consideration. One motor fire pump was purchased to replace an old one and was put in commission during the year. One 50 feet all steel escape, which was ordered during the year, could not be delivered within the year owing to the outbreak of war. Its delivery is, however, expected during the year 1940-41.

116. The Brigade answered 487 calls against 557 in the previous year. Of these, 313 were in respect of actual fires, 60 were false alarms, 24 in respect of special services and 90 additional calls received for the same fires. The estimated loss of property on account of fires in the City amounted to Rs. 25.44 lakhs, showing an increase of Rs. 17.08 lakhs over that of the previous year and Rs. 12 lakhs above the average of the last three years. This increase in loss by fire is accounted for by the estimated damage of Rs. 20 lakhs caused in the Port Trust Godowns at Dana Bunder in December 1939 due to calls being received for the fire late and the building covering an area of 635×140 feet and containing various kinds of easily combustible goods, having no partition walls to check the spread of fire before the Brigade was called. Out of the total loss, Rs. 24.92 lakhs represented insured property. The total distance covered by the fire appliances while attending fires was 3,557 miles against 4,066 miles in the preceding year.

117. The number of fire alarms in the City was 187 including private alarms. 49 per cent. of the calls were given through this system against 51 per cent. in the previous year.

118. The number of ambulances in charge of the Brigade continued to be six. The ambulances answered 531 calls in respect of accidents, 748 in respect of maternity cases and 1,451 hire calls against 524, 640 and 1,883 respectively, during the previous year. They conveyed 2,713 persons and covered a distance of 19,651 miles against 3,017 persons, 21,668 miles in the preceding year. The hire receipts amounted to Rs. 7,912 as against Rs. 10,495 in the previous year.

X.—PUBLIC GARDENS.

119. 14 gardens, 40 recreation grounds and open spaces, 2 fountains, 2 bandstands and the Queen's Statue opposite the old Improvement Trust were maintained during the year. The directed games at Mastanshah Tank, Gilder Tank and Willingdon Memorial Playgrounds under the supervision of the Y. M. C. A. continued to be as popular as before. The playground at 2nd Peerkhan Street at Nagpada; which was much patronized under the Directorship of Dr. Manshardt of the Nagpada Neighbourhood House since 1935, was handed over to the Garden Department again for maintenance probably due to financial difficulties of the institute. It is, however, hoped that the people of the locality will continue to enjoy the benefit of his able guidance.

120. The total number of Band Performances and Indian Musical concerts given during the year was 27 and 15 against 31 and 5 respectively during the preceding year. As a means of popular recreation, Radiogram music performances proved as successful as in the preceding year. 112 performances of this variety were given during the year at different places which drew large audiences.

121. The number of visitors to the Victoria Gardens and the Zoo, during the year was 26,11,409 and the daily average number of visitors was 7,154 against 24,94,680 and 6,835 respectively in the previous year. A number of additions were made to the Zoo during the year, the chief among them being two leopards, one of which was presented by Shri Swami Krishnanandji Sherwalle of Jogeshwari and the other by H. H. the Regent Rani Saheb of Sawantwadi. A leopard cub was also presented by Mrs. O'Brien.

XI.—VICTORIA AND ALBERT MUSEUM.

122. The Museum was kept open for 314 days during the year against 311 days in the previous year. The total number of visitors during the year was 15,02,256, giving a daily average of 4,784 against 14,79,690 and 4,758 in the preceding year. The increase of 22,566 visitors during the year indicates the growing popularity of the Museum.

123. Several additions were made to the collections during the year, amongst which the following may be mentioned. A shawl from Kashmir, some pieces of printed silk from Lucknow, Leatherwork from Shantiniketan, horn-work from Trivendrum, a goldcoated enamelled Jain Medallion from Jaipur, Inlay work on rosewood with ivory, mother-of-pearl etc., from Mysore, minutely carved ivory on sandalwood from Vizagpattam, ivory ornaments known as Jali works made in Bombay, cocanut wood and shell from Ceylon, instruments for perforating holes in culture pearls, old Bidri-ware etc., were purchased during the year.

124. The number of pupils attending the Primary and Secondary Schools who took advantage of the Museum during the year was 8,180 against 3,466 in the preceding half year from October 1938 since when a register to record the number of such students was maintained for the first time. The pupils were taken round the Museum in batches by the Curator and some of the exhibits were explained to them.

XII.—GENERAL STORES.

125. The value of the Stores on hand at the beginning of the year was Rs. 6.57 lakhs against Rs. 5.63 lakhs in the preceding year. Stores purchased during the year, including the articles received on transfer, amounted to Rs. 13.04 lakhs against Rs. 15.14 lakhs for the previous year. The balance of stock in hand stood at Rs. 5.16 lakhs at the close of the year against Rs. 6.57 lakhs in the preceding year. The value of surplus and obsolete Stores (General), Line Suspense Stores, General and Line Suspense Surplus and obsolete Stores which was Rs. 0.36 lakh, Rs. 0.83 lakh and Rs. 0.28 lakh respectively at the commencement of the year declined to Rs. 0.12 lakh, Rs. 0.80 lakh and Rs. 0.18 lakh respectively at the close of the year due partly to the utilization of articles on these accounts and partly to the writing off the value of stores found either unserviceable or obsolete and to be sold as scrap as per Corporation Resolution No. 1265 dated the 6th March 1940.

126. The number of annual contracts entered into during the year was 122 exclusive of special contracts for the supply of articles like C. I. Pipes, S.W. Pipes, Hume Pipes &c., against 149 in the preceding year and the number of orders placed with the Contractors and other dealers was 8,587 against 8,378 in the preceding year. The number of indents (inclusive of sales memo), complied with was 29,896 against 29,015 in the preceding year. Stock verification did not show any material discrepancies. The establishment charges worked out to about 2.2 per cent. of the total turn over of the department against 2 per cent. in the preceding year.

XIII.—LICENCES.

127. The total number of permits and licences issued under Sections 390, 393, 394 and 412A (*viz.* for factories, workshops, steam whistles, for storing inflammable materials or carrying on dangerous trades and keeping milk products) was 23,637 and the fees realised therefrom amounted to Rs. 2.16 lakhs against 22,632 and Rs. 2.07 lakhs, respectively, in the preceding year. There was a considerable increase in the number of licences issued for all the items in the Schedule especially bidis (Indigenous Cigarettes) eating houses and matches (retail). The number of licences issued for the trade of farriers was 70 against 72 in the previous year.

128. Licence fees outstanding at the close of the year amounted to Rs. 912 against Rs. 1,000 in the previous year.

129. The total number of permits issued for exhibiting sky signs and advertisements was 4,253 and the fees realised therefrom amounted to Rs. 1.23 lakhs, the corresponding figures for the previous year being 3,034 and Rs. 0.97 lakh, respectively. It will be seen that the revenue from this source is on the increase despite severe restrictions placed on advertising during the year by Prohibition and A. R. P. regulations.

130. The total number of hawker and squatter licences issued during the year was 34,304 and the fees realised therefrom amounted to Rs. 1.63 lakhs (including removal charges under Section 490) against 32,109 and Rs. 1.56 lakhs, respectively, in the previous year. The revenue from this source also is on the increase.

Hawkers and Squatters. 131. The number of prosecutions for infringement of Municipal law or licence conditions was 6,127 against 3,619 in the preceding year. There were in addition 738 outstanding cases from the previous year. Out of the total number of 4,726 cases withdrawn, 4,383 were in respect of non-payment of licence fees, on payment of which the cases were withdrawn; 479 resulted in conviction and the remaining 1,660 remained undisposed of at the end of the year. Only three criminal prosecutions were launched during the year against four persons for assault, out of whom two were convicted, one was warned and discharged and the case against one is still pending. One case filed against the Encroachment staff is also pending.

Prosecutions. 132. During the year under report, the Quinquennial enumeration of the Live Stock in the City of Bombay was carried out by this Department on behalf of Government. The preliminary enumeration was started on 29th December 1939 and the final count was taken on 31st January 1940. The work proved to be heavier than at the previous enumeration on account of the addition of poultry and pigs to the Live Stock.

Cattle census, 1940. 133. The Bombay Shops and Establishment Act was passed in October 1939 and was published after receiving the assent of the Governor on 2nd November 1939. As it has been proposed to entrust the administration of this Act to this Department, the necessary preliminaries had to be attended to by this Department.

XIV.—MARKETS.

134. The revenue from Markets and Slaughter-houses was Rs. 13.24 lakhs against Rs. 13.06 lakhs for the previous year, showing an increase of Rs. 0.18 lakh. This rise in receipts is due to the increase in stall rents squatters' fees and slaughter fees.

Market Receipts. 135. The number of Municipal Markets was 16 during the year. The method of collecting squatters' fees from the Municipal Markets departmentally continued during the year. The net receipts from these Markets amounted to 4.17 lakhs against Rs. 4.10 lakhs for the preceding year, showing an increase of Rs. 0.07 lakh. The average percentage of stalls vacant per quarter was 24.1 against 24.4, 24.6, and 24.8 for the preceding three years. Receipts from Squatters' fees and scale fees amounted to Rs. 2.52 lakhs as against Rs. 2.32 lakhs in the preceding year. The receipts rose in the case of some Markets like Erskine Road, Pork, DeLisle Road sheep, Fergusson Road, Elphistone Road, Gold Mohur Castle, Bhuleshwar, Dadar and fell in the case of others. Receipts exceeded expenditure in the case of all Markets but one, and the percentage of expenditure to receipts in respect of Markets was 32 against 30 in the preceding year. A few of the several improvements effected in the Municipal Markets during the year were : the demolition of the old Fort Market, having 182 stalls and shops and construction of a New Market in the same locality with 170 stalls and shops, transfer of Heads and Livers Section of the Arthur Crawford Market to the Fish section of the same Market and *vice versa*, the construction of a new scale shed in the Arthur Crawford Market to relieve the congestion, the replacement of the existing 79 masonry stalls in the Fruit and Vegetable section of the Arthur Crawford Market by reinforced concrete stalls with storing chambers to check the nuisance of rats, the replacement of the useless and dilapidated wooden gates of Erskine Road Market by 22 new collapsible iron gates.

Municipal Markets. 136. The number of private markets during the year rose from 24 to 25 owing to the opening of the Fancy Private Market at the Junction of Morland Road and Wylie Road. The number of private slaughter houses remained the same as in the previous year *viz.*, two, one at Colaba and the other at Arthur Road, of which the latter is meant for the use of the Sikhs. The licence fee in respect of the Byculla Private Vegetable Market amounting to Rs. 19,197, which was kept in deposit pending the question of transfer of the licence.

Private Markets, Slaughter houses and Outside Meat Shops.

The owner of the Fancy Private Market had paid a deposit of Rs. 500 pending the fixing of the licence fee. The total amount of Rs. 2,516-3-0 received towards the licence fees in respect of Adamji Peerbhoy Private Market and Lower Mahim Private Market were held under deposit pending subsequent adjustment. In respect of five other private markets, viz., (1) open air Private Market at Dwarkadas Mansions (2) Upper Mahim Private Market, (3) Guzri Bazar Private Market (4) Dadar Private Market and (5) Don Tad 2nd Row Private Market, the total amount of Rs. 4,785-2-0 paid towards licence fee either in part or in full was kept under deposit pending the sanction of the Corporation to the proposed revision. The amount of licence fee in respect of the remaining 16 private markets, including slaughter-houses at Colaba and Arthur Road, amounted to Rs. 0.27 lakh against Rs. 0.31 lakh in the preceding year. Licence fee amounting to Rs. 1,330 was recovered from butchers having stalls in private markets and a sum of Rs. 750 was recovered as licence fees from firms dealing in imported meat and foreign fish. The number of outside meat shops was 171 against 165 in the previous year. The amount of licence fees in respect of five outside meat shops was held under deposit and that realised in respect of the remaining 166 was Rs. 8,012-7-0 against Rs. 8,098-11-0 in the previous year.

137. Unwholesome articles including contraband meat destroyed during the year weighed 5,35,534 lbs. against 4,81,562 lbs. in the previous year. Of this, contraband meat destroyed was 8,290 lbs. against 8,549 lbs. in the preceding year. In all 162 seizures were effected and prosecutions were instituted resulting in 156 persons being convicted and fined.

138. The number of animals slaughtered at the Municipal Slaughter-houses at Bandra was 8,54,799 against 9,25,041 in the previous year. Of these, 55,456 were cows and bullocks, 11,112 buffaloes and 7,88,231 sheep and goats.

Statement of Animals brought on the fair ground less rejected as per Statement on page 325 (8) of the year 1938-39.

Buffaloes.		Cows and Bullocks		Sheep and Goats		Total.
11,257		51,230		8,66,169		9,28,656
—20		—340		—3,255		—3,615
11,237	+	50,890	+	8,62,914	=	9,25,041
<i>From Appendix A, Number slaughtered at Bandra Slaughter-Houses 1938-39.</i>						
11,278		27,326		7,22,520		
		6,927		31,708		
		15,889				
11,278	+	50,142	+	7,54,228	=	8,15,648
<i>1939-40 As per Statement on page 325 (8).</i>						
11,174		57,649		9,28,481		
—18		—671		—3,810		
11,156	+	56,978	+	9,24,671	=	9,92,805
<i>From Appendix A—Number Slaughtered at the Bandra Slaughter-House 1939-40.</i>						
11,112		27,557		7,53,537		
		6,530		34,694		
		21,369				
11,112	+	55,456	+	7,88,231	=	8,54,799

139. The number of pigs and piglings slaughtered at the Arthur Road Pig Slaughter-house was 4,103 against 3,543 in the preceding year. The amount of fair fees received at the Bandra Slaughter-houses was Rs. 1.42 lakhs against Rs. 1.41 lakhs in the preceding year. The fees recovered from the Kurla Municipality under the agreement to import buffalo meat into Bombay was Rs. 0.64 lakh against 0.68 lakh in the preceding year. The slaughter and removal fees realised at the Bandra Slaughter House, together with the slaughter fees at DeLisle Road Sheep Market, amounted to Rs. 4.13 lakhs against 4.02 lakhs in the previous year. Other miscellaneous receipts amounted to Rs. 1.26 lakhs against Rs. 1.47 lakhs in the preceding year.

140. The Weights and Measures Branch continued the verification and stamping **Weights and Measures.** of weights and measures in the City.

The number of weights and measures, weighing and measuring instruments, verified and stamped during the year and the total receipts therefrom were 49,025 and Rs. 22,882 against 63,733 and Rs. 34,378, respectively, in the preceding year. The decrease of Rs. 11,496 was due to (1) the work of verification and stamping being stopped for a period of 4 months in accordance with the instructions of the Director of Industries pending the final decision of Government about the reduction of fees, which was under the consideration of Government, (2) the decrease of 25 per cent. on the estimate of income due to the revised scale of fees and (3) all weights and measures and weighing instruments being verified once in every two years according to Rule No. 119 (1) under the Weights and Measures Act. The surplus from this source that remains after meeting the cost of the establishment is contributed to Government, as required by the Bombay Weights and Measures Act amended by the Bombay Act V of 1937.

XV.—THE KING EDWARD VII MEMORIAL HOSPITAL AND THE SETH GORDHANDAS SUNDERDAS MEDICAL COLLEGE.

141. The number of beds in the K. E. M. Hospital was increased from 370 to 426 **The King Edward Memorial Hospital.** during the year owing to the great congestion in the wards which necessitated the accommodation of a large number of patients on the floor of the wards almost every day. The total number of in-patients admitted and new out-patients treated during the year was 11,932 and 1,22,473 against 13,320 and 1,14,813, respectively, in the preceding year. The diminution in the number of admission of in-patients was due partly to war-scare prior to the outbreak of the war and partly to the strictness in admission of patients on account of the difficulty of finding out sufficient stock of medicines in the early months following the war. At the end of the year, however, the congestion in the Wards was again as marked as before. The daily average number of out-patients rose from 1173 to 1263. The highest number of in-patients reached on a single day was 455 and the highest number of out-patients was 1,945. The total number of in-patients treated (including those continued from the previous year) was 12,364 and the total number of out-patients was 3,93,496 against 13,750 and 3,66,132 respectively, in the preceding year. Out of the total number of 12,364 in-patients treated, 3,184 were cured, 6,082 were discharged as relieved, 1,404 either left the Hospital against medical advice or were otherwise discharged and 1,346 died, leaving a balance of 348 patients at the end of the year. Out of 1,346 deaths, 663 were within the first three days of admission. Leaving these out of account, the percentage of deaths to the total number of in-patients was 5.52 against 5.33 in the preceding year.

142. The total expenditure on the maintenance of the Hospital was Rs. 5.92 lakhs **Hospital Expenditure.** against Rs. 5.68 lakhs in the preceding year. The cost per in-patients per day increased from Rs. 2-15-0 to Rs. 3-1-6 and that per out-patient decreased from Rs. 1-2-8 to Rs. 1-2-0. The slight increase in the average cost per in-patient per day over that of the previous year is largely due to the increased cost in the Establishment and repairs to the buildings. The cost of nursing establishment (exclusive of Provident Fund contributions and rent for quarters provided to the menial staff employed in the Nurses' Home) was Rs. 79-13-10 per nurse against Rs. 83-2-0 in the preceding year.

143. Motor accidents treated in the Hospital are on the increase, as can be seen from **Miscellaneous.** the fact that in-patients treated for such accidents numbered 193 and out-patients 690 against 150 and 564, respectively, in 1937-38 and 184 and 578 in 1938-39. The programme of extension of the Hospital has been going apace

steadily. From the commencement of the scheme works in connection with (1) additional storey over ward pavilions 3 and 4 (2) extension of the Electro-cardiograph room (3) extension of the stores etc., rooms (4) additional storey over the Clinical Pathology Laboratory (5) Construction of ministerial staff quarters and (6) Two halls for the Social Welfare Centre have been completed and the work in connection with the construction of the New Nurses Home has made good progress at the close of the year.

144. During the year, 80 new students were admitted into the College. The total number of students in the College (including 67 in the post-graduate course) at the close of the year was 498 against 516 in the preceding year. The total receipts and expenditure of the College, including the Hostel amounted to Rs. 1.20 lakhs and Rs. 2.62 lakhs against Rs. 1.14 lakhs and Rs. 2.57 lakhs, respectively in the preceding year. The gross cost per student for the year was Rs. 608, while the net cost amounted to Rs. 331 as compared with the corresponding figures of Rs. 571 and Rs. 317 respectively, for the preceding year. Research was carried on into the subject of balanced diet at the instance of the Indian Research Fund Association and the Sir Dorabji Tata Trust in collaboration with the Baby and Health Week Association. Other interesting investigations were also undertaken at the instance of the above named Research Association, the Bombay University, G. S. M. College and the K. E. M. Hospital Research Fund and special classes for D.O., D.O.M.S. and Primary F. R. C. S. examination were held during the year.

An interesting feature of the year was the organisation of a 'Refresher Course' for the medical practitioners for three weeks in the month of October under the joint auspices of the Seth G. S. Medical College and the Grant Medical College. The Course was attended by 18 candidates and proved a great success.

XVI.—Education.

145. Primary education continued to make progress during the year. The number of municipal schools increased from 349 to 362 and the number of pupils from 87,598 to 1,05,979. The large increase in the number of pupils was mainly due to the introduction of compulsory education in A, B, C, D and E Wards of the City with effect from January 1940. With the introduction of compulsory primary education in these wards, the scheme for the compulsory primary education in the City was completed. The total number of ordinary teachers was 2,933 against 2,384, in the preceding year. The average number of pupils per teacher worked out to 36.1 against 36.7 in the preceding year.

146. The number of Aided schools and of pupils attending them increased from 157 to 162 and 26,964 to 28,003 respectively during the year. The total number of teachers in these schools also increased from 1,246 to 1,359. The recognised un-aided schools had 2,696 pupils in them as against 2,370 in the previous year. In the recognised un-aided schools, the number of teachers was 137 against 135 in the previous year. The average number of pupils per teacher in aided schools was 20.6 against 21.6 in the preceding year. The total amount of grants paid to these schools was Rs. 1.86 lakhs against Rs. 1.62 lakhs in the preceding year. The grants were subjected to a cut of 5 per cent. against 17 per cent. in the previous year on account of financial stringency. The average cost per pupil in these schools calculated on an average number of pupils on the rolls throughout the year worked out to Rs. 36.6 against Rs. 35.2 in the previous year.

147. The total amount at the disposal of the Schools Committee was Rs. 37.09 lakhs, comprising the Municipal grant amounting to Rs. 36.60 lakhs, miscellaneous receipts Rs. 0.29 lakh, and the Budgeted opening balance 0.20 lakh. Against this, the total expenditure amounted to Rs. 36.89 lakhs, leaving a balance of Rs. 0.20 lakh at the close of the year. The expenditure in the Schools' Committee's Head Office met out of the General Fund amounted to Rs. 0.67 lakh. If this expenditure is taken into consideration, the average cost per pupil in municipal schools referred to in the foregoing paragraph comes to Rs. 35.

148. The net grant paid by Government to the Municipality for Primary Education during the year amounted to Rs. 8.95 lakhs against 9.16 lakhs in the preceding year.

Government Grants.

149. The census of children not attending schools in the whole City, carried in October, revealed that there were 24,193 children of school going age outside the pale, but this number was gradually brought down to 12,400 at the close of the year.

Free Compulsory Education.

150. The work of Medical Inspection and clinical treatment to school children is being done by the Health Department and a report on its working is submitted by the Health Officer in his Administration Report.

Medical Inspection of Schools.

151. The number of boys and girls attending the Central Schools *i.e.* schools in which provision has been made for teaching vocational subjects was 910 and 495 against 1,103 and 260 respectively in the preceding year. Out of 157 boys who appeared from the Central Schools for Government I, II and III Year Carpentry Examination, 125 were successful. A Handicraft Exhibition was held in March 1937, which realised a sum of Rs. 1,050 from the sale of exhibits.

Central Schools.

XVII.—PUBLIC HEALTH.

152. The number of live births registered during the year was 37,822 being 1,074 more than in 1938 and 6,539 more than the average of the last ten years (1929-38). The birth-rate was 32.6 per thousand population against 31.6 for the previous year. The sex proportion among births was 1,071 males to 1,000 females. The birth-rate was highest among scheduled classes *viz.*, 52 and the lowest among Europeans *viz.*, 15 against 49 and 16 in the previous year.

Births.

153. The total number of deaths during the year was 30,520 against 35,999 in 1938. The death-rate per 1,000 of population was 26.3 against 31.0 in the previous year and 23.9 the average for the preceding decennium. The principal causes of death were small-pox, ague and remittent fever, tuberculosis, diseases of the respiratory system, congenital debility and diseases of early infancy and old age, the incidence of the death-rate due to each being 0.2, 0.6, 1.7, 9.3, 3.1 and 2.1 respectively per one thousand. The male death-rate was 22 and the female death-rate was 34 against 26 and 40 respectively in the preceding year. Children under five years contributed 41.2 per cent. of the total mortality against 47.0 per cent. in the previous year. As usual, the highest death rate was among Scheduled classes and the lowest among Europeans being 43.4 and 11.7 against 52.2 and 12.2 respectively in the previous year.

Deaths.

154. Mortality among infants (under one year of age) during the year was 8,008 against 9,801 in the previous year, giving a rate of 211.7 per 1,000 births against 267.0 in the preceding year. Of the infants who died in the City 5,766 or 72.0 per cent. were born in the City and 2,242 or 28.0 per cent. in the mofussil. If the number of deaths of out-born infants, whose births were not registered in the City, is excluded from the total number of deaths among infants, the rate of infant mortality per 1,000 births would be 154.2 instead of 211.7 as stated above. 6,374 or nearly 79.6 per cent. of the total number of deaths among infants were due to diseases of the respiratory system, infantile debility and premature births against 7,386 deaths or 75.4 per cent. in the previous year. Diarrhoea and enteritis caused 510 deaths, malaria, ague and remittent fever 97 deaths and convulsions 430 deaths. The deaths from small-pox and measles numbered 40 and 22 respectively. It would be evident from Table No. 11 that the rate of birth has shown gradual increase during the last decade, whereas the infant mortality rate has decreased to a certain extent.

Infant Mortality.

155. The main causes of high infantile mortality are lack of nutritive food due to widespread poverty, congestion, high rents which compel many families to live in single-room tenements and ignorance of hygienic principles due to illiteracy. During the year under review, a scheme for extending the maternity and child welfare services has been introduced and brought into effect from the middle of the year. According to this scheme, ante-natal, post-natal and children's clinics are being conducted at each of the five maternity homes throughout the week, each of the clinics being conducted on two days every week and not

Prevention of Infant Mortality.

confined to ante-natal work alone as in the past. The Municipal District nurses, who were in the past working under the Assistant Health Officers in District offices, have now been placed under the Medical Officers of the Homes in order to establish more and better contact between the women needing aid and the homes which is essential for a successful maternity service. Their designation has also been changed into Health Visitors whose duties are two-fold *viz.*, to assist the Medical Officers at the clinics in the afternoon in the examination of women and children and maintain some of the records pertaining to their work and to do home-visiting in the districts in the morning whereby they are required to visit the expectant women attending the clinics and to see if they follow the advice and treatment given at the clinics. They also try to secure accommodation for their confinements in any of the Municipal Maternity Homes or other Hospitals failing which they are required to conduct labour cases in the houses of the people. In their visits to Districts they are also required to trace prospective mothers particularly among the poorer and ignorant classes and to advise and persuade them to attend to ante-natal clinics and subsequently to avail themselves of the facilities of free Maternity Homes and Hospitals.

The Health Visitors paid 20,040 visits in the various Districts and also attended 169 cases of confinements during the second half of the year. In 1,657 cases personal visits were paid by the Medical Officers in charge of Maternity Homes. Relief to needy and poor women during confinement was given in the shape of necessaries, such as milk, bread, blankets etc., in 147 cases against 253 in the previous year. The total number of cases confined in the 5 Municipal Maternity Homes (142 beds) was 5,204 against 4,903 in the preceding year. Out of the total number of births registered in the City, 77.7 per cent. took place in the Maternity Homes against 76.5 in the previous year. This shows that the advantages of resorting to Maternity Homes for confinements are being increasingly realised by the public.

156. The total number of cases of infectious diseases reported during the year was 4,191 against 7,636 in the previous year. Plague was absent. **Infectious Diseases.** Small-pox claimed 201 victims against 1,862 in the preceding year. All the precautionary measures including the primary and re-vaccinations taken in proper time succeeded in checking the spread of the disease. Cholera was absent during the year whereas there were 6 attacks and 1 death in 1938. There were 58 deaths from Influenza against 80 in the preceding year and 249 deaths from Typhoid against 507 in the previous year. Diphtheria was responsible for 65 deaths. All the infectious diseases were treated at the Arthur Road Hospital except T. B. and Leprosy. Out of the total number of 30,520 deaths, 2,034 were caused by tuberculosis, giving a death-rate of 1.7 per 1,000 the same as in the previous year. Efforts are being made to eradicate this disease by establishing T. B. Clinics, distributing leaflets and explaining the measures to be taken by the public to prevent the spread of the disease. The highest number of cases occurred among persons from 20 to 30 years of age.

157. Malaria was registered as the cause of 171 deaths against 103 in the previous year. **Malaria.** The total number of cases of Malaria treated at the Municipal Dispensaries and other public hospitals was 13,616 and 39,133 against 1,957 and 16,034 respectively in the preceding year. Malaria shows a tendency to be on an increase every year at the end of the monsoon and some time later. Special measures were taken to meet with the situation by appointing additional staff for detection and treatment of breeding places; 18 table dispensaries were opened temporarily at various centres for the treatment of affected people, and arrangements were made for house to house distribution of quinine.

158. Venereal diseases are a great scourge which cannot be effectively dealt with as many of the victims try to hide these diseases through a sense of shame. **Venereal Diseases.** Although no reliable statistics of the incidence of these diseases can be obtained, it appears from the number of patients treated for these diseases at the Municipal clinic at Bellasis Road that the evil is growing. The total number of cases reported and the daily average attendance at this clinic were 96,828 and 391.5 against 99,165 and 387.8 respectively in the preceding year.

159. Free Medical Relief to out-patients was rendered at the 16 Municipal dispensaries that were open throughout the year. **Free Medical Relief.** The number of new cases and total attendance during the year at these dispensaries was 2,03,190 and 6,53,282 against 1,64,702 and 4,91,190 respectively in the previous year. The increase in the attendance was due to severe Malaria epidemic which

raged in the City during the latter half of the year. In addition to this, the number of women and children treated by two part-time lady doctors was 20,716 (16,457 women and 4,259 children) against 16,813 in the preceding year. The free dispensary for treatment of eye diseases at Kamathipura treated 5,805 cases against 5,584 in the previous year. The total attendance at this dispensary was 29,092 against 21,518 in the preceding year.

160. During the year roads, footpaths and house-gullies were conserved regularly. The area conserved daily was 268.04 miles of roads, 23,667 miles of footpaths and 104 miles of house-gullies. The total refuse collected and removed through the Municipal agency was 4,35,988 tons. This, together with refuse received through outside agency amounted to 5,49,079 tons against 5,66,220 tons in the previous year. Of these, 4,03,463 tons were transported by rail to Deonar 77,819 tons were used for reclamation in the City, 10,104 tons were burnt in the incinerators and 57,693 tons (stable refuse) were dumped in manure pits. The total number of rats collected and destroyed during the year was 7,80,747 against 7,34,333 in the previous year. 873 basket seats were converted into water closets during the year. The number of basket privy seats that remained to be converted in sewered areas was 2,895 and in unsewered areas 2,668. The total number of dog-bites treated at the Haffkine Institute was 1,955 against 1,798 in the preceding year.

161. The number of prosecutions instituted by the Health Department under the Municipal Act during the year was 8,749, which together with the cases outstanding at the beginning of the year, amounted to 9,892. Of these, 8,970 were disposed of during the year. The number of complaints filed under the Bombay Prevention of Adulteration Act, during the year was 1,716 which together with the complaints outstanding at the beginning of the year amounted to 2,060. Out of these, 1,622 were disposed of, the total amount of fines inflicted being Rs. 0.88 lakh against Rs. 0.97 lakh in the preceding year.

162. The work of medical inspection of the school-going children continued to be done by the medical staff under the control of the Executive Health Officer. The total number of children examined during the year was 25,455 out of whom 8,781 were from girls' schools. In addition, 4,408 boys were specially examined in E, F and G Wards for Malaria and spleen, of whom 1,263 were found to be suffering from malarial fever and 622 with enlarged spleen. In order to give the benefit of medical treatment to pupils, especially belonging to poor families, a fully equipped clinic has been maintained at the K. E. M. Hospital. The number of cases of school children treated during the year was 1,846 (new children) in addition to 6,424 old cases *i.e.*, 8,270 in all. 106 pairs of spectacles were supplied to poor deserving children according to the advice of the ophthalmic surgeon at the school clinic. Emergency outfits were supplied to 235 schools for which the demand is increasing.

Special welfare work among the labour classes at ten centres was conducted by the Special Branch organised for the purpose under the Public Health Department.

163. The health conditions of the City during the year were decidedly better than what they were during the previous year. This fact may be judged from the total number of deaths which was 5,479 less than that in the previous year. It is also noteworthy that infantile mortality during the year was the lowest since the year 1873. However, it was unfortunate that soon after the rains, the City was faced with the outbreak of Malaria epidemic, especially in E, F and G Wards, but the timely measures taken proved effective in controlling the disease within a short period.

XVIII.—MUNICIPAL PRINTING PRESS.

164. During the year, one Mono Machine, two Cylinder printing machines and one Karl Krause Cutting Machine were added to the Press at a cost of Rs. 53,600. This addition considerably relieved the pressure of work felt last year and enabled the Press to deliver the printed matter to departments concerned more expeditiously than before. The Press took over all the printing work of the Corporation except the printing of the Administration Reports, Budget Estimates, Establishment Schedule and the Proceedings of the Schools Committee, which work has since been taken over and for which the necessary provision has been made in the year 1940-41. This has resulted

in the non-renewal of the five years' printing contract with the Times Press after its termination on 28th February 1939.

165. During the period under review, Mr. J. A. Neale, Superintendent, Government Printing and Stationery, was requested to examine the working of the Municipal Printing Press and to give his opinion thereon and advise as to how it could be improved. His report forwarded with the Municipal Commissioner's letter No. B.M.P.P./585, dated the 19th October 1939 underlying Standing Committee Resolution No. 975, dated the 1st November 1939 shows that although there are no inherent defects in the administration of the Press, no definite opinion can be given regarding its working until the system of accounts has been overhauled. The various suggestions made by Mr. Neale have been given effect to from 1st April 1940.

XIX.—MUNICIPAL SERVANTS' ACT.

166. No circumstances arose in any department of the Municipality in which it was necessary to invoke the provisions of the Municipal Servant's Act.

M. D. Bhansali,
Ag. Municipal Commissioner.

CHIEF ACCOUNTANT'S REPORT

FOR 1939-40.

CONTENTS.

	PARAS.
Opening Remarks	1 to 8
Income	9 to 11
Sale Proceeds of Land	12
Revenue Expenditure (including Lapsed Grants and Savings)	13 to 16
Loan Funds and Loan Works Expenditure	17 to 20
Debt and Sinking Funds	21 to 23
Liabilities and Assets	24 & 25
Investments and Invested Balances	26
Special Funds	27
Water Works Income and Expenditure Account and Assets and Liabilities	28 & 29
Markets and Slaughter Houses Account	30
Suspense Accounts and Deposits	31 to 33
Reserve Stock and Capital Stores	34 to 36
Street Improvements	37
Levelling, Metalling, etc., Private Streets	38
Conversion of Insanitary Privies into Water-Closets	39
Improvement Schemes—	
General Account—Income and Expenditure, Loans, Capital Account, Expenditure or Schemes, Sinking Funds and Liabilities and Assets	40 to 47
General Remarks	48
List of Appendices	
Appendices	Nos. 1 to 30

FINANCIAL

No. A.E./5322/SR of 2nd August 1940.

FROM
THE CHIEF ACCOUNTANT,
BOMBAY MUNICIPALITY.

To
THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

SIR,

I have the honour to submit my report on the accounts of the Municipality and the Improvement Schemes for the year 1939-40.

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

Particulars.	Rates for 1939-40.
General Tax ...	11 per cent.
Fire Tax ...	$\frac{1}{2}$ per cent.
Water Tax on value ...	$3\frac{3}{4}$ per cent.
Water Tax on Meter Measurement ...	Same as those of the preceding year.
Halalkhore Tax ...	3 per cent.

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

	1939-40			Actuals for 1938-39.
	Budget.	Revised	Actuals	
	Rs.	Rs.	Rs.	
Opening Balance ...	25,40,000	31,83,600	31,83,600	22,86,964
Income ...	3,43,30,360	3,41,94,058	3,46,56,101	3,47,67,275
Expenditure ...	3,49,78,126	3,52,25,871	3,47,44,038	3,34,84,350
	6,47,766 (Deficit)	10,31,813 (Deficit)	87,937 (Deficit)	12,82,925 (Surplus)
Balance ...	18,92,234	21,51,787	30,95,663	35,69,889
Recoupment of Advances, etc. ...	—34,850	+ 1,25,393	—2,14,472	—3,86,289
Closing Balance ...	18,57,384	22,77,180	28,81,191	31,83,600

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

Increase in :—	Rs.
Advances for Plant and Machinery	18,139
Miscellaneous Advances outstanding	96,653
Renewed Grants (including contribution towards Improvement Schemes)	2,83,597
	3,98,389
Deduct :—	
Decrease in :—	
Reserve Stores (including Capital Stores) Balances	1,83,917
	2,14,472

5. The net unhypothecated Surplus Cash Balance on 31st March 1940 is as under :—

Liabilities.	Assets.
Rs.	Rs.
Reserve Stock including Capital Stores... ..	Surplus Revenue Fund as
5,31,483	per Appendix No. 2
Advance for Plant and Machinery	58,39,800
22,49,503	
Miscellaneous Advances	
1,77,623	
Minimum required by Law	
1,00,000	
Surplus Cash Balance	
27,81,191	
Total	Total
58,39,800	58,39,800

6. The opening and closing Reserve Stores (including Capital Stores) Balances for the year 1939-40 are compared below :—

	Opening Balance.	Closing Balance.	Decrease.
	Rs.	Rs.	Rs.
Serviceable Stores	7,15,400	5,31,483	1,83,917

As desired under Corporation Resolution No. 1211, dated the 30th March 1939, an inventory of frozen, obsolete, unserviceable and like stores lying at the Municipal Stores Depot and with other departments was made. It will be seen from Municipal Commissioner's letter No. TAO 818 dated the 8th February 1940, underlying Corporation Resolution No. 1265, dated the 6th March 1940, that the total value of 'Unserviceable' articles in the Stores was about Rs. 65,623 and the sale value thereof as scrap was estimated about Rs. 5,623, showing a loss of Rs. 60,000 for the write off of which an additional grant of that amount was voted by the Standing Committee and the Corporation. The amount written off on this account during the year was Rs. 54,751.

7. The amount of rates and taxes outstanding at the close of the year 1939-40 stood at Rs. 40,16,485 against Rs. 43,23,399 for the previous year, showing a decrease of Rs. 3,06,914:—

Outstanding at	General Tax.	Water Tax.	Halalkhore Tax.	Wheel Tax.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
31st March 1939	31,16,733	5,46,328	4,43,905	2,16,433	43,23,399
31st March 1940	29,06,597	5,06,257	4,18,043	1,85,588	40,16,485
	2,10,136 Decrease.	40,071 Decrease.	25,862 Decrease.	30,845 Decrease.	3,06,914 Decrease.

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

Year.	Outstanding.	Net Demand.	Percentage of outstanding to Net Demand.
	Rs.	Rs.	
1935-36	57,70,549	2,98,47,279	19.33
1936-37	58,25,580	3,03,41,542	19.20
1937-38	61,17,191	3,15,64,692	19.38
1938-39	43,23,399	3,10,94,572	13.90
1939-40	40,16,485	3,11,94,088	12.88

The outstanding of Rs. 40,16,485 are made up of Rs. 13,84,876 payable by Government, Rs. 71 payable by the G. I. P. Railway, Rs. 1,90,264 by the B. B. & C. I. Railway Co., Rs. 17,496 by the Mills, Rs. 35,942 in respect of Improvements Schemes Properties, Rs. 3,593 by the Port Trust and the balance of Rs. 23,84,243 by other rate payers. The reasons for these outstandings have been dealt with in the Assessor and Collector's Report.

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

Outstanding debt at 1st April 1939.	Loan raised during the year.	Repayment during the year.	Outstanding debt at 31st March 1940.
Rs.	Rs.	Rs.	Rs.
15,68,65,159	58,35,920	60,75,821	15,66,25,258

The details of the Loans raised are as below:—

- (1) Rs. 15,00,000 being balance of the loan for 1938-39 of Rs. 30 lacs, at 3 per cent. interest with a currency of 30 years sanctioned under Corporation Resolution No. 644, dated the 10th November 1938,
- (2) Rs. 39,00,000 being part of the loan for 1939-40 of Rs. 64 lacs at 3 per cent. interest with a currency of 30 years, sanctioned under Corporation Resolution No. 591 dated the 5th October 1939,
- (3) Rs. 1,71,400 being advance from the Net Premia Fund for purchase of Plant and Machinery repayable by annual equated instalments based on the average life of the Machinery at 3 per cent. interest per annum,
- & (4) Rs. 2,64,520 being advance from the Net Premia Fund to meet repayment of the outstanding amount on 31st March 1940, out of the advance of Rs. 3 lacs taken from the Fines Fund for financing Capital expenditure during the year 1939-40, as sanctioned under Corporation Resolution No. 119, dated the 2nd May 1940.

Rs. 58,35,920

The amounts of Rs. 15 lacs and Rs. 39 lacs under (1) and (2) above were raised by reserving the amount for investment of the Municipal Sinking and Special Funds.

The repayments during the year were as under :—

- (1) Rs. 31,62,400 repaid to Government on the basis of equated payments from revenue in respect of advances taken from them,
- (2) Rs. 25,38,000 repaid to debenture holders out of Sinking Fund Investments including Rs. 2,15,451 from the Net Premia Fund,
- (3) Rs. 1,10,901 repaid to the different Special Funds out of revenue on the basis of equated payment in respect of the advances taken from these Funds for Capital Works,
- & (4) Rs. 2,64,520 repaid to Fines Fund as stated above, as according to the legal opinion obtained in this connection an advance from this Fund for financing Capital expenditure is not authorised by Section 111 of the Municipal Act.

Rs. 60,75,821

The state of the Sinking Fund is shown below :—

Amount of Fund at 1st April 1939.	Interest, etc., realisations.	Sinking Fund Instalments.	Total.	Withdrawn for repayment of loans.	Amount of the Fund at 31st March 1940
Rs. 3,18,38,689	Rs. 13,69,777	Rs. 16,21,200	Rs. 3,48,29,666	Rs. 23,22,549	Rs. 3,25,07,117

The value of securities held in the Sinking Fund Account on the basis of market rates prevailing on 31st March 1940, including accrued interest exceeded the actuarial amount of the Sinking Fund by Rs. 9,20,604 which is held in the Sinking Fund Account. The question of utilising this excess for revenue purposes is at present under the consideration of the Law, Revenue and General Purposes Committee.

INCOME.

9. A detailed comparison between the Budget Estimate and the Actuals will be found in Appendix No. 3. The estimated income for the year was Rs. 3,43,30,360 against which the actuals amounted to Rs. 3,46,56,101 resulting in an increase of Rs. 3,25,741.

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

Budget Head.	Amount of Increase.	Amount of Decrease.	REMARKS.
	Rs.	Rs.	
I. General Tax, Indirect Taxation, etc.—			
A.—General Tax	94,224	...	Increase under :— Rs. (1) Public, due to building activities in the City 2,72,654 (3) Port Trust 998 (4) Improvement Schemes Properties, owing to lesser vacancies 12,147 and (6) B. B. & C. I. Railway Co. 1,693 <u>2,87,492</u> Counterbalanced by decrease under :— Rs. (2) Government, due to Government having deducted from the contribution for the year 1938-39 payable during the year under report the excess payments made by them during the years 1934-35 to 1937-38 on account of their properties occupied for Medical and Educational purposes in respect of which an exemption is claimed by them 1,90,714 and (5) Mills 2,554 <u>1,93,268</u> Rs. 94,224
B.—Town Duties ... ..	...	21,660	Due to smaller imports of wines and beer.
C.—Licences—Land conveyance, Music etc.	19,487	...	More receipts on account of Music Licence Fees etc., for the year 1938-39 paid by Government after meeting charges for collecting such fees.
D.—Liquor Licences ... ..	...	1,43,750	Due to the repeal of Section 63 of the Bombay Abkari Act 1878 under which an annual contribution of Rs. 1,43,750 was being paid to the Bombay Municipality, by Section 2 of Bombay Act No. XIII of 1939.
E.—Tobacco Duty ... ..	...	2,73,000	Due to the repeal of Clause (5) in rule 5 in Schedule BB to the City of Bombay Municipal Act, 1888 by Section 2 of Bombay Act XXI of 1939.
F.—Interest and Profit on Surplus, etc., Balances	1,11,461	...	Partly due to higher rates of interest realised on Fixed Deposits and partly to larger balances being available for investment for longer periods.
G.—Interest and Profits on Plant and Machinery Depreciation Fund.	5,443	...	Due to higher rates of interest realised on Fixed Deposits.
H.—Miscellaneous	42,804	...	The items of increase are (1) Miscellaneous receipts Rs. 35,728 (2) Miscellaneous fees Rs. 9,484 and (3) Rent of Buildings and Lands Rs. 8,247, counterbalanced by decreases mainly under Fines for Offences against Law, Rs. 7,581 and Sale proceeds of un-serviceable tools and Plant Rs. 3,000.

Budget Head.	Amount of Increase.	Amount of Decrease.	REMARKS.
	Rs.	Rs.	
2.—Water Tax, etc.	1,22,182	...	Increased receipts mainly under (1) Tax on value, following the increase in the General Tax from the Public, Rs. 35,799 (2) Water by measurement, owing to increased supply to suburbs and also owing to the special staff employed for the examination of Meters, Rs. 32,204 (3) Compounded Tax, due to increased consumption of water for building purposes, Rs. 41,189 and (4) Miscellaneous Receipts, Rs. 11,376.
7. Street Cleansing and Conservancy—			
A.—Halalkhore Tax ...	96,912	...	The increase follows the increase in the General Tax from the Public.
B.—Miscellaneous ...	29,265	...	This is made up mainly of increase of Rs. 44,834 under Rent of Buildings and Lands, counterbalanced by decrease of Rs. 13,550 under Sale of Rights.
8. Roads, Drains and Sewers—			
A.—Wheel Tax ...	...	70,992	This is made up of decrease of Rs. 2,04,824 under Public Conveyances, due to the last date of payment of the tax being extended from 31st March to 31st May, i.e., beyond the close of the year, counterbalanced by an increase of Rs. 1,33,832 under Private Conveyances owing partly to an increase in the number of Motor Vehicles, and partly to the recovery of arrears (about Rs. 70,000) in respect of motor vehicles by means of demand letters from the Head Office.
C.—Miscellaneous ...	10,151	...	Increase mainly under Miscellaneous Receipts amounted to Rs. 20,904 and was partly set off by a decrease under Miscellaneous fees of Rs. 11,305.
9. Mechanical—			
Miscellaneous Receipts ...	24,527	...	Includes Rs. 18,713 on account of profit of the working of the Mechanical Transport.
10. Buildings, Land Acquisition and Management ...	66,511	...	The increases aggregated Rs. 1,00,234 made up of (1) Rs. 7,691 under Ground Rent due to more plots being leased in the Municipal Schemes, viz., Shivaji Park, L. J. Road, Hornby Road, etc., and (2) Rs. 92,543 under Miscellaneous fees on account of fees for projecting verandahs, balconies, etc. The increases were counterbalanced by a decrease mainly under Rent of Buildings of Rs. 33,671, due to the demolition of rent-earning buildings in the Hornby Road Ballard Pier Scheme and to vacancies in the buildings at Ghoga Street.
11. Fire Brigade ...	5,550	...	The increase follows the increase in the General Tax from the Public.
12. Licensing and removal of Encroachments on Public Streets ...	86,607	...	This is comprised of increases mainly under (1) Licences for dangerous and offensive trades, of Rs. 25,732 (2) Removal of Encroachments on Public Streets, of Rs. 27,975 and (3) Advertisements, of Rs. 32,688.
14. Markets and Slaughter Houses ...	63,791	...	There were increased receipts mainly under Squatters' fees, Rs. 18,520, Slaughter Fees, Rs. 32,378, Miscellaneous Receipts, Rs. 13,184 and Receipts on account of the administration of Weights and Measures Act, Rs. 7,882 partly set off by a decrease mainly under Stall Rents, Rs. 7,823.
15. Contribution from Capital Funds to Revenue ...	...	55,215	Due to less expenditure incurred on Capital Works.
16. Extraordinary Receipts ...	10,523	...	Due to higher rates of interest realised on Fixed Deposits.
17. Rebate from Government on account of collection of the Urban Immovable Property Tax in the City ...	97,092	...	The Corporation requested the Government to grant a rebate of 3 per cent. on account of the cost of collection of the Urban Immovable Property Tax. Government however, sanctioned the rebate of 1½ per cent. only. The amount of tax collected and remitted to Government during the year aggregated to Rs. 90,98,630 and the amount for payment of rebate provisionally sanctioned by Government was Rs. 1,35,000. The actual expenditure incurred by the Municipality on account of establishment and other charges excluding the proportionate share of the cost of supervision charges amounted to Rs. 37,908 which was debited to an advance account pending recovery from Government. These charges have since been recovered and the advance account cleared. The balance of Rs. 97,092 (Rs. 1,35,000—Rs. 37,908) paid by Government on account of rebate has been shown under this head.

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

	1939-40.	1938-39.	Increase.
	Rs.	Rs.	Rs.
1.—General Tax (including Fire Tax) at 11½ per cent. :—			
Total collections booked	1,40,60,484	1,42,25,523	
<i>Deduct—</i>			
Recoveries for previous years	10,16,343	18,16,444	
<i>Add—</i>			
Outstandings for the year at the close of the year	1,30,44,141 16,82,472	1,24,09,079 17,75,279	
Total	1,47,26,613	1,41,84,358	
2.—Water Tax at 3¼ per cent. and Water charges by measurement and at compounded rate :—			
Total collections booked	77,89,079	75,36,857	
<i>Deduct—</i>			
Recoveries for previous years	3,76,313	3,86,340	
	74,12,766	71,50,517	
<i>Add—</i>			
Outstandings for the year at the close of the year	4,14,211	4,43,709	
Total	78,26,977	75,94,226	
3.—Halalkhore Tax at 3 per cent. and for special service :—			
Total collections booked	36,93,912	36,26,491	
<i>Deduct—</i>			
Recoveries for previous years	2,57,984	3,58,410	
	34,35,928	32,68,081	
<i>Add—</i>			
Outstandings for the year at the close of the year	3,07,079	3,22,331	
Total	37,43,007	35,90,412	
Net demand on account of Property Taxes inclusive of refunds...	2,62,96,597	2,53,68,996	9,27,601

TOWN DUTIES.

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

The gross collections for the year were estimated at Rs. 24,25,000, the refunds and commission charges at Rs. 10,25,000 and the net revenue at Rs. 14,00,000. The revenue collected and paid into the Municipal Treasury in the year amounted to Rs. 26,99,331 and after deducting the amount of Rs. 13,20,991 on account of refunds, the net receipts amounted to Rs. 13,78,340 showing a decrease of Rs. 1,73,921 as compared with the actuals of the previous year. The refunds during the previous year amounted to Rs. 9,85,793. The increases on account of refunds were due to excessive export of grain on account of famine in Kathiawar and of sugar due to war.

SALE PROCEEDS OF LAND.

12. According to Corporation Resolution Nos. 5253, dated the 11th September 1928, and 705, dated the 19th December 1935, the sale proceeds of surplus land upto an amount not exceeding Rs. 10 lakhs are to be credited to revenue each year, the balance, if any, being transferred to a Reserve Fund for being utilized to make good the aforesaid sum of Rs. 10 lakhs whenever the sale proceeds of land in any subsequent year, are less than Rs. 10 lakhs, the balance in the Reserve Fund being in the meantime advanced for capital works. The balance to the credit of the Fund at the beginning of the year was Rs. 23,08,528. During the year the sale proceeds of surplus land amounted to Rs. 14,20,167 out of which Rs. 10 lakhs were credited to revenue and the balance of Rs. 4,20,167 were transferred to the Reserve Fund. The interest realized on this fund during the year amounted to Rs. 69,856. The total investments in the Fund thus amounted to Rs. 27,98,551. Out of this amount, a sum of Rs. 22,25,000 has been advanced for meeting expenditure on Capital Works at 3 per cent. per annum as sanctioned under Corporation Resolution Nos. 506 of 11th October 1937, and 644 of 10th November 1938, leaving a balance of Rs. 5,73,551 as shown in Appendix No. 6. The area of Surplus municipal land available for sale at the end of the year is about 60,900 Square Yards of the approximate value of Rs. 7,50,000.

REVENUE EXPENDITURE.

13. The final sanctioned grants amounted in the aggregate to Rs. 3,62,57,296 as follows :—

	Rs.
Budget Grants	3,49,78,126
Unexpended Grants for previous years renewed for expenditure	5,32,200
Additional Grants	7,46,970
Final Sanctioned Grants	3,62,57,296

The transfers from one Budget head to another without affecting the total Budget provision for the year amounted to Rs. 3,95,047.

14. In the following statement the final grants sanctioned from 1935-36 are compared with the savings year by year :—

Year.	Final grants sanctioned.	Grants to be renewed for expenditure in the following year.	Expenditure booked against final grants.	Savings on final grants sanctioned.
	Rs.	Rs.	Rs.	Rs.
1935-36	3,28,63,757	3,17,001	3,12,97,539	*12,49,217
1936-37	3,28,69,645	4,35,800	3,19,29,489	5,04,356
1937-38	3,36,42,984	4,09,600	3,27,48,184	4,85,200
1938-39	3,48,24,347	5,32,700	3,34,84,350	8,07,297
1939-40	3,62,57,296	8,45,000	3,47,44,038	6,68,258

* Includes Rs. 7,51,701 on account of the extension of the currency of the loan for Development Schemes.

15. The total lapsed grants estimated to be renewed in 1940-41 aggregate Rs. 8,45,000 against Rs. 5,32,700 in 1939-40 and the heads under which the renewals are required will be found in Appendix No. 4.

The important renewals over Rs. 10,000 and the percentage of renewed grants to grants allotted are shown in the following table :—

Department and Service Heads.	Total Renewals.	Percentage of renewals to total sanctioned grants.
	Rs.	
I.—General Supervision, Collection of Revenue, etc.—		
A—General Superintendence	12,924	2.42
E.—Miscellaneous Charges	58,967	24.85
II.—Water Works (including debt charges amounting to Rs. 65,000)	2,17,074	3.13
III.—Education, Primary	55,908	1.38
VI.—Medical Relief and Education	74,782	2.87
VII.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service (including debt charges amounting to Rs. 9,432)	70,258	2.25
VIII.—Roads, Drains and Sewers (including debt charges amounting to Rs. 69,375)	2,37,438	3.44
IX.—Mechanical	29,736	2.15
X.—Buildings, Land Acquisition and Management	20,742	0.88
XIV.—Markets and Slaughter Houses	37,421	6.21

Against the estimate of Rs. 3,61,000 shown in the Revised Estimates for lapsed grants required to be renewed, the actual figure now works out at Rs. 8,45,000 showing an increase of Rs. 4,84,000 over the former figure. This figure is made up of Rs. 1,62,244 on account of interest, etc., charges on Municipal Debentures due but not paid upto the end of 1939-40 and the balance of Rs. 6,82,756 is intended for meeting liabilities incurred and to be incurred as detailed below :—

	Rs.
(1) Repairs including Special Repairs	... 2,12,000
(2) Stores and Materials	... 63,000
(3) New Works	... 1,26,590
(4) Law Charges, General	... 51,000
(5) Payment to Schools Committee	... 49,880
(6) Rebate on account of Compounded Wheel Tax	... 89,800
(7) Miscellaneous other charges	90,486
	Rs. 6,82,756

16. The final sanctioned grants for the year aggregated Rs. 3,62,57,296 against which the actuals amounted to Rs. 3,47,44,038 leaving an unexpended balance of Rs. 15,13,258 at the close of the year. Of this, Rs. 8,45,000 are being renewed for expenditure during 1940-41, the balance, viz., Rs. 6,68,258 being treated as savings on final grants sanctioned as detailed in Appendix No. 4.

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

Budget Head.	Amount.	REMARKS.
	Rs.	
I.—General Supervision, etc.—		
A.—General Superintendence—		
(d) Audit and Accounts	14,993	Decrease mainly under Establishment partly due to the post of Chief Accountant fallen vacant not being filled up for 3½ months pending receipt of Government's sanction to the rules for the appointment of Municipal Officers and partly to some of the posts newly sanctioned for Revenue Audit work transferred from the Municipal Chief Auditor's Department to Chief Accountant's Department being kept vacant pending decision in the matter of transfer of some of the Revenue Audit staff of Municipal Chief Auditor's Department to Chief Accountant's Department.
B.—Collection of Revenue—		
(a) Property and Wheel Tax Establishment	7,909	The principal items contributed to the decrease are establishment Rs. 2,398 and Printing Rs. 4,456 the grant whereunder was supplemented by Rs. 6,000 which proved to be excessive.
II.—Water Works—		
A.—Establishment and Labour	17,026	The decrease under Establishment amounted to Rs. 12,023 and under Labour to Rs. 5,003.
B.—Repairs and Maintenance	10,388	Less expenditure mainly Materials for general works and repairs in Bombay Rs. 7,706 and various other heads Rs. 2,682.
D.—Miscellaneous	8,443	Less expenditure mainly under Maintenance and upkeep of Pumps, etc., at Malabar Hill Reservoir, Rs. 964 and Bhandarwada Hill Reservoir Rs. 3,163, under Maintenance of Gardens, Rs. 1,124 and under Clothing to labour staff, Rs. 2,121.
Provident Fund and Pension, etc., Charges	6,312	
Debt Charges	9,289	Due partly to the raising of Rs. 39 lakhs only against the Loan of Rs. 64 lakhs proposed in the Budget and partly to a lesser amount of advance taken from Special Funds for purchase of Plant and Machinery.
III.—Education Primary—		
A.—Municipal Institutions... ..	46,452	Decrease due mainly to less contribution required to be made to the Schools Committee.
New Works	17,168	The grant provided for carrying out the work of making alterations to the Chandanwadi Market to convert it into a School Building was allowed to lapse as the cost of the work was met from the Loan Funds.
V.—Public Health Department—		
A.—General Supervision	9,692	The main items contributing to the decrease are Establishment, Contingencies and Rat Destruction.
VI.—Medical Relief and Education—		
A.—Hospitals and Dispensaries—		
(a) Infectious Diseases Hospitals	7,452	This is made up of decrease under Arthur Road Hospital of Rs. 4,991 and under Maratha Hospital of Rs. 2,461.
D.—Grants-in-aid to Public Medical Institutions	15,672	The main items contributing to the decrease are (1) Acworth Leper Home, Rs. 3,690, (2) N. N. Wadia Maternity Home, Rs. 10,024, and (3) Bai Jerbai Wadia Children's Hospital, Rs. 1,907.
H.—King Edward Memorial Hospital	18,888	Of this amount Rs. 7,217 represents decrease under Gas for heating, etc., due to the supply being obtained free of charge from the Dadar Purification Works and the balance is made up of small savings under various other heads including Rs. 1,461 under Establishment and Rs. 1,801 under Drugs and Instruments.

Budget Head.	Amount.	REMARKS.
	Rs.	
VII.—Street Cleansing and Conservancy—		
A.—Street Cleansing and Conservancy—		
(e) Removal of Town Refuse to Tardeo etc.		
I. Bullock Traction	8,399	The items contributing to the decrease are mainly Feed of Bullocks, Rs. 5,288, Establishment, Rs. 1,182 and Repairs, etc., to Carts, Rs. 1,140.
(f) Miscellaneous	7,534	The main decreases were under Special Repairs, Rs. 4,750 and Water supply, Rs. 1,615.
B.—Transport of refuse, etc., to Deonar	7,756	Decrease mainly under Establishment, (Rs. 3,879) and Haulage charges (Rs. 3,476).
D.—Halalkhore Service	7,278	The saving mainly resulted from less expenditure under Repairs and Maintenance of Chawls and Stables and Special Repairs.
New Works	7,964	This represents savings on works completed including Rs. 1,680 on account of work abandoned.
VIII.—Roads, Drains and Sewers—		
A.—General	15,663	Decrease under Construction Establishment.
B.—Maintenance of Roads	89,249	The main items making up the decrease are Establishment Rs. 9,428, Bituminous Construction, Rs. 13,272, Ordinary Repairs and Maintenance, Rs. 16,835, Extraordinary Repairs, Rs. 5,125, Upkeep charges for Public Monuments, Rs. 15,830, Repairs to Capital Roads, Rs. 15,025 Renewal of Road Surfaces Fund, Rs. 4,788 and Street Improvements, Rs. 6,919.
C.—Public Lighting	79,679	Decrease mainly under Gas of Rs. 20,219 and Electric Lighting of Rs. 53,659.
D.—Cleansing of Drains, etc.	18,102	Less expenditure mainly under Labour, (Rs. 3,166), Repairs and Alterations, (Rs. 10,487) and other small savings under various heads make up the amount.
Debt Charges	15,132	Due to the raising of Rs. 39 lakhs only against the Loan of Rs. 64 lakhs proposed in the Budget Estimates.
IX.—Mechanical—		
A.—Mechanical Engineer's Office Establishment	5,310	Less expenditure mainly under Electric Current, Rs. 3,589 and Repairs to Buildings Rs. 724.
B.—Pumping and Compressor Stations—		
(b) Pumping Stations in the City—		
(i) Pumping Station, Love Grove	5,690	Decrease under Establishment, Labour and Stores.
(c) Purification Works	6,351	This is made up of small savings under various heads including Rs. 3,833 under Sludge Drying Beds.
(d) Compressor Stations in the City—		
(ii) Compressor Stations, Victoria Gardens, Fergusson Road, Warden Road and Bhandarwada Road	16,622	Decrease mainly under Electric Current, Rs. 5,302, Repairs and Maintenance (1) Machinery of Stations and Ejectors, Rs. 2,807, and (2) Air and Sealed Sewage mains, Rs. 6,076.
D.—Transport—		
7.—Removal of Town Refuse to Tardeo for transport to Deonar	5,108	Decrease under Establishment, Stores, Repairs and Maintenance and Depreciation.
X.—Buildings, Land Acquisition and Management—		
A.—City Engineer's Central Office Establishment	16,345	Decrease mainly under Establishment due to the vacant post of Deputy City Engineer not being filled up.
B.—Inspection and Supervision of Private Buildings.	6,647	Less expenditure under Establishment:
C.—Architectural	16,320	Less expenditure under Establishment including for Capital Works.
D.—Land Acquisition and Management	10,045	Decrease mainly under Repairs and Maintenance, Rs. 1,180, Special Repairs to acquired properties, Rs. 3,575 and under Minor Works in connection with the disposal of surplus land, Rs. 3,915, on account of works abandoned.

Budget Head.	Amount.	REMARKS.
	Rs.	
XI.—Fire Brigade—		
Maintenance	7,866	This is made up of small savings under various heads including Rs. 4,024 under Establishment.
Debt Charges	5,080	Due to the raising of Rs. 39 lakhs only against the Loan of Rs. 64 lakhs proposed in the Budget.
XIII.—Gardens and Open Spaces—		
A.—Gardens—		
(a) Victoria Gardens	7,027	The main decrease is under Zoological collection—Feed of animals, of Rs. 3,487 and the balance is comprised of small savings under various other heads.
(b) Miscellaneous Gardens, Open Spaces, Band Stands, etc.	6,936	The main item responsible for the decrease is Establishment, under which the decrease amounts to Rs. 5,534 due to some of the posts of Malis not being filled up. The difference of Rs. 1,402 represents small savings under various heads.
XIV.—Markets and Slaughter Houses—		
(b) Municipal Markets	9,138	Less expenditure mainly under Lighting, Stores, Printing, Contingencies and Repairs and Maintenance.
Provident Fund and Pension, etc., Charges	7,174	
New Works	8,718	This represents savings on works completed including an amount of Rs. 3,922 refunded by Government out of the advance made to them in connection with the purchase of Standard Weights and Measures, Steel Beams, etc.
XVI.—Provident Fund, Pensions, Gratuities and Compassionate allowances—		
B.—Pensions, Gratuities, etc.	9,114	Less expenditure under gratuities and compassionate allowances.
Total Rs.	5,95,931	

LOAN FUNDS.

17. The amount of new loan to be raised proposed in the Budget for 1939-40 was Rs. 65 lakhs. The Corporation, however, under their Resolution No. 591, dated the 5th October 1939, sanctioned the raising of a loan of Rs. 64 lakhs only on the basis of the revised loan works programme of that year.

As the loan works expenditure fell short of the budgetted expenditure, the amount actually raised to finance the capital expenditure including Plant and Machinery was Rs. 55,71,400 as detailed in paragraph 8 above :—

LOAN WORKS EXPENDITURE.

18. The opening balance on 1st April 1939, on account of Loan Funds including the advance from Special Fund for the purchase of Plant and Machinery but excluding the Trust Funds was Rs. 2,20,243. Adding to this Rs. 55,71,400 raised during the year and Rs. 91,234 received from Government on account of the Provincial share of Petrol Tax Fund for widening the Love Grove Bridge, the total funds available for expenditure were Rs. 58,82,877. The total expenditure incurred during the year amounted to Rs. 52,30,124 leaving an unspent balance of Rs. 6,52,753 at the close of the year.

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

Year.	LOAN AND TRUST FUNDS.			Percentage by which actuals fell short of Budget Estimates.	Percentage by which actuals fell short of Revised Estimates.
	Budget Estimates.	Revised Estimates.	Actuals.		
	Rs.	Rs.	Rs.		
1935-36 ...	12,38,053	18,50,344	11,82,800	4	36
1936-37 ...	21,38,551	24,01,782	16,94,419	21	29
1937-38 ...	58,70,674	55,14,681	32,25,152	45	42
1938-39 ...	72,42,997	74,57,798	48,81,906	32	34
1939-40 ...	65,77,512	94,14,328	54,53,383	17	42

The above figures do not include the amount on account of subvention and discount and other charges on the New Loan and repayment of advance taken from the Land Sales Reserve Fund.

The Revised Estimates adopted by the Corporation were for Rs. 97,25,228 including Rs. 30,900 on account of subvention, Rs. 80,000 on account of charges for raising the new loan Rs. 2,00,000 for repayment of advance taken from the Land Sales Reserve Fund and Rs. 6,00,717 on account of estimated expenditure under Trust Fund. The amount of Rs. 54,53,383 shown as the actual expenditure is arrived at as follows :—

	Rs.	Rs.
Expenditure as shown in the summary of Appendix No. 8 including expenditure under Trust Fund and credit on account of assets written off ...	...	54,64,696
<i>Deduct—</i>		
Expenditure on account of subvention ...	600	
Expenditure for raising the new loan ...	54,013	
	...	54,613
		54,10,083
<i>Add—</i>		
Assets written off ...		43,300
		54,53,383

I have repeatedly drawn attention in the previous reports to this disparity between Estimates and Actuals. The actuals have fallen short of the Revised Estimates by 42 per cent.

APPENDIX No. 8.

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

	Revised Estimates.	Actuals.
LOAN WORKS.	Rs.	Rs.
I.—General Supervision, etc. ...	3,213	1,554
II.—Water Works, Ordinary ...	16,89,946	9,18,028
III.—Education, Primary ...	4,52,605	3,47,424
V.—Public Health Department ...	1,33,491	11,389
VI.—Medical Relief and Education ...	6,51,541	4,65,344
VII.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service ...	2,45,437	1,33,037
VIII.—Roads, Drains and Sewers ...	39,71,673	24,65,611
IX.—Mechanical ...	2,10,233	6,938
X.—Buildings, Land Acquisition and Management ...	4,94,575	2,50,935
XI.—Fire Brigade ...	3,835	3,129
XIII.—Gardens and Open Spaces ...	5,475	4,615
XIV.—Markets and Slaughter Houses ...	2,10,158	1,47,334
XV.—Slum service ...	4,33,353	2,31,037
Discount and other charges on the New Loan ...	80,000	54,013
Plant and Machinery ...	3,38,976	1,46,436
Repayment of Advance taken from the Land Sales Reserve Fund ...	2,00,000	...
	91,24,511	51,86,824
<i>Add :—</i>		
Assets written off ...	...	43,300
Total ...	91,24,511	52,30,124

21. Following is the classification made of all the Loan Works under three distinctive groups for the purpose of appraising the distinctive character and value to the City in relation to the outlay, the allocation of outstanding debt as at 31st March 1940 and the debt charges involved during 1939-40 will be seen from the following :—

Particulars of City Service.	Amount of Loan outstanding on 31st March 1940.	DEBT CHARGES FOR 1939-40.				Total Debt Charges.
		Debt Interest.	Interest accrued but not paid.	Sinking Fund and Repayments.	Bank's Commission and Miscellaneous Loan Charges.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Services	9,02,99,722	40,88,080	...	27,45,615	11,866	68,45,561
Self-supporting Services—						
Water Works	6,37,25,802	32,25,247	...	20,51,103	7,974	52,84,324
Fire Brigade	8,73,045	32,047	...	26,877	55	58,979
Markets and Slaughter Houses	17,26,689	76,230	...	70,906	72	1,47,208
Total	6,63,25,536	33,33,524	...	21,48,886	8,101	54,90,511
Grand Total	15,66,25,258	74,21,604	...	48,94,501	19,967	1,23,36,072

SINKING FUNDS.

22. From Appendix No. 10 it will be seen that the book value of the Sinking Funds as on 31st March 1940, amounted to Rs. 3,25,07,117 made up of Rs. 3,25,06,821 being the book value of securities and Rs. 296 in cash with the Imperial Bank of India. Valuing the Municipal and Improvement Trust Debentures at par, the market value of Sinking Fund Investments held on 31st March 1940 comes to Rs. 3,47,17,595 as shown in Appendix No. 16A. This, together with the amount of interest accrued upto 31st March 1940, viz., Rs. 3,68,996 and cash with the Imperial Bank of India, Rs. 296 brings the total amount of Sinking Fund to Rs. 3,50,86,887 and more than covers the amount, viz., Rs. 3,41,66,283 to which the Sinking Funds should have accumulated upto 31st March 1940. The excess in the Sinking Fund Investments Account is thus Rs. 9,20,604.

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

Year.	Debt outstanding.	Sinking Fund Accumulations.	Debt Charges.
	Rs.	Rs.	Rs.
1937-38	15,62,24,501	3,01,53,328	1,20,46,808
1938-39	15,68,65,159	3,18,38,689	1,21,88,098
1939-40	15,66,25,258	3,25,07,117	1,23,36,072

LIABILITIES AND ASSETS.

APPENDICES NOS. 5 AND 7.

24. It will be seen that the gross revenue liabilities of the Corporation stood at Rs. 4,16,45,183 the assets being Rs. 4,74,84,983. The difference of Rs. 58,39,800 represents the surplus Revenue Funds of which the details are shown in Appendix No. 2.

The question of preparing an inventory of Municipal properties has been engaging the attention of the Engineering Department for a considerable number of years. The inventory of Municipal properties in A to G wards has since been completed and the work of valuation is in progress. After it is finished the Municipal properties outside the City will be taken up and entered in the inventory. It will take about a year more to complete the work and thereafter a report will be submitted to the Corporation for information.

25. The gross Capital Liabilities of the Corporation including the balances available on account of Trust Fund and Worn-out Water Mains Renewal Fund stood at Rs. 15,69,04,227 at the close of the year under report and the Assets at Rs. 30,12,04,954 resulting in a surplus of Rs. 14,43,00,727, the details of which are shown in Appendix No. 7.

INVESTMENTS AND INVESTED BALANCES.

26. The total sum of investment and reinvestment in Current Account, Fixed Deposits and Deposits at Call during the year aggregated to Rs. 5,43,25,000 and the average number of days during which this sum remained invested was 106.87. This is equivalent to an investment of Rs. 1,59,06,654 throughout the year.

The details are as follows :—

Particulars.	Amount.	Average No. of Days.
	Rs.	
(1) Current Account Deposits ...	1,22,25,000	43.17
(2) Fixed Deposits ...	4,13,00,000	126.61
(3) Deposits at Call ...	8,00,000	61.38
Total Rs. ...	5,43,25,000	106.87

The interest earned during the year amounted to Rs. 4,32,013 and the details are as follows :—

	Rs.
(1) On Current Account Deposits ...	8,798
(2) On Fixed Deposits ...	2,86,584
(3) On Deposits at Call ...	1,828
	<hr/>
	2,97,210
(4) On Investments in Public Securities, etc. ...	1,34,803
	<hr/>
	4,32,013

The average rate of interest on Current Account Deposits was .61 per cent. against .63 per cent. in the preceding year. The average rate of interest on fixed deposits was 2 per cent. as against 1.65 per cent. in the preceding year. The average rate of interest on Deposits at Call was 1.36 per cent. as against 1 per cent. in the preceding year. The rate realized on fixed deposits ranged from $1\frac{1}{4}$ per cent. to $2\frac{3}{4}$ per cent. The maximum rate realized on fixed deposits in the preceding year was $2\frac{1}{2}$ per cent.

The average rate of interest on all deposits was 1.87 per cent. as against 1.56 per cent. in the preceding year.

SPECIAL FUNDS.

APPENDICES NOS. 6 AND 16.

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

WATER WORKS ACCOUNT.

APPENDIX No. 12.

Income and Expenditure Account.

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

	1939-40.		Actuals for 1938-39.	Increase or Decrease as compared with	
	Budget.	Actuals.		The Budget.	The previous Year's Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.
Income on Value	36,49,000	36,84,799	34,97,851	+35,799	+1,86,948
By Measurements	40,40,000	40,72,204	40,04,418	+32,204	+67,786
Miscellaneous	2,93,500	3,47,679	3,08,926	+54,179	+38,753
	79,82,500	81,04,682	78,11,195	+1,22,182	+2,93,487
Expenditure—Maintenance	14,81,559	13,77,641	12,68,091	—1,03,918	+1,09,550
Debt Charges	53,07,839	52,84,324	52,32,737	—23,515	+51,587
	67,89,398	66,61,965	65,00,828	—1,27,433	+1,61,137
Balance	+11,93,102	+14,42,717	+13,10,367	...	...

APPENDIX No. 12-A.

Assets and Liabilities.

29. The liabilities at the close of the year stood at Rs. 8,00,38,684 and the assets aggregated Rs. 11,45,11,415. The excess of assets over liabilities thus amounted to Rs. 3,44,72,731.

MARKETS AND SLAUGHTER-HOUSES ACCOUNT.

APPENDIX No. 13.

Income and Expenditure Account.

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

	1939-40.		Actuals for 1938-39.	Increase or Decrease as compared with	
	Budget.	Actuals.		The Budget.	The previous Year's Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.
Income	12,60,000	13,23,791	13,05,718	+63,791	+18,073
Expenditure under IX—Mechanical, D—Transport(10) Markets and Slaugh- ter Houses and E—Refrigerator ...	76,548	77,405	71,423	+857	+5,982
Under XIV—Markets and Slaughter Houses	5,67,043	5,31,461	5,11,516	—35,582	+19,945
	6,43,591	6,08,866	5,82,939	—34,725	+25,927
Balance	+6,16,409	+7,14,925	+7,22,779	...	...

SUSPENSE ACCOUNTS.

APPENDIX No. 14.

Municipal Printing Press.

31. A reference to the Income and Expenditure Account of the Municipal Printing Press will show that the net expenditure for the year (after adjusting value of opening and closing stock and works in progress and including Rs. 2,876 on account of the proportionate share of Test Audit Officer's salary but excluding rent charges for premises occupied) was Rs. 1,09,546 and the amount charged to the departments and private parties Rs. 1,15,554. The difference of Rs. 6,008 is made up of (1) Rs. 5,902 being rent chargeable if the Press had been located in hired premises and (2) Rs. 106 being supervision charges on private works to be transferred to Revenue.

As per discussion underlying Standing Committee Resolution No. 1683, dated the 8th March 1939, Mr. J. A. Neale, Superintendent of Government Printing and Stationery, Bombay, was requested to examine the working of the Municipal Printing Press. A copy of his report suggesting improvements in the working as well as in the accounting system was enclosed with Municipal Commissioner's letter No. BMPP/585, dated the 19th October 1939, underlying Corporation Resolution No. 808, dated the 4th December 1939. The Municipal Commissioner has ordered that effect may be given to the suggestions made by him in the Press accounts for the year 1940-41.

APPENDICES Nos. 14-A and B.

32. The following statement shows the opening and closing balances of recoverable advances for the year 1939-40 :—

	Balance at the beginning.	Balance at the close.	REMARKS.
	Rs.	Rs.	
Departmental Works	1,53,213	97,117	
Private Works	91,352	1,34,401	
Asphalt Plant, Crushers, etc.	66,026	65,512	The closing balances of outstanding bills and of stock on hand at Asphalt Plant, at Sewri and Love Grove Crushers, for Mechanical Transport and on account of Precast Concrete slabs aggregated Rs. 75,111
			Deduct—Profit in respect of Asphalt Plant for 1939-40 to be adjusted during 1940-41 9,599
			<u>65,512</u>
Municipal Officers	26,875	27,851	
Miscellaneous Advances	64,297	1,64,513	Includes Rs. 20,000 being the Municipal contribution to the Schools Committee for maintaining the minimum cash balance.
Improvement Schemes	9,330	5,385	This is mainly in connection with advances to meet Court cost and Solicitors' out of pocket expenses.
Municipal Contractors, etc.	238	305	
Purchase of Coal	2,476	1,860	Represents the value of coal on hand at the close of the year.
Purchase of Petrol	9,503	10,104	Shows the value of petrol on hand at the close of the year together with outstanding bills.
	4,23,310	5,07,048	
Advances from Special Funds for Capital Works.	63,80,653	64,41,152	This represents the aggregate balance out of the advances taken from Special Funds from time to time for Capital Works as sanctioned by the Corporation repayable on the basis of equated payments.
Advances from Plant and Machinery Depreciation Fund for purchase of Machinery, etc.	1,27,666	1,15,265	This represents outstanding advance for purchase of Plant and Machinery other than that purchased by way of replacement to be recovered by means of the provisions for Depreciation to be made in subsequent years.
Charges met out of advance from Plant and Machinery Depreciation Fund for levelling, metalling, etc., Private Streets.	98,644	1,10,162	Represents the outstanding balance of recoveries to be made from various frontagers, etc., of Private Streets for cost of improvements carried out under Section 489 of the Municipal Act.
Advance from Fines Fund to the Mechanical Employees' Co-operative Credit Society.	5,000	5,000	Represents the amount advanced to the Bombay Municipal Mechanical Employees' Co-operative Credit Society to be recovered within five years as sanctioned by the Corporation.
Advance from Net Premia Fund	3,56,000	1,78,000	Represents the balance of the amount advanced for meeting claim of Bombay Port Trust for refund of excess amount of General Tax pending recoupment within three years as sanctioned by the Corporation.
	69,67,963	68,49,579	
Total Rs.	73,91,273	73,56,627	

DEPOSITS.

APPENDIX No. 14-C.

33. The opening balance on 1st April 1939, stood at Rs. 62,62,821. The credits during the year amounted to Rs. 2,35,69,681 and the debits Rs. 2,46,48,581. The closing balances aggregated Rs. 51,83,921 resulting in a net decrease of Rs. 10,78,900 as compared with the previous year.

The notable decreases were of Rs. 3,22,293 under A(2) Cash Deposits from Tenderers, Rs. 1,37,464 under B.—Cash Deposits from private parties through departmental Officers (City Engineer), Rs. 3,47,077 under D.—Cash Deposits from Lessees and Rs. 4,61,700 under E.—Paper Deposits kept in office (1) from Contractors. The other main heads representing decreases were of

Rs. 1,24,455 under B.—Cash Deposits from private parties through Departmental Officers (Health Officer Rs. 2,024 and Estate Agent and Land Manager Rs. 1,22,431 ; Improvement Schemes Rs. 33,014 ; Municipal properties Rs. 89,417), Rs. 70,800 under E.—Paper Deposits—kept in office (Tenderers Rs. 51,700 and Securities held under objection Rs. 19,100) and Rs. 27,700 under G.—Paper Deposits from Lessees, counterbalanced by increases under A(1) Cash Deposits from contractors of Rs. 93,296 under B.—Cash Deposits from private parties received through departmental officers of Rs. 2,09,283 (Hydraulic Engineer Rs. 52,493, Assessor and Collector Rs. 1,20,287 and other Officers Rs. 36,503), under C.—Other Cash Deposits of Rs. 49,210 and under F.—Paper Deposits from contractors of Rs. 61,000.

RESERVE STOCK.

34. The opening balance and the receipts of General Stores during the year as per my books were Rs. 3,01,268 and Rs. 7,42,304, respectively, and the issues amounted to Rs. 7,97,086. The closing balance of General Stores was, therefore, Rs. 2,46,486 i.e., less by Rs. 54,782 than the opening balance.

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

								Rs.
Balance at the close of	1935-36	...	...	...	...	...	...	2,05,198
"	" 1936-37	...	...	...	...	...	...	1,61,109
"	" 1937-38	...	...	...	...	...	...	2,21,678
"	" 1938-39	...	...	...	...	...	...	3,01,268
"	" 1939-40	...	...	...	...	...	...	2,46,486

CAPITAL STORES.

The opening balance of Rs. 2,41,827 together with the receipts of Capital Stores during the year aggregated Rs. 7,90,077 and the issues Rs. 6,20,657 thus resulting in a decrease of Rs. 72,407 in the closing balance of Capital Stores, viz., Rs. 1,69,420 as compared with the opening balance.

DEPARTMENTAL STOCK VERIFICATION.

36. The work of departmental stock verification was re-transferred to this office from the Municipal Chief Auditor on 11th March 1940 in accordance with Standing Committee Resolution No. 1839, dated the 6th March 1940.

Detailed verification of the reserve stock at the Central Stores and the two Sub-Depots at Foras Road and the B. B. Pipe Depot for the year 1939-40 was commenced in December 1939 whilst under the Municipal Chief Auditor and completed in March 1940 and the record of receipts and issues was found to be satisfactory. There were minor discrepancies in the stock resulting in a net excess of Rs. 187-14-0.

STREET IMPROVEMENTS.

37. The provision made in the Revised Loan Works Budget for meeting claims on account of acquisition of setbacks was Rs. 13,61,229 (excluding Rs. 75,000 earmarked for adding setback lands to the roads), the expenditure being Rs. 11,82,779. This leaves a balance of Rs. 1,78,450 of which Rs. 1,32,800 represents the amount reserved to meet the cost of widening the Masjid Bunder Road at its junction with Dongri Street.

After deducting all ascertained time-barred claims, the undischarged commitments upto 31st March 1940 in regard to setbacks already acquired and sanctioned to be acquired amount to Rs. 16,14,000 against which we have a provision of Rs. 12,00,000 (excluding Rs. 1 lakh earmarked for adding setback lands to the roads) in the Budget for 1940-41. In addition to this, further liabilities may be expected on account of further acquisition of set-backs that will be sanctioned during 1940-41.

LEVELLING, METALLING, Etc., PRIVATE STREETS.

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

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

Year.	Grant (Advance from Plant and Machinery Depreciation Fund).	EXPENDITURE				Recoveries inclusive of Interest and Supervision Charges.
		Actual Expenditure on Works.	Supervision Charges.	Interest, etc., on Advance.	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1935-36	50,000	13,341	3,775	1,683	18,799	23,421
1936-37	25,000	15,543	4,114	1,783	21,440	24,864
1937-38	88,560	19,147	2,159	2,033	23,339	14,153
1938-39	1,40,220	70,398	3,568	2,718	76,684	25,616
1939-40	1,38,535	20,699	...	4,776	25,475	13,957
				Total ...	1,65,737	1,02,011

The amount outstanding on 1st April 1935 was Rs. 46,436. Adding Rs. 1,65,737 on account of expenditure incurred during the years 1935-36 to 1939-40 and deducting Rs. 1,02,011 recovered during the same period, the amount outstanding at the close of the year 1939-40 comes to Rs. 1,10,162 as shown in Appendix No. 5.

CONVERSION OF INSANITARY PRIVIES INTO WATER CLOSETS.

39. The scheme of accelerating the conversion of insanitary basket privies into water-closets by subsidising house-owners was sanctioned under Corporation Resolution No. 2087 of 14th June 1927. The total number of privies in sewered area to be converted was estimated at 33,000 against which the actual number converted upto 31st March 1940, is 24,849 as shown in the following statement :—

	NUMBER OF PRIVIES CONVERTED						TOTAL	
	At Rs. 100 per seat (up to 30-9-29).	Amount.	At Rs. 75 per seat (up to 30-4-31).	Amount.	At Rs. 50 per seat (up to 30-11-31).	Amount	Number con- verted.	Amount paid.
		Rs.		Rs.		Rs.		Rs.
Up to 31-3-1939	11,664	11,66,400	10,989	8,24,175	2,190	1,09,500	24,843	21,00,075
Year ending 31-3-1940	6	600	...	...	...	...	6	600
Total	11,670	11,67,000	10,989	8,24,175	2,190	1,09,500	24,849	21,00,675

The number of halalkhores before the commencement of the conversion was 2,021 and on 31st March 1940 the number was reduced to 789. The saving on account of the pay of 1,232 halalkhores amounts to Rs. 3,69,600 per annum as against the debt-charges of Rs. 1,43,810 per annum. It may however be stated that a part of the reduction was due to redistribution of the work.

IMPROVEMENT SCHEMES.

GENERAL ACCOUNT.

Income.

40. The total income for the year amounted to Rs. 1,04,33,139 against Rs. 1,01,31,262 for the preceding year showing an increase of Rs. 3,01,877 mainly due to an increase in (1) Land Revenue realizations of Rs. 1.50 lakhs, (2) Contribution from the Corporation of Rs. 2.81 lakhs, and (3) Miscellaneous Receipts of Rs. .08 lakh, counterbalanced by decreases in (4) Tobacco Duty Receipts of Rs. .53 lakh and (5) Interest and Profit on Investments of Rs. .84 lakh. A detailed comparison between the Budget Estimates and the Actuals will be found in Appendix No. 23.

Expenditure.

41. The total expenditure for the year aggregated Rs. 99,71,761 as against Rs. 99,03,849 for the preceding year showing an increase of Rs. 67,912. This is made up of an increase of Rs. 1.37 lakhs under Maintenance of Properties and Streets counterbalanced by a decrease of Rs. 0.69 lakh under Debt Charges. The expenditure of Rs. 99.72 comprises expenditure of Rs. 19.53 lakhs under Maintenance of Properties and Streets inclusive of the cost of Management and Establishment and of Rs. 80.19 lakhs under Debt Charges. Appendix No. 24 gives a comparison between the Final sanctioned Grants and the actuals.

42. The net surplus for the year amounts to Rs. 4,61,378 as shown in Appendix No. 22.

LOANS.

43. The loan liabilities at the beginning of the year stood at Rs. 16,46,74,234. No loan was raised during the year.

The repayment of Loans during the year aggregated Rs. 4,58,970 out of which Rs. 4,43,970 were repaid to Government on the basis of equated payments out of Revenue in respect of advances taken from them and Rs. 15,000 were repaid to debenture holders in respect of Rs. 20 lakhs loan due for repayment on 1st November 1936, out of Surplus balance in the Capital Account. The outstanding loan liabilities at the close of the year thus stood at Rs. 16,42,15,264. Out of this, the amount outstanding on account of Government loans shown in Appendix No. 29 as Rs. 8,73,16,764 requires some explanation as that amount is not really due to Government. Out of the debentures held by Government, debentures are repurchased every year for the purpose of Sinking Fund investments and the debentures thus held on 31st March 1940 amount to Rs. 1,84,00,000. The liability to Government on this account is therefore only Rs. 6,89,18,764.

CAPITAL ACCOUNT.

44. The opening balance on 1st April 1939 was Rs. 50,40,653. During the year under report, receipts on account of sale proceeds of lands and buildings amounted to Rs. 14,57,495. These, together with the surplus of Rs. 4,61,378 transferred from the General Account, brought the total of funds available to Rs. 69,59,526. Against this, the expenditure incurred on works amounted to Rs. 8,82,449. The amount paid towards the repayment of Rs. 20 lakhs loan due 1st November 1936, was Rs. 15,000. The unspent balance at the close of the year thus stood at Rs. 60,62,077.

EXPENDITURE ON SCHEMES.

APPENDIX No. 26.

45. The actual expenditure incurred during the year on Schemes amounted to Rs. 8,82,449 (Gross Expenditure Rs. 8,88,928 less credit Rs. 6,479 for sale of stores) as against the Revised Estimates of Rs. 23,58,367 (including Rs. 2,22,126 on account of Cost of Management and Establishment). The total expenditure on schemes upto 31st March 1940, amounted to Rs. 18,69,90,217 of which Rs. 14,65,586 is on account of discount and other charges on loans.

SINKING FUNDS.

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

Amount of Fund at 1st April 1939.	Interest, etc., realizations.	Sinking Fund Instalments.	Less—Withdrawn for repayment.	Amount of the Fund at 31st March 1940.
	Rs.	Rs.	Rs.	Rs.
2,40,35,999	11,03,172	6,00,587	...	2,57,39,758

From Appendix No. 28 it will be seen that in the books of Accounts the Sinking Fund as on 31st March 1940 amounts to Rs. 2,57,39,758 of which Rs. 2,57,39,487 represents the book value of the securities and Rs. 271 in cash with the Imperial Bank of India. Valuing the Bombay Improvement Trust and Municipal Debentures at par, the market value of the Sinking Fund Investments held on 31st March 1940 comes to Rs. 2,60,01,368 as shown in Appendix No. 30. This together with the amount of interest accrued upto 31st March 1940, viz., Rs. 1,20,748 and cash with the Imperial Bank of India, viz., Rs. 271 brings the total amount of Sinking Fund to Rs. 2,61,22,387 against Rs. 2,26,79,361, the amount to which the Sinking Fund should have accumulated upto 31st March 1940. The excess in the Sinking Fund Investments account is thus Rs. 34,43,026.

LIABILITIES AND ASSETS.

APPENDIX No. 25.

47. The gross capital liabilities of the Improvement Schemes stood at Rs. 16,89,73,759 at the close of the year under report and the assets at Rs. 22,35,50,546 including book value of lands comprised in Schedules 'W' and 'X' resulting in a surplus of Rs. 5,45,76,787, the details thereof are shown in Appendix No. 25.

GENERAL REMARKS.

(000 Omitted).

48. In the Budget Estimates for the year the total income was estimated at Rs. 3,43,30 and the total expenditure Rs. 3,49,78, the budget deficit being Rs. 6,48. The actuals of income and expenditure amounted to Rs. 3,46,56 and Rs. 3,47,44 respectively, the working for the year resulting in deficit of Rs. 88. There was an increase of Rs. 3,26 in income and a decrease of Rs. 2,34, in expenditure.

The items contributing to the increase in income aggregated Rs. 8,85 *viz.*, General Tax, Rs. 94, Interest on Surplus Funds, Rs. 1,11, Water Revenue, Rs. 1,22, Halalkhore Tax and Miscellaneous, Rs. 1,26, Buildings and Land Acquisition, Rs. 67, Licensing and Encroachments, Rs. 86, Markets and Slaughter Houses, Rs. 64, Rebate on account of collection of Urban Immoveable Property Tax Rs. 97 and other heads, Rs. 1,18. Against these increases are to be set off the decreases of Rs. 5,59, *viz.*, Town Duties, Rs. 22, Liquor Licenses, Rs. 1,44, Tobacco Duty, Rs. 2,73, Wheel Tax, Ground Rent etc., Rs. 63 and contribution from Capital Funds, Rs. 55. The reasons for the increases and decreases are given in paragraph 9 above.

The expenditure for the year was less than anticipated in the Budget by Rs. 2,34. The notable decreases were under Water Works, Rs. 1,04, Street Cleansing and Sanitation, Rs. 31, Roads, Drains and Sewers, Rs. 2,72, Mechanical, Rs. 77, Markets and Slaughter Houses, Rs. 34 and Debt Charges, Rs. 1,03, counterbalanced by increases mainly under General Superintendence, Rs. 1,57, Education Primary, Rs. 63, Medical Relief and Education, Rs. 1,00, Contribution towards Improvement Schemes, Rs. 70 and Grain Compensation, Rs. 58.

As a result of the variations in Income and Expenditure the year closed with a deficit of Rs. 88, the Surplus Cash Balance being reduced from Rs. 31,84 to Rs. 30,96. After allowing for advances, etc., of Rs. 2,15 as detailed in paragraph 4, the net unencumbered Surplus Cash Balance at the close of the year was Rs. 28,81 against a closing balance of Rs. 18,57 shown in the Budget Estimates for the year.

The growth of income and expenditure during the last 5 years is as shown below :—

Year.	Income.	Expenditure.
	Rs.	Rs.
1935-36	3,23,76	3,12,98
1936-37	3,20,58	3,19,29
1937-38	3,30,16	3,27,48
1938-39	3,47,67	3,34,84
1939-40	3,46,56	3,47,44
1940-41 (Budget)	3,46,89*	3,64,22

*Inclusive of 1½ per cent. rebate to be received from Government on account of the collection of Urban Immoveable Property Tax.

It will be seen from the above figures that there is an increase of Rs. 23,13 on the income side during the period against an increase in expenditure of Rs. 51,24. The income did not keep pace with expenditure. This is far from satisfactory. It is an unsound policy to spend money far in excess of income. Steps must either be taken to bring down expenditure to the level of the estimated income or to increase revenue resources for meeting the growing needs of the City. The position can only be considered to be satisfactory when the normal income balances the normal expenditure.

The total income of Rs. 3,46,56 is made up of Rs. 2,70,34 on account of Property taxes and Rs. 76,22 on account of other receipts. The rateable value has increased from Rs. 13½ crores to about Rs. 14 crores during the last 5 years. This increase is no doubt satisfactory as there have been increased building activities in the City. The revenue from Property Tax is however not likely to show an appreciable increase on account of the imposition of the Urban Immoveable Property Tax and increased prices of building materials due to war. There will be a prospective loss of revenue from Sale Proceeds of Surplus Land to the extent of Rs. 10,00 as the value of surplus land available for sale at the close of the year is estimated at Rs. 7,50. The Municipal revenues are adversely affected by the loss of receipts from Tobacco Duty and the revenue from Liquor Licences. Up till now no fresh sources of revenue are made available to us to make up this loss. Our revenues will also be affected if Government claim regarding exemption from General Tax on properties occupied for Medical and Educational purposes is decided in their favour. The matter is still under dispute. In the case of G. I. P. and B. B. & C. I. Railway administrations, the Government of India appointed an Arbitrator to determine the taxes payable to the Municipality from 1939-40. The Arbitrator's award has since been published with the result that there will be a decrease of Rs. 40 in the tax payable by G. I. P. Railway while in the case of B. B. & C. I. Railway there will be an increase of Rs. 70.

In regard to increase in expenditure, it will be seen that the increases are due to essential services and obligatory duties of the Corporation under the Municipal Act and to the demands from the public for additional amenities. Additional funds are necessary for Primary Education; Medical Relief in connection with new Tuberculosis Hospital, K. E. M. Hospital, Maternity Homes, Dispensaries, Public Health and Conservancy, Pumping Stations, etc.,. It is absolutely necessary to find additional revenue for the expansion of existing services and for meeting the growing demands for provision of more amenities. The question of increasing the sources of Municipal revenue is at present under the consideration of the Committee of the Corporation and it is to be hoped that decisions will be taken as early as possible in view of our present finances.

As regards the Improvement Schemes, the total income for the year amounted to Rs. 1,04,33 against Rs. 1,01,31 for the preceding year, showing an increase of Rs. 3,02 mainly on account of more receipts from Rents and other proceeds of Properties and increased contribution from the Municipal Corporation, and the total expenditure aggregated Rs. 99,72 against Rs. 99,04 for the preceding year showing an increase of Rs. 68 which is made up of an increase of Rs. 1,37 under Maintenance of Properties and Streets partly set off by decrease of Rs. 69 under Debt Charges.

I have the honour to be,

Sir,

Your most obedient servant,

V. V. SHALIGRAM,

Chief Accountant.

APPENDICES.

MUNICIPAL ACCOUNT.

- No. 1.—General Financial Statistics.
- No. 2.—Statement of Surplus Revenue Fund for 1939-40.
- No. 3.—Statement showing the Income realised during 1939-40 as compared with estimates for the year as also with the actuals for the preceding year.
- No. 4.—Statement showing the expenditure during 1939-40 as compared with the Final sanctioned grants.
- No. 5.—Balance Sheet (Revenue) as at 31st March 1940.
- No. 6.—Statement of Special Funds for 1939-40.
- No. 7.—Balance Sheet (Capital Funds) as at 31st March 1940.
- No. 8.—Block Account, showing details of Capital Expenditure upto 31st March 1940.
- No. 9.—Statement showing (1) the total amount of Municipal loans raised, (2) the expenditure incurred there against and (3) the invested balance of the loans on 31st March 1940.
- No. 10.—Statement showing the actual investment on account of the Sinking Fund of different Municipal Loans upto 31st March 1940 compared with the amounts which should have accumulated upto that date on the basis of the fixed instalments and the sums set aside as Sinking Fund as at 31st March 1940.
- No. 11.—Statement showing outstanding loans due by the Municipality, the interest outstanding on 1st April 1939 on the different loans, the amount payable for the year 1939-40, the amount paid by the Imperial Bank of India and in office during that year and the balances outstanding on 31st March 1940.
- No. 12.—Water Works, Income and Expenditure Account, including statement of income realizations for 1939-40 and preceding 5 years from Water supply through meters.
- No. 12A.—Water Works Assets and Liabilities.
- No. 13.—Markets and Slaughter Houses, Income and Expenditure Account for 1939-40.
- No. 14.—Municipal Printing Press, Income and Expenditure for the year 1939-40.
- No. 14A.—Statement of Advance Accounts for 1939-40.
- No. 14B.—Statement of Advance Accounts out of Special Funds for 1939-40.
- No. 14C.—Statement of Deposit Accounts for 1939-40.
- No. 14D.—Statement of Reserve Stores Stock Accounts for 1939-40.
- No. 14E.—Statement of interest accrued but not paid in respect of the Municipal loans outstanding on 31st March 1940.
- No. 15.—Statement of amounts of receipts and expenditure respectively, credited and debited to the Municipal Fund during the year 1939-40 and the balance at the credit of the fund at the close of the year 1939-40 (i.e. 31st March 1940.)
- No. 16.—Comparison of Face, Purchase and Market values at 31st March 1940 of the different securities held in the Special Funds.
- No. 16A.—Comparison of Face, Purchase and Market values at 31st March 1940 of the different securities held in the Sinking Funds.
- No. 16B.—Statement showing the amount of and the object for which the donations held under Public Monuments Maintenance Fund are received from different parties upto 31st March 1940.
- No. 16C.—Statement showing the amount of and the object for which the endowments held under Endowments Fund were received from different parties upto 31st March 1940.
- No. 17.—Statement of Town Duties collected and refunds allowed in 1939-40.
- No. 18.—Statement of the Income of the Bombay Municipality from 1865 to the close of the financial year 1939-40.
- No. 19.—Statement of the Expenditure of the Bombay Municipality from 1865 to the close of the financial year 1939-40.
- No. 20.—Contrasted statement of Income and Expenditure from the year 1865 to the financial year 1939-40.

IMPROVEMENT SCHEMES ACCOUNT.

- No. 21.—General Financial Statistics.
- No. 22.—General Account for the year 1939-40.
- No. 23.—General Account for 1939-40—Details of Income.
- No. 24.—General Account for 1939-40—Details of Expenditure.
- No. 25.—Balance Sheet (Capital Account) as at 31st March 1940.
- No. 26.—Block Account showing Capital Expenditure upto 31st March 1940.
- No. 27.—Statement showing scheduled lands as specified in the Schedules W to Z annexed to Act XIII of 1933.
- No. 28.—Statement showing the actual investments on account of the Sinking Fund of different Improvement Trust Loans upto 31st March 1940 compared with the amounts which should have accumulated upto that date on the basis of the fixed instalments and the sums set aside as Sinking Fund, as at 31st March 1940.
- No. 29.—Statement showing outstanding loans of the Bombay Improvement Trust due by the Municipality, the interest outstanding on 1st April 1939 on the different loans, the amount payable for the year 1939-40, the amount paid during that year and the balances outstanding on 31st March 1940.
- No. 30.—Comparison of Face, Purchase and Market values at 31st March 1940 of the different securities held in the Sinking Fund.

APPENDIX No. 1.

General Financial Statistics.

—	1935-36.	1936-37.	1937-38.	1938-39.	1939-40.
<i>General.</i>					
1. Area of the City (acres)	15,714	15,714	15,714	15,714	15,714
2. Population ...	1,161,383	1,161,383	1,161,383	1,161,383	1,161,383
<i>Rates and Assessments.</i>					
3. Rateable value Rs.	13,24,96,000	13,31,56,299	13,62,69,866	13,48,69,247	13,97,61,676
4. Rateable value per head of population.	Rs. 114-1-4	Rs. 114-10-5	Rs. 117-5-4	Rs. 116-2-0	Rs. 120-5-5
5. Properties registered in the Assessment Book	47,641	48,164	48,207	48,271	48,306
<i>Income.</i>					
	Rs. at 12 per cent.	Rs. at 11 per cent.	Rs. at 11 per cent.	Rs. at 11 per cent.	Rs. at 11 per cent.
6. General Tax ...	1,28,88,990	1,26,18,595	1,25,73,930	1,36,06,715	1,34,47,825
7. Income from other sources ...	1,94,87,463	1,94,39,634	2,04,42,488	2,11,60,560	2,12,08,276
Total Income Rs.	3,23,76,453	3,20,58,229	3,30,16,418	3,47,67,275	3,46,56,101
8. Incidence of Taxation per head ...	Rs. 22-11-6	Rs. 22-15-4	Rs. 23-10-8	Rs. 25-0-6	Rs. 24-11-7
<i>Loans.</i>					
	Rs.	Rs.	Rs.	Rs.	Rs.
9. Debt outstanding ...	15,90,09,000	15,65,25,478	15,62,24,501	15,68,65,159	15,66,25,258
10. Redemption and Sinking Funds in hand or invested ...	2,65,62,095	2,74,05,128	3,01,53,328	3,18,38,689	3,25,07,117
11. Net Loan Debt ...	13,24,46,905	12,91,20,350	12,60,71,173	12,50,26,470	12,41,18,141
12. Net Debt per head of population ...	Rs. 114-0-8	Rs. 111-2-10	Rs. 108-8-10	Rs. 107-10-5	Rs. 106-13-11
<i>Expenditure.</i>					
	Rs.	Rs.	Rs.	Rs.	Rs.
13. Primary Education ...	31,65,469	33,46,190	34,52,216	35,78,572	37,74,475
14. Medical Relief and Education ...	16,85,887	17,96,733	19,15,745	19,51,873	20,72,534
15. Water Works—Maintenance ...	9,78,339	10,57,973	11,59,651	12,68,091	13,77,641
Debt Charges ...	53,19,248	52,19,038	52,17,360	52,32,737	52,84,324
16. Other City services ...	1,33,24,388	1,37,83,371	1,41,73,764	1,44,97,716	1,51,83,316
17. Debt Charges—excluding Water Works...	68,24,208	67,26,184	68,29,448	69,55,361	70,51,748
Total Expenditure Rs. ...	3,12,97,539	3,19,29,489	3,27,48,184	3,34,84,350	3,47,44,038

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

APPENDIX No. 2.

Revenue Account for the year ended 31st March 1940.

Particulars.		Total.	Particulars.		Total.
		Rs. a. p.			Rs. a. p.
To Revenue Expenditure as per Appendix No. 4	...	3,47,44,037 12 1	By Revenue Receipts as per Appendix No. 3	...	3,46,56,100 9 8
			.. Balance being deficit for the year	...	87,937 2 5
		3,47,44,037 12 1			3,47,44,037 12 1
	Rs. a. p.			Rs. a. p.	
Contribution towards Improvement Schemes during 1940-41	24,45,301 9 6		Surplus Revenue Fund as at 1st April 1939	...	62,11,334 4 9
Revenue Expenditure to be incurred in 1940-41 and provided for as renewed grants	8,45,000 0 0		Revenue of previous year renewed for payment of contribution towards Improvement Schemes during 1939-40	24,74,004 0 0	
Deficit for the year	...	32,90,301 9 6 87,937 2 5	Revenue of previous years reserved for the year 1939-40	5,32,700 0 0	
Balance being Surplus Revenue Fund as at 31st March 1940 as per Appendix No. 5	...	58,39,799 8 10			30,06,704 0 0
		92,18,038 4 9			92,18,038 4 9

57

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Statement showing the Net Receipts during the Financial Year 1939-40 from all sources as

Actuals for 1938-39.	PARTICULARS	Details of Actuals.	Actuals for 1939-40.	Budget Estimate for 1939-40.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
	1.—General Tax, Indirect Taxation and Miscellaneous Revenue.			
	A.—General Tax at 11 per cent.—			
1,05,96,472 13 9	(1) From the Public	1,12,08,354 5 8		1,09,35,700 0 0
4,17,463 13 7	(2) " Government	2,02,985 1 4		3,93,700 0 0
7,22,240 14 0	(3) " Port Trust	7,23,197 6 0		7,22,200 0 0
1,99,557 11 0	(4) For Improvement Schemes Properties	2,13,147 4 0		2,01,000 0 0
7,20,027 15 0	(5) From Mills	6,88,845 5 0		6,91,400 0 0
6,76,208 3 0	(6) " G. I. P. Railway	2,73,102 6 0		2,73,100 0 0
2,74,743 14 0	(7) " B. B. & C. I. Railway	1,38,193 0 0		1,36,500 0 0
1,36,06,715 4 4			1,34,47,824 12 0	1,33,53,600 0 0
	B.—Town Duties—			
11,23,784 2 10	(1) Through Port Trust	18,74,480 4 3		9,50,000 0 0
11,31,441 6 1	(2) " G. I. P. Railway	5,98,238 15 10		12,25,000 0 0
2,82,828 13 2	(3) " B. B. & C. I. Railway	2,26,611 9 3		2,50,000 0 0
25,38,054 6 1			(a) 26,99,330 13 4	24,25,000 0 0
9,85,793 3 0	<i>Deduct—Refunds and Commission charges</i>		(b) 13,20,991 3 0	10,25,000 0 0
15,52,261 3 1			13,78,339 10 4	14,00,000 0 0
	C.—Licenses—			
2,960 3 0	Land, Conveyance, Music Licences (issued by the Commissioner of Police)		22,486 14 4	3,000 0 0
1,43,750 0 0	D.—Liquor Licenses— Commuted payment from Government (Act V of 1878) ... ..		...	1,43,750 0 0
1,58,970 0 0	E.—Tobacco Duty— 1/4th of Net receipts from Government (Act IV of 1857 as amended by Act I of 1932) ... ..		...	2,73,000 0 0
2,26,660 2 10	F.—Interest and Profit on Investments of Surplus Loan and other Balances		3,11,461 5 11	2,00,000 0 0
75,272 8 10	G.—Interest and Profit on Plant and Machinery Depreciation Fund		75,443 1 6	70,000 0 0
	H.—Miscellaneous—			
4,462 10 0	(1) Contribution from Municipal servants towards Pensions etc., Fund	4,426 6 0		4,500 0 0
1,15,885 6 4	(2) Fines for offences against the Law	1,02,418 9 5		1,10,000 0 0
1,782 8 6	(3) Sale proceeds of unserviceable Tools and Plant ... ..	...		3,000 0 0
19,098 0 5	(4) Miscellaneous receipts	40,727 10 4		5,000 0 0
19,562 2 3	(5) Miscellaneous fees	24,484 7 6		15,000 0 0
84,606 10 7	(6) Rent of buildings and lands	70,246 9 1		62,000 0 0
2,45,397 6 1	Total, H.—Miscellaneous		2,42,303 10 4	1,99,500 0 0
	Total, I—General Tax, etc. }			
1,60,11,986 12 2	Carried forward Rs. }		1,54,77,859 6 5	1,56,42,850 0 0

(a) These are net receipts after deducting Commission charges amounting to Rs. 76,879-0-4.

(b) This is exclusive of Commission charges amounting to Rs. 76,879-0-4.

No. 3
COME

contrasted with the Actuals for 1938-39, the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1939-40.	Compared with the Actuals for 1938-39		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,09,43,400 0 0	6,11,881 7 11	...	2,72,654 5 8	...	2,64,954 5 8	...
2,02,700 0 0	...	2,14,478 12 3	...	1,90,714 14 8	285 1 4	...
7,23,200 0 0	956 8 0	...	997 6 0	...	...	2 10 0
2,06,500 0 0	13,589 9 0	...	12,147 4 0	...	6,647 4 0	...
6,92,300 0 0	...	31,182 10 0	...	2,554 11 0	...	3,454 11 0
2,73,100 0 0	...	4,03,105 13 0	2 6 0	...	2 6 0	...
1,39,800 0 0	...	1,36,550 14 0	1,693 0 0	...	...	1,607 0 0
1,31,81,000 0 0	6,26,427 8 11	7,85,318 1 3	2,87,494 5 8	1,93,269 9 8	2,71,889 1 0	5,064 5 0
16,50,000 0 0	7,50,696 1 5	...	9,24,480 4 3	...	2,24,480 4 3	...
5,50,000 0 0	...	5,33,202 6 3	...	6,26,761 0 2	48,238 15 10	...
2,50,000 0 0	...	56,217 3 11	...	23,388 6 9	...	23,388 6 9
24,50,000 0 0	7,50,696 1 5	5,89,419 10 2	9,24,480 4 3	6,50,149 6 11	2,72,719 4 1	23,388 6 9
10,50,000 0 0	3,35,198 0 0	...	2,95,991 3 0	...	2,70,991 3 0	...
14,00,000 0 0	4,15,498 1 5	5,89,419 10 2	6,28,489 1 3	6,50,149 6 11	1,728 1 1	23,388 6 9
22,487 0 0	19,526 11 4	...	19,486 14 4	...	...	0 1 8
...	...	1,43,750 0 0	...	1,43,750 0 0	...	...
...	...	1,58,970 0 0	...	2,73,000 0 0	...	...
2,20,000 0 0	84,801 3 1	...	1,11,461 5 11	...	91,461 5 11	...
75,000 0 0	170 8 8	...	5,443 1 6	...	443 1 6	...
4,200 0 0	...	36 4 0	...	73 10 0	226 6 0	...
1,10,000 0 0	...	13,466 12 11	...	7,581 6 7	...	7,581 6 7
1,000 0 0	...	1,782 8 6	...	3,000 0 0	...	1,000 0 0
30,000 0 0	21,629 9 11	...	35,727 10 4	...	10,727 10 4	...
20,000 0 0	4,922 5 3	...	9,484 7 6	...	4,484 7 6	...
62,000 0 0	...	14,360 1 6	8,246 9 1	...	8,246 9 1	...
2,27,200 0 0	26,551 15 2	29,645 10 11	53,458 10 11	10,655 0 7	23,685 0 11	8,581 6 7
1,51,25,687 0 0	11,72,976 0 7	17,07,103 6 4	11,05,833 7 7	12,70,824 1 2	3,89,206 10 5	37,034 4 0

Statement showing the Net Receipts during the Financial year 1939-40 from all sources as

Actuals for 1938-39.	PARTICULARS.	Details of Actuals.	Actuals for 1939-40.	Budget Estimate for 1939-40.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,60,11,986 12 2	Brought over Rs. ...		1,54,77,859 6 5	1,56,42,850 0 0
	2.—Water Works.			
	Water Tax and other Miscellaneous Water Works Revenue—			
34,97,851 5 0	(1) On Rateable Value ...	36,84,798 14 6		36,49,000 0 0
40,04,418 4 3	(2) By Measurement per 1,000 gallons ...	40,72,204 0 0		40,40,000 0 0
66,934 2 0	(3) Rent of Water Meters ...	69,503 6 0		68,500 0 0
2,14,772 5 0	(4) Compounded Tax ...	2,44,188 9 0		2,03,000 0 0
6,369 8 0	(5) Rent of Buildings and Lands ...	6,611 7 0		6,000 0 0
77,90,345 8 3		80,77,306 4 6		79,66,500 0 0
20,849 9 3	(6) Miscellaneous— Miscellaneous Receipts ...	27,375 7 11		16,000 0 0
78,11,195 1 6			81,04,681 12 5	79,82,500 0 0
	3.—Education, Primary.			
9,15,663 0 0	Contribution from Government ...	8,97,500 0 0		8,95,000 0 0
...	Miscellaneous— Miscellaneous Receipts ...	1,077 10 0		...
9,15,663 0 0			8,98,577 10 0	8,95,000 0 0
	4.—Education, Secondary.			
569 14 0	Miscellaneous— Miscellaneous Receipts ...		154 15 0	60 0 0
	5.—Public Health Department.			
4,220 5 3	Miscellaneous— (1) Miscellaneous Receipts ...	3,966 10 4		2,500 0 0
21,012 3 9	(2) Miscellaneous fees ...	23,328 7 3		19,500 0 0
59,741 1 0	(3) Rent of Buildings and Lands ...	58,189 3 0		59,500 0 0
925 0 0	(4) Sale of rights ...	945 0 0		1,000 0 0
85,898 10 0			86,429 4 7	82,500 0 0
	6.—Medical Relief and Education.			
2,800 0 0	A.—Interest realised on donations from the Public ...		2,800 0 0	2,800 0 0
633 12 3	B.—Miscellaneous— (1) Miscellaneous Receipts ...	1,463 8 4		500 0 0
9,054 2 6	(2) Miscellaneous fees ...	1,614 9 0		4,000 0 0
853 7 0	(3) Rent of Buildings and Lands ...	811 0 0		800 0 0
10,541 5 9			3,889 1 4	5,300 0 0
1,14,244 15 0	C—Receipts from Gordhandas Sunderdas Medical College ...		1,19,471 9 5	1,21,000 0 0
4,878 2 5	D—Receipts from King Edward Memorial Hospital ...		4,408 12 0	4,500 0 0
10,589 8 0	E—Interest realised on Hospital Fund (for Venereal Ward at King Edward Memorial Hospital) ...		11,536 9 0	10,500 0 0
814 10 0	F—Interest on K. E. M. Hospital and G. S. Medical College Equipment Fund ...		1,146 0 0	900 0 0
1,43,868 9 2	Total, 6—Medical Relief, etc. ...		1,43,251 15 9	1,45,000 0 0
2,49,69,181 14 10	Carried forward Rs. ...		2,47,10,955 0 2	2,47,47,910 0 0

No. 3—continued.

COME

contrasted with the Actuals for 1938-39, the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1939-40.	Compared with the Actuals for 1938-39		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,51,25,687 0 0	11,72,976 0 7	17,07,103 6 4	11,05,833 7 7	12,70,824 1 2	3,89,206 10 5	3,7034 4 0
36,49,000 0 0	1,86,947 9 6	...	35,798 14 6	...	35,798 14 6	...
39,87,500 0 0	67,785 11 9	...	32,204 0 0	...	84,704 0 0	...
68,500 0 0	2,569 4 0	...	1,003 6 0	...	1,003 6 0	...
2,03,000 0 0	29,416 4 0	...	41,188 9 0	...	41,188 9 0	...
6,000 0 0	241 15 0	...	611 7 0	...	611 7 0	...
79,14,000 0 0	2,86,960 12 3	...	1,10,806 4 6	...	1,63,306 4 6	...
20,000 0 0	6,525 14 8	...	11,375 7 11	...	7,375 7 11	...
• 79,34,000 0 0	2,93,486 10 11	...	1,22,181 12 5	...	1,70,681 12 5	...
8,95,000 0 0	...	18,163 0 0	2,500 0 0	...	2,500 0 0	...
1,100 0 0	1,077 10 0	...	1,077 10 0	...	...	22 6 0
8,96,100 0 0	1,077 10 0	18,163 0 0	3,577 10 0	...	2,500 0 0	22 6 0
115 0 0	...	414 15 0	94 15 0	...	39 15 0	...
2,600 0 0	...	253 10 11	1,466 10 4	...	1,366 10 4	...
19,500 0 0	2,316 3 6	...	3,828 7 3	...	3,828 7 3	...
59,500 0 0	...	1,551 14 0	...	1,310 13 0	...	1,310 13 0
900 0 0	20 0 0	...	...	55 0 0	45 0 0	...
82,500 0 0	2,336 3 6	1,805 8 11	5,295 1 7	1,365 13 0	5,240 1 7	1,310 13 0
2,800 0 0	...	...	...	...	...	...
500 0 0	829 12 1	...	963 8 4	...	963 8 4	...
4,000 0 0	...	7,439 9 6	...	2,385 7 0	...	2,385 7 0
800 0 0	...	42 7 0	11 0 0	...	11 0 0	...
5,300 0 0	829 12 1	7,482 0 6	974 8 4	2,385 7 0	974 8 4	2,385 7 0
1,21,000 0 0	5,226 10 5	...	...	1,528 6 7	...	1,528 6 7
4,500 0 0	...	469 6 5	...	91 4 0	...	91 4 0
11,000 0 0	947 1 0	...	1,036 9 0	...	536 9 0	...
1,000 0 0	331 6 0	...	246 0 0	...	146 0 0	...
1,45,600 0 0	7,334 13 6	7,951 6 11	2,257 1 4	4,005 1 7	1,657 1 4	4,005 1 7
2,41,84,002 0 0	14,77,211 6 6	17,35,438 5 2	12,39,239 15 11	12,76,194 15 9	5,69,325 8 9	42,372 8 7

Statement showing the Net Receipts during the Financial year 1939-40 from all sources as

Actuals for 1938-39.	PARTICULARS.	Details of Actuals.	Actuals for 1939-40.	Budget Estimate for 1939-40.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
2,49,69,181 14 10	Brought over Rs.		2,47,10,955 0 2	2,47,47,910 0 0
	7.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service.			
	A.—Halalkhore Tax—			
34,87,678 9 0	(1) On Rateable Value	35,56,463 9 6		34,62,000 0 0
1,38,812 15 0	(2) For Special Service	1,37,448 8 0		1,35,000 0 0
36,26,491 8 0			36,93,912 1 6	35,97,000 0 0
	B.—Miscellaneous—			
31,745 4 0	(1) Sale of Rights	29,450 3 0		43,000 0 0
2,702 2 0	(2) Miscellaneous Receipts	1,662 1 8		4,500 0 0
20,062 2 0	(3) Miscellaneous Fees	21,319 5 0		20,500 0 0
66,418 10 0	(4) Rent of Buildings and Lands	65,834 0 0		21,000 0 0
1,20,928 2 0			1,18,265 9 8	89,000 0 0
37,47,419 10 0			38,12,177 11 2	36,86,000 0 0
	8.—Roads, Drains and Sewers.			
	A.—Wheel Tax and Government contribution in lieu of Tolls—			
9,65,029 12 3	(1) Private conveyances	10,83,832 2 0		9,50,000 0 0
3,79,632 9 0	(2) Public conveyances	1,65,175 12 0		3,70,000 0 0
25,000 0 0	(3) Contribution from Government in lieu of Tolls	25,000 0 0		25,000 0 0
13,69,662 5 3			12,74,007 14 0	13,45,000 0 0
	B.—Ground Rent—			
66,901 2 0	(1) From Tramway Co.	67,435 8 0		67,000 0 0
33,500 0 0	(2) " Telephone Co.	67,037 0 0		67,000 0 0
21,246 15 3	(3) " Private Parties	22,034 4 6		25,000 0 0
1,21,648 1 3			1,56,506 12 6	1,59,000 0 0
	C.—Miscellaneous—			
1,13,263 0 8	(1) Miscellaneous Receipts	95,903 15 3		75,000 0 0
84,159 11 0	(2) Miscellaneous fees	48,694 10 0		60,000 0 0
31,067 7 9	(3) Rent of Buildings and Lands	30,551 14 10		30,000 0 0
2,28,490 3 5			1,75,150 8 1	1,65,000 0 0
1,796 12 0	D.—Interest realised on donations		1,796 12 0	1,700 0 0
17,21,597 5 11	Total, 8.—Roads, Drains and Sewers		16,07,461 14 7	16,70,700 0 0
	9.—Mechanical.			
	Miscellaneous—			
35,552 4 6	Miscellaneous Receipts		54,527 1 3	30,000 0 0
3,04,73,751 3 3	Carried forward Rs.		3,01,85,121 11 2	3,01,34,610 0 0

No. 3—Continued.

COME.

contrasted with the Actuals for 1938-39, the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1939-40.	Compared with the Actuals for 1938-39		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,41,84,002 0 0	14,77,211 6 6	17,35,438 5 2	12,39,239 15 11	12,76,194 15 9	5,69,325 8 9	42,372 8 7
34,62,000 0 0	68,785 0 6	...	94,463 9 6	...	94,463 9 6	...
1,35,000 0 0	...	1,364 7 0	2,448 8 0	...	2,448 8 0	...
35,97,000 0 0	68,785 0 6	1,364 7 0	96,912 1 6	...	96,912 1 6	...
33,000 0 0	...	2,295 1 0	...	13,549 13 0	...	3,549 13 0
2,500 0 0	...	1,040 0 4	...	2,837 14 4	...	837 14 4
20,500 0 0	1,257 3 0	...	819 5 0	...	819 5 0	...
65,000 0 0	...	584 10 0	44,834 0 0	...	834 0 0	...
1,21,000 0 0	1,257 3 0	3,919 11 4	45,653 5 0	16,387 11 4	1,653 5 0	4,387 11 4
37,18,000 0 0	70,042 3 6	5,284 2 4	1,42,565 6 6	16,387 11 4	98,565 6 6	4,387 11 4
9,85,000 0 0	1,18,802 5 9	...	1,33,832 2 0	...	98,832 2 0	...
3,75,000 0 0	...	2,14,456 13 0	...	2,04,824 4 0	...	2,09,824 4 0
25,000 0 0	...	...	...	...	...	...
13,85,000 0 0	1,18,802 5 9	2,14,456 13 0	1,33,832 2 0	2,04,824 4 0	98,832 2 0	2,09,824 4 0
67,000 0 0	534 6 0	...	435 8 0	...	435 8 0	...
1,00,000 0 0	33,537 0 0	...	37 0 0	...	...	32,963 0 0
25,000 0 0	787 5 3	...	...	2,965 11 6	...	2,965 11 6
1,92,000 0 0	34,858 11 3	...	472 8 0	2,965 11 6	435 8 0	35,928 11 6
1,00,000 0 0	...	17,359 1 5	20,903 15 3	...	...	4,096 0 9
65,000 0 0	...	35,465 1 0	...	11,305 6 0	...	16,305 6 0
30,000 0 0	...	515 8 11	551 14 10	...	551 14 10	...
1,95,000 0 0	...	53,339 11 4	21,455 14 1	11,305 6 0	551 14 10	20,401 6 9
1,800 0 0	...	...	96 12 0	...	...	3 4 0
17,73,800 0 0	1,53,661 1 0	2,67,796 8 4	1,55,857 4 1	2,19,095 5 6	99,819 8 10	2,66,157 10 3
30,000 0 0	18,974 12 9	...	24,527 1 3	...	24,527 1 3	...
2,97,05,802 0 0	17,19,889 7 9	20,08,518 15 10	15,62,189 11 9	15,11,678 0 7	7,92,237 9 4	3,12,917 14 2

Statement showing the Net Receipts during the Financial year 1939-40 from all sources as

Actuals for 1938-39.	PARTICULARS.	Details of Actuals.	Actuals for 1939-40.	Budget Estimate for 1939-40.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
3,04,73,751 3 3	Brought over Rs.		3,01,85,121 11 2	3,01,34,610 0 0
	10.—Buildings, Land Acquisition and Management.			
10,00,000 0 0	A.—Sale proceeds of Surplus Land	10,00,000 0 0		10,00,000 0 0
81,901 15 10	B.—Rent of Buildings	51,328 8 5		85,000 0 0
2,01,347 6 1	C.—Ground Rent	2,47,690 13 10		2,40,000 0 0
	D.—Miscellaneous—			
18,409 12 4	(1) Sale of Rights and Miscellaneous Receipts	9,948 5 10		10,000 0 0
2,66,773 13 9	(2) Miscellaneous fees	2,47,543 5 2		1,55,000 0 0
15,68,433 0 0			15,56,511 1 3	14,90,000 0 0
	11.—Fire Brigade.			
	A.—Fire Tax at $\frac{1}{2}$ per cent.—			
4,82,097 6 0	(1) From the Public	5,16,768 7 0		4,96,000 0 0
18,975 9 0	(2) .. Government	9,226 8 8		17,900 0 0
32,829 2 0	(3) .. Port Trust	32,872 10 0		32,800 0 0
9,072 8 0	(4) For Improvement Schemes Properties	3,978 5 0		9,100 0 0
32,829 15 0	(5) From Mills	31,116 11 0		31,400 0 0
30,426 13 0	(6) .. G. I. P. Railway	12,414 10 0		12,400 0 0
12,576 4 0	(7) .. B. B. & C. I. Railway	6,282 3 0		6,200 0 0
6,18,807 9 0			6,12,659 6 8	6,05,800 0 0
11,407 8 6	B—Miscellaneous—			
	Miscellaneous Receipts		9,690 2 0	11,000 0 0
6,30,215 1 6			6,22,349 8 8	6,16,800 0 0
	12.—Licensing and Removal of Encroachment on Public Street.			
2,06,561 15 0	A.—Licences for Dangerous and Offensive Trades		2,15,732 3 0	1,90,000 0 0
1,56,357 11 0	B.—Removal of encroachment on Public Streets—			
	Licences for Squatters and Hawkers and fees for Removal of Encroachment		1,62,975 3 0	1,35,000 0 0
	C.—Miscellaneous—			
289 9 0	(1) Miscellaneous Receipts	161 10 0		150 0 0
95,359 5 4	(2) Advertisements	1,22,687 12 0		90,000 0 0
95,648 14 4			1,22,849 6 0	90,150 0 0
4,58,568 8 4			5,01,556 12 0	4,15,150 0 0
	13.—Gardens and Open Spaces.			
	Miscellaneous—			
155 12 0	(1) Miscellaneous Receipts	168 13 6		200 0 0
50,940 13 0	(2) Rent of Buildings and Lands	51,201 4 0		50,600 0 0
51,096 9 0			51,370 1 6	50,800 0 0
	14.—Markets and Slaughter Houses.			
	Miscellaneous—			
3,08,682 6 6	(1) Stall Rents	3,22,177 7 9		3,30,000 0 0
1,55,336 4 0	(2) Squatters' fees	1,74,520 4 0		1,56,000 0 0
1,41,300 0 0	(3) Fair ground and feeding fees	1,41,700 0 0		1,40,000 0 0
4,76,037 10 0	(4) Slaughter fees	4,82,378 4 0		4,50,000 0 0
1,41,770 9 0	(5) Miscellaneous Receipts	1,38,183 14 0		1,25,000 0 0
24,236 1 0	(6) Rent of Buildings and Lands	21,860 12 1		24,000 0 0
23,977 8 3	(7) Cold Storage rent	20,038 7 3		20,000 0 0
34,377 13 0	(8) Receipts on account of the administration of the Weights and Measures Act.	22,882 4 0		15,000 0 0
13,05,718 3 9			13,23,791 5 1	12,60,000 0 0
1,64,061 5 0	15.—Contribution from Capital Funds to Revenue on account of Loan Works Staff		1,87,785 3 0	2,43,000 0 0
1,15,430 13 0	16.—Extraordinary Receipts.			
	Interest on Net Premia Fund and excess interest on Sinking Fund.		1,30,522 9 0	1,20,000 0 0
...	17.—Rebate from Government on account of Collection of the Urban Immovable Property Tax in the City		97,092 6 0	...
3,47,67,274 11 10	Total Income Rs.		3,46,56,100 9 8	3,43,30,360 0 0

V. V. SHALIGRAM,
Chief Accountant.

No. 3—Continued.

COME.

contrasted with the Actuals for 1938-39 the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1939-40.	Compared with the Actuals for 1938-39		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,97,05,802 0 0	17,19,889 7 9	20,08,518 15 10	15,62,189 11 9	15,11,678 0 7	7,92,237 9 4	3,12,917 14 2
10,00,000 0 0	...	...	...	...	...	...
51,600 0 0	...	30,573 7 5	...	33,671 7 7	...	271 7 7
2,34,000 0 0	46,343 7 9	...	7,690 13 10	...	13,690 13 10	...
10,000 0 0	...	8,461 6 6	...	51 10 2	...	51 10 2
1,66,000 0 0	...	19,230 8 7	92,543 5 2	...	81,543 5 2	...
14,61,600 0 0	46,343 7 9	58,265 6 6	1,00,234 3 0	33,723 1 9	95,234 3 0	323 1 9
4,97,400 0 0	34,671 1 0	...	20,768 7 0	...	19,368 7 0	...
9,200 0 0	...	9,749 0 4	...	8,673 7 4	26 8 8	...
32,900 0 0	43 8 0	...	72 10 0	...	...	27 6 0
9,300 0 0	...	5,094 3 0	...	5,121 11 0	...	5,321 11 0
31,400 0 0	...	1,713 4 0	...	283 5 0	...	283 5 0
12,400 0 0	...	18,012 3 0	14 10 0	...	14 10 0	...
6,400 0 0	...	6,294 1 0	82 3 0	...	...	117 13 0
5,99,000 0 0	34,714 9 0	40,862 11 4	20,937 14 0	14,078 7 4	19,409 9 8	5,750 3 0
11,000 0 0	...	1,717 6 6	...	1,309 14 0	...	1,309 14 0
6,10,000 0 0	34,714 9 0	42,580 1 10	20,937 14 0	15,388 5 4	19,409 9 8	7,060 1 0
1,98,500 0 0	9,170 4 0	...	25,732 3 0	...	17,232 3 0	...
1,35,000 0 0	6,617 8 0	...	27,975 3 0	...	27,975 3 0	...
150 0 0	...	127 15 0	11 10 0	...	11 10 0	...
75,000 0 0	27,328 6 8	...	32,687 12 0	...	47,687 12 0	...
75,150 0 0	27,328 6 8	127 15 0	32,699 6 0	...	47,699 6 0	...
4,08,650 0 0	43,116 2 8	127 15 0	86,406 12 0	...	92,906 12 0	...
200 0 0	13 1 6	...	...	31 2 6	...	31 2 6
50,806 0 0	260 7 0	...	601 4 0	...	395 4 0	...
51,006 0 0	273 8 6	...	601 4 0	31 2 6	395 4 0	31 2 6
3,20,000 0 0	13,495 1 3	...	...	7,822 8 3	2,177 7 9	...
1,60,000 0 0	19,184 0 0	...	18,520 4 0	...	14,520 4 0	...
1,40,000 0 0	400 0 0	...	1,700 0 0	...	1,700 0 0	...
4,70,000 0 0	6,340 10 0	...	32,378 4 0	...	12,378 4 0	...
1,30,000 0 0	...	3,586 11 0	13,183 14 0	...	8,183 14 0	...
24,000 0 0	...	2,375 4 11	...	2,139 3 11	...	2,139 3 11
24,000 0 0	...	3,889 1 0	88 7 3	...	...	3,911 8 9
20,000 0 0	...	11,495 9 0	7,882 4 0	...	2,882 4 0	...
12,88,000 0 0	39,419 11 3	21,346 9 11	73,753 1 3	9,961 12 2	41,842 1 9	6,050 12 8
2,43,000 0 0	23,723 14 0	...	...	55,214 13 0	...	55,214 13 0
1,20,000 0 0	15,091 12 0	...	10,522 9 0	...	10,522 9 0	...
3,06,000 0 0	97,092 6 0	...	97,092 6 0	...	...	2,08,907 10 0
3,41,94,058 0 0	20,19,664 14 11	21,30,839 1 1	19,51,737 13 0	16,25,997 3 4	10,52,548 0 9	5,90,505 7 1

M. D. BHAT,
Municipal Commissioner.

Statement showing the Actuals as compared with the Final

Actuals for 1938-39.	PARTICULARS.	Details of Actuals.	Actuals for 1939-40.	Final Grants sanctioned for Expenditure during 1939-40.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
	I.—General Supervision, Collection of Revenue, etc.			
	A.—General Superintendence—			
1,15,083 15 3	(a) Corporation and Standing Committee	1,18,562 6 3		1,28,069 0 0
51,714 9 3	(b) Chief Auditor's Establishment	58,356 7 9		59,604 0 0
1,34,424 4 3	(c) Municipal Commissioner's Personal and General Office.	1,03,005 4 0		1,10,200 0 0
2,20,995 2 9	(d) Audit and Accounts	2,21,446 9 3		2,36,765 0 0
5,22,217 15 6			5,01,370 11 3	5,34,638 0 0
	B.—Collection of Revenue—			
5,23,950 15 1	(a) Property and Wheel Tax Establishment	5,39,876 2 7		5,49,236 0 0
1,27,436 12 8	(b) Town Duty Refund Branch	1,31,636 3 9		1,33,040 0 0
6,663 11 0	Town Duty Collections ... ..	...		...
6,58,051 6 9			6,71,512 6 4	6,82,276 0 0
34,595 4 7	C.—Upkeep of Municipal Head Office		36,634 10 1	41,584 0 0
74,449 12 0	D.—General Stores		75,741 4 6	77,954 0 0
92,847 9 10	E.—Miscellaneous Charges		1,73,312 2 5	2,37,265 7 0
1,34,741 4 10	F.—Election Expenses		1,13,337 9 9	1,15,175 0 0
913 7 0	New Works		2,198 12 0	4,533 0 0
40884 10 6	Debt Charges		40,998 11 6	45,656 8 0
15,58,701 7 0			16,15,106 3 10	17,39,081 15 0
4,02,408 12 0	Deduct—Proportionate share debitable to Water Works, Fire Brigade, Markets and Improvement Schemes Account and Schools Fund Account		4,15,076 5 0	4,37,755 0 0
11,56,292 11 0			12,00,029 14 10	13,01,326 15 0
	II.—Water Works.			
4,88,148 0 2	A.—Establishment and Labour	5,26,445 1 9		5,44,173 0 0
2,20,250 11 6	B.—Repairs and Maintenance	2,61,502 14 6		3,66,991 0 0
32,106 4 6	C.—Meters	37,306 6 0		39,063 0 0
1,51,718 9 6	D.—Miscellaneous	1,50,451 3 7		1,83,284 0 0
913 0 0	E.—Depreciation	914 0 0		1,498 0 0
98,342 12 0	Provident Fund and Pension, etc., charges	1,02,087 0 0		1,08,679 0 0
2,64,656 2 0	Proportion of General Supervision and Collection of Revenue...	2,74,787 1 0		2,91,161 0 0
11,955 14 2	New Works	24,147 13 0		46,947 0 0
52,32,736 9 0	Debt Charges	52,84,323 10 0		53,58,613 0 0
65,00,827 14 10			66,61,965 1 10	69,40,409 0 0
	III.—Education, Primary.			
35,72,438 6 11	A.—Municipal Institutions	37,72,133 1 9		38,70,973 0 0
3,920 0 0	B.—Aided Institutions	1,2000 0 0		12,720 0 0
2,213 6 0	New Works	Cr. 9,657 15 0		7,510 0 0
1,60,045 3 0	Debt Charges	1,65,050 7 0		1,69,583 0 0
37,38,616 15 11			39,39,525 9 9	40,60,786 0 0
	IV.—Education, Secondary.			
13,884 2 6	A.—Municipal Institutions	15,939 7 9		16,427 0 0
51,775 0 0	B.—Aided Institutions	43,375 0 0		43,875 0 0
65,659 2 6			59,314 7 9	60,302 0 0
	V.—Public Health Department.			
5,30,257 1 11	A.—General Supervision	5,27,415 1 2		5,38,701 0 0
20,865 0 3	B.—Epidemics	33,272 12 0		36,665 0 0
57,668 8 0	C.—Vaccination	60,746 10 0		62,673 0 0
1,81,111 5 0	D.—Malaria	1,91,005 13 0		1,93,788 0 0
7,89,901 13 2		8,12,440 4 2		8,31,827 0 0
1,14,61,396 12 3	Carried over Rs. ... }		1,18,60,835 2 2	1,23,62,823 15 0

No. 4.
DITURE.
Sanctioned Grants for 1939-40.

FINAL GRANTS COMPARED WITH THE ACTUALS								
Balance Unexpended.			Amount required to be renewed in 1940-41.			Savings.		
6			7			8		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
9,506	9	9	6,840	0	0	2,666	9	9
1,247	8	3	61	0	0	1,186	8	3
7,194	12	0	5,698	0	0	1,496	12	0
15,318	6	9	325	0	0	14,993	6	9
33,267	4	9	12,924	0	0	20,343	4	9
9,359	13	5	1,451	0	0	7,908	13	5
1,403	12	3	191	0	0	1,212	12	3
...
10,763	9	8	1,642	0	0	9,121	9	8
4,949	5	11	2,074	0	0	2,875	5	11
2,212	11	6	1,025	0	0	1,187	11	6
63,953	4	7	58,967	0	0	4,986	4	7
1,837	6	3	...	...	...	1,837	6	3
2,334	4	0	2,334	0	0	0	4	0
4,657	12	6	664	0	0	3,993	12	6
1,23,975	11	2	79,630	0	0	44,345	11	2
22,678	11	0	14,526	0	0	8,152	11	0
1,01,297	0	2	65,104	0	0	36,193	0	2
17,727	14	3	702	0	0	17,025	14	3
1,05,488	1	6	95,100	0	0	10,388	1	6
1,756	10	0	1,172	0	0	584	10	0
32,832	12	5	24,390	0	0	8,442	12	5
584	0	0	...	...	...	584	0	0
6,592	0	0	280	0	0	6,312	0	0
16,373	15	0	10,101	0	0	6,272	15	0
22,799	3	0	20,329	0	0	2,470	3	0
74,289	6	0	65,000	0	0	9,289	6	0
2,78,443	14	2	2,17,074	0	0	61,369	14	2
98,839	14	3	52,388	0	0	46,451	14	3
720	0	0	720	0	0	...	...	...
17,167	15	0	...	...	...	17,167	15	0
4,532	9	0	2,800	0	0	1,732	9	0
1,21,260	6	3	55,908	0	0	65,352	6	3
487	8	3	18	0	0	469	8	3
500	0	0	500	0	0	...	...	...
987	8	3	518	0	0	469	8	3
11,285	14	10	1,594	0	0	9,691	14	10
3,392	4	0	7	0	0	3,385	4	0
1,926	6	0	206	0	0	1,720	6	0
2,782	3	0	152	0	0	2,630	3	0
19,386	11	10	1,959	0	0	17,427	11	10
5,01,988	12	10	3,38,604	0	0	1,63,384	12	10

Actuals for 1938-39.	PARTICULARS.	Details of Actuals.	Actuals for 1939-40.	Final Grants sanctioned for Expenditure during 1939-40.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,14,61,396 12 3	Brought forward Rs. ...		1,18,60,835 2 2	1,23,62,823 15 0
	V.—Public Health Department.			
7,89,901 13 2	Brought forward ...	8,12,440 4 2		8,31,827 0 0
	E.—Miscellaneous—			
13,945 13 10	(a) Cemeteries	14,440 8 10		15,573 0 0
24,788 2 6	(b) Laboratory	23,379 9 6		24,659 0 0
49,333 7 7	(c) Mahaluxmi Dhobiwada	48,269 9 10		51,422 0 0
455 6 0	(d) Dharmashalas	849 9 6		947 0 0
5,431 8 11	(e) Destruction of dogs	5,548 0 6		7,276 0 0
93,954 6 10		92,487 6 2		99,877 0 0
	F.—Supply of milk to the under-nourished needy children attending Municipal Schools	36,993 1 0		38,935 0 0
11,217 1 10	New Works	4,991 4 0		8,809 0 0
67,752 12 0	Debt Charges	65,902 4 0		67,201 0 0
9,62,826 1 10			10,12,814 3 4	10,46,649 0 0
	VI.—Medical Relief and Education.			
	A.—Hospitals and Dispensaries—			
	(a) Infectious Diseases Hospitals—			
12,000 0 0	I.—Establishment	12,000 0 0		12,000 0 0
1,80,790 8 6	II.—Arthur Road Hospital for Infectious Diseases	1,67,521 0 3		1,80,962 0 0
60,441 10 0	III.—Maratha Hospital for Plague and other Diseases	61,817 8 0		65,099 0 0
2,53,232 2 6		2,41,338 8 3		2,58,061 0 0
98,773 1 7	(b) Maternity Homes	1,08,986 2 1		1,14,622 0 0
72,969 0 7	(c) Dispensaries for out-patients	72,433 6 4		74,966 0 0
4,24,974 4 8		4,22,758 5 8		4,47,649 0 0
14,782 0 3	B.—Medical and Nursing Assistance to Poor People in their Houses.	4,161 2 3		4,413 0 0
4,14,500 0 0	C.—Statutory Contribution to Government Medical Institutions.	4,14,500 0 0		4,14,500 0 0
1,76,283 6 8	D.—Grants-in-Aid to Public Medical Institutions, Convalescent Homes, Isolation Asylums, Sanitary Societies, etc.	2,84,956 8 10		3,04,376 0 0
68,856 9 3	E.—Anti-tuberculosis League Dispensary	71,303 0 0		75,840 0 0
36,152 13 9	F.—League for combating Venereal Diseases	34,128 1 3		36,912 0 0
2,484 0 0	G.—Hospital for treatment of cases of Leprosy in Compound of A. L. Asylum	3,000 0 0		3,000 0 0
5,57,987 4 3	H.—King Edward VII Memorial Hospital	5,78,465 4 5		6,25,988 0 0
2,54,312 6 9	I.—Gordhandas Sunderdas Medical College	2,58,284 12 6		2,74,082 0 0
1,540 6 0	New Works	976 12 0		15,254 0 0
4,15,491 8 0	Debt Charges	4,03,201 13 0		4,07,542 0 0
23,67,364 11 7			24,75,735 11 11	26,09,556 0 0
1,47,91,587 9 8	Carried over Rs. ...		1,53,49,385 1 5	1,60,19,028 15 0

No. 4—Continued.

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS		
Balances Unexpended.	Amount required to be renewed in 1940-41.	Savings.
6	7	8
Rs. a. p.	Rs. a. p.	Rs. a. p.
5,01,988 12 10	3,38,604 0 0	1,63,384 12 10
19,386 11 10	1,959 0 0	17,427 11 10
1,132 7 2	204 0 0	928 7 2
1,279 6 6	6 0 0	1,273 6 6
3,152 6 2	36 0 0	3,116 6 2
97 6 6	21 0 0	76 6 6
1,727 15 6	920 0 0	807 15 6
7,389 9 10	1,187 0 0	6,202 9 10
1,941 15 0	...	1,941 15 0
3,817 12 0	3,331 0 0	486 12 0
1,298 12 0	951 0 0	347 12 0
33,834 12 8	7,428 0 0	26,406 12 8
...
13,440 15 9	8,450 0 0	4,990 15 9
3,281 8 0	820 0 0	2,461 8 0
16,722 7 9	9,270 0 0	7,452 7 9
5,635 8 11	1,704 0 0	3,931 8 11
2,532 9 8	1,005 0 0	1,527 9 8
24,890 10 4	11,979 0 0	12,911 10 4
251 13 9	...	251 13 9
...
19,419 7 2	3,747 0 0	15,672 7 2
4,537 0 0	345 0 0	4,192 0 0
2,783 14 9	2,241 0 0	542 14 9
...
47,522 11 7	28,635 0 0	18,887 11 7
15,797 3 6	11,740 0 0	4,057 3 6
14,277 4 0	14,045 0 0	232 4 0
4,340 3 0	2,050 0 0	2,290 3 0
1,33,820 4 1	74,782 0 0	59,038 4 1
6,69,643 13 7	4,20,814 0 0	2,48,829 13 7

Actuals for 1938-39.	PARTICULARS.	Details of Actuals.	Actuals for 1939-40.	Final Grants sanctioned for expenditure during 1939-40.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,47,91,587 9 8	Brought forward Rs.		1,53,49,385 1 5	1,60,19,028 15 0
	VII.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service.			
	A.—Street Cleansing and Conservancy—			
2,08,035 14 0	(a) Superintendence and Inspection	2,17,309 2 3		2,19,560 0 0
38,372 1 2	(b) Veterinary	37,050 1 6		39,377 0 0
9,89,925 14 9	(c) Street Cleansing and Sanitation—			
71,696 8 0	(a) Scavenging	10,71,865 12 11		10,77,310 0 0
85,306 7 0	(b) Road Scraping	74,428 1 0		75,050 0 0
	(d) Gully Flushing	1,04,632 12 6		1,09,669 0 0
13,93,336 12 11		15,05,285 14 2		15,20,966 0 0
	(e) Removal of Town Refuse to Tardeo for transport to Deonar—			
1,91,283 12 9	1. Bullock Traction	1,95,220 14 0		2,04,370 0 0
1,685 6 0	2. Incineration	1,718 14 0		2,359 0 0
87,260 6 3	3. Loading Siding	1,05,208 7 3		1,31,568 0 0
2,80,229 9 0		3,02,148 3 3		3,38,297 0 0
1,05,289 7 11	(f) Miscellaneous	1,10,496 11 11		1,23,019 0 0
17,78,855 13 10		19,17,930 13 4		19,82,282 0 0
2,32,719 10 0	B.—Transport of refuse, etc., to Deonar	2,53,601 13 9		2,64,540 0 0
14,720 1 6	C.—Road Watering	16,039 10 5		18,000 0 0
	D.—Halalkhore Service—			
2,45,310 11 2	(a) Cleansing and Sanitation	2,41,360 3 1		2,45,651 0 0
42,810 15 3	(b) Bullock Traction	40,500 6 0		43,900 0 0
68,665 11 2	(c) Miscellaneous	88,251 14 11		98,829 0 0
3,56,787 5 7		3,70,112 8 0		3,88,380 0 0
28,823 3 0	New Works	23,188 12 0		46,932 0 0
4,52,783 6 0	Debt Charges	4,10,203 1 0		4,24,445 0 0
28,54,689 7 11			29,91,076 10 6	31,24,579 0 0
	VIII.—Roads, Drains and Sewers.			
1,77,742 8 3	A.—General	1,88,487 14 3		2,04,289 0 0
11,34,428 2 9	B.—Maintenance of Roads	12,09,625 11 0		13,32,117 0 0
11,04,990 1 2	C.—Public Lighting	10,67,345 2 3		11,54,649 0 0
3,36,589 4 8	D.—Cleansing of Drains and Sewers and Street connections	3,59,124 12 0		3,84,778 0 0
1,05,982 0 0	E.—Rebate on account of the compounded Wheel Tax	24,229 0 0		1,14,070 0 0
28,59,732 0 10		28,48,812 7 6		31,89,903 0 0
22,625 4 0	New Works	24,427 9 0		58,629 0 0
34,66,832 12 0	Debt Charges	35,69,734 12 4		36,54,242 0 0
63,49,190 0 10			64,42,974 12 10	69,02,774 0 0
2,40,05,467 2 5	Carried over Rs.		2,47,83,436 8 9	2,60,46,381 15 0

No. 4.—Continued.

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS								
Balance Unexpended.			Amount required to be renewed in 1940-41.			Savings.		
6			7			8		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
6,69,643	13	7	4,20,814	0	0	2,48,829	13	7
2,250	13	9	200	0	0	2,050	13	9
2,326	14	6	30	0	0	2,296	14	6
5,444	3	1	2,460	0	0	2,984	3	1
621	15	0	312	0	0	309	15	0
5,036	3	6	4,204	0	0	832	3	6
15,680	1	10	7,206	0	0	8,474	1	10
9,149	2	0	750	0	0	8,399	2	0
640	2	0	20	0	0	620	2	0
26,359	8	9	25,102	0	0	1,257	8	9
36,148	12	9	25,872	0	0	10,276	12	9
12,522	4	1	4,988	0	0	7,534	4	1
64,351	2	8	38,066	0	0	26,285	2	8
10,938	2	3	3,182	0	0	7,756	2	3
1,960	5	7	...			1,960	5	7
4,290	12	11	80	0	0	4,210	12	11
3,399	10	0	420	0	0	2,979	10	0
10,577	1	1	3,299	0	0	7,278	1	1
18,267	8	0	3,799	0	0	14,468	8	0
23,743	4	0	15,779	0	0	7,964	4	0
14,241	15	0	9,432	0	0	4,809	15	0
1,33,502	5	6	70,258	0	0	63,244	5	6
15,801	1	9	138	0	0	15,663	1	9
1,22,491	5	0	33,242	0	0	89,249	5	0
87,303	13	9	7,625	0	0	79,678	13	9
25,653	4	0	7,551	0	0	18,102	4	0
89,841	0	0	89,800	0	0	41	0	0
3,41,090	8	6	1,38,356	0	0	2,02,734	8	6
34,201	7	0	29,707	0	0	4,494	7	0
84,507	3	8	69,375	0	0	15,132	3	8
4,59,799	3	2	2,37,438	0	0	2,22,361	3	2
12,62,945	6	3	7,28,510	0	0	5,34,435	6	3

Actuals for 1938-39.	Particulars.	Details of Actuals.	Actuals. for 1939-40.	Final Grants sanctioned for expenditure during 1939-40.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
2,40,05,467 2 5	Brought forward Rs.		2,47,83,436 8 9	2,60,46,381 15 0
	IX.—Mechanical.			
70,033 15 0	A.—Mechanical Engineer's Office Establishment ...	66,806 8 0		72,274 0 0
10,402 2 0	B.—Pumping and Compressor Stations—			
	(a) Inspection and Supervision ...	10,652 7 0		10,699 0 0
	(b) Pumping Stations in the City—			
1,26,280 13 6	(i) Pumping Station, Love Grove ...	1,22,544 11 9		1,33,082 0 0
4,931 5 0	(ii) Pumping Station, Parel, Poibavdi ...	4,982 13 0		5,820 0 0
964 3 6	(iii) Pumping Station, Parbhadevi ...	981 3 0		1,330 0 0
5,948 4 0	(iv) Pumping Station, Arthur Road ...	5,460 12 0		6,049 0 0
4,235 4 0	(v) Pumping Station, Sewri ...	3,884 14 0		4,448 0 0
3,559 3 0	(vi) Pumping Station at Dadar Purification Works ...	17,150 1 0		18,643 0 0
4,788 13 0	(vii) Pumping Station at Tank Bunder ...	4,492 1 0		4,920 0 0
28,631 9 0	(viii) Pumping Station at Matunga ...	30,325 3 0		32,092 0 0
4,340 4 6	(ix) Pumping Station at Mahim ...	13,127 13 0		14,650 0 0
...	(x) Pumping Station at Sion-Koliwada ...	28 8 0		891 0 0
...	(xi) Pumping Station at Sewri-Wadala ...	28 8 0		1,260 0 0
...	(xii) Pumping Station at Jacob Circle ...	...		1,650 0 0
...	(xiii) Pumping Station at Dharavi ...	583 6 0		3,620 0 0
64,729 7 0	(c) Purification Works ...	62,791 9 9		69,591 0 0
36,341 8 0	(d) Compressor Stations in the City—			
	(i) Compressor Station, Colaba ...	37,781 6 0		44,899 0 0
1,28,841 0 9	(ii) Compressor Stations, Victoria Gardens, Ferguson Road and Warden Road ...	1,26,468 3 3		1,43,170 0 0
3,490 8 0	(e) Flood Gates ...	3,653 5 0		3,978 0 0
4,27,484 5 3		4,44,936 12 9		5,00,792 0 0
12,695 15 0	C.—Supervision of Factories, Workshops and Workplaces ...	12,063 12 0		12,454 0 0
19,035 14 9	D.—Transport—			
	1. Inspection and Supervision ...	19,058 10 3		19,445 0 0
	2. Upkeep of Motor Cars of His Worship The Mayor, Committee Members and the Municipal Commissioner.			
2,180 12 0	(a) Upkeep of Motor Car of His Worship the Mayor.	2,510 2 0		2,619 0 0
1,137 12 0	(b) Upkeep of Motor Car of the Committee members.	1,464 5 0		1,602 0 0
2,480 6 0	(c) Upkeep of Motor Car of the Municipal Commissioner	2,008 8 0		2,320 0 0
617 3 0	3. Upkeep of S. S.'s Motor ...	474 0 0		574 0 0
3,605 3 6	4. " of H. O.'s Motor ...	3,339 14 0		3,561 0 0
4,581 3 0	5. " of Motor Hearses ...	4,634 1 0		4,724 0 0
8,407 9 0	6. " of Motor Ambulances ...	7,997 12 0		8,307 0 0
4,04,902 15 0	7. Removal of Town Refuse to Tardeo for Transport to Deonar ...	4,26,419 14 2		4,38,609 0 0
20,764 14 0	8. Upkeep of motor silt wagons ...	17,012 14 0		17,490 0 0
26,733 1 0	9. Halalkhore service ...	25,849 9 0		26,837 0 0
	10. Markets and Slaughter Houses—			
6,486 7 0	(a) Disposal of offal ...	8,423 10 0		8,630 0 0
51,735 10 0	(b) Meat carriage ...	54,333 10 0		54,968 0 0
58,222 1 0		62,757 4 0		63,598 0 0
5,52,668 14 3		5,73,526 13 5		5,89,686 0 0
13,201 1 0	E.—Refrigerator ...	14,647 7 0		15,504 0 0
...	F.—Oiling and Greasing Surplus Machinery ...	...		100 0 0
6,058 11 0	New Works ...	9,090 5 0		20,722 0 0
1,58,213 7 0	Debt Charges ...	1,67,576 4 0		1,73,662 0 0
12,40,356 4 6			12,88,647 14 2	13,85,194 0 0
2,52,45,823 6 11	Carried over Rs. ...		2,60,72,084 6 11	2,74,31,575 15 0

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS								
Balance Unexpended.			Amount required to be renewed in 1940-41.			Savings.		
6			7			8		
Ra.	a.	p.	Ra.	a.	p.	Ra.	a.	p.
12,62,945	6	3	7,28,510	0	0	5,34,435	6	3
5,467	8	0	158	0	0	5,309	8	0
46	9	0	...			46	9	0
10,537	4	3	4,847	0	0	5,690	4	3
837	3	0	100	0	0	737	3	0
348	13	0	1	0	0	347	13	0
588	4	0	...			588	4	0
563	2	0	...			563	2	0
1,492	15	0	19	0	0	1,473	15	0
427	15	0	...			427	15	0
1,766	13	0	10	0	0	1,756	13	0
1,522	3	0	...			1,522	3	0
862	8	0	...			862	8	0
1,231	8	0	...			1,231	8	0
1,650	0	0	...			1,650	0	0
3,036	10	0	...			3,036	10	0
6,799	6	3	448	0	0	6,351	6	3
7,117	10	0	3,229	0	0	3,888	10	0
16,701	12	9	80	0	0	16,621	12	9
324	11	0	...			324	11	0
55,855	3	3	8,734	0	0	47,121	3	3
390	4	0	...			390	4	0
386	5	9	6	0	0	380	5	9
108	14	0	...			108	14	0
137	11	0	2	0	0	135	11	0
311	8	0	6	0	0	305	8	0
100	0	0	...			100	0	0
221	2	0	...			221	2	0
89	15	0	...			89	15	0
309	4	0	1	0	0	308	4	0
12,189	1	10	7,081	0	0	5,108	1	10
477	2	0	302	0	0	175	2	0
987	7	0	...			987	7	0
206	6	0	...			206	6	0
634	6	0	303	0	0	331	6	0
840	12	0	303	0	0	537	12	0
16,159	2	7	7,701	0	0	8,458	2	7
856	9	0	...			856	9	0
100	0	0	...			100	0	0
11,631	11	0	10,078	0	0	1,553	11	0
6,085	12	0	3,065	0	0	3,020	12	0
96,546	1	10	29,736	0	0	66,810	1	10
13,59,491	8	1	7,58,246	0	0	6,01,245	8	1

Actuals for 1938-39.	PARTICULARS.	Details of Actuals.	Actuals for 1939-40.	Final Grants sanctioned for expenditure during 1939-40.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
2,52,45,823 6 11	Brought forward Rs. ...		2,60,72,084 6 11	2,74,31,575 15 0
	X.—Buildings, Land Acquisition and Management.			
1,10,139 2 3	A.—City Engineer's Central Office Establishment ...	98,824 5 9		1,15,309 0 0
2,40,536 10 3	B.—Inspection and Supervision of Private Buildings ...	2,42,525 3 6		2,49,337 0 0
95,903 0 0	C.—Architectural ...	1,00,886 0 0		1,17,273 0 0
1,31,174 1 4	D.—Land Acquisition and Management ...	1,11,125 4 5		1,28,155 0 0
5,77,752 13 10		5,53,360 13 8		6,10,074 0 0
17,992 0 0	Deduct— Proportionate share of cost of Establishment, and Supervision chargeable to Improvement Schemes ...	18,705 0 0		87,380 0 0
5,59,760 13 10		5,34,655 13 8		5,22,694 0 0
7,965 0 0	New Works ...	5,748 10 0		11,613 0 0
17,87,481 2 8	Debt Charges ...	18,05,232 2 0		18,14,365 0 0
23,55,207 0 6			23,45,636 9 8	23,48,672 0 0
	XI.—Fire Brigade.			
3,18,414 10 0	Maintenance ...	3,21,955 6 10		3,34,718 0 0
69,060 7 0	Provident Fund and Pension, etc., charges ...	71,483 1 0		76,538 0 0
21,696 6 0	Proportion of General Supervision and Collection of Revenue ...	22,522 15 0		23,842 0 0
482 0 0	New Works ...	933 0 0		5,077 0 0
48,493 5 0	Debt Charges ...	58,979 3 0		64,683 0 0
4,58,146 12 0			4,75,873 9 10	5,04,858 0 0
	XII.—Licensing and Removal of Encroachments on Public Streets.			
87,471 12 4	A.—Licensing Establishment ...	94,879 5 9		96,065 0 0
46,048 6 3	B.—Removal of Encroachment on Public Streets ...	49,899 11 9		52,240 0 0
...	New Works ...	189 12 0		195 0 0
1,33,520 2 7			1,44,968 13 6	1,48,500 0 0
	XIII.—Gardens and Open Spaces.			
1,10,747 10 2	A.—Gardens— (a) Victoria Gardens ...	1,19,437 11 7		1,27,559 0 0
36,941 14 7	(b) Miscellaneous Gardens, Open Spaces, Band Stands, etc. ...	38,501 12 6		46,631 0 0
1,47,689 8 9		1,57,939 8 1		1,74,190 0 0
5,567 5 0	B.—New Gardens, Recreation Grounds, etc. ...	8,404 0 9		8,968 0 0
2,892 0 0	New Works ...	10,114 10 0		13,858 0 0
2,17,205 2 0	Debt Charges ...	2,17,662 1 0		2,17,908 0 0
3,73,353 15 9			3,94,120 3 10	4,14,924 0 0
	XIV.—Markets and Slaughter Houses.			
36,745 3 0	A.—Markets and Slaughter Houses— (a) Central Office ...	38,727 5 0		39,306 0 0
1,67,871 15 9	(b) Municipal Markets ...	1,77,000 2 8		1,99,108 0 0
89,393 4 2	(c) Slaughter Houses ...	91,653 15 2		95,959 0 0
17,406 14 0	(d) Administering Weights and Measures Act ...	16,545 9 0		18,692 0 0
3,11,417 4 11		3,23,926 15 10		3,53,065 0 0
25,857 4 0	Provident Fund and Pension, etc., charges ...	23,428 12 0		30,652 0 0
21,494 2 0	Proportion of General Supervision ...	22,565 0 0		25,276 0 0
12,569 5 0	New Works ...	14,332 11 10		44,037 0 0
1,40,178 5 0	Debt Charges ...	1,47,208 4 0		1,49,781 0 0
5,11,516 4 11			5,31,461 11 8	6,02,811 0 0
34,29,453 13 0	XV.—Contribution towards Improvement Schemes.		37,11,005 15 0	37,11,006 0 0
	XVI.—Provident Fund, Pensions, Gratuities, and Compassionate Allowances.			
3,95,352 4 0	A.—Provident Fund ...	4,24,472 5 8		4,27,600 0 0
5,81,976 3 0	B.—Pensions, Gratuities, etc. ...	5,86,892 5 0		6,01,349 0 0
9,77,328 7 0			10,11,364 10 8	10,28,949 0 0
...	XVII.—Urban Immovable Property Tax. (on Municipal Properties in the City.) ...	...	...	...
...	XVIII.—Grain Compensation ...	...	57,521 11 0	66,000 0 0
3,34,84,349 14 8	[Total Rs. ...		3,47,44,037 12 1	3,62,57,295 15 0

No. 4—concluded.

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS		
Balance Unexpended.	Amount required to be renewed in 1940-41.	Savings.
6	7	8
Rs. a. p.	Rs. a. p.	Rs. a. p.
13,59,491 8 1	7,58,246 0 0	6,01,245 8 1
16,484 10 3	139 0 0	16,345 10 3
6,811 12 6	165 0 0	6,646 12 6
16,387 0 0	67 0 0	16,320 0 0
17,029 11 7	6,985 0 0	10,044 11 7
56,713 2 4	7,356 0 0	49,357 2 4
Dr. 68,675 0 0	...	Dr. 68,675 0 0
Dr. 11,961 13 8	7,356 0 0	Dr. 19,317 13 8
5,864 6 0	5,602 0 0	262 6 0
9,132 14 0	7,784 0 0	1,348 14 0
3,035 6 4	20,742 0 0	Dr. 17,706 9 8
12,762 9 2	4,897 0 0	7,865 9 2
5,054 15 0	2,190 0 0	2,864 15 0
1,319 1 0	808 0 0	511 1 0
4,144 0 0	1,409 0 0	2,735 0 0
5,703 13 0	624 0 0	5,079 13 0
28,984 6 2	9,928 0 0	19,056 6 2
1,185 10 3	146 0 0	1,039 10 3
2,340 4 3	144 0 0	2,196 4 3
5 4 0	...	5 4 0
3,531 2 6	290 0 0	3,241 2 6
8,121 4 5	1,094 0 0	7,027 4 5
8,129 3 6	1,193 0 0	6,936 3 6
16,250 7 11	2,287 0 0	13,963 7 11
563 15 3	...	563 15 3
3,743 6 0	2,513 0 0	1,230 6 0
245 5 0	231 0 0	14 15 0
20,803 12 2	5,031 0 0	15,772 12 2
578 11 0	...	578 11 0
22,107 13 4	12,970 0 0	9,137 13 4
4,305 0 10	1,193 0 0	3,112 0 10
2,146 7 0	22 0 0	2,124 7 0
29,138 0 2	14,185 0 0	14,953 0 2
7,223 4 0	49 0 0	7,174 4 0
2,711 0 0	1,933 0 0	778 0 0
29,704 4 2	20,986 0 0	8,718 4 2
2,572 12 0	268 0 0	2,304 12 0
71,349 4 4	37,421 0 0	33,928 4 4
0 1 0	...	0 1 0
3,127 10 4	...	3,127 10 4
14,456 11 0	5,342 0 0	9,114 11 0
17,584 5 4	5,342 0 0	12,242 5 4
...
8,478 5 0	8,000 0 0	478 5 0
15,13,258 2 11	8,45,000 0 0	6,68,258 2 11

M. D. BHAT,
Municipal Commissioner.

Revenue Account Balance

LIABILITIES.				Rs.	a.	p.	Rs.	a.	p.
Debts—									
Due on Cash Bills Outstanding Account	...	...	...	81,844	4	2			
.. Cheques payable	...	...	...	4,14,410	12	9			
.. Stores purchased, Outstanding Accounts	...	...	...	1,14,337	0	0			
.. Outstanding Charges for 1939-40 and previous years	...	...	...	8,45,000	0	0			
.. " " " on account of Interest accrued but not paid (Vide details shown in Appendix No. 14-E)	...	...	...	11,94,284	15	4			
Improvement Schemes—									
Contribution falling due in 1939-40	...	...	...	24,45,301	9	6			
Deposits in Cash and Public Securities from Contractors and private parties (Vide details shown in Appendix No. 14C.)	...	...	...	51,83,921	6	4			
							1,02,29,099	14	1
Public Monuments Maintenance Fund (vide details shown in Appendix No. 16B.)									
				1,11,183	15	0			
Endowments Fund (vide details shown in Appendix No. 16C.)									
				1,22,447	6	0			
							2,33,631	5	0
Stock Account—									
Capital Purchases Account, etc.	...	...	...	1,27,556	13	0			
Stock Adjustment Account	...	...	...	256	10	9			
							1,27,813	7	9
Special Funds as at 31st March 1940—									
Fire and Accident Insurance Fund	...	...	...	9,96,823	12	8			
Net Premia Fund	...	...	...	47,86,721	0	5			
Provident Fund	...	...	...	1,68,98,249	14	6			
Fines Fund	...	...	...	4,78,747	15	10			
Plant and Machinery Depreciation Fund	...	...	...	18,07,089	10	9			
Renewal of Road Surfaces Fund	...	...	...	25,88,625	3	1			
Garden Fund	...	...	...	65,271	11	0			
Hospital Fund	...	...	...	3,42,388	15	8			
Land Sales Reserve Fund	...	...	...	27,98,551	5	9			
Slum Service Fund	...	...	...	2,28,249	5	0			
K. E. M. Hospital and G. S. M. College Equipment Fund	...	...	...	41,634	0	0			
G. S. M. College and K. E. M. Hospital Research Fund	...	...	...	21,068	11	2			
Precast Concrete slab Pavements Renewal Fund	...	...	...	1,417	0	0			
							3,10,54,838	9	10
Carried forward Rs:							4,16,45,183	4	8

Sheet as at 31st March 1940.

ASSETS.		Rs.	a.	p.	Rs.	a.	p.
Cash at Bank		30,43,650	14	1			
Cash in Office		9,35,905	10	4			
Municipal Loans—Interest warrants Payable Account					39,79,557	8	5
B. I. Trust Loans—Interest warrants Payable Account					24,694	0	2
Interest on B. I. Trust Loans Payable Account					6,217	10	4
Debts—					4,468	15	4
Due for Stores sold					40,098	13	0
Stock—(Vide Appendix No. 14-D.)							
Stock (Reserve Stores)		2,46,485	11	9			
Surplus and Obsolete Stores (General)		12,080	6	7			
Line Suspense Account		80,327	11	10			
Line Suspense Account—Surplus and Obsolete Stores		18,231	6	4			
Water Works Imprest		3,937	3	0			
City Engineer's Department (Works Engineer)		1,000	0	0			
Capital Stores—		3,62,062	7	6			
Stock		1,69,420	8	3	5,31,482	15	9
Plant and Machinery					22,49,502	14	5
Advances, Recoverable—(Vide Appendix No. 14-A.)							
Departmental Works		97,117	3	2			
Private Works		1,34,401	5	1			
Asphalt Plant, Crushers, &c.		65,512	4	9			
Municipal Officers...		27,850	5	6			
Sundries—Miscellaneous—Advances		1,69,897	13	7			
Municipal Tenderers, Contractors, &c.		305	0	0			
Purchase of Coal		1,859	8	0			
Purchase of Petrol		10,104	4	0			
Advances out of Special Funds—(Vide Appendix No. 14-B.)					5,07,047	12	1
Advances from Plant and Machinery Depreciation Fund for:—							
Purchase of Plant and Machinery		1,15,264	10	0			
Levelling, Matalling etc., Private Streets		1,10,162	8	3			
Amount advanced from Fines Fund to the Bombay Municipal Mechanical Employees' Co-operative Credit Society		5,000	0	0			
Amount advanced from Net Premia Fund to meet B. P. Trusts' claim for refund of excess amount of General Tax		1,78,000	0	0			
Advance for meeting Capital Expenditure from:—							
Municipal Fire and Accident Insurance Fund		4,40,866	15	0			
Plant and Machinery Depreciation Fund		11,44,138	12	0			
Renewal of Road Surfaces Fund		9,54,932	11	0			
Net Premia Fund		16,76,213	15	0			
Land Sales Reserve Fund		22,25,000	0	0			
Deposits in Public Securities—		64,41,152	5	0	68,49,579	7	3
With the Imperial Bank of India		10,69,100	0	0			
In Office		2,68,400	0	0	13,37,500	0	0
Carried forward Rs.					1,55,30,150	0	9

	ASSETS.			Rs. a. p.	Rs. a. p.
	Brought over ...				
	In Securities.			Deposits in Cash, Fixed and Current A/c.	
	Face Value.	Actual Cost.			
	As per Appendix No. 16.				
	Rs.	Rs.	a. p.	Rs.	a. p.
Investments—					
(a) Special Funds.					
Municipal Fire and Accident Insurance Fund ...	5,97,800	5,55,738	5 0	218 8 8	5,55,956 13 8
Net Premia, & c., on different Municipal Loans ...	16,61,000	16,32,347	8 0	13,00,159 9 5	29,32,507 1 5
Provident Fund ...	1,85,96,600	1,68,98,068	6 3	181 8 3	1,68,98,249 14 6
Fines Fund ...	4,88,700	4,73,548	7 0	199 8 10	4,73,747 15 10
Plant and Machinery Depreciation Fund ...	3,34,400	3,23,329	3 0	1,14,194 9 6	4,37,523 12 6
Renewal of Road Surfaces Fund ...	10,82,700	9,98,180	0 0	6,35,512 8 1	16,33,692 8 1
Garden Fund ...	69,500	65,157	7 0	114 4 0	65,271 11 0
Hospital Fund ...	3,48,900	3,42,066	0 0	322 15 8	3,42,388 15 8
Land Sales Reserve Fund ...	...	...	...	5,73,551 5 9	5,73,551 5 9
Slum Service Fund ...	...	...	...	2,28,249 5 0	2,28,249 5 0
K. E. M. Hospital and G. S. M. College Equipment Fund ...	42,200	41,528	6 0	105 10 0	41,634 0 0
G. S. M. College and K. E. M. Hospital Research Fund ...	17,000	15,401	0 0	5,667 11 2	21,068 11 2
Precast Concrete Slab Pavements Renewal Fund ...	1,400	1,400	0 0	17 0 0	1,417 0 0
Surplus Fund.					
3 % Loan 1963-65 ...	900	882	0 0		
3½ % G. P. Notes ...	24,700	14,820	0 0		
4 % Municipal Deb. ...	900	900	0 0		
4 % B. I. Trust Deb. ...	1,22,000	1,04,458	8 0		
4 % Loan 1960-70 ...	94,500	87,259	8 0		
3½ % Loan 1947-50 ...	88,000	84,639	12 6		
3 % Municipal Deb. ...	13,06,600	13,06,600	0 0		
	16,37,600	15,99,559	12 6	59,09,412 8 8	75,08,972 5 2
Investment of Surplus moneys in Public Securities.					
3½ % G. P. Notes ...	8,000	6,970	0 0		6,970 0 0
Public Monuments Maintenance Fund.					
(Vide Appendix No. 16-B) ...	1,16,500	1,11,183	15 0		1,11,183 15 0
Endowments Fund.					
(Vide Appendix No. 16-C) ...	1,31,500	1,22,447	6 0		1,22,447 6 0
Total Rs. ...					4,74,84,982 13 6

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

M. D. BHAT,
Municipal Commissioner.

Appendix No. 6.
Statement of Special Funds for 1939-40.

MUNICIPAL FIRE AND ACCIDENT INSURANCE FUND.

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1939			9,51,914	11 8
Contributions for the year			6,853	4 0
Interest realised during the year			38,769	1 0
Expenditure incurred during the year	713	4 0		
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5:—				
	Rs.	a. p.		
Amount advanced for financing Capital Expenditure	4,40,866	15 0		
Amount held in Securities and Cash	5,55,956	13 8		
			9,96,823	12 8
Total Rs.			9,97,537	0 8
				9,97,537 0 8

WORN-OUT WATER MAINS RENEWAL FUND.

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

	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1939			45,815	0 6
Interest realised during the year			2,477	7 0
Expenditure incurred during the year	14,961	6 0		
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 7			33,331	1 6
Total Rs.			48,292	7 6
				48,292 7 6

NET PREMIA FUND.

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

	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1939			50,04,303	8 11
Sale of water-marked paper			218	14 0
Amount transferred to meet repayment of Loans during the year	2,15,450	14 6		
Amount transferred to meet loss on account of conversion of securities of 5% Loan 1940-43 held in Sinking Fund Account into securities of 3% Loan 1963-65	2,350	8 0		
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5:—				
	Rs.	a. p.		
Amount advanced for financing Capital Expenditure	16,76,213	15 0		
Amount advanced to meet Bombay Port Trust's claim for refund of excess amount of General Tax	1,78,000	0 0		
Amount held in Securities and Cash	29,32,507	1 5		
			*47,86,721	0 5
Total Rs.			50,04,522	6 11
				50,04,522 6 11

* Out of this, Rs. 20,85,320 belong to Water Works Account.

Appendix No. 6—continued.
Statement of Special Funds for 1939-40.

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1939—				
Amount of subscribers' accounts—				
Other than Trust and Schools Committee's Employees			97,42,573	7 0
Trust Employees			11,98,416	7 2
Schools Committee's Employees			39,18,290	7 0
Excess interest, Profit on Sale of Securities, etc.			3,44,315	4 10
				1,52,03,595 10 0
Receipts on account of Subscriptions and Contribution during 1939-40 in respect of Employees other than Trust, and Schools Committee's Employees	16,52,319	5 0		
Less—Payments during the year	10,45,423	1 6		
			6,06,896	3 6
Interest allowed on Provident Fund Accounts of employees other than Trust and Schools Committee's Employees	4,88,247	4 6		
Less—Payments during the year	10,789	4 0		
			4,77,458	0 6
Receipts on account of Subscriptions and Contribution during 1939-40 in respect of Provident Fund Accounts of Trust Employees	1,77,789	0 0		
Less—Payments during the year	1,50,687	13 0		
			27,101	3 0
Interest allowed on Provident Fund Accounts of Trust Employees	59,759	3 0		
Less—Payments during the year	2,272	13 0		
			57,486	6 0
Receipts on account of Subscriptions and Contribution during 1939-40 in respect of Provident Fund Accounts of Schools Committee's Employees	3,76,470	1 0		
Add—Receipts pertaining to the year 1938-39 paid by S. S. during 1939-40	†42,096	1 0		
	4,18,566	2 0		
Deduct—Receipts pertaining to the year 1939-40 to be received from S. S. during 1940-41	23,411	2 0		
	3,95,155	0 0		
Less—Payments during the year	53,400	5 0		
			3,41,754	11 0
Interest allowed on Provident Fund Accounts of Schools Committee's Employees	2,01,553	0 0		
Less—Payments during the year	22,991	8 0		
			1,78,561	8 0
Net interest on Provident Fund Investments realized during the year	6,81,971	12 0		
Add—Profit on Conversion of securities of 5% Loan 1940-43 into securities of 3% Loan, 1963-65	72,984	0 0		
			7,54,955	12 0
Deduct—Interest allowed at 5% p.a. on Provident Fund Accounts o.				
(1) Employees other than Trust and Schools Committee employees	4,88,247	4 6		
(2) Trust Employees	59,759	3 0		
(3) Schools Committee Employees	2,01,553	0 0		
			7,49,559	7 6
				5,396 4 6
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5			1,68,98,249	14 6
Total Rs.			1,68,98,249	14 6

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

	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1939			4,74,789	10 3
Interest realised during the year			18,336	7 0
Net Recoveries of fines during the year			21,049	11 0
Expenditure during the year			35,427	12 5
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5—				
Amount advanced to the Bombay Municipal Mechanical Employees' Co-operative Credit Society	5,000	0 0		
Amount held in Securities and Cash	4,73,747	15 10		
			4,78,747	15 10
Total Rs.			5,14,175	12 3
			5,14,175	12 3

† The amount received from S. S. was Rs 42,096-1-0 against Rs. 41,694-4-0 shown as receivable in the administration report for the year 1938-39.

Appendix No. 6.—Continued.
Statement of Special Funds for 1939-40.

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

	Dr.	Cr.
	Rs. a. p.	Rs. a. p.
Balance on 1st April 1939		18,38,641 7 9
Amount of depreciation on plant and machinery credited to Fund account during the year		1,00,108 0 0
Expenditure on purchase of Plant and Machinery for replacement	1,31,659 13 0	
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5—		
Amount advanced for financing capital expenditure	Rs. a. p. 11,44,138 12 0	
Amount advanced for purchase of Plant and Machinery pending adjustment against provisions for depreciation in subsequent years—	Rs. a. p.	
Balance on 1st April 1939	1,27,665 12 0	
Less—Depreciation adjusted during the year	12,401 2 0	
	1,15,264 10 0	
Amount advanced for meeting expenditure on levelling, metalling, etc., Private Streets.	1,10,162 8 3	
Amount held in Securities and Cash	4,37,523 12 6	
	18,07,089 10 9	
Total Rs.	19,38,749 7 9	19,38,749 7 9

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

	Dr.	Cr.
	Rs. a. p.	Rs. a. p.
Balance on 1st April 1939		24,58,748 12 1
Interest realised during the year		89,228 3 0
Contribution from Revenue during the year		1,90,798 0 0
Expenditure during the year	1,50,149 12 0	
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5—		
Advance for financing Capital Expenditure	Rs. a. p. 9,54,932 11 0	
Amount held in Securities and Cash	16,33,692 8 1	
	25,88,625 3 1	
Total Rs.	27,38,774 15 1	27,38,774 15 1

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

	Dr.	Cr.
	Rs. a. p.	Rs. a. p.
Balance on 1st April 1939		57,247 9 6
Recoveries during the year		8,140 11 6
Interest realised during the year		2,362 6 0
Expenditure during the year	2,479 0 0	
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5	65,271 11 0	
Total Rs.	67,750 11 0	67,750 11 0

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

	Dr.	Cr.
	Rs. a. p.	Rs. a. p.
Expenditure incurred out of the amount advanced from Plant and Machinery Depreciation Fund as on 1st April 1939	98,644 0 0	
Expenditure during the year	20,698 12 2	
Recoveries on account of expenditure during the year		12,870 8 11
Interest charges during the year	4,778 1 0	1,087 12 0
Advance from Plant and Machinery Depreciation Fund as at 31st March 1940		1,10,162 8 3
Total Rs.	1,24,120 13 2	1,24,120 13 2

PUBLIC MONUMENTS MAINTENANCE FUND.

	Dr.	Cr.
	Rs. a. p.	Rs. a. p.
Balance on 1st April 1939		1,10,683 15 0
Donation received during the year		500 0 0
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5	1,11,183 15 0	
Total Rs.	1,11,183 15 0	1,11,183 15 0

ENDOWMENTS FUND.

	Dr.	Cr.
	Rs. a. p.	Rs. a. p.
Balance on 1st April 1939		1,21,025 12 0
Interest, Bonus, &c., invested during the year		1,421 10 0
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5	1,22,447 6 0	
Total Rs.	1,22,447 6 0	1,22,447 6 0

Appendix No. 6—concluded.
Statement of Special Funds for 1939-40.

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1939			3,12,149	4 11
Donations received during the year			30,239	10 9
Expenditure incurred during the year				
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5	3,42,388	15 8		
Total Rs.	3,42,388	15 8	3,42,388	15 8

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1939			23,08,527	12 0
Amount of sale proceeds of surplus land in excess of Rs. 10 lakhs transferred to the fund during the year			4,20,167	7 9
Interest realized during the year			69,856	2 0
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5—				
Advance for financing Capital Expenditure	22,25,000	0 0		
Amount held in Fixed Deposit and Cash	5,73,551	5 9		
Total Rs.	27,98,551	5 9	27,98,551	5 9

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1939			2,45,487	1 0
Interest realized during the year			4,703	1 0
Expenditure during the year	21,940	13 0		
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5	2,28,249	5 0		
Total Rs.	2,50,190	2 0	2,50,190	2 0

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1939			30,310	0 0
Contribution from Revenue for the year			12,044	0 0
Expenditure during the year	720	0 0		
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5	41,634	0 0		
Total Rs.	42,354	0 0	42,354	0 0

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1939			13,393	9 2
Subsidy received from the C. P. Government during the year			10,000	0 0
Interest realized during the year			688	4 0
Expenditure during the year	3,013	2 0		
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5	21,068	11 2		
Total Rs.	24,081	13 2	24,081	13 2

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Contribution from revenue during the year			1,417	0 0
Balance on 31st March 1940 as per Balance Sheet, Appendix No. 5	1,417	0 0		
Total Rs.	1,417	0 0	1,417	0 0

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Capital Fund Balance

LIABILITIES	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Loans Outstanding:—									
Due to Government— (Vide details as shown in Appendix No. 11)				6,49,49,605	8	9			
Due to Public— (Vide details as shown in Appendix No. 11)				8,52,34,500	0	0			
Advances from Special Funds— (Vide details as shown in Appendix No. 11)				64,41,152	5	0			
Trust Fund Account—							15,66,25,257	13	9
Balance out of donation received for Maternity Home at Chhas Moholla				52,614	15	5			
Donation from Sir Currimbhoy Ebrahim for the construction of a Primary School building—									
Balance on 1st April 1939	54,940	0	4						
Interest	1,098	13	0						
				56,038	13	4			
Donation from Mr. Hariram Jethabhai Bhoofchand for construction of a mourners' shed in the burial ground at Sion.	4,000	0	0						
Deduct—									
Expenditure during the year	323	13	0	3,676	3	0			
Donation from Mr. Maneklal Premchand for Tuberculosis Hospital at Sewri—									
Balance on 1st April 1939	1,50,000	0	0						
Interest	5,691	9	0						
Deduct—									
Expenditure during the year	1,55,691	9	0	1,33,307	14	0	2,45,637	13	9
Deduct—									
Expenditure during the year	22,383	11	0						
Worn-out Water Mains Renewal Fund Account									33,331 1 6
Surplus—									
CAPITAL ASSETS AT ORIGINAL COST OVER LIABILITIES:—									
Sinking Fund on Loans	3,25,07,117	5	6						
Loans Redemption Fund	7,91,61,841	4	6						
Unbooked Property	45,37,835	11	11						
Premia on Loans	3,20,848	11	11						
Contributions from Special Funds	8,03,171	0	3						
Do. .. Revenue for Loan Works Establishment	17,869	15	8						
Do. .. C.I.P. Railway	3,74,000	0	0						
Do. .. Port Trust	1,56,500	0	0						
Do. .. Government for Schools	5,00,000	0	0						
Do. .. Government for widening the Love Grove Bridge	91,234	0	0						
Do. .. Worn-out Water Mains Renewal Fund	9,28,397	2	2						
Do. .. Land and Buildings Fund	74,80,433	12	8						
Do. .. Development Fund	1,34,32,075	7	8						
Do. .. Revenue towards Bai Jerbai Wadia Hospital for Children	7,00,000	0	0						
Do. .. Trust Fund	38,69,407	13	4						
							14,48,80,732	5	7
Deduct—									
Assets written off—									
Amount as on 31st March 1939	5,36,705	8	9						
Additions during the year	43,299	15	0						
							5,80,005	7	9
Total Rs.									14,43,00,726 13 10
									30,12,04,953 10 10

V. V. SHALIGRAM,
Chief Accountant.

No. 7.

Sheet as at 31st March 1940.

ASSETS.		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Block Account:—										
Loan Funds—										
Property and Assets at original cost as per Appendix No. 8	...	25,09,50,039	9	5						
Deduct—Subventions granted for the conversion of privies into water-closets, shown below	...	19,83,529	6	0	24,89,66,510	3	5			
Subventions granted for the conversion of privies into water-closets	...	21,00,675	0	0						
Deduct—Expenditure written off	...	1,17,145	10	0	19,83,529	6	0	25,09,50,039	9	5
Trust Fund—										
Expenditure as per Appendix No. 8	...							38,69,407	13	4
Worn out Water Mains Renewal Fund—										
Expenditure as per Appendix No. 8	...							9,28,397	2	2
Unbooked Property—										
As per valuation of 1884	...							45,37,835	11	11
Municipal Land and Buildings Fund:—										
Land purchased and Buildings erected as per Appendix No. 8	...				43,03,043	6	8			
Temporary advance to Development Fund	...				31,77,390	6	0	74,80,433	12	8
Investments:—										
		In Securities.			In Cash.					
		Face Value.	Actual Cost.		Cash Deposits.					
			Rs.	a.	p.	Rs.	a.	p.		
(a) SINKING FUND—										
As per Appendix No. 10	...	Rs. 3,38,20,500 £ 25,000	3,25,06,820 14 8		296 6 10			3,25,07,117	5	6
Loan and Trust Funds—										
3 per cent. Municipal Debentures.	...	Rs. 8,13,200	8,13,200 0 0							
3½ per cent. Loan 1947-50	...	Rs. 40,000	38,702 8 0							
	...	Rs. 8,53,200	8,51,902 8 0		46,488 10 4			*8,98,391	2	4
SPECIAL FUND—										
Worn-out Water Mains Renewal Fund	...	Rs. 42,600	†33,086 9 0		244 8 6			33,331	1	6
Total Rs.	...							30,12,04,953	10	10

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

* Inclusive of Rs. 2,45,637-13-9 on account of Trust Funds.

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

M. D. BHAT,
Municipal Commissioner.

Appendix No. 8.
SUMMARY.

	Capital Expenditure upto 31st March 1939.	Expended during the year.	Total Capital Expenditure upto 31st March 1940.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
(1) Loans Funds.			
I.—General Supervision, Collection of Revenue, etc....	20,42,215 13 10	1,554 8 0	20,43,770 5 10
II.—Water Works	9,63,09,108 15 10	9,18,028 4 6	9,72,27,137 4 4
III.—Education, Primary	22,05,807 15 11	3,47,424 1 0	25,53,232 0 11
V.—Public Health Department	14,03,214 13 0	11,388 14 0	14,14,603 11 0
VI.—Medical Relief and Education	72,25,970 7 9	4,65,343 10 8	76,91,314 2 5
VII.—Street Cleansing and Conservancy Road Watering and Halalkhore Service	85,55,898 10 11	1,33,036 9 0	86,88,935 3 11
VIII.—Roads, Drains and Sewers	6,91,46,346 14 3	24,65,611 4 9	7,16,11,958 3 0
IX.—Mechanical	30,50,699 14 7	6,937 9 0	30,57,637 7 7
X.—Buildings, Land Acquisition and Management	4,22,87,883 6 10	2,50,934 11 6	4,25,38,818 2 4
XI.—Fire Brigade	11,80,431 14 9	3,129 0 0	11,83,560 14 9
XIII.—Gardens and Open Spaces	36,71,526 11 9	4,614 15 0	36,76,141 10 9
XIV.—Markets and Slaughter Houses	78,39 157 8 4	1,47,333 15 0	79,86,491 7 4
XV.—Slum Service	37,900 3 0	2,31,037 8 0	2,68,937 11 0
Discount and other Charges on Loans	3,34,650 1 3	54,012 14 0	3,88,662 15 3
Plant and Machinery	4,72,402 5 0	1,46,436 0 0	6,18,838 5 0
(1) Loan Works—Total Rs.	24,57,63,215 13 0	51,86,823 12 5	25,09,50,039 9 5
(2) Trust Fund.			
Works executed	35,91,535 8 6	2,77,872 4 10	38,69,407 13 4
(3) Worn out Water Mains Renewal Fund.			
Works executed	9,13,435 12 2	14,961 6 0	9,28,397 2 2
(4) Land and Buildings Fund.			
Lands purchased and buildings erected	43,03,043 6 8	.....	43,03,043 6 8
Grand Total	25,45,71,230 8 4	54,79,657 7 3	26,00,50,887 15 7

Appendix No. 8.

Block Account showing details of Capital Expenditure upto 31st March 1940.

	Capital Expenditure upto 31st March 1939.	Expended during the year.	Total Capital Expenditure upto 31st March 1940.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.—GENERAL SUPERVISION, COLLECTION OF REVENUE, Etc.			
Works completed (as per Report for 1938-39)	20,39,476 4 10	.....	20,39,476 4 10
Works in progress—			
Extension of the Municipal Head Office Building	2,739 9 0	37 11 0	2,777 4 0
Construction of two water closets and three urinals for the office of the Central Stores at De Lisle Road ... ..	.....	1,516 13 0	1,516 13 0
I.—General Supervision Total	20,42,215 13 10	1,554 8 0	20,43,770 5 10
II.—WATER WORKS, ORDINARY.			
Works completed (as per Report for 1938-39)	4,47,36,586 2 9	.....	4,47,36,586 2 9
Conversion gradually of an adequate number of underground hydrants out of the existing 4,849 underground hydrants into stand-post hydrants to prevent pollution of the water supply of the City	28,084 10 0	12,144 10 6	40,229 4 6
Providing water mains with hydrants, etc., in the layout of roads in Scheme No. 57, Sewri-Wadala	55,750 2 3	6,067 9 0	61,817 11 3
Extending 18" main in King Edward Road from Haffkine Institute upto junction of Sewri New Road	77,782 9 10	6,264 3 0	*84,046 12 10
	4,48,98,203 - 8 10	24,476 6 6	4,49,22,679 15 4
Works completed during the year—			
Providing additional water mains in Mahim Development Scheme and Sayani Road	27,239 3 2	.....	27,239 3 2
Laying 6" main in the layout of Colaba Railway lands and in the 1st, 2nd and 3rd Pasta Lanes and diverting a length of 5" main in Wodehouse Road	7,016 11 0	.....	7,016 11 0
Providing 9" main in Globe Mill Lane	22,258 10 0	.....	22,258 10 0
Enlarging the 3" main to 6" in Kolbhat wadi and extending the same up to Kolbhat Street	2,347 12 0	.....	2,347 12 0
Providing 6" water main in 40' road from plot No. 86 to 1 in the Worli Hill Estate Scheme No. 52	6,464 4 0	.....	6,464 4 0
Providing a 6" water main in new Foras Road between Carrol Road and Tulsi Pipe Line Road	6,871 7 0	.....	6,871 7 0
Enlarging 3" water main in Nizam Street to 6" between Parel Road and Ghoghari Moholla	3,096 1 0	.....	3,096 1 0
Enlarging the 3" and 4" water mains in Nepean Road to 6" from Ridge Road to Nepean Sea Road	15,362 4 0	.....	15,362 4 0
Providing a 5" water main in Convent Street between Wodehouse Road and Colaba Causeway	2,216 8 0	.....	2,216 8 0
Enlarging the 6" water main in Nepean Sea Road to 9" between Warden Road and Nepean Road	24,241 13 7	.....	24,241 13 7
Enlarging 4" and 3" water mains in 1st Carpenter Street to 6" for a distance of 339 r.ft.	1,944 6 0	.....	1,944 6 0
Providing a 6" water main in 30' road between plot No. 53 and 60 and leading to Worli View Point in the Worli Estate Scheme No. 52	6,423 0 0	.....	6,423 0 0
Replacing the 4" water main in Dadar Road by 6" from the junction of Naigaum Cross Road to Gold Mohur Mills	9,228 7 0	.....	9,228 7 0
Providing a 5" water main in new 30' road between Hormusji Adenwalla Road and College Road in Dadar-Matunga Estate	2,504 15 0	.....	2,504 15 0
Laying a 6" water main in Kiln Lane between Lamington Road and Proctor Road	3,256 5 0	.....	3,256 5 0
Laying a 5" water main in Chunam Lane off Lamington Road for a distance of 370 R.ft.	2,277 4 0	.....	2,277 4 0
Laying a 6" water main in Road No. 17, Naigaum Estate between Govindji Kini Road and Dadar Road	8,544 9 0	.....	8,544 9 0
Replacing 3" and 6" water mains in Vithalwadi Lane by a 12" main	13,955 10 0	.....	13,955 10 0
Construction of a new bridge over the Bandra Creek to carry the 24" Tulsi Main	504 0 0	.....	504 0 0
Laying 6" water main in Arthur Bunder Road and in the proposed extension of Strand Road and Mereweather Road	5,419 5 0	.....	5,419 5 0
Providing 6" main in Sydenham Road east footpath between Masjid Bunder Road and Carnac Road	8,484 7 0	.....	8,484 7 0
Providing 6" water main in Mogul Lane from Lady Hardinge Road to Tulsi Pipe Line	6,601 1 0	.....	6,601 1 0
Taking exploratory boring in the Tansa Dam to determine the uplift pressure and examine the quality of masonry	47,017 1 0	.....	47,017 1 0
Providing 9" water main in western carriageway about 5' from the kerbing in Vincent Road from Dadar Main Road up to Naigaum Cross Road	20,308 0 0	.....	20,308 0 0
Measures for preventing the leakage from Malabar Hill and Bhandarwada Reservoirs	10,143 5 0	.....	10,143 5 0
Enlarging the 4" water main in Hornby Road east footpath by 6" from Gunbow Street to Ghoga Street	147 0 0	.....	147 0 0
	2,63,873 4 9	.....	2,63,873 4 9
II W. W.—Total Carried over	4,51,62,076 13 7	24,4766 6	4,51,86,553 4 1

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

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1939.		Expended during the year.		Total Capital Expenditure upto 31st March 1940.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
II.—Water Works—Brought forward ...	4,51,62,076	13 7	24,476	6 6	4,51,86,553	4 1
Works in progress—						
Providing water mains in the layout of New Roads at Back Bay Reclamation Scheme—						
Providing 30" trunk main from Malabar Hill Reservoir to Block No. 1 with cross connection to 24" main in Churchgate Street ...	3,84,856	3 0	31,740	10 0	4,16,596	13 0
Providing 9" and 6" distributory mains in Block No. 1 ...	38,964	9 6	5,395	15 0	44,360	8 6
Providing 9" and 6" distributory mains in Block No. 2 ...	75,939	1 6	331	7 0	76,270	8 6
Providing a 30" trunk main from the end of Block No. 1 along Marine Street and 120' road opposite Band Stand with a cross connection to existing main near Wellington Fountain ...	1,18,403	9 0	7,796	9 0	1,26,200	2 0
Providing new water mains in Mahim District ...	41,817	5 0	6,774	1 0	48,591	6 0
Making a Pito-meter Survey of the trunk and distributory water mains in the City ...	26,553	3 0	667	14 0	27,221	1 0
Laying further water mains in some of the roads in Mahim District ...	9,449	14 0	14,874	14 0	24,324	12 0
Enlarging 3" main in Mughbhat Cross lane by 5" and extending the same for a length of 55 ft. ...	546	1 0	...	...	546	1 0
Waterproofing the Malabar Hill and Bhandarwada Reservoirs by gunite surfacing..	2,83,111	6 0	3,18,882	2 9	6,01,993	8 9
Reconstruction of the Trolley track from Ghatkopar to Futka Tank, Matunga ...	19,904	15 0	5,128	14 0	25,033	13 0
Acquisition of Khardi Village with its houses, wells, trees, etc. ...	291	4 0	13,612	12 6	13,904	0 6
Providing a 5" water main in the west and north sections of Dongsari Road and enlarging a length of about 560' r. ft. of the 4" main in Dongsari Road from Ridge Road upto the junction of these branches ...	9,777	8 0	58	1 0	9,835	9 0
Replacing the 3" water main in Harkness Road by 6" from Ridge Road to Nepean Sea Road ...	8,268	12 0	Cr. 3 15 0	...	8,264	13 0
Enlarging the 3" water main in Mount Pleasant Road to 6" from Ridge Road to Nepean Sea Road ...	11,884	7 6	Cr. 64 6 0	...	11,820	1 6
Replacing the 7" water main in Warden Road by 12" from Gowalia Tank Road to Clerk Road ...	32,862	10 0	18,458	7 0	51,321	1 0
Enlarging the 4" water main in Peddar Road to 9" from Warden Road to Gowalia Tank Road ...	34,321	0 0	Cr. 1,127 3 0	...	33,193	13 0
Enlarging the 3" water main in Marine 3rd Street to 6" between Wellington Street and Trinity Street ...	2,587	15 0	172	0 0	2,759	15 0
Laying a 6" water main in Nikadwari Lane from 6" main in Kandewadi Lane to 3" main in Khotachiwadi Lane and from Girgaum Road to the proposed main...	4,014	14 0	5	0 0	4,019	14 0
Enlarging the 5" water main in Falkland Road to 7" from Lamington Road to Grant Road ...	13,129	4 0	106	11 0	13,235	15 0
Replacing the 7" water main in Gowalia Tank Road by 9" from Warden Road to Tardeo Road ...	29,537	8 6	61	6 0	29,598	14 6
Providing a 6" water main in Arthur Road east footpath and the new 40' road in Tulsi Rampada C. I. T. Scheme No. 47 ...	4,725	13 6	139	2 0	4,864	15 6
Providing additional hydrants and S. Vs. on the existing water main in certain roads of the Dadar-Matunga Estate Scheme Nos. 5 and 6 ...	8,512	8 0	5,767	10 0	14,280	2 0
Providing a New Chlorination Plant at Tulsi Lake ...	5,881	1 0	117	1 0	5,998	2 0
Providing office and staff quarters for the Chlorination Staff at the Vihar Lake ...	250	10 0	2,271	11 0	2,522	5 0
Enlarging the 6" water main in Old Hanuman Lane to 9" ...	12,473	10 0	291	12 0	12,765	6 0
Joining 6" water main in East footpath of Palton Road...	668	8 0	...	...	668	8 0
Provision of a Booster Pump at Bhandarwada Reservoir ...	5,160	10 0	20,534	7 0	25,695	1 0
Laying a 6" main in Dharavi Kumbharwada ...	3,147	15 0	2,658	14 0	5,806	13 0
Enlarging and extending the 3" main in Matharpakady oart ...	236	4 0	1,436	5 0	1,672	9 0
Renewing the 48" sluice valves in sluice House No. 1 at Bhandarwada Reservoir...	5,283	10 0	3,983	11 0	9,267	5 0
Laying 6" water main in Road No. 2 Naigaum Estate between Morbaug Road and Govindji Kini Road ...	5,685	5 0	127	9 0	5,812	14 0
Work in Progress—Carried over ...	11,98,247	4 6	4,60,199	6 3	16,58,446	10 9
Water Works—Carried over ...	4,51,62,076	13 7	24,476	6 6	4,51,86,553	4 1

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1939.		Expended during the year.		Total Capital Expenditure upto 31st March 1940.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
II.—Water Works—Brought forward ...	4,51,62,076	13 7	24,476	6 6	4,51,86,553	4 1
II.—Water Works—Work in Progress—Brought over ...	11,98,247	4 6	4,60,199	6 3	16,58,446	10 9
Providing an additional 9" water main in Sleater Road ...	...	...	17,506	13 0	17,506	13 0
Laying a 6" water main in Road No. 11, Scheme 52, Worli Development with a 6" branch to connect the existing 12" main in Worli Road ...	...	...	14,349	7 0	14,349	7 0
Laying a 6" water main in Durgah Street ...	...	...	3,233	9 0	3,233	9 0
Laying a 6" water main in Raghavji Street off Gowalia Tank Road ...	...	...	3,764	15 0	3,764	15 0
Providing a water closet at the quarters of the Reservoir attendant at Bhandarwada ...	...	...	312	6 0	312	6 0
Relaying a portion of 24" Tulsji main in miles 5 and 6 inside the marole cutting adjacent to the 57" Tansa Main ...	...	...	16,684	14 0	16,684	14 0
Reconstructing two portions of the trolley track along the 48" Vehar Main ...	...	...	2,562	0 0	2,562	0 0
Providing additional inlets and outlets at Malabar Hill Reservoir ...	...	...	1,97,255	11 0	1,97,255	11 0
Connecting the ends of the 32" Vehar Main near Byculia Bridge ...	...	...	39,794	10 0	39,794	10 0
Scheme for centralizing various operations for the sterilization of the Bombay Water Supply ...	...	...	5,985	2 0	5,985	2 0
Providing an additional 12" water main in the east end footpath at De Lisle Road ...	...	...	18,028	7 0	18,028	7 0
Laying a 5" main in Matharpacady Cross Road ...	...	...	1,841	6 0	1,841	6 0
Providing 9" water main in Samuel Street ...	...	...	17,248	15 0	17,248	15 0
Laying a 5" main in Albert Road ...	...	...	740	6 0	740	6 0
Laying a 5" water main in Kalyan Street ...	...	...	1,579	7 0	1,579	7 0
Providing a 5" water main in Benham Hall Cross Lane ...	...	...	1,360	8 6	1,360	8 6
Laying a 5" water main in Mumbadevi Road ...	...	...	486	11 0	486	11 0
Laying a 6" water main in Saboo Sidik Road ...	...	...	7,674	7 0	7,674	7 0
Providing mains in Umarkhadi 1st and 2nd Rows ...	...	...	4,020	7 0	4,020	7 0
Laying a 5" water main in Hamalwadi ...	...	...	1,637	8 6	1,637	8 6
Laying a 6" water main in Duncan Road, 2nd Cross Lane ...	...	...	4,264	9 0	4,264	9 0
Laying a 6" water main in 1st Cooper Street ...	...	...	1,975	6 0	1,975	6 0
Providing a 5" water main in Ropa Lane off Chandanwadi ...	...	...	1,394	13 0	1,394	13 0
Enlarging the existing 3" water main in Uranwala Lane to 5" ...	...	...	1,797	2 0	1,797	2 0
Providing a 5" water main in Setalwad Road ...	...	...	1,808	7 0	1,808	7 0
Providing a 5" water main in Nakhoda Street ...	...	...	1,292	5 0	1,292	5 0
Providing a 5" water main in Masjid Cross Lane ...	...	...	2,292	13 0	2,292	13 0
Providing a 5" water main in Victoria Road, 2nd Cross Lane ...	...	...	2,384	5 0	2,384	5 0
Providing a 6" water main in the 40' road off Govindji Kini Road ...	...	...	4,236	0 0	4,236	0 0
Enlarging the 5" water main in Kumbharwada to 9" ...	...	...	10,429	0 0	10,429	0 0
Extension of the 6" main in Govindji Kini Road ...	...	...	2,167	8 0	2,167	8 0
Extension of the 6" main in Arthur Road ...	...	...	5,393	13 6	5,393	13 6
Laying and extending 5" water main in Babulnath 1st, 2nd and 3rd Cross Lanes ...	...	...	7,314	11 6	7,314	11 6
Cutting off the 7" water main in Colaba causeway from Wellington Fountain to Arthur Bunder Road and transferring its connection to the 12" main ...	...	...	4,284	7 0	4,284	7 0
Laying a 15" feeder main in Tandel Street to ensure an adequate supply of water to Dongri locality ...	...	...	23,850	7 9	23,850	7 9
Providing outlet mains from Bhandarwada Hill Reservoir ...	...	...	2,840	2 0	2,840	2 0
Providing a 6" water main in Road 19c Sion Scheme 6 ...	...	...	2,052	12 0	2,052	12 0
	11,98,247	4 6	8,96,045	10 0	20,94,292	14 6
	4,63,60,324	2 1	9,20,522	0 6	4,72,80,846	2 7
Tansa Triplication— Works completed (as per Report for 1938-39) ...	4,05,26,670	4 0	...	...	4,05,26,670	4 0
Sec. I.—Forming pipe tracks from Tansa to Bandra supplying and laying trolley lines etc: ...	94,22,114	9 9	Cr. 2,493	12 0	94,19,620	13 9
	4,99,48,784	13 9	Cr. 2,493	12 0	4,99,46,291	1 9
II Water Works—Total ...	9,63,09,108	15 10	9,18,028	4 6	9,72,27,137	4 4
III.—EDUCATION.						
SCHOOL BUILDINGS— Works completed (as per Report for 1938-39) ...	21,89,007	12 11	...	...	*21,89,007	12 11
Works in progress—						
Construction of one ground and upper floor building within the compound of the Municipal School Building at Carnac Road ...	47	4 0	13,217	1 0	13,264	5 0
Construction of Municipal School Buildings—						
(1) School Building at Mastan Tank ...	67	9 0	91,428	3 0	91,495	12 0
(2) " " Sukhlaji Street ...	10	11 0	15,111	15 0	15,122	10 0
(3) " " Dongri ...	1,835	13 0	2,17,401	11 0	2,19,237	8 0
(4) School Building at Gopi Tank, Lady Jamshetji Road ...	...	...	9	13 0	9	13 0
Additions and alterations to the Bullock Hospital at Souter Street to convert it for use as a school building and other offices ...	14,838	14 0	588	7 0	15,427	5 0
Additions and alterations to the Chandanwadi market for conversion into School Building ...	...	...	9,666	15 0	9,666	15 0
	16,800	3 0	3,47,424	1 0	3,64,224	4 0
III.—Education—Total ...	22,05,807	15 11	3,47,424	1 0	25,53,232	0 11

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

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1939.	Expended during the year.	Total Capital Expenditure upto 31st March 1940.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
V.—PUBLIC HEALTH.			
Works completed (as per Report for 1938-39)	14,03,214 13 0	...	14,03,214 13 0
Works in progress—			
Extension of the Bhoiwada Hindu Cemetery ... ..	...	6,197 6 0	6,197 6 0
Provision of two-seated water closet at Tank Bunder Hindu Cemetery ... ..	...	1,436 11 0	1,436 11 0
Provision of compound walls, water connections and a mourner's shed in each of the two burial grounds at Sion ... ..	...	1,732 3 0	1,732 3 0
Providing a Cemetery for Ahmedia Muslim Community at Bhoiwada ... ..	...	2,022 10 0	2,022 10 0
		11,388 14 0	11,388 14 0
V.—Public Health—Total	14,03,214 13 0	11,388 14 0	14,14,603 11 0
VI.—MEDICAL RELIEF AND EDUCATION.			
Works completed (as per Report for 1938-39)	69,64,847 12 4	...	†69,64,847 12 4
Works in progress—			
Construction of one New Ward for Small-pox unit at Arthur Road Hospital	26,323 4 6	...	(a) 26,323 4 6
Construction of one ward in the general unit and another ward in the small-pox unit with the covered passages and the roads leading to them at the Arthur Road Hospital (Part expenditure booked under Trust Fund)	40,405 8 11	45,502 8 10	85,908 1 9
Construction of Nurses' quarters and Store-room at Arthur Road Hospital (Part expenditure booked under Trust Fund)	15,698 5 0	Cr. 69 2 2	15,629 2 10
Construction of Lady Students' Hostel	66,430 2 0	11,403 8 0	77,833 10 0
Extension of the K. E. M. Hospital (Part expenditure booked under Trust Fund)	1,12,272 3 0	2,49,548 2 0	3,61,820 5 0
Constructing and equipping additional buildings in the compound of the Turner Sanatorium at Bhoiwada for increasing by 40 beds the accommodation for Tubercular patients (Part expenditure booked under Trust Fund). Cr.	22 3 0	49,137 9 0	49,115 6 0
Constructing Nurses' Quarters, etc., in the compound of the Bellasis Road Maternity Home	15 7 0	10 8 0	25 15 0
Construction of a water closet in the old Nurses' quarters of small-pox unit at Arthur Road Hospital ... ..	...	507 7 0	507 7 0
Construction of Dean's Quarters ... ..	...	54,621 0 0	54,621 0 0
Construction of Assistant Dean's and two Assistant Medical Officers' quarters ... ..	...	54,554 14 0	54,554 14 0
Additions and Improvements at A. R. Hospital ... ..	...	127 4 0	127 4 0
	2,61,122 11 5	4,65,343 10 8	7,26,466 6 1
VI.—Medical Relief, etc.—Total	72,25,970 7 9	4,65,343 10 8	76,91,314 2 5
VII.—STREET CLEANSING, CONSERVANCY, ROAD WATERING AND HALALKHORE SERVICE.			
Works completed (as per Report for 1938-39)	63,83,962 13 11	...	63,83,962 13 11
Works completed during the year—			
Conversion of privies into water closets in Municipal Buildings	8,215 14 0	...	8,215 14 0
	63,92,178 11 11	...	63,92,178 11 11
Works in progress—			
Conversion of insanitary basket privies into water-closets by subsidizing House Owners	20,01,302 10 0	Cr. 17,773 4 0	19,83,529 6 0
Remodelling the platforms at Mahalaxmi Sidings	40,496 13 0	20,377 5 0	60,874 2 0
Construction of stables, chawls and office at Kasarwadi	1,21,880 5 0	63,739 9 0	1,85,619 14 0
Construction of chawls, sanitary conveniences and improvements, etc., to camp at Chembur	40 3 0	54,950 8 0	54,990 11 0
Construction of a public convenience at De Lisle Road Bridge ... ..	...	432 15 0	432 15 0
Construction of urinals and water closets near Opium Ware House at Custom House Road ... ..	...	5,358 4 0	5,358 4 0
Provision of latrines and urinals at the junction of Ghorupdeo Road and Albert Road ... ..	...	562 13 0	562 13 0
Construction of water closets near the existing urinals at St. George's Street ... ..	...	1,127 6 0	1,127 6 0
Construction of a water closet by the side of the existing urinal of the Girgaum Back Road level crossing ... ..	...	1,880 8 0	1,880 8 0
Construction of water closets at Eldon Road near High Court ... ..	...	966 4 0	966 4 0
Construction of five water closets and washing places for Health Department bigaries chawls at Bapty Road ... ..	...	1,414 5 0	1,414 5 0
	21,63,719 15 0	1,33,036 9 0	22,96,756 8 0
VII.—Street Cleansing, etc.—Total	85,55,898 10 11	1,33,036 9 0	86,88,935 3 11

† Exclusive of Rs. 30,000 expended out of the donation from Sir Ibrahim Rahimtoola Kt., for combined School and Dispensary at Sandhurst Road.

(a) Exclusive of Rs. 27,268-8-0 expended out of the amount received from the Governor's Hospital Fund which was credited to the Work.

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1939.		Expended during the year.		Total Capital Expenditure upto 31st March 1940.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
VIII.—ROADS, DRAINS AND SEWERS.						
ROADS AND OVERBRIDGES—						
ROADS—						
Works completed (as per Report for 1938-39)	97,29,781	14 2	...	...	‡ 97,29,781	14 2
Works in progress—						
Remaking Roads in accordance with demands of heavy traffic	61,39,293	0 4	91,334	10 0	62,30,627	10 4
Widening Globe Mill passage (Municipal share)	1,19,562	15 11	...	...	1,19,562	15 11
New Footpaths	8,63,782	10 11	40,670	3 0	9,04,452	13 11
Extension of Ranade Road from Lady Jamshedji Road to Gokhale Road	9,749	15 0	60,856	2 3	70,606	1 3
Constructing a pucca retaining wall at the toe of the Walkeshwar Road to support the Embankment	11,048	4 0	7,293	10 0	18,341	14 0
Construction of Tulsi Pipe Line Road between Dadar and Matunga	31,252	1 0	16,917	4 0	48,169	5 0
Improvement of the play-ground at Mori Road	28,254	8 0	11,708	7 0	39,962	15 0
Providing 20' promenade on the west side and widening the existing carriageway of Hornby Vellard to 60'	77,202	14 0	47,887	8 0	1,25,090	6 0
Widening 1st Marine Street	2,25,873	13 0	19,236	9 0	2,45,110	6 0
Construction of Tulsi Pipe Line Road Western half width with footpath, carriage-way, etc., in front of plots leased to the King George the V Memorial Infirmary	Cr.	25 3 0	8,859	12 0	8,834	9 0
Additions and alterations to the Bullock Hospital at Souter Street to convert it for use as godowns, etc., and other offices	15,830	7 0	1,533	8 0	17,363	15 0
Construction of South approach of Bandra Causeway	1,820	14 0	41	2 0	1,862	0 0
Constructing a road and culvert over the drainage channels to the west of Globe Mill Passage ... ..	...	...	1,134	0 0	1,134	0 0
Widening of Chowpatty Road ... ..	...	...	175	11 0	175	11 0
Construction of the proposed 50' Road joining Kapad Bazar Road with Cadell Road including S. W. drain footpath and lighting ... ..	...	...	11,221	8 0	11,221	8 0
Providing cement concrete carriageway along the 50' road between Tulsi Pipe Line Road and Bhawani Shankar Road, including modification of S. W. drainage arrangements. ... ..	...	...	115	7 0	115	7 0
	75,23,646	4 2	3,18,985	5 3	78,42,631	9 5
	1,72,53,428	2 4	3,18,985	5 3	1,75,72,413	7 7
OVERBRIDGES—						
Works completed (as per Report for 1938-39)	43,42,958	5 1	...	...	43,42,958	5 1
Dadar Overbridge	5,52,607	15 7	...	...	5,52,607	15 7
Widening the Bridge at Love Grove Pumping Station and improving the bed of the channel	2,02,964	14 6	1,11,875	1 0	3,14,839	15 6
Widening Bellasis Road Bridge	1,40,287	15 0	70,518	9 0	2,10,806	8 0
	52,38,819	2 2	1,82,393	10 0	* 54,21,212	12 2
STREET IMPROVEMENTS—						
Street Improvements in different places—Set-backs	1,05,49,108	11 8	11,82,779	1 6	1,17,31,887	13 2
Adding set-backs to roads	26,611	3 0	62,021	15 0	88,633	2 0
Special Street Improvements	19,000	0 0	...	...	§ 19,000	0 0
	1,05,94,719	14 8	12,44,801	0 6	1,18,39,520	15 2
Roads, Overbridges and Street Improvements—Total	3,30,86,967	3 2	17,46,179	15 9	3,48,33,147	2 11
DRAINS AND SEWERS—						
Works completed (as per Report for 1938-39)	3,23,26,326	12 4	...	...	3,23,26,326	12 4
Works completed during the year.						
Providing S. W. drainage arrangements in Haines Road between Love Grove Road and the culvert over the open channel drain	16,343	4 0	...	...	16,343	4 0
Providing closed S. W. drainage arrangements in lieu of the existing open side drains along Queen's Road—						
(1) Between Church Gate Street and 1st Marine Street	15,507	0 0	...	...	15,507	0 0
(2) Between Lohar Street and Thakurdwar Road	12,834	13 0	...	...	12,834	13 0
	3,23,71,011	13 4	...	...	3,23,71,011	13 4
Works in progress—						
Sewerage Scheme for the Northern Part of the Island including Sludge Digestion Plant	23,10,578	7 5	65,333	14 0	23,75,912	5 5
Construction of Subsidiary and Branch Sewers in connection with the Sewerage Scheme for the Northern Part of the City	10,18,156	10 4	1,42,354	14 0	11,60,511	8 4
Providing a 30" circular Concrete Sewer at Bellasis Road between Ripon Road and Lamington Road	1,04,406	13 6	13,942	8 0	1,18,349	5 6
Drains & Sewers—Works in progress—Carried over	34,33,141	15 3	2,21,631	4 0	36,54,773	3 3
Drains & Sewers—Works completed—Carried over	3,23,71,011	13 4	...	...	3,23,71,011	13 4
Roads, Overbridges, Street Improvements—Carried over	3,30,86,967	3 2	17,46,179	15 9	3,48,33,147	2 11

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

* Inclusive of Rs. 91,234 received from Government on a/c of contribution from the Provincial share of Petrol Tax Fund for widening the Love Grove Bridge.

§ This was paid out of the Road Improvement Fund.

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1939.	Expended during the year.	Total Capital Expenditure upto 31st March 1940.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Roads, Overbridges & Street Improvements Brought forward ...	3,30,86,967 3 2	17,46,179 15 9	3,48,33,147 2 11
Drains & Sewers—Works completed—Brought forward	3,23,71,011 13 4	...	3,23,71,011 13 4
Drains & Sewers—Works in progress—Brought forward	34,33,141 15 3	2,21,631 4 0	36,54,773 3 3
Providing a new sewer at Ripon Road ...	205 8 0	...	205 8 0
Providing S. W. drainage arrangements in lieu of the existing outlets on Chowpatty foreshore ...	174 6 0	...	174 6 0
Providing a sewer for conveying the sewage from Worli ejector to Love Grove Pumping Station ...	18,225 5 0	1,00,000 0 0	1,18,225 5 0
Completion of House drainage connections in different parts of the City ...	1,19,786 5 0	84,972 3 0	2,04,758 8 0
Construction of water gullies on various roads in the City ...	8,633 13 0	2,849 12 0	11,483 9 0
Renewal of the existing old masonry drains in Abdul Rehman Street, Masjid Bunder Road and Nagdevi Street ...	57,694 6 0	42,481 5 0	1,00,175 11 0
Providing 15" pipe sewer along Jerbai Wadia Road ...	13,314 2 0	649 7 0	13,963 9 0
Renewal of old masonry storm water drains in the City ...	14,113 3 0	5,869 9 0	19,982 12 0
Providing S. W. drain in place of the existing Dhapa drain in Ripon Road between Sankli Street and Byculla Station Road ...	20 9 0	24,511 4 0	24,531 13 0
Providing 54" and 51" Hume Pipe S. W. drains in Tulsi Pipe Line Road from its junction with Haines Road Channel for a distance of 880' towards Fergusson Road ...	Cr. 8 6 0	28,941 11 0	28,933 5 0
Providing 9" pipe sewer in the western footpath of Tulsi Pipe Line Road from the junction of Haines Road towards Fergusson Road for a distance of 880' ...	Cr. 8 7 0	3,402 4 0	3,393 13 0
Improving sewerage facilities in Colaba area ...	14,942 8 0	21,887 10 0	36,830 2 0
Providing Purification Works at Love Grove Pumping Station (preliminary expenses) ...	7,927 13 6	324 7 0	8,252 4 6
Works in connection with the scheme for the sewerage at Wadala-Gowari, parts of Sewri, Sion and Dharavi ...	80 14 0	90,442 9 0	90,523 7 0
Works in connection with removal of the surcharged condition of the sewers in the City—			
(1) Construction of a sump well and supply and erection of a pumping station ...	49 4 0	6,883 14 0	6,933 2 0
(2) Construction of 42" and 48" high level, gravitation sewers in Haines Road... (3) Laying 32" C. I. Rising main ...	74 11 0	69,948 8 0	70,023 3 0
Additional works at Dadar Purification Works—Erecting 3 C.I. (H ₂ S) Purifiers, etc., over the existing consolidation Tanks at D. P. Works ...	...	328 11 0	328 11 0
Renewing the rising main of the Church Street Ejector and providing a gravitation sewer in lieu of the existing rising main from the south of the Elphinston Bridge Road to Carnac Road ...	...	40 4 0	40 4 0
Laying a 21" gravitation sewer and a rising main in connection with the proposed alteration in the sewerage arrangement at Poibawdi junction ...	...	77 10 0	77 10 0
Providing Relief drains, etc., for preventing the flooding at Vincent Road near Poibawdi ...	...	9,056 0 0	9,056 0 0
Acquisition of land and construction of staff quarters at Dadar Purification Works ...	...	163 2 0	163 2 0
Renewing or remodelling the old subsidiary S.W. drains in the City—		5 0 0	5 0 0
(1) Providing S.W. drain with the manhole and W.E. in portions of Cannon Road and Murzban Road ...	...	2,150 3 0	2,150 3 0
(2) Extension of S.W. drain along Cannon Road, Murzban Road and Bastion Road ...	...	1,680 13 0	1,680 13 0
(3) Providing 12" pipe drain with manholes and water gullies, etc., at T. Parashram Street between Sandhurst Road and Durgadevi Road ...	...	525 15 0	525 15 0
(4) Providing 12" pipe drain with manholes and water gullies at Dhabu Street between Sandhurst Road and Grant Road ...	...	508 4 0	508 4 0
(5) Providing 12" pipe drain with manholes in Packmodia Street between Guzar Street and Cooper 1st Street ...	...	99 12 0	99 12 0
	36,88,367 13 9	7,19,431 5 0	44,07,799 2 9
Drains and Sewers—Total ...	3,60,59,379 11 1	7,19,431 5 0	3,67,78,811 0 1
VIII.—Roads, Drains and Sewers—Total ...	6,91,46,346 14 3	24,65,611 4 9	†7,16,11,958 3 0
IX.—MECHANICAL.			
Works completed (as per Report for 1938-39) ...	28,01,523 9 9	...	28,01,523 9 9
Works completed during the year—			
Improving the ejector system in the City ...	2,12,023 6 10	...	2,12,023 6 10
	30,13,547 0 7	...	30,13,547 0 7
Works in Progress—			
Purchase of necessary Plant and Machinery to utilise surplus sludge Gas available at the sludge Digestion Plant to run the Municipal motor lorries ...	36,409 15 0	1,657 11 0	38,067 10 0
Repairing the old foundry shed in the Municipal Workshop compound so as to make it suitable for housing steam rollers during the monsoon ...	693 7 0	232 14 0	926 5 0
Replacing the existing Refrigerator Plant at the A. C. Market with a new and up-to-date Plant ...	49 8 0	49 5 0	98 13 0
Providing an additional Bay to the existing Garage at the Municipal Workshops ...	...	4,997 11 0	4,997 11 0
	37,152 14 0	6,937 9 0	44,090 7 0
IX.—Mechanical—Total ...	30,50,699 14 7	6,937 9 0	30,57,637 7 7

† This includes Rs. 15,995-1-0 met out of Premia on Loans.

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1939.	Expended during the year.	Total Capital Expenditure upto 31st March 1940.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
X.—BUILDINGS, LAND ACQUISITION AND MANAGEMENT.			
COMPLETED WORKS TRANSFERRED FROM—			
XII.—Building Regulations and other measures for Public Safety— (As per Report for 1938-39)	17,292 2 5	...	17,292 2 5
Golanji Hill Road (Part expenditure booked under VIII.—Roads, etc.)	7,66,861 4 0	113 6 0	7,66,974 10 0
Hornby Road to Ballard Pier Road	1,91,87,500 0 7	64,715 4 0	1,92,52,215 4 7
Dalal Street	4,01,322 4 1	...	4,01,322 4 1
Mahim Park	59,45,298 4 4	68,740 15 0	60,14,039 3 4
Mahalaxmi Overbridge	13,21,297 1 4	26,219 3 6	13,47,516 4 10
Plant and Machinery	20,673 0 2	...	20,673 0 2
	2,76,42,951 14 6	1,59,788 12 6	2,78,02,740 11 0
MAHIM DEVELOPMENT SCHEMES—			
Scheme I.—Construction of a proposed road from Lady Jamshedji Road to Mahim Station	4,47,687 2 8	11,704 14 0	4,59,392 0 8
Scheme II.—Construction of two proposed roads and a park between Nardulla Tank and Dadar Kumbharwada	7,63,105 12 8	29 2 0	7,63,134 14 8
Scheme III.—Extension of the new DeLisle Road northwards to Lady Jamshedji Road	18,81,800 8 0	21,551 7 0	19,03,351 15 0
Scheme IV.—Widening and improving Lady Jamshedji Road	33,57,210 13 11	27,919 7 0	33,85,130 4 11
Scheme V.—Road in continuation of Mahim Bazaar Cross Road to Tulsi Pipe Line Road	3,17,042 7 7	1,124 14 0	3,18,167 5 7
Scheme VI.—Proposed Road between Matunga and Dadar Station connecting Lady Jamshedji Road with Tulsi Pipe Line Road (Road marked A, B)	63,485 1 8	...	63,485 1 8
Scheme VII.—Roads to be constructed in the area south of proposed Road between Matunga and Dadar Station as per Scheme No. VI. (Roads marked B D, C D and D E)	4,09,904 11 7	28,855 4 0	4,38,759 15 7
Scheme VIII.—Roads to the south and north of E. D. Sassoon Dye Works	2,76,709 7 6	Cr. 39 1 0	2,76,670 6 6
Laying mains in Mahim Development Schemes	96,706 11 4	...	96,706 11 4
Diversion of water mains affected by the Mahim Development Works	3,148 14 10	...	3,148 14 10
	76,16,801 11 9	91,145 15 0	77,07,947 10 9
Interest on Capital	70,10,837 10 2	...	70,10,837 10 2
X.—Buildings, Land Acquisition and Management—Total	4,22,87,883 6 10	2,50,934 11 6	4,25,38,818 2 4
XI.—FIRE BRIGADE.			
Works completed (as per Report for 1938-39)	10,59,485 14 9	...	10,59,485 14 9
Works in progress— Construction of a new Fire Brigade Station at Gunbow Street on Plots 48 and 49, Hornby Road to Ballard Pier Scheme	1,20,946 0 0	3,129 0 0	1,24,075 0 0
XI.—Fire Brigade—Total	11,80,431 14 9	3,129 0 0	11,83,560 14 9
XIII.—GARDENS AND OPEN SPACES.			
Works completed (as per Report for 1938-39)	36,71,526 11 9	...	36,71,526 11 9
Works in progress— Providing a recreation ground at Mutton Street	...	4,614 15 0	4,614 15 0
XIII.—Gardens etc. Total	36,71,526 11 9	4,614 15 0	36,76,141 10 9
XIV.—MARKETS AND SLAUGHTER HOUSES.			
Works completed (as per Report for 1938-39)	77,34,363 7 4	...	77,34,363 7 4
Work in progress— Construction of a market at Gold Mohur Castle, Byculla, with carriageway, footpath, drainage and lighting	91,121 4 0	2,918 9 0	94,039 13 0
Construction of Fort Market	2,733 5 0	1,09,511 10 0	1,12,244 15 0
Additions and Improvements in Dadar Market	8,842 8 0	3,741 10 0	12,584 2 0
Additions and Improvements in Bandra Slaughter House	2,097 0 0	26,616 10 0	28,713 10 0
Paving roads in the compound of the A. C. Markets with sett-stone pavement	...	4,545 8 0	4,545 8 0
	1,04,794 1 0	1,47,333 15 0	2,52,128 0 0
XIV.—Markets and Slaughter Houses—Total	78,39,157 8 4	1,47,333 15 0	79,86,491 7 4

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1939.	Expended during the year.	Total Capital Expenditure upto 31st March 1940.
XV.—SLUM SERVICE.			
Works in progress—	Rs. a. p.	Rs. a. p.	Rs. a. p.
Construction of storm water channel from Haines Road to Love Grove ...	37,553 13 0	95,795 3 0	1,33,349 0 0
Construction of Drains and filling in storm water channel from Globe Mill passage to Fergusson Road ...	50 14 0	89,516 7 0	89,567 5 0
Construction of Drains and filling in storm water channel from Fergusson Road to Haines Road ...	295 8 0	45,725 14 0	46,021 6 0
XV.—Slum Service—Total ...	37,900 3 0	2,31,037 8 0	2,68,937 11 0
DISCOUNT AND OTHER CHARGES ON THE LOANS			
Discount and other charges on the loan of Rs. 30 lakhs of 1938-39 ...	3,19,649 3 3	...	3,19,649 3 3
Discount and other charges on the loan of Rs. 64 lakhs of 1939-40 ...	15,000 14 0	15,012 14 0	30,013 12 0
Discount and other charges on the loan of Rs. 64 lakhs of 1939-40 ...	...	39,000 0 0	39,000 0 0
Discount and other charges—Total ...	3,34,650 1 3	54,012 14 0	*3,88,662 15 3
PLANT AND MACHINERY.			
COMPLETED ITEMS.			
Plant and Machinery purchased as per report for 1938-39 ...	2,53,083 2 0	...	2,53,083 2 0
VII.—STREET CLEANSING AND CONSERVANCY ETC.—			
Purchase of ten steel-wood composite wagons (1937) ...	27,111 0 0	Cr. 3,115 6 0	23,995 10 0
Completed during the year—	2,80,194 2 0	Cr. 3,115 6 0	2,77,078 12 0
II.—Water Works—			
Tractor lorry with a detachable trailer of an improved type fitted with pneumatic tyres ...	7,500 0 0	...	7,500 0 0
A compact (self-priming) portable pumping set capable of delivering above 1,000 gallons of water per minute ...	4,890 0 0	...	4,890 0 0
Hydraulic Testing Machine for C. I. Pipes in 18 feet lengths ...	8,490 0 0	...	8,490 0 0
VII.—STREET CLEANSING AND CONSERVANCY—			
Purchase of ten steel wood composite wagons (1938) ...	26,480 0 0	...	26,480 0 0
VIII.—ROADS, DRAINS AND SEWERS—			
Purchase of one 4 to 5 ton Diesel lorry for transport of road materials ...	15,429 4 0	...	15,429 4 0
Purchase of three Bitumen Boilers (one of 500 gallons capacity and two of 320 gallons capacity each) ...	5,590 0 0	...	5,590 0 0
Purchase of three pumps ...	4,830 0 0	...	4,830 0 0
Purchase of two concrete mixers ...	7,432 0 0	...	7,432 0 0
Purchase of two Bitumen Boilers of 250 gallons capacity ...	2,250 0 0	...	2,250 0 0
IX.—MECHANICAL—			
Purchase of one Silt Motor Lorry fitted with suitable Tank Body for the removal of detritus from Dadar Purification Works ...	13,418 0 0	...	13,418 0 0
Purchase and installation of a new Weigh-bridge at the Municipal Workshops ...	1,564 8 0	...	1,564 8 0
XI.—FIRE BRIGADE.			
Purchase of one 100 feet Petrol Motor Turntable Ladder complete ...	56,675 0 0	...	56,675 0 0
Purchase of one 50 feet Fire Escape complete ...	4,665 0 0	...	4,665 0 0
Municipal Printing Press—			
Purchase of two Monotype Machines ...	39,000 0 0	...	39,000 0 0
Purchase of one Centurette Printing Machine ...	12,650 0 0	...	12,650 0 0
	2,10,863 12 0	...	2,10,863 12 0
	4,91,057 14 0	Cr. 3,115 6 0	4,87,942 8 0
Plant and Machinery purchased in 1939-40—			
Works in progress—			
II.—Water Works—			
Trolley of Messrs. Drewry Car Company ...	...	12,935 0 0	12,935 0 0
V.—Public Health Department—			
New Disinfection Boiler at Phalton Road ...	...	1,496 0 0	1,496 0 0
VII.—Street Cleansing and Conservancy			
Purchase of 20 new trailers with bullock appliances for use of the Conservancy Branch ...	...	15,870 0 0	15,870 0 0
VIII.—Roads, Drains and Sewers—			
Purchase of a Road-heater ...	...	4,254 0 0	4,254 0 0
Purchase of one 6-ton and one 8-ton Road Rollers ...	...	17,960 0 0	17,960 0 0
Items in Progress carried forward ...	...	52,515 0 0	52,515 0 0
Completed items carried forward ...	4,91,057 14 0	Cr. 3,115 6 0	4,87,942 8 0

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

Appendix No. 8—concluded.

	Capital Expenditure upto 31st March 1939.	Expended during the year.	Total Capital Expenditure upto 31st March 1940.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Completed Items Brought forward ...	4,91,057 14 0	Cr. 3,115 6 0	4,87,942 8 0
Items in Progress Brought forward ...	...	52,515 0 0	52,515 0 0
XI.—Fire Brigade—			
Purchase of two heavy type Petrol Motor Fire Engines Complete	...	55,600 0 0	55,600 0 0
Suspense Account, Quarries and Crushers (Sewri Crushers).			
Purchase of Stone Crushers for Sewri ...	...	13,763 1 0	13,763 1 0
Municipal Printing Press—			
One Mono Machine ...	...	20,600 0 0	20,600 0 0
Two Cylinder Printing Machines ...	...	27,000 0 0	27,000 0 0
One Karl Krause Cutting Machine with electric motor ...	...	5,000 0 0	5,000 0 0
	...	1,74,478 1 0	1,74,478 1 0
	4,91,057 14 0	1,71,362 11 0	6,62,420 9 0
Assets written off ...	Cr. 18,655 9 0	Cr. 24,926 11 0	Cr. 43,582 4 0
Plant and Machinery—Total ...	4,72,402 5 0	1,46,436 0 0	6,18,838 5 0
Trust Funds—			
Works completed (as per Report for 1938-39) ...	35,17,006 4 2	...	35,17,006 4 2
Purchasing and installing a Deep X-Ray Therapy Apparatus at the K. E. M. Hospital ...	26,518 7 6	179 1 6	26,697 9 0
	35,43,524 11 8	179 1 6	35,43,703 13 2
Works in Progress—			
Construction of one Ward in the general unit and another Ward in the Small-pox unit with the covered passages and the roads leading to them at the Arthur Road Hospital (Part expenditure under Loan Fund) ...	21,104 13 10	11,069 3 2	32,174 1 0
Construction of Nurses' Quarters and Store-room at Arthur Road Hospital (Part expenditure under Loan Fund) ...	15,304 15 0	24 4 2	15,629 3 2
Extension of K. E. M. Hospital (Part expenditure under Loan Fund) ...	11,601 0 0	2,18,266 15 0	2,29,867 15 0
Constructing and equipping additional buildings in the compound of the Turner Sanatorium at Bhoiwada for increasing by 40 beds the accommodation for tubercular patients (Part Expenditure under loan fund) ...	...	25,325 5 0	25,325 5 0
Construction of Buildings etc. for the Tuberculosis Hospital at Sewree (Part Expenditure under loan fund) ...	...	22,383 11 0	22,383 11 0
Construction of a mourner's shed in one of the burial grounds at Sion ...	...	323 13 0	323 13 0
	48,010 12 10	2,77,693 3 4	3,25,704 0 2
Trust Fund—Total ...	35,91,535 8 6	2,77,872 4 10	38,69,407 13 4
Worn-out Water Mains Renewal Fund—			
Works completed (as per Report for 1938-39) ...	8,09,657 4 0	...	8,09,657 4 0
Replacing 24" main through old Government House Compound at Parel ...	17,786 10 2	10,336 5 0	28,122 15 2
	8,27,443 14 2	10,336 5 0	8,37,780 3 2
Works completed during the year—			
Enlarging 4" and 3" water main in Ghoghari Moholla to 6" between Banian Street and Erskine Road ...	6,657 4 0	...	6,657 4 0
Enlarging the existing 9" and 6" water mains in Sewri New Road to 12" in diameter from 18" main in Reay Road upto Road opposite Sewri Cemetery ...	50,035 3 0	...	50,035 3 0
	56,692 7 0	...	56,692 7 0
	8,84,136 5 2	10,336 5 0	8,94,472 10 2
Works in progress—			
Enlarging 5" and 7" water mains in Naigaum Cross Road to 9" from Naigaum Road upto S. V. on the west of the Railway Lines ...	24,001 1 0	1,866 5 0	25,867 6 0
Replacing the 3" water mains in Sewri Road by 6" in Sewri New Road upto its dead-end ...	5,298 6 0	2,758 12 0	8,057 2 0
	29,299 7 0	4,625 1 0	33,924 8 0
Worn-out Water Mains Renewal Fund—Total ...	9,13,435 12 2	14,961 6 0	9,28,397 2 2
LAND AND BUILDINGS FUND—			
Lands purchased and buildings erected out of the Municipal Lane and Buildings Fund—			
Works completed (as per Report for 1938-39) ...	43,03,043 6 8	...	43,03,043 6 8

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

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

	Amount raised.	Amounts re- paid out of cash balance.	Net amount available for expenditure.	I.—General Superintendence, Collection of Revenue.	II.—Water Works.	III.—Education, Primary.	V.—Public Health.	VI.—Medical Relief and Education	VII.—Street Cleansing, Conservancy, Road Watering and Halalkhore Service.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Total of different Municipal loans raised (as per Annual Report for 1938-39) ...	24,28,48,699 2 3	1,06,33,000 0 0	23,22,15,699 2 3						
Less—Loans Repaid — Repayment of Advance from Fines Fund for Capital Works ...	...	2,64,520 4 0	2,64,520 4 0						
	24,28,48,699 2 3	1,08,97,520 4 0	23,19,51,178 14 3						
Balance out of 30 lakhs loan of 1938-39 raised in 1939-40 ...	15,00,000 0 0	...	15,00,000 0 0						
New loan of Rs. 64 lakhs sanctioned for 1939-40 ...	39,00,000 0 0	...	39,00,000 0 0						
(Amount raised in 1939-40).									
Advance from Special Funds for purchase of Plant & Machinery ...	1,71,400 0 0	...	1,71,400 0 0						
Advance from Net Premia Fund for Capital Works ...	2,64,520 4 0	...	2,64,520 4 0						
Total Ra. ...	24,86,84,619 6 3	1,08,97,520 4 0	23,77,87,099 2 3	13,91,749 12 5	9,64,72,489 7 9	20,53,232 0 11	34,18,516 8 0	69,91,314 2 5	85,03,852 10 3
Works executed out of Special Funds and Contributions :—									
(1) Out of Contributions from—									
G.I.P. Railway for removing and relaying 32' Vehar Main, South of Kuria ...	...			...	3,74,000 0 0	...	...	...	...
Port Trust for Wari Bunder Road ...	...			...	...	...	...	...	...
Government for Construction of Primary School Buildings ...	...			...	...	5,00,000 0 0	...	...	...
(2) Out of Premia on Loans				...	2,40,000 0 0	...	...	...	...
(3) Out of Special Funds—									
Invested Fund ...	...			7,34,326 8 3	...	...	...	...	...
Nesbit Road Invested Fund ...	...			...	...	...	...	...	...
Road Improvement Fund ...	...			...	...	...	...	...	...
Loan Works Establishment ...	...			...	...	...	...	...	...
Development Fund Receipts ...	...			...	1,40,647 12 7	...	...	...	3,02,317 3 8
Contribution from Revenue towards Bai Jerbai Wadia Hospital for Children ...	...			...	...	...	...	7,00,000 0 0	...
Contribution from Government out of the Provincial Share of Petrol Tax Fund for widening the Love Grove Bridge.	...			...	...	...	...	...	...
				21,26,076 4 8	9,72,27,137 4 4	25,53,232 0 11	34,18,516 8 0	76,91,314 2 5	88,06,169 13 11
Deduct—									
Plague Expenditure ...	...			...	...	...	20,00,000 0 0	...	...
Amounts written off on account of properties not existing ...	...			82,305 14 10	...	...	3,912 13 0	...	1,17,234 10 0
							20,03,912 13 0		
Total Ra. ...	20,43,770 5 10			9,72,27,137 4 4	9,72,27,137 4 4	25,53,232 0 11	14,14,603 11 0	76,91,314 2 5	86,88,935 3 11

V. V. SHALIGRAM,
Chief Accountant.

No. 9.

incurred there against and (3) the invested balances of the Loans on 31st March 1940.

VIII.—Roads, Drains and Sewers.	IX.—Mechanical	X.—Buildings, Land Acquisition and Management.	XI.—Fire Brigade.	XIII.—Gardens and Open Spaces.	XIV.—Markets and Slaughter Houses.	XV.—Shm Service.	Discount and other charges on Loans.	Plant and Machinery.	Total amount Expended on Works up to 31st March 1940.	Balance unexpended on 1st April 1940.
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
7,15,71,854 9 0	30,57,637 7 7	2,95,49,707 10 11	11,83,560 14 9	36,58,271 11 1	79,73,142 10 4	2,68,937 11 0	3,77,658 0 3	6,62,420 9 0	23,71,34,345 13 8	6,52,753 4 7
...		
1,56,500 0 0		
...		
15,995 1 0	53,848 11 11	...	11,004 15 0	...		
...		
49,844 8 0		
19,000 0 0		
...		
...		
91,234 0 0		
7,19,04,428 2 0	30,57,637 7 7	4,25,38,818 2 4	11,83,560 14 9	36,76,141 10 9	80,26,991 6 3	2,68,937 11 0	3,88,662 15 3	6,62,420 9 0		
...		
2,92,469 15 0	40,499 14 11	...	...	43,582 4 0		
...		
7,16,11,958 3 0	30,57,637 7 7	4,25,38,818 2 4	11,83,560 14 9	36,76,141 10 9	79,86,491 7 4	2,68,937 11 0	3,88,662 15 3	6,18,838 5 0		

Rs. a. p.
Total Receipts
(Col. 4) ... 23,77,87,099 2 3

Total expendi-
ture (Col. 20) 23,71,34,345 13 8
Balance ... *6,52,753 4 7

*Inclusive of the sum of Rs. 79-7-0
out of the advance for the purchase
of plant and machinery.

M. D. BHAT,
Municipal Commissioner.

Appendix. No. 10.
SINKING FUND.

Statement showing the Actual Investments on account of the Sinking Fund of different Municipal Loans upto 31st March 1940, compared with the amounts which should have accumulated upto that date on the basis of the Fixed Instalments and the sums set aside as Sinking Fund as at 31st March 1940.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Annual Sinking Fund Instalment.	Date when Sinking Fund commenced.	Amount of Sinking Fund which should have accumulated upto 31st March 1940 at Compound Interest.
1	2	3	4	5	6	7
	Rs.			† Rs.		Rs.
<i>6 per cent. Municipal Loans (4 per cent. basis).</i>						
160 Lakhs Loan for the Improvement of Water Supply in Bombay.	1,60,00,000	Between 22nd September 1924 and 31st March 1925 (First issue). Between 18th November 1924 and 31st March 1925 (Second issue).	1st December 1954	2,85,280	1st December 1925	57,88,497
<i>5 and 6 per cent. Municipal Loans (3½ per cent. basis).</i>						
147 Lakhs Tansa Water Works Loan.	1,47,00,000	Between 5th June 1886 and 24th Dec. 1891.	(a) Between 1st January 1928 and 1st January 1953.	3,40,615	1st January 1893	26,72,965
10 Lakhs Loan for the Conversion of S.W. Reservoir at Clerk Road into a Public Park.	(A) 10,00,000	2nd July 1920	1st July 1960	5,089	1st July 1921	1,37,642
25 Lakhs Loan for the construction of roads, miscellaneous works including Development Works.	25,00,000	1st January 1928	1st January 1958	48,428	1st January 1929	7,13,335
37 Lakhs Loan (1929-30).	26,21,500	From 19th July 1929 to 1st August 1929.	1st August 1959	50,782	1st August 1930	6,09,630
31.43 Lakhs Loan for the repayment of 40 Lakhs Loan due 19th December 1929.	26,14,000	Do.	1st August 1959 or at the option of the Corporation on or after 1st August 1949 on giving three months' notice by public advertisement.	50,637	Do.	6,07,893
28 Lakhs Loan for the repayment of Rs. 39,94,000 out of 6 per cent. 50 Lakhs Loan due 1st August 1929.	8,45,500	Do.	1st August 1959 or at the option of the Corporation on or after 1st August 1954 on giving three months' notice by public advertisement.	16,379	Do.	1,96,632
40 Lakhs Loan (1930-31)	40,00,000	From 20th September 1930 to 6th October 1930.	1st September 1960 or at the option of the Corporation on or after 1st September 1950 on giving 3 Months' notice by public advertisement.	77,484	1st June 1931	8,26,826
						57,64,923
					Carried forward	1,15,53,420

(A)—This amount has been raised from the Western India Turf Club, Ltd., and the debentures issued to Western India Turf Club, Ltd., are to be repurchased by the Municipal Corporation after 20 years from 1st July 1920, the date on which the loan was raised for investment against the Sinking Funds on the Municipal Loans.

(a)	Rs.	Repayable on
	2,00,000	1-1-1928.
	52,91,500	1-1-1933.
	22,08,500	1-1-1943.
	17,00,000	1-1-1946.
	10,00,000	1-1-1948.
	43,00,000	1-1-1953.
	<u>Rs. 1,47,00,000</u>	

Rs. 2,00,000	Less— Repaid on 1st January 1928. Repaid from 1-1-33 to 31-3-40.
Rs. 52,91,500	
Rs. 54,91,500	
Rs. 92,08,500	

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

Appendix No. 10—contd.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Annual Sinking Fund Instalment.	Date when Sinking Fund commenced.	Amount of Sinking Fund which should have accumulated up to 31st March 1940 at Compound Interest.
1	2	3	4	5	6	7
	Rs.			Rs.		Rs.
					Brought over	1,15,53,420
<i>4 per cent. Municipal Loans (3½ per cent. basis.)</i>						
23½ Lakhs Loan for Drainage and other works.	23,25,000	12th and 31st January 1894 and 11th and 15th July 1895.	1st July 1935	...	...	2,000
25 Lakhs Loan for Sewerage, Water, etc., Works.	25,00,000	17th and 18th July 1899.	1st November 1939	...	...	4,000
19½ Lakhs Loan for Sewerage Roads and other Sanitary Works.	19,25,000	18th and 19th July 1899 and Sept. 1900.	1st June 1940	...	22,810	1st June 1901 ... 18,91,213
24½ Lakhs Loan for certain Sewerage and Water Works.	24,75,000	6 Lakhs between 15th June and 1st July 1901. 11 lakhs between 23rd August and 31st October 1901. 4 lakhs between 19th August and 28th October 1902 and 3½ lakhs on 9th September 1903.	1st June 1943	...	29,429	1st June 1904 ... 21,08,198
30 Lakhs Loan for Buildings Drainage Works, etc.	30,00,000	1st November 1920	1st January 1951	...	58,113	1st January 1922 ... 15,45,088
						55,50,499
					Carried forward	1,71,03,919

Appendix No. 10—concluded.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Annual Sinking Fund Instalment.	Date when Sinking Fund commenced.	Amount of Sinking Fund which should have accumulated up to 31st March 1940 at Compound Interest.
1	2	3	4	5	6	7
	Rs.			Rs.	Brought over	Rs. 1,71,03,919
<i>4 per cent. Municipal Loans (3 per cent. basis).</i>						
2nd 24½ Lakhs Loan for Sewerage Works.	24,75,000	12 lakhs on 3rd September, 1905 and 12½ lakhs on 9th September 1907.	1st August 1946	32,823	1st August 1907	18,43,963
13½ Lakhs Loan for the construction of Quarters for Halalkhore and Biggaries.	13,50,000	7th August 1908	1st May 1938	...	...	14,000
15 Lakhs Loan for Street Improvements.	15,00,000	29th July 1909	1st May 1949	19,893	1st May 1910	9,72,439
30 Lakhs Loan for the acquisition of sites, for the construction of various Over-bridges in the City.	30,00,000	29th July 1909 and 10th August 1910.	1st May 1949	40,448	1st November 1910 and subsequent instalments from 1st May 1911 and 1st May 1929.	19,39,056
55 Lakhs Loan for Miscellaneous Works.	55,00,000	7th and 10th August and 1st November 1911 and 1st August 1913.	1st June 1942	1,21,632	1st June 1914	48,06,515
70 Lakhs Loan for reduplication of Tansa Main and other Auxiliary Works.	70,00,000	9th September 1913, 22nd July 1914 and 10th April 1915.	*	78,148	1st June 1915	29,20,431
20 Lakhs Loan for Street Improvements.	20,00,000	9th September 1913 and 24th September 1915.	1st May 1955	26,524	1st May 1916	9,38,228
43 Lakhs Loan for Drainage Water and Miscellaneous Works.	43,00,000	1st August and 24th September 1915.	1st May 1945	90,382	1st May 1916	31,97,091
<i>3½ per cent. Municipal Loans (3 per cent. basis).</i>						1,66,31,723
9 Lakhs Loan (1935-36)	9,00,000	31st January 1936	14th March 1966	18,917	14th March 1937	79,259
<i>3 per cent. Municipal Loans (3 per cent. basis).</i>						
24½ Lakhs Loan (1936-37)	{ 18,50,000 6,00,000	{ 1st November 1936 1st June 1937	{ 1st February 1967	{ 51,498	{ 1st February 1938	{ 1,59,970
30 Lakhs Loan (1937-38)	30,00,000	1st April 1938	14th March 1968	63,058	14th March 1939	1,28,197
30 Lakhs Loan (1938-39)	30,00,000	Between 16th January 1939 and 1st June 1939.	1st March 1969	63,058	1st March 1940	63,215
						3,51,382
					Total Rs.	3,41,66,283

1	Amount actually invested upto 31st March 1940.				6	7
	Amount of Sinking Fund invested upto 31st March 1939.	Sinking Fund Instalments paid in 1939-40.	Interest, etc., accumulations invested in 1939-40.	Total.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sinking Funds	3,18,38,689 6 0	16,21,200 0 0	13,69,777 1 0	3,48,29,666 7 0		
Deduct—Withdrawn for repayment of Loans				† 23,22,549 1 6		
Total Sinking Funds				3,25,07,117 5 6		
In Public Securities as detailed in Appendix No. 16-A				3,25,06,820 14 8		
In Cash with the Imperial Bank of India.				296 6 10		
Total				† 3,25,07,117 5 6	3,68,996 3 9	3,28,76,113 9 3

* Rs. 49,40,000 repayable on 1st June 1954.
Rs. 20,60,000 repayable on 1st June 1974.
Rs. 70,00,000

† The amount met from the Net Premia Fund on account of repayment of Loans representing the difference between the market value and book value of the securities withdrawn from the Sinking Fund is Rs. 2,15,450-14-6.

‡ The market value of the securities on 31st March 1940 is Rs. 3,47,17,595-5-8 as shown in Appendix No. 16-A and after adding the cash balance of Rs. 296-6-10 and the interest accrued upto 31st March 1940 on these securities of Rs. 3,68,996-3-9 the total amount of Sinking Fund is Rs. 3,50,86,888-0-3.

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

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

No.	Particulars of Loans.	Rate of Interest.	Balance due on 1st April 1939.	Amount raised in 1939-40	Total.	Amount re-paid in 1939-40
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Loans raised from Government.						
1	Vehar Water Works Debt ...	4 per cent.	12,03,370 3 9		A 12,03,370 3 9	66,923 2 0
2	Conversion Loan for the repayment of Rs. 125 Lakhs taken from Government out of the 6½ per cent. Bombay Development Loan ...	3½ per cent.	69,14,779 3 0		B 69,14,779 3 0	4,80,350 11 0
3	2nd Instalment out of the Loan of Rs. 1½ crores for Water Works Roads, Drainage and Sewerage, &c. ...	5½ per cent. (inclusive of Income-tax).	32,11,262 5 0		C 32,11,262 5 0	1,58,247 9 0
		4½ per cent.	15,51,640 7 0		C 15,51,640 7 0	80,555 2 0
4	140 Lakhs Loan for General Supervision, Fire Brigade, &c., purposes ...	5½ per cent.	75,50,726 7 0		C 75,50,726 7 0	3,72,093 1 0
		5½ per cent.	16,89,615 9 0		C 16,89,615 9 0	76,839 3 0
5	65 Lakhs Loan for Tansa Triplication Scheme ...	5½ per cent.	43,79,404 4 0		C 43,79,404 4 0	1,99,162 5 0
6	2½ Crores Loan for Water Works, General Supervision and Development &c., purposes ...	5½ per cent.	72,94,049 11 0		C 72,94,049 11 0	3,31,712 6 0
		5½ per cent.	85,74,316 5 0		D 85,74,316 5 0	3,89,935 7 0
7	2 Crores Loan for major Development Works ...	5 per cent.	89,78,230 11 0		C 89,78,230 11 0	3,79,509 7 0
		5 per cent.	16,38,408 8 0		D 16,38,408 8 0	69,255 10 0
		5½ per cent.	37,28,592 8 0		C 37,28,592 8 0	1,41,174 14 0
8	150 Lakhs Loan (1925-26) ...	5½ per cent.	29,82,879 7 0		C 29,82,879 7 0	1,12,940 14 0
		5 per cent.	22,81,278 1 0		C 22,81,278 1 0	81,090 2 0
		5 per cent.	30,41,693 6 0		C 30,41,693 6 0	1,08,121 5 0
		3¾ per cent.	30,91,758 12 0		C 30,91,758 12 0	1,14,489 1 0
Total Loans raised from Government Rs....			6,81,12,005 11 9	...	6,81,12,005 11 9	31,62,400 3 0
Loan raised from the Public.						
1	The Sanitary Works Loan of 1885-86 (Rs. 44 Lakhs) ...	5 per cent.	...	...	...	...
2	The Tansa Water Works Loan (Rs. 147 Lakhs) ...	5 per cent.	92,21,000 0 0	...	92,21,000 0 0	12,500 0 0
3	The Loan of 23½ Lakhs for Drainage and other Works ...	4 per cent.	2,000 0 0	...	2,000 0 0	...
4	The 13½ Lakhs Loan for the construction of quarters for Halalkhores and Bigaries ...	4 per cent.	43,500 0 0	...	43,500 0 0	29,500 0 0
Carried over Rs. ...			92,66,500 0 0	...	92,66,500 0 0	42,000 0 0
Carried over Rs. ...			6,81,12,005 11 9	...	6,81,12,005 11 9	31,62,400 3 0

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

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

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

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

No 11.

April 1939 on the different Loans, the amount payable for the year 1939-40 the amount paid by the and the balances outstanding on 31st March 1940.

Balance due on 31st March 1940.	Interest outstanding on 1st April 1939.	Interest payable in 1939-40	Total interest due	Deduct—Interest paid by the Imperial Bank of India and in Office.	Outstanding balance on 31st March 1940
8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
11,36,447 1 9		47,052 14 0	47,052 14 0	47,052 14 0	...
64,34,428 8 0		2,24,730 5 0	2,24,730 5 0	2,24,730 5 0	...
30,53,014 12 0		1,76,619 7 0	1,76,619 7 0	1,76,619 7 0	...
14,71,085 5 0		73,702 14 0	73,702 14 0	73,702 14 0	...
71,78,633 6 0		4,15,289 15 0	4,15,289 15 0	4,15,289 15 0	...
16,12,776 6 0		88,704 13 0	88,704 13 0	88,704 13 0	...
41,80,241 15 0		2,29,918 11 0	2,29,918 11 0	2,29,918 11 0	...
69,62,337 5 0		3,82,937 10 0	3,82,937 10 0	3,82,937 10 0	...
81,84,380 14 0		4,50,151 9 0	4,50,151 9 0	4,50,151 9 0	...
85,98,721 4 0		4,48,911 9 0	4,48,911 9 0	4,48,911 9 0	...
15,69,152 14 0		81,920 6 0	81,920 6 0	81,920 6 0	...
35,87,417 10 0		1,95,751 2 0	1,95,751 2 0	1,95,751 2 0	...
28,69,938 9 0		1,56,601 2 0	1,56,601 2 0	1,56,601 2 0	...
22,00,187 15 0		1,14,063 14 0	1,14,063 14 0	1,14,063 14 0	...
29,33,572 1 0		1,52,084 11 0	1,52,084 11 0	1,52,084 11 0	...
29,77,269 11 0		1,15,940 15 0	1,15,940 15 0	1,15,940 15 0	...
6,49,49,605 8 9		33,54,381 13 0	33,54,381 13 0	33,54,381 13 0	...
		G 87 8 0	87 8 0	87 8 0	...
E 92,08,500 0 0	13,441 4 1	4,60,425 0 0	4,73,866 4 1	4,59,324 9 0	8,880 2 0 *5,661 9 1
F 2,000 0 0	2,657 5 0	...	2,657 5 0	...	2,657 5 0
F 14,000 0 0	8,719 15 0	...	8,719 15 0	5,297 1 0	3,422 14 0
92,24,500 0 0	24,818 8 1	4,60,512 8 0	4,85,331 0 1	4,64,709 2 0	14,960 5 0 *5,661 9 1
...
6,49,49,605 8 9	...	33,54,381 13 0	33,54,381 13 0	33,54,381 13 0	...

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

F—Debentures in respect of these loans have remained unpaid owing to their not having been surrendered for repayment up to 31st March 1940. The debentures do not carry interest from and after the due dates and will be paid when surrendered for repayment by the holders out of the Sinking Fund Investments.

G—Debenture of the face value of Rs. 500 due 1-7-1925 was not presented by the holder within six years from the date of maturity and the amount thereof was credited to revenue as the claim had become time-barred. As the holders claimed the amount in 1939-40 it was paid out of Revenue. The amount of interest represents balance of unpaid interest on the debenture

No.	Particulars of Loans.	Rate of Interest.	Balance due on 1st April 1939.	Amount raised in 1939-40	Total.	Amount re-paid in 1939-40
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Brought forward ...		6,81,12,005 11 9	...	6,81,12,005 11 9	31,62,400 3 0
	Brought forward ...		92,66,500 0 0		92,66,500 0 0	42,000 0 0
	Loans raised from the Public—contd.					
5	25 Lakhs Loan for Sewerage, Water and other Sanitary Works ...	4 per cent.	25,00,000 0 0		25,00,000 0 0	24,96,000 0 0
6	19½ Lakhs Loan for Sewerage, Roads and other Sanitary Works ...	4 per cent.	19,25,000 0 0		19,25,000 0 0	(a)
7	24½ Lakhs Loan for certain Sewerage and Water Works ...	4 per cent.	24,75,000 0 0		24,75,000 0 0	(a)
8	The 2nd 24½ Lakhs Loan for certain Sewerage Works ...	4 per cent.	24,75,000 0 0		24,75,000 0 0	(a)
9	The 15 Lakhs Loan for Street Improvements ...	4 per cent.	15,00,000 0 0		15,00,000 0 0	(a)
10	The 30 Lakhs Loan for the Acquisition of Sites for the Construction of Overbridges ...	4 per cent.	30,00,000 0 0		30,00,000 0 0	(a)
11	The 55 Lakhs Loan for Drainage, Sanitary, Water and other Miscellaneous Works ...	4 per cent.	55,00,000 0 0		55,00,000 0 0	(a)
12	The 70 Lakhs Loan for re-duplication of Tansa Main and other Auxiliary Works ...	4 per cent.	70,00,000 0 0		70,00,000 0 0	(a)
13	The 20 Lakhs Loan for Street Improvements ...	4 per cent.	20,00,000 0 0		20,00,000 0 0	(a)
14	The 43 Lakhs Loan for Drainage Water, Roads and Miscellaneous Works ...	4 per cent.	43,00,000 0 0		43,00,000 0 0	(a)
15	The 10 Lakhs Loan for the Conversion of the Storm Water Reservoir at Clerk Road into a Public Park ...	5 per cent.	10,00,000 0 0		10,00,000 0 0	(a)
16	The 30 Lakhs Loan for the construction of Building and Drainage Works and the Acquisition of Land for different purposes ...	4 per cent.	30,00,000 0 0		30,00,000 0 0	(a)
17	160 Lakhs Loan for the Improvement of the Water Supply in Bombay (First Issue).	6 per cent.	67,77,000 0 0		67,77,000 0 0	(a)
18	Do. do. (Second Issue).	6 per cent.	92,23,000 0 0		92,23,000 0 0	(a)
19	Rs. 25 Lakhs Loan (1927-28)	5 per cent.	25,00,000 0 0		25,00,000 0 0	(a)
20	Rs. 37 Lakhs Loan (1929-30)	5 per cent.	26,21,500 0 0		26,21,500 0 0	(a)
21	Rs. 31.43 Lakhs Loan for the repayment of Rs. 40 Lakhs Loan due 19th December 1929	5 per cent.	26,14,000 0 0		26,14,000 0 0	(a)
22	Rs. 28 Lakhs Loan for the repayment of Rs. 39,94,000 out of 6 per cent. 50 Lakhs Loan due 1st August 1929	5 per cent.	8,45,500 0 0		8,45,500 0 0	(a)
23	Rs. 40 Lakhs Loan (1950-60)	6 per cent.	40,00,000 0 0		40,00,000 0 0	(a)
24	Rs. 9 Lakhs Loan (1935-36)	3½ per cent.	9,00,000 0 0		9,00,000 0 0	(a)
25	Rs. 24½ Lakhs Loan (1936-37)	3 per cent.	24,50,000 0 0		24,50,000 0 0	(a)
26	Rs. 30 Lakhs Loan (1937-38)	3 per cent.	30,00,000 0 0		30,00,000 0 0	(a)
27	Rs. 30 Lakhs Loan (1938-39)	3 per cent.	15,00,000 0 0	15,00,000 0 0	30,00,000 0 0	(a)
28	Rs. 64 Lakhs Loan (1939-40)	3 per cent.	...	39,00,000 0 0	39,00,000 0 0	(a)
	Total Loans raised from the public ...		8,23,72,500 0 0	54,00,000 0 0	8,77,72,500 0 0	25,38,000 0 0
	Advances from Special Funds.					
1	Advance from Plant and Machinery Depreciation Fund	5 per cent.	7,21,867 8 0		7,21,867 8 0	17,423 10 0
2	Advance from Renewal of Road Surfaces Fund	4½ per cent.	7,00,712 8 0		7,00,712 8 0	16,807 15 0
3	Advance from Plant and Machinery Depreciation Fund	4½ per cent.	1,31,381 9 0		1,31,381 9 0	3,151 13 0
4	Do. do. do.	4½ per cent.	3,18,614 8 0		3,18,614 8 0	7,149 6 0
5	Advance from Municipal Fire and Accident Insurance Fund	4 per cent.	4,51,713 7 0		4,51,713 7 0	10,846 8 0
6	Advance from Fines Fund	4 per cent.	2,71,028 2 0		2,71,028 2 0	2,71,028 2 0
7	Advance from Net Premia Fund	4 per cent.	...	(b) 2,64,520 4 0	2,64,520 4 0	...
8	Advance from Renewal of Road Surface Fund	4 per cent.	2,77,285 11 0		2,77,285 11 0	6,257 9 0
9	Advance from Net Premia Fund	4 per cent.	4,62,142 11 0		4,62,142 11 0	10,429 4 0
10	Advance from Net Premia Fund	4 per cent.	3,48,463 0 0		3,48,463 0 0	7,400 8 0
11	Advance from Net Premia Fund for purchase of Plant and Machinery in 1936-37	3 per cent.	74,640 7 0		74,640 7 0	4,368 13 0
12	Advance from Land Sales Reserve Fund	3 per cent.	18,75,000 0 0		18,75,000 0 0	...
13	Advance from Net Premia Fund for purchase of Plant and Machinery in 1937-38	3 per cent.	1,81,204 0 0		1,81,204 0 0	10,604 14 0
14	Do. do. 1938-39	3 per cent.	2,16,600 0 0		2,16,600 0 0	9,953 0 0
15	Do. do. 1939-40	3 per cent.	3,50,000 0 0	1,71,400 0 0	1,71,400 0 0	...
16	Advance from Land Sales Reserve Fund	3 per cent.	3,50,000 0 0		3,50,000 0 0	...
	Total Advances from Special Funds ...		63,80,653 7 0	4,35,920 4 0	68,16,573 11 0	3,75,421 6 0
	GRAND TOTAL ...		15,68,65,159 2 9	58,35,920 4 0	16,27,01,079 6 9	60,75,821 9 0

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

(b) Balance of advance from Fines Fund repaid by an advance of equal amount from Net Premia Fund as sanctioned under Corporation Resolution No. 119 dated the 2nd May 1940.

V. V. SHALIGRAM,

Chief Accountant.

No. 11—concluded.

Balance due on 31st March 1940.	Interest outstanding on 1st April 1939	Interest payable in 1939-40	Total Interest due.	Deduct—Interest paid by the Imperial Bank of India and in Office.	Outstanding Balance on 31st March 1940
8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
6,49,49,605 8 9	...	33,54,381 13 0	33,54,381 13 0	33,54,381 13 0	...
92,24,500 0 0	24,818 8 1	4,60,512 8 0	4,85,331 0 1	4,64,709 2 0	14,960 5 0 5,661 9 1*
(d) 4,000 0 0	4,197 13 0	(c) 58,334 0 0	62,531 13 0	61,410 6 4	1,120 12 0 0 10 8*
19,25,000 0 0	4,780 2 4	77,000 0 0	81,780 2 4	77,070 12 0	4,709 6 4
24,75,000 0 0	3,205 14 8	99,000 0 0	1,02,205 14 8	99,463 5 0	2,742 9 8
24,75,000 0 0	1,060 0 0	99,000 0 0	1,00,060 0 0	99,034 11 0	1,025 5 0
15,00,000 0 0	1,031 5 0	60,000 0 0	61,031 5 0	58,437 4 0	2,594 1 0
30,00,000 0 0	20,380 0 0	1,20,000 0 0	1,40,380 0 0	1,21,708 9 0	18,671 7 0
55,00,000 0 0	24,600 0 0	2,20,000 0 0	2,44,600 0 0	2,20,000 0 0	24,600 0 0
70,00,000 0 0	6,269 3 2	2,80,000 0 0	2,86,269 3 2	2,80,860 10 0	5,408 9 2
20,00,000 0 0	1,303 12 0	80,000 0 0	81,303 12 0	79,908 0 0	1,395 12 0
43,00,000 0 0	...	1,72,000 0 0	1,72,000 0 0	1,72,000 0 0	...
10,00,000 0 0	...	50,000 0 0	50,000 0 0	50,000 0 0	...
30,00,000 0 0	...	1,20,000 0 0	1,20,000 0 0	1,20,000 0 0	...
67,77,000 0 0	17,093 0 0	4,06,620 0 0	4,23,713 0 0	3,92,541 14 0	31,171 2 0
92,23,000 0 0	16,906 0 0	5,53,380 0 0	5,70,286 0 0	5,58,701 5 0	11,584 11 0
25,00,000 0 0	...	1,25,000 0 0	1,25,000 0 0	1,25,000 0 0	...
26,21,500 0 0	11,438 5 0	1,31,075 0 0	1,42,513 5 0	1,36,365 0 0	6,148 5 0
26,14,000 0 0	10,234 7 0	1,30,700 0 0	1,40,934 7 0	1,32,036 4 0	8,898 3 0
8,45,500 0 0	1,648 5 0	42,275 0 0	43,923 5 0	42,482 10 0	1,440 11 0
4 0,00,000 0 0	9,753 15 0	2,40,000 0 0	2,49,753 15 0	2,39,768 10 0	9,985 5 0
29,00,000 0 0	15,750 0 0	31,500 0 0	47,250 0 0	31,500 0 0	15,750 0 0
4,50,000 0 0	...	73,500 0 0	73,500 0 0	73,500 0 0	...
30,00,000 0 0	...	90,000 0 0	90,000 0 0	90,000 0 0	...
30,00,000 0 0	...	90,000 0 0	90,000 0 0	81,250 0 0	8,750 0 0*
39,00,000 0 0	...	30,329 0 0	30,329 0 0	15,750 0 0	14,579 0 0*
8,52,34,500 0 0	1,74,470 10 3	(c) 38,40,225 8 0	(c) 40,14,696 2 3	(c) 38,23,498 6 4	1,62,206 8 2 28,991 3 9*
7,04,443 14 0	...	36,093 6 0	36,093 6 0	36,093 6 0	...
6,83,904 9 0	...	31,532 1 0	31,532 1 0	31,532 1 0	...
1,28,229 12 0	...	5,912 3 0	5,912 3 0	5,912 3 0	...
3,11,465 2 0	...	14,337 10 0	14,337 10 0	14,337 10 0	...
4,40,866 15 0	...	18,068 8 0	18,068 8 0	18,068 8 0	...
2,64,520 4 0	...	10,841 2 0	10,841 2 0	10,841 2 0	...
2,71,028 2 0	...	11,091 7 0	11,091 7 0	11,091 7 0	...
4,51,713 7 0	...	18,485 12 0	18,485 12 0	18,485 12 0	...
3,41,062 8 0	...	13,938 8 0	13,938 8 0	13,938 8 0	...
70,271 10 0	...	2,239 3 0	2,239 3 0	2,239 3 0	...
18,75,000 0 0	...	56,250 0 0	56,250 0 0	56,250 0 0	...
1,70,599 2 0	...	5,436 2 0	5,436 2 0	5,436 2 0	...
2,06,647 0 0	...	11,693 9 0	11,693 9 0	6,498 0 0	5,195 9 0*
1,71,400 0 0	...	2,841 0 0	2,841 0 0	2,500 0 0	341 0 0*
3,50,000 0 0	...	10,500 0 0	10,500 0 0	10,500 0 0	...
64,41,152 5 0	...	2,49,260 7 0	2,49,260 7 0	2,43,723 14 0	5,536 9 0*
15,66,25,257 13 9	1,74,470 10 3	(c) 74,43,867 12 0	(c) 76,18,338 6 3	(c) 74,21,604 1 4	1,62,206 8 2 34,527 12 9*

* To be treated as savings.

(c) Exclusive of Rs. 41,666-10-8 met from "Interest accrued but not paid".

(d) Debentures in respect of this loan remained unpaid owing to their not having been surrendered for repayment upto 31st March 1940. The debentures do not carry interest from and after the due date and will be paid when surrendered for repayment by the holders out of the sinking Fund Investments.

M. D. BHAT,
Municipal Commissioner.

Statement showing the quantity of water by meter supplied under different Sub-heads and the Water Tax by measurement realized at different rates for the uniform quantity of 1,000 gallons, as required by Corporation Resolution No. 6570 of 15th February 1912.

PARTICULARS.	1934-35		1935-36.		1936-37		1937-38.		1938-39.		1939-40	
	Gallons.	Amount.	Gallons.	Amount.	Gallons.	Amount.	Gallons.	Amount.	Gallons.	Amount.	Gallons.	Amount.
Hotels	4,56,08,270	Rs. a. p. @ As. 14 0	4,52,78,400	Rs. a. p. @ As. 14 0	4,67,84,680	Rs. a. p. @ As. 14 0	4,14,49,960	Rs. a. p. @ As. 14 0	4,23,67,240	Rs. a. p. @ As. 14 0	4,89,62,270	Rs. a. p. @ As. 14 0
Cotton Factories	1,29,71,16,360	@ As. 10 0	1,66,21,35,173	@ As. 10 0	1,72,79,39,860	@ As. 10 0	2,07,76,63,590	@ As. 10 0	2,27,89,52,190	@ As. 10 0	2,18,41,18,382	@ As. 10 0
Flour Factories	1,86,48,100	@ As. 14 0	1,88,74,000	@ As. 14 0	1,43,77,200	@ As. 14 0	1,37,32,000	@ As. 14 0	1,49,09,600	@ As. 14 0	1,33,95,000	@ As. 14 0
Other Factories	24,02,97,431	@ As. 15 0	26,74,59,610	@ As. 15 0	27,78,87,989	@ As. 15 0	33,63,01,458	@ As. 15 0	33,16,03,940	@ As. 15 0	36,27,31,247	@ As. 15 0
Milch Cattle Stables	20,14,28,454	@ As. 14 0	26,20,41,405	@ As. 14 0	22,23,56,557	@ As. 14 0	21,60,41,300	@ As. 14 0	20,96,21,830	@ As. 14 0	22,46,85,450	@ As. 14 0
Government Properties (a)	52,26,02,994	@ As. 10 0	53,61,06,400	@ As. 10 0	55,75,86,940	@ As. 10 0	56,91,44,270	@ As. 10 0	56,86,38,550	@ As. 10 0	56,37,02,920	@ As. 10 0
Railways	50,45,83,310	At different rates.	45,78,17,155	At different rates.	69,05,69,662	At different rates.	69,96,70,500	At different rates.	66,31,82,600	At different rates.	62,49,77,490	At different rates.
Port Trust	46,93,79,900	@ As. 14 0	49,79,29,465	@ As. 14 0	46,08,32,878	@ As. 14 0	46,38,43,300	@ As. 14 0	48,61,28,500	@ As. 14 0	55,17,17,430	@ As. 14 0
Suburbs (b)	89,59,39,760	At different rates.	85,74,35,132	At different rates.	98,45,49,782	At different rates.	1,01,64,91,580	At different rates.	94,46,59,390	At different rates.	1,05,28,84,640	At different rates.
Miscellaneous (c)	65,50,60,973	At different rates.	74,02,44,026	At different rates.	70,34,73,094	At different rates.	73,61,16,833	At different rates.	78,00,68,100	At different rates.	82,64,40,552	At different rates.
Total	4,85,06,65,552	31,49,252 12 8	5,34,53,20,766	34,23,073 0 1	5,68,63,58,642	35,76,913 11 0	6,17,04,54,791	38,79,494 3 0	6,32,01,31,940	40,04,418 4 3	6,45,36,15,381	40,72,204 0 0

- (a) The rates charged are in accordance with the Water Rules for the respective years.
 (b) The rate charged is Annas 8 to Annas 14 per 1,000 gallons.
 (c) The rates charged vary from Annas 10 to Re. 1.

No. 12.

ACCOUNT.

the year ended 31st March 1940.

	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
EXPENDITURE.								
General Superintendence (1/8th proportion of) ...	1,12,824	4 0						
Assessment and Collection Charges (3/10th proportion of)	1,61,962	13 0						
Provident Fund, Pension, etc., charges ...	1,02,087	0 0	3,76,874	1 0				
Maintenance of Water Works (<i>vide</i> Appendix No. 4) ...	9,76,619	9 10						
New Works (<i>vide</i> Appendix No. 4) ...	24,147	13 0	10,00,767	6 10	13,77,641	7 10		
Surplus carried down ...					67,27,040	4 7		
Total Rs. ...							81,04,681	12 5
							81,04,681	12 5

for the year ended 31st March 1940.

	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Interest on Water Works Loans (Debt) ...								
<i>Due to Government—</i>								
Vehar Debt ...	47,052	14 0						
75 Lakhs out of 1½ Crores Loan ...	1,80,000	13 0						
65 Lakhs Loan for Tansa Triplication Scheme ...	2,29,918	11 0						
2 Crores Loan for Major Development Works ...	3,88,643	0 0						
2½ Crores Loan for General Supervision, Water Works, etc. ...	5,553	8 0						
150 Lakhs Loan 1925-26 ...	4,21,430	11 0						
82.67 Lakhs Conversion Loan ...	1,07,515	10 0						
			13,80,115	3 0				
<i>Due to the Public—</i>								
147 Lakhs Tansa Water Works Loan ...	4,59,324	9 0						
13½ Lakhs Loan ...	3	12 0						
25 Lakhs Sewerage, etc., Works Loan ...	5,692	0 0						
24½ Lakhs Sewerage and Water Works Loan ...	24,354	8 0						
55 Lakhs for Miscellaneous Works ...	16,044	0 0						
70 Lakhs for Reduplication of the Tansa Main and other Auxiliary Works ...	2,80,489	6 0						
43 Lakhs for Drainage, Water, Roads and Miscellaneous Works ...	5,092	0 0						
160 Lakhs for Improvement of water supply in Bombay ...	9,51,243	3 0						
25 Lakhs for construction of roads, miscellaneous works, etc. ...	1,253	0 0						
31.43 Lakhs Loan ...	33,009	0 0						
37 Lakhs Loan ...	2,152	4 0						
40 Lakhs Loan ...	7,927	11 0						
24½ Lakhs Loan (1936-37) ...	16,258	0 0						
9 Lakhs Loan ...	4,920	0 0						
30 Lakhs Loan (1938-39) ...	19,818	0 0						
64 Lakhs Loan (1939-40) ...	3,086	0 0						
			18,30,667	5 0				
<i>Advances from Special Funds—</i>								
Rs. 8½ Lakhs advance from Plant and Machinery Depreciation Fund ...	376	2 0						
Rs. 3 Lakhs advance from Renewal of Road Surfaces Fund ...	1,145	2 0						
Rs. 3.69 Lakhs advance from Net Premia Fund ...	1,336	3 0						
Rs. 83,000 advance from Net Premia Fund ...	323	4 0						
Rs. 18.75 Lakhs advance from Land Sales Reserve Fund ...	10,500	0 0						
Rs. 2,16,600 from Net Premia Fund ...	566	0 0						
Rs. 1,71,400 Do. Do. ...	218	0 0						
			14,464	11 0				
					32,25,247	3 0		
Commission to the Imperial Bank of India for payment of Interest on the Water Works portion of the different Loans ...								
Miscellaneous Loan Charges including Commission paid to the Imperial Bank of India for drawing interest on Sinking Fund Investments ...			6,934	10 0				
			1,038	11 0			7,973	5 0
<i>Reduction of debt or investment of Sinking Fund of the following Water Works Loans:—</i>								
Vehar Debt ...					66,923	2 0		
Tansa Water Works Loan of Rs. 147 Lakhs ...					3,40,615	0 0		
Carried forward Rs. ...			4,07,538	2 0	32,33,220	8 0		

Appendix
WATER WORKS
Net Revenue Account for

		Rs. a. p.
INCOME— <i>concl.</i>		
	Brought forward Rs.	67,27,040 4 7
	Total Rs.	67,27,040 4 7

V. V. SHALIGRAM,
Chief Accountant.

No. 12—concluded.

ACCOUNT

the year ended 31st March 1940—concluded.

EXPENDITURE—concl'd.		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
Brought forward Rs. ...		4,07,538	2	0	32,33,220	8	0			
25	Lakhs Loans for Sewerage, etc., Works	2,759	0	0						
24½	Lakhs Loan	7,206	0	0						
55	Lakhs Loan	8,870	0	0						
70	Lakhs Loan for Reduplication of the Tansa Main and other Auxiliary Works.	78,045	0	0						
43	Lakhs Loan for Drainage, Water, Roads and Miscellaneous Works	2,676	0	0						
1½	Crores Loan for Drainage, Water, etc., Works (2nd instalment)	1,71,718	3	0						
65	Lakhs Loan for Tansa Triplication Scheme	1,99,162	5	0						
2	Crores Loan for Major Development Works	3,04,245	0	0						
160	Lakhs Loan for improvement of the water supply in Bombay	2,85,280	0	0						
2½	Crores Loan for General Supervision, Water Works, etc., purposes	4,810	8	0						
150	Lakhs Loan 1925-26	3,01,214	5	0						
25	Lakhs Loan 1927-28	485	0	0						
31.43	Lakhs Loan	12,659	0	0						
37	Lakhs Loan	800	0	0						
40	Lakhs Loan	2,562	0	0						
82.67	Lakhs Conversion Loan	2,29,808	6	0						
8½	Lakhs advance from Plant and Machinery Depreciation Fund	181	14	0						
3	Lakhs advance from Renewal of Road Surfaces Fund	645	14	0						
3.69	Lakhs advance from Net Premia Fund	708	13	0						
83,000	Advance from Net Premia Fund	630	12	0						
24½	Lakhs Loan (1936-37)	11,392	0	0						
9	Lakhs Loan	2,954	0	0						
30	Lakhs Loan (1937-1938)	13,885	0	0						
2,16,630	Advance from Net Premia Fund	866	0	0						
Surplus—Excess of Income over Expenditure					20,51,103	2	0	52,84,323	10	0
Total Rs.								14,42,716	10	7
								67,27,040	4	7

M. D. BHAT,

Municipal Commissioner.

Appendix
WATER WORKS
Schedule of Liabilities and

LIABILITIES.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
I.—DEBT PRINCIPAL—									
Due to Government—									
Vechar Debt	11,36,447	1	9						
82.67 Lakhs Conversion Loan	30,78,365	4	0						
75 Lakhs out of 1½ Crores Loan	32,53,172	1	0						
2½ Crores Loan	1,00,970	5	0						
65 Lakhs Loan for Tansa Triplication Scheme	41,80,241	15	0						
2 Crores Loan for Major Development Works	72,82,184	15	0						
150 Lakhs Loan (1925-26)	79,78,255	12	0						
				2,70,09,637	5	9			
Due to the Public—									
Tansa Water Works Loan of 147 Lakhs	92,08,500	0	0						
Water Works portion of 13½ Lakhs Loan	7	10	8						
Water Works portion of the 23½ Lakhs Loan for Drainage and other Works	206	0	0						
Water Works portion of the 25 Lakhs Loan for Sewerage, Roads and other Works	370	10	4						
Water Works portion of the 24½ Lakhs Loan for certain Sewerage and Water Works	6,06,035	2	9						
Water Works portion of the 55 Lakhs Loan for Miscellaneous Works	4,01,097	12	2						
70 Lakhs Loan for the Reduplication of the Tansa Main and other Auxiliary Works	69,90,737	0	5						
Water Works portion of 43 Lakhs Loan for Miscellaneous Works	1,27,313	3	6						
160 Lakhs Loan for the improvement of the water-supply in Bombay	1,60,00,000	0	0						
Water Works portion of the 25 Lakhs Loan (1927-28)	25,059	6	11						
Water Works portion of 31.43 Lakhs Loan	6,53,500	0	0						
Water Works portion of 37 Lakhs Loan	38,619	8	6						
Water Works portion of 40 Lakhs Loan (1928-29)	1,32,250	0	0						
Water Works portion of Rs. 9 Lakhs Loan	1,40,533	7	0						
Water Works portion of 24½ Lakhs Loan (1936-37)	5,36,517	2	0						
Water Works portion of 30 Lakhs Loan (1938-39)	6,54,000	0	0						
Water Works portion of 64 Lakhs Loan (1939-40)	7,40,400	0	0						
				3,62,55,147	0	3			
Advances from Special Funds—									
Rs. 8½ Lakhs Advance from Plant and Machinery Depreciation Fund	7,341	0	0						
Rs. 3 Lakhs Advance from Renewal of Road Surfaces Fund	27,981	12	0						
Rs. 3.69 Lakhs Advance from Net Premia Fund	32,696	5	0						
Rs. 3.50 Lakhs Advance from Land Sales Reserve Fund	3,50,000	0	0						
				4,18,019	1	0			
Rs. 83,000 Advance from Net Premia Fund for purchase of Plant and Machinery	10,143	0	0						
Rs. 2,16,600 Advance from Net Premia Fund for purchase of Plant and Machinery	19,921	0	0						
Rs. 1,71,400 Advance from Net Premia Fund for purchase of Plant and Machinery	12,935	0	0						
				42,999	0	0			
							6,37,25,802	7	0
II.—SINKING FUNDS ON MUNICIPAL LOANS (invested as per contra)									
							1,41,94,230	0	0
III.—SPECIAL FUNDS—									
Worn-out Water Mains Renewal Fund (invested as per contra)							33,331	1	6
Net Premia Fund (invested as per contra)							20,85,320	0	0
									1,63,12,881
									1
									6
IV.—CAPITAL ACCOUNT—									
General Reserve being Assets in excess of Liabilities							3,44,75,526	15	6
Less—Assets written off							2,796	0	0
									3,44,72,730
									15
									6
Total Rs. ...							11,45,11,414	8	0

V. V. SHALIGRAM,
Chief Accountant.

No. 12A.
ACCOUNT.
Assets at 31st March 1940.

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
ASSETS.									
I.—PROPERTIES—									
Water Works executed out of Loan, Surplus, and Reserve Funds (vide Appendix No. 8)—									
Out of Loan and Reserve Funds—									
Ordinary Works	4,72,80,846	2	7						
Tansa Completion Works	4,99,46,291	1	9	9,72,27,137	4	4			
				9,28,397	2	2	9,81,55,534	6	6
Works executed out of Worn-out Water Mains Renewal Fund									
Plant and Machinery				45,795	0	0			
Less—Written off				2,796	0	0	42,999	0	0
II.—INVESTMENTS—									
1. Imperial Bank of India—Municipal Loans Sinking Fund Deposit Account—(Water Works portion)				1,41,94,230	0	0			
2. Imperial Bank of India—Worn-out Water Mains Renewal Fund Deposit Account (vide Appendix No. 6)				33,331	1	6			
3. Imperial Bank of India—Net Premia on different Municipal Loans Deposit Account (vide note* to Appendix No. 6)				20,85,320	0	0	1,63,12,881	1	6
Total Rs.							11,45,11,414	8	0

M. D. BHAT,
Municipal Commissioner.

Appendix
MARKETS AND SLAUGHTER
Revenue Account for the year

INCOME.	Rs. a. p.
Income for the year—vide details in Appendix No. 3	13,23,791 5 1
	13,23,791 5 1

Net Revenue Account for the year

Surplus brought down ...	8,62,133 2 5
Total Rs. ...	8,62,133 2 5

V. V. SHALIGRAM,
Chief Accountant.

No. 13.
HOUSES ACCOUNT.
ended 31st March 1940.

EXPENDITURE.	Rs. a. p.	Rs. a. p.	Rs. a. p.
General Superintendence (2½ per cent. proportion of) Provident Fund and Pension, etc., charges	22,565 0 0 23,428 12 0		
Maintenance Charges of Markets and Slaughter Houses (<i>vide</i> Appendix No. 4):—		45,993 12 0	
Amount shown under IX.—Mechanical, D. Transport (10) Markets and Slaughter Houses, and E.—Refrigerator	77,404 11 0		
Amount shown under XIV.—Markets and Slaughter Houses	3,23,926 15 10		
		4,01,331 10 10	
New Works (<i>vide</i> Appendix No. 4)		14,332 11 10	
			4,61,658 2 8
Surplus carried down			8,62,133 2 5
Total Rs.			13,23,791 5 1

ended 31st March 1940.

Interest on Loans.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>Due to Government—</i>			
Rs. 1½ Crores Loan	2,770 8 0		
Rs. 140 Lakhs Loan	14,820 9 0		
Rs. 2 Crores Loan	29,338 14 0		
Rs. 82.67 lakhs Conversion Loan	8,672 13 0		
		55,602 12 0	
<i>Due to Public—</i>			
Rs. 55 Lakhs Loan	2,397 0 0		
Rs. 43 Lakhs Loan	2,320 0 0		
Rs. 30 Lakhs Loan	8,000 0 0		
Rs. 24½ Lakhs Loan	848 0 0		
Rs. 30 Lakhs Loan (1937-38)	4,666 0 0		
Rs. 64 Lakhs Loan (1939-40)	436 0 0		
		18,667 0 0	
<i>Advance from Special Funds—</i>			
Rs. 8½ Lakhs from Plant & Machinery Depreciation Fund		1,959 15 0	
			76,229 11 0
Commission to the Imperial Bank of India for the payment of Interest on the portions of the different Loans		63 8 0	
Miscellaneous Loan Charges including Commission paid to the Imperial Bank of India for drawing interest on Sinking Fund Investments		8 12 0	
			72 4 0
Reduction of Debt or Investment of Sinking Fund.			
Rs. 43 Lakhs Loan		1,219 0 0	
Rs. 55 Lakhs Loan		1,325 0 0	
Rs. 30 Lakhs Loan		3,874 0 0	
Rs. 24½ Lakhs Loan		593 0 0	
Rs. 30 Lakhs Loan		3,270 0 0	
Rs. 1½ Crores Loan		2,641 8 0	
Rs. 140 Lakhs Loan		13,202 7 0	
Rs. 2 Crores Loan		24,803 2 0	
Rs. 82.67 Lakhs Conversion Loan		19,030 3 0	
Rs. 8½ Lakhs advance from Plant and Machinery Depreciation Fund		948 1 0	
			70,906 5 0
			1,47,208 4 0
Surplus—Excess of Income over Expenditure			7,14,924 14 5
Total Rs.			8,62,133 2 5

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14.
MUNICIPAL PRINTING PRESS.
Income and Expenditure for the year 1939-40.

Expenditure.	Details.	Amount.	Income.	Details.	Amount.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Materials on hand and works in progress on 1st April 1939	...	24,054 12 4			
Expenditure during the year—	Rs. a. p.				
Establishment—					
(a) Permanent	... 9,884 1 0				
(b) Allowances	... 252 7 0	10,136 8 0	Amount chargeable to the departments for work done	... ..	*1,15,078 10 0
Labour	... ..	45,938 11 0			
Materials	... ..	51,754 7 6	Amount chargeable to the private parties for work done	... ..	475 13 0
Electric Power	... ..	1,698 0 0			
Contingencies—					
(a) Contingencies	... 4,091 2 0				
(b) Books and Dead Stock	... 15 8 0	4,106 10 0			
Depreciation	... ..	1,352 10 0	Stock at Close—		
Repairs to Machinery	... ..	33 6 0	Works in progress	... 7,457 3 10	
Proportionate Share of T. A. O.'s Salary	... ..	2,875 8 0	Materials on hand	... 24,947 5 0	
		1,17,895 12 6			32,404 8 10
		1,41,950 8 10			
Difference representing (1) Rs. 5,902-8-0 being rent chargeable if the Press had been located in hired premises and (2) Rs. 105-15-0 being supervision charges on private works to be transferred to Revenue		6,008 7 0			
		1,47,958 15 10			1,47,958 15 10

* Inclusive of rent payable if the Press had been located in hired premises.

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14—A.

Dr.

Statement of Advance Accounts for 1939-40.

Cr.

Opening Balance on 1st April 1939			Debits during 1939-40.			Closing Balance on 31st March 1940			Total.			Name of Account.	Opening Balance on 1st April 1939.			Credits during 1939-40.			Closing Balance on 31st March 1940.			Total.		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
<i>Departmental Works.</i>																								
2,633	15	0	26,889	5	6	...	29,523	4	6	Water Works	...	...	27,643	3	0	1,880	1	6	29,523	4	6	...	...	...
30,432	7	4	1,17,895	12	6	...	1,48,328	3	10	Printing Press	...	...	1,13,828	10	0	(a) 34,499	9	10	1,48,328	3	10	...	...	...
47,712	12	0	3,51,650	2	3	...	3,99,362	14	3	Workshops	...	...	3,75,472	1	3	23,890	13	0	3,99,362	14	3	...	...	...
670	15	0	23,536	6	0	...	24,207	5	0	Architectural Branch	...	...	23,711	9	0	495	12	0	24,207	5	0	...	...	...
71,762	15	0	9,43,685	5	11	...	10,15,448	4	11	Roads, Buildings and Drainage	...	...	9,79,097	6	1	36,350	14	10	10,15,448	4	11	...	...	...
1,53,213	0	4	14,63,657	0	2	...	16,16,870	0	6	Total	...	...	15,19,752	13	4	97,117	3	2	16,16,870	0	6	...	...	...
<i>Private Works.</i>																								
352	13	0	948	15	0	...	1,301	12	0	Workshops	...	...	1,039	1	0	262	11	0	1,301	12	0	...	...	...
24,575	6	8	45,667	13	6	...	70,243	4	2	Water Works	...	...	23,588	14	10	46,654	5	4	70,243	4	2	...	...	...
61,439	1	1	1,55,358	10	10	...	2,16,797	11	11	Roads, Buildings and Drainage	...	...	1,38,986	2	10	77,811	9	1	2,16,797	11	11	...	...	...
1,535	2	0	1,625	12	6	...	3,160	14	6	Architectural Branch	...	...	2,299	9	6	861	5	0	3,160	14	6	...	...	...
614	10	9	789	12	0	...	1,404	6	9	Health Department	...	...	784	2	1	620	4	8	1,404	6	9	...	...	...
120	4	0	475	13	0	...	596	1	0	Printing Press	...	...	548	3	0	47	14	0	596	1	0	...	...	...
2,714	6	0	9,991	14	0	...	12,706	4	0	House Numbering	...	...	4,563	0	0	8,143	4	0	12,706	4	0	...	...	...
91,351	11	6	2,14,858	10	10	...	3,06,210	6	4	Total	...	...	1,71,809	1	3	1,34,401	5	1	3,06,210	6	4	...	...	...
2,44,564	11	10	16,78,515	11	0	...	19,23,080	6	10	Carried forward	...	...	16,91,561	14	7	2,31,518	8	3	19,23,080	6	10	...	...	...

(a) Works in progress	...	Rs.	a.	p.
Materials on hand	...	7,457	3	10
Outstanding Bills	...	24,947	5	0
		2,095	1	0

Rs. 34,499, 9 10

Appendix No. 14-A—contd.
Statement of Advance Accounts for 1939-40.

<i>Dr.</i>				<i>Cr.</i>				
Opening Balance on 1st April 1939.	Debits during 1939-40.	Closing Balance on 31st March 1940.	Total.	Name of Account.	Opening Balance on 1st April 1939.	Credits during 1939-40.	Closing Balance on 31st March 1940.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,44,564 11 10	16,78,515 11 0	...	19,23,080 6 10	Brought forward ...	...	16,91,561 14 7	2,31,518 8 3	19,23,080 6 10
				<i>Asphalt Plant, Crushers, etc.</i>				
61,032 15 0	2,25,301 10 9	...	2,86,334 9 9	Asphalt Plant ...	...	2,36,105 6 0	(a) 50,229 3 9	2,86,334 9 9
3,231 14 0	66,540 15 0	...	69,772 13 0	Sewri Crushers ...	...	65,674 2 0	(b) 4,098 11 0	69,772 13 0
539 3 0	1,03,122 11 0	...	1,03,661 14 0	Mechanical Transport ...	...	1,03,283 5 0	(c) 378 9 0	1,03,661 14 0
1,222 2 0	63,702 2 0	...	64,924 4 0	Love Grove Crushers ...	...	60,835 5 0	(d) 4,088 15 0	64,924 4 0
...	8,382 6 0	...	8,382 6 0	Manufacture of Pre-cast concrete slabs ...	...	1,665 8 0	(b) 6,716 14 0	8,382 6 0
66,026 2 0	4,67,049 12 9	...	5,33,075 14 9		...	4,67,563 10 0	65,512 4 9	5,33,075 14 9
				<i>Municipal Officers.</i>				
...	6,63,807 11 0	...	6,63,807 11 0	Dishonoured cheques ...	...	6,63,807 11 0	...	6,63,807 11 0
19,530 9 6	700 0 0	...	20,230 9 6	Standing advance for Contingent Expenses ...	...	105 0 0	20,125 9 6	20,230 9 6
7,344 4 0	7,400 0 0	...	14,744 4 0	Motor Cars and motor cycles to officers ...	...	7,019 8 0	7,724 12 0	14,744 4 0
26,874 13 6	6,71,907 11 0	...	6,98,782 8 6	Total ...	...	6,70,932 3 0	27,850 5 6	6,98,782 8 6
3,37,465 11 4	28,17,473 2 9	...	31,54,938 14 1	Carried forward ...	...	28,30,057 11 7	3,24,881 2 6	31,54,938 14 1

	Rs. a. p.	Rs. a. p.
(a) Stock on hand ...	47,411 5 0	
Outstanding bills ...	12,416 15 0	
Deduct—Profit for 1939-40 to be adjusted in 1940-41 ...	59,828 4 0	
	9,599 0 3	
	<u>50,229 3 9</u>	
(b) Stock in hand		

	Rs. a. p.	Rs. a. p.
(c) Outstanding bills ...	36 12 0	
Scores Abstract for March 1940 ...	341 13 0	
	<u>378 9 0</u>	
(a) Stock on hand ...	4,084 0 0	
Outstanding bills ...	4 15 0	
	<u>4,088 15 0</u>	

Appendix No. 14-A—concluded.

Dr.

Statement of Advance Accounts for 1939-40.

Cr.

Opening Balance on 1st April 1939.	Debits during 1939-40.	Closing Balance on 31st March 1940.	Total.	Name of Account.	Opening Balance on 1st April 1939.	Credits during 1939-40.	Closing Balance on 31st March 1940.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3,37,465 11 4	28,17,473 2 9	...	31,54,938 14 1	Brought forward ...	...	28,30,057 11 7	3,24,881 2 6	31,54,938 14 1
64,296 11 7	2,07,601 5 6	...	2,71,898 1 1	Miscellaneous Advances ...	...	1,07,385 2 7	*1,64,512 14 6	2,71,898 1 1
9,329 12 2	105 0 0	...	9,434 12 2	Improvement Schemes ...	...	4,049 13 1	5,384 15 1	9,434 12 2
73,626 7 9	2,07,706 5 6	...	2,81,332 13 3	Total ...	...	1,11,434 15 8	1,69,897 13 7	2,81,332 13 3
238 6 0	4,333 1 0	...	4,571 7 0	Municipal Contractors ...	...	4,266 7 0	305 0 0	4,571 7 0
...	14,270 4 0	...	14,270 4 0	Municipal Tenderers ...	...	14,270 4 0	...	14,270 4 0
2,476 1 0	12,505 15 0	...	14,982 0 0	Purchase of Coal ...	...	13,122 8 0	1,859 8 0	14,982 0 0
9,503 2 0	1,95,410 2 0	...	2,04,913 4 0	„ Petrol ...	...	1,94,809 0 0	10,104 4 0	2,04,913 4 0
4,23,309 12 1	32,51,698 14 3	...	36,75,008 10 4	Grand Total ...	...	31,67,960 14 3	5,07,047 12 1	36,75,008 10 4

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

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14-B.

Dr.

Statement showing Advances out of Special Fund during 1939-40.

Cr.

Opening Balance on 1st April 1939.		Debits during 1939-40.		Total.		Name of Account.	Credits during 1939-40.		Closing Balance on 31st March 1940.		Total.		
Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	
						Charges met out of—							
		713	4 0	713	4 0	Municipal Fire and Accident Insurance Fund	713	4 0			713	4 0	
5,000	0 0	35,427	12 5	40,427	12 5	Fines Fund	35,427	12 5	5,000	0 0	40,427	12 5	
		2,479	0 0	2,479	0 0	Garden Fund	2,479	0 0			2,479	0 0	
		720	0 0	720	0 0	K. E. M. Hospital and G. S. M. College Equipment Fund	720	0 0			720	0 0	
		3,013	2 0	3,013	2 0	G. S. M. College and K. E. M. Hospital Research Fund	3,013	2 0			3,013	2 0	
		23,598	5 0	23,598	5 0	Slum Service Fund	23,598	5 0			23,598	5 0	
		1,50,149	12 0	1,50,149	12 0	Renewal of Road Surfaces Fund	1,50,149	12 0			1,50,149	12 0	
						Advance from Plant and Machinery Depreciation Fund for—							
1,27,665	12 0	1,31,659	13 0	2,59,325	9 0	Purchases of Machinery, etc., pending adjustment against the provisions for depreciation in subsequent years	1,44,060	15 0		1,15,264	10 0	2,59,325	9 0
98,644	0 0	36,739	1 2	1,35,383	1 2	Levelling, metalling, etc., Private Streets...	25,220	8 11		1,10,162	8 3	1,35,383	1 2
3,56,000	0 0			3,56,000	0 0	Advance from Net Premia Fund for meeting claim of B. P. Trust for refund of excess amount of General Tax	1,78,000	0 0		1,78,000	0 0	3,56,000	0 0
						Advances for Capital Works from—							
4,51,713	7 0			4,51,713	7 0	Municipal Fire and Accident Insurance Fund	10,846	8 0		4,40,866	15 0	4,51,713	7 0
2,71,028	2 0			2,71,028	2 0	Fines Fund	2,71,028	2 0			2,71,028	2 0	
11,71,863	9 0			11,71,863	9 0	Plant and Machinery Depreciation Fund	27,724	13 0		11,44,138	12 0	11,71,863	9 0
9,77,998	3 0			9,77,998	3 0	Renewal of Road Surfaces Fund	23,065	8 0		9,54,932	11 0	9,77,998	3 0
12,83,050	2 0	4,35,920	4 0	17,18,970	6 0	Net Premia Fund	42,756	7 0		16,76,213	15 0	17,18,970	6 0
22,25,000	0 0			22,25,000	0 0	Land Sales Reserve Fund				22,25,000	0 0	22,25,000	0 0
69,67,963	3 0	8,20,420	5 7	77,88,383	8 7	Total Rs.	9,38,804	1 4		68,49,579	7 3	77,88,383	8 7

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14-C.

Dr.

Statement of Deposit Accounts for 1939-40.

Cr.

Debits during 1939-40		Closing Balance on 31st March 1940		Total.		Name of Account.	Opening Balance on 1st April 1939		Credits during 1939-40		Total.	
Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
						A.—Cash Deposits from Contractors, etc:—						
1,89,285	11 0	3,82,005	8 0	5,71,291	3 0	(1) From Contractors	2,88,709	13 0	2,82,581	6 0	5,71,291	3 0
11,75,003	0 0	1,62,265	0 0	13,37,268	0 0	(2) From Tenderers	4,84,558	0 0	8,52,710	0 0	13,37,268	0 0
1,200	0 0			1,200	0 0	(3) From Candidates for Election	200	0 0	1,000	0 0	1,200	0 0
13,65,488	11 0	5,44,270	8 0	19,09,759	3 0	Total	7,73,467	13 0	11,36,291	6 0	19,09,759	3 0
						B.—Cash Deposit from private parties received through Departmental Officers—						
3,69,290	3 5	3,07,188	13 7	6,76,479	1 0	(1) City Engineer	4,44,652	9 7	2,31,826	7 5	6,76,479	1 0
89,516	9 3	2,26,508	0 8	3,16,024	9 11	(2) Hydraulic Engineer	1,74,014	14 2	1,42,009	11 9	3,16,024	9 11
1,19,74,349	8 11	4,02,847	12 10	1,23,77,197	5 9	(3) Assessor and Collector	2,82,560	11 11	1,20,94,636	9 10	1,23,77,197	5 9
9,967	6 6	6,459	11 3	16,427	1 9	(4) Executive Health Officer	8,483	7 0	7,943	10 9	16,427	1 9
						(5) Estate Agent and Land Manager—						
1,34,183	15 10	2,66,995	4 0	4,01,179	3 10	I. Improvement Schemes	3,00,008	14 9	1,01,170	5 1	4,01,179	3 10
2,93,540	0 2	5,23,460	15 10	8,17,001	0 0	II. Municipal Properties	6,12,878	4 3	2,04,122	11 9	8,17,001	0 0
1,92,592	4 7	1,55,325	6 4	3,47,917	10 11	(6) Other Officers	1,18,822	2 10	2,29,095	8 1	3,47,917	10 11
1,30,63,440	0 8	18,88,786	0 6	1,49,52,226	1 2	Total	19,41,421	0 6	1,30,10,805	0 8	1,49,52,226	1 2
1,44,28,928	11 8	24,33,056	8 6	1,68,61,985	4 2	Carried forward Rs.	27,14,888	13 6	1,41,47,096	6 8	1,68,61,985	4 2

Appendix No. 14-C—concluded.
Statement of Deposit Accounts for 1939-40.

Dr.

Cr.

Debits during 1939-40	Closing Balance on 31st March 1940	Total.	Name of Account.	Opening Balance on 1st April 1939	Credits during 1939-40	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,44,28,928 11 8	24,33,056 8 6	1,68,61,985 4 2		27,14,888 13 6	1,41,47,096 6 8	1,68,61,985 4 2
			Brought forward ...			
9,94,272 12 7	2,10,048 1 4	12,04,320 13 11	C—Other cash deposits ...	1,60,838 8 3	10,43,482 5 8	12,04,320 13 11
8,45,179 15 2	12,03,316 12 6	20,48,496 11 8	D—Cash deposits from Lessees ...	15,50,393 7 2	4,98,103 4 6	20,48,496 11 8
			E—Paper deposits (Kept in Office)—			
75,78,000 0 0	1,13,400 0 0	76,91,400 0 0	(1) From Contractors, etc. ...	5,75,100 0 0	71,16,300 0 0	76,91,400 0 0
2,52,300 0 0	1,41,100 0 0	3,93,400 0 0	(2) From Tenderers ...	1,92,800 0 0	2,00,600 0 0	3,93,400 0 0
58,500 0 0	13,900 0 0	72,400 0 0	(4) Securities held under objection ...	33,000 0 0	39,400 0 0	72,400 0 0
78,88,800 0 0	2,68,400 0 0	81,57,200 0 0	Total ...	8,00,900 0 0	73,56,300 0 0	81,57,200 0 0
3,47,499 0 0	6,87,400 0 0	10,34,899 0 0	F—Paper Deposits from Municipal employees and contractors lodged with the Imperial Bank of India ...	6,26,400 0 0	4,08,499 0 0	10,34,899 0 0
1,43,900 0 0	3,81,700 0 0	5,25,600 0 0	G—Paper deposits from leasees, etc., lodged with the Imperial Bank of India ...	4,09,400 0 0	1,16,200 0 0	5,25,600 0 0
2,46,48,580 7 5	51,83,921 6 4	2,98,32,501 13 9	Total Rs. ...	62,62,820 12 11	2,35,69,681 0 10	2,98,32,501 13 9

120

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14-D.

Dr.

Statement of Reserve Stock for 1939-40.

Cr.

Opening Balance on 1st April 1939	Debits during 1939-40	Total.	Name of Account.	Credits during 1939-40	Closing Balance on 31st March 1940	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
3,01,268 2 4	7,42,303 10 6	10,43,571 12 10	General Stores Department	7,97,086 1 1	2,46,485 11 9	10,43,571 12 10
35,938 4 1	...	35,938 4 1	Do. do. —Surplus and Obsolete Stores	23,857 13 6	12,080 6 7	35,938 4 1
2,41,826 13 3	5,48,250 7 0	7,90,077 4 3	Capital Stores	6,20,656 12 0	1,69,420 8 3	7,90,077 4 3
83,288 6 3	...	83,288 6 3	Line Suspense Account	2,960 10 5	80,327 11 10	83,288 6 3
27,923 14 4	...	27,923 14 4	Do. do. —Surplus and Obsolete Stores	9,692 8 0	18,231 6 4	27,923 14 4
4,672 15 0	6,918 10 7	11,591 9 7	Water Works	7,654 6 7	3,937 3 0	11,591 9 7
20,481 15 0	...	20,481 15 0	City Engineer's Department (Works Engineer)	19,481 15 0	1,000 0 0	20,481 15 0
7,15,400 6 3	12,97,472 12 1	20,12,873 2 4	Total	14,81,390 2 7	5,31,482 15 9	20,12,873 2 4

121

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14-E.

Statement showing 'Interest accrued but not paid' in respect of the following Municipal Loans credited to Suspense account pending adjustment in their respective years of repayment, outstanding on 31st March 1940.

Year of Adjustment.	Particulars of Loans.	Amount of Interest accrued but not paid outstanding.		Date of Maturity of the Loan.
		Rs.	a. p.	
1923-24	Rs. 19½ Lakhs Loan	25,666	10 8	1- 6-1940
"	" 55 " "	73,333	5 4	1- 6-1942
1922-23	" 147 " " Portion Rs. 22,08,500 ...	55,212	8 0	1- 1-1943
1923-24	" 24½ " "	33,000	0 0	1- 6-1943
"	" 43 " "	71,666	10 8	1- 5-1945
1922-23	" 147 " " Portion Rs. 17,00,000 ...	42,500	0 0	1- 1-1946
1923-24	" 2nd 24½ " "	16,500	0 0	1- 8-1946
1922-23	" 147 " " Portion Rs. 10,00,000 ...	25,000	0 0	1- 1-1948
1923-24	" 15 " "	25,000	0 0	1- 5-1949
"	" 30 " " (Overbridges)	50,000	0 0	1- 5-1949
1925-26	" 30 " " (Miscellaneous Works) ...	30,000	0 0	1- 1-1951
1922-23	" 147 " " Portion Rs. 43,00,000 ...	1,07,500	0 0	1- 1-1953
1923-24	" 70 " " Portion Rs. 49,40,000 ...	65,866	10 8	1- 6-1954
1924-25	" 160 " "	3,20,000	0 0	1-12-1954
1923-24	" 20 " "	33,333	5 4	1- 5-1955
1927-28	" 25 " "	31,250	0 0	1- 1-1958
1929-30	" 37 " "	21,846	0 0	1- 8-1959
"	" 31-43 " "	21,784	0 0	1- 8-1959
"	" 28 " "	7,046	0 0	or after 1- 8-1949 1- 8-1959
1923-24	" 70 " " Portion Rs. 20,60,000 ...	27,466	10 8	or after 1- 8-1954 1- 6-1974
1925-26	" 10 " "	12,500	0 0	1- 7-1980
1932-33	" 40 " "	80,000	0 0	1- 9-1960
1937-38	" 9 " "	1,313	0 0	or after 1- 9-1950 14- 3-1966
"	" 24½ " "	12,250	0 0	1- 2-1967
1938-39	" 30 " "	4,250	0 0	14-3-1968
	Total Rs. ...	11,94,284	13 4	

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

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

		Details.			Total.		
		Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1939					25,53,990	10	3
RECEIPTS—A.—REVENUE ACCOUNT.							
1. General Tax, Indirect Taxation and Miscellaneous Revenue.		A.—General Tax	1,34,47,824	12	0		
		B.—Town Duties	13,78,339	10	4		
		C.—Licences—Land Conveyance, Music—etc., Licences	22,486	14	4		
		D.—Liquor Licences	...	...	...
		E.—Grants-in-aid of Tobacco Duty	...	...	...
		F.—Interest and Profit on Investments of Surplus Loan and other balances	3,11,461	5	11		
		G.—Interest on Plant and Machinery Depreciation Fund	75,443	1	6		
		H.—Miscellaneous	2,42,303	10	4		
						1,54,77,859	6 5
2. Water Works—Water Tax and other Miscellaneous Water Works Revenue						81,04,681	12 5
3. Education—Primary						8,98,577	10 0
4. Education—Secondary						154	15 0
5. Public Health Department						86,429	4 7
6. Medical Relief and Education						1,43,251	15 9
7. Street Cleansing and Conservancy, Road Watering and Halalkhore Service—							
A.—Halalkhore Tax			36,93,912	1	6		
B.—Miscellaneous			1,18,265	9	8		
						38,12,177	11 2
8. Roads, Drains and Sewers—							
A.—Wheel Tax and Government Contribution in lieu of Tolls			12,74,007	14	0		
B.—Ground Rent			1,56,506	12	6		
C.—Miscellaneous			1,75,150	8	1		
D.—Interest realised on Donations			1,796	12	0		
						16,07,461	14 7
9. Mechanical						54,527	1 3
10. Buildings, Land Acquisition and Management—							
A.—Sale Proceeds of Surplus Land			10,00,000	0	0		
B.—Rent of Buildings			51,328	8	5		
C.—Ground Rent			2,47,690	13	10		
D.—Miscellaneous			2,57,491	11	0		
						15,56,511	1 3
11. Fire Brigade—							
A.—Fire Tax			6,12,659	6	8		
B.—Miscellaneous			9,690	2	0		
						6,22,349	8
12. Licensing and Removal of Encroachments on Public Streets—							
A.—Licences for Dangerous and Offensive Trades			2,15,732	3	0		
B.—Removal of Encroachments on Public Streets			1,62,975	3	0		
C.—Miscellaneous			1,22,849	6	0		
						5,01,556	12 0
13. Gardens and Open Spaces						51,370	1 6
14. Markets and Slaughter Houses						13,23,791	5 1
15. Contribution from Capital Funds to Revenue on account of Loan Works Staff						1,87,785	3 0
16. Extraordinary Receipts						1,30,522	9 0
17. Rebate on account of collection of Urban Immovable Property Tax in the City						97,092	6 0
Total Revenue Receipts Rs.						3,46,56,100	9 8

and debited to the Municipal Fund during the year 1939-40 and the balance year 1939-40 (i. e. 31st March 1940).

	Details.			Total.		
	Ra.	a.	p.	Ra.	a.	p.
EXPENDITURE A.—REVENUE ACCOUNT.						
I.—General Supervision, Collection of Revenue, etc.—						
A.—General Superintendence	5,01,370	11	3			
B.—Collection of Revenue	6,71,512	6	4			
C.—Upkeep of Municipal Head Office	36,634	10	1			
D.—General Stores	75,741	4	6			
E.—Miscellaneous Charges	1,73,312	2	5			
F.—Election Expenses	1,13,337	9	9			
New Works	2,198	12	0			
Debt Charges	40,998	11	6			
Proportion of General Superintendence chargeable to Water Works, Markets, etc., and Improvement Schemes Account	Cr.	4,15,076	5 0			
II.—Water Works	9,76,619	9	10	12,00,029	14	10
" New Works	24,147	13	0			
" Debt Charges	52,84,323	10	0			
Proportion of General Supervision and Collection of Revenue	2,74,787	1	0			
Provident Fund and Pension, etc., charges	1,02,087	0	0			
III.—Education—Primary	37,84,133	1	9	66,61,965	1	10
" New Works	Cr.	9,657	15 0			
" Debt Charges	1,65,050	7	0			
IV.—Education—Secondary				39,39,525	9	9
V.—Public Health Department				59,314	7	9
A.—General Supervision	5,27,415	1	2			
B.—Epidemics	33,272	12	0			
C.—Vaccination	60,746	10	0			
D.—Malaria	1,91,005	13	0			
E.—Miscellaneous	92,487	6	2			
F.—Supply of milk to the under nourished needy children attending Municipal Schools	36,993	1	0			
New Works	4,991	4	0			
Debt Charges	65,902	4	0			
VI.—Medical Relief and Education—				10,12,814	3	4
A.—Hospitals and Dispensaries—						
(a) Infectious Diseases Hospitals	2,41,338	8	3			
(b) Maternity Homes	1,08,986	7	1			
(c) Dispensaries for Out-patients	72,433	6	4			
B.—Medical and Nursing Assistance to poor people in their homes	4,161	2	3			
C.—Statutory Contribution to Government Medical Institutions	4,14,500	0	0			
D.—Grants-in-aid to Public Medical Institutions etc.	2,84,956	8	10			
E.—Anti-Tuberculosis League Dispensary	71,303	0	0			
F.—Dispensary for Combating Venereal Diseases	34,128	1	3			
G.—Hospital for the treatment of cases of Leprosy	3,000	0	0			
H.—King Edward Memorial Hospital	5,78,465	4	5			
I.—Gordhandas Sunderdas Medical College	2,58,284	12	6			
New Works	976	12	0			
Debt Charges	4,03,201	13	0			
VII.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service—				24,75,735	11	11
A.—Street Cleansing and Conservancy	19,17,930	13	4			
B.—Transport of Refuse, etc., to Deonar	2,53,601	13	9			
C.—Road Watering	16,039	10	5			
D.—Halalkhore Service	3,70,112	8	0			
New Works	23,188	12	0			
Debt Charges	4,10,203	1	0			
VIII.—Roads, Drains and Sewers—				29,91,076	10	6
A.—General	1,88,487	14	3			
B.—Maintenance of Roads	12,09,625	11	0			
C.—Public Lighting	10,67,345	2	3			
D.—Cleansing of Drains and Sewers and Street Connections	3,59,124	12	0			
E.—Rebate on Account of the compounded wheel-tax, etc.	24,229	0	0			
New Works	24,427	9	0			
Debt Charges	35,69,734	12	4			
IX.—Mechanical—				64,42,974	12	10
A.—Mechanical Engineer's Office Staff	66,806	8	0			
B.—Pumping Purification Works, Compressor Stations and Flood Gates	4,44,936	12	9			
C.—Supervision of Factories, Workshops and Work-places	12,063	12	0			
D.—Transport	5,73,526	13	5			
E.—Refrigerator	14,647	7	0			
F.—Oiling and Greasing Surplus Machinery	9,090	5	0			
New Works	1,67,576	4	0			
Debt Charges						
X.—Buildings, Land Acquisition and Management—				12,88,647	14	2
A.—City Engineer's Central Office Establishment	98,824	5	9			
B.—Inspection and Supervision of Private Buildings	2,42,525	3	6			
C.—Architectural	1,00,886	0	0			
D.—Land Acquisition and Management	1,11,125	4	5			
New Works	5,748	10	0			
Debt Charges	18,05,232	2	0			
Proportionate share of cost of Establishment and Supervision Chargeable to Improvement Schemes Account	Cr.	18,705	0 0			
XI.—Fire Brigade	3,21,955	6	10	23,45,636	9	8
Do. New Works	933	0	0			
Do. Debt Charges	58,979	3	0			
Proportion of General Supervision	22,522	15	0			
Provident Fund, Pension, etc., Charges	71,483	1	0			
XII.—Licensing and Removal of Encroachments on Public Streets	1,44,779	1	6	4,75,873	9	10
New Works	189	12	0			
XIII.—Gardens and Open Spaces	1,66,343	8	10	1,44,968	13	6
Do. New Works	10,114	10	0			
Do. Debt Charges	2,17,662	1	0			
XIV.—Markets and Slaughter Houses	3,23,926	15	10	3,94,120	3	10
Do. New Works	14,332	11	10			
Do. Debt Charges	1,47,208	4	0			
Proportion of General Supervision	22,565	0	0			
Provident Fund, Pension, etc., Charges	23,428	12	0			
XV.—Contribution towards Improvements Schemes				5,31,461	11	8
XVI.—Provident Fund, Pensions Gratuities and Compassionate Allowances				37,11,005	15	0
XVIII.—Grain Compensation				10,11,364	10	8
				57,521	11	0
Total Revenue Expenditure Ra.				3,47,44,037	12	1

Appendix

	Details.		Total.	
	Rs.	a. p.	Rs.	a. p.
RECEIPTS—B.—CAPITAL ACCOUNT—				
Loan Funds—				
Debt—Principal—				
Advance from Net Premia Fund for capital works	2,64,520	4 0		
Advances from Special Funds for Purchase of Plant and Machinery	1,71,400	0 0		
Loan of 1938-39 (30 Lakhs)	15,00,000	0 0		
Temporary Advance from Land Sales Reserve Fund	39,00,000	0 0		
New Loan (1939-40)				
Contribution from Government out of the Provincial share of Petrol-Tax Fund for widening the Love Grove Bridge	91,234	0 0	59,27,154	4 0
Trust Fund—				
Receipts on Donations, etc.	2,58,985	11 4		
Interest on investments	6,790	6 0	2,65,776	1 4
Worn out Water Mains Renewal Fund—				
Interest on Investments			2,477	7 0
Advances—				
Capital Stores Account			11,56,913	15 0
Total Capital Account Receipts Rs.			73,52,321	11 4
RECEIPTS—C.—SUSPENSE ACCOUNT—				
Imperial Bank of India and other Local Banks on account of Sundry Deposits			5,51,11,280	6 10
Loan Redemption Fund (Municipal)			60,75,821	9 0
Do. do. Improvements Schemes			4,58,969	14 0
Sinking and Special Funds Accounts			81,50,057	0 6
Provident Fund—Recoveries			29,56,650	14 6
Fines Fund Do.			21,081	2 0
Gardens Fund Do.			8,140	11 6
Land Sales Reserve Fund Recoveries			4,20,169	7 9
Surplus Funds (Paper and Cash Account)			64,82,362	2 7
Reserve Stores Account			9,21,613	9 1
Purchase Stores Account			7,22,545	13 6
Do. of Petrol			1,94,809	0 0
Do. of Coal			13,122	8 0
Departmental Works			14,05,924	3 4
Do. Printing Press Recoveries			1,13,828	10 0
Private Works			1,71,809	1 3
Sinking Funds (Paper and Cash Account)			36,35,874	15 6
Special Funds (Do. do.)			33,72,895	2 7
Loan Funds (Do. do.)			47,13,200	0 0
Deposit Account			2,35,69,681	0 10
Love Grove Crushers			60,835	5 0
Sewri Crushers			65,674	2 0
Mechanical Transport			1,03,283	5 0
Asphalt Plant			2,36,105	6 0
Municipal Contractors			4,266	7 0
Do. Tenderers			14,270	4 0
Sundries—Miscellaneous Advances			1,11,434	15 8
Manufacturing of Precast Concrete slabs for footpaths.			1,665	8 0
Officers—				
(a) Dishonoured Cheques	6,63,807	11 0		
(b) Standing Advances for Contingent Expenses	105	0 0		
(c) Motor Cars and Motor Cycles to Officers	7,019	8 0		
			6,70,932	3 0
Advances—Special Funds				
Bombay Municipal Corporation Loans—Interest Warrants Payable Account			9,38,804	1 4
Cash Bills Outstanding Account			36,29,889	6 3
Cheques payable			5,53,116	12 3
Interest on B. I. Trust Loans Payable Account			9,40,22,718	6 0
City of Bombay Improvement Trust Loans Interest Warrants Payable Account			40	0 0
Interest on s/c of Conversion of 5% Loan of 1939-40 into 3% 1963-65			18,24,806	8 4
			854	0 0
Improvement Schemes Fund—				
(a) Sinking Fund	4,59,718	6 0		
(b) Capital Fund	15,78,476	1 0		
Improvement Schemes Fund Account			20,38,194	7 0
			20,87,488	10 11
Total—Suspense Account Receipts Rs.			22,48,84,217	0 6

No. 15—continued.

	Details.			Total.		
	Rs.	a.	p.	Rs.	a.	p.
EXPENDITURE—B.—CAPITAL ACCOUNT—						
Loan Funds—						
I.—General Supervision, Collection of Revenue, etc.	1,554	8	0			
II.—Water Works, ordinary	9,18,028	4	6			
III.—Education—Primary	3,47,424	1	0			
V.—Public Health Department	11,388	14	0			
VI.—Medical Relief and Education	4,65,343	10	8			
VII.—Street Cleansing, Conservancy, Road Watering and Halalkhore Service	1,33,036	9	0			
VIII.—Roads, Drains and Sewers	24,65,611	4	9			
IX.—Mechanical	6,937	9	0			
X.—Buildings, Land Acquisition and Management	2,50,934	11	6			
XI.—Fire Brigade	3,129	0	0			
XIII.—Gardens and open spaces	4,614	15	0			
XIV.—Markets and Slaughter Houses	1,47,333	15	0			
XV.—Slum Service	2,31,037	8	0			
Discount and other charges on Loans	54,012	14	0			
Plant and Machinery	1,46,436	0	0			
Assets written off...	43,299	15	0			
				52,30,123	11	5
Worn out Water Mains Renewal Fund—						
Expenditure on Works				14,961	6	0
Trust Account—						
Expenditure				2,77,872	4	10
Advances—						
Capital Stores				10,77,123	11	0
Repayment of advance from Fines Fund for capital work				2,64,520	4	0
				68,64,601	5	3
Total—Capital Account Expenditure Rs.						
EXPENDITURE—C.—SUSPENSE ACCOUNT—						
Imperial Bank of India and other Local Banks on account of Sundry Deposits				5,14,60,348	5	2
Sinking and Special Funds Accounts				53,23,977	14	5
Interest accrued but not paid				41,666	10	8
Provident Fund Recoveries				29,56,650	14	6
Fines Fund Do.				21,081	2	0
Gardens Fund Do.				8,140	11	6
Land Sales Reserve Fund				4,20,169	7	9
Plant and Machinery				18,138	9	0
Reserve Stores Account				8,39,938	15	7
Purchase Stores Account				7,16,009	13	9
Purchase of Petrol				1,95,410	2	0
Purchase of Coal				12,505	15	0
Departmental Works				13,45,761	3	8
Printing Press				1,17,895	12	6
Private Works				2,14,858	10	10
Sinking Fund				43,04,302	15	0
Special Fund				67,55,246	1	11
Surplus Funds				56,59,795	6	1
Loan Funds				55,26,414	1	1
Debt—Principal—Repayment of Loans (Municipal)				60,75,821	9	0
Do. do. (Improvements Schemes)				4,58,969	14	0
Deposit Account				2,46,48,580	7	5
Love Grove Crushers				63,702	2	0
Sewri Crushers				66,540	15	0
Mechanical Transport				1,03,122	11	0
Asphalt Plant				2,25,301	10	9
Municipal Contractors				4,333	1	0
Do. Tenderers				14,270	4	0
Sundries—Miscellaneous Advances				2,07,706	5	6
Manufacture of Precast Concrete Slabs for footpaths				8,382	6	0
Officers—						
(a) Dishonoured Cheques	6,63,807	11	0			
(b) Standing Advances for Contingent Expenses	700	0	0			
(c) Motor Cars and Motor Cycles to Officers	7,400	0	0			
				6,71,907	11	0
Advances—Special Funds						
Bombay Municipal Corporation Loans—Interest Warrants Payable Account				8,20,420	5	7
Cash Bills Outstanding Account				36,24,966	8	2
Cheques payable				5,49,520	7	0
City of Bombay Improvement Schemes Loans Interest Warrants Payable Account				9,41,54,686	15	11
Conversion of 5% Loan of 1939-40 and 1940-43 into 3% Loan 1963-65				18,24,220	2	4
Improvement Schemes Fund—				854	0	0
(a) Sinking Fund	21,63,477	15	11			
(b) Capital Fund	25,99,899	15	8			
				47,63,377	15	7
Interest on Bombay Improvement Trust Loans Payable Account				2,730	0	0
Improvement Schemes Fund Account...				3,83,729	1	0
				22,46,11,457	4	8
Total—Suspense Account Expenditure Rs.						

							Total.
							Rs. a. p.
RECEIPTS—D.—IMPROVEMENT SCHEMES ACCOUNT—							
General Account—							
I.—Rents and other proceeds of Properties	...	...	...	...	...	...	53,48,505 12 9
II.—Contribution towards Improvement Schemes from the Municipal Corporation	...	...	...	...	...	...	37,11,005 15 0
III.—Grants-in-aid of Tobacco Duty	...	...	...	...	...	...	9,88,000 0 0
IV.—Interest and Profits on Investments	...	...	...	...	...	...	3,39,017 0 8
V.—Miscellaneous Receipts	...	...	...	...	...	...	46,609 13 2
						Total Rs.	1,04,33,138 9 7
Capital Account—							
I.—Sale proceeds of Lands, Buildings, etc.	...	...	...	...	...	...	14,57,495 3 10
(I) Lands Comprised in schedule 'W' Parel Estate	...	...	...	...	...	...	Dr. 2,475 0 0
II.—Debt Principal	...	...	...	...	...	...	...
III.—Release of Debentures lodged with the Government	...	...	...	...	...	...	...
Revenue Surplus	...	...	...	...	...	...	4,61,377 8 1
						Total Rs.	19,16,397 11 11
						Total—General and Capital Account Receipts Rs.	1,23,49,536 5 6

SUMMARY.

Receipts.							Disbursements.
Rs. a. p.							Rs. a. p.
25,53,990 10 3	Balance on 1st April 1939						
3,46,56,100 9 8	A.—Revenue Account						3,47,44,037 12 1
73,52,321 11 4	B.—Capital Account						68,64,601 5 3
22,48,84,217 0 6	C.—Suspense Account						22,46,11,457 4 8
1,23,49,536 5 6	D.—Improvement Schemes Account						1,13,28,112 6 10
27,92,42,175 11 0							Total Rs. 27,75,48,208 12 10
	* Balance on 31st March 1940						42,47,957 8 5
28,17,96,166 5 3							Total Rs. 28,17,96,166 5 3

V. V. SHALIGRAM,
Chief Accountant.

No. 15—concluded.

		Details.		Total.	
		Rs.	a. p.	Rs.	a. p.
EXPENDITURE—D.—IMPROVEMENT SCHEMES ACCOUNT					
General Account—					
A.—Maintenance of Properties and Streets	...			19,53,053	0 8
B.—Cost of Management and Establishment	...	6,75,195	2 8		
C.—Proportionate charge on account of Municipal Supervision	...	89,313	11 0		
Deduct—		7,64,508 13 8			
Proportionate share of cost of Management and Establishment chargeable to		Rs.	a. p.		
Do.	do.	do.	General Account	6,47,654	13 8
			Capital Account	1,16,854	0 0
		7,64,508 13 8			
D.—Debt Charges	...			80,18,708	0 10
E.—Transfer of Surplus to Capital Account	...			4,61,377	8 1
		Total Rs.		1,04,33,138	9 7
Capital Account—					
Improvement and Street Schemes, etc.	...			7,65,594	13 3
Proportionate share of cost of Management and Establishment chargeable to Improvement and Street Schemes	...			1,16,854	0 0
Expenses in connection with New Loan	...			15,000	0 0
Repayment of Loan 20 Lakhs	...				
Lands comprised in Schedule 'W' Parel Estate	...			Cr. 2,475	0 0
		Total Rs.		8,94,973	13 3
Total—General and Capital Account Expenditure				1,13,28,112	6 10

		Rs.	a. p.
Bank's reconciliation :—			
* Balance as per Bank's Pass Book	...	37,04,435	14 10
Add—			
Revenue sent to the Bank on 30th March 1940 but acknowledged on 1st April 1940	...	20,518	11 4
		37,24,954	10 2
Less—			
Uncashed Cheques	...	6,81,303	12 1
Balance in Bank as per Day Book (Column No. 10)	...	30,43,650	14 1
Balance in Office in Government Promissory Notes, etc.	...	Rs. 2,68,400	0 0
Balance in Office in Cash	...	9,35,906	10 4
		42,47,957	8 5

M. D. BHAT,
Municipal Commissioner.

Appendix No. 16.

Comparison of Face, Purchase and Market Values at 31st March 1940 of the different Securities held in the following Special Funds.

Name of Fund.	Particulars of Securities.	Face value.	Purchase rate per cent.	Actual cost at purchase rate.	Market rates per cent.	Value at Market rates.
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Municipal Fire and Accident Insurance Fund.	3½ per cent. Government Promissory Notes	9,100	60 0 0	5,460 0 0	94 14 0	9,108 0 0
	Do. do.	500	64 15 0	324 11 0		
	3½ per cent. Government Loan 1947-50	39,800	98 8 0	39,203 0 0	104 0 0	76,960 0 0
	Do. do.	34,200	96 0 0	32,832 0 0		
	4 per cent. Government Loan 1960-70	49,500	94 4 0	46,653 12 0	108 3 0	3,01,626 12 0
	Do. do.	94,200	92 8 0	87,135 0 0		
	Do. do.	13,700	87 10 0	12,004 10 0		
	Do. do.	1,21,400	88 0 0	1,06,832 0 0		
	4 per cent. Bombay Improvement Trust Debentures	42,400	Par.	42,400 0 0	105 0 0	1,40,490 0 0
	Do. do.	10,000	89 0 0	8,900 0 0		
	Do. do.	7,200	88 0 0	6,336 0 0		
	Do. do.	23,500	84 8 0	19,857 8 0		
	Do. do.	9,700	84 4 0	8,172 4 0		
	3 per cent. Bombay Municipal Debentures	1,01,600	92 12 0	38,027 8 0	Par.	1,01,600 0 0
Do. do.	1,01,600	Par.	1,01,600 0 0			
	Total Rs.	5,97,800		5,55,738 5 0		6,29,784 12 0
Worn out Water Mains Renewal Fund.	3½ per cent. Government Promissory Notes	22,800	60 0 0	13,680 0 0	94 14 0	21,631 8 0
	Do. do.	1,700	94 13 0	1,611 13 0		
	3½ per cent. Government Loan 1947-50	5,900	98 8 0	5,811 8 0	104 0 0	7,904 0 0
	Do. do.	1,700	Par.	1,700 0 0		
	4 per cent. Bombay Improvement Trust Debentures	1,100	84 4 0	926 12 0	105 0 0	3,570 0 0
	Do. do.	600	92 12 0	556 8 0		
3 per cent. Bombay Municipal Debentures	8,800	Par.	8,800 0 0	Par.	8,800 0 0	
	Total Rs.	42,600		33,086 9 0		41,905 8 0
Net Premia Fund	3 per cent. Government Promissory Notes	900	48 0 0	432 0 0	81 0 0	729 0 0
	Do. do.	45,900	60 0 0	27,540 0 0		
	3½ per cent. Government Promissory Notes	1,000	62 10 0	626 4 0	94 14 0	44,496 6 0
	Do. do.	82,800	94 13 6	78,530 10 0		
	3½ per cent. Government Loan 1947-50	17,800	Par.	17,800 0 0	104 0 0	86,112 0 0
	4 per cent. Government Loan 1960-70	5,800	92 8 0	5,365 0 0		
	Do. do.	30,200	88 6 0	26,689 4 0		
	Do. do.	500	88 0 0	440 0 0		
	Do. do.	9,500	87 10 0	8,324 6 0	108 3 0	69,023 10 0
	Do. do.	14,66,600	Par.	14,66,600 0 0		
	Total Rs.	16,61,000		16,32,347 8 0	Par.	14,66,600 0 0
	Total Rs.	16,61,000		16,32,347 8 0		16,66,961 0 0
Provident Fund	3½ per cent. Government Promissory Notes	13,71,100	60 0 0	8,22,660 0 0	94 14 0	15,81,850 14 0
	Do. do.	10,000	68 11 0	6,868 12 0		
	Do. do.	1,57,000	75 10 0	1,18,731 4 0		
	Do. do.	1,29,200	75 14 6	98,070 14 0		
	3½ per cent. Government Loan 1947-50	13,68,300	98 8 0	13,47,775 8 0	104 0 0	26,34,216 0 0
	Do. do.	1,28,500	94 13 6	1,21,874 3 6		
	Do. do.	1,42,600	94 13 0	1,35,202 10 0		
	Do. do.	8,93,500	96 0 0	8,57,760 0 0		
	4 per cent. Government Loan 1960-70	1,23,300	94 4 0	1,16,210 4 0	108 3 0	75,23,791 8 0
	Do. do.	17,85,700	92 8 0	16,51,772 8 0		
	Do. do.	47,500	88 6 0	41,978 2 0		
	Do. do.	36,97,800	88 0 0	32,54,064 0 0		
	Do. do.	13,00,100	87 10 0	11,39,212 10 0	93 13 0	12,10,931 12 0
	3 per cent. Government Loan 1963-65	12,90,800	98 0 0	12,64,984 0 0		
	4 per cent. Bombay Improvement Trust Debentures	1,81,300	Different rates	1,40,693 0 0	105 0 0	16,77,270 0 0
	Do. do.	35,800	Par.	35,800 0 0		
	Do. do.	3,69,000	84 4 0	3,10,882 8 0		
	Do. do.	10,11,300	92 12 0	9,37,980 12 0	114 0 0	7,05,090 0 0
	5 per cent. Bombay Improvement Trust Debentures	6,18,500	Different rates	5,65,335 0 0		
	6 per cent. Bombay Improvement Trust Debentures	1,91,000	Do.	1,92,531 4 0	105 0 0	2,17,875 0 0
Do. do.	16,500	Par.	16,500 0 0			
3 per cent. Bombay Municipal Debentures	28,63,300	Par.	28,63,300 0 0	Par.	28,63,300 0 0	
6 per cent. Bombay Municipal Debentures	8,64,500	99 3 9	8,57,881 2 9			
	Total Rs.	1,85,96,600		1,68,98,068 6 3		1,94,56,047 10 0
Fines Fund	3½ per cent. Government Promissory Notes	15,700	60 0 0	9,420 0 0	94 14 0	15,559 8 0
	Do. do.	500	64 15 0	324 11 0		
	Do. do.	200	81 11 0	163 6 0		
	3½ per cent. Government Loan 1947-50	39,900	98 8 0	39,301 8 0	104 0 0	91,208 0 0
	Do. do.	41,900	96 0 0	40,224 0 0		
	Do. do.	5,900	94 13 0	5,593 15 0		
		Fines Fund Carried forward Rs.	1,04,100		95,027 8 0		1,06,767 8 0
	Carried forward Rs.	2,08,98,000		1,91,19,240 12 3		2,17,94,698 14 0

Appendix 16—concluded.

Comparison of Face, Purchase and Market Values at 31st March 1940 of the different Securities held in the following Special Funds.

Name of Fund.	Particulars of Securities.	Face value.	Purchase rate per cent.	Actual cost at purchase rate.	Market rates per cent.	Value at Market rates.
		Rs.	Rs a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Brought over Rs.	2,08,98,000		1,91,19,240 12 3		2,17,94,698 14 0
Fines Fund—(concl'd.)	Fines Fund Brought over Rs.	1,04,100		95,027 8 0		1,06,767 8 0
	4 per cent. Government Loan 1960-70	20,000	88 0 0	17,600 0 0	108 3 0	21,637 8 0
	4½ per cent. Government Loan 1955-60	2,800	82 6 0	2,306 8 0	114 8 0	3,206 0 0
	5 per cent. Tax Free Government Loan 1945-55	1,300	117 7 0	1,526 11 0	111 14 0	1,454 6 0
	4 per cent. Bombay Port Trust Debentures	3,000	70 0 0	2,100 0 0	106 0 0	3,180 0 0
	4 per cent. Bombay Improvement Trust Debentures	46,000	Par.	46,000 0 0	105 0 0	73,605 0 0
	Do. do.	9,000	84 4 0	7,582 8 0		
	Do. do.	15,100	92 12 0	14,005 4 0		
	3 per cent. Bombay Municipal Debentures	2,87,400	Par.	2,87,400 0 0	Par.	2,87,400 0 0
	Total Rs.	4,88,700		4,73,548 7 0		4,97,250 6 0
Plant and Machinery Depreciation Fund.	3½ per cent. Government Loan 1947-50	7,100	98 8 0	6,993 8 0	104 0 0	22,776 0 0
	Do. do.	3,100	94 13 0	2,939 3 0		
	Do. do.	11,700	96 0 0	11,232 0 0		
	4 per cent. Government Loan 1960-70	32,600	92 8 0	30,155 0 0	108 3 0	1,03,427 4 0
	Do. do.	63,000	87 10 0	55,203 12 0		
	4 per cent. Bombay Improvement Trust Debentures	77,700	Par.	77,700 0 0	105 0 0	82,950 0 0
	Do. do.	1,300	92 12 0	1,205 12 0	Par.	1,37,900 0 0
	3 per cent. Bombay Municipal Debentures	1,37,900	Par.	1,37,900 0 0		
	Total Rs.	3,34,400		3,23,329 3 0		3,47,053 4 0
Renewal of Road Surfaces Fund.	3½ per cent. Government Loan 1947-50	88,900	96 0 0	85,344 0 0	104 0 0	1,17,208 0 0
	Do. do.	23,800	98 8 0	23,443 0 0		
	4 per cent. Government Loan 1960-70	1,25,600	92 8 0	1,16,180 0 0	108 3 0	4,27,665 3 0
	Do. do.	2,47,400	87 10 0	2,16,784 4 0		
	Do. do.	5,100	88 0 0	4,488 0 0		
	Do. do.	17,200	94 4 0	16,211 0 0	105 0 0	2,68,800 0 0
	4 per cent. Bombay Improvement Trust Debentures	1,500	Par.	1,500 0 0		
	Do. do.	13,100	92 12 0	12,150 4 0	Par.	3,18,700 0 0
	Do. do.	2,41,400	84 4 0	2,03,379 8 0		
	3 per cent. Bombay Municipal Debentures	3,18,700	Par.	3,18,700 0 0		
	Total Rs.	10,82,700		9,98,180 0 0		11,32,373 3 0
Garden Fund	3½ per cent. Government Loan 1947-50	13,300	96 0 0	12,768 0 0	104 0 0	17,888 0 0
	Do. do.	1,600	98 8 0	1,576 0 0		
	Do. do.	2,300	94 13 0	2,180 11 0		
	4 per cent. Government Loan 1960-70	800	Par.	800 0 0	108 3 0	26,505 15 0
	Do. do.	1,800	87 10 0	1,577 4 0		
	Do. do.	1,800	92 8 0	1,665 0 0	105 0 0	14,385 0 0
	Do. do.	900	94 4 0	848 4 0		
	Do. do.	19,200	88 0 0	16,896 0 0		
	4 per cent. Bombay Improvement Trust Debentures	5,000	Par.	5,000 0 0	Par.	14,100 0 0
	Do. do.	3,800	84 4 0	3,201 8 0		
	Do. do.	4,900	92 12 0	4,544 12 0		
	3 per cent. Bombay Municipal Debentures	14,100	Par.	14,100 0 0		
	Total Rs.	69,500		65,157 7 0		72,878 15 0
Hospital Fund	3½ per cent. Government Promissory Notes	7,600	98 7 6	7,483 10 0	94 14 0	1,72,387 14 0
	Do. do.	1,74,100	97 1 0	1,68,985 13 0		
	3½ per cent. Government Loan 1947-50	1,400	98 8 0	1,379 0 0	104 0 0	98,280 0 0
	Do. do.	30,900	96 0 0	29,664 0 0		
	Do. do.	62,200	94 13 6	58,992 13 0		
	4 per cent. Government Loan 1960-70	42,400	106 14 6	45,328 4 0	108 3 0	46,845 3 0
	Do. do.	900	92 8 0	832 8 0		
	3 per cent. Bombay Municipal Debentures	29,400	Par.	29,400 0 0	Par.	29,400 0 0
	Total Rs.	3,48,900		3,42,066 0 0		3,46,913 1 0
K.E.M. Hospital and G. S. M. College Equipment Fund.	3½ per cent. Government Loan 1947-50	10,200	94 13 0	9,670 14 0	104 0 0	20,488 0 0
	Do. do.	9,500	98 8 0	9,357 8 0		
	3 per cent. Bombay Municipal Debentures	22,500	Par.	22,500 0 0	Par.	22,500 0 0
	Total Rs.	42,200		41,528 6 0		42,988 0 0
G. S. M. College and K. E. M. Hospital Research Fund.	4 per cent. Government Loan 1960-70	8,000	92 8 0	7,400 0 0	108 3 0	17,093 10 0
	Do. do.	7,800	88 0 0	6,864 0 0		
	3 per cent. Municipal Debentures	800	Par.	800 0 0	Par.	800 0 0
	4 per cent. Bombay Improvement Trust Debentures	400	84 4 0	337 0 0		
	Total Rs.	17,000		15,401 0 0		18,313 10 0
Precast Concrete Slab Pavements Renewal Fund.	3 per cent. Municipal Debentures	1,400	Par.	1,400 0 0	Par.	1,400 0 0
	Grand Total Rs.	2,32,82,800		2,13,79,851 3 3		2,42,53,869 5 0

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 16-A.

Comparison of Face, Purchase and Market Values at 31st March 1940 of the different Securities held in the Sinking Funds.

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

Particulars of Securities.	Face value.	Purchase rate per cent.	Book value.		Market rates per cent.	Value at Market rates. (Municipal and Improvement Trust Debentures being valued at par).				
			Rs.	a. p.		Rs.	a. p.			
4 per cent. Municipal Debentures	1,28,62,700	Par	1,28,62,700	0 0	} Par	1,28,62,700	0 0			
4 Do. do.	55,900	84½	47,235	8 0		55,900	0 0			
4 Do. do.	21,500	84½	18,113	12 0		21,500	0 0			
5 Do. do.	50,37,000	Par	50,37,000	0 0		50,37,000	0 0			
6 Do. do.	1,000	Par	1,000	0 0		1,000	0 0			
6 Do. do.	78,000	99-3-9	77,402	13 0		78,000	0 0			
3 Do. do.	47,53,400	Par	47,53,400	0 0		47,53,400	0 0			
4 per cent. Bombay Improvement Trust Debentures	14,26,300	84½	12,01,657	12 0		} Par	24,57,200	0 0		
4 Do. do.	1,32,200	84½	1,11,709	0 0						
4 Do. do.	5,06,700	92½	4,69,964	4 0						
4 Do. do.	3,92,000	Par	3,92,000	0 0	} Par	5,00,000	0 0			
4 per cent. Bombay Improvement Trust (coupon) Debentures.	3,76,600	84½	3,18,227	0 0						
4 Do. do.	1,23,400	84½	1,03,964	8 0						
4 per cent. Loan 1960-70	1,79,200	Par	1,79,200	0 0	} 108 ³ / ₁₆	53,80,921	11 0			
4 Do. do.	30,42,300	75	22,81,725	0 0						
4 Do. do.	5,00,000	75-0-6	3,75,156	4 0						
4 Do. do.	3,18,000	88	2,79,840	0 0						
4 Do. do.	2,48,000	92½	2,29,400	0 0						
4 Do. do.	4,48,000	87½	3,92,560	0 0						
4 Do. do.	2,22,300	88½	1,96,457	10 0						
4 Do. do.	15,900	94½	14,985	12 0						
3½ per cent. Loan 1947-50	11,96,000	96	11,48,160	0 0				} 104	24,81,752	0 0
3½ Do. do.	3,20,800	94-13-6	3,04,258	12 0						
3½ Do. do.	8,39,800	98½	8,27,203	0 0						
3½ Do. do.	29,700	94 ¹³ / ₁₆	28,159	5 0						
4½ per cent. Loan 1955-60	5,00,000	79½	3,98,750	0 0	114½	5,72,500	0 0			
3 per cent. Loan 1963-65	1,93,800	98	1,89,924	0 0	93 ¹³ / ₁₆	1,81,808	10 0			
4 per cent. Bombay Improvement Trust Sterling Debentures.	£ 25,000	£ 80 at 1s. 6d.	2,66,666	10 8	Par at 1s. 5 ³¹ / ₃₂ d.	3,33,913	0 8			
Total Rs.	3,38,20,500 £ 25,000		3,25,06,820	14 8		3,47,17,595	5 8			

V. V. SHALIGRAM,
Chief Accountant,

M. D. BHAT,
Municipal Commissioner.

Appendix No. 16-B.

Statement showing the amount of and object for which the Donations held under Public Monuments Maintenance Fund were received from different parties up to 31st March 1940.

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

Appendix No. 16-B.—concluded.

Name of donor.	Object for which the donation is given.	Particulars of Securities.	Face value.	Rate per cent.	Book value.
			Rs.	Rs. a.	Rs. a.
		Brought forward Rs. ...	37,300		33,980 0
Mr. N. P. Wadia	Balance out of donation received for construction of three cattle troughs at Bhoiwada Road, Parel Tank Road and Sewree Cross Road.	4 per cent. Loan 1960-70	1,200	88 0	1,056 0
Mr. F. B. Jeejeebhoy	Balance out of donation received for the construction of a public fountain and water trough at the junction of Suparibag Road, and Government Gate Road.	4 per cent. Loan 1960-70	1,500	88 0	1,320 0
Mr. Anantrao Vithoba Kowley	Balance out of donation received for the construction of a fountain and cattle trough at the junction of Bhawani Shanker Road and Gokhale Road.	3½ per cent. Government Paper	1,500	64 15	974 1
Mr. Ramdas Raghovji Govindji	Balance out of the donation received for the construction of a fountain and cattle trough at Cavel Street.	3½ per cent. Government Paper	1,700	60 0	1,020 0
Mr. C. K. Kakade	Balance out of the donation received for the construction of a fountain at Bellasis Road.	4 per cent. Loan 1960-70	200	88 0	176 0
Hon. Secretary, Lok. Tilak Memorial Committee.	Donation for the maintenance of the Statue of Lok. Tilak at Chowpatty Sands.	3½ per cent. Government Paper	1,400	Par	1,400 0
Mr. M. E. Joshi Memorial Committee	Donation for the maintenance of the marble bust of Mr. M. E. Joshi at Parsi Colony, Dadar.	3 per cent. Municipal Debentures	500	Par	500 0
Sir Patrick Kelly Memorial Committee	Donation for the maintenance of the Statue of Sir Patrick Kelly, Kt., C.I.E., opposite Crawford Market.	3½ per cent. Government Loan 1947-50	900	108 2	973 2
		Total ...	46,200		41,399 3
Rao Bahadur Ellappa Balaram	Donation for the maintenance of a Charitable Dispensary at Kamathipura ...	{ 4 per cent. Bombay Improvement Trust Loan due 1966 ... 4 per cent. Bombay Improvement Trust Loan due 1972 ...	5,000 14,500	Par Do.	19,500 0
Bai Lingoobai, widow of Rajanna Jalooji Colaba Free Dispensary	Do. do. do. do. Donation for the maintenance of Assets of the dispensary taken over by the Municipality on its taking over the dispensary.	{ 3½ per cent. Government Paper 1854-55 ... 4 per cent. Government Loan 1960-70 ...	10,700 1,200	Do. 87 10	10,700 0 1,051 8
Joint Honorary Secretaries and Treasurers, George V Anti-Tuberculosis League. Mr. Shapurji Sorabji	Donation for the maintenance of Assets transferred to the Municipality on its taking over the League. Donation in connection with the house in Khetwadi given by him for being used as a Maternity Home.	{ 3½ per cent. Government Paper 1900-01 ... 4 per cent. Municipal Debentures due 1954 ... 3½ per cent. Government Paper 1854-55 ... 3½ per cent. Government Paper 1879 ...	1,000 20,000 5,000 5,000	Par Do. Do. Do.	21,000 0 10,000 0
Messrs. Little & Co. Do.	Amount representing balance out of the amount set apart for the purchase of Bai Gowrabai Dispensary Building at Kamathipura. Donation for meeting charges for repairs, etc., to Bai Gowrabai Dispensary at Kamathipura.	{ 4 per cent. Loan 1960-70 ... 6 per cent. Municipal Debentures 1950-60 ...	2,900 5,000	88 0 99 10	2,552 0 4,981 4
		Total ...	70,300		69,784 12
		Grand Total Rs. ...	1,16,500		1,11,183 15

134

V. V. SHALIRGAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 16-C.

Statement showing the amounts of and object for which the endowments held under Endowments Fund were received from different parties upto 31st March 1940.

Name of donor.	Object for which the endowment is given.	Particulars of Securities.	Face value.	Rate per cent.	Book value.
	<i>Scholarships.</i>		Rs.	Rs. a.	Rs. a.
The Bhawnagar Durbar	"Bhawnagar State Entrance Scholarship" at G. S. M. College	4 per cent. Government Loan 1960-70	5,900	88 0	5,192 0
Dr. N. A. Purandare	"Savitribai Purandare Prize" at K. E. M. Hospital	Do. do.	300	Par	300 0
Mr. Tulsidas H. Parekh	"Bai Bachubai Thakurdas Parekh Entrance Scholarship" at G. S. M. College.	Do. do.	3,700	88 0	3,256 0
Mr. Lalji Naranji	"Lalji Naranji Scholarship" at G. S. M. College	Do. do.	4,500	88 0	3,960 0
Mr. Chaturbhuj Gordhandas Sunderdas	"Chaturbhuj Gordhandas Sunderdas Scholarship" and "Bai Gangabai Gordhandas Sunderdas Scholarship" at G. S. M. College.	Do. do.	9,100	88 0	8,008 0
Dr. (Mrs.) Dossibai Jehangir Rattanshaw Dadabhoy, M.D., M.R.C.P. (Lond.).	"Awabai Rattanshaw Dadabhoy Scholarship" at G. S. M. College.	Do. do.	3,900	88 0	3,432 0
Mr. Jehangir Rattanshaw Dadabhoy	"Rattanshaw Dadabhoy Scholarship" at G. S. M. College	3½ per cent. Government Paper 1900-01	200	68 4	136 8
Mr. Jehangir Rattanshaw Dadabhoy	"Rattanshaw Dadabhoy Scholarship" at G. S. M. College	4 per cent. Government Loan 1960-70	3,900	88 0	3,432 0
The Honorary Staff and Professors of the K. E. M. Hospital and G. S. M. College.	"Bahadurji Memorial Scholarship in Surgery" at G. S. M. College.	Do. do.	3,900	88 0	3,432 0
The Trustees of Dr. Choksy's Entertainment Fund.	Donation for endowing a Gold Medal called "Sir Nusserwanji Choksy Memorial Prize Medal" at G. S. M. College.	6 per cent. Municipal Debentures 1950-60	2,000	99 10	1,992 8
		3 per cent. Municipal Debentures	100	Par	100 0
		4 per cent. Government Loan 1960-70	100	Par	100 0
		3 per cent. Government Loan 1963-65	200	97 5	194 10
		6 per cent. Municipal Debentures 1950-60	300	98 6	295 2
H. H. the Maharana Shri Sir Doulatasingji, K.C.I.E., Thakore Saheb of Limbdi.	Donation for awarding a gold medal and a miniature replica of the Challenge Cup.	3 per cent. Government Loan 1963-65	200	98 0	196 0
H. H. the Maharana Shri Sir Doulatasingji, K.C.I.E., Thakore Saheb of Limbdi.	Donation for awarding a gold medal and a miniature replica of the Challenge Cup.	6 per cent. Municipal Debentures 1950-60	1,800	99 10	1,793 4
Dr. Shirwalkar Memorial Fund Committee	"Dr. Shirwalkar, General Proficiency Scholarship and Medals" at G. S. M. College	3½ per cent. Government Paper 1900-01	6,000	Par	6,000 0
		Do. do.	3,000	Do.	3,000 0
		4 per cent. Municipal Debentures	2,000	Do.	2,000 0
Mrs. Dhungavri Rangildas Desai	Donation for endowing two prizes of Rs. 20 each to the Nurses of the K. E. M. Hospital.	4 per cent. Bombay Port Trust Bonds 1913	1,000	Do.	1,000 0
Dr. E. Moses	"Mrs. Abigail Elijah Moses Prize" at K. E. M. Hospital	3½ per cent. Government Paper	500	Do.	500 0
		3½ per cent. Government Loan 1947-50	100	102 12	102 12
Messrs. Win and Co., Solicitors, on behalf of the executors of the will of the late Mr. Kassamji Ranchhodji Desai.	"Kassamji Ranchhodji Prize" at K. E. M. Hospital	4 per cent. Government Loan 1960-70	9,000	88 0	7,920 0
		3 per cent. Government Loan 1963-65	1,200	98 6	1,180 8
		3½ per cent. Government Loan 1947-50	1,000	100 7	1,004 6
		3 per cent. Municipal Debentures	300	Par	300 0
Dr. H. D'Sa	Mrs. D'Sa Memorial Gold Medal at G. S. M. College	4 per cent. Bombay Port Trust Debentures	3,000	Par	3,000 0
Mrs. Luxmibai Kane	Dr. G. W. Kane Memorial Gold Medal at G. S. M. College	3½ per cent. Government Loan 1947-50	1,200	101 1	1,212 12
Mr. N. Dhume	Narayan Dhume Prize at G. S. M. College	3½ per cent. Government Paper	1,000	Par	1,000 0
		Scholarships—Total Carried over	Rs. 69,400		64,040 6

Appendix No. 16-C—concluded.

Name of donor.	Object for which the endowment is given.	Particulars of Securities.	Face value.	Rate per cent.	Book value.
			Rs.	Rs. a.	Rs. a.
		Brought forward Rs. ...	69,400		64,040 6
	<i>Clothing.</i>				
Messrs. Ardeshir Hormasji Dinshaw and Co., on behalf of the Advocate-General.	Donation for the grant of warm clothing to patients discharged from the K. E. M. Hospital out of interest realised on securities.	3½ per cent. Government Paper 1879 ...	10,000	Par	10,000 0
		3½ per cent. Government Paper 1900-01 ...	18,600	Do.	18,600 0
		3½ per cent. Government Paper 1900-01 ...	2,000	98 4	1,965 0
		4 per cent. Government Loan 1960-70 ...	8,000	88 0	7,040 0
		4 per cent. Government Loan 1960-70 ...	4,800	87 10	4,206 0
		4 per cent. Government Loan 1960-70 ...	2,000	76 5	1,526 4
		3 per cent. Loan 1963-65 ...	4,000	98 0	3,920 0
		4 per cent. Bombay Improvement Trust Debentures ...	100	Par	100 0
		Clothing, Total Rs. ...	49,500		47,357 4
	<i>Poor Box Charity.</i>				
Mr. Mansukhlal Chaganlal	Donation towards the Poor Box Charity Fund at K. E. M. Hospital	4 per cent. Government Loan 1960-70	5,700	88 12	5,058 12
.....	Balance out of the donations received during the Influenza Epidemic invested in Securities, the interest being utilised for augmenting the Poor Box Charity Fund (Corporation Resolution No. 13650 of 12th March 1928).	Do. do.	5,800	88 0	5,104 0
		Do. do.	900	79 0	711 0
The Estate Agent, Bombay Improvement Trust on behalf of the staff.	Donation towards the Poor Box Charity Fund	Do. do.	200	88 0	176 0
		Poor Box Charity, Total Rs. ...	12,600		11,049 12
		Grand Total Rs. ...	1,31,500		1,22,447 6

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Statement showing the quantity and value of several articles upon which Town

MONTHS AND YEARS	GRAIN AND PULSE AT 8 PIES PER MAUND		FLOURS OF ALL SORTS AT 75 PER CENT OF THE RATE AT THE TIME BEING LEVIED ON THE GRAIN FROM WHICH THE FLOUR IS PREPARED AT 6 PIES PER MAUND		WINES AND SPIRITS AT 4 ANNAS PER GALLON		BEER AT 6 PIES PER GALLON		SUGAR AT 8 ANNAS PER CWT.	
	Maunds.	Amount of duty.	Maunds.	Amount of duty.	Gallons.	Amount of duty.	Gallons.	Amount of duty.	Cwt.	Amount of duty.
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
I.—Duty collected by Bombay Port Trust.										
1939—										
April	1,494,467	62,269 7 3	24,596	768 10 0	11,155	2,788 10 3	81,602	2,550 1 0	236,211	1,18,105 7 6
May	1,401,676	58,403 2 6	27,416	856 12 0	11,746	2,936 7 3	53,832	1,682 4 0	110,253	55,126 7 6
June	587,347	24,472 13 0	25,316	791 2 0	7,192	1,797 14 3	73,120	2,285 0 0	244,642	1,22,320 14 8
July	1,067,877	44,494 14 0	31,186	974 9 0	6,675	1,668 14 0	64,748	2,023 6 0	362,264	1,81,131 15 9
August	1,054,611	43,942 2 0	35,878	1,121 3 0	10,641	2,600 4 0	33,997	1,062 6 6	279,872	1,39,935 12 0
September	1,035,617	43,150 11 3	35,962	1,123 13 0	7,608	1,902 2 0	27,772	867 14 0	151,412	75,706 1 0
October	1,604,989	66,874 9 0	55,056	1,720 8 0	5,940	1,485 0 0	19,832	619 12 0	284,112	1,32,055 12 3
November	1,226,992	51,124 10 9	35,060	1,095 10 0	14,803	3,700 11 0	58,924	1,841 6 0	103,473	51,736 11 6
December	1,676,558	69,856 9 6	44,890	1,402 13 0	28,046	7,011 11 0	125,166	3,912 1 0	20,296	10,147 15 3
1940—										
January	1,840,724	76,696 13 3	39,376	1,230 8 0	34,738	8,684 8 0	109,874	3,433 9 0	8,409	4,204 5 6
February	1,716,534	71,522 3 9	29,974	936 11 0	17,861	4,465 5 0	88,978	2,780 9 0	19,530	9,765 3 6
March	969,213	40,383 13 9	43,830	1,369 11 0	16,645	4,161 4 0	65,822	2,056 15 0	16,136	8,068 3 3
Paddy	174,851	4,553 6 9	---	---	---	---	---	---	---	---
TOTAL	15,851,456	6,57,745 4 9	428,540	13,391 14 0	173,050	43,262 10 9	803,687	25,115 3 6	18,16,610	9,08,304 13 8
II.—Duty collected by G.I.P. Railway.										
1939—										
April	681,731	28,405 7 3	310	9 11 0	274	68 8 0	---	---	7,313	3,656 9 0
May	599,222	24,967 9 0	4	0 2 0	9,518	2,379 6 7	42	5 4 0	7,055	3,527 4 0
June	150,653	6,277 3 0	6	0 3 0	15,672	3,918 1 2	40	---	4,948	2,474 0 0
July	197,546	8,231 5 0	---	---	18,987	4,746 11 2	108	3 6 0	8,528	4,264 1 0
August	436,359	18,181 10 0	---	---	732	183 0 0	40	1 4 0	11,869	5,934 6 0
September	772,261	32,177 9 0	4	0 2 0	4,036	1,009 0 0	12	0 6 0	11,033	5,516 7 0
October	301,539	12,564 2 0	4	0 2 0	2,556	639 0 0	36	1 2 0	12,018	6,009 3 0
November	621,939	25,414 2 0	4	0 2 0	3,905	976 4 4	24	0 12 0	66,260	33,129 13 0
December	782,443	32,601 13 0	4	0 2 0	3,381	845 5 0	384	12 0 0	89,512	44,756 0 0
1940—										
January	422,538	17,605 12 0	4	0 2 0	2,553	638 3 2	1,092	34 2 0	146,757	73,378 13 0
February	422,342	17,597 9 0	8	0 4 0	2,666	666 9 7	---	---	132,630	66,315 1 0
March	626,242	26,093 7 0	8	0 4 0	2,706	676 9 3	---	---	74,445	37,222 10 0
Paddy	1,073	27 15 0	---	---	---	---	---	---	---	---
TOTAL	6,015,888	2,50,645 7 3	356	11 2 0	66,986	16,746 10 3	1,778	55 9 0	572,368	2,86,184 3 0
III.—Duty collected by B.B. & C.I. Railway.										
1939—										
April	102,113	4,254 11 0	---	---	1,284	321 0 0	630	19 11 0	20	10 1 0
May	549,607	22,900 4 9	---	---	253	63 5 8	---	0 1 9	13	6 10 0
June	373,682	15,570 1 0	---	---	1,332	332 14 0	3	---	43	21 9 0
July	84,158	3,506 9 0	---	---	154	38 9 0	---	---	9	4 5 0
August	35,653	1,485 9 0	---	---	---	---	---	---	3	1 12 0
September	71,868	2,994 8 0	---	---	116	29 2 0	---	---	101	50 7 0
October	65,653	2,735 9 0	---	---	100	25 0 0	616	19 4 0	276	137 13 0
November	49,209	2,050 6 0	---	---	273	68 3 0	3,656	114 4 0	1,750	875 1 0
December	75,498	3,145 12 0	---	---	---	---	1,958	60 15 0	4,530	2,265 4 0
1940—										
January	38,475	1,603 2 0	---	---	---	---	---	---	11,173	5,586 9 0
February	33,268	1,386 3 0	---	---	102	25 8 0	---	---	44,775	22,387 8 0
March	49,628	2,067 13 0	---	---	6	1 0 0	900	28 2 0	34,937	17,468 4 0
TOTAL	1,528,812	63,700 7 9	---	---	3,620	905 1 0	7,755	242 5 9	97,630	48,815 3 0
GRAND TOTAL	23,396,156	9,72,091 3 9	428,896	13,403 0 0	243,656	60,914 6 0	813,220	25,413 2 3	2,486,608	12,43,304 3 8
Deduct—Refunds passed by E. & T.D.O.	11,645,000	4,85,208 5 0	1,216,700	38,021 14 0	22,400	5,599 14 0	155,970	4,874 1 0	1,474,326	7,37,162 13 0
Net Revenue	11,751,156	4,86,882 14 9	—787,804	—24,618 14 0	221,256	55,314 8 0	657,250	20,539 1 3	1,012,282	5,06,141 6 8

Commission etc. charges on General Town Duty collected by

MONTHS	Bombay Port Trust.	G.I.P. Railway.	B.B. & C.I. Railway.	TOTAL.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1939—				
April	5,702 12 7	1,507 9 7	1,009 15 0	8,220 5 2
May	6,392 10 1	961 4 11	---	7,352 6 0
June	4,443 9 8	1,072 7 11	330 15 0	5,847 0 7
July	5,259 6 5	505 5 4	926 13 0	6,691 8 0
August	7,376 4 6	559 12 10	840 14 0	8,776 15 4
September	6,085 8 9	782 6 8	370 13 0	7,238 12 5
October	4,695 7 11	1,201 13 3	388 7 0	6,285 12 2
November	6,603 13 1	652 3 2	419 5 0	7,675 5 3
December	4,198 6 5	---	443 8 0	4,641 14 5
1940—				
January	3,486 8 5	2,161 4 8	376 10 0	6,024 7 1
February	3,700 6 0	---	327 3 0	4,227 9 0
March	3,386 14 2	---	510 2 0	3,897 0 2
TOTAL	61,331 12 0	9,404 4 4	6,143 0 0	76,879 0 4

V. V. SHALIGRAM,
Chief Accountant.

Duty was levied during 1939-40 under section 192(1) of the City of Bombay Municipal Act of 1888.

GRIER AND VEGETABLE PRODUCTS AT 10 ANNAS PER QUARTER		TIMBER AT 2½ PER CENT ON MARKET VALUE		FIREWOOD AT 6 ANNAS PER TON		SUNDRIES		TOTAL MONTHLY COLLECTIONS
Quarters.	Amount of duty.	Value.	Amount of duty.	Tons.	Amount of duty.	Plus.	Minus.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
20,261	12,663 1 3	4,55,516 14 0	11,387 14 9	6,933	2,599 12 0	...	...	2,13,133 0 0
31,799	19,874 4 9	6,70,903 12 0	16,772 9 6	3,848	1,442 14 6	...	...	1,57,094 14 0
11,656	7,284 11 6	1,78,273 8 8	4,456 13 5	212	79 10 9	...	...	1,63,488 15 7
5,664	3,539 14 6	5,56,346 7 4	13,908 10 7	32	11 14 0	...	...	2,48,170 9 4
12,065	7,540 15 0	5,17,550 3 4	12,938 12 1	6	2 2 6	...	...	2,09,708 4 1
13,680	8,550 2 6	6,05,777 1 4	15,144 6 10	104	39 0 6	...	...	1,46,991 13 7
11,890	7,431 1 9	6,21,845 6 8	15,546 2 2	3,083	1,156 5 0	...	...	2,27,393 5 8
10,088	6,304 14 9	6,33,756 4 0	15,843 14 6	2,487	932 13 0	...	...	1,33,168 15 0
13,503	8,439 9 9	8,15,821 7 4	20,595 8 7	3,119	1,169 8 9	...	...	1,22,359 7 1
10,642	6,651 3 6	5,66,272 8 0	14,156 13 0	4,992	1,872 5 0	...	...	1,17,870 0 3
8,120	5,075 2 9	6,73,610 3 4	16,640 4 1	6,461	2,422 15 0	...	...	1,14,407 10 4
13,221	8,263 7 6	5,39,130 3 4	13,478 4 1	6,365	2,386 11 3	...	...	80,637 10 1
162,589	1,01,618 9 6	68,34,803 15 4	1,70,870 1 7	37,642	14,116 0 3	...	...	19,34,424 10 0
2,625	1,640 13 0	5,685 0 0	142 2 0	13	5 0 0	...	...	33,928 2 3
2,841	1,775 9 9	2,052 8 0	51 5 0	15	5 12 0	...	...	32,706 10 4
1,743	1,069 4 9	6,010 0 0	150 4 0	382	143 4 0	...	...	14,063 13 11
3,368	2,105 2 3	2,520 0 0	63 0 0	...	...	...	...	19,413 15 5
4,576	2,860 5 0	5,040 2 0	126 0 0	...	...	...	...	27,286 9 0
4,861	3,038 1 0	4,667 8 0	116 11 0	...	...	...	...	41,858 4 0
6,320	3,950 2 0	1,902 8 0	47 9 0	1	0 8 0	...	...	23,211 12 0
8,839	5,524 10 3	4,332 8 0	108 5 0	...	...	...	...	65,660 9 7
15,972	9,982 13 9	5,520 0 0	138 0 0	...	...	...	...	88,345 6 9
13,088	8,179 11 9	14,267 10 0	356 11 0	...	...	...	...	1,00,194 5 11
10,513	6,570 15 9	7,777 8 0	194 7 0	22	8 4 0	...	...	91,353 2 4
13,252	8,281 14 9	6,050 0 0	151 4 0	103	38 7 0	...	...	72,464 14 0
87,998	54,999 8 0	65,825 4 0	1,645 10 0	536	201 3 0	...	...	6,10,487 9 6
8,356	5,222 8 0	13,570 0 0	339 4 0	3,160	1,184 14 0	...	...	11,352 1 0
14,682	9,176 8 0	11,570 0 0	289 4 0	2,854	1,070 8 0	0 0 3	...	33,506 7 9
12,299	7,686 11 0	10,840 0 0	271 0 0	3,268	1,225 8 0	...	...	25,107 11 0
12,676	7,922 5 0	12,535 0 0	313 6 0	1,964	736 10 0	0 1 0	...	12,521 13 0
16,199	10,124 8 0	15,220 0 0	380 8 0	2,087	782 10 0	0 1 0	...	12,775 0 0
15,586	9,741 1 0	30,805 0 0	770 2 0	2,568	965 0 9	0 1 0	...	14,548 5 0
14,477	9,048 2 0	58,605 0 0	1,465 2 0	2,529	948 4 0	0 2 0	...	14,379 4 0
11,312	7,070 0 0	46,955 0 0	1,173 14 0	2,252	844 8 0	1 15 0	...	12,198 3 0
15,306	9,566 7 0	58,522 8 0	1,463 1 0	3,744	1,403 13 0	...	...	17,968 12 0
11,597	7,248 3 0	37,395 0 0	934 14 0	4,282	1,605 14 0	...	...	16,978 10 0
10,871	6,794 8 0	22,237 8 0	555 15 0	3,905	1,464 6 0	10 7 6	...	32,624 7 6
12,950	8,093 14 0	18,987 8 0	474 11 0	2,839	1,064 11 0	15 13 0	...	29,214 12 0
156,311	97,694 11 0	3,37,242 8 0	8,431 1 0	35,452	13,294 8 0	28 8 9	1 8 0	2,33,110 6 3
406,898	2,54,312 12 6	72,37,871 11 4	1,80,946 12 7	73,630	27,611 11 3	28 8 9	3 3 0	27,78,022 9 9
23,973	14,983 5 0	8,25,082 8 0	20,627 1 0	...	...	...	...	13,06,477 5 0
382,925	2,39,329 7 6	64,12,789 3 4	1,60,319 11 7	73,630	27,611 11 3	28 8 9	3 3 0	14,71,545 4 9

	Rs. a. p.	Rs. a. p.	Rs. a. p.
Total Collections of Town Duty for 1939-40	27,78,022 9 9
Add—Outstanding on 31st March 1939 due by—
Bombay Port Trust	...	4,164 9 6	...
G. I. P. Railway	...	13,020 12 5	...
B. B. & C. I. Railway	...	575 14 0	...
			17,761 3 11
			27,95,783 13 8
Deduct—Outstanding balances on 31st March 1940 due by—
Bombay Port Trust	...	2,777 3 3	...
G. I. P. Railway	...	15,865 1 9	...
B. B. & C. I. Railway	...	931 11 0	...
		19,574 0 0	...
Total amount of commission, etc., charges for the collection of Town Duty deducted at the source	...	76,879 0 4	...
Refunds paid in 1939-40—
For previous years	...	2,45,861 15 0	...
For 1939-40	...	10,75,129 4 0	...
		13,20,991 3 0	...
			14,17,444 3 4
			TOTAL Rs. ... 13,78,339 10 4
REFUNDS —
Balance outstanding for 1938-39	...	2,23,283 14 0	...
Add—Refunds sanctioned by the E. & T. D. O. for 1939-40	...	13,06,477 5 0	...
Less—Refunds passed by the Chief Accountant	...	15,29,761 3 0	...
	...	13,20,991 3 0	...
Balance outstanding	...	2,08,770 0 0	...

M. D. BHAT,
Municipal Commissioner.

Income of the Bombay Municipality from the year

TAXATION PROPER											
Year.	Gross Valuation.	House Rate.	Police Rate.	Lighting Rate.	Wheel Tax and Tolls.	Licences for Trades, Land Conveyances, Music, etc.	Town Duties.	Cotton Duty.	Liquor Licences.	Tobacco Licences.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1865	1,20,14,655	10,57,379			2,32,698	2,023	5,04,789		1,45,873		
1866	1,48,94,893	7,16,004	2,93,683	98,417	3,13,330	2,72,665	5,132		46,924	1,20,390	
1867	1,63,09,535	9,84,068	4,11,040	1,82,849	2,38,178	2,05,536	...		1,04,808	1,18,426	
1868	1,47,49,075	9,20,587	3,75,607	2,46,071	2,68,514	2,08,820	...		1,20,566	1,36,762	
1869	1,39,41,260	7,99,306	2,59,583	2,48,406	2,57,574	1,50,351	3,03,298		2,49,077	1,51,178	
1870	1,36,20,885	7,22,783	2,37,643	2,46,994	2,50,581	28,147	5,94,989		1,23,692	1,39,830	
1871	1,34,26,845	6,75,489	2,30,409	2,30,256	2,05,521	7,655	4,51,496		1,15,170	1,28,046	
1872	1,29,33,510	7,09,953	2,41,774	2,41,348	2,04,097	5,862	4,67,638		59,914	1,47,654	
1873	1,26,71,816	7,01,013	2,37,282	2,37,050	2,16,053	87	4,46,924		2,79,074	1,48,792	
1874	1,19,65,390	5,94,814	2,29,102	2,27,525	2,48,217	3,908	4,85,649		1,24,507	1,47,779	
1875	1,15,55,066	5,52,798	2,20,569	2,16,632	2,45,274	594	6,72,987		1,58,980	1,45,956	
1876	1,12,75,710	5,73,458	2,17,684	2,13,094	2,38,487	2,113	6,36,147		1,41,725	1,48,356	
1877	1,14,77,690	5,47,541	2,20,061	2,14,670	2,44,369	1,948	7,51,019		85,697	1,49,562	
Consolidated Rate.											
1878	1,15,37,118		9,35,035		2,14,560	...	6,95,006		1,60,565	1,52,229	
1879	1,14,93,417		10,52,773		2,25,569	3,568	5,33,617		1,43,750	1,65,029	
1880	1,17,82,525		8,99,634		2,31,925	846	6,57,784		1,43,750	1,61,127	
1881	1,17,14,470	@ 8%	10,58,810		2,14,670	1,502	6,37,482		1,43,750	1,61,625	
For 15 months, i.e., from 1st January 1882 to 31st March 1883, the Calendar year											
1882-83	25,80,263		12,34,975		4,12,027	...	8,17,199		1,43,750	2,06,014	
1883-84	1,45,64,507	@ 8%	9,83,538		2,55,227	3,417	6,67,113		1,79,687	1,74,306	
1884-85	1,53,82,744	Do.	11,80,307		3,09,552	4,305	7,73,431		1,43,750	1,72,622	
1885-86	2,00,25,223	Do.	14,61,305		3,32,485	4,525	6,79,293		1,43,750	1,79,177	
1886-87	2,16,27,230	@ 6 1/2%	14,88,867		3,19,561	3,913	10,12,152		1,43,750	1,90,250	
1887-88	2,27,92,346	@ 6%	14,07,013		3,36,993	4,050	9,96,750		1,43,750	1,84,168	(a) fire tax
1888-89	2,39,51,043	Do.	14,66,024		3,14,571	45,471	7,25,897		1,43,750	1,91,297	@ 1%
1889-90	2,73,64,359	Do.	15,82,509		3,25,616	52,792	6,67,065		1,43,750	1,90,922	
1890-91	2,82,27,355	Do.	15,64,932		3,56,648	60,451	9,79,520		1,43,750	1,80,284	@ 1%
1891-92	2,85,80,023	Do.	17,55,081		3,42,973	75,101	8,40,222		1,43,750	1,86,151	Do.
1892-93	2,64,03,982	Do.	17,73,501		3,44,905	79,376	9,73,928		1,43,750	1,86,703	Do.
1893-94	2,69,79,728	Do.	17,49,321		3,51,175	85,817	8,97,256		1,43,750	1,86,829	@ 1%
1894-95	2,76,13,741	Do.	17,49,385		3,56,082	95,137	8,88,542		1,43,750	2,05,348	Do.
1895-96	2,82,56,881	Do.	17,67,000		3,65,525	96,335	9,10,851		1,43,750	2,17,475	Do.
1896-97	2,89,27,618	Do.	17,45,829		2,46,681	74,085	6,45,144		1,43,750	1,82,867	Do.
1897-98	2,94,82,805	Do.	19,35,325		3,46,838	88,663	9,51,424		1,43,750	89,323	Do.
1898-99	2,98,53,636	@ 9%	21,06,995		3,39,197	87,754	11,17,161		1,43,750	2,08,544	Do.
1899-1900	3,05,17,091	@ 12%	28,74,389		3,02,748	90,346	15,94,721		1,43,750	2,21,338	Do.
1900-01	3,13,75,106	Do.	28,94,971		3,21,366	95,702	11,31,371		1,43,750	2,16,939	Do.
1901-02	3,18,11,625	@ 10%	25,72,001		3,40,747	92,733	8,62,123		1,43,750	2,33,065	Do.
1902-03	3,18,91,400	Do.	25,81,510		3,71,013	1,02,070	12,19,346		1,43,750	2,44,092	Do.
1903-04	3,44,49,599	Do.	27,64,974		98,070	1,05,511	11,68,973		1,43,750	2,40,064	Do.
1904-05	3,54,15,934	Do.	30,26,572		4,19,587	1,03,772	14,16,943		1,43,750	2,60,744	Do.

No. 18.

1865 to close of the Financial year 1939-40.

Contribution from Insurance Companies or Fire Tax.	SERVICES RENDERED.			Total services rendered.	MISCELLANEOUS.		Total Income.	Year.	Population by Census.	Incidence of Taxation per head of population.	Five years' average annual income.	
	Total Taxation Proper.	Halalkhore Tax.	Water Tax.		Government contribution for Police and City Improvement Trust.	Returns from Property and Miscellaneous.						
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.	
	19,42,762		1,78,719	1,78,719		2,42,306	23,63,787	1865	8,16,562	2 9 6	31,12,976	
	18,66,545	1,92,852	6,49,121	8,41,973		2,06,154	29,14,672	1866		3 5 1		
	22,44,905	1,45,824	3,73,006	5,18,830	1,50,000	1,26,789	30,40,524	1867		3 6 1		
	22,76,927	3,91,454	4,98,377	8,89,831	2,60,129	4,25,787	38,52,674	1868		3 14 0		
	24,18,773	2,30,562	3,62,998	5,93,560	1,09,882	2,71,011	33,93,226	1869		3 11 0	31,06,534	
	23,44,659	2,13,197	3,66,986	5,80,183	1,09,882	2,73,025	33,07,749	1870		3 9 3		
	20,44,042	1,99,986	3,57,578	5,57,564		2,69,554	28,71,160	1871		3 2 11		
	20,78,240	2,17,071	4,07,835	6,24,906		3,45,185	30,48,331	1872	644,405	4 3 1		
	20,66,275	2,00,590	4,00,639	6,01,229		4,56,604	33,24,108	1873		4 7 2	32,09,805	
16,519	20,78,020	1,92,235	3,63,087	5,55,322		3,47,980	29,81,322	1874		4 1 4		
14,355	22,28,085	1,94,215	3,00,212	4,94,427	90,000	3,31,014	31,43,526	1875		4 3 7		
13,922	21,84,986	2,04,077	3,08,377	5,12,454	90,000	3,90,283	31,77,723	1876		4 2 11		
19,164	22,34,031	2,01,299	3,11,823	5,13,122	90,000	4,04,299	32,41,452	1877		4 4 2	39,37,842	
	22,573	21,79,968	1,95,380	2,92,780	90,000	3,87,025	31,45,153	1878		4 2 2		
	20,761	21,45,062	2,42,015	3,54,798	90,000	5,09,299	33,41,174	1879		4 4 0		
	23,911	21,18,977	2,03,047	3,90,703	75,000	4,64,173	32,51,870	1880		4 6 4		
	24,059	22,59,094	2,81,805	5,24,819	50,000	7,57,976	38,73,694	1881	773,196	3 15 5	49,70,136	
being changed to the financial year the Income was as follows :-												
	32,000	28,45,965	3,28,916	6,70,677	9,99,593	91,125	6,75,575	46,19,240		4 15 6		64,74,819
	24,708	22,87,996	2,43,557	5,47,647	7,91,204	85,672	5,72,400	37,37,272		3 15 8		
	25,517	25,83,967	2,89,616	5,96,123	8,85,739	90,000	6,54,162	42,13,868		4 7 9		
	29,914	28,30,449	3,16,787	6,65,370	9,82,157	90,000	5,71,367	44,73,973		4 14 10		
	29,776	31,88,299	3,18,630	7,74,651	10,93,281		6,20,214	49,01,814		5 8 7		72,21,595
	7,857	31,10,581	3,72,258	8,83,724	12,55,982		7,99,967	51,66,530		5 10 4		
	34,708	29,21,718	3,90,039	9,63,804	13,53,843		6,90,632	49,66,193		5 8 5		
(a) 79,187	30,41,841	4,73,919	11,23,006	15,96,925		7,03,103	53,42,169	1889-90		5 15 11		
	1,25,345	34,10,930	5,27,222	11,49,198	16,76,420	(a) 10,78,551	61,65,901	1890-91	821,764	6 9 3		84,32,800
	1,64,263	35,07,542	55,5,877	11,81,429	17,37,306		9,88,335	62,33,183		6 6 1		
	1,65,838	36,68,001	6,22,200	14,07,081	20,29,281		9,75,661	66,72,943		6 14 11		
	1,10,504	35,24,652	5,82,026	13,86,828	18,68,854	(b) 13,69,189	67,62,695	1893-94		6 9 0		
	1,09,325	35,47,569	6,81,557	13,88,265	20,69,822		9,21,981	65,39,372		6 13 4	77,000	
	1,10,437	36,11,373	6,57,812	14,42,895	21,00,707	(c) 10,49,630	67,61,710	1895-96		6 15 2		
	1,09,138	31,47,494	6,88,486	13,98,410	20,86,896		9,74,588	62,08,978		6 5 10		
	1,20,961	37,76,284	7,35,485	13,29,852	20,65,337	(d) 13,03,939	71,45,560	1897-98		7 1 8		
	1,17,219	41,20,620	7,13,122	15,00,970	22,14,092		8,27,199	71,61,911		7 11 4	776,006	
	1,20,127	53,47,419	7,25,264	17,72,967	24,98,231		9,84,167	88,29,817	1899-1900	9 8 9		
	1,20,647	49,24,736	7,14,440	17,35,635	24,50,075		10,28,037	84,02,848	1900-01	8 15 7		
	1,27,570	43,71,989	7,88,439	15,47,120	23,35,559		10,59,181	77,66,729	1901-02	8 10 3		
	1,29,049	47,90,830	7,95,984	15,13,976	23,09,960		10,74,898	81,75,688	1902-03	9 2 4	776,006	
	1,38,163	49,59,505	8,10,610	15,71,566	23,82,176		11,40,944	84,82,625	1903-04	9 7 4		
	1,51,302	55,22,670	8,75,194	17,14,453	25,89,647		12,23,794	93,36,111	1904-05	10 7 3		

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

(b) Rs. 4,58,699 adjusted on account of premia on loans

(c) Includes premia of Rs. 97,749 on loan raised.

(d) Includes rebate of Plague expenses amounting to Rs. 4,87,655.

TAXATION PROPOSAL

Year	Gross Valuation.	House Rate	Police Rate.	Wheel Tax and Tolls.	Licences for Trades, Land Conveyances, Music, etc.	Town Duties.	Cotton Duty.	Liquor Licences.	Tobacco Licences.	
	Rs.	Rs. Consolidated Rate	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1905-06	3,81,90,177	@ 8-5/8%	27,55,778	4,48,343	98,923	11,68,450		1,43,750	2,72,779	@ 3/8%
1906-07	4,14,48,901	Do.	29,58,345	4,42,749	1,03,221	13,34,074		1,43,750	2,65,828	Do.
1907-08	4,42,79,940	@ 8%	29,74,517	4,29,892	1,06,284	13,90,203		1,43,750	2,80,355	Do.
1908-09	4,68,75,766	Do.	31,47,349	4,79,857	1,19,278	12,96,320		1,43,750	2,78,890	Do.
1909-10	4,94,44,987	@ 9-1/8%	38,05,816	5,01,553	97,754	14,23,491		1,43,750	2,80,614	Do.
1910-11	5,20,51,47,8	@ 10-1/8%	43,61,660	4,72,198	99,314	16,86,660	Levied for the 1st time from Jan. 1921	1,43,750	2,59,907	@ 1%
1911-12	5,36,02,464	Do.	47,42,693	4,69,487	1,13,777	12,47,097		1,43,750	2,78,896	Do.
1912-13	5,51,71,773	Do.	47,18,833	5,23,522	1,21,773	17,42,131		1,43,750	2,83,526	Do.
1913-14	5,79,47,463	@ 9 1/2%	46,41,022	5,61,500	1,29,771	17,30,637		1,43,750	2,91,283	Do.
1914-15	5,98,41,390	Do.	48,49,431	5,19,818	1,27,640	9,32,310		1,43,750	2,92,036	@ 3/8%
1915-16	6,34,16,191	Do.	52,31,257	5,18,773	1,27,587	20,19,097		1,43,750	3,04,644	Do.
1916-17	6,54,13,855	Do.	52,16,432	5,61,416	1,31,072	18,70,335		1,43,755	3,52,877	Do.
1917-18	6,80,28,001	Do.	54,75,264	5,86,976	1,58,940	20,40,305		1,43,750	3,71,291	Do.
1918-19	8,29,75,130	Do.	72,19,049	6,04,640	1,53,340	19,54,583		1,43,750	3,86,009	Do.
1919-20	8,58,18,734	Do.	74,65,411	6,11,812	1,66,515	21,03,440		1,43,750	4,16,261	Do.
1920-21	9,32,34,165	Do.	74,88,793	7,33,766	1,68,785	21,19,082	77,100	1,43,750	4,41,881	Do.
1921-22	10,37,70,215	Do.	84,79,101	7,85,667	1,69,188	21,39,675	14,92,152	1,43,750	3,78,331	Do.
1922-23	11,25,08,688	@ 11%	1,04,91,115	12,15,390	1,74,981	16,90,372	16,23,024	1,43,750	3,81,343	@ 1%
1923-24	12,64,47,414	Do.	1,11,11,253	10,72,941	5,29,030	16,31,076	15,39,712	1,43,750	3,85,106	Do.
1924-25	12,71,95,123	Do.	1,22,50,837	12,09,720	2,58,637	18,76,808	13,09,466	1,43,750	3,74,296	Do.
1925-26	13,15,65,275	Do.	1,23,22,099	12,46,630	3,73,115	14,54,259	14,92,427	1,43,750	3,72,156	Do.
1926-27	13,70,60,569	Do.	1,27,10,850	10,61,576	2,32,848	16,67,980	11,30,500	1,43,750	3,84,385	Do.
1927-28	13,96,74,939	Do.	1,26,61,950	11,63,926	3,28,853	14,38,817	11,34,083	1,43,750	3,98,366	Do.
1928-29	14,16,41,656	Do.	1,26,09,968	10,19,412	1,29,378	15,46,677	13,37,095	1,43,750	3,76,440	Do.
1929-30	14,79,63,078	Do.	1,27,10,958	12,71,765	1,33,550	13,71,364	15,40,191	1,43,750	3,92,339	Do.
1930-31	15,00,14,383	Do.	1,29,50,889	10,83,448	1,55,650	16,38,968	12,65,114	1,43,750	3,71,452	Do.
1931-32	14,64,68,460	Do.	1,29,37,243	10,58,141	1,58,166	11,59,129	7,37,367	1,43,750	4,19,347	Do.
1932-33	14,41,33,933	Do.	1,20,42,747	10,70,340	1,71,385	11,27,188	8,28,856	1,43,750	3,50,771	Do.
1933-34	14,32,51,802	Do.	1,22,45,281	10,57,393	1,69,759	14,02,738	8,86,189	1,43,750	2,54,247	Do.
1934-35	14,54,15,785	@ 12%	1,33,68,984	11,46,683	1,78,149	13,87,977	*758	1,43,750	3,65,150	Do.
1935-36	14,72,00,410 †Rateable Value	Do.	1,28,88,990	11,13,357	1,82,301	14,77,756		1,43,750	3,28,225	Do.
1936-37	13,31,56,299	@ 11%	1,26,18,595	10,74,038	1,92,968	14,48,130		1,43,750	3,93,000	Do.
1937-38	13,62,69,866	Do.	1,25,73,931	14,29,080	1,93,564	13,09,001		1,43,750	4,14,250	Do.
1938-39	13,48,69,247	Do.	1,36,06,715	13,69,662	2,09,522	15,52,261		1,43,750	1,58,970	Do.
1939-40	13,97,61,676	Do.	1,34,47,825	12,74,008	2,38,219	13,78,340				Do.

*Abolished with effect from 1-4-1934.
†As per S. C. R. No. 646, dated the 3rd October 1935.

V. V. SHALIGRAM,
Chief Accountant.

No 18.—concluded.

Contribution from Insurance Companies or Fire Tax.	Total Taxation Proper.	SERVICES RENDERED.		Total services rendered.	MISCELLANEOUS.		Total Income.	Year.	Population by Census.	Incidence of Taxation per head of population.	Five years' average annual income.
		Halal-khore Tax.	Water Tax.		Rs.	Returns from Property and Miscellaneous.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.
1,20,057	50,06,080	9,32,655	18,57,780	27,90,435		12,96,024	90,92,539	1905-06		10 0 9	1,00,26,055
1,28,631	53,76,598	9,91,362	19,38,429	29,29,791		13,42,112	96,48,501	1906-07		8 7 10	
1,39,329	54,64,330	10,46,874	19,48,830	29,95,704		14,29,290	98,89,324	1907-08	977,822	8 10 5	
1,47,522	56,12,966	11,19,322	20,04,189	31,23,411		15,49,671	1,02,86,048	1908-09		8 14 11	
1,63,267	64,16,245	11,92,346	20,11,788	32,04,134		15,93,485	1,12,13,864	1909-10		9 13 5	
2,15,094	72,38,583	12,32,951	19,95,327	32,28,278		17,29,288	1,21,96,149	1910-11		10 11 0	25,76,679
2,33,627	72,29,327	12,92,697	20,79,120	33,71,817		20,54,645	1,26,55,789	1911-12	979,445	10 13 2	
2,33,029	77,66,564	13,50,833	21,70,948	35,21,781		14,53,244	1,27,41,589	1912-13		11 8 5	
2,44,283	77,42,246	13,85,128	22,85,434	36,70,562		14,63,693	1,28,76,501	1913-14		11 10 5	
1,92,048	70,57,003	14,17,648	22,16,012	36,33,660	(e)	17,22,703	1,24,13,366	1914-15		10 14 8	
2,06,494	85,51,602	14,68,587	23,23,021	37,91,608		14,87,860	1,38,31,070	1915-16		12 9 8	1,55,80,061
2,05,911	84,51,793	15,25,637	24,71,834	39,97,471		15,69,475	1,40,48,739	1916-17		12 11 11	
2,16,130	89,98,666	16,13,123	26,97,720	43,10,843		15,25,888	1,48,29,386	1917-18		13 9 4	
2,84,962	1,07,46,333	18,34,068	29,77,602	48,11,670		18,16,181	1,73,74,184	1918-19		15 14 2	
2,92,625	1,11,99,814	19,39,162	30,93,308	50,32,470		20,84,643	1,83,16,927	1919-20		16 9 2	
2,95,541	1,17,68,705	21,33,991	33,31,036	54,65,028		29,09,465	2,01,43,197	1920-21		14 10 3	2,56,36,060
3,34,372	1,39,22,196	23,74,867	36,18,899	59,93,766		32,31,047	2,31,47,009	1921-22	1,175,914	16 15 3	
4,75,604	1,61,95,379	26,47,245	48,48,252	74,95,497		30,62,387	2,67,53,463	1922-23		20 2 4	
5,16,139	1,67,29,007	28,65,950	53,67,314	82,33,264		29,59,238	2,79,21,509	1923-24		21 1 2	
5,69,137	1,79,92,651	32,16,328	57,80,371	89,96,699		32,25,771	3,02,15,121	1924-25		22 13 5	
5,63,030	1,79,67,468	32,29,397	66,06,480	97,35,877		28,28,014	3,05,31,359	1925-26		23 5 9	3,18,09,765
5,88,106	1,79,19,995	32,45,007	73,73,602	1,06,18,605		35,97,093	3,21,35,697	1926-27		24 2 3	
5,84,350	1,78,54,095	32,96,001	68,54,362	1,01,50,363		37,03,830	3,17,08,288	1927-28		23 9 10	
5,72,933	1,77,35,653	32,10,243	64,18,596	96,28,839		41,68,891	3,15,33,383	1928-29		23 4 4	
5,76,562	1,81,40,479	33,37,083	69,68,049	1,03,05,132		46,94,487	3,31,40,098	1929-30		24 3 1	
5,87,877	1,81,97,148	32,28,684	64,42,981	96,71,665		41,77,859	3,20,46,672	1930-31	1,161,383	24 1 2	3,14,62,461
5,88,148	1,72,01,291	32,61,662	63,97,023	96,58,685		50,54,200	3,19,14,176	1931-32		23 2 0	
5,48,757	1,62,83,794	30,78,239	63,86,907	94,65,146		42,53,441	3,00,02,381	1932-33		22 2 9	
5,56,824	1,67,16,181	30,88,965	62,98,417	93,87,382		53,12,408	3,14,15,971	1933-34		22 7 7	
5,58,891	1,71,50,342	31,48,555	63,27,589	94,76,144		53,06,620	3,19,33,106	1934-35		22 14 10	
5,37,641	1,66,72,020	30,08,828	67,05,265	97,14,093		59,90,340	3,23,76,453	1935-36		22 11 6	3,33,74,895
5,68,933	1,64,39,414	32,10,543	70,15,634	1,02,26,177		53,92,638	3,20,58,229	1936-37		22 15 4	
5,72,309	1,66,35,885	33,39,105	75,14,123	1,08,53,228		55,27,305	3,30,16,418	1937-38		23 10 8	
5,18,808	1,76,59,688	36,26,492	77,83,976	1,14,10,468		56,97,119	3,47,67,275	1938-39		25 0 6	
6,12,659	1,69,51,051	36,93,912	80,70,695	1,17,64,607		59,40,443	3,46,56,101	1939-40		24 11 7	

(e) Exclusive of the amount of interest realized on Sinking Funds which was hitherto treated as Income.

M. D. BHAT,
Municipal Commissioner.

Expenditure of the Bombay Municipality

Year.	General Superintendence.	Assessment and Collection.	Fire Brigade.	Public Works (Engineering Department.)	Public Health Department.	General Stores.	Pensions and Gratuities and Provident Fund.	Police Charges.	Education.	Medical Relief.	Debt
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1865	94,354	1,26,472	Not traceable.	91,52,722	8,15,914	Not traceable.	845	1,41,931	...	...	...
1866	1,31,622	58,638		13,32,917	14,40,293		14,430	3,96,169	...	...	20,554
1867	61,337	71,531		17,38,626	14,26,321		2,580	4,25,423	...	...	73,360
1868	70,990	87,602	22,708	12,29,594	10,45,862	9,012	5,733	4,17,083	...	...	2,19,977
1869	1,09,879	1,25,691	23,318	12,51,429	8,57,425	8,312	5,634	3,25,637	...	...	3,81,368
1870	1,32,202	1,12,498	30,896	13,73,987	8,29,784	8,046	10,354	4,24,905	...	...	4,46,167
1871	1,22,853	1,12,851	31,261	16,11,527	7,84,485	6,482	7,758	5,90,579	7,948	...	4,75,704
1872	1,15,930	1,38,354	34,435	12,83,987	7,61,854		7,221	3,27,209	9,321	...	2,52,971
1873	1,16,575	1,41,308	20,546	10,70,919	7,96,860		6,996	3,40,892	10,000	...	8,06,270
1874	1,11,860	1,29,023	25,316	10,53,829	7,38,139		8,030	2,44,325	10,000	...	3,09,023
1875	1,13,902	1,36,708	20,063	9,90,091	7,42,958		8,691	3,52,920	10,000	36,000	7,15,561
1876	1,09,189	1,42,267	37,754	9,70,195	7,07,681		11,157	3,57,734	10,000	36,000	7,09,127
1877	1,10,164	1,43,672	24,193	8,96,548	7,49,550		8,301	3,54,535	10,000	36,000	6,27,792
1878	1,15,597	1,44,467	27,517	8,13,057	7,90,481		8,008	3,61,581	15,000	36,000	8,66,223
1879	1,21,997	1,34,372	23,980	8,35,687	8,04,295		12,084	3,64,304	17,000	36,000	6,91,908
1880	1,28,492	1,37,726	24,800	8,86,191	7,52,410		7,749	3,59,166	17,500	36,000	6,42,880
1881	1,28,951	1,52,107	29,242	9,16,650	7,98,021		8,608	3,57,752	17,500	20,435	7,47,209
For 15 months, i.e., from 1st January 1882 to 31st March 1883, the calendar											
1882-83	1,82,715	1,87,858	73,665	14,01,108	10,14,785		12,803	4,54,034	28,125	34,948	12,28,882
1883-84	2,01,021	1,48,317	55,389	10,55,338	9,16,316		40,333	3,62,508	22,500	27,832	8,12,061
1884-85	1,65,258	1,64,917	64,977	11,51,551	9,19,967		23,293	3,61,748	22,500	34,512	7,37,608
1885-86	1,66,827	1,84,717	43,854	12,34,529	3,95,607		18,318	3,59,223	23,700	31,349	7,87,527
1886-87	1,73,090	2,17,134	70,904	13,03,859	10,10,118		19,133	2,61,914	32,604	48,386	8,93,553
1887-88	1,70,945	2,12,138	69,670	13,64,393	10,75,735		30,531	2,61,348	1,34,715	40,753	23,27,682
1888-89	1,69,223	1,98,820	1,12,328	14,91,041	11,56,410		19,470	2,59,140	50,982	36,857	14,90,115
1889-90	1,77,133	1,92,643	93,907	13,62,241	11,96,577		29,139	2,58,285	60,358	35,246	14,85,711
1890-91	1,82,198	2,23,854	1,29,291	15,92,034	13,02,064		32,117	2,58,285	68,646	38,601	15,52,139
1891-92	1,91,028	2,41,002	88,671	15,92,073	12,92,529		33,890	2,58,285	80,722	50,284	16,37,405
1892-93	1,90,920	2,52,123	1,47,694	17,72,512	13,01,563		29,845	3,63,625	87,568	49,576	21,97,233
1893-94	2,29,517	2,42,413	1,06,315	15,41,703	13,39,614		37,500	3,30,272	88,015	52,476	21,27,457
1894-95	2,11,621	2,47,771	1,14,144	16,67,335	13,70,168		46,568	3,74,022	87,290	61,456	20,26,571
1895-96	1,99,317	2,40,990	1,15,991	17,31,317	13,75,234		48,452	5,01,096	88,481	56,260	21,19,651
1896-97	1,99,641	2,48,159	1,07,654	15,55,649	14,09,867		58,601	5,51,589	88,889	53,101	20,56,122
1897-98	2,14,792	2,50,483	1,18,508	16,10,387	15,86,633		70,096	5,00,000	1,02,624	54,233	22,60,571
1898-99	2,10,380	2,57,182	1,09,076	14,19,617	16,89,174		56,866	5,01,013	1,14,776	55,201	2,41,138
1899-1900	1,97,643	2,72,850	1,17,098	16,01,898	20,30,444		66,034	5,00,000	1,11,990	54,997	23,40,269

* Combined with Controller's Office.

No 19.

from the year 1865 to the year 1939-40.

	Public Gardens.	Stores Plant and Live Stock.	Municipal Building Fund.	Road Improvement Fund.	Investments Fund.	Plague Expenses.	Miscellaneous.	Total.	Year.	Five years' average annual expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		5,10,250					1,17,345	49,59,333	1865	38,77,203
		82,059					1,25,240	36,01,922	1866	
		2,70,545					1,49,423	42,16,346	1867	
		3,32,722					37,775	34,77,058	1868	
							42,665	31,31,358	1869	32,69,595
	27,273						23,416	33,92,185	1870	
	11,857						53,213	38,04,661	1871	
	14,473						(a) 1,57,333	31,15,888	1872	
	18,282						22,354	30,44,577	1873	31,68,669
	21,638						46,645	29,90,663	1874	
	20,221						(b) 1,19,851	32,65,027	1875	
	21,190						47,696	31,60,438	1876	
	17,709						55,559	30,36,535	1877	38,41,465
	20,756						71,103	32,70,224	1878	
	19,463		2,50,000				51,791	31,11,122	1879	
							44,321	30,57,992	1880	
year being changed to the financial year, the expenditure was —							(c) 3,52,835	37,98,872	1881	48,59,951
	25,969		50,000	19,000			38,740	47,53,632	1882-83	
	20,263		20,000				33,934	37,15,812	1883-84	
	22,738		801				(d) 2,11,150	38,81,020	1884-85	
	23,864		99,199				98,226	40,66,940	1885-86	62,69,972
	38,326		49,779				57,562	41,76,362	1886-87	
	42,123		50,221				32,436	58,12,690	1887-88	
	48,939		55,577				(e) 1,12,316	52,01,258	1888-89	
	65,153		24,459		3,000		58,553	50,42,405	1889-90	71,87,147
	87,805		28,907		3,113		(f) 1,85,807	56,84,861	1890-91	
	77,225		27,905		3,274		2,07,780	57,82,073	1891-92	
	96,964				3,386		52,566	65,45,512	1892-93	
	(g) 2,80,453				5,64,872		23,321	69,63,928	1893-94	71,87,147
	93,969				44,086		28,485	63,73,486	1894-95	
	64,028				1,46,180		15,519	67,02,516	1895-96	
	60,312				1,42,601	4,37,055	35,503	70,04,743	1896-97	
	71,447				36,478	5,00,000	1,20,712	74,96,969	1897-98	71,87,147
	74,959				37,425	-5,00,000	(g) [8,12,546 19,673]	73,39,026	1898-99	
	75,250				35,316	-43,694	32,385	73,92,480	1899-1900	

(a) Includes write-off of loss in stores of Rs. 1,45,993

(b) Includes Rs. 50,000 for visit of H. R. H. the Prince of Wales.

(c) Includes special adjustment of Rs. 3,24,827 for arranging the different loan fund.

(d) Includes loss of Rs. 1,84,774 on the sale of the Panvel Brick Factory.

(e) Includes Rs. 62,048 for loss on sale of investments.

(f) Includes Rs. 1,94,565 for land acquired.

(g) Write-off on account of frontage lands at Agripada.

Year.	General Superintendence.	Assessment and Collection.	Fire Brigade.	Public Works (Engineering) Department.	Public Health Department.	General Stores.	Pensions and Gratuities and Provident Fund.	Police Charges.	Education.	Medical Relief.	Debt.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1900-01	2,28,044	3,26,719	1,18,939	17,01,178	21,68,479		75,929	6,02,455	1,11,930	58,977	25,03,311
1901-02	2,13,036	2,94,004	1,21,728	15,71,437	20,07,064		56,440	5,00,022	1,12,513	57,000	26,56,565
1902-03	2,16,767	2,92,939	1,10,182	15,90,956	20,05,939		68,852	5,97,504	1,10,474	56,290	27,11,361
1903-04	2,34,069	2,99,459	1,24,119	16,65,761	19,79,374		57,487	5,00,381	1,12,858	54,625	29,18,567
1904-05	2,29,315	3,18,017	1,34,282	18,81,039	18,46,402	15,904	74,334	5,01,076	1,59,763	57,000	28,33,563
1905-06	2,43,603	3,24,580	1,23,986	19,54,844	19,91,160	19,269	71,778	5,00,000	1,61,420	57,606	29,82,971
1906-07	3,06,306	2,29,381	1,28,015	19,39,665	21,46,791	27,369	75,303	5,01,862	1,65,815	56,218	31,77,715
1907-08	2,59,564	3,66,403	1,69,574	21,17,200	22,87,706	31,328	74,395	1,38,450	2,65,350	4,50,151	32,26,943
1908-09	2,71,046	3,73,684	1,71,929	23,92,891	24,34,002	29,456	65,623		2,76,685	4,64,535	32,98,247
1909-10	3,09,102	3,69,460	1,66,963	23,86,781	23,64,080	30,859	69,817		2,93,256	4,62,579	33,77,184
1910-11	2,89,088	3,85,546	1,88,087	24,16,832	21,03,537	31,063	84,294		4,17,124	4,64,416	36,07,569
1911-12	2,93,600	3,75,204	1,79,978	24,87,700	21,40,626	33,054	86,701		4,20,311	4,72,858	37,14,629
1912-13	3,14,525	4,40,506	3,27,304	25,52,034	23,15,541	34,069	96,913		4,18,511	4,46,160	33,43,397
1913-14	3,11,659	4,41,694	1,66,104	29,41,742	23,09,128	35,094	1,07,499		4,85,285	4,41,840	34,34,230
1914-15	3,13,576	4,16,898	1,85,577	30,02,430	23,15,264	36,771	1,11,204		5,03,224	4,39,260	37,62,252
1915-16	3,19,660	4,51,638	1,92,455	30,31,184	23,93,411	38,277	1,15,167		5,43,346	4,37,810	39,34,821
1916-17	3,39,014	4,93,398	1,92,598	31,61,770	25,33,855	40,538	1,46,580		5,91,873	4,35,960	44,11,104
1917-18	3,50,132	5,33,526	2,22,212	32,75,695	25,52,833	44,085	1,75,960		7,31,595	4,36,570	41,86,164
1918-19	3,78,723	5,29,127	2,57,944	39,46,954	51,27,671	46,820	1,64,955		9,27,207	4,89,328	44,30,260
1919-20	4,18,182	5,21,773	2,82,962	43,15,060	36,23,038	46,227	1,88,988		13,32,793	4,61,262	43,05,114
1920-21	4,18,650	5,87,191	3,20,709	49,52,268	*39,59,741	60,316	2,13,660		16,87,813	4,86,216	46,26,733
1921-22	4,36,442	6,18,675	3,94,384	1,01,86,772	47,69,943	76,404	(a)		20,39,048	9,01,571	(a)
1922-23	4,81,031	6,66,432	4,02,392	1,27,64,437	48,94,512	80,079	(a)		22,72,762	9,63,038	(a)
1923-24	4,90,787	6,88,833	3,79,944	58,66,567	47,27,050	85,356	3,62,363		25,08,852	8,96,582	1,00,90,945
1924-25	5,04,317	7,04,553	3,40,488	59,80,651	46,60,460	75,167	4,04,919		25,82,656	9,03,884	1,08,14,589
1925-26	5,82,711	6,90,166	3,51,624	53,91,221	41,97,577	76,713	4,72,654		27,92,373	9,81,966	1,03,83,980
1926-27	5,34,507	7,09,867	3,27,018	52,80,276	41,56,288	70,565	4,88,346		31,13,302	14,44,718	1,08,41,061
1927-28	5,36,542	6,94,727	3,16,612	54,95,145	41,63,376	75,421	5,81,223		30,55,361	15,86,687	1,12,89,224
1928-29	5,40,178	5,61,208	3,35,320	55,13,018	41,28,598	63,565	6,53,287		29,47,784	16,27,649	1,21,36,185
1929-30	4,71,487	5,91,474	3,64,367	55,31,919	40,74,206	66,157	6,83,457		31,10,455	16,90,793	1,30,34,567
1930-31	4,58,414	5,10,305	3,37,520	61,49,678	35,78,522	68,384	7,26,679		29,97,740	18,23,641	1,29,85,715
1931-32	4,44,031	4,86,855	3,13,432	57,46,117	32,51,075	64,978	7,78,661		31,20,478	17,40,480	1,32,51,618
1932-33	3,85,083	4,66,482	3,02,499	55,88,550	31,25,898	62,292	8,16,812		32,45,592	17,13,017	1,33,53,226
1933-34	3,77,708	4,58,593	2,69,016	53,90,313	29,83,376	61,293	9,48,829		32,30,720	16,56,005	1,32,22,310
1934-35	3,12,069	4,53,999	2,94,402	50,68,619	29,08,983	62,330	9,85,621		32,02,997	16,48,684	1,25,93,943
1935-36	4,57,885	6,21,859	3,31,127	51,72,046	28,31,750	75,535	10,01,238		32,11,219	16,85,887	1,21,43,455
1936-37	4,73,635	6,35,879	3,56,413	53,03,448	28,66,924	76,752	10,56,470		33,86,264	17,96,734	1,19,45,222
1937-38	4,71,811	6,28,592	4,16,289	58,01,823	29,68,240	73,772	9,34,532		35,06,561	19,15,745	1,20,46,808
1938-39	5,23,131	6,58,051	3,40,593	59,84,010	29,85,995	74,450	11,70,589		36,44,231	19,51,873	1,21,88,098
1939-40	5,03,569	6,71,512	3,45,411	61,16,547	31,69,113	75,741	12,08,364		38,33,790	20,72,534	1,23,36,073

* Inclusive of Rs. 4,58,641 on account of Markets and Slaughter Houses and Rs. 26,147 on account of Census.

V. V. SHALIGRAM,
Chief Accountant.

No. 19—concluded.

Contribution to the Bombay Improvement Trust	Public Gardens.	Stores Plant and Live Stock.	Municipal Building Fund	Loan Works Establishment.	Investments Fund.	Plague Expenses.	Slum Service.	Miscellaneous.	Total.	Year.	Five years average annual expenditure.
Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
4,74,605	69,870				58,400	—922		1,86,444	85,84,058	1900-01	84,57,384
4,81,000	57,685				59,259			38,695	82,26,458	1901-02	
3,00,000	58,874				58,136			75,124	84,53,398	1902-03	
3,50,000	67,422				33,265			34,006	84,31,390	1903-04	
2,50,000	66,092				35,399	1,81,920		57,512	85,91,618	1904-05	1,02,22,28
2,50,500	64,751				39,377	2,26,538		(h) 3,62,359	93,74,242	1905-06	
3,00,000	64,735				39,626	2,43,044		18,945	95,20,790	1906-07	
2,66,081	75,158				44,445	1,95,517		1,30,930	1,01,89,201	1907-08	
4,50,000	92,905				47,843	2,23,328		37,952	1,06,30,126	1908-09	1,17,90,028
7,80,000	98,964				1,21,917	2,00,915		(i) 3,65,173	1,13,97,050	1909-10	
8,35,000	91,210				49,473	1,87,234		1,31,399	1,12,81,872	1910-11	
9,86,000	76,091				57,633	1,55,903		1,25,274	(j) 1,14,84,562	1911-12	
9,23,000	83,982				10,000	1,47,763		2,25,882	(k) 1,16,81,587	1912-13	1,53,23,096
9,23,093	91,683				10,000	1,24,682		2,16,193	(l) 1,20,48,926	1913-14	
9,76,938	92,295				10,000	1,27,633		1,59,869	(m) 1,24,53,191	1914-15	
10,17,420	89,738				10,000	1,22,912		(n) 1,24,031	1,28,03,870	1915-16	
11,01,289	90,490				(o) 3,08,135	1,29,958		(s) 2,37,730	1,42,14,292	1916-17	1,55,67,168
10,98,118	81,555				(p) 51,399	1,32,160		3,89,492	1,42,61,391	1917-18	
11,52,687	93,085				(q) 17,320	1,26,506		13,38,060	1,70,26,649	1918-19	
15,19,780	97,183				(r) 20,982	1,18,404		10,57,511	1,83,90,277	1919-20	
15,71,248	1,28,196				(t) 1,69,813	1,24,591		8,95,154	2,02,02,301	1920-21	3,12,89,455
15,76,574	2,24,288				(u) 2,68,427	1,16,888		8,95,638	2,24,64,954	1921-22	
17,85,007	2,34,769				3,18,883	1,20,689		11,77,228	2,61,61,439	1922-23	
19,07,255	1,59,167				70,044	1,12,280		7,16,308	2,89,50,053	1923-24	
20,20,974	1,62,449					1,03,848		7,98,144	3,00,57,096	1924-25	3,22,63,193
22,28,470	1,63,147					91,674		6,83,364	2,90,87,636	1925-26	
22,39,225	1,86,412					74,216		6,70,844	3,01,62,656	1926-27	
23,11,031	1,67,067					84,089		6,57,843	3,14,45,875	1927-28	
23,02,180	1,76,614			26,011		72,394		(v) 13,16,393	3,27,50,278	1928-29	3,28,40,720
22,92,678	1,76,841			4,31,527		76,836		5,88,300	3,30,00,829	1929-30	
23,10,873	1,88,454			3,75,910		64,690		4,46,937	3,26,47,552	1930-31	
23,54,568	1,73,268			2,47,292		66,626		5,36,542	3,23,28,729	1931-32	
23,52,242	1,57,884					65,982		5,33,558	3,21,69,117	1932-33	3,28,40,720
(v) 32,84,740	1,57,141					67,759		4,43,796	3,25,51,599	1933-34	
33,39,680	1,45,748					69,968		5,32,016	3,16,19,059	1934-35	
33,42,690	1,34,179					69,060		2,15,609	3,12,97,539	1935-36	
32,22,391	1,35,584					64,436	4,14,500	1,92,837	3,19,29,489	1936-37	3,28,40,720
34,40,225	1,35,807					71,497		3,36,482	3,27,48,184	1937-38	
34,29,454	1,56,149					73,545		3,04,181	3,34,84,350	1938-39	
37,11,006	1,76,458					89,031		(w) 4,34,889	3,47,44,038	1939-40	

(h) Includes contribution of Rs. 3,00,000 towards celebrating the visit of H. R. H. the Prince and Princess of Wales.

(i) Includes charges for Grain Compensation and Local Allowance and the loss sustained in the sale of unserviceable stores written off.

(j) Excludes Rs. 5,00,000 transferred from revenue for writing off a portion of the Plague expenditure advanced from Loan Funds.

(k) Excludes Rs. 3,10,033 transferred from revenue for writing off a portion of the Plague expenditure advanced from Loan Funds as well as the amount of investments of interest realized on Sinking and Special Funds.

(l) Excludes Rs. 1,00,000 transferred from revenue for writing off the balance of the Plague expenditure advanced from Loan Funds as well as the amount of investment of interest realized on Sinking and Special Funds.

(m) Excludes Rs. 35,455 being the write-off of the proportionate cost (paid out of Loan Funds) of the Halalkhore's Chawls at Vincent Road sold to the City Improvement Trust as well as the amount of investment interest realized on Sinking and Special Funds.

(n) Includes Rs. 25,000 being the contribution towards the cost of cadastral survey of the town and island of Bombay.

(o) This includes Rs. 1,20,312 on account of discount on the conversion of 3 per cent. or 3½ per cent. Government Paper into 4 per cent. conversion loan of 1916-17

(p) This includes Rs. 2,98,135 being the amount of investment on account of sale proceeds of Municipal lands into Municipal Land and Building Fund.

(q) This includes Rs. 41,399, Rs. 7,320 and Rs. 10,988 being the amount of investment on account of sale proceeds of Municipal lands into Municipal Land and Building Fund.

(r) This includes Rs. 1,59,813 do do.

(s) As the Expenditure on Pensions and gratuities, etc., and Municipal Debt is allotted according to different service heads, no expenditure appears under these heads.

(t) This includes Rs. 2,53,427 on account of sale proceeds of Municipal land to be transferred to Land and Building Fund.

(u) Includes Rs. 7,00,000 being the contribution for Bai Jerbai Wadia Hospital for children.

(v) Includes Rs. 10,94,913 on account of increased contribution payable towards Improvement Schemes due to the amalgamation of the City Improvement Trust with the Municipality with effect from 1-10-1938 under Bombay Act XIII of 1933.

(w) Includes Rs. 57,522 for Grain Compensation to menial staff.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 20.
Contrasted Statement of Income and Expenditure of the Bombay Municipality
from 1865 to 1939-40.

Year.	Income.	Expenditure.	DIFFERENCE	
			Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
1865	23,63,787	49,59,333	...	25,95,546
1866	29,14,672	36,01,922	...	6,87,250
1867	30,40,524	42,16,346	...	11,75,822
1868	38,52,674	34,77,058	3,75,616	...
1869	33,93,226	31,31,358	2,61,868	...
1870	33,07,749	33,92,185	...	84,436
1871	28,71,160	38,04,661	...	9,33,501
1872	30,48,331	31,15,888	...	67,557
1873	33,24,108	30,44,577	2,79,531	...
1874	29,81, 22	29,90,663	...	9,341
1875	31,43,526	32,65,027	...	1,21,501
1876	31,77,723	31,60,438	17,285	...
1877	32,41,452	30,36,535	2,04,917	...
1878	31,45,153	32,70,224	...	1,25,071
1879	33,41,174	31,11,122	2,30,052	...
1880	32,51,870	30,57,992	1,93,878	...
1881	38,73,694	37,98,872	74,822	...
1-1-1882 to 31-3-1883	46,12,240	47,53,632	...	1,41,392
1883-1884	37,37,272	37,15,812	21,460	...
1884-1885	42,13,868	38,81,020	3,32,848	...
1885-1886	44,73,973	40,66,940	4,07,033	...
1886-1887	49,01,814	41,76,362	7,25,452	...
1887-1888	51,66,530	58,12,690	...	6,46,160
1888-1889	49,66,193	52,01,258	...	2,35,065
1889-1890	53,42,169	50,42,405	2,99,764	...
1890-1891	61,65,901	56,84,861	4,81,040	...
1891-1892	62,33,183	57,82,073	4,51,110	...
1892-1893	66,72,943	65,45,512	1,27,431	...
1893-1894	67,62,695	69,63,928	...	2,01,233
1894-1895	65,39,372	63,73,486	1,65,886	...
1895-1896	67,61,710	67,02,516	59,194	...
1896-1897	62,08,978	70,04,743	...	7,95,765
1897-1898	71,45,560	74,96,969	...	3,51,409
1898-1899	71,61,911	73,39,026	...	1,77,115
1899-1900	88,29,817	73,92,480	14,37,337	...
1900-1901	84,02,848	85,84,058	...	1,81,210
1901-1902	77,66,729	82,26,458	...	4,59,729
1902-1903	81,75,688	84,53,398	...	2,77,710
1903-1904	84,82,625	84,31,390	51,235	...
1904-1905	93,36,111	85,91,618	7,14,493	...
1905-1906	90,92,539	93,74,242	...	2,81,703
1906-1907	96,48,501	95,20,790	1,27,711	...
1907-1908	98,89,324	1,01,89,201	...	2,99,877
1908-1909	1,02,86,048	1,06,30,126	...	3,44,078
1909-1910	1,12,13,864	1,13,97,050	...	1,83,186
1910-1911	1,21,96,149	1,12,81,872	9,14,277	...
1911-1912	1,26,55,789	*1,14,84,562	11,71,227	...
1912-1913	1,27,41,589	(a) 1,16,81,587	10,60,002	...
1913-1914	1,28,76,501	(b) 1,20,48,926	8,27,575	...
1914-1915	1,24,13,366	(c) 1,24,53,191	...	39,825
1915-1916	1,38,31,070	1,28,03,870	10,27,200	...
1916-1917	1,40,48,739	1,42,14,292	...	1,65,553
1917-1918	1,48,29,386	1,42,61,391	5,67,995	...
1918-1919	1,73,74,184	1,70,26,648	3,47,536	...
1919-1920	1,83,16,927	1,83,09,277	7,650	...

* This is exclusive of Rs. 5,00,000 utilized towards writing off a portion of the Plague Expenditure.

(a) Do. Rs. 3,10,052-7-4 Do. Do. Do. Do.

(b) Do. Rs. 1,00,000 Do. the balance Do.

(c) This is exclusive of Rs. 35,455 being the write off of the proportionate cost (paid out of Loan Funds) of the Halalkhore Chawls at Vincent Road sold to the City Improvement Trust.

Appendix No. 20.—concl.

Year.	Income.	Expenditure.	DIFFERENCE	
			Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
1920-1921	2,01,43,197	2,02,02,301	...	59,104
1921-1922	2,31,47,009	2,24,64,954	6,82,055	...
1922-1923	2,67,53,463	2,61,61,439	5,92,024	...
1923-1924	2,79,21,509	2,89,50,053	...	10,28,544
1924-1925	3,02,15,121	3,00,57,096	1,58,025	...
1925-1926	3,05,31,359	2,90,87,636	14,43,723	...
1926-1927	3,21,35,697	3,01,62,656	19,73,041	...
1927-1928	3,17,08,288	3,14,45,875	2,62,413	...
1928-1929	3,15,33,383	3,27,50,278	...	12,16,895
1929-1930	3,31,40,098	3,30,00,829	1,39,269	...
1930-1931	3,20,46,672	3,26,47,552	...	6,00,880
1931-1932	3,19,14,176	3,23,28,729	...	4,14,553
1932-1933	3,00,02,381	3,21,69,117	...	21,66,736
1933-1934	3,14,15,971	3,25,51,599	...	11,35,628
1934-1935	3,19,33,106	3,16,19,059	3,14,047	...
1935-1936	3,23,76,453	3,12,97,539	10,78,914	...
1936-1937	3,20,58,229	3,19,29,489	1,28,740	...
1937-1938	3,30,16,418	3,27,48,184	2,68,234	...
1938-1939	3,47,67,275	3,34,84,350	12,82,925	...
1939-1940	3,46,56,101	3,47,44,038	...	87,937

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 21.
IMPROVEMENT SCHEMES.
General Financial Statistics.

Particulars.	1935-36.	1936-37.	1937-38.	1938-39.	1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ACCOUNT					
<i>Receipts.</i>					
1. Land Revenue ...	50,29,342	51,16,107	50,52,210	51,98,536	53,48,506
2. Municipal contribution ...	33,42,690	32,22,391	34,40,225	34,29,454	37,11,006
3. Tobacco Duty ...	9,84,675	11,79,000	12,42,750	10,41,030	9,88,000
4. Miscellaneous ...	2,87,310	5,13,994	5,21,620	4,62,242	3,85,627
...	96,44,017	1,00,31,492	1,02,56,805	1,01,31,262	1,04,33,139
<i>Expenditure.</i>					
5. Maintenance of Properties and Streets ...	13,30,012	13,93,869	13,80,505	18,16,329	19,53,053
6. Debt Charges ...	1,02,34,035	85,21,012	83,07,520	80,87,520	80,18,708
...	1,15,64,047	99,14,881	96,88,025	99,03,849	99,71,761
7. Surplus (+) or Deficits (-) ...	-19,20,030	+1,16,611	+5,68,780	+2,27,413	+4,61,378
<i>Loans.</i>					
8. Debt outstanding ...	17,32,27,092	17,07,53,708	16,71,06,587	16,46,74,234	16,42,15,264
9. Redemption and Sinking Funds in hand or invested ...	2,20,81,116	2,10,01,545	2,24,96,900	2,40,35,999	2,57,39,758
10. Net Loan Debt ...	15,11,45,976	14,97,52,163	14,46,09,687	14,06,38,235	13,84,75,506

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 22.

IMPROVEMENT SCHEMES.

General Account for the year ending 31st March 1940.

Particulars.	Amount.	Particulars.	Amount.
	Rs. a. p.		Rs. a. p.
To Revenue expenditure as per Appendix No. 24 ...	99,71,761 1 6	By Revenue Receipts as per Appendix No. 23 ...	1,04,33,138 9 7
„ Balance being surplus for the year (transferred to Capital Account Balance Sheet—Appendix No. 25)	4,61,377 8 1		
Total ...	1,04,33,138 9 7.	Total ...	1,04,33,138 9 7

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

**Appendix
IMPROVEMENT
GENERAL
IN**

Statement showing the Net Receipts during the Financial year 1939-40 from all sources as

Actuals for 1938-39.	Particulars.	Actuals for 1939-40.	Budget Estimate for 1939-40.	Revised Estimate for 1939-40.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
	I.—RENTS AND OTHER PROCEEDS OF PROPERTIES			
3,53,974 13 2	1. Lands comprised in Schedule W	3,65,908 14 6	3,58,272 0 0	3,59,602 0 0
1,17,966. 15 10	2. Do. do. X	1,28,863 10 11	1,28,725 0 0	1,25,953 0 0
99,990 15 5	3. Do. do. Y	1,05,388 8 3	1,07,939 0 0	1,08,059 0 0
204 4 4	4. Do. do. Z	204 4 4	204 0 0	204 0 0
46,26,398 10 3	5. Other Lands and Buildings	47,48,140 6 9	47,42,098 0 0	47,10,999 0 0
51,98,535 11 0		53,48,505 12 9	53,37,238 0 0	53,04,817 0 0
34,29,453 13 0	II.—Contribution from the Municipal Corporation under Section 125(2) (d) of the Municipal Act ...	37,11,005 15 0	36,41,000 0 0	37,11,006 0 0
10,41,030 0 0	III.—Receipts on account of Tobacco Duty	9,88 000 0 0	8,19,000 0 0	9,88,000 0 0
4,23,458 11 3	IV.—Interest and Profit on Investments	3,39,017 0 8	2,50,000 0 0	3,22,347 0 0
38,783 10 4	V.—Miscellaneous Receipts	46,609 13 2	48,000 0 0	38,000 0 0
1,01,31,261 13 7	Total Income	1,04,33,138 9 7	1,00,95,238 0 0	1,03,64,170 0 0

V. V. SHALIGRAM,
Chief Accountant.

No. 23.
SCHEMES.
ACCOUNT.
COME.

contrasted with the Actuals for 1938-39, the Original Budget Estimate and the Revised Estimate.

Compared with the Actuals for 1938-39.		Compared with the Original Estimate.		Compared with the Revised Estimate.	
Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
11,934 1 4	...	7,636 14 6	...	6,306 14 6	...
10,896 11 1	...	138 10 11	...	2,910 10 11	...
5,397 8 10	...	...	2,550 7 9	...	2,670 7 9
...	...	0 4 4	...	0 4 4	...
1,21,741 12 6	...	6,042 6 9	...	37,141 6 9	...
1,49,970 1 9	...	13,818 4 6	2,550 7 9	46,359 4 6	2,670 7 9
2,81,552 2 0	...	70,005 15 0	...	...	0 1 0
...	53,030 0 0	1,69,000 0 0	...	...	...
...	84,441 10 7	89,017 0 8	...	16,670 0 8	...
7,826 2 10	...	...	1,390 2 10	8,609 13 2	...
4,39,348 6 7	1,37,471 10 7	3,41,841 4 2	3,940 10 7	71,639 2 4	2,670 8 9

M. D. BHAT,
Municipal Commissioner.

**Appendix
IMPROVEMENT
GENERAL
EXPEN**

Statement showing the Actuals as compared with

Actuals for 1938-39.	Particulars.	Actuals for 1939-40.	* Final grants sanctioned for Expenditure during 1939-40.
1	2	3	4
Rs. a. p.		Rs. a. p.	Rs. a. p.
	A.—MAINTENANCE OF PROPERTIES AND STREETS		
	(a) Maintenance of Properties.		
63,504 13 0	I.—Lands Comprised in Schedule W	55,358 10 0	57,775 0 0
20,331 4 7	II.—Lands Comprised in Schedule X	18,280 7 3	18,907 0 0
15,555 0 0	III.—Lands Comprised in Schedule Y	13,981 0 0	13,981 0 0
29 0 0	IV.—Lands Comprised in Schedule Z	26 0 0	26 0 0
	V.—Other Lands and Buildings—		
7,94,146 1 3	(1) Schemes	7,89,738 10 3	8,87,933 0 0
6,08,743 3 3	(2) Chawls Permanent	6,28,162 9 9	7,53,880 0 0
86,269 13 6	(3) S. P. Sheds	1,43,346 10 3	2,62,731 0 0
2,27,749 11 0	(b) Maintenance of Streets	3,04,159 1 2	5,98,206 0 0
18,16,328 14 7	Total A.—Maintenance of Properties and Streets	19,53,053 0 8	25,93,439 0 0
	B.—COST OF MANAGEMENT AND ESTABLISHMENT		
9,999 7 9	(a) Corporation and Standing Committee	9,684 14 6	12,890 0 0
29,526 14 0	(b) Deputy Municipal Commissioner's Office Establishment	28,033 3 3	28,187 0 0
30,942 11 0	(c) Audit and Accounts Establishment	28,480 5 0	31,104 0 0
3,81,466 15 9	(d) Estates and Land Management Department	3,34,968 0 7	3,74,783 0 0
1,43,564 2 3	(e) City Engineer's Department	1,64,302 11 11	1,83,598 0 0
3,600 0 0	(f) General Stores	3,600 0 0	3,600 0 0
1,01,153 15 3	(g) Incidental Expenses	1,02,435 12 5	1,06,594 0 0
	(h) Grain Compensation	3,690 3 0	3,900 0 0
7,00,254 2 0		6,75,195 2 8	7,44,656 0 0
91,868 5 0	C.—Proportionate charge on account of Municipal Supervision...	89,313 11 0	1,60,348 0 0
7,92,122 7 0	Total B and C	7,64,508 13 8	9,05,004 0 0
	Rs. a. p.		
1,08,900 0 0	Deduct—		
6,83,222 7 0	Charged to Capital Account	1,16,854 0 0	
	Charged to General Account	6,47,654 13 8	
7,92,122 7 0		7,64,508 13 8	9,05,004 0 0
	D.—DEBT CHARGES		
70,53,393 2 5	I.—Interest on Loans	69,74,151 2 10	70,98,925 0 0
10,34,127 1 0	II.—Appropriation for reduction or avoidance of Debt	10,44,556 14 0	10,44,557 0 0
80,87,520 3 5	Total D.—Debt Charges	80,18,708 0 10	81,43,482 0 0
99,03,849 2 0	Grand Total	99,71,761 1 6	1,07,36,921 0 0

V. V. SHALIGRAM,
Chief Accountant.

No. 24.
SCHEMES.

ACCOUNT.

DITURE.

the Final Sanctioned Grants for 1939-40.

Final grants compared with the Actuals.			REMARKS.		
Balance.		Amount required to be renewed in 1940-41.	Savings.		
5		6	7		
Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
2,416	6 0	248	0 0	2,168	6 0
626	8 9	50	0 0	576	8 9
...		
...		
98,194	5 9	62,252	0 0	35,942	5 9
1,25,717	6 3	69,858	0 0	55,859	6 3
1,19,384	5 9	91,803	0 0	27,581	5 9
2,94,046	14 10	1,76,345	0 0	1,17,701	14 10
6,40,385	15 4	4,00,556	0 0	2,39,829	15 4
		*44,078	0 0	-44,078	0 0
3,205	1 6	1,500	0 0	1,705	1 6
153	12 9	12	0 0	141	12 9
2,623	11 0	...		2,623	11 0
39,814	15 5	14,430	0 0	25,384	15 5
19,295	4 1	100	0 0	19,195	4 1
...		
4,158	3 7	30	0 0	4,128	3 7
209	13 0	41	0 0	168	13 0
69,460	13 4	16,113	0 0	53,347	13 4
71,034	5 0	27,965	0 0	43,069	5 0
1,40,495	2 4	44,078	0 0	96,417	2 4
1,40,495	2 4	44,078	0 0	96,417	2 4
...		
1,24,773	13 2	1,19,688	0 0	5,085	13 2
0	2 0	...		0	2 0
1,24,773	15 2	1,19,688	0 0	5,085	15 2
7,65,159	14 6	5,64,322	0 0	2,00,837	14 6

* Rs. 44,078 represent expenditure on account of cost of Management and Establishment including Municipal Supervision to be allocated at the end of the year.

M. D. BHAT,
Municipal Commissioner.

Appendix
IMPROVEMENT
Balance Sheet—(Capital Account)

LIABILITIES	Rs.	a.	p.	Rs.	a.	p.
LOANS OUTSTANDING—						
(Vide details as shown in Appendix No. 29)	...			16,42,15,264	7	0
Book value of lands comprised in Schedules "W" and "X"	...			47,58,495	0	0
SURPLUS—						
Extraordinary receipts—						
Transfer of Sinking Fund Accumulations in respect of Rs. 370 lakhs loan	...	25,07,830	0	0		
Special grants from the Government of India	...	54,00,000	0	0		
Premia on loan raised in 1935-36	...	30,000	0	0		
Sale proceeds of Lands and Buildings—						
		Rs.	a.	p.		
Sale proceeds up to 31st March 1939	...	3,46,38,619	4	9		
Sale proceeds during 1939-40	...	14,57,495	3	10		
				3,60,96,114	8	2
Sinking Fund on Loans	...	2,57,39,758	5	2		
Loans Redemption Fun	...	26,92,913	10	0		
				2,84,32,671	15	2
				7,24,66,616	7	9
Deduct—						
Revenue Deficits—						
Deficits upto 31st March 1939	...	1,83,51,207	3	7		
Less—Surplus during 1939-40	...	4,61,377	8	1		
				1,78,89,829	11	6
				5,45,76,786	12	3
				Total Rs.	...	22,35,50,546 3 3

V. V. SHALIGRAM,
Chief Accountant.

No. 25.

SCHEMES.

as at 31st March 1940.

			Rs.	a.	p.
ASSETS					
Block Account—					
Property and Assets at original cost as per Appendix No. 26	...	...	18,69,90,216	8	9
Book value of lands comprised in Schedules "W" and "X" as per Appendix No. 27 (Section 91A of the Municipal Act)	...	...	47,58,495	0	0
SINKING FUNDS—					
As per Appendix No. 28	...	...	2,57,39,487	7	0
CAPITAL FUNDS—					
4½ per cent. Bombay Improvement Trust Debentures	18,15,100	18,15,100	0	0	
3 per cent. Bombay Municipal Debentures	22,900	22,900	0	0	
6 per cent. Bombay Improvement Trust Debentures	42,23,500	42,23,500	0	0	
Cash with the Imperial Bank of India			576	5	4
	60,61,500	60,61,500	0	0	
			576	5	4
			160,62,076	5	4
			Total Rs....	22,35,50,546	3 3

* For Face, Book and Market Values of Securities held in the Sinking Funds on 31st March 1940, please see Appendix No. 30.

† Against this, there is a liability to the extent of Rs. 5,66,822 on account of (1) outstanding charges amounting to Rs. 5,64,322 for 1939-40 and previous years payable in the year 1940-41 and (2) the unclaimed amount of Rs. 2,500 in respect of the debentures of Rs. 30 lakhs loan due for repayment on 1st November 1937.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 26.

IMPROVEMENT SCHEMES.

Block Account showing details of Capital Expenditure upto 31st March 1940.

Particulars.	Capital Expenditure up to 31st March 1939.			Expenditure during 1939-40.			Total Capital Expenditure up to 31st March 1940.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
CAPITAL ACCOUNT									
IMPROVEMENT AND STREET SCHEMES—									
Schedule W Lands	12,78,129	4	5	...	...	...	12,78,129	4	5
Schedule X Lands	16,26,128	1	6	62	0	0	16,26,190	1	6
Schedule Z Lands	8	0	0	...	...	...	8	0	0
Scheme									
No.									
1 First Nagpada	29,16,098	10	6	...	...	...	29,16,098	10	6
2 Princess Street	85,08,864	9	4	...	...	...	85,08,864	9	4
3 Sandhurst Road	1,13,79,104	11	11	...	...	...	1,13,79,104	11	11
4 Gamdevi	22,88,001	11	9	...	...	...	22,88,001	11	9
5 Dadar-Matunga	99,23,859	7	2	12,054	2	0	99,35,913	9	2
6 Sion-Matunga	97,25,342	3	1	50,926	10	9	97,76,268	13	10
7 Colaba Reclamation	4,78,538	1	10	...	...	...	4,78,538	1	10
8 Mandvi Koliwada	26,52,501	4	2	...	...	...	26,52,501	4	2
13 Souter Street Extension—East-wards	68,101	8	5	...	...	...	68,101	8	5
27 Mathew Road	14,11,076	7	4	53	0	0	14,11,129	7	4
29 Nowroji Hill	85,21,218	14	2	911	15	2	85,22,130	13	4
30 Souter Street Extension—West-wards	1,30,511	15	4	...	...	...	1,30,511	15	4
31 Parel	90,63,484	14	5	9,947	13	0	90,73,432	11	5
32 East Agripada	50,57,935	2	5	...	...	...	50,57,935	2	5
33 Bhatwadi	3,28,432	8	4	...	...	...	3,28,432	8	4
36 Lamington Road	2,91,191	6	8	...	...	...	2,91,191	6	8
37 Sydenham Road	1,40,21,668	14	6	2,676	0	0	1,40,24,344	14	6
41 Undria Street	5,68,233	9	1	28	0	0	5,68,261	9	1
43 Parel Road Central	38,97,296	2	5	...	...	...	38,97,296	2	5
47 Parel Road Northern	52,79,867	4	8	7,806	12	0	52,87,674	0	8
49 Nepean Sea Road—Reclamation	3,053	7	8	...	...	...	3,053	7	8
50 Mazagaon Street	32,47,700	13	9	...	...	...	32,47,700	13	9
52 Worli Street	2,29,27,007	7	4	2,90,034	1	0	2,32,17,041	8	4
53 Foras Road	36,82,009	9	11	...	...	...	36,82,009	9	11
54 Kolbhatwadi	21,79,253	13	10	...	...	...	21,79,253	13	10
56 Dharavi Street	74,07,189	10	3	58,459	11	6	74,65,649	5	9
57 Sewri Wadala	1,87,53,574	12	3	2,23,048	6	0	1,89,76,623	2	3
58 Worli Extension	36,55,499	14	2	1,30,989	4	0	37,86,489	2	2
59 Sewri Koliwada	5,50,562	8	3	...	...	...	5,50,562	8	3
60 Naigaum Street	74,30,595	9	11	74,294	1	1	75,04,889	11	0
61 Fergusson Road	15,68,030	2	5	...	...	...	15,68,030	2	5
62 Love Lane	16,18,730	12	6	...	...	...	16,18,730	12	6
66 Mahaluxmi	4,86,705	5	3	...	...	...	4,86,705	5	3
69 Widening of Byculla Bridge	7,20,289	12	8	...	...	...	7,20,289	12	8
71 Chaupati Street	24,085	4	0	...	...	...	24,085	4	0
Chaupati Reclamation	1,889	6	6	...	...	...	1,889	6	6
East Chaupati Estate	563	14	0	3,023	6	0	3,587	4	0
72 Tripartite Road	776	10	0	4,070	5	0	4,846	15	0
73 Palton Road	518	7	0	50	14	0	569	5	0
74 Sion Overbridge	493	4	0	...	...	...	493	4	0
Lump Provision for Acquisition	5,333	10	0	68	0	0	5,401	10	0
	17,36,79,459	1	1	8,68,504	5	6	17,45,47,963	6	7
POLICE ACCOMMODATION SCHEMES—									
Scheme									
No.									
14 First Nagpada	84,449	12	0	...	...	...	84,449	12	0
16 Wodehouse Road	3,22,666	15	1	...	...	...	3,22,666	15	1
17 Duncan Road	58,980	10	6	...	...	...	58,980	10	6
18 Shepherd Road	36,223	9	8	...	...	...	36,223	9	8
19 Agripada	1,79,119	10	8	...	...	...	1,79,119	10	8
23 Connaught Road	79,495	9	11	...	...	...	79,495	9	11
24 Princess Street	2,65,953	6	10	...	...	...	2,65,953	6	10
25 Gamdevi	1,29,406	10	1	...	...	...	1,29,406	10	1
34 Lamington Road	4,61,023	13	10	...	...	...	4,61,023	13	10
35 Sandhurst Road West	1,46,104	1	3	...	...	...	1,46,104	1	3
Carried forward	17,63,424	3	10	...	...	...	17,63,424	3	10
Carried forward	17,36,79,459	1	1	8,68,504	5	6	17,45,47,963	6	7

Appendix No. 26.—concluded.
IMPROVEMENT SCHEMES.

Block Account showing details of Capital Expenditure upto 31st March 1940.

Particulars.	Total Capital Expenditure upto 31st March 1939.		Expenditure during 1939-40.		Total Capital Expenditure upto 31st March 1940.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Brought over ...	17,36,79,459	1 1	8,68,504	5 6	17,45,47,963	6 7
POLICE ACCOMMODATION SCHEMES—contd.						
Brought over ...	17,63,424	3 10	...		17,63,424	3 10
Scheme						
No.						
39 Sandhurst Road East	7,58,892	9 1	...		7,58,892	9 1
40 Byculla	8,28,410	10 11	...		8,28,410	10 11
44 Maharbaudi	2,71,433	9 4	...		2,71,433	9 4
45 Paltan Road	5,71,491	12 7	...		5,71,491	12 7
46 Naigaum	5,69,142	0 3	...		5,69,142	0 3
48 Mahim	4,53,031	9 6	...		4,53,031	9 6
55 Chinchbunder Road	4,32,656	1 11	...		4,32,656	1 11
55A Mazagaon	4,53,560	0 9	...		4,53,560	0 9
63 King's Circle (Matunga)	4,82,184	14 7	...		4,82,184	14 7
67 Naigaum (for Armed Police and Recruits)	24,42,031	5 0	...		24,42,031	5 0
70 Arthur Road	1,58,357	8 0	...		1,58,357	8 0
	91,84,616	5 9	...		91,84,616	5 9
MILL COMPANY'S CHAWL SCHEMES—						
Scheme						
No.						
42 Spring Mills	5,18,990	0 6	...		5,18,990	0 6
51 Century Mills	1,29,979	10 10	...		1,29,979	10 10
65 David Mills	2,96,852	7 4	...		2,96,852	7 4
	9,45,822	2 8	...		9,45,822	2 8
MISCELLANEOUS—						
Survey of the Island of Bombay	1,06,046	9 11	...		1,06,046	9 11
Administrative Offices, etc.—						
Building on Esplanade Road near Queen's Statue	3,21,562	11 1	...		3,21,562	11 1
Engineer's Office at Matunga	1,38,467	11 9	...		1,38,467	11 9
Central Stores at the back of Frere Fletcher School	15,656	5 8	Cr. ...		15,656	5 8
Store yard at Agripada, etc.	90,376	12 8	6,478	13 3	83,897	15 5
Workshop for Motor Lorries at Agripada	90,367	12 11	...		90,367	12 11
Tools and Plant	925	10 3	...		925	10 3
Refund of preliminary expenses to Government	38,018	11 7	...		38,018	11 7
Preliminary expenses in connection with the Improvement of slum areas	30,861	9 0	20,423	5 0	51,284	14 0
	8,32,283	14 10	13,944	7 9	8,46,228	6 7
Discount on Loans	14,53,358	15 2	...		14,53,358	15 2
Expenses in connection with the Loan of Rs. 10 Lakhs	12,227	4 0	...		12,227	4 0
	14,65,586	3 2	...		14,65,586	3 2
Grand Total ...	18,61,07,767	11 6	*8,82,448	13 3	18,69,90,216	8 9

*This figure includes Rs. 1,16,854 being the share of cost of Management and Establishment chargeable to Capital Account.

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 27.
IMPROVEMENT SCHEMES.

Statement showing Capital value of Scheduled Lands as specified in the Schedules W, X, Y and Z annexed to Act XIII of 1933.

Properties.	Area.	Book value.	Total amount.
SCHEDULE "W".	Sq. yds.	Rs.	Rs.
The Flats	12,52,834	1,14,191	
The Kennedy Sea Face	4,447	...	
<i>(Cooperage Plot resumed by Government)</i>			
The Marine Lines Estate	32,825	3,28,250	
<i>(Marine Lines Maidan resumed by Government).</i>			
The Wellington Lines Plot	44,038	4,40,380	
The Wodehouse Road Plot	41,580	4,15,800	
The Hornby Road Plot	41,616	8,32,320	
The Triangular Plot South of Crawford Market	7,707	1,54,140	
The Plot North of Municipal Offices	6,811	2,04,330	
The Chaupati West Estate	1,11,276	6,37,320	
The Chaupati East Estate	4,789	47,890	
The Parel Estate	† 34,055	1,02,165	32,76,786
SCHEDULE "X".			
The Connaught Road Estate	13,858	77,237	
The West Agripada Estate	2,27,971	6,64,534	
The Central Agripada Estate	2,911	10,528	
The East Agripada Estate	65,885	6,38,426	
The Lands at Matunga	86,187	90,984	14,81,709
SCHEDULE "Y".			
The Nepean Sea Road Plot	2,014		...
The Colaba Reclamation	46,580		...
SCHEDULE "Z".			
The Hornby Road Plot	3,250		.....
			47,58,495

† Out of the area of 34,880 sq. yds. as at 1-4-39, an area measuring 825 sq. yds. was resumed by Government for being re-conveyed to the Municipality for the purpose of a Hostel for Lady students of the G. S. Medical College (Vide G. R. G. D. 1877/33 of 19-10-37)

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 28.
IMPROVEMENT SCHEMES.
SINKING FUND.

Statement showing the actual Investments on account of the Sinking Fund of different Improvement Trust Loans upto 31st March 1940 compared with the amounts which should have accumulated upto that date on the basis of the fixed Instalments and the sums set aside as Sinking Fund as at 31st March 1940.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Half Yearly Sinking Fund Instalment.	Amount of Sinking Fund which should have accumulated upto 31st March 1940 at Compound Interest.
1	2	3	4	5	6
4½ per cent. basis.					
5 per cent. Debenture Loan	Rs. 40,00,000	10th November 1919	{ 1st November 1957 1st November 1979	Rs. 6,696	Rs. 4,27,110
6 Do. do.	(a) 70,00,000	30th April 1920	{ 1st April 1935 1st April 1980	21,002	3,36,977
4½ Do. do.	45,00,000	20th February 1922	20th February 1982	7,533	3,78,610
4½ Do. do.	52,00,000	2nd October 1922	2nd October 1982	8,705	4,37,512
4½ Do. do.	8,00,000	22nd January 1923	22nd January 1983	1,339	64,508
4½ Do. do.	82,00,000	Do.	Do.	13,727	6,61,311
4½ Do. do.	30,00,000	14th March 1923	14th March 1983	5,022	2,41,940
4½ Do. do.	40,00,000	2nd November 1923	2nd November 1983	6,696	3,08,939
4½ Do. do.	20,00,000	2nd January 1924	2nd January 1984	3,348	1,47,796
4½ Do. do.	29,00,000	5th March 1924	5th March 1984	4,855	2,14,321
4½ Do. do.	20,00,000	1st November 1924	1st November 1984	3,348	1,41,269
4½ Do. do.	60,00,000	10th November 1924	10th November 1984	10,044	4,23,809
4½ Do. do.	20,00,000	2nd January 1925	2nd January 1985	3,348	1,34,886
4½ Do. do.	20,00,000	2nd October 1925	2nd October 1985	3,348	1,28,645
4½ Do. do.	15,00,000	2nd November 1925	2nd November 1985	2,511	96,484
4½ Do. do.	35,00,000	2nd January 1926	2nd January 1986	5,859	2,14,443
	Rs. 5,86,00,000				43,58,560
4 per cent. basis.					
4 per cent. Rupee Coupon Debenture Loan	50,00,000	1st November 1899	1st November 1959	10,564	(b) 20,25,558
4 Do. Debenture Loan	30,00,000	6th September 1901	6th September 1961	6,280	11,00,304
4 Do. do.	30,00,000	15th July 1902	15th July 1962	6,280	10,45,385
4 Do. do.	60,00,000	20th August 1903	20th August 1963	12,560	19,85,197
4 Do. do.	50,00,000	7th September 1904	7th September 1964	10,493	(c) 15,68,949
4 Do. do.	30,00,000	12th September 1905	12th September 1965	6,280	8,93,092
5 Do. do.	25,00,000	17th September 1926	{ 16th September 1956 16th September 1986	5,233	1,76,199
5½ Do. do.	25,00,000	4th November 1929	1st November 1944	5,233	1,27,148
	Rs. 3,00,00,000				89,21,832
3½ per cent. basis.					
4 per cent. Debenture Loan	25,00,000	4th October 1927	{ 4th April 1961 4th October 1970	12,695	3,74,643
5 Do. do.	10,00,000	31st March 1933	31st March 1943	9,814	1,54,172
	Rs. 35,00,000				5,28,815
3 per cent. basis.					
4 per cent. Debenture Loan	20,00,000	2nd October 1906	2nd October 1966	6,148	(d) 6,84,810
4 Do. do.	15,00,000	24th September 1907	24th September 1967	4,610	4,89,627
4 Do. do.	30,00,000	8th September 1908	8th September 1968	9,219	9,32,388
4 per cent. Sterling Coupon Debenture Loan (£5,66,600)	84,99,000	1st July 1909	1st July 1969	25,654	25,30,968
4 Do. do. (£3,33,000)	49,95,000	1st July 1910	1st July 1970	15,077	14,14,338
4 per cent. Debenture Loan	25,00,000	28th August 1912	28th August 1972	7,683	6,32,273
4 Do. do.	18,00,000	26th August 1913	26th August 1973	5,532	4,31,081
4 Do. do.	50,00,000	4th August 1914	4th August 1974	15,365	11,32,136
4 Do. do.	25,00,000	3rd January 1916	3rd January 1976	7,683	5,34,468
3½ Do. do.	10,00,000	31st January 1936	14th March 1966	21,019	(e) 88,065
	Rs. 3,27,94,000				88,70,154
Grand Total Rs.	12,48,94,000			Total Rs.	2,26,79,361

	Amount actually invested upto 31st March 1940.				Amount of interest accrued upto 31st March 1940 collected and invested in 1940-41		Total of Columns 5 and 6.	
	Amount of Sinking Fund invested upto 31st March 1939.		Sinking Fund Instalments paid in 1939-40		Total.			
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		
Sinking Funds	2,40,35,998	11 3	6,00,587	0 0	11,03,172	9 11	2,57,39,758 5 2	
In Public Securities as detailed in Appendix No. 30							2,57,39,487 7 0	
In Cash with the Imperial Bank of India.							270 14 2	
Total Rs.							2,57,39,758 5 2	1,20,748 1 11
								2,58,60,506 7 1

(a) Out of Rs. 70 lakhs Loan Debentures for Rs. 4 lakhs held by the public were repaid on 1-4-35 under the option reserved to the Corporation, leaving balance of Rs. 66 lakhs. The amount of half-yearly Sinking Fund instalment has been changed with effect from 1-4-35 from Rs. 12,002 to Rs. 21,002 as under:-

The usual half-yearly S.F. instalment	Rs. 12,002
Half yearly interest at 4½% on the portion of Rs. 4 lakhs repaid out of S.F. accumulations	Rs. 9,000
	<u>Rs. 21,002</u>

- (b) 16 instalments of Rs. 10,240 each and the rest at Rs. 10,564.
(c) 5 instalments of Rs. 10,240 each and the rest at Rs. 10,493.
(d) 1 instalment of Rs. 6,037 and the rest at Rs. 6,148.
(e) This amount to be invested annually.

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix IMPROVEMENT

Statement showing outstanding Loans of the Bombay Improvement Trust due by the payable for the year 1939-40, the amount paid during the year and the

No.	Particulars of Loans.	Amount raised.	Balance due on 1st April 1939.	Rate of Interest	Amount raised in 1939-40.	Total.
1	2	3	4	5	6	7
		Rs. a.	Rs. a. p.		Rs. a.	Rs. a. p.
<i>Loans raised from Government.</i>						
1	Consolidation Loan in respect of Conversion Loan 1935-36, Rs. 35 lakhs Loan, and Rs. 8 lakhs Loan ...	4,17,94,178 1	4,01,62,734 5 0	3.3759 per cent.		4,01,62,734 5 0
2	45 lakhs Loan 1922	45,00,000 0	25,71,431 0 0	4½ Do.		25,71,431 0 0
3	52 lakhs Loan October 1922	52,00,000 0	19,28,569 0 0	4½ Do.		19,28,569 0 0
4	8 lakhs Loan 22nd January 1923	8,00,000 0	98,28,569 0 0	5½ Do.		98,28,569 0 0
5	82 lakhs Loan 22nd January 1923	82,00,000 0	73,71,431 0 0	4½ Do.		73,71,431 0 0
6	30 lakhs Loan 14th March 1923	30,00,000 0				
7	40 lakhs Loan 2nd November 1923	40,00,000 0	52,00,000 0 0	5½ Do.		52,00,000 0 0
8	20 lakhs Loan 2nd January 1924	20,00,000 0	37,00,000 0 0	4½ Do.		37,00,000 0 0
9	29 lakhs Loan 5th March 1924	29,00,000 0				
10	20 lakhs Loan 1st November 1924	20,00,000 0	68,00,000 0 0	5 Do.		68,00,000 0 0
11	60 lakhs Loan 10th November 1924	60,00,000 0	32,00,000 0 0	4½ Do.		32,00,000 0 0
12	20 lakhs Loan 2nd January 1925	20,00,000 0				
13	20 lakhs Loan 2nd October 1925	20,00,000 0	62,00,000 0 0	5½ Do.		62,00,000 0 0
14	15 lakhs Loan 2nd November 1925	15,00,000 0	8,00,000 0 0	4½ Do.		8,00,000 0 0
15	35 lakhs Loan 2nd January 1925	35,00,000 0				
Total loans raised from Government		8,93,94,178 1	8,77,62,734 5 0			8,77,62,734 5 0
<i>Loans raised from the public.</i>						
1	50 lakhs Rupee Coupon Debenture Loan 1899	50,00,000 0	50,00,000 0 0	4 per cent		50,00,000 0 0
2	30 lakhs Loan 1901	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
3	30 lakhs Loan 1902	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
4	60 lakhs Loan 1903	60,00,000 0	60,00,000 0 0	4 Do.		60,00,000 0 0
5	50 lakhs Loan 1904	50,00,000 0	50,00,000 0 0	4 Do.		50,00,000 0 0
6	30 lakhs Loan 1905	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
7	20 lakhs Loan 1906	20,00,000 0	20,00,000 0 0	4 Do.		20,00,000 0 0
8	15 lakhs Loan 1907	15,00,000 0	15,00,000 0 0	4 Do.		15,00,000 0 0
9	30 lakhs Loan 1908	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
10	Sterling Coupon Debenture Loan 1909 (£ 5,66,600)	84,99,000 0	84,99,000 0 0	4 Do.		84,99,000 0 0
11	Sterling Coupon Debenture Loan 1910 (£ 3,33,000)	49,95,000 0	49,95,000 0 0	4 Do.		49,95,000 0 0
12	25 lakhs Loan 1912	25,00,000 0	25,00,000 0 0	4 Do.		25,00,000 0 0
13	18 lakhs Loan 1913	18,00,000 0	18,00,000 0 0	4 Do.		18,00,000 0 0
14	50 lakhs Loan 1914	50,00,000 0	50,00,000 0 0	4 Do.		50,00,000 0 0
15	25 lakhs Loan 1916	25,00,000 0	25,00,000 0 0	4 Do.		25,00,000 0 0
16	40 lakhs Loan 1919	40,00,000 0	40,00,000 0 0	5 Do.		40,00,000 0
17	70 lakhs Loan 1920	70,00,000 0	66,00,000 0 0	6 Do.		66,00,000 0 0
18	25 lakhs Loan 1926	25,00,000 0	25,00,000 0 0	5 Do.		25,00,000 0 0
19	25 lakhs Loan 1927	25,00,000 0	25,00,000 0 0	4 Do.		25,00,000 0 0
20	25 lakhs Loan 1929	25,00,000 0	25,00,000 0 0	5½ Do.		25,00,000 0 0
21	20 lakhs Loan 1930	20,00,000 0	15,000 0 0	6 Do.		15,000 0 0
22	30 lakhs Loan 1931	30,00,000 0	2,500 0 0	6½ Do.		2,500 0 0
23	10 lakhs Loan 1933	10,00,000 0	10,00,000 0 0	5 Do.		10,00,000 0 0
24	10 lakhs Loan 1935	10,00,000 0	10,00,000 0 0	3½ Do.		10,00,000 0 0
Total Loans raised from the Public		8,22,94,000 0	7,69,11,500 0 0			7,69,11,500 0 0
Grand Total		17,16,88,178 1	16,46,74,234 5 0			16,46,74,234 5 0

V. V. SHALIGRAM,
Chief Accountant.

No. 29.

SCHEMES.

Municipality, the interest outstanding on 1st April 1939, on the different Loans, the amount balances outstanding on 31st March 1940.

Amount repaid in 1939-40.	Balance due on 31st March 1940.	Interest outstanding on 1st April 1939.	Interest payable in 1939-40.	Total interest due.	Deduct interest paid during the year.	Outstanding balance on 31st March 1940.
8	9	10	11	12	13	14
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
4,43,969 14 0	3,97,18,764 7 0	.....	13,52,138 2 0	13,52,138 2 0	13,52,138 2 0	.....
.....	24,26,270 0 0	(a)	1,22,143 0 0	1,22,143 0 0	1,22,143 0 0	.....
.....	20,73,730 0 0	(a)	86,786 0 0	86,786 0 0	86,785 10 0	* 0 6 0
.....	92,73,730 0 0	(b)	5,40,571 5 0	5,40,571 5 0	5,40,571 5 0	.....
.....	79,26,270 0 0	(b)	3,31,714 11 0	3,31,714 11 0	3,31,714 6 0	* 0 5 0
.....	49,00,000 0 0	(c)	2,73,000 0 0	2,73,000 0 0	2,73,000 0 0	.....
.....	40,00,000 0 0	(c)	1,66,500 0 0	1,66,500 0 0	1,66,500 0 0	.....
.....	65,00,000 0 0	(d)	3,40,000 0 0	3,40,000 0 0	3,40,000 0 0	.....
.....	35,00,000 0 0	(d)	1,44,000 0 0	1,44,000 0 0	1,44,000 0 0	.....
.....	61,00,000 0 0	(e)	3,25,500 0 0	3,25,500 0 0	3,25,500 0 0	.....
.....	9,00,000 0 0	(e)	36,000 0 0	36,000 0 0	36,000 0 0	.....
4,43,969 14 0	8,73,18,764 7 0	.....	37,18,353 2 0	37,18,353 2 0	37,18,352 7 0	* 0 11 0
.....	50,00,000 0 0	898 15 4	2,00,000 0 0	2,00,898 15 4	1,97,950 0 0	2,948 15 4
.....	30,00,000 0 0	6,720 4 10	1,20,000 0 0	1,26,720 4 10	1,25,527 1 0	1,193 3 10
.....	30,00,000 0 0	4,562 2 1	1,20,000 0 0	1,24,562 2 1	1,20,121 1 7	4,441 0 6
.....	60,00,000 0 0	7,966 4 1	2,40,000 0 0	2,47,966 4 1	2,44,312 13 9	3,653 6 4
.....	50,00,000 0 0	7,548 15 5	2,00,000 0 0	2,07,548 15 5	2,00,138 12 11	7,410 2 6
.....	30,00,000 0 0	2,537 1 4	1,20,000 0 0	1,22,537 1 4	1,19,499 6 0	3,037 11 4
.....	20,00,000 0 0	1,839 9 3	80,000 0 0	81,839 9 3	80,069 2 1	1,770 7 2
.....	15,00,000 0 0	4,120 0 0	60,000 0 0	64,120 0 0	61,632 8 0	2,487 8 0
.....	30,00,000 0 0	5,845 2 8	1,20,000 0 0	1,25,845 2 8	1,22,302 10 8	3,542 8 0
.....	84,99,000 0 0	120 0 0	3,06,442 0 0	3,06,562 0 0	3,03,060 8 1	* 3,201 7 11
.....	49,95,000 0 0	760 0 0	1,80,102 0 0	1,80,862 0 0	1,78,259 5 9	300 0 0
.....	25,00,000 0 0	1,202 15 8	1,00,000 0 0	1,01,202 15 8	99,648 8 0	* 1,882 10 3
.....	18,00,000 0 0	18,561 4 0	72,000 0 0	90,561 4 0	64,666 4 0	720 0 0
.....	50,00,000 0 0	5,695 11 0	2,00,000 0 0	2,05,695 11 0	1,99,800 1 0	1,554 7 8
.....	25,00,000 0 0	.....	1,00,000 0 0	1,00,000 0 0	1,00,000 0 0	25,895 0 0
.....	40,00,000 0 0	50 0 0	2,00,000 0 0	2,00,050 0 0	1,99,785 15 0	5,895 10 0
.....	66,00,000 0 0	.....	3,96,000 0 0	3,96,000 0 0	3,96,000 0 0	.....
.....	25,00,000 0 0	212 8 0	1,25,000 0 0	1,25,212 8 0	1,24,837 8 0	264 1 0
.....	25,00,000 0 0	4,060 0 0	1,00,000 0 0	1,04,060 0 0	96,060 0 0	.....
.....	25,00,000 0 0	2,792 2 0	1,37,500 0 0	1,40,292 2 0	1,36,827 2 0	375 0 0
15,000 0 0	.....	300 0 0	.....	300 0 0	300 0 0	8,000 0 0
.....	12,500 0 0	232 14 8	.....	232 14 8	.....	3,465 0 0
.....	10,00,000 0 0	25,000 0 0	50,000 0 0	75,000 0 0	50,000 0 0	.....
.....	10,00,000 0 0	17,500 0 0	35,000 0 0	52,500 0 0	35,000 0 0	232 14 8
15,000 0 0	7,68,96,500 0 0	1,18,525 14 4	32,62,044 0 0	33,80,569 14 4	32,55,798 11 10	25,000 0 0
4,58,969 14 0	16,42,15,264 7 0	1,18,525 14 4	69,80,397 2 0	70,98,923 0 4	69,74,151 2 10	17,500 0 0

* To be treated as savings.
† This amount is to be paid out of Capital Account.

	Amount of loan outstanding on 1st April 1939	Amount of debentures held by Govt. on 1st April 1939.	Amount of debentures re-purchased during 1939-40.	Amount of debentures held by Govt. on 31st March 1940.	Amount of debentures held by the Corporation on 31st March 1940.
	Rs.	Rs.	Rs.	Rs.	Rs.
(a)	45,00,000	25,71,431	1,45,161	24,26,270	20,73,730
(b)	1,72,00,000	98,28,569	5,54,339	92,73,730	79,26,270
(c)	89,00,000	52,00,000	3,00,000	49,00,000	40,00,000
(d)	1,00,000,000	68,00,000	3,00,000	65,00,000	35,00,000
(e)	70,00,000	62,00,000	1,00,000	61,00,000	9,00,000
Total	4,76,00,000	3,06,00,000	14,00,000	2,92,00,000	1,84,00,000

M. D. BHAT,
Municipal Commissioner.

Appendix No. 30.

IMPROVEMENT SCHEMES.

Comparison of Face, Purchase and Market Values at 31st March 1940 of the different Securities held in the Sinking Fund (vide para 46 of the Chief Accountant's Report).

Particulars of Securities.	Face Value.	Book Value.	Market rate per cent.	Value at Market rates (B. I. Trust and Municipal Debentures being valued at par)
	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3½ per cent. Government Loan 1947-50 ...	2,27,100	2,19,511 4 0	104 0 0	2,36,184 0 0
4 per cent. Government Loan 1960-70 ...	7,08,200	6,86,004 3 0	108 3 0	7,66,183 14 0
3 per cent. Government Loan 1963-65	4,02,300	3,94,254 0 0	93 13 0	3,77,407 11 0
4 per cent. Bombay Port Trust Debentures ...	3,17,000	2,84,726 14 0	106 0 0	3,36,020 0 0
4 per cent. Bombay Municipal Debentures ...	1,74,000	1,69,215 0 0	Par	1,74,000 0 0
4 per cent. Bombay Improvement Trust Debentures ...	29,62,900	27,47,241 8 0	"	29,62,900 0 0
4½ per cent. Bombay Improvement Trust Debentures	1,65,84,900	1,65,84,900 0 0	"	1,65,84,900 0 0
5 per cent. Bombay Improvement Trust Debentures ...	9,81,500	9,05,409 10 0	"	9,81,500 0 0
6 per cent. Bombay Improvement Trust Debentures ...	21,69,000	21,85,725 0 0	"	21,69,000 0 0
3 per cent. Bombay Municipal Debentures ...	2,00,500	2,00,500 0 0	"	2,00,500 0 0
4 per cent. B. I. Trust Sterling Debentures ...	£90,800	13,62,000 0 0	Par at 1/5—31/32	12,12,772 2 9
Total	{ Rs. 2,47,27,400 £ 90,800	2,57,39,487 7 0		2,60,01,367 11 9

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

REVENUE.

No. AC/SR 2390 OF 29TH JULY 1940.

To

THE MUNICIPAL COMMISSIONER

FOR THE CITY OF BOMBAY.

SIR,

I have the honour to submit the Annual Report on the working of the Assessment and Collection Department during the year 1939-40.

Mr. S. N. Chaubal, B.A., was in charge of the Department during the year.

Rates of Taxation.—The rates of taxation levied on buildings and lands in the City were the same as in the preceding year, *viz.*, General Tax including Fire Tax @ 11½ per cent., water tax @ 3¾ per cent. and Halalkhore tax @ 3 per cent. The rates levied for the supply of water by meter measurement to different classes of properties continued to be the same as in the preceding year.

Property Taxes.—The total number of properties standing in the Assessment Book on 31st March 1940 was 48,306 classified into (1) Buildings 39,023; (2) Salt Pans 74; and (3) Lands including tanks, wells, etc., 9,209 as against 48,271 on 31st March 1939, classified into (1) Buildings 38,968; (2) Salt Pans 72 and (3) Lands including tanks etc., 9,231. Out of the aforesaid properties 38,526 were assessed to General Tax, 1,506 were exempted from it under Section 143(1)(a) of the Municipal Act and 7,187 were not taxed, being small plots of waste lands, etc. These last do not include lands belonging to Government, or the Port Trust, or the Railways, which are separately assessed. The number of Municipal properties exempted from General Tax under Section 143(1)(b) of the Municipal Act during the year was 1,087.

Properties newly erected, demolished and enlarged in 1939-40 numbered 1,084, 1,007 and 795 respectively, the corresponding figures for the year 1938-39 being 1,045, 691 and 725. During the year under report 274 chawls with 4,460 tenements and 374 other buildings with 4,713 tenements were newly constructed and were assessed to property taxes.

Rateable value on 31st March 1940—Rs. 13,97,61,676 and on 31st March 1939—Rs. 13,48,69,247.

Demand—	Rs.	a.	p.
For 1939-40	2,66,74,081	1	0
Add—			
Demand for previous years outstanding on the 1st April 1939	41,06,965	10	6
Demand for previous years issued during the year	3,01,339	14	0
Supplementary claim from Government for the quinquennium 1929-34	7,434	9	10
Total Demand	Rs. 3,10,89,821	3	4
Deduct—			
Amount of bills for previous years recalled for amendment	8,23,363	3	0
Amount of drawback allowed	3,42,931	4	0
Total Net Demand	Rs. 2,99,23,526	12	4

The total number of bills issued was 96,226 of which 95,413 were for 1939-40 and 813 for previous years.

Collection and Outstandings.—

Particulars.	Amount collected during 1939-40.		Amount outstanding on 31st March 1940.	
	Rs.	a. p.	Rs.	a. p.
(1) For 1939-40	2,29,93,318	0 0	18,28,064	7 0
(2) Government Contribution	2,05,122	7 2	13,76,029	14 10
(2a) Government supplementary claim for the quinquennium 1929-34	7,434	9 10		
(3) Port Trust (Contribution for 1939-40)	9,34,070	0 0		
(4) For past and previous years	19,52,685	2 0	6,26,802	3 6
Total	Rs. 2,60,92,630	3 0	38,30,896	9 4

Tax on Vehicles and Animals.—Particulars of vehicles and animals taxed during the year (exclusive of those taxed under the Public Conveyances Act) are as under:—

	Number.
Four-wheeled vehicles drawn by animals	269
Two-wheeled vehicles drawn by animals	586
Horses (including those in commission stables)	1,310
Motor cars	9,626
Motor lorries	1,596
Motor cycles	301
Motor cycles with side cars	63
Hand Carts	1,572
Ponies	15
Bullocks	851

Demand.—

	Rs.	a. p.
For 1939-40	10,05,004	8 0
Demand for previous years outstanding on 1st April 1939	2,16,433	7 0
Demand for previous years issued during the year	78,308	8 0
Total Demand	Rs. 12,99,746	7 0

Deduct— Amount of bills for previous years recalled for amendment	29,185	2 0
Total Net Demand	Rs. 12,70,561	5 0

The total number of bills for tax on vehicles and animals issued was 40,369; 36,984 being for 1939-40 and 3,385 for previous years.

Collection and Outstandings.—

Particulars.	Amount collected during 1939-40.		Amount outstanding on 31st March 1940.	
	Rs.	a. p.	Rs.	a. p.
(1) For 1939-40	8,95,535	6 0	1,09,469	2 0
(2) For past and previous years	1,89,437	1 0	76,119	12 0
Total	Rs. 10,84,972	7 0	1,85,588	14 0

Total Demand, Collection and Outstandings of all Taxes.—

Particulars.	Demand in 1939-40.		Amount collected during 1939-40.		Amount outstanding on 31st March 1940.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
(1) Property taxes	2,99,23,526	12 4	2,60,92,630	3 0	38,30,896	9 4
(2) Tax on vehicles and animals	12,70,561	5 0	10,84,972	7 0	1,85,588	14 0
Total	Rs. 3,11,94,088	1 4	2,71,77,602	10 0	40,16,485	7 4

Total Net Demand and Outstandings Compared with those of Previous years.—The net demand for and outstandings at the close of the year under report, and the preceding two years, were as under :—

Year.	Total net demand.	Outstanding on 31st March.
	Rs.	Rs.
1939-40	3,11,94,088	40,16,485
1938-39	3,10,94,572	43,23,399
1937-38	3,15,64,692	61,17,191

The outstandings at the end of the year under report amounted to Rs. 40,16,485-7-4 as under. In addition to this, a demand for Rs. 70,000 for sums in lieu of general and halalkhore taxes recoverable from the B. B. & C. I. Railway for the year under report was issued in May 1940. Thus the total recoverable balance for that year was Rs. 40,86,485-7-4. Out of this, the balance outstanding on 30th June 1940 was Rs. 26,53,064-4-10 only, Rs. 13,90,023 having been recovered and bills amounting to Rs. 43,398-2-6 having been recalled and cancelled.

Particulars.	Amount out- standing on 31st March 1940.		Amount recovered upto 30th June 1940.	
	Rs.	a. p.	Rs.	a. p.
1. (a) Government contribution (General tax from 1934-35 to 1938-39 under Section 144)	8,00,332	8 10		
Government contribution (General tax for the year 1939-40)	5,75,697	6 0		
			13,76,029	14 10
(b) Government (property taxes)	8,846	3 0	8,722	5 0
2. Bombay Port Trust	3,592	13 0		
3. Bombay Municipal Corporation (Improvements)	35,941	14 0	7,040	2 0
4. G. I. P. Railway	71	4 0		
5. B. B. & C. I. Railway Company	1,90,264	6 0	22,251	1 0
6. Mills	17,496	6 0	6,369	5 0
7. Other ratepayers	23,84,242	10 6	9,26,800	7 0
Total ...	Rs. 40,16,485	7 4	13,90,023	0 0

1. (a) Out of Rs. 13,76,029-14-10 shown as outstanding, Government as usual, paid in arrear a sum of Rs. 4,18,839-12-0 provisionally towards their contribution for the year 1939-40, leaving a balance of Rs. 9,57,190-2-10 to be adjusted subsequently when the question of allowing exemption in respect of educational and medical institutions belonging to them is finally settled.

(b) Out of a sum of Rs. 8,846-3-0 due from Government in respect of bungalows let to their officers which are assessed as private properties, a sum of Rs. 8,722-5-0 has since been paid and payment of the balance of Rs. 123-14-0 is expected shortly.

2. The sum of Rs. 3,592-13-0 due from the Bombay Port Trust is for special halalkhore tax and the dispute raised in this connection is being settled.

3. Recovery of the balance of Rs. 28,901-12-0 due from the Bombay Municipal Corporation (Improvements) is a matter of Departmental adjustment.

4. The sum of Rs. 71-4-0 shown as outstanding against the G. I. P. Railway is for charges for water supplied by meter measurement and the dispute raised in this connection is being settled.

5. Out of Rs. 1,90,264-6-0 shown as outstanding against the B. B. & C. I. Railway Company a sum of Rs. 22,251-1-0 has since been recovered and the balance of Rs. 1,68,013-5-0 outstanding represents the amount of taxes on the difference between the old and the revised values for the four years 1933-34 to 1936-37 pending settlement of the complaints against the rateable values for those years referred to below.

6. Out of Rs. 17,496-6-0 shown as outstanding on 31st March 1940 in respect of Mills, a sum of Rs. 6,369-5-0 has since been recovered. Of the remaining amount of Rs. 11,127-1-0, a sum of Rs. 3,535-14-0 represents the taxes due by the Bombay Cotton Manufacturing Co., which went into liquidation and the Municipal claim for the taxes has been lodged with the Official Liquidator; the balance of Rs. 7,591-3-0 was outstanding against the Mathuradas Mills, Shri Ram Mills and Hindustan Spinning and Weaving Mill Co., on account of complaints against the values pending which have since been settled.

7. Out of Rs. 23,84,242-10-6 shown as outstanding against other ratepayers, a sum of about Rs. 2,86,000 is in respect of suits filed or being filed; about Rs. 47,000 are payable by the Court Receiver and the Official Assignee. As a result of additions and alterations to several properties in the latter part of the year, amended bills to the extent of about Rs. 5,44,000 were issued in March 1940. For want of time before the close of the official year, action for recovery of these bills could not be taken.

It will be seen from what is stated above that recovery of sums aggregating Rs. 25,09,242-12-10 was beyond the control of the staff of this Department. The remaining outstandings amount to Rs. 15,07,242-10-6, which is about 4.8 per cent. of the net demand for the year.

The following statements of comparative figures for 1939-40 and 1938-39 of (A) General Tax, (B) Water Tax, (C) Halalkhore Tax, (D) Rateable Value and (E) Total demand, collection and outstandings in respect of all taxes are appended. Statement (F) showing particulars of the different Riot taxes and statement (G) showing particulars of properties, the rateable values of which yielded on re-valuation in the year 1939-40 an increase in each case of not less than Rs. 2,000 are also attached.

Miscellaneous Receipts.—Miscellaneous receipts realised from notices of demand, distress warrants, Battaki fees, inspection fees and other items amounted to Rs. 17,709-5-4 against Rs. 7,476-11-5 in the preceding year.

Meter Hire.—Receipts from meter hire amount to Rs. 65,727-5-0 against Rs. 63,669-2-0 for 1938-39 and Rs. 2,552 remained uncollected at the close of the year.

Exemption.—The amount of exemption allowed in respect of General tax on properties entitled to such exemption under Section 143(1)(a) and (b) and 144 (3) of the Municipal Act was equivalent to Rs. 9,72,803-13-0 against Rs. 9,84,855-13-0 for 1938-39.

Drawback.—The total number of claims for one-fifth drawback received during the year was 10,581 against 10,304 in the preceding year and the rebate allowed in respect of claims admitted amounted to Rs. 3,42,931-4-0 against Rs. 3,14,168-13-0 in the preceding year.

Refund.—2750 certificates of refund of taxes due to vacant flats and floors etc. and over-collection were issued during the year under report in respect of 1939-40 and previous years for amounts as under :—

	Rs.	a.	p.
General Tax	1,97,203	8	0
Water tax on rateable value	60,248	11	0
Charges for water supplied by meter measurement	906	12	0
Halalkhore tax on value	66,883	7	0
Special Halalkhore tax	8	10	0
Tax on vehicles and animals	660	10	0
Meter Hire	114	7	0
Notice fee	0	8	0
Total	Rs. 3,26,026	9	0

Complaints and Appeals against Valuations.—There were 1,064 complaints under Section 167 of the Act against the assessments amounting to Rs. 63,38,411 net, fixed during the currency of the year, and 4,615 complaints under Section 163 against original assessments amounting to Rs. 2,46,87,579 net. The assessments were, on investigation of the complaints, reduced to Rs. 53,55,603 and Rs. 2,32,90,334, the reduction amounting to Rs. 9,82,808 and Rs. 13,97,245 giving a percentage of 15.5 and 5.9 respectively.

There were 49 appeals against rateable values to the Chief Judge, Small Causes Court, under Section 162(2) of the Municipal Act. Of these 14 appeals were settled out of Court, 3 were dismissed and 15 decided by the Court and 17 were pending.

Government Properties.—The question of allowing exemption in respect of properties belonging to Government and occupied for medical and educational purposes is still pending. Government have agreed to state the case for the opinion of the High Court.

The G. I. P. and B. B. & C. I. Railways.—As a result of the representation made by the Municipality on the Award of Mr. Tennant, the Government of India decided that for the years 1937-38 and 1938-39, Mr. Tennant's award should be final and that in respect of years subsequent to 1938-39 a fresh appointment of an Officer would be made. Sir P. Raghavendra Rau, who was accordingly appointed as the special officer for determining the sums, in lieu of General and Halalkhore taxes, payable to the Municipality for the years subsequent to 1938-39, held an exhaustive enquiry into the matter and gave his decision towards the close of the year. According to this decision he has fixed the sums payable by the G. I. P. and B. B. & C. I. Railway Administrations at Rs. 3,20,000 and Rs. 2,50,000 per annum as against Rs. 3,60,000 and Rs. 1,80,000 respectively fixed by Mr. Tennant, for each of the two years 1937-38 and 1938-39. There is thus an increase on the whole of Rs. 30,000 per annum. The sums fixed by Sir P. Raghavendra Rau are moreover subject to variations according to the rates of taxes that might be fixed by the Corporation from time to time. As regards the sums payable by the two Railway Administrations for the years prior to 1937-38 a settlement was already arrived at, with the G. I. P. Railway Administration as already stated in the previous report and negotiations for settlement are being carried on, with the B. B. & C. I. Railway Administration.

Riot Tax.—During the year under report this Department had to prepare and issue bills for the Additional General Tax in connection with the Bombay Communal Riots of 1937.

The total amount of Riot tax collected in respect of the various riots referred to in Statement 'F' was Rs. 4,52,125-7-6.

The Urban Immoveable Property Tax.—In connection with the levy and collection of the Urban Immoveable Property Tax under the Bombay Finance Act, 1932 (as amended) the appointment of the additional staff for the purpose sanctioned by Government was sanctioned by the Corporation and the full staff was appointed with effect from 1st November 1939. But pending the appointment of the minimum additional staff the Assessment Departmental staff had to undertake the work under high pressure continuously for six months. Government were requested to allow to the Corporation a rebate of at least 3 per cent. for the levy and collection of the Urban Immoveable Property Tax on the analogy of the commission of 3 per cent. which the Municipality has been paying to the Bombay Port Trust as well as the G. I. P. and the B. B. & C. I. Railways for collecting the Municipal Town Duties. Government have however decided to grant a rebate of 1½ per cent. only. The gross collections and refunds of the Urban Immoveable Property Tax during the year 1939-40 amounted to Rs. 97,60,857-5-6 and Rs. 32,568-6-0 respectively. The collections of the Urban Immoveable Property Tax during the year amounted to about 91 per cent. of the demand.

House Numbering.—During this year also this Department had to co-operate with the City Engineer's Department in connection with the work of affixing Street number plates on properties in the City. This work is continued during the year 1940-41. During the year 1939-40, 2,562 Street number plate bills for Rs. 8,275-8-0 were issued, of which 1,481 bills for Rs. 4,300-8-0 were recovered.

I have the honour to be,

Sir,

Your most obedient servant,

D. S. SAMANT,

Acting Assessor and Collector

STATEMENT "A"

General Tax.

1938-39				1939-40				Difference between columns 4 and 8.
General Tax levied at 11½ per cent. from the Public, B. M. C. (Improvements) Mills and Railways.	Compounded sum payable by Government under Section 144(3) of the Municipal Act.	Compounded sum payable by the Port Trust under Section 145(3) of the Municipal Act.	Total of column Nos. 1, 2 and 3.	General Tax levied at 11½ per cent. from the Public, B. M. C. (Improvements) Mills and Railways.	Compounded sum payable by Government under Section 144(3) of the Municipal Act.	Compounded sum payable by the Port Trust under Section 145(3) of the Municipal Act.	Total of column Nos. 5, 6 and 7.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Rs. a.	Rs. a.	Rs.	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs. a.	Rs. a.
1,30,14,426 2	5,75,697 6	9,34,070	1,45,24,193 8	1,35,89,242 3	5,75,697 6	9,34,070	1,50,99,009 9	+5,74,816 1

STATEMENT "B"

Water Tax.

1938-39				1939-40				Difference between columns 4 and 8.
On rateable value at 3½ per cent.	Compounded water tax.	By meter measurement.	Total of column Nos. 1, 2 and 3.	On rateable value at 3½ per cent.	Compounded water tax.	By meter measurement.	Total of column Nos. 5, 6 and 7.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs.
35,86,826 6	34,101 11	39,73,660 8	75,94,588 9	37,38,350 15	31,976 12	40,53,371 14	78,23,699 9	+2,29,111

STATEMENT "C"

Halalkhore Tax.

1938-39			1939-40			Difference between columns 3 and 6.
On rateable value at 3 per cent.	On special service.	Total of column Nos. 1 and 2.	On rateable value at 3 per cent.	On special service.	Total of column Nos. 4 and 5.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
34,52,914 9	1,37,382 14	35,90,297 7	36,11,826 12	1,39,545 3	37,51,371 15	+1,61,074 8

STATEMENT "D".
Classification of Rateable Value.

Year.	Rateable Value on 31st March.	Chargeable to General Tax.	Exempted from General Tax under Section 143 (1), (a) & (b) 144 and 145 etc.	For which no bills for General Tax are issued.	Total Rateable Value.
	Rs.	Rs.	Rs.	Rs.	Rs.
1938-39	13,48,69,247	12,62,97,330	85,63,965	7,952	13,48,69,247
1939-40	13,97,61,676	13,12,95,730	84,58,165	7,781	13,97,61,676

STATEMENT "E".
Total Demand, Collection and Outstandings of Taxes including Wheel-Tax.

Year.	Net Demand issued.	Collection.	Outstanding.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1938-39	3,10,94,571 10 1	2,67,71,172 8 7	43,23,399 1 6
1939-40	3,11,94,088 1 4	2,71,77,602 10 0	40,16,485 7 4

STATEMENT "F"
Statement showing particulars of different Riot Taxes.

Particulars.	Amount awarded.	Amount collected upto 31st March 1940.	Difference.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Riot Tax No. V—			
Communal Riots of 1929 ...	7,54,710 0 0	6,91,909 7 0	62,800 9 0
Riot Tax No. VI—			
Bhendy Bazar Riots of 1930 ...	10,877 0 0	8,096 8 0	2,780 8 0
Riot Tax No. VII—			
Kalbadevi Riots of 1930 ...	10,000 0 0	8,406 15 0	1,593 1 0
Riot Tax No. VIII—			
Mogal Mahomedan Riots of 1931 ...	11,232 0 0	11,166 14 0	65 2 0
Riot Tax No. X—			
Communal Riots of 1932 ...	20,45,761 0 0	19,32,165 11 8	1,13,595 4 4
Riot Tax No. XI—			
Northbrook Garden Riots of 1933 ...	17,000 0 0	16,637 9 0	362 7 0
Riot Tax No. XII—			
Communal Riots of 1936 ...	5,63,442 8 0	4,58,363 15 6	1,05,078 8 6
Riot Tax No. XIII—			
Communal Riots of 1937 ...	55,610 0 0	7,726 12 0	47,883 4 0
Total Rs. ...	34,68,632 8 0	31,34,473 12 2	3,34,158 11 10

STATEMENT "G".

Statement showing particulars of properties, the rateable values of which yielded on revision in the year 1939-40 an increase in each case of not less than Rs. 2,000/-.

Ward.	Ward No.	Street No.	Name of the Street.	Rateable value in 1938-39.	Rateable value in 1939-40.	Amount of increase.
				Rs.	Rs.	Rs.
A	3278	26, 129 and 2-8	Hornby Road, Bastion Road and Ravelin Street	20,575	25,485	4,910
B	1883 (1)&1884-87	208-220 and 4-14	Kazi Syed Street and Carnac Road	15,160	17,745	2,585
"	5501	11, 13, 15	Ahmedabad Street	3,655	6,085	2,430
"	1056-57	223-227	Dongri Street	7,180	9,555	2,375
"	1178	267-271	Do.	12,020	14,505	2,485
"	1801	131-141 and 6 @ 16.	Sheriff Deoji Street and D'Souza Street	12,200	16,765	4,565
"	1 @ 5	343 @ 353 and 130-146.	Abdul Rehman Street and Carnac Road	37,585	43,800	6,215
C	469-470 (1-2)	329 @ 331	Kalbadevi Road	13,880	16,690	2,810
"	777-778	147-163 and 2 @ 10.	Mumbadevi Road	9,050	11,520	2,470
"	886 & 929	222 @ 226	Carnac Road	17,065	19,280	2,215
"	1244 & 1429-31.	32-40 & 1 @ 13	Princess Street and Old Hanuman Lane	22,950	27,560	4,610
"	5511 @ 21	6 @ 16A	3rd Bhoiwada	37,930	40,525	2,595
D	156-157	168C-168D	Girgaum Road	4,160	6,565	2,405
"	3262 (2)	14	Mount Pleasant Road	4,730	8,625	3,895
"	4094	34	Suklaji Street	2,925	5,190	2,265
"	1605 (3-4)	160K	Vithalbai Patel Road	7,300	9,415	2,115
"	1783 (1)	394-408	Sandhurst Road West and Charni Road	13,395	17,370	3,975
"	3383 (1 & 3)	42-46	Gowalia Tank Road	4,655	7,035	2,380
E	4061-62	48A-48B	Mohamedan Street	15,065	18,180	3,115
F	424 (2-3)	57A-57B	Dadar Road	11,435	14,615	3,180
"	1201 (1)	129	Sewri Cemetery Road	8,300	17,725	9,425
G	2724-2725 (1)	16 & 12	Parbhadevi and Old Parbhadevi Road	1,885	5,715	3,830

ELECTION & TOWN DUTY.

No. TD/5,000/SR. of 1940-1941.

Bombay, 28th June 1940.

FROM

THE ELECTION AND TOWN DUTY OFFICER,
BOMBAY MUNICIPALITY.

TO

THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY.

Subject:—*Annual Report for the year 1939-40.*

SIR,

I have the honour to submit the annual report of the Election and Town Duty Department for the year 1939-40.

I. Town Duty Section.

- (2) The undersigned was in charge of the Department during the year under report.
- (3) During the year the rates of town duties continued to be the same as in the previous year i.e. at the maximum rates mentioned in Schedule 'H'.
- (4) The gross realisations on account of town duties, refunds allowed in accordance with the provisions of Section 195 and the net receipts during the year are shown in Appendix 'A'. For the sake of comparison the gross collections and the refunds during the year and those in the previous year are given below:—

	1938-39	1939-40.
Gross Collections	Rs. 25,85,879 10 2	Rs. 27,78,022 12 9
Refunds	„ 10,12,069 9 0	„ 13,06,477 5 0
Net Revenue	Rs. 15,73,810 1 2	14,71,545 7 9

(5) It will be seen that there is an increase of Rs. 1,92,143-2-7 in the gross collections and of Rs. 2,94,407-12-0 in the refunds allowed. The increase of Rs. 2,94,407-12-0 in refunds allowed is due to the considerable export of sugar and grain probably for war purposes. The decrease of Rs. 1,02,264-9-5 in the net revenue of the Department is made up of a rise of Rs. 83,180-2-2 in the receipts from sugar, and a fall of Rs. 1,85,444-11-7 in the receipts from grain, wines and spirits, beer, ghee and ghee substitutes, timber and firewood.

(6) The fall in receipts from grain is attributable to increased exports due to war, the fall in wines, spirits and beer to the Prohibition policy of Government, the fall in ghee, to increased import of butter and manufacture of vegetable products in Bombay and the fall in timber, to the stoppage of building activity due to war and the Urban Immovable Property Tax.

(7) The total number of claims for refund received during the year was 48,004 and the amount refunded was Rs. 13,06,477-5-0 against 52,022 claims and Rs. 10,12,069-9-0 refunded in the previous year.

(8) During the year 12,82,059 packages of sugar, jagree and molasses were stamped with Municipal marks and 94,967 packages of ghee and ghee substitutes were sealed against 11,36,222 and 75,555 packages respectively in the previous year.

(9) The refunds allowed under Rule 23(B) of the Town Duty Refund Rules on sugar candy manufactured in Bombay and exported outside during the year amounted to Rs. 22,264-8-0 against Rs. 28,854 of the previous year. Though Rule 23(C) was framed to enable refunds being granted on ghee purified and graded in Ghee grading factories in Bombay no refunds on export of such ghee were claimed during the year.

(10) The proposal of the Corporation to levy town duty on certain additional articles was accepted by Government and a Bill to amend Schedule 'H' to the City of Bombay Municipal Act was published in the Bombay Government Gazette on 24-10-1939 but before it could be taken up in the last Session of the Legislative Assembly the Ministry resigned and the Assembly was prorogued. It is not known when the Bill would be passed into law. Amendment of the Schedule as proposed is expected to yield an additional revenue of about Rs. 8,00,000 annually to the Municipality.

(11) The maximum rates of Town Duties leviable on various articles mentioned in Schedule 'H' are the same for over 30 years. The city has made considerable progress in the last 30 years and the prices of articles have increased during this period. It, therefore, appears desirable that the existing rates of Town Duties mentioned in Schedule 'H' should be revised.

II. Election Section.

(1) In accordance with Section 19 the Municipal Election Roll was revised and published as required by Section 20 on 20-12-1939. The number of voters according to communities in the wards was as under:—

Ward No.	Europeans.	Anglo-Indians, Indian-Christians, Jews and others.	Hindus.	Parsis.	Mahomedans.	Companies or Firms.	Total.
1	949	989	2,613	1,625	587	848	7,611
2	159	599	4,805	1,401	875	553	8,392
3	3	84	7,475	48	4,943	797	13,350
4	13	666	4,398	24	7,893	133	13,127
5	...	27	7,299	47	7,336	190	14,899
6	...	224	14,131	86	1,079	1,148	16,668
7	...	1,813	14,275	2,026	396	201	18,711
8	14	627	12,392	3,566	2,583	175	19,357
9	8	277	13,919	321	160	186	14,871
10	383	303	7,752	3,572	709	46	12,765
11	96	1,835	9,688	745	2,085	111	14,560
12	28	1,216	8,270	75	5,958	31	15,578
13	168	2,330	8,948	282	5,538	43	17,309
14	58	889	11,891	728	656	57	14,279
15	36	698	11,236	226	1,604	56	13,856
16	67	362	8,004	1,739	334	42	10,548
17	44	1,397	10,232	124	1,245	53	13,095
18	36	719	15,133	62	822	43	16,815
19	13	265	10,131	175	540	48	11,172
Total ...	2,075	15,320	1,82,592	16,872	45,343	4,761	2,66,963

(2) The roll of delegates contemplated in Section 21A was prepared and published on the due date. The names of the Unions eligible to constitute the Electoral College and the number of delegates to be elected by each Union are as under:—

Name of Union.	No. of delegates.
B. B. & C. I. Railway Employees' Union ...	1
Bombay Port Trust Employees' Union ...	3
Bombay Taxi Drivers' Union ...	3
National Seamen's Union of India, Bombay ...	70
Total ...	77

(3) During the year there occurred three casual vacancies in the Corporation one owing to the death of Mr. Gunvantlal Vrajdass Kapadia, B.A., LL.B., in Ward No. 7, the other on account of the resignation of Mr. D. S. Babrekar, B.A., LL.B., in Ward No. 8 and the 3rd on account of the resignation of Mr. E. L. C. Gwilt, a representative of the Chamber of Commerce. To the vacancy

in Ward No. 7 Mr. V. D. Govindjee was returned unopposed. The vacancy in Ward No. 8 being contested, poll was taken on 31st October 1939 and Mr. D. R. Gharpure was declared elected. To the vacancy of the Bombay Chamber of Commerce Mr. H. C. D. Irwin was elected by the Chamber.

(4) During the year Mr. P. D. Shamdasani filed an application under Section 20 of the Municipal Act in the Small Causes Court, against the decision of the Commissioner rejecting Mr. Shamdasani's objection to the retention of the name of Mr. V. S. Velinkar in the Roll of Ward No. 9. The Chief Judge upheld Mr. Shamdasani's contention and directed that Mr. V. S. Velinkar's name should be expunged from the Roll. Thereafter Mr. Shamdasani applied to the High Court for issue of a writ of certiorari in respect of the Judgment of the Chief Judge, Small Causes Court, in a previous election appeal against Mr. Velinkar on the ground that Mr. Velinkar not being entitled to be enrolled as a voter was disqualified from being nominated as a candidate for election. The Hon'ble Chief Justice who heard the application refused to issue a writ of certiorari as he was of opinion that the Chief Judge, Small Causes Court, under the Municipal Act being a "persona designata", was not subordinate to the High Court and that no proper ground for the issue of a writ had been made out by Mr. Shamdasani.

(5) As stated in the last year's report proposals for revising the Election Law have been submitted and are at present before the Law, Revenue and General Purposes Committee.

(6) During the year the expenditure for the revision of the Election Roll was Rs. 26,664/- and that for printing the addenda and corrigenda to the Roll was Rs. 4,115/-. The expenditure for holding the Bye-Elections came to about Rs. 4,785/-.

I have the honour to be,

Sir,

Your most obedient servant,

A. H. K. SHAIKH,

Election and Town Duty Officer.

Appendix—A.

Statement contrasting the Collections, Refunds and Net Revenue from Town Duties for the year 1938-39 and 1939-40.

ARTICLES.	COLLECTIONS.				REFUNDS.				NET REVENUE			
	1938-39	1939-40	Increase in 1939-40	Decrease in 1939-40	1938-39	1939-40	Increase in 1939-40	Decrease in 1939-40	1938-39	1939-40	Increase in 1939-40	Decrease in 1939-40
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Grain at 8 pies per maund ...	9,26,771 1 10	9,72,091 3 9	45,320 1 11	...	3,76,565 5 0	4,85,208 5 0	1,08,643 0 0	...	5,32,086 15 10	4,62,264 0 9	...	69,822 15 1
Flour at 6 pies per maund ...	13,612 14 0	13,403 0 0	...	209 14 0	31,731 11 0	38,021 14 0	6,290 3 0	...	...	...	...	...
Sugar at 8 annas per Cwt. ...	9,89,445 6 3	12,43,304 3 8	2,53,858 13 5	...	5,66,458 9 0	7,37,162 13 0	1,70,704 4 0	...	4,22,986 13 3	5,06,141 6 8	83,154 9 5	...
Wines and Spirits at 4 as. per Imp. gallon	1,21,279 6 7	60,914 6 0	...	60,365 0 7	5,156 14 0	5,599 14 0	443 0 0	...	1,16,122 8 7	55,314 8 0	...	60,808 0 7
Beer at 6 pies per Imp. gallon ...	38,149 12 0	25,413 2 3	...	12,736 9 9	5,105 4 0	4,874 1 0	...	231 3 0	33,044 8 0	20,539 1 3	...	12,505 6 9
Ghee at 10 as. per qr.	2,79,934 6 8	2,49,369 0 6	...	30,555 6 2	13,709 13 0	12,830 11 0	...	879 2 0	2,66,214 9 8	2,36,538 5 6	...	29,676 4 2
Ghee Substitutes at 10 as. per qr. ...	5,219 10 3	4,943 12 0	...	275 14 3	1,796 7 0	2,152 10 0	356 3 0	...	3,423 3 3	2,791 2 0	...	632 1 3
Timber at 2½ per cent. on the Market Value	1,79,583 14 1	1,80,946 12 7	1,362 14 6	...	11,545 10 0	20,627 1 0	9,081 7 0	...	1,68,038 4 1	1,60,319 11 7	...	7,718 8 6
Firewood at 6 annas per ton ...	31,893 2 6	27,611 11 3	...	4,281 7 3	...	...	...	...	31,893 2 6	27,611 11 3	...	4,281 7 3
Miscellaneous ...	...	25 8 9	25 8 9	...	...	...	...	...	...	25 8 9	25 8 9	...
			3,00,567 6 7	1,08,424 4 0			2,95,518 1 0	1,110 5 0			83,180 2 2	1,85,444 11 7
			-1,08,424 4 0				-1,110 5 0					-83,180 2 2
Total ...	25,85,879 10 2	27,78,022 12 9	1,92,143 2 7	...	10,12,069 9 0	13,06,477 5 0	2,94,407 12 0	...	15,73,810 1 2	14,71,545 7 9	...	1,02,264 9 5

A. H. K. SHAIKH,
Election and Town Duty Officer.

CITY ENGINEER'S DEPARTMENT.

No. CESR/9667 of 1940-41.

Bombay, 19th June 1940.

FROM

THE CITY ENGINEER,

To

THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY.

Subject:—Administration Report for the year 1939-40.

Sir,

1. I have the honour to submit herewith the Annual Report on the working of the City Engineer's Department for the year 1939-40.

The Report is arranged under the following heads:—

- (1) Architectural Branch.
- (2) Inventory of Municipal Properties.
- (3) Private Building Construction including acquisition of setbacks.
- (4) House Numbering.
- (5) Mechanical Branch.
- (6) Works Branch.
- (7) Removal of Town Refuse to Deonar.
- (8) Special Works-Drainage Scheme for the North of the Island.

I ARCHITECTURAL BRANCH.

UPKEEP AND REPAIRS OF MUNICIPAL BUILDINGS.

2. The upkeep and maintenance of Municipal Buildings was carried out by contract as in the past. The City was in the beginning divided into three divisions as under to facilitate the work:—

Division No. I.—A, B, C, and D Wards.

Division No. II.—E/East and F Wards including Matunga Laper Home and Kurla Deonar and Dharavi Scheme No. 56 in G/North Ward.

Division No. III.—E/West and G Wards excluding Dharavi Scheme No. 56 and including Bandra Slaughter Houses.

Note.—Later in the year one of the Divisions was abolished as a measure of economy and its work was distributed between the remaining two Divisions.

3. Messrs. Mohonlal & Co., were the contractors for annual repairs and petty works except annual monsoon repairs to the Municipal and ex-Trust properties in Division No. 1, Messrs. D. M. Desai & Co., for Division No. II and Messrs. Desai Lallubhai & Co. for Division No. III. Their contract rates were 4% above, 12½% and 14½% below the schedule rates for Division Nos. I, II & III respectively.

4. Messrs. Dinshaji F. Dudha & Co. (subsequently changed to Messrs. Kersondas Dudha & Co.) were contractors for painting works and their contract rate was 13% below the schedule rate.

5. The cost of repairs and maintenance works entrusted to the Petty Works Contractors amounted to Rs. 4,68,246/-. The cost of painting works entrusted to the painting contractor worked out to Rs. 55,672/-.

6. Separate contracts for colour and white-washing to the Municipal acquired properties and ex-Trust properties were entered into with (1) Mr. Hariram Nanji for Division No. I comprising A, B, C, D and E/East Wards and (2) Mr. Tukaram Daji Jawalekar for Division No. II comprising E/West F and G Wards whose contract rates were Rs. 11-10% and 6% below the schedule rates. The estimated cost of the works entrusted to them during the year amounted to Rs. 21,694/-.

7. Mr. Hariram Nanji, Messrs. Daya Lakha & Co. and Messrs. Shivilal & Chimanlal were contractors for monsoon repairs to properties in Divisions Nos. I, II & III respectively. Their rates for Division Nos. I & II were 15½% below and 3½% above the Schedule rates respectively while the rate for Division No. III was at par. The total cost of works entrusted to them amounted to Rs. 32,943/-.

8. Thus, the total cost of the works entrusted to all the contractors amounted to Rs. 5,78,555/-.

9. Over and above the works carried out by various contractors as stated above, works requiring immediate attention and those that could be carried out more economically by employing our own labour and materials were carried out departmentally, the total cost of which amounted to Rs. 2,04,510/-.

10. The total number of properties, Municipal and ex-Trust, dealt with during the year under report was as follows:—

796	Properties originally belonging to the Municipality.
72	Properties acquired in connection with various development schemes.
162	Blocks of ex-Trust permanent chawls and buildings.
708	Properties acquired for the ex-Trust development schemes.
248	Blocks of ex-Trust semi-permanent sheds.

1986

11. Out of the above properties 82 buildings which were either found to be in unsound condition or required to be pulled down for development schemes, were sold for demolition by public auction and the sale proceeds realised in respect thereof amounted to Rs. 32,825/-.

LOAN WORKS.

III—Education Primary.

12. (1) Construction of a school building at Carnac Road in the compound of Lord Harris School was taken in hand and completed. The contractors for this work were Messrs. Mobedjina & Co. The total cost of the building was Rs. 13,113/-.

Construction of Municipal School Buildings.

(2) The construction of a school building at Mastan Tank was completed during the year. The amount spent during the year was Rs. 91,347/-. The contractors for this work were Messrs. Kotwal & Co.

(3) The construction of a school building at Dongri Street was completed during the year. The amount spent during the year was Rs. 2,19,855/-. The contractors for the work were Messrs. Banker & Son.

(4) The construction of a school building at Sukhlaji Street was taken in hand in January 1940. The work is in progress. The amount spent during the year is Rs. 15,067/-. The contractors for this work are Messrs. Banker & Son.

13. The total amount spent on the construction of Municipal school buildings during the year was Rs. 3,26,270/- against the Budget grant of Rs. 4,18,485/-.

V PUBLIC HEALTH DEPARTMENT.

14. A new cemetery for Ahmadia Muslim community was provided at Bholwada at an estimated cost of Rs. 5,531/-. Final accounts are being adjusted. The existing Bholwada Hindu cemetery was extended at a total cost of Rs. 38,246/- (Including the cost of the land).

VI—MEDICAL RELIEF & EDUCATION.

15. (1) The construction of a New Ward at the Arthur Road Hospital was completed during the year. The amount spent during the year was Rs. 51,463/- against the budget grant of Rs. 66,686/-. The contractors for the work were Messrs. Tejoo Kaya & Co.

Extension of K. E. M. Hospital.

(2) The construction of an additional storey over Ward Pavilion No. 4 was completed during the year. The amount spent during the year was Rs. 61,964/-. The contractors for the work were Messrs. Dewji Dharsi & Son.

(3) *Ministerial staff quarters:*—This work was completed during the year. The amount spent was Rs. 55,667/-. The contractors for the work were Messrs. Dewji Dharsi & Son.

(4) *Nurses' Home:*—This work was started in the middle of January 1939 and was nearing completion at the close of the year. The amount spent during the year was Rs. 3,27,760/-. The contractor for the work is Mr. F. E. Cooper.

(5) *Extension to K. E. M. Hospital:*—The construction of the Registration Hall &c. was commenced in March 1940 and the work is in progress. The contractors for the work are Messrs. Dewji Dharsi & Son.

The total amount spent during the year on the K. E. M. Hospital extension scheme is Rs. 2,34,259/- against the Budget provision of Rs. 3,29,500/-. This represents half of the total cost the other half being payable by the Governor's Hospital Fund.

(6) *Dean's Quarters*:—Construction of these quarters commenced during the year and was nearing completion at the end of the year. The amount spent during the year was Rs. 53,485/- against the Budget grant of Rs. 69,700/-. The contractors for the work are Messrs. N. F. Moberjina & Co.

(7) *Assistant Dean's & 2 A. M. O's quarters*:—Construction of these quarters was commenced on 5-6-1939 and completed during the year. The amount spent during the year was Rs. 54,424/- against the Revised Budget grant of Rs. 70,000/-. The contractors for the work were Messrs. Banker & Son.

(8) *Additional Buildings in the compound of the Turner Sanatorium*:—The construction work was started on 5-6-1939 and completed during the year. The amount spent during the year was Rs. 49,138/- being the whole of the Budget provision. Half the cost of this work is to be met from King Emperor's Anti-Tuberculosis Fund. The contractors for the work were Messrs. Nanji Shamji & Co.

(9) *Ramesh Premchand Tuberculosis Hospital at Sewri*:—The Corporation under C. R. No. 896 dated 24-2-1938 accepted a donation of Rs. 1,50,000/- from Mr. and Mrs. Maneklal Premchand for the provision of a Tuberculosis Hospital at Sewri, to be named as Ramesh Premchand Tuberculosis Hospital. The plans and estimates for the work amounting to Rs. 3,03,211/- were approved under C. R. No. 942 of 20-12-39. The work on the construction of the Hospital was commenced on 25-1-1940 and was in progress at the close of the year. The amount spent during the year was Rs. 22,263/-. The contractor for the work is Mr. F. E. Cooper.

(10) *Additions etc., at the A. R. Hospital*:—Certain additional works such as Operation Theatre, Laboratory etc., estimated to cost Rs. 21,149/- were sanctioned to be carried out under C. R. No. 296 of 20-7-39. The works were in progress at the close of the year.

VII—STREET CLEANSING ETC.

16. (1) *69 S. P. Rooms at Kasarwadi*:—This work which was sanctioned under C. R. No. 769 dated 5-12-1938 was commenced on 25-5-1939 and completed during the year. The amount spent during the year was Rs. 63,610/- against Budget grant of Rs. 95,528/-. The contractors for the work were Messrs. Nanji Shamji & Co.

(2) *Latrines & Urinals*:—Three blocks of sanitary conveniences were constructed at (1) Elden Road near the High Court (2) Custom House Road & (3) Ghorupdeo Road at a total cost of Rs. 8,979/-.

VIII—ROADS ETC.

17. *Additions etc., to the Sick Bullock Hospital*:—The work was completed last year but some minor works required by the H. E. are in progress. The works are being carried out through P. W. Contractors.

XIV—MARKETS.

18. The construction of the Fort Market the plans and estimates for which were sanctioned by the Corporation under C. R. No. 609 dated 20-10-1938 was commenced on 23-2-39 and completed during the year. The amount spent was Rs. 1,06,390/- against the total estimated cost of Rs. 1,41,311/- at tendered rates. The contractors for the work were Messrs. K. E. Joshi & Co.

BUDGET 'B'

New Works.

19. (1) *Sweepers' rooms at several places*:—The construction work was commenced on 18-1-1940 and was in progress at the close of the year. The amount spent during the year was Rs. 22,220/- against the Revised Budget grant of Rs. 1,01,522/-. The contractors for the work are Messrs. K. E. Joshi & Co.

(2) *Amenities to 870 semi-permanent rooms at Dharavi*:—The work of providing certain amenities for these rooms was taken in hand and completed during the year. The total amount spent during the year was Rs. 34,573/- against the Revised Budget grant of Rs. 50,590/- The contractors for the work were Messrs. Nanji Shamji & Co.

BUDGET 'B'

Capital Account.

(Scheme No. 52 Work.)

20. The Construction of 200 S. P. rooms with an office and shop was completed during the year. The total amount spent during the year was Rs. 1,57,756/- against the Revised Budget grant of Rs. 1,68,341/-. The contractors for the work were Messrs. Dewji Dharsi & Son.

(Sewri Wadala Scheme No. 57.)

21. The Construction of 250 S. P. rooms, a shop and a school were completed during the year. The amount spent during the year was Rs. 40,372/-. The contractors for the work were Messrs. Dewji Dharsi & Son.

(Naigaum)

22. The Construction of 124 S. P. rooms at Naigaum was completed during the year. The amount spent during the year was Rs. 40,684/-. The contractors for the work were Messrs. Dewji Dharsi & Son.

(Housing accommodation at Palton Road.)

23. The construction of the chawl at Palton Road was commenced on 14-3-1940 and the work is in progress. The contractor for this work is Mr. J. B. Banker,

BUDGET 'A'**New Works.***(Public Health Department.)*

24. A door at the entrance and glass windows on the western verandah of Central Vaccination Depot at Parel were provided at a cost of Rs. 396/-.

25. A teak wood frame with iron bars and a collapsible gate was provided at Dharamshala building at Falkland Road at a cost of Rs. 380/-.

26. A water closet and urinal with wash basin were provided in the office of the A. H. O. F & G Wards at a cost of Rs. 273/- & Rs. 284/- respectively.

27. The Gowari cemetery was extended 40' Northwards at a cost of Rs. 1,133/-.

(The Turner Sanatorium.)

28. (1) A pipe railing and a waiting shed (2) a wash basin in the office room and a sink in the kitchen were provided at Turner Sanatorium at a cost of Rs. 560/- and Rs. 117/- respectively.

(Latrines and Urinals.)

29. Public conveniences were provided near Kohinoor Mills at a cost of Rs. 3,139/- and two urinal seats at the Carrol Bridge were converted into W. C. at a cost of Rs. 404/-.

30. The construction work of public conveniences at Tardeo was in progress at the close of the year.

CHAWLS AND STABLES.**Works completed.**

31. Three more gas lights were provided at Tardeo Flat chawls at a cost of Rs. 253/-.

A new footpath was provided at chawl No. 64 at Jail Road north at a cost of Rs. 787/-

A portion of the compound at the Arthur Road chawls was paved with slabs at a cost of Rs. 922/-.

New wooden frames were provided to the glazed shutters of the Gujarathi Staff chawls at Cochin Street at a cost of Rs. 2,502/-.

New fencing was provided around the chawls at Cochin Street at a cost of Rs. 1,224/-.

The open passages in the compound of Parbhadevi Road chawls were concreted at a cost of Rs. 5,950/-.

The window shutters of Tardeo Flat chawls were provided with X.P.M. at a cost of Rs. 845/-.

Permanent weather frames to the windows of chawls A & B at Calicut Street were provided at a cost of Rs. 1,410/-.

(Works in Progress.)

32. The work of providing 10 separate water connections for blocks A & B in the Palton Road chawls was in progress at the close of the year.

The work of paving the dust bin sheds in the City was in progress.

MARKETS AND SLAUGHTER HOUSES.**(Works completed.)**

33. Two additional mutton stalls were provided at Colaba market. Accounts are being adjusted.

A dust bin shed was provided at Dadar Municipal market at a cost of Rs. 366/-.

A new chowky for the Inspectors was provided at Dadar Municipal market at a cost of Rs. 1,045/-.

The outside shops at the Erskine Road market were provided with C.I. sheet weather frames at a cost of Rs. 3,376/-.

A new entrance gate was provided at the Chowpaty market at a cost of Rs. 588/-.

A new scale shed was constructed in the A. C. market compound at a cost of Rs. 2,821/-.

Asbestos blades in the ventilators at the Chowpaty market were replaced by teak plank venetian blades at a cost of Rs. 514/-.

A two seated latrine was constructed at the Pedder market. The cost amounted to Rs. 841/-.

A cement concrete Ramp was provided at the Bandra Slaughter Houses at a cost of Rs. 393/-.

(Works in progress.)

34. The work of renewing a portion of the roof of the A. C. market estimated to cost Rs. 7,200/- was in progress.

The work of renewing a portion of the roof of the Erskine Road market estimated to cost Rs. 8,000/- was in progress.

(Miscellaneous works.)

35. Five new shelters for depot coolies of the Works Branch in different Wards estimated to cost Rs. 2,400/- have been provided. The final accounts are being adjusted. Some structural alterations to the firemen's chawl at the Mandvi Fire Brigade Station were carried out. The accounts are being adjusted.

36. A new wooden chowky was provided for the mall at the Gilder Tank Play-ground. The expenditure incurred thereon amounted to Rs. 574/-. The work of renewing the W. C. block near the bullock stable in the Victoria Gardens was in progress at the close of the year.

(K. E. M. Hospital.)

37. A portion of the RCC hood at the K. E. M. Hospital was taken up for repairs by providing additional brackets and plastering at an estimated cost of Rs. 9,413/-. The work was in progress at the close of the year.

(Plans, Estimates & Drawings.)

38. In addition to 2271 estimates for repairs and maintenance works, 267 plans and 85 estimates for new works including proposals for the extension of the K. E. M. Hospital, school buildings, markets, tuberculosis hospitals, S. P. and permanent chawls estimated to cost about Rs. 1,41,18,756/- were prepared and submitted for the sanction of the Corporation during the year.

39. Lay-out plans for the development of the ex-Trust and Municipal lands in different schemes were prepared during the year under report. In addition to this, 121 pencil drawings were prepared of the details of work in progress.

(Special Repairs.)

40. The work of carrying out special repairs, including conversion of privies into water closets, in properties acquired in connection with the various development schemes in the North of the Island, which are not likely to be demolished in near future, was continued and completed during the year under report. All the privies in these acquired properties have thus been converted into water closets on full flushing system. The cost is being met from the funds originally provided in the budget for 1938-39 and renewed for expenditure during 1939-40. Accounts are being adjusted.

II INVENTORY OF MUNICIPAL PROPERTIES 1939-40.

41. The valuation of the properties in A to E Wards has been completed and recorded in the Registers. The Registers will be sent to the Assessment Department for verification. The valuation of the properties in F and G Wards was in progress at the end of the year.

III PRIVATE BUILDING CONSTRUCTION.

(Including set-backs).

42. The number of applications received under Section 337 for the erection of new buildings and under Section 342 for alterations to existing buildings, during the year under report as compared with those received during the preceding four years is as follows:—

Year.	Under Section 337.	Under Section 342.	Total number of buildings dealt with.	Total number of applications.
1935-36	979	1,096	2,075	3,704
1936-37	1,132	953	2,085	3,904
1937-38	1,241	1,165	2,406	4,807
1938-39	1,168	1,129	2,297	4,306
1939-40	943	964	1,907	3,683

Note.—Two or more modified proposals are generally received in connection with one and the same building, hence the difference between the figures in the last two columns in the above table.

43. The majority of the plans were conditionally approved.

SETBACKS.

44. The policy regarding the acquisition of set-backs on important roads mentioned in the last reports has been continued as can be seen from the following comparative statement of amounts spent for the acquisition of set-backs in the City from 1920-21 to 1939-40:—

Year.	Paid from Capital.		Paid from Revenue.		Total.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
1920-21	1,51,295	12 9	1,04,158	0 9	2,55,453	13 6
1921-22	3,17,488	10 10	1,93,059	0 1	5,10,547	10 11
1922-23	3,99,887	12 4	1,00,083	11 11	4,99,971	8 3
1923-24	5,99,056	0 3	...	...	5,99,056	0 3
1924-25	5,50,150	0 0	2,71,376	3 3	8,21,526	3 3
1925-26	...	...	4,09,538	2 9	4,09,538	2 9
1926-27	4,74,152	11 1	64,976	13 4	5,39,129	8 5
1927-28	5,64,794	0 5	...	...	5,64,794	0 5
1928-29	4,72,161	10 9	...	...	4,72,161	10 9
1929-30	3,77,125	0 6	...	...	3,77,125	0 6
1930-31	3,52,637	0 0	...	...	3,52,637	0 0
1931-32	1,46,535	7 4	...	...	1,46,535	7 4
1932-33	2,28,187	8 1	...	...	2,28,187	8 1
1933-34	1,62,217	13 11	...	...	1,62,217	13 11
1934-35	68,859	11 8	...	...	68,859	11 8
1935-36	1,59,310	14 3	...	...	1,59,310	14 3
1936-37	3,40,123	11 4	...	...	3,40,123	11 4
1937-38	5,74,795	2 4	...	...	5,74,795	2 4
1938-39	9,37,936	9 8	...	...	9,37,936	9 8
1939-40	11,82,795	1 9	...	...	11,82,795	1 9

45. The amount spent in acquiring set-backs this year exceeds that of the last year by about Rs. 2,44,858/-. It would be necessary to allocate larger amounts from year to year for this purpose, as acquisition of set-backs in congested localities goes a long way in reducing slums. The policy of paying the amounts of set-backs in two or three annual instalments has enabled the acquisition of costly set-backs in important localities. In a few cases set-backs have been acquired through private negotiations which would not have been possible till the proposed amendments to Section 298 came into force.

46. The liabilities outstanding for lands sanctioned to be acquired for set-backs amounted to Rs. 14,26,733-7-10. This includes Rs. 63,270-11-2 for set-backs which have been acquired and leased to the house owners concerned on certain terms and conditions. The compensation therefor becomes payable on the termination of the lease in each case.

47. Steps are being taken from time to time to cancel the old liability in the cases which become time-barred. During the year under report liability on account of such cases to the extent of about Rs. 25,742/- was cancelled and further liability will be cancelled as opportunities occur.

48. Considerable progress has been made in prescribing regular lines or substituting fresh ones as can be seen from the following list and further efforts are being made to widen the roads as far as possible to suit the requirements of modern traffic:—

- (1) Revising regular line at Bellasis Road and Falkland Road junction.
- (2) Prescribing fresh regular line at Tadwadi between Girgaum Road and Sonapur Street.
- (3) Prescribing regular line at Sonapur Street between Girgaum Road and Chandanwadi.
- (4) Revising regular line at Tardeo Road from Victoria Memorial Blind School to a distance of 450' southwards.
- (5) Prescribing regular lines along Vatsaraj and Laxminarayan Lanes so as to widen them ultimately to 25' and 40' respectively.
- (6) Revising regular line at DeLisle Road between Tulsi Pipe Line and foot of DeLisle Road Overbridge North approach.
- (7) Revising regular line at Bazar Gate Street (east side) between Agiary Lane and Modi Cross Lane.
- (8) Revising regular line for the portion of Gowalia Tank Road about 200' westwards from the junction of Gibbs Road.
- (9) Prescribing regular line of passage westwards off Lady Jamshedji Road from C. S. Nos. 178 to 172 and 182 to 180.

- (10) Revising regular line for the portion of Kapad Bazar Road between Vanzawadi Lane and New 50' Road.
- (11) Prescribing regular line on C. S. No. 1298 known as Khotachiwadi off Vithalbhai Patel Road near its junction with Charni Road C. S. Nos. 1327, 1301 and 1300.
- (12) Revising regular line of the southern portion of Naigaum Cross Road from its junction with Dadar Road and a curve at its junction with Vincent Road.
- (13) Prescribing regular line on Chinchpokli Cross Lane between Chinchpokli Road and Ghorupdeo Road.
- (14) Prescribing regular line at Windy Hall Lane from its junction with Colaba Road to C. S. No. 33 and 1/31.
- (15) Prescribing regular line at the junction of Hospital Lane and Marine Lines.
- (16) Revising regular line at Parsi Bazar Street between Sir Phirozshah Mehta Road and Store Lane (to C. S. No. 548, Parsi Girls' School).
- (17) Prescribing regular line on the east side of Kakadwadi Lane from its junction with Kandewadi Lane towards the north.

ENFORCEMENT OF BUILDING REGULATIONS.

49. Summonses were issued against house-owners under various Sections of the Municipal Act with the result shown in the following statement:—

Section of the Act.	Number of prosecutions.	Number of cases withdrawn or complied with.	Number of cases in which parties were warned or discharged.	Number of convictions.	Number of postponements falling during the year 1939-40	Amount of fines
						Rs. a. p.
231	204	103	25	49	27	1,066 8 0
243(2)	21	13	5	3	...	17 0 0
257	287	153	40	61	33	807 0 0
258	16	8	2	3	3	33 0 0
259A	23	9	5	7	2	43 0 0
297(3)	4	2	...	1	1	10 0 0
304	4	3	...	...	1	...
308	548	366	13	79	90	1,349 6 0
313(1)(a)	1	1	...	...	...	...
326	3	1	...	2	...	60 0 0
337	105	65	5	14	21	266 0 0
342	104	58	9	18	19	606 8 0
347	4	...	1	1	2	5 0 0
347A	5	5	...	...	...	...
349	1	1	...	...	...	...
353	17	12	...	4	1	165 0 0
353A	89	47	5	17	20	1,330 0 0
354	317	211	14	43	49	2,012 14 0
356	22	11	3	6	2	100 0 0
358	4	1	1	1	1	5 0 0
377A(I)	11	7	1	2	1	90 0 0
By-law 40	1	...	...	1	...	5 0 0
Total	1,791	1,077	129	312	273	7,971 4 0

Add the amount of fines of old postponed cases inflicted during the year 1939-40 ... 478 0 0

8,449 4 0

50. 988 Notices were issued under Section 354 of the Municipal Act for the removal of unsafe structures. Out of these 652 were completed with and the remaining 336 were pending at the close of the year.

51. Out of 468 notices under Section 354 pending at the close of the previous year 437 were complied with and the remaining 31 were still pending at the close of the year.

52. 6 buildings or portions thereof fell during the year under report. There were no casualties in 2 cases. In 3 cases 6 persons were injured and in 1 case 2 persons were injured and 1 killed.

53. Action was taken under Section 349 of the Municipal Act in 78 cases for the summary removal of huts or walls made of inflammable materials. Out of these 74 were complied with and the remaining 4 were pending at the close of the year.

54. The 14 cases under Section 349 which were pending at the close of the previous year were all complied with during the year under report.

55. No application was made to the Standing Committee for the removal of unauthorized works during the year under report.

56. 4478 notices were issued under Section 308 of the Municipal Act for the removal of unauthorized projections. Out of these 3944 were complied with and the remaining 534 were pending at the close of the year.

57. Out of 419 cases under Section 308 which were pending at the close of the previous year 417 were complied with and the remaining 2 cases were still pending at the close of the year.

58. During the year under report 1465 stall-boards and weather-frames were permitted and 1253 unauthorized projections were removed.

59. The total income from stall-boards and weather-frames during the year under report amounted to Rs. 1,34,892-13-5 as against Rs. 1,25,067-6-6 for the previous year. The total number of stall-board and weather-frame projections permitted is 7525.

60. The following statement shows the expenditure incurred and income derived during the course of the last three years on account of temporary projections such as stall-boards and weather-frames:—

Year.	STAFF		Income.	Expenditure.	Net Income.
	Sub-Overseer.	Clerks.			
			Rs. a. p.	Rs. a. p.	Rs. a. p.
1937-38	17	4	1,23,182 2 8	22,524 15 0	1,00,657 3 8
1938-93	17	4	1,25,067 6 6	24,146 13 0	1,00,920 9 6
1939-40	17	4	1,34,892 13 5	24,960 4 0	1,09,932 9 5

61. The question of removal of stall-boards in the City which are considered an obstruction to the pedestrian traffic is still under consideration. However the policy of withdrawing or not renewing permissions on Kalbadevi Road, Girgaum Road, Shalkh Memon Street and junctions of roads as reported last year still continues.

62. In all 9570 notices were issued under the following Sections of the Municipal Act:—

Section of the Municipal Act.	Number of Notices.
231	937
243 (2)	137
248 (1) (c)	298
257 (1) (a)	1979
298	57
298 (2)	5
299	30
308	4478
311	4
329	28
349	78
349 (d)	3
351	15
353	100
354	988
354A	261
377A (1)	123
488	49
	Total 9570

63. During the year under report 2,009 buildings were surveyed by the Ward staff with a view to register newly constructed tenements in the City.

64. The following statement shows the number of tenements newly constructed:—

Ward.	Number of one-room tenements.	Number of two-room tenements.	Number of larger tenements usually known as blocks.
A	245	8	1,144
B	137	47	13
C	349	118	50
D	337	44	199
E	337	103	254
F	881	405	434
G	1,269	816	416
Total ...	3,555	1,541	2,510

65. The following statement shows the number of tenements demolished during the year:—

Ward.	Number of one-room tenements.	Number of two-room tenements.	Number of larger tenements usually known as blocks.
A	198	24	28
B	7	3	...
C	351	16	30
D	202	37	58
E	55	...	4
F	63	...	...
G	568	2	10
Total ...	1,444	82	130

SUBVENTION SCHEME.

66. The Corporation under their Resolution No. 365 of 10-8-39 sanctioned the payment of a subsidy of Rs. 60/- per seat of basket privy converted into full-flushing water-closet by the house-owners of the newly sewered areas in F & G Wards. A small temporary staff has been appointed and the work was started in the month of October 1939. After making a preliminary survey of the properties and taking Standing Committee's sanction notices under Section 248 of the Municipal Act commenced to be served on the house-owners since December 1939.

67. There are in all 5724 privies to be converted into water-closets and till the end of 31-3-1940 action for 1,170 seats was taken and the work of about 413 seats was completed by the end of the official year.

68. There is a good response from the house-owners and it is expected that satisfactory progress will be maintained in respect of conversion.

GENERAL.

69. As indicated in the last report the draft Building Regulations and Bye-laws were printed and about 500 copies thereof were circulated among all the practising Architects in the City and many other public bodies and private individuals connected with building activities in the City. Some useful suggestions and criticisms were received and in accordance with the desire expressed by many Architects a few meetings were held for an informal discussion. The proposed amendments were discussed in detail and in the light of the discussion the Draft Regulations and Bye-laws are being revised.

70. A detailed report together with the final Draft of the Amendments will be submitted to the Corporation shortly.

71. Owing to the above work it was not possible to frame Bye-laws and Rules for steel-structures and R.C.C. work. A Sub-committee consisting of a few leading Architects and the representatives of the Institution of Engineers (India) Bombay Centre has however been appointed to advise the City Engineer in framing these Bye-laws and the work on the same will be taken up shortly.

72. The work of dividing the City into zones and preparation of the Master Plan will be taken up after the completion of the above work.

IV. HOUSE NUMBERING.

73. The work of fixing house number plates to the properties situated in the different wards of the City was in progress. The work of fixing the plates in B, C and F Wards was completed during the year and the work in G Ward was nearing completion. The plans for the work to be done in E Ward have been sanctioned by the Works Committee under their Resolution No. 76 of 3-7-1939 and the work will be taken in hand next year. The plans for A & D Wards were under preparation at the end of the year.

V. MECHANICAL BRANCH.

(A) Municipal Workshops.

74. The Municipal Workshops worked satisfactorily during the year. The total expenditure on works carried out aggregated Rs. 2,86,614/- against Rs. 3,46,689/- of the preceding year and Rs. 2,63,985/- of the year 1937-38, showing a decrease of Rs. 60,075/- on the figures of the preceding year. The fall in turnover is due to certain Loan Works in connection with the Sewerage Scheme for the North of Bombay which were formerly carried out through the Mechanical branch being transferred to the Construction branch for departmental convenience. The number of jobs carried out being 5,747 against 5,319 of the preceding year.

75. The question of reorganising the different sections of the Municipal Workshops as well as the staff employed therein is under consideration and I hope to submit my report thereon as soon as possible. One of the objects of the reorganisation scheme is to regulate increments to the staff so as to remove the cause of dissatisfaction which at present exists among them on account of the want of proper system of annual increments.

76. The expenditure incurred on labour and stores was as follows:—

Departmental Works.

								Rs.	a.	p.	
Labour	...	...	...	...	...	...	...	1,30,932	0	0
Stores	...	...	...	...	...	...	...	1,46,219	0	0
								<hr/>			
								2,77,151	0	0	
Supervision	...	...	...	...	...	...	...	8,527	0	0
								<hr/>			
								Total	2,85,678	0	0

Private Works.

Labour	...	...	...	...	...	...	...	370	0	0
Stores	...	...	...	...	...	...	...	386	0	0
								<hr/>			
								756	0	0	
Supervision	...	...	...	...	...	...	...	180	0	0
								<hr/>			
								Total	936	0	0

77. The total expenditure on the upkeep and the overhead charges amounted to Rs. 67,111/- (Upkeep Rs. 20,554/ + Rs. 46,557/- overhead charges) which represents a proportion of 24 per cent. on the expenditure incurred on labour and stores in the execution of works against 20 per cent. of the preceding year. The details of the upkeep and overhead charges for the year as well as for the preceding year were as follows:—

A. "Upkeep".

				1938-39.			1939-40.			
				Rs.	a.	p.	Rs.	a.	p.	
Labour	...	...	...	12,652	0	0	13,219	0	0
Stores	...	...	...	3,738	0	0	2,968	0	0
Electric charges	...	...	...	6,077	0	0	4,367	0	0
Coal and coke	...	...	...				
				<hr/>			<hr/>			
				Total Rs.	22,467	0	0	20,554	0	0

B. "Overhead Charges" (which include Establishment, Telephone Service, Printing and Stationery, Contingencies &c.).

	1938-39.			1939-40.		
	Rs.	a.	p.	Rs.	a.	p.
Establishment—						
(a) Permanent	39,334	0	0	40,409	0	0
(b) Allowances	1,768	0	0	1,664	0	0
Repairs to buildings	1,269	0	0	993	0	0
Repairs miscellaneous	84	0	0	72	0	0
Rent for Telephone	99	0	0	98	0	0
Printing	791	0	0	639	0	0
Stationery	239	0	0	213	0	0
Contingencies miscellaneous	356	0	0	394	0	0
Clothing	96	0	0	57	0	0
Books & Deadstock	447	0	0	193	0	0
Depreciation	1,915	0	0	1,825	0	0
Total Rs.	46,398	0	0	46,557	0	0

78. The income from the sale of unserviceable material, weighment fees, fees for ambulances, etc., under 9-Mechanical, Miscellaneous, Miscellaneous receipts, amounted to Rs. 28,960/- against the revised estimates of Rs. 30,000/-.

(B) Love Grove Pumping Station.

79. This station worked very satisfactorily throughout the year as before.

80. The static condensers erected worked satisfactorily and the saving realised on the consumption of electric energy during the year on this account amounted to Rs. 13,278-0-0.

81. The average quantity of sewage pumped during the dry weather amounted to about 62 million gallons per day whilst during the monsoon it varied from 1.75 to 2 times the dry weather flow.

82. The following statement gives the number of electric units consumed, payment made for the same, the quantity of sewage pumped, the average rate per electric unit and the cost of pumping sewage per million gallons for the past five years:—

Year.	Number of units consumed.	Cost of electrical energy.	Average rate per unit annas.	Quantity of sewage pumped in million gallons.	Total expenditure.	Rate per million gallons.
					Rs.	Rs.
1935-36	2,541,380	83,396	0.525	23,592	1,40,320	5.9
1936-37	2,472,760	72,142	0.573	23,098	1,26,770	5.4
1937-38	2,510,800	72,012	0.554	23,211	1,24,565	5.36
1938-39	2,526,107	72,892	0.462	23,727	1,24,557	5.25
1939-40	2,617,510	74,447	0.455	23,382	1,21,693	5.20

83. A very high standard of efficiency coupled with economy is being maintained in running these pumps and no further reduction in the cost of pumping can be anticipated unless more favourable terms for the supply of energy are obtained.

84. Since the installation of the new pumps, the average height of the sewage in the detritus chamber continued to be maintained at R. L. 70'-0" (T.H.D.), a suitable level for ensuring a free outfall. A noticeable decrease in the surcharging of the sewers has occurred during the year.

85. The following statement gives the expenditure incurred on the maintenance of the sewers during the last five years:—

Year.	Expenditure booked.
	Rs.
1935-36	2,73,810
1936-37	2,65,377
1937-38	2,86,362
1938-39	3,36,589
1939-40	3,53,501

86. The detritus removed amounted to 4,196 tons. Proposals for improved methods of increasing the precipitation of detritus are under consideration and will be included in the scheme of dealing with the problem of "Sewage Disposal" at this place.

87. There were no involuntary stoppages of the pumping plant during the year and no failure of current occurred.

88. No further damage was found to have been caused to the Love Grove Outfall. A detailed scheme for dealing with the problem of sewage disposal at Love Grove has been prepared and included in my report on the tour of foreign countries. It is proposed to subject the sewage to preliminary treatment before its discharge into the sea in the first instance but the treatment works proposed in the scheme have been so designed as to admit for conversion into secondary treatment works without material alterations as and when found necessary.

(C) DADAR SEWAGE WORKS.

89. The sewage from the east of G. I. P. Railway lines continued to be treated in the Activated Sludge Plant at Dadar after being pumped at the Matunga Pumping Station. In addition, the two new pumping stations, one at Dadar Purification Plant and the other at Mahim situated to the west of G. I. P. Railway lines worked all 24 hours continuously throughout the year, the sewage being received at Dadar Purification Works for disposal. Quite a large number of house connections have been made to these two new pumping stations from the Shiwaji Park and old Dadar areas. The Activated Sludge Plant worked continuously day and night and the total sewage volume received at Dadar Purification Works amounted to 3299.8 million gallons, the average daily flow being 9 million gallons. The first Extension plant consisting of one continuous Flow Settlement Tank, two preliminary settlement tanks, twelve aeration cones and two Final Settlement tanks functioned quite satisfactorily during the year.

90. The total designed capacity of the plant now working is only 4 million gallons per day but by dilution with purified effluent, it has been treating on an average, 5 million gallons in 24 hours satisfactorily. The flow at the time of peak load, however, always amounted to 11 to 13 M. G. D. in dry weather and 15 to 17 M. G. D. in monsoon. During monsoon, therefore, part of the sewage had to be diverted to Mahim creek as it was difficult to deal with such high peak load flows at Dadar Purification Works. Corporation has by (Resolution No. 1220 of 22-2-40) given administrative sanction for duplicating the plant to 8 M. G. D. and tenders will be soon called to proceed with the first stage of this second extension, including grit washing, one continuous flow settlement tank, one sludge digestion tank and one sulphuretted hydrogen gas removal plant.

91. The plant has been working quite satisfactorily without creating any nuisance and the control of operations continues to be the same as for last year, as modified by me after my European tour and has justified my full faith in the changes effected. The hot climate of Bombay necessitates a stricter laborator and supervisory control than that required in colder countries and the solution to keep the plant working satisfactorily lies in keeping everything on the move, the sewage, the activated sludge, the crude sludge all being kept in constant circulation and no stagnation being allowed beyond the minimum permissible time-limit.

92. Chlorination of sewage at Matunga during March, April, May and October continues to keep it as far as possible fresh. The dose varied from 2 to 4 parts per million gallons of sewage.

93. Except for minor mechanical adjustments, throughout the year there was no major mechanical breakdown and the plant continuously produced an effluent of a very high standard of purity, as will be evident from the results of daily analysis of sewage and effluent given in two statements A and B attached.

94. The continuous Flow Settling Tank worked continuously without any smell nuisance and with good settlement results. During the year under report, the circular effluent weir was covered over with removable teak wood covers. The continuous Flow Settling Tank effluent was mixed with the purified effluent from the aeration plant and then discharged into the open storm water drain. Owing to the increase in the volume of crude sewage this mixture did not contain like that of last year any dissolved oxygen but the mixture was sufficiently diluted not to create any marked smell nuisance at the point of discharge. It is feared that the conditions will further deteriorate during 1940-41 and it is imperative the extension proposed should be ready as early as possible. During the hot weather, care is taken to chlorinate this discharge of continuous Flow Settlement Tank to storm water drain to prevent any smell nuisance.

95. The total expenditure on power consumed, stores, establishment &c., in the working of the Purification Plant including Digestion Tank but excluding the Dadar Sewage Pumping Station amounted to Rs. 62,192-0-0. The quantity of sewage received and dealt with at Dadar Purification Works being 3299.8 million gallons, the cost of treatment per million gallons works out at Rs. 18.84.

96. The supply of sludge gas to K. E. M. Hospital continued throughout the year without any trouble. Almost all the adjustments necessary in the various K. E. M. Hospital heating apparatus have now been made and the working of the sludge gas at the K. E. M. Hospital can be said to be quite smooth.

SLUDGE DIGESTION TANK.

97. The sludge digestion tank completed its third year of working. It continued to function very satisfactorily both mechanically and bio-chemically. A table of Data showing third year's working of the Digestion Tank is attached herewith.

98. The table shows that the quantity of Crude sludge digested in the tank amounted to 16.635 million gallons from a total sewage flow of 3299.8 million gallons. The sludge gas amounted to 20,748,900 c.ft. and the digested sludge amounted to 2.364 million gallons. The quantity of gas generated per day averaged 56,691 c.ft. This means a fuel of a very high calorific value to the tune of Rs. 82,995/- was produced in the year under report at Dadar Purification Works averaging worth about Rs. 225/- per day.

99. The sludge gas continues to be used at the Dadar Purification Works Laboratory and for 18 gas lamps along Tulsi Pipe Road and in the K. E. M. Hospital. The total gas consumed at K. E. M. Hospital during the year was 4,908,300 cubic feet resulting in a saving of Rs. 15,706/- to the Municipality at the Gas Company's rate of Rs. 4/- per 1000 cubic feet minus 20% reduction as sanctioned by the Corporation as a result of the working of the Digestion Tank. It is contemplated to extend the use of sludge gas in the Wadia group of hospitals if the Trustees of these hospitals agree to set off the Municipal yearly grant against the cost of fuel. In addition, the use of gas in the 13 gas lamps on Tulsi Pipe Road and in the Dadar Purification Works Laboratory together saves an annual expenditure of Rs. 800/-, making a total saving of Rs. 16,506/-. From May 11th, 1938 to March 31st, 1940, a total of 9,232,100 cubic feet of sludge gas has been supplied to the K. E. M. Hospital. After computing the 20% reduction, as allowed by the Bombay Gas Company, the total value of this supply of gas to K. E. M. Hospital amounts to Rs. 29,542/-. Thus from the start of this venture in May 1938, not only has this service been performed very satisfactorily by the department but it has actually saved to the Municipality Rs. 29,542/- for coal gas bills which would have had to be paid to the Bombay Gas Company. It may be stated here that the cost of the 6" cast iron main laid from Dadar Purification Works to K. E. M. Hospital cost Rs. 33,587/-, out of which Rs. 29,542/- have been recovered in the past two years by the savings effected. By 1941 March end, the entire cost of the pipe line is expected to be recovered.

100. The excess sludge goes to the tune of 50,000 cubic feet a day or worth Rs. 160/- per day continues to be burnt to waste. However, the sludge gas compressing machinery sanctioned by the Corporation is expected to be shipped from England very soon and the compressor house is practically completed. It is confidently expected that the first sludge gas driven Municipal lorry will be on the streets of Bombay in 1941 April. This unfortunate delay has been caused by the outbreak of European war which necessitated certain changes in the contract for which Corporation's sanction was necessary.

101. That the Digestion Tank is very useful in handling the crude sludge will be clear from the fact that a volume of 16.6 million gallons of raw extremely foul smelling stuff has been converted into only 2.3 million gallons of inoffensive digested sludge representing a reduction of 86.0% which could be easily dried on sludge drying beds without any fly or smell nuisance whatsoever. For a large City like Bombay without any very large area of agricultural land available, sludge digestion seems to be the only solution for sludge problem.

102. The digested sludge is dried on Drying Beds. There are ten sludge drying beds representing a total area of 47,000 square feet. They have 18" clinker and rubble at bottom and 4" of sand on top with an under-drain system of stone-ware pipe. Once every week on Mondays, during the 8 dry months, digested sludge is spread on these beds and by the 10th day at the latest, the same bed is ready for re-use. During drying, there is absolutely no fly nuisance and the workmen feel no nausea while handling the wet and dry sludge. Freedom from foul smell is also remarkable. During discharge on beds a faint tarry odour is noticed which disappears in about six hours and which is certainly not offensive. These ten beds are sufficient for drying digested sludge from a sewage flow of 12 million gallons a day. It is not, therefore, proposed to increase them; on the contrary digested sludge is ultimately to be discharged to Dharavi for filling the low lying land there, by a rising main and pumps. Drying is not possible during the rainy season.

103. Regarding the sale of dried digested sludge as manure, during the year, manure worth Rs. 300/- has been sold and a farmer has made a tentative proposal to take the whole lot produced during the 8 dry months if sold for a lump sum of Rs. 500/-.

GENERAL.

104. Very rigid supervision is maintained in the working of the plant to avoid any remote possibility of foul smell. Constant efforts are made to improve matters and it is a matter of great satisfaction to note that not a single complaint regarding smell nuisance has been received during the past year. The following improvements have been effected during the year which have substantially helped in eradicating completely what little foul smell could be said to be present by the fastidious visitor be he a sanitary Engineer, a Public Health Doctor or an eminent public man.

(1) The effluent collecting weir of the continuous Flow Settling Tank and the desludging pockets of the Preliminary Settling Tanks which were open have been covered over.

(2) The highly purified and oxygenated effluent is pumped back and sprayed into the sewage after detritus removal which remarkably keeps down the smell of the raw sewage.

(3) If unfortunately any breakdown in the electric current occurs, then the tanks begin to emit foul smell. At such a time, a strongly sweet smelling substance, Butyl Acetate is sprayed round about, to mask the temporary foul conditions reaching the nearby neighbours.

(4) The sludge consolidation tanks are covered over by R. C. C. gas-proof slabs.

(5) All feel a strong repugnance to matters concerning sewage. The public is unaware of the modern and highly sanitary methods of sewage treatment. The public, therefore, concludes that a sewage treatment plant cannot but be a place of foul odours and obnoxious sight, a place fit for scavengers only, and must be avoided by all respectable people.

105. It is recognised by everybody that the sense of sight dominates all other senses and so influences all other senses. If a thing is beautiful to the sight, then the pleasure obtained by the eye over-rules any minor offence which might adversely affect the other senses. There was a strong prejudice against this plant in the beginning but it is gradually disappearing as the surroundings are being improved and beautified as funds permit. Non-technical visitors to the plant have expressed their genuine surprise at finding the Purification Works a beautiful spot instead of a smelly filthy place. The beautiful garden round the works has made the neighbours more and more appreciative of the benefits the scheme confers and the place they once shunned, they are now visiting in surprised amazement that the place is so sanitary and where men, both clean and intelligent like themselves are working, doing an important job and recovering useful gas and growing beautiful flowers from human waste.

106. The grit removing grab is completely screened off on three sides by tall thick green creepers. Along the windward side of the plant has been grown a beautiful thick 15 feet tall screen of red, scarlet and blue flowering trees and creepers emanating a faint but distinctly sweet smell particularly during summer. The entire Municipal boundary line along the Railway track is hedged in by Mendi trees and it is expected that except for the Pruss Filter and the Digestion Tank Domes the entire plant will be completely invisible by the passing B. B. & C. I. Railway passengers by 1941 end.

107. The sewage works laboratory continues its valuable work of controlling the Purification and Digestion Plants and has collected a mass of valuable and scientific data during the last four years, besides carrying out the absolutely necessary routine tests. That a laboratory, which is a vital necessity for such a plant, is now unquestioned.

108. The total number of samples examined in detail during the year under report in connection with the Dadar Sewage Works was 1600 like last year. The work in the laboratory is very much increased and an additional Assistant Chemist and an additional laboratory servant are sanctioned by the Corporation from April 1940. To cope with the increased work, the laboratory is being extended and will be fitted up for gas analysis in connection with the sludge compressor plant being installed for running lorries on sludge gas.

109. The plant continues to attract Engineers, other visitors and students of sanitation. All have praised its general cleanliness and freedom from smell.

(D) MATUNGA PUMPING STATION.

110. This station has now developed into one of major importance and the amount of sewage to be dealt with has exceeded expectations owing to the very rapid development of the surrounding areas. During the monsoon period of 1938 a record of 12 million gallons pumped per day was experienced and the dry weather flow averages $3\frac{1}{4}$ million gallons per day. This necessitated the replacement of one of the smaller pumps by a larger one of 6 million gallons per day capacity which was done in June 1939. This has removed the possibility of surcharging and gives an average flow of 4.8 million gallons per day. The smaller pump thus displaced is proposed to be installed at Sewri-Wadala Pumping Station.

(E) POIBAODI, PURBHADEVI, ARTHUR ROAD, SEWRI, DADAR PURIFICATION WORKS, TANK BUNDER AND MAHIM PUMPS.

111. The pumps at these places continued in operation. The approximate quantity of sewage and the expenditure incurred during the year were as under:—

	Approximate quantity of sewage pumped in million gallons.	Expenditure during the year.
		Rs. a. p.
Poibaodi	160	4,983 0 0
Purbhadevi	14	981 0 0
Arthur Road	128	5,461 0 0
Sewri	145	3,879 0 0
Dadar Purification Works	640	14,347 0 0
Tank Bunder	115	4,494 0 0
Mahim	900	13,128 0 0

(F) COMPRESSOR STATIONS.

112. The electrically-driven air compressor stations at Victoria Gardens and Fergusson Road worked satisfactorily. The electric units at the two stations together with the cost of current were as follows:—

	No. of units consumed.	Cost.	Average cost per unit. Annas.
		Rs.	
Victoria Gardens	1,464,640	38,640	.422
Fergusson Road	799,036	21,095	.422

113. Static condensers at these two stations continued to work satisfactorily and the savings effected therefrom during the year under review amounted to Rs. 10,757/- exceeding our expectations.

114. The water coolers at these stations have been working satisfactorily.

115. These stations are now operating at their maximum efficiency and no further savings can be anticipated unless more favourable rates for the supply of current, which is the major item of expense, are received from the Supply Companies.

116. Warden Road.—The compressors at this station along with the two vertical spindle electrically-driven pumps continued to give very satisfactory results.

The improvements in the drainage of the district served by this station is very marked and we are not likely to experience any trouble through surcharging of the sewers in the near future.

The number of units consumed at the station for the compressors and electric pumps amounted to 5,08,335 at a cost of Rs. 20,676/- giving an average rate of .650 anna per unit.

117. Colaba.—The air compressor station at Colaba gave very satisfactory and economical results during the year, the number of units consumed being 581,278 at a total cost of Rs. 17,231/- giving an average rate of .47 anna per unit.

118. A scheme for the additional sewerage arrangements due to the increase in building activities in the Colaba area is sanctioned by the Corporation and is in progress.

(G) EJECTOR STATIONS.

119. The 23 ejector stations located in the different parts of the City worked satisfactorily during the year. The three stations at First Pasta Lane, Back Bay and Churchgate have been working satisfactorily. One more ejector has been erected at Worli and has been working satisfactorily. The working of the ejector system is satisfactory. The total quantity of sewage at the various ejector stations amounted to 4,982 million gallons during the year.

120. The decentralisation of the compressor stations has resulted not only in increasing the efficiency of the system but also in effecting considerable savings as will be seen from the following statement which shows the expenditure incurred on the maintenance of compressor stations and ejectors for the past five years:—

Year.	Expenditure incurred on the maintenance of compressors and ejectors.
	Rs.
1935-36	1,91,937
1936-37	1,86,233
1937-38	1,83,975
1938-39	1,56,237
1939-40	1,58,654

121. The number of complaints received from the public regarding the chokage of drains in the areas served by the ejector stations has fallen considerably. The pumping station at Sewri has been working satisfactorily.

(H) FLOOD GATES.

122. Flood gates continued to work satisfactorily. The maintenance cost of these during the year amounted to Rs. 3,649/-.

(I) Inspection of Factories, Workshops and Work-places.

Ward.	New proposals for Permits and Licences.		Recommended permits and Licences.		Factories working without permits.	Nuisance cases.	Notice issued under Section 392.
	Permits.	Licences.	Permits.	Licences.			
A	53	4	53	4	Nil.	8	Nil.
B	42	4	42	4	Nil.	2	Nil.
C	110	49	110	49	5	2	3
D	124	37	124	37	1	4	Nil.
E	145	37	145	37	1	10	Nil.
F	60	27	60	27	Nil.	1	Nil.
G	68	17	68	17	Nil.	1	Nil.
	602	175	602	175	7	28	3

123. Total number of permit and licence cases inspected and disposed off during the year 1939-40 was 777.

124. The nuisance cases were attended to and necessary steps taken. Surprise visits were also paid to several factories to find if these are permitted or otherwise.

125. The total number of cases inspected during the year 1939-40 was 815.

126. Each factory, workshop and work-place was inspected on more than three occasions.

(J) Motor Transport.

127. The expenditure under D. Transport, I. Inspection and Supervision, amounted to Rs. 19,050/-.

128. There were 79 vehicles in commission against the total registered number of 80 vehicles and the expenditure and total mileage covered were as under:—

No. of vehicles.	Description of cars and lorries.	Cost.	Total Mileage.
		Rs.	
4	Inspection	7,985	33,073
4	Ambulances	7,971	28,575
3	Hearses	4,628	8,498
5	Encroachment	7,955	25,975
35	Road scarping and Refuse	2,72,485	5,12,346
9	Silt	17,146	39,922
4	Halalkhore	25,567	32,126
14	Meat and Offal	63,461	1,54,577
1	Emergency Van	2,044	2,919

129. The Health Department lorries are now garaged at the Municipal Workshops.

130. The system of supplying the vehicles with petrol, oil and grease during the night has been successful and year by year the cost of running and maintenance of each lorry is gradually decreasing.

Refrigerator Plant at the A. C. Market.

131. The plant continued to work satisfactorily. The expenditure on maintenance and running was Rs. 14,668/-.

132. The plant was installed about 18 years ago and is now obsolete. In view of the difficulty experienced in getting spare parts and of the frequent repairs necessitated, a proposal to replace it by one of modern type is under consideration.

Sewage Purification Works, Dadar, 1939-40.

Table No. 1.

" A "

All results except B.O.D. expressed in parts per 100,000.

Serial No.	Particulars.	April 1939		May 1939		June 1939		July 1939		August 1939		September 1939		October 1939		November 1939		December 1939		January 1940		February 1940		March 1940		Average for the year.		
		Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	
1	Total solids ...	291.6	161.6	177.0	161.0	182.2	155.9	147.1	120.9	143.3	114.7	128.4	103.5	130.5	95.2	146.3	113.0	137.9	104.4	140.9	104.7	146.0	105.1	146.5	115.3	159.8	121.3	
2	Suspended solids ...	32.7	1.79	36.8	2.27	37.5	2.21	25.6	1.38	26.3	1.16	26.0	0.81	26.8	1.22	30.1	1.50	29.5	1.87	31.4	1.61	36.7	1.53	34.0	1.33	31.1	1.56	
3	Oxygen absorbed in 3 minutes	1.81	0.31	2.03	0.32	2.32	0.32	1.29	0.25	2.82	0.37	1.72	0.24	2.06	0.30
4	Oxygen absorbed in 4 hours	4.85	0.81	5.07	0.91	5.62	1.05	3.21	0.64	3.80	0.61	4.1	0.63	4.64	0.78	4.91	0.76	4.81	0.93	5.01	0.92	5.71	1.06	4.76	0.75	4.71	0.82	
5	Alkalinity ...	23.3	21.2	22.1	20.4	23.1	21.4	24.7	21.7	24.6	22.7	25.3	23.1	23.2	23.1	24.6	22.6	24.6	23.1	23.9	24.0	25.8	25.4	22.2	21.4	24.0	22.5	
6	Chlorine as Chloride ...	97.7	64.2	59.0	63.8	47.0	59.1	35.6	33.2	48.5	42.0	35.8	34.8	32.1	32.1	45.7	43.8	45.0	42.8	35.6	38.9	36.7	41.2	41.9	44.2	46.7	45.0	
7	Free Nitrogen ...	1.4	0.93	1.42	1.04	1.33	0.93	0.96	0.58	0.96	0.64	0.98	0.51	1.19	0.64	1.26	0.94	1.27	0.92	1.54	1.05	1.68	0.94	1.50	0.99	1.29	0.84	
8	Albuminoid Nitrogen ...	0.69	0.18	0.79	0.20	0.69	0.25	0.55	0.20	0.58	0.16	0.56	0.14	0.59	0.17	0.69	0.17	0.64	0.20	0.74	0.20	0.80	0.20	0.75	0.17	0.67	0.19	
9	B.O.D. at 37°C in 5 days (Parts per 1,000,000).	83.3	5.70	103.3	6.83	128.5	7.1	95.3	6.12	168.5	18.1	191.6	10.2	227.8	15.9	238.0	20.33	207.0	23.0	221.3	22.8	266.3	21.2	209.7	13.7	178.4	14.25	
10	P.H. ...	7.7	8.1	7.9	8.2	...	...	7.9	8.1	7.9	8.1	...	...	7.9	8.1	7.7	8.1	...	...	...	...	7.7	8.0	7.7	8.0	7.7	8.0
11	Nitrite ...	...	0.027	...	0.018	...	0.013	...	0.012	...	0.063	...	0.024	...	0.027	...	0.029	...	0.023	...	0.016	...	0.013	...	0.021	...	0.024
12	Nitrate ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	Dissolved Oxygen ...	...	0.27	...	0.25	...	0.22	...	0.40	...	0.35	...	0.31	...	0.31	...	0.32	...	0.28	...	0.24	...	0.28	...	0.28	...	0.29
14	Flow in 24 hours in million gallons.	7.17		7.14		7.66		10.76		10.36		10.25		9.63		9.15		8.98		8.69		8.87		9.45		9.0		
15	Sludge Index ...	322.1		234.7		254.8		149.4		178.8		167.5		295.4		294.1		401.6		323.4		244.5		326.88		266.93		
16	Percentage Purification on B.O.D.	93.2		93.4		94.5		93.6		89.3		94.7		93.0		91.5		88.9		89.7		92.0		93.5		92.0		
17	Percentage Purification on 4 hours oxygen absorption.	83.3		82		81.3		80.1		83.9		84.6		83.2		84.5		80.7		81.6		81.5		84.2		82.6		
18	Percentage Purification on albuminoid nitrogen.	73.9		74.7		63.8		63.7		72.4		75.0		71.2		75.4		68.7		73.0		75.0		77.3		72.5		
19	Total flow in million gallons	215.18		221.34		229.85		333.63		321.17		307.59		298.65		274.35		278.31		269.53		257.22		292.99		275.0		
20	Horse Power per million gallons treated.	15.06		15.67		14.25		9.10		9.86		9.90		12.5		13.4		11.2		12.65		12.7		11.6		11.9		
21	Total volume of sewage in year.	3299.81																										
22	Total cost for the year	Rs. 62,192																										
23	Net cost per 1,000,000 gallons of sewage treated.	Rs. 19/-																										

Sewage Purification Works, Dadar, 1939-40.

Table No. 2. Working of P.S. and C.F.S. Tanks. "B" All Results except B.O.D. expressed in parts per 100,000 P.P.M. Parts per million.

Serial No.	Particulars.	April 1939	May 1939	June 1939	July 1939	August 1939	September 1939	October 1939	November 1939	December 1939	January 1940	February 1940	March 1940	Average of the year.
1	Suspended Solids (in Sewage) ...	32.7	36.8	37.5	25.6	26.3	26.0	26.8	30.1	29.5	31.4	36.7	34.0	31.1
2	Suspended Solids in Preliminary Setting Tank (Effluent).	10.7	11.8	10.9	9.02	10.4	9.0	9.6	9.5	9.3	11.0	11.2	11.7	10.33
3	Suspended Solids in Continuous Flow Setting Tank (Effluent).	10.6	10.7	10.1	7.6	8.3	7.8	8.2	8.0	9.3	10.2	11.7	10.7	9.4
4	Percentage reduction in Suspended Solids (from Sewage to Preliminary Setting Tank).	67.3	67.9	70.9	64.8	60.5	65.6	64.2	68.4	68.5	65.0	69.5	65.6	66.8
5	Percentage reduction in Suspended Solids (from Sewage to Continuous Flow Setting Tank).	67.6	70.9	73.1	70.3	68.4	70.0	69.4	70.4	68.5	67.5	68.1	68.5	69.8
6	4 hours Oxygen Absorption in Sewage.	4.85	5.07	5.62	3.21	3.80	4.1	4.64	4.91	4.81	5.01	5.71	4.76	4.71
7	4 hours Oxygen Absorption in Preliminary Setting Tank Effluent	2.5	2.28	2.80	1.92	2.34	2.17	2.39	2.47	2.72	2.70	2.99	2.60	2.41
8	4 hour ^m Oxygen Absorption in Continuous Flow Setting Tank Effluent.	2.32	2.29	2.85	1.76	2.17	2.0	2.20	2.31	2.53	2.62	2.82	2.45	2.36
9	Percentage Purification on 4 hours Oxygen Absorption from Sewage to Preliminary Setting Tank).	48.5	55.0	51.2	40.2	38.4	47.1	48.5	49.7	43.5	46.11	47.6	45.4	48.8
10	Percentage Purification on 4 hours Oxygen Absorption (from Sewage to Continuous Flow Setting Tank)	52.1	54.8	49.3	45.2	42.9	51.2	52.6	53.0	47.4	47.7	50.6	48.5	50.1
11	Bio-Chemical Oxygen Demand of Sewage Parts per Million.	83.3	103.3	128.5	95.3	168.5	191.6	227.8	238.0	207.0	221.3	266.3	209.7	178.4
12	Bio-Chemical Oxygen Demand of Preliminary Setting Parts per Million.	40.5	38.51	43.9	40.37	54.64	97.99	107.08	104.9	104.56	110.61	137.4	116.94	83.12
13	Bio-Chemical Oxygen Demand of Continuous Flow Setting Parts per Million.	45.5	39.48	44.01	38.44	80.0	91.35	107.71	104.94	110.70	116.4	146.06	126.15	87.56
14	Percentage reduction from Sewage to Preliminary Setting in Bio-Chemical Oxygen Demand.	51.4	62.7	65.8	57.6	67.6	48.9	53.0	55.9	49.5	50.0	48.4	44.2	53.4
15	Percentage reduction from Sewage to Continuous Flow Setting in Bio-Chemical Oxygen Demand.	45.4	61.7	65.8	59.7	52.5	52.3	52.7	55.9	46.5	47.4	45.2	39.9	50.9

Sewage Purification Works, Dadar, Digestion Tank Working 1939-40.

Table No. 3.

MONTHS & YEAR.	TANK LIQUOR		P. H. OF SLUDGE ADDED.		TEMPERATURE IN °F. AT 12 NOON		GAS IN CUBIC FEET		MIXED SLUDGE IN GALLONS		ANALYSIS OF MIXED RAW SLUDGE			Total Dry matter Added in lbs.	Volatile matter added in lbs.	Digested Sludge removed in gallons.	ANALYSIS OF DIGESTED SLUDGE			Total Dry matter removed in lbs.	Total Volatile Matter removed in lbs.	Dried Digested Sludge in tons.	Gas generated in cubic feet per lb of dry matter added.	Gas generated in cubic feet per lb of Volatile matter added.	Average Digestion period in days.	Average working capacity of Digestion tank in gallons.	Sewage flow in million gallons.		
	Max.	Min.	Max.	Min.	Max.	Min.	Total gas.	Gas per day.	Total added.	Average per day.	Moisture per cent.	DRY MATTER PER CENT					Volatile matter per cent.	Moisture per cent.	DRY MATTER PER CENT									Volatile matter	
												Max.	Min.						Max.										Min.
1939—																													
April ...	7.4	7.3	6.8	6.4	89	85	1,357,300	45,243	1,394,000	46,466	{ 95.96 97.65	4.04 ...	{ ... 2.35	1.94 1.24	415,580	221,408	180,000	{ 93.83 93.94	6.18 ...	{ ... 6.06	2.52 2.39	109,940	43,110	110.0	3.2	6.10	20.36	946,000	215.18
May ...	7.4	7.1	6.7	6.4	90	86	1,339,200	43,200	1,540,000	49,677	{ 94.69 97.42	5.31 ...	{ ... 2.58	2.19 1.41	511,820	230,390	250,000	{ 93.57 94.07	6.43 ...	{ ... 5.93	2.43 2.10	155,600	60,100	155.1	2.6	5.8	19.08	948,000	221.34
June ...	7.4	7.3	6.7	6.5	91	85	1,489,000	49,633	1,490,000	49,666	{ 95.54 97.73	4.46 ...	{ ... 2.27	... 1.18	482,602	246,450	200,000	{ 93.24 93.91	6.76 ...	{ ... 6.09	2.40 2.15	128,950	48,450	129.1	3.08	6.04	19.09	948,000	229.85
July ...	7.4	7.3	6.8	6.1	86	80	1,455,600	46,954	1,374,000	44,322	{ 92.88 98.61	7.12 ...	{ ... 1.39	3.22 0.74	519,806	256,983	228,000	{ 91.41 94.45	8.59 ...	{ ... 5.55	2.88 1.91	161,854	54,305	163.0	2.8	5.7	21.17	938,000	333.63
August ...	7.4	7.0	7.0	6.5	87	80	1,847,400	59,593	1,190,000	38,387	{ 94.79 97.11	5.21 ...	{ ... 2.89	2.51 1.55	452,291	233,438	155,000	{ 89.66 92.94	10.35 ...	{ ... 7.06	3.69 2.66	125,988	42,706	107.0	4.1	7.9	24.23	934,000	321.17
September ...	7.6	7.3	7.0	6.9	87	80	1,804,700	60,157	1,179,000	39,300	{ 94.19 97.76	5.81 ...	{ ... 2.24	3.07 0.45	485,967	253,727	155,000	{ 91.49 92.64	8.51 ...	{ ... 7.36	2.70 2.69	123,330	43,038	123.6	3.7	7.1	23.91	940,000	307.59
October	7.6	7.2	7.0	6.9	94	86	1,859,000	59,967	1,352,000	43,612	{ 94.87 97.46	5.13 ...	{ ... 2.54	3.53 1.11	466,334	224,820	212,000	{ 91.76 92.48	8.24 ...	{ ... 7.52	2.81 2.72	166,104	64,112	165.0	3.9	8.6	21.64	944,000	298.65
November ...	7.6	7.3	7.0	6.9	91	85	1,849,200	61,640	1,350,000	45,000	{ 95.61 97.63	4.39 ...	{ ... 2.37	1.96 0.92	481,272	219,481	183,000	{ 91.56 93.22	8.44 ...	{ ... 6.78	2.98 2.34	137,369	49,222	138.0	3.8	8.4	20.98	944,000	274.35
December ...	7.5	7.3	7.0	6.5	86	82	1,870,900	60,351	1,326,000	42,774	{ 93.43 97.31	6.57 ...	{ ... 2.69	3.18 1.56	486,946	252,638	164,000	{ 92.60 93.45	7.40 ...	{ ... 6.55	2.60 2.41	113,860	41,120	114.0	3.8	7.4	21.55	942,000	278.31
1940—																													
January ...	7.4	7.3	7.0	6.8	86	77	1,964,800	63,380	1,459,000	48,354	{ 95.06 97.25	4.94 ...	{ ... 2.75	2.63 1.15	515,321	264,432	240,000	{ 92.59 93.94	7.41 ...	{ ... 6.06	2.62 2.12	156,336	54,048	156.0	3.8	7.4	19.56	946,000	269.53
February ...	7.4	7.3	7.0	6.4	87	77	1,876,700	64,713	1,431,000	49,344	{ 96.16 97.12	3.84 ...	{ ... 2.88	1.07 1.48	495,422	243,059	197,000	{ 92.13 92.70	7.87 ...	{ ... 7.30	2.97 2.62	148,467	54,207	150.0	3.8	7.8	19.21	948,000	257.22
March ...	7.6	7.3	6.8	6.4	86	80	2,035,100	65,648	1,550,000	50,000	{ 95.47 96.91	4.53 ...	{ ... 3.09	2.14 1.56	581,550	288,150	200,000	{ 91.92 93.21	8.08 ...	{ ... 6.79	2.82 2.58	146,500	52,050	146.0	3.4	7.1	19.0	950,000	292.99
Total for th. year ...	...	...	...	...	...	...	20,748,900	...	16,635,000	...	...	...	...	5,894,911	2,934,976	2,364,000	...	...	...	...	1,674,298	606,468	1,656.8	3.5	7.1	...	...	3,299.81	

Report on the Dadar Purification Works for the year 1939-40.

(1)	Sewage treated	3299.81 million gallons	
(2)	Grit removed	129,540 Cu. ft.	
(3)	Screenings removed	2,285 Cu. ft.	
(4)	Sludge to Consolidation Tanks	29,987,100 gallons.	
(5)	Sludge to Digestion Tank	16,635,000 gallons.	
(6)	Dry matter added to Digestion Tank	5,894,911 lbs.	
(7)	Volatile matter to Digestion Tank	2,934,976 lbs.	
(8)	Digested Sludge removed	2,364,000 Gallons	
(9)	Total gas generated	20,748,900 Cu. ft.	
(10)	Gas per gallon of sludge added	1.25 Cu. ft.	
(11)	Gas per lb. of dry matter added	3.5 Cu. ft.	
(12)	Gas per lb. of Volatile matter added	7.1 Cu. ft.	
(13)	Gas per 1,000,000 gallons of sewage treated	6288 Cu. ft.	
(14)	Total Electric Consumption	706,359 K. W. H.	
(15)	Horse Power required per million gallons of sewage treated	11.9	
(16)	Total cost:—	Rs. a. p.	
	(a) Electric Power	25,218 0 0	
	(b) Salaries and wages fixed	21,897 0 0	
	(c) Materials and supplies (Laboratory)	13,485 0 0	
	(d) Miscellaneous expenses.	1,592 0 0	
		
	Total	62,192 0 0	
		
(17)	Returns	Rs. 300	
(18)	Ccst per million gallons of sewage treated	„ 18.84	
(19)	Analytical Data—		
		Sewage	Purified Effluent.
	4 Hours' Oxygen absorption	4.71	0.82 p.p. 100,000.
	Suspended Solids	31.1	1.56 „
	Dissolved Oxygen.	Nil	0.29 „

VI. WORKS BRANCH.

Construction—Roads and Footpaths.

133. *Capital works carried out during the year.*—The expenditure booked upto the end of the year in the construction of roads, paving of footpaths and laying storm water drains and pipe sewers aggregated to Rs. 18,25,025/-. The footpaths were paved either with blue stones or precast cement concrete slabs or concrete in situ in accordance with the policy approved by the Corporation under their Resolution No. 612 of 23-11-1936. The improvement of roads consisted of treating them with 3" sheet asphalt carpet or sett-stones on 6" cement concrete foundations or all-concrete construction, in accordance with the exigencies of traffic. The work of laying asphalt carpet was executed departmentally through the staff specially maintained for the purpose. The total actual cost of the Capital works carried out departmentally and by contract up to the end of the year amounted to Rs. 5,00,159/- and Rs. 13,24,866/- respectively. Full particulars of the works carried out and the actual expenditure incurred are stated in the statements marked A, B, C and D.

Removal of Bottlenecks.

134. The bottleneck at Bandra Causeway is being removed with the widening of the bridge. The work is being carried out by Government partly at their own expense and partly at the expense of the Municipality. The work of widening this south approach to the bridge, though sanctioned to be carried out by contract, has been held in abeyance pending negotiations which are being carried on with Government for the necessary land for the purposes of widening.

The work on 1st Marine Street is in progress. It is expected that the entire work of widening will be completed before the break of the next monsoon.

The scheme of widening the Sion Causeway was sanctioned by the Corporation and a part provision has been made in the budget for the year 1940-41 for the construction of the eastern approach to the bridge. It is, however, doubtful whether the work can be started in 1940 inasmuch as it is not likely to make available the necessary land for the purposes of widening for which acquisition proceedings are in progress.

Asphalt Roads.

135. A length of 1.737 miles of roads covering an area of 14351.25 square yards was asphalted during the year under report, including the portions of Marine Drive asphalted on behalf of Government. The total mileage of the roads asphalted by the Municipality upto 29th February 1940 stands at 40.016 miles covering an area of 8,32,998.60 square yards.

The mileage of roads taken over from the ex-City Improvement Trust was 11.484 miles covering an area of 3,48,600.15 square yards at the end of the year.

The total mileage and area of the roads in the City treated with plant-mixed asphalt carpet on 29th February 1940 were thus 51.500 miles and 11,81,598.75 square yards respectively. The particulars are given in the statement marked E.

The particulars of the different types of asphalt surfaces are given in the statement marked F.

The rates of laying asphalt carpet during the last five years were as follows:—

Particulars.	1935-36.	1936-37.	1937-38.	1938-39.	1939-40.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
(1) 3" sheet asphalt with oil asphalt ...	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0
(2) 2½" plant mixed macadam with ½" seal coat (oil asphalt).	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0

Concrete Roads.

136. The area of these roads stood at 93,662 square yards at the beginning of the year. An additional area of 49,135 square yards was constructed during the year at a cost of Rs. 42,079/-. An area of 60,612 square yards of concrete roads was taken over from Government. This brings the total area of concrete roads in charge of the Municipality on 29-2-1940 to 2,03,409 square yards at the close of the year under report.

Sett-Stone Pavement Roads.

137. The area of roads paved with sett-stones was 1,90,223 square yards at the beginning of the year. No additional area was constructed during the year.

Works done on behalf of Government.

138. During the year no work was executed by the Municipality on behalf of Government. It may be stated that Government have constructed the remaining width of the Marine Drive and this road will shortly be taken over by the Municipality for maintenance. The

western side of this road has been laid with asphalt over 6" cement concrete foundation, and the eastern portion, which is recently completed, with all-concrete mode of construction. Owing to growing demands of traffic, the original layout of the Marine Drive was so altered as to provide for what is known as 'dual carriageways' on either side of a central verge with pedestrian crossings at suitable points. A box hedge about 4 feet in height has been planted in the 5 feet central reservation. A beautiful drive on the Back Bay Reclamation has thus been completed.

Footpaths.

139. The modes of pavement for footpaths along Municipal roads were adopted in accordance with the policy approved by the Corporation under their Resolution No. 612 of 23-11-1936. The works of paving footpaths either with blue stones or precast cement concrete slabs carried out during the year are mentioned in the statements marked A and D. According to the policy approved by the Corporation, footpaths in purely residential areas are to be paved with asphalt macadam without any foundation. The life of this mode of pavement being only about 7 years, a question naturally arises as to what is going to be done after the estimated life is over. It is therefore intended approaching the Corporation again with a suggestion to modify their policy in such a manner that it will allow of all footpaths in residential areas being eventually paved with precast cement concrete slabs and that footpaths which are not in urgent need of being paved with a permanent mode of pavement, could be treated now with asphalt macadam, so that after their life is over, they can be paved with precast cement concrete slabs.

During the year, the Standing Committee and the Corporation allotted a special grant under a Suspense head for meeting the expenses of manufacturing departmentally precast cement concrete slabs and similar provision will also be made in the successive budgets. All expenses incurred in the manufacture of cement concrete slabs are therefore to be debited to this grant which will be recouped by the credits obtained for finished slabs used on various footpath works carried out during the year.

During the year, detailed plans and estimates aggregating Rs. 3,55,445/- were sanctioned by the Corporation for paving of footpaths where no footpaths exist, but owing to the need for curtailing expenditure on account of the war, no provision has been made in the budget for 1940-41.

As regards the footpaths in ex-Trust Schemes, a provision of Rs. 3,00,000/- was made in Budget B for paving of footpaths in front of completed buildings, but as the annual contract for the purpose was given effect to late, works to the extent of about Rs. 1,50,000/- could not be carried out.

Narrow By-Lanes.

140. During the year, detailed plans and estimates aggregating Rs. 1,92,084/- were sanctioned by the Corporation for the permanent construction (including drainage arrangements) of narrow by-lanes, and a part provision of Rs. 50,000/- has been made in the budget for 1940-41 for concreting some of the important by-lanes.

Renewal of Road Surfaces.

141. Roads treated with permanent modes of construction in the City fall under two categories—Roads which were constructed from Loan Fund fall under the first category and those the cost of which was met from Revenue, fall under the second category. In the case of the first category, a regular provision is made from year to year for the renewal of the surfaces, the life of which was estimated at 15 years. During the year under report, an advance amounting to Rs. 5,00,000/- was made available from the Renewal Fund, and the surfaces which were due for renewal, were taken up for renewal. The particulars of the works sanctioned and carried out departmentally and by contract during the year are given in the statements marked G and H.

A further advance of Rs. 4,68,000/- has been made in the budget for 1940-41 for this purpose, and surfaces which are due for renewal in the year will be reconstructed to the extent of the money available.

As regards roads falling under category (2), a programme has been drawn up for the renewal of their surfaces, but as the cost of their construction was originally met from Revenue, no special fund exists for the renewal of their surfaces. Such renewal has, therefore to be done from Loan fund by fixing the current of loan at 15 years. During the year no provision was made for this purpose and hence no works could be carried out although the condition of the surfaces of some of the roads is very unsatisfactory. A provision of Rs. 1,06,000/- is however available for expenditure during the year 1940-41, which will be utilised for renewing the surfaces of roads which have completed their estimated life and whose condition is unsatisfactory.

General Remarks.

142. Prior to 1914, most of the roads in the City were of ordinary water-bound construction with surface crust of metal or sand-stone but without any foundation. On account of increase in traffic the policy of providing hand-packed rubble foundation was adopted and the roads were watered twice a day to prevent dust nuisance and deterioration of road surface. Further progress was made by using tar of local manufacture at the top which was helpful in minimising the dust nuisance. This method of treating the roads with tar was found very useful to withstand the disintegration of road surfaces by motor vehicles which were then being introduced in the City. In about the year 1920 asphalt was introduced as a substitute

for tar as it was available more or less at the same price as tar and was considered superior in lasting qualities. The methods adopted consisted of surface dressing and grouting by hand pouring. The expenditure incurred on the treatment of road was met from Revenue which increased from year to year, with the increase in the area of roads and the increase in traffic. This led to the consideration of a scheme consisting of permanent foundation and durable surfaces by financing the expenditure from Loans instead of Revenue. The principle underlying this scheme was that there should not be any additional burden on Revenue to meet the cost of the maintenance of the "Capital Roads" as they were termed, during the currency of loans. The amount provided for from Revenue in the Budget, every year, included repairs to surfaces, contribution towards a Special Fund for the renewal of surfaces after the expiry of their estimated life and a Sinking Fund for the repayment of Loans.

143. The Corporation have to this date spent more than a crore of rupees by following the wise policy of borrowing and constructing roads with permanent modes of construction. This policy was started in the year 1923 when the cost of repairs and maintenance of roads was Rs. 13,87,869/-. The result of this policy has been that the cost of maintenance of roads is Rs. 5,45,137/- to-day. The modes of construction followed in the programme of road construction are as follows:—

- (1) Asphalt carpets of different types on cement concrete foundations.
- (2) Asphalt macadam on concrete foundations.
- (3) Sett-stone pavement on cement concrete foundations, and
- (4) All-concrete.

It has been found from experience that number (1) roads are suitable for fast and heavy traffic. No. (2) roads are suitable for medium fast traffic, while No. (3) and (4) are suitable for heavy and bullock cart traffic. The life of permanent roads is taken at about 15 years for the surface and 30 years for foundation.

144. The remaining roads not taken up for permanent construction are bitumenised either by resorting to full-grouting or semi-grouting and surface dressing with bitumen. The life of a bituminous road (semi-grouted) is about 5 years, of a full-grouted road 7 years, and of a surface dressed road 2 years, depending upon the nature of traffic.

145. When the road programme was started, the cost of different modes of construction was very high and it has been gradually brought down. Before the introduction of Capital roads programme the total mileage of roads was 178. The total mileage now (beginning of 1939) is 237.6 which comprises 49.76 miles of asphalt carpet over concrete foundation, 9.4 miles of sett-stone pavement on concrete foundation and about 12 miles of all-concrete roads. Out of the remaining length the major portion is treated with bitumen by the ordinary method. There is yet a small length of water-bound roads which is gradually being bitumenised year by year. Unfortunately, when the road programme was taken in hand the carriageways only were considered and footpaths neglected. The work of footpaths was intended to be carried out by providing separate funds in the budget every year. As, however, sufficient funds were not available the majority of the footpaths in the City are still in a bad condition and unpaved.

146. Formerly, the method of pavement was only Shahabad slabs, but owing to the deterioration and slipperiness thereof by wear, the Corporation have laid down a policy of classifying modes of pavement to suit different localities. The modes of pavement consist of—

- (1) Blue stone pavement on cement concrete foundations.
- (2) Plain or reinforced concrete slab pavement; and
- (3) Asphalt macadam without any foundation.

The use of Shahabad pavement has been discontinued as a rule. Besides paving of existing footpaths, the Corporation have adopted a policy of constructing new footpaths on existing roads where no footpaths exist although they are wide enough to take them.

147. Another improvement effect is the widening of existing roads by acquiring set-backs. Set-back lines have been prescribed for road widening purposes with a view to meet the present demands of traffic. In spite of this, it has been found that a number of roads so widened are inadequate to meet the present needs of growing traffic and in such cases revised set-back lines have been prescribed wherever possible.

148. A number of bottlenecks on arterial roads causing a lot of congestion of traffic. Steps have been taken to remove the bottlenecks at Love Grove, Old Parbhadevi Road and Bellasis Bridge, and the works of widening similar bottlenecks at First Marine Street and Bandra Causeway are in hand. Another scheme of removing the bottleneck at Sion has been approved.

149. For the proper regulation of vehicular traffic at various important junctions, the Corporation have adopted a policy of constructing traffic islands and pedestrian crossings for which separate funds are being allotted every year. A detailed programme of construction of such islands has been drawn up and a few of them have already been constructed. In addition, a number of pedestrian crossings have been provided at different points in the City for the safety of pedestrians. The Corporation is also considering the feasibility of providing foot-overbridges on important busy roads, such as Queen's Road, the Marine Drive and the Chaupatty. Funds have already been provided for the construction of a foot overbridge across Queen's Road near its junction with Princess Street.

150. Another important improvement from traffic point of view is the rounding of corners at various street crossings to improve visibility and easy turning of cars. This is being effected by acquiring lands wherever necessary after prescribing set-back lines at such corners.

151. Owing to growing demands for the safety of traffic, both pedestrian and vehicular, the layout of the main arterial roads has been altered so as to provide dual carriageways on either side of a central verge with pedestrian crossings at suitable points. In order to prevent the glare of motor vehicles at night, a box hedge is planted on the central verge. A beautiful drive on the Back Bay Reclamation has recently been completed on the above lines with the construction of the Marine Drive. The Hornby Vellard, which has been recently widened, has been constructed on the same lines. This policy will be kept in view while constructing new arterial road or the existing similarly situated roads, wherever opportunity occurs.

152. Owing to the increased pedestrian and vehicular traffic on the City roads, the Corporation have thought it desirable to consider if subways may not be provided at important junctions so that at rush hours pedestrians may not cross on the level and obstruct the free flow of vehicular traffic. As an experiment a tentative design and estimate has been prepared for a subway at the junction of Sandhurst Bridge near Royal Opera House. The scheme has just been discussed by the Town Planning Committee. An alternative scheme for a superway has also been prepared for the sake of comparison of costs.

Capital Works in ex-C. I. Trust Schemes.

153. Full particulars of the works carried out either departmentally or by contract in different Trust Schemes are shown in the attached statements marked I and J.

154. In order to meet the growing demand for building plots and to make available for this purpose as much land as possible, the Corporation have approved of a scheme of cutting down high lands in Sion Matunga Estate and the remaining portions of the Worli Hill. The cost of this scheme is estimated at Rs. 5,30,830/- and Rs. 8,94,090/- respectively. Part provisions amounting to Rs. 50,000/- and Rs. 1,20,000/- respectively have been made in Budget B for 1940-41 and it is intended to carry out the works through the agency of contracts for which tenders will be invited shortly.

Improvement of Private Streets.

155. Action under Section 305 of the Municipal Act was taken and notices served in respect of 23 private streets and under Section 377 (1-A) in respect of one private street. The following streets having a length of 5,115 feet were declared public under Section 306 of the Municipal Act:—

Name of the Street.	Length R. ft	Area in Sq. Yds.
1. Private Street between Nepean Sea Road and Mount Pleasant Road.	1,000	1,666
2. do. off Pedder Road on Cumballa Hill.	830	1,844
3. do. off Hospital Lane	350	1,556
4. do. known as Arthur Bunder Road off Colaba Causeway.	990	7,051
5. do. off Girgaum Road near the foot of Kennedy Bridge.	70	62
6. do. off Mount Road leading to Mr. Gamadia's Stables.	258	617
7. do. known as Ganesh Peth Lane between Lady Jamshedji Road and Hasali Tank Lane.	447	1,692
8. do. in the property of the Colaba Land and Mill Co. Ltd., in Scheme C at Colaba between Arthur Bunder Road and Thomas Street.	1,170	5,200
	5,115	19,688

156. Private street known as 2nd Ganeshwadi Lane off Shaik Memon Street was declared public with M. C.'s sanction without resort to statutory action in accordance with the judgment in Bhatwadi Lane cases, as the lane was drained and sewered but the dates of construction thereof were not known.

157. During the year, following works were carried out departmentally at the cost of the frontagers:—

Name of the street.	Total expenditure booked upto 31-3-1940.
1. Private street off Ghorupdeo Road.	Rs. 4,839 0 0
2. do. Sitafalwadi off Mount Road.	15,642 0 0
3. do. between Shankarrao Pupala Road & Kamatipura 5th Street.	3,428 0 0
4. do. off Mount Pleasant Road.	5,812 0 0
5. do. off Girgaum Road near the foot of Kennedy Bridge.	1,468 0 0
6. do. off Vincent Road South of Hind Mata Cinema.	6,346 0 0
7. do. off Arthur Road (portion C-D) near Messrs. Godrej & Boyce Mfg. Co.	12,915 0 0
	<u>Total Rs. 50,450 0 0</u>

158. During the year 38 prosecutions for failing to comply with the requisitions under Section 305 of the Municipal Act were launched in the Police Court. In 18 cases the prosecutions were withdrawn as the frontagers gave undertakings in writing to bear the proportionate expenditure and in 20 cases they are pending.

159. Recoveries of the expenditure from the house-owners were in progress. In 3 cases claims amounting to Rs. 4,873-5-1 were declared as 'improvement expenses' with the approval of the Corporation under Section 494 of the Municipal Act and steps were taken to effect recoveries from the tenants of the properties under Sections 495 and 496 of the Act. In 13 cases action was taken under Section 498 of the Act against the tenants concerned for failing to pay their respective instalments under Section 495 of the Act and in one case Distress Warrant was issued. In 2 cases, in which Municipal claims amounting to Rs. 220-8-0 were due, agreements were taken with the approval of the Standing Committee under Section 493 of the Act.

160. The total expenditure on the improvement of the private streets during the year amounted to Rs. 21,716/- and the total recoveries made from the house-owners during the same period for the improvements carried out during the previous years amounted to Rs. 14,033/-.

161. The amendments of certain section of the Municipal Act referred to in my previous report regarding the speedy and effective removal of complaints from the occupiers of premises abutting on private streets and also for speedy improvements thereof were discussed at a meeting of the Sub-Committee composed of several leading Architects and public bodies in the City appointed to go through the draft regulations and bye-laws and proposals are now being finally drafted in the light of these discussions. They will shortly be placed before the Corporation for their approval.

Drains and Sewers.

162. Statements showing drainage capital works executed either departmentally or by contract are appended to this report. Among the works carried out during the year, mention may be made of the following costly and important schemes which were commenced in 1938-39. These works are still in progress.

	Estimated cost	Actual expenditure.
	Rs.	Rs.
(1) Construction of s. w. drains and filling in s. w. channel from Globe Mill Passage to Fergusson Road.	2,01,627	85,456 (the work is in progress)
(2) Construction of s. w. drains and filling in s. w. channel from Fergusson Road to Haines Road.	3,96,239	43,844 (the work is in progress)

163. With a view to remove the nuisance from open drains in the northern part of the City, the Corporation have approved of a scheme costing Rs. 7,92,000/- for covering of the open drains between Worli Road and Cleveland Bunder Sluice Gates. A part provision for this work has been made in the Budget for 1940-41. It is proposed to commence the work after the monsoon of 1940-41.

164. The Corporation have also approved of a scheme for covering of the s.w. channel from the loop of Harbour Branch Railway to Mahim Creek. The work will be started after funds are made available.

165. The following schemes have been under consideration:—

(1) The Corporation had approved administratively two schemes one for doing away with overflows at Gowalia Tank Road costing Rs. 67,000/- and the other doing away with overflows in the area draining to Chaupaty ejector costing Rs. 22,000/-. Owing to altered circumstances it has been considered desirable to combine the two schemes. The estimates are under preparations.

(2) Part consideration was also given to the laying of a sewer in the proposed road along the open channel drain from Globe Mill Passage to Haines Road with a view to see how connections to sewer may be laid in future across the new s. w. drain under construction in place of the open channel.

(3) A rough and tentative scheme was prepared for providing s.w. drainage arrangements along the extension of Sewri Jackeria Bunder Road.

(4) In connection with the scheme of renewing the sealed sewage main of Church Street ejector, consideration was given to an alternative scheme of carrying the sewage to Parel Road via Mazgaon Road, Nesbit Road and picking it up in a new sewer which was proposed to be laid from Bhendy Bazar to Jacob Circle Pumping Station. As, however, the scheme was found to be costly and would moreover have taken a very long time for completion, it was dropped.

B. MAINTENANCE.

Road Repairs and Maintenance.

166. *Water-bound Macadam Roads.*—The total area of water-bound macadam roads in the City at the beginning of the year was 1,05,444 sq. yards.

167. The area of such roads repaired and maintained during the year was 40,582 sq. yards and the expenditure incurred thereon amounted to Rs. 68,957/-.

168. The rate of repairing water-bound roads worked out to Rs. 18-14-1 per 100 sq. ft. as against Rs. 14-15-8 per 100 sq. ft. of the last year.

169. *Asphalt Roads.*—Water-bound roads comprising an area of 17,302 sq. yds. were converted into bituminous roads either by semi-grouting or by surface dressing. It is intended ultimately to convert all the existing water-bound roads into bituminous roads. The area still to be converted at the close of the year stands at 88,142 sq. yards.

170. Out of the total area of about 31,09,157 sq. yards of bituminous roads at the beginning of the year an area of about 1,87,880 sq. yards was repaired either by semi-grouting or surface dressing and an area of about 1,19,920 sq. yards was patched. The total expenditure under this head amounted to Rs. 3,86,842/-.

171. The average rates of semi-grouting, surface dressing with asphalt and patching work out to Rs. 17-1-1, Rs. 5-15-2 and Rs. 15-1-0 per 100 sq. ft. respectively as against the rates of Rs. 14-10-10, Rs. 7-3-10 and Rs. 12-2-1 per 100 sq. ft. during the last year.

172. *Concrete Roads.*—No appreciable expenditure was incurred in maintaining these roads during the year.

173. No further work was done during the year with 1½" to 2" premix asphalt carpet. It may be recalled that this method was first tried on a portion of Frere Road in 1934-35 as an experimental measure and necessary change in details of construction had to be made from time to time after observing the behaviour of the carpet already laid. The results obtained were not up to expectations and the question as to whether in view of the unsatisfactory results it is worthwhile continuing the experiment is under consideration.

In all, 40 roads treated with a permanent mode of construction were repaired in part comprising an area of 15,355 square yards at a total cost of Rs. 88,831/-.

174. *Improvement of kutcha footpaths.*—A special provision of Rs. 30,000/- was made in the budget for 1939-40 for the improvement of kutcha footpaths in the City. This amount was utilised for surface dressing and semi-grouting some of the footpaths in residential and other localities. About 200 tons of tar was purchased at the rate of Rs. 51/- per ton from the Bombay Gas Co., Ltd.

175. It may be stated that in 1938-39 a portion of Sewri Cross Road was treated with tar supplied, free of cost, by the Bombay Gas Co. A portion of the road was also treated with 'Shalimar Tar' supplied, free of cost, by Messrs. Shalimar Tar Products (1935) Ltd. A similar stretch of the same road was semi-grouted with asphalt, with a view to watch the behaviour of tar in comparison with asphalt under identical traffic conditions. The results, as judged from the behaviour of the portions treated are not found to be as good and satisfactory as those obtained by the use of asphalt. The use of tar was, however, not discontinued, as it was considered more suitable for works in connection with surface dressing of footpaths where traffic is not as heavy as on road. Moreover, owing to the war conditions in Europe, prices of asphalt are soaring up and it is considered more economical to use tar for the treatment of footpaths.

176.—*Restoration of Trenches.*—The following lengths of trenches were opened by the public utility companies and various Municipal Departments:—

	R. ft.
(1) Water Department	1,01,691
(2) Drainage Department	27,203
(3) Bombay Gas Co.	22,915
(4) Bombay Telephone Co.	35,135
(5) B. E. S. & Tramways Co.	14,176
(6) Government Telegraph Department	658
(7) Andhra Valley Power Supply Co.	2,760
(8) Miscellaneous agencies	39,982
Total ...	2,44,520

The trenches were restored at the cost of the departments and the utility companies at a total cost of Rs. 2,53,521/-.

177. The rates of restoring the trenches on asphalt roads for the last five years are as follows:—

	1935-36	1936-37.	1937-38.	1938-39.	1939-40.
	Rate per Sq. Yd.				
3" Asphalt with Oil Asphalt ...	Rs. 8/-	Rs. 8/-	Rs. 8/	Rs. 8/	Rs. 8/-.

178. *Road Watering.*—All water-bound roads comprising an area of 1,65,617 sq. yds. were watered twice a day during the dry season and the expenditure incurred thereon amounted to Rs. 12,318/-.

179. *Roadside Trees.*—About 700 trees of various species were planted on various Municipal as well as ex-Trust roads in the City during the year. Of these 226 were planted to form new avenues on Lady Jamshedji Road and Portuguese Church Street at a cost of Rs. 2,409/- and the rest in place of those that were either damaged or perished. Owing to frequent storms during the monsoon about 20 trees were uprooted but no damage was done to life and property. About 25 large trees which were in a precarious condition were cut down.

180. As usual pruning was resorted to wherever the branches interfered with lighting of streets and the overhead wires of public services or encroached upon private properties. A systematic pruning of the overgrown trees was also carried out in each ward to give them shape and balance.

181. There are two small roadside gardens maintained by this Department, one at Gibbs Road and the other at the junction of Walkeshwar Road and Ridge Road. In the former ornamental trees and ferns are planted while flowering creepers and ferns are grown in the latter.

182. The general expenditure on the maintenance of roadside trees amounted to Rs. 6,912/-.

183.—*Benches.*—18 new reinforced cement concrete benches were purchased from Messrs. The Modern Concrete Art Industries at a cost of Rs. 540/-. Similarly, 16 wooden benches were made at the Municipal Workshop at a cost of Rs. 480/-. These benches will be placed on the western footpath of the Marine Drive. During the year a general scheme was prepared for provision of benches on the footpaths of various roads, where the public gather in large number in the evening for purposes of recreation, such as the Marine Drive, the Hornby Vellard, the Worli Sea Face, etc. It was ascertained that about 700 benches would be necessary, the cost of which was estimated at Rs. 21,000/-. It was proposed to spread this expenditure over three years accordingly a sum of Rs. 7,000/- was proposed in the budget estimates for 1940-41, but the Corporation deleted it on the ground of financial stringency.

184. The existing benches at various places were repaired, wherever necessary, at a cost of Rs. 304/-.

185. *Road Rollers.*—During the year two new rollers, one 6-ton and one 8-ton were purchased and brought into commission. This brings the total number of road rollers to 33 out of which 26 are steam driven, 4 Diesel oil driven and 3 petrol driven. Five rollers were used on roads treated with asphalt and other constructional works and the remaining on the works of repairs and maintenance of roads. On an average, 28 rollers were in service every day. The total expenditure on the maintenance of the rollers during the year amounted to Rs. 65,256/-.

186. *Motor Traction.*—Three 4-ton lorries were purchased during the year and brought into commission thus bringing the total of these lorries to 20. The mileage done by these lorries which were used in the Works Branch for the transport of materials was 250,730 miles. The mileage done by the existing eight 1-1½ ton lorries during the year was 61,530 miles. The rates charged to various Departments for 4-ton lorries were annas six per mile and for 1-1½ ton lorries annas five per mile.

187. A flat rate of Rs. 3/- per brass was charged for transporting metal from the Municipal Crushers to any part of the City. A rate of Rs. 1-4-0 per brass was charged for transporting rubble to Love Grove Crushers and a rate of Re. 0-14-6 per ton was charged to the Storekeeper for transporting, loading, unloading and stacking cement.

188. The total expenditure on the working of all the lorries amounted to Rs. 1,03,236/- and the receipts amounted to Rs. 78,555/- from the Works Branch and Rs. 43,375/- from other Departments.

189. Works done on behalf of other Departments and private parties—

- (1) 46 works were carried out for other Departments at a total cost of Rs. 21,484/-.
- (2) 187 works were carried out for various private parties at a total cost of Rs. 65,027/-.

190. Permits, etc.—In all 2,736 permits were issued for the following purposes:—

	No. of Permits Issued.
(1) For temporary erection of mandaps	118
(2) For placing chairs and benches	460
(3) For erection of scaffolding and stacking building materials	1,327
(4) For "Holi" festival (free)	101
(5) For "Moharrum" festival (free)	298
(6) For opening trenches	432
Total	2,736

191. *Street Widening consequent upon Set-backs.*—The cost incurred in adding to the roads set-backs lands acquired in the different parts of the City amounted to Rs. 1,06,923/- inclusive of the cost of incidental works such as shifting tram poles, electric cables, gas or electric lamps, etc. The total area added was 10591 square yards. Large set-backs acquired on Girgaum Road between Thakurdwar Road and Portuguese Church, were added to the road. In consequence of the widening of the road by the addition of set-backs the tram tracks on this portion of the road had to be shifted to the centre of the widened road.

192. It may be stated in this connection that a large number of set-backs are usually acquired on roads which are not treated with a permanent mode of construction. The cost of adding such set-backs to the roads is to be met from the Revenue grant. As, however, adequate funds are not made available for the purpose, many acquired set-backs have necessarily to be held back much to the inconvenience of the public. It is, therefore, desirable that substantial money should be provided in the Revenue Budget for adding set-backs to ordinary roads in order to avoid as much inconvenience to the public as possible. The provision made in the budget for 1939-40 was Rs. 25,000/ which was very meagre and had to be supplemented by an additional grant of Rs. 30,000/- from Surplus Cash Balance. A provision of Rs. 50,000/ has been made in the budget for 1940-41 for this purpose.

193. *Roads declared public and taken over for maintenance.*—The following private streets were taken over for maintenance:—

Name of the Road.	Length in R. ft.
(1) 40' road off Hospital Lane	350
(2) Arthur Bunder Road off Colaba Causeway	990
(3) Road between Arthur Bunder Road and Thomas Street	1,170
(4) Private street off Mount Pleasant Road	1,000
(5) Private street off Girgaum Road at the foot of the Kennedy Bridge	70
(6) Private street off Mount Road leading to Gamadia Stables	258
(7) Ganesh Peth Lane between Lady Jamshedji Road and Hasali Tank Lane	447
(8) Private street off Pedder Road on Cumballa Hill	830
Total	5,115 R. ft.

194. Other roads taken over for maintenance are mentioned below:—

Name of the Road.	From whom taken over.	Length in R. ft.
(1) Road A in Back Bay Reclamation Scheme	Public Works Department	1,087'-10"
(2) Do. B. Do. do.	Do. do.	1,002'-4"
(3) Do. C. Do. do.	Do. do.	938'-3"
(4) Do. D. Do. do.	Do. do.	907'-7"
(5) Do. E. Do. do.	Do. do.	1,227'-0"
(6) Jamshedji Tata Road	Do. do.	667'-8"
(7) Dinshaw Vacha Road	Do. do.	1,462'-8"
(8) 30' road leading to Stadium	Do. do.	180'-2"
(9) 50' road leading to Stadium	Do. do.	134'-1"
(10) Marine Drive (the remaining width)	Do. do.	1,358'-11"
(11) Carmichael Road	Do. do.	834'-0"

195. *Occupation of roads for stacking building materials by house-owners.*—Action under Section 322(c) of the Municipal Act was taken to prevent unauthorised occupation of roads with building materials. 497 notices were served for contravening the provisions of this section.

196. Fees were recovered for the use of roads for stacking building materials and putting scaffolding. The total receipts under this head amounted to Rs. 53,643/-.

197. *Occupation of footpaths for erection of structures, such as Mandaps, Sabils, etc.*—It is found that in a number of cases unauthorised structures, such as mandaps, sabils, etc. are put up by the public on Municipal footpaths causing much obstruction to traffic. In such cases, it is proposed to launch immediate prosecution of offenders with the help and co-operation of the Police.

198.—*Recovery of ground rent on account of occupation of roads and footpaths.*—Ground rents recovered on account of temporary lettings of roadside lands and part of footpaths for the erection of petrol tanks, pumps and other miscellaneous occupation amounted to Rs. 21,407/-. This amount is exclusive of the rent for tramway tracks and way-leave in respect of telephone wires which amounted to Rs. 66,937/- and Rs. 67,000/-, respectively.

199. During the year no permission was granted for the erection of petrol pumps on footpaths.

200. It may be stated that in 1934-35 nine sites at different streets in the City were leased for petrol installations. The police having taken objection to the continuance of these sites on the ground of obstruction to traffic, their number was being gradually reduced and at present there is only one such site at Grant Road. It is leased to one Mr. F. M. Colman.

201.—*Materials purchased for road maintenance works.*—Particulars of the materials purchased for road maintenance works during the year are shown in the statements marked K.

TRAMWAYS.

202. No additions were made to the total length of tracks during the year.

203. The total length of double tracks in the City is 26.70 miles and that of single tracks 2.27 miles.

204. In accordance with the Corporation Resolution No. 4313 of 7th October 1915 the following information regarding the rolling stock has been obtained from The Bombay Electric Supply & Tramways Co., Ltd., for the year under report:—

Number of cars running in the City classified according to different types with total carrying capacity of each.	63	Double deck bogies each seating 96 passengers.	96	do.	= 6,048
	2	Do. do.	92	do.	= 0,184
	1	Do. do.	86	do.	= 0,086
	21	Do. do.	94	do.	= 0,086
	2	Do. do.	92	do.	= 1,974
	48	Single truck trains each seating 70	70	do.	
	91	Do. do.	78	do.	
	1	Do. do.	74	do.	
	1	Do. do.	54	do.	
	3	Do. do.	62	do.	
	1	Do. do.	56	do.	
28	Do. do.	60	do.		
Total		262			

205. No additions were made to tram shelters by The Bombay Electric Supply & Tramway Co., Ltd., but two passenger islands were laid out at the following places:—

(1) Opposite J. J. Hospital Junction (up line).

(2) Opposite Bhendy Bazar (down line).

206. *Street Name Boards.*—During the year an order was sent to the Mechanical Engineer for the supply of 46 galvanized tubular poles with brackets and 94 galvanized suspending clips at the estimated cost of Rs. 1,625/- for hanging of the street name plates which have already been purchased in the previous years. 58 additional street name plates were purchased from the Kotkar Enamel Works for being erected on roads which have been either renamed or newly named. The cost of the plates amounted to Rs. 348/-. In accordance with the Corporation Resolution No. 204 of 26-6-1936, all street name plates purchased after the passing of the Corporation Resolution, have been made of adequate size, so as to accommodate the names of streets in English, Marathi and Urdu on one side and English, Gujarati and Urdu on the other.

207. *Cleansing and repairing Port Trust Wharves and Roads.*—As usual, the amounts of Rs. 1,60,550/- and Rs. 43,680/- which are payable to the Bombay Port Trust on account of maintenance and lighting of the wharves and roads inclusive of the area in the Cotton Green were adjusted as rebate in the general tax payable by the Trust for the year under report.

208. *Repairs to Es-Trust Roads.*—The expenditure booked during the year under report on the maintenance of roads in different Improvement Trust Schemes taken over in 1933 amounts to Rs. 21,955/-.

209. The expenditure booked during the year for the maintenance of the existing roadside trees on Trust roads amounted to Rs. 5,175/-.

210. *Refuge Islands*.—During the year 3 pedestrian crossings were constructed in the City at different places as noted below at a total cost of Rs. 380/- :—

Name of the Place.	No. of Crossing.	Cost.		
		Rs.	a.	p.
Ormiston Road	1	165	0	0
Bellasis Bridge, each approach } Bellasis Bridge, west approach }	2	215	0	0
Total Rs. ...		380	0	0

211. *Traffic Islands*.—The Corporation under their Resolution No. 259 of 24th July 1936 accepted the principle of providing traffic islands in the City at Municipal cost. The following traffic islands were constructed on a permanent basis at a total cost of Rs. 8,267/- inclusive of the cost of traffic directional lamps:—

	Rs.	a.	p.
(1) Junction of Mahomedalli Road and Ibrahim Rahimtoola Road	1,433	0	0
(2) Junction of Gokhale Road and Lady Jamshedji Road	3,009	0	0
(3) Junction of Gokhale Road and Portuguese Church Street	1,893	0	0
	(lighting work to be carried out).		
(4) Junction of 50' and 60' roads at Shivaji Park	1,932	0	0
Total Rs. ...		8,267	0 0

212. It may be stated that so far 33 junctions in the City have been selected for the construction of traffic islands and the Traffic Advisory Committee have classified them as 'A', 'B' and 'C' class islands and numbered them serially according to their urgency and importance. The permanent construction of the islands will be taken up according to that order. During the year under report, the following traffic islands were laid out temporarily and kept under observation:—

- (1) Junction of Carnac Road and Mahomedalli Road.
- (2) " " Chaupatty Sea Face and Sandhurst Bridge.
- (3) " " Bellasis Road and Arthur Road.
- (4) " " Walkeshwar Road and Ridge Road.
- (5) " " Bhandarkar Road and Telang Road.

213. The following traffic islands which were laid out in the previous years and kept under observation, have been approved by the Traffic Advisory Committee and it is proposed to construct them on a permanent basis shortly:—

- (1) Traffic island at Bori Bunder Junction.
- (2) do. at Poibavdi Junction.
- (3) do. at Bhawanishankar Road and Gokhale Road Junction.
- (4) do. at Mint Road and Frere Road Junction.

214. The provision for the permanent construction of traffic islands which was hitherto being made in the Revenue Budget has been transferred to the Loan Works Budget under a specific head 'Traffic Amenities'. To this head will be debited hereafter all expenditure incurred on the provision in the City of various works of traffic amenities, such as, traffic islands, foot overbridges, subways, pedestrian guard railings, etc. The reason for transferring the provision to the Loan Works Budget is mainly that the life of these works is fairly long and as the benefit of the amenities is derived by the next generation, it is not fair the present ratepayers should be unduly burdened.

215. *Pedestrian Guard Railings*.—The pedestrian guard railings erected at different places in the previous years have proved very useful in guiding pedestrians to make proper use of crossings on roads. Similar railings were erected at the following places during the year under report:—

- (1) Junction of Lamington Road and Sandhurst Road.
- (2) Sandhurst Bridge.
- (3) Hughes Road near Kemp's Corner.
- (4) Girgaum Road opposite Aryan Education Society's High School.

216. *Retaining Wall at Belvedere Road*.—During the year a portion of the retaining wall at Belvedere Road, about 250' in length, which collapsed during the rains owing to the failure of the dry rubble wall, was re-constructed at a cost of Rs. 5,916/-. The work was carried out promptly under the provisions of Section 64 (3) (c) of the Municipal Act, the Standing Committee and the Corporation voting an additional grant therefor from the Surplus Cash Balance.

217. *Repairs to the Queen Victoria's Statue*.—The Government of Bombay, to whom a reference was made about the repairs to the Queen Victoria's Statue at Esplanade Road, informed the Municipality that as the statue in question was donated to the City of Bombay by the late Maharaja of Baroda, a reference was made to the present Maharaja inquiring whether His Highness would like to know the present condition of the Statue, and if so, to get in touch with the Municipal authorities for the necessary information. His Highness the Maharaja deputed the State Architect to inspect the statue in company with experts. Accordingly the statue was inspected by the Architect, but information is not yet available as to what the Government of Baroda propose to do in the matter.

Crushers.

218. The Stone Crushers at Sewri and Love Grove were working economically during the year. The rubble required for Sewri Crusher was obtained from the Trust quarry at Wadala, Scheme No. 57, at the rate of Rs. 5-2-6 per 100 C. ft. plus a royalty of Rs. 2-8-0 per brass. For this purpose a regular contract was arranged for quarrying rubble from the Trust quarry at Wadala and removing and stacking it in depots at Sewri Crushers. The rubble required for Love Grove and Worli Crushers was obtained from the Trust dump and Scheme 58 Hill at Worli at the rate of Rs. 3/- per 100 C. ft.

219. The contract for the supply of labour to Sewri Crusher for the year under report was held by Mr. J. R. Swamy, the rate being Rs. 1-15-0 per 100 C. ft. as against the previous year's rate of Rs. 2-0-6 per 100 C. ft. The rate was inclusive of the supply of necessary labour for feeding the Crushers, screening materials, forming depots and loading into lorries. Experience has shown that this method of obtaining labour by an annual contract is not only satisfactory but also much economical.

220. The Love Grove Crushers continued to work departmentally during the year under report as before.

221. The Parker type 20'x12' Stone Crusher purchased in the year 1938-39 and installed at Sewri is working satisfactorily.

222. Two Baxter type Stone Crushers purchased last year from Messrs. Marshall Sons and Co. (India) Ltd., at a cost of Rs. 17,430/- were erected on one of the ex-Trust plots at a short distance from the rubble dump at Worli and have started working. The Roadway Equipment Asphalt Plant with a boiler ordered from Messrs. Heatly and Gresham, Ltd., is also installed by the side of the above Crushers. This arrangement will save the cost of transport of metal from the Crushers to the Asphalt Plant and reduce that of transporting rubble from the Worli dump to the Crushers. Further in connection with this work, a roof over the crusher and boiler, a repair shed and W.C. block have been constructed at a cost of Rs. 6,838/-. The Dust Extraction Plant purchased from Messrs. Marshall Sons and Co., (India) Ltd., at a cost of Rs. 8,574/- has been erected at Sewri Crusher. This plant is under trial and will help to get rid of the dust nuisance produced by crushing operations. Moreover, the dust extracted by the plant is found to be suitable for use as filler in asphalt works, which would partly recoup the initial cost of the plant. A new Crushing Plant has been purchased from Messrs. Marshall Sons and Co., (India) Ltd., at cost of Rs. 14,842/-. This is being erected at Sewri.

223. The following statement shows the income and expenditure pertaining to the two Crushers:—

Particulars.	Income.	Expenditure.	Profit or loss.
	Rs.	Rs.	Rs.
(1) Sewri Crushers	79,950	64,114	15,836 (Profit)
(2) Love Grove Crushers	56,101	63,492*	7,391 (Loss)

* Includes expenditure of Rs. 6,838/- for special works due to the erection of the new Crushing plant at Worli.

224. The quantities of metal, grit, etc., crushed at the two crushers during the year under report are as follows:—

Kind of metal.	Sewri Crushers.	Love Grove Crushers.	Total.
	C. ft.	C. ft.	C. ft.
1½" metal	...	1,15,650	1,15,650
1" metal	...	1,27,900	1,27,900
½" chips	2,80,250	80,225	3,60,475
Grit	94,850	...	94,850
Grit with dust	40,100	75,825	1,15,925
Dust	17,189	9,600	26,789
Fine Grit	22,650	9,800	32,450
Crusher run	65,750	3,100	68,850
Total	5,20,789	4,22,100	9,42,889

225. The rates for the supply of different materials during the last five years are given in the following Statement:—

Kind of material.	1935-36.	1936-37.	1937-38.	1938-39.	1939-40.
	per 100 C.ft.	per 100 C.ft.	per 100 C.ft.	per 100 C.ft.	per 100 C.ft.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1½" metal	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0
1" metal	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0
½" chips	16 0 0	16 0 0	16 0 0	16 0 0	16 0 0
Grit	19 0 0	19 0 0	19 0 0	19 0 0	19 0 0
Grit and dust	11 8 0	11 8 0	11 8 0	11 8 0	11 8 0
Dust	Free	Free	Free	Free	Free
Fine grit	...	...	11 8 0	11 8 0	11 8 0
Crusher run	...	...	12 12 0	12 12 0	12 12 0

Note.—The rates are for the supply ex-Crushers and therefore do not include charges for transport and loading, etc.

Asphalt Plant.

226. During the year under report the Municipal Asphalt Plant was closed for 97 days from the 22nd June 1939 to 26th September 1939 on account of the monsoon and for four days on account of intermittent rain. Out of the remaining 265 days, 221 were working days, the rest being non-working days on account of Sundays and holidays.

227. The average area laid per day with the different methods as follows:—

Method.	Length in miles.	Area in sq. yds.	No. of days.	Average area per day.
* (1) 3" sheet asphalt	1.737	14,351.25	34½	415.98
(2) Renewing 3" sheet asphalt	...	25,966.00	64	405.72
(3) Maintenance work	...	15,355.00	74½	206.04
† (4) Trench work	...	8,640.86	48	180.02
Total	1.737	64,313.11	221	291.01

* The average area of 3" sheet asphalt works laid per day during 1938-39 was 516.64 sq. yards as against 415.98 sq. yards during the year under report. The decrease is due partly to the narrow width of roads treated and partly to the use of pre-coated chips for making the surface non-skid.

† A large area was available for reinstatement of trenches during the year; so special gang was maintained along with the other usual gang, hence the average has increased from 79.65 sq. yards for 1938-39 to 180.02 sq. yards during the year. The total average area laid per day comes to 291.01 sq. yards as against 276.38 sq. yards last year.

228. The following tests were carried out during the year at the Asphalt Plant Laboratory:—

Nature of test.	No. of test.
(1) Extraction	110
(2) Platform sand tests	755
(3) Testing sand from depot	120
(4) Testing materials from depots	72
(5) Tests of platform sand and metal	185
(6) Void tests	30
(7) Specific gravity tests	150
(8) Preparing samples of various road mixtures	55
(9) Penetration and other tests	235

229. The total expenditure incurred on the working of Asphalt plant amounted to Rs. 2,25,184/-. The value of the materials on hand at the close of the year was Rs. 47,411/-. The net expenditure therefore works out to Rs. 1,77,773/-.

230. The work of the installation of the Iroquois Asphalt Plant purchased from the Roadway Equipment Co., through Messrs. Heatly and Gresham Ltd., as mentioned in the last year's report is now completed and the plant has been put into commission. Regular working will be shortly taken up after completing some miscellaneous works. The following works in connection with the installation of the plant were found necessary and they have been carried out at a total cost of Rs. 9,599/-.

	Rs.	a.	p.
(1) Construction of a shed for stores	2,489	0	0
(2) Construction of office	4,709	0	0
(3) Construction of a shed over the boiler at the Asphalt plant	2,401	0	0
Total Rs. ...	9,599	0	0

Similarly, the work of installation of the two Stone Crushers is also completed during the year and the Crushers are now in operation. It is proposed to run these crushers by electric power for which a contract is being arranged with the B.E.S. and T. Co. In the meantime, the Crushers are being worked by portable steam engine.

231. An area admeasuring 4,209 sq. yards was scarified during the year by the Road Heater Plant purchased during 1938-39. This plant has been found very handy and useful in carrying out repairs to asphalt roads and has resulted in considerable saving in the expense of road repairs.

232. The surfaces of some of the Capital Roads laid since the year 1921-22 having completed their estimated life of 15 years, a programme was drawn up for their renewal and approved by the Corporation under their Resolution No. 1136 of 3-1-1939. Accordingly, an area of 25,966 sq. yards was renewed with 3" sheet asphalt at a total cost of Rs. 1,20,134/-. Further works of renewing the surfaces of other roads will be proceeded with according to the funds available in the budget.

233. The practice of laying pre-coated chips on finished surfaces of asphalt roads which was introduced two years ago, is found to be suitable and is being continued wherever necessary to prevent asphalt surfaces from becoming slippery.

REPAIRS AND MAINTENANCE OF DRAINS AND SEWERS.

Repairs and Alterations.

234. 233 repairs and alterations to drains and sewers were carried out departmentally. 153 manhole frames and covers, 176 gratings of water gullies and 14 ventshafts were renewed. In addition to this some additional manholes were constructed and the existing water entrances shifted for facility of cleaning operations. The total expenditure booked upto the end of the year on these works, amounted to Rs. 19,791/-.

Cleaning Operations.

235. (a) *Pipe Sewers.*—The length of pipe sewers viz., 147.65 miles shown in the Report for 1938-39 does not seem to be correct. During the year under report correct length was ascertained by taking actual measurements from the survey sheets and also on sites. It was found to be 190.66 miles at the close of the last year. During the year under report a length of 2.33 miles was laid, thus bringing the total mileage of pipe sewers to 192.99 miles. During the year under report, it was found necessary to clean 129.28 miles of these sewers by passing through them discs, ropes and cleaning rods and the total amount of silt removed from them amounted to 3,236 tons which was sent to Deonar in specially built wagons. 2307 chokes were removed from these sewers.

(b) *Ovoid Sewers.*—The total mileage of main ovoid sewers in the City was 17.18 miles at the close of the previous year. 15.20 miles of these sewers were cleaned by passing scrapers and the silt removed therefrom amounted to 1702 tons which was sent to Deonar along with that removed from the pipe sewers.

(c) *Storm Water Drains.*—The length of the storm water drains of varying sizes was increased by about 1.23 miles, thus bringing the total length of storm water drains to 200.43 miles 29.01 miles of these drains were cleaned during the year and the silt removed therefrom amounted to 15,248 tons.

(d) *Water Courses.*—Water courses at the following places were kept in order and cleaned wherever necessary:—Banganga, Narayen Dabholkar Road, Nepean Sea Road, Warden Road, Tardeo Road, Sewri Cross Road.

(e) *Catchpits.*—There are 31 catchpits on pipe sewers and 9 on ovoid sewers. They were frequently cleaned during the year and the silt removed therefrom amounted to 3,557 tons which was also sent to Deonar as usual.

(f) *Water Entrances.*—There were 15,494 water entrances including perforated water entrances in the City at the close of the previous year. During the year under report 116 new water entrances have been constructed. The total number of water entrances in the City now is 15,610 out of which 7,478 are provided with closable types of gratings, 2,654 with single gratings closed with concrete covers, 4,357 with single gratings closed with tin plates and 1,121 are perforated stone water entrances. They are cleaned and kept in working order and opened and closed before and after the monsoon.

(g) *Street Connections.*—62,025 street connections were cleaned during the year.

(h) *Biological Intallation at Banganga.*—The installation was kept in working order during the year. The septic tank and contact beds were cleaned. The expenditure incurred in this connection amounted to Rs. 2,927/-.

(i) *Ventshafts.*—The total number of ventshafts shown in the report for 1938-39 was 798, but on counting the number on sites it was found to be 878 at the close of the previous year. During the year report 24 new ventshafts were erected. The total number of ventshafts is thus 992 which were maintained and kept in working order.

Cleaning, Maintaining and Upkeep of Open Main Drain and Low Level Channels.

236. (a) The cleaning of the open main drain and low level channels was carried out departmentally during the year at a total cost of Rs. 5,613/- and the silt removed therefrom amounted to 10,318 tons. The sale of rights of cultivation and cutting grass on the banks of the channels realised Rs. 2,170/-.

(b) The open main drain and low level channels were maintained in satisfactory condition at a total cost of Rs. 3,976/-.

Other Department and Private Works.

237. Minor departmental and private works amounting to Rs. 43,782/- were carried out at the cost of various departments and private parties.

Strengthening and Relieving Arches over old S. W. Drains in Falkland Road.

238. A length of 125 r. ft. of the arch of the drain was strengthened by providing 22 brick masonry rings underneath the arch at a cost of Rs. 2,827/-.

Breakdowns in Sewers and Drains.

239. Extraordinary repairs due to breakdowns in the old sewers and s.w. drains at the following places had to be carried out and the total expenditure thereon amounted to Rs. 7,465/-.

240. Catholic Gymkhana near the Marine Drive, Falkland Road at its junction with Kumbharwada; Pilot Bunder near Indian Quarters, Colaba; Erskine Road, Kennedy Bridge low level road, south, near railway crossings, Vithalbai Patel Road, Chimna Butcher Street and Bapty Road, Grant Road Railway Station, Chewoolwadi Lane off Kalbadevi Road, Arthur Road and Mangesh Senoy Street.

Sluices.

241. 27 sluices on storm water outfalls and 7 fair weather connections were operated and maintained at a total cost of Rs. 678/-.

Underground Flushing Chambers.

242. There are 412 underground flushing chambers to flush pipe sewers and wherever they were out of order they were repaired and kept in working order at a cost of Rs. 678/.

New Works.

243 (a) *Petty Drainage Works.*—During the year under report 31 drainage works were carried out departmentally meeting the expenditure from the grant of Rs. 11,280/- provided in the budget for the purpose.

(b) *Completion of House Drainage Connections in different parts of the City.*—The street portions of house drainage connections from new buildings in the City were carried out during the year and 584 sullage connections were made which served 571 premises, all of which are drained on the water carriage system. 149 storm water drain connections were made for discharging both storm water and effluent from the septic tanks in unsewered areas. The total expenditure on making street connections amounted to Rs. 84,972/-.

(c) *Permanent Manholes over S. W. Drains.*—During the year 33 manholes were constructed on the storm water drains at a total cost of Rs. 2,292/-.

Renewal of Old Arched Drains.

244. About 1,600 r. ft. of the very old existing arched drain in Abdul Rehman Street was removed and replaced by Hume pipes during the year at a total cost of Rs. 32,141/-. About 475 r. ft. of the very old existing arched drain in Nagdevi Street was also removed and replaced by Hume pipes during the year at a total cost of Rs. 7,999/-. About 400 r.ft. of the very old existing arched drain in Carnac Road was removed and replaced by Hume pipes and the masonry of the remaining arched drain was replastered during the year at a total cost of Rs. 5,724/-.

245. *Construction of a R.C.C. staircase at Mahaluzmi Station Bridge.*—Negotiations for the necessary land for locating the staircase are still going on with the B. B. and C. I. Railway. The work of constructing the staircase has therefore to be postponed.

246 *Ventshafts over S. W. Drains.*—In accordance with the scheme of providing ventilating shafts over s. w. drains for their effectual ventilation, a sum of Rs. 4,500/- was provided in the year under report. The amount has been utilised for providing 12 ventshafts at various places.

Plant and Machinery.

247. The details of the plant and machinery purchased during the year under report for the Works Branch are given in the statement marked L.

Design Office Work.

248. 432 estimates of miscellaneous road works and 225 for miscellaneous drainage and sewerage works were prepared in the Design Office. The total amount of these estimates amounted to Rs. 72,56,747/-.

249. The estimates for road works include estimates for parks and open spaces, improvement of private streets, filling in low lying lands, Capital Roads and roads financed out of Development Scheme funds. Out of the total number of estimates 24 were for providing playgrounds and parks and they amounted to Rs. 75,568/-. 15 amounting to Rs. 7,66,491/- were for filling in and 22 estimates amounting to Rs. 72,288/- were for the improvement of private streets, for which action was proposed to be taken under Section 305 and 377 (1-A) of the Municipal Act.

250. 152 old miscellaneous estimates of road and drainage works were revised during the year. The total amount of these estimates amounted to about Rs. 8,25,692/-.

251. 582 miscellaneous estimates prepared by the Ward Engineers were checked, the total amount of these estimates amounted to about Rs. 7,38,036/-.

252. About 844 tracings of road and drainage works were prepared and in all 5050 blue prints were taken out as against 827 tracings and 4020 blue prints prepared during the previous year.

253. Survey sheets are being maintained with up-to-date information regarding drainage and sewerage works, street connections and other miscellaneous works.

STREET LIGHTING.

254. The increase in the total number of lamps of the 3 kinds used in the lighting of streets was 437 during the year. The following statements give the details of the gas and electrical lamps in use:—

(A) GAS LAMPS.

(i) Low Pressure Gas Lamps.

Type of lanterns.	1-lt.	2-lt.	3-lt.	4-lt.	5-lt.	6-lt.	8-lt.	10-lt.	12-lt.	18-lt.	24-lt.	Total.
Hexagonal	...	(a) 3376	(b) 489	(p) 249	...	...	...	...	...	...	1	4,115
Bombay	...	(c) 407	...	...	...	...	...	...	...	...	...	407
Littleton	179	(d) 1388	(e) 449	(f) 599	(g) 496	...	...	...	...	...	...	3,111
Rochester	(h) 45	...	(i) 22	(j) 337	(k) 47	(l) 37	(m) 8	(n) 17	...	513
London	(o) 11	...	...	11
Traffic directional lamps at traffic islands at various places	...	46	...	...	...	...	...	...	...	...	...	46
G/Type Pattern lamps	26	...	...	...	...	...	...	...	26
Total	8,229

(a) 17 lamps not lit and one lamp put out at midnight.

(b) 14 lamps not lit.

(c) 11 lamps not lit.

(d) 114 lamps put out at midnight.

(e) 68 lamps put out at midnight.

(e) 21 lamps are 4 lts. ; but 3 lts. lit all night.

(e) 1 lamp not lit.

(f) 41 lamps put out at midnight.

(g) 14 lamps put out at midnight.

(g) 1 lamp not lit.

(h) 6 lt. Rochester lamps with only three lights lit all night.

(i) 17-6 lt. Rochester lamps with 5 lts. lit all night.

(i) 5-10 lt. Roachester lamps with 5 lts. lit all night.

(j) 333-6 lt. Rochester lamps with 3 lts. put out at mid night.

(k) 12 lt Rochester lamps with only 8 lts. lit and 4 lts. put out at mid night.

(l) 10 lt. Rochester lamps with 5 lts. put out at mid night.

(m) 4-12 lt. Rochester lamps with 6 lts. put out at mid night.

(m) 2-18 lt. Rochester lamps with 12 lts. lit and 6 lts. put out at mid night.

(m) 1-12 lt. Rochester lamps with 4 lts. put out at 9-30 p.m. and 1-4 lt. at mid night.

(n) 18 lt. Roachester lamps with 12 lts. put out at mid night.

(o) 12 lt. London lamps with 6 lts. put out at midnight.

(p) 18 lamps not lit.

(ii) High Pressure Gas Lamps.

Type of lantern.	300 C.P.	500 C.P.	1,000 C.P.	1,500 C.P.	2,000 C.P.	3,000 C.P.	4,000 C.P.	Total
Keith	2	3	12	15	...	1	...	33
Suggs	8	...	...	...	...	...	...	8
Metro Supervia No. I.	...	...	...	2	...	47	...	49
Metro Supervia No. II.	...	...	...	9	...	...	...	9
Total	...	...	...	...	...	...	Total ...	99

Grand total of (i) and (ii) is 8328.

(B) ELECTRIC LAMPS.

Type of lantern.	40 wt.	75 wt.	100 wt.	150 wt.	200 wt.	300 wt.	400 wt.	500 wt.	1,000 wt.	1,500 wt.	Total.
Holophane or Heydone Harrison or Wembley or Wardle or City or Novalox or Mercury Vapour Discharge lanterns	15	259	126	41	429	869	1	8	8	1	1,757

The above statement of lamps includes (i) lamps maintained by the B.E.S. and T. Co., Ltd. near Victoria Terminus, (ii) lamps belonging to the ex-City Improvement Trust and (iii) lamps maintained by the G.I.P. Railway and B.B. and C.I. Railway on behalf of the Bombay Municipality.

(C) INCANDESCENT OIL LAMPS.

Total number of this type of lamps during the year under report was 246.

The lamps mentioned under (A), (B) and (C) above are maintained and looked after by the Bombay Gas Co., Ltd., the B.E.S. and T. Co., Ltd., and Messrs. Anderson Dawn and Co., respectively. Regular contracts have been entered into with these firms for this purpose. The total candle power of each kind of lighting was as follows:—

Kind of lighting.	Candle power.
Gas	22,02,530
Electric	4,27,210
Bannister (Incandescent Oil) lamps	1,47,600

The total quantity of gas consumed during the year was 24,41,32,812 C. ft. as against 24,60,60,165 C. ft. in the previous year, the calorific value of the gas being 400 (Min.) B.T.U.

The aggregate load of the electric lamps was 399.175 K. Watt as against 407.085 K. Watt of the previous year, out of which the load of all-night lamps was 380.125 K. Watt against 388.835 K. Watt of the previous year.

The expenditure incurred for lighting and maintaining the lamps during the year under report was as follows:—

Gas lamps	Rs. 6,99,684
Electric lamps	2,25,309
Incandescent oil lamps	45,464
Total Rs. ...	9,70,457

In addition to the above a sum of Rs. 77,964/- was spent on the following items:—

(1) For erection of new lamps	Rs. 15,919
(2) Repairs and renewals	17,964
(3) Miscellaneous	401
(4) Lighting of Bombay Port Trust wharves and roads (by way of rebate)	43,680
Total Rs. ...	77,964

A sum of Rs. 6,790/- was also spent from the provision made in the Budget B for lighting road in different Trust Schemes.

GENERAL REMARKS.

255. The contract for the lighting of public streets with electricity was renewed for a further period of 8 years from 1-3-1939. The period of eight years was fixed in view of the fact that the Municipality will have the option to purchase the whole concern of the B.E.S. and T. Co., in 1947. In the new contract, the Company have reduced their rates for different types of lamps which were considered reasonable as well as attractive. The contract for the lighting of streets with gas also expired during the year and the sanction of the Standing Committee and the Corporation was obtained to renew it for a further period of 8 years from 1-3-1940. The terms and conditions of the new contract are more or less on the same lines as those of the B.E.S. and T. Co.,

256. On the outbreak of war in Europe, steps were taken, at the instance of the A.R.P. Officer appointed by Government, to reduce the glare of street lights by screening or painting the lights as an Air Raid Precaution. In some cases, especially along the sea front, alternate lamps were kept out of lighting to restrict illumination.

STATEMENT 'A'.

Statement showing Road and Footpath Works executed by contract during the year 1939-40.

No.	Name of work.	Name of Contractor and Standing Committee Resolution No.	Contract amount (tendered amount).	Actual expenditure including establishment upto 31st March 1940.	Cost of asphalt including Establishment upto 31st March 1940.	Total expenditure upto 31st March 1940.	Date of completion as per contract.	Actual date of completion	Remarks.
			Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.			
1	Widening Love Grove Bridge including other accessory works.	Messrs. Gannon Dunkerly & Co., Ltd. Standing Committee Resolution No. 231 of 24-5-37 and Standing Committee Resolution No. 1561, dated the 15th February 1939.	1,83,250	1,79,241 7 6	6,546 12 0	1,85,788 3 6	Within 12 working months from 14th October 1937.	28-3-39	Rs. 91,234 received from Government as moiety of cost of the Bridge work adjusted.
2	Extending southwards the existing sea wall west of Love Grove Bridge and providing tidal balance flap gates therein.	Do. do.	1,02,088 36,786 <hr/> 1,38,874	1,32,272 0 0		1,32,272 0 0	Within 10 working months from 30th June 1937.	24-11-39	Work completed. Accounts are to be adjusted.
3	Providing c.c. carriageway and other allied works along Hornby Vellard.	Messrs. Rasulji Rajbhoy and Co., Standing Committee Resolution No. 1270, dated the 5th January 1938.	88,948	90,109 12 0		90 109 12 0	Within 7 working months from 24th February 1938.	27-2-39	Works completed. Accounts adjusted.
4	Providing c.c. slabs along Bellasis Bridge and its approaches; construction of retaining walls, filling in etc.	Messrs. Tejoo Kaya & Co., Standing Committee Resolution No. 1227, dated 22-12-37 and Standing Committee Resolution No. 1502, dated the 31st January 1939.	1,24,000	2,10,809 10 0		2,10,809 10 0	Within 12 working months from March 1938.	9-5-39	Works Completed. Accounts adjusted.
5	Providing c.c. slabs and sett-stone pavement along Colaba Road between Henry Road and Kittridge Road.	Messrs. Tejoo Kaya & Co., Standing Committee Resolution No. 1211 dated the 7th December 1938 and Standing Committee Resolution No. 1729, dated the 15th March 1939.	69,731	28,106 0 0	16,028 0 0	44,134 0 0	Within 7 working months from 9th January 1939.		Incomplete. Work was abandoned owing to obstruction to Military traffic.
6	Providing c.c. slabs and sett-stone pavement along Falkland Road between Kumbharwada Street and Erskine Road.	Messrs. Nagji Narsi and Bros. Standing Committee Resolution No. 1593 dated the 22nd February 1939.	18,868	8,285 0 0	4,520 0 0	12,805 0 0	Within 2½ working months from 30th March 1939.	30-11-39	Work completed. Accounts to be adjusted.
7	Widening Chinch Bunder Road and providing 6" sett-stone pavement on 1:3:6 c.c. foundations along it between Babula Tank and Sandhurst Road.	Messrs. Manek Kurpal & Co., Standing Committee Resolution No. 806, dated the 27th September 1939.	86,722	37,402 0 0		37,402 0 0	Within 7 working months from 1st November 1939.		Incomplete.
8	Permanent construction of Vithalbai Patel Road at its junction with C. P. Tank Road together with pavement of foot paths and necessary drainage arrangement.	Messrs. Nagji Narsi & Bros., Standing Committee Resolution No. 1755, dated the 21st February 1940.	13,746				Within 3 working months from 27th March 1940.		Incomplete.
			Carried forward...	6,86,225 13 6	27,094 12 0	7,13,320 9 6			

STATEMENT 'A'—contd.

No.	Name of work.	Name of Contractor and Standing Committee Resolution No.	Contract amount (tendered amount).	Actual expenditure including establishment upto 31st March 1940.	Cost of asphalt including establishment upto 31st March 1940.	Total expenditure upto 31st March 1940.	Date of completion as per contract.	Actual date of completion.	Remarks.
9	Filling in the ground of the north-east corner of the junction of Mahim Causeway and Mori Road.	Mr. Jitram Parbhudayal. Standing Committee Resolution No. 1101, dated the 30th November 1938.	Rs. Brought forward 7,161	Rs. a. p. 6,85,225 13 6 7,371 1 0	Rs. a. p. 27,094 12 0	Rs. a. p. 7,13,320 9 6 7,371 1 0	Within 2 working months from 21st December 1938.	1-2-39	Works completed. Accounts adjusted.
10	Filling in low lying plot at Mahim Causeway junction Mori Road.	Mr. Jitram Parbhudayal. Standing Committee Resolution No. 1633, dated the 31st January 1940.	12,293				Within 3 working months from 27th February 1940.		Incomplete.
11	Filling in the reclaimed site of Nardulla Tank at the junction of Cadell Road and Sayani Road.	Messrs. Mangatram Bros., Standing Committee Resolution No. 454, dated the 19th July 1939.	5,087				Within 2 working months from 21st December 1939.	29-2-40	Work completed. Accounts to be adjusted.
12	Widening 1st Marine Street between Queen's Road and point A and remodelling the existing drainage arrangement in connection with the same.	Messrs. Punja Champsi & Co., Standing Committee Resolution No. 1386, dated the 20th December 1939.	19,813	4,636 0 0		4,636 0 0	Within 3 working months from 8th January 1940.		Incomplete.
13	Widening and constructing the portion of Chowpatty Sea Face Road from the Marine Drive to Harvey Road.	Messrs. Nagji Narsi & Bros. Standing Committee Resolution No. 1929, dated the 20th March 1940.	89,599				Within 7 working months.		Work will be started after monsoon.
14	Construction of 800' length of Tulse Pipe Line Road from its junction with Haines Road including footpaths, s.w. drains and a sewer.	Messrs. Nagji Narsi & Bros., Standing Committee Resolution No. 305, dated the 14th June 1939.	70,484	41,162 0 0		41,162 0 0	Within 4 working months from 1st November 1939.		Incomplete.
<i>New Footpaths.</i>									
1	Paving with blue stones the footpaths at (1) Palton Road (2) Ahmedabad Street (3) Masjid Bridge Road (4) Baroda Street (5) Kurla Street.	Messrs. Nagji Narsi & Bros., Standing Committee Resolution No. 1212, dated the 7th December 1938.	32,586	31,577 10 0	27,094 12 0	31,577 10 0	Within 3 working months from 13th January 1939.	11-4-39	Work completed. Accounts adjusted.
2	Paving with blue stone slabs the footpaths at (1) Arthur Bunder Road off Colaba Causeway (2) Thakurdwar Road between Vithalbhai Patel Road and Girgaum Road (3) Girgaum Road between Kennedy Sea Face and Gamdevi Road (4) the junction of DeLisle Road and Aurther Road.	Messrs. M. Gulamali & Co., Standing Committee Resolution No. 573, dated the 24th August 1938.	29,108	15,459 15 0		15,459 15 0	Within 3 working months from 8th October 1938.	15-2-39	Work completed. Accounts adjusted.
3	Paving with the blue stone slabs the footpaths at (1) DeLisle Road (east side) between Garden Bridge and Arthur Road Bridge and (2) Lady Jamshedji Road (south side) from Ganesh Peth Lane to Gokhale Road (north).	Messrs. Nagji Narsi & Bros. Standing Committee Resolution No. 1715, dated the 14th February 1940.	29,850				Within 3 working months from 27th March 1940.		Incomplete.
				47,037 9 0		47,037 9 0			

STATEMENT 'B'

Statement showing drainage works executed by contract during 1939-40.

No.	Name of work.	Name of contractor and Standing Committee Resolution No.	Contract amount.	Actual expenditure including establishment upto 31st March 1940.	Total expenditure upto 31st March 1940.	Date of completion as per contract.	Actual date of completion.	Remarks.
			Rs.	Rs. a. p.	Rs. a. p.			
1	Construction of 42" and 48" sewers with accessories in Haines Road between Mahalaxmi Overbridge and the culvert over s.w. channel.	Messrs. Prabhat Construction Co., Ltd. Standing Committee Resolution No. 1397, dated the 18th January 1939.	1,40,381	70,023 0 0	70,023 0 0	Within 12 working months from 1st March 1939.		Incomplete.
2	Construction of 57" Hume pipe sewer across the s.w. Reservoir to meet the main sewer near Love Grove Pumping Station and 24" Hume pipe sewer K. J. along Haines Road.	Messrs. The Universal Construction Co., Standing Committee Resolution No. 42, dated the 13th April 1938.	1,39,728	1,18,962 1 0	1,18,962 1 0	Within 12 working months from 18th May 1938.		Do.
3	Providing 30" and 36" Hume pipe s.w. drain in place of the existing dhapa drain in Ripon Road between Sankli Street and Byculla Station Road.	Messrs. Prabhat Construction Co. Ltd., Standing Committee Resolution No. 1257, dated the 14th December 1938.	22,232	24,531 13 0	24,531 13 0	Within 2½ working months from 3rd March 1939.	18-5-39	Work Completed. Accounts adjusted.
4	Construction of s.w. Relief drains from Poibawdi to the Open Channel through New Foras Road.	Messrs. Tejoo Kaya & Co., Standing Committee Resolution No. 1487, dated the 10th January 1940.	25,999			Within 3 working months from 29th January 1940.		Incomplete.
5	Construction of 24" and 27" Hume pipe sewers in Frere Road between Elphinstone Bridge Road and Carnac Bridge.	Messrs. Tejoo Kaya & Co., Standing Committee Resolution No. 1635, dated the 31st January 1940.	33,997			Within 6 working months from 18th March 1940.		Do.
6	Construction of an open storm water channel from Haines Road to Love Grove.	Messrs. Rasulji Rajbhoy & Co., Standing Committee Resolution No. 1280, dated the 21st December 1938 and 657 of 30th August 1939.	1,47,727	1,20,165 0 0	1,20,165 0 0	Within 7 working months from 7th January 1939.		Do.
7	Work of fixing the old tidal flap gates across the open s.w. channel near Asphalt Plant to the east of Love Grove Bridge.	Messrs. Gannon Dunkerley & Co., Ltd., Standing Committee Resolution No. 132, dated the 5th May 1939.	13,604	13,183 10 0	13,183 10 0	Within 4 working months from 1st May 1939.	12-12-39	Work completed Accounts adjusted.
8	Construction of circular s.w. drains with accessories to replace the open channel between Fergusson Road and Globe Mill Passage including filling in of the open channel.	Messrs. Rasulji Rajbhoy and Co., Standing Committee Resolution No. 1278, dated the 21st December 1938.	1,55,849	89,568 0 0	89,568 0 0	Within 12 working months from 23rd January 1939.		Incomplete.
9	Construction of a double barrelled s.w. drain of cement concrete with accessories to replace the open channel between Haines Road and Fergusson Road including filling in of the open channel.	Messrs. Rasulji Rajbhoy & Co., Standing Committee Resolution No. 1279, dated the 21st December 1938.	3,08,132	46,022 0 0	46,022 0 0	Within 17 working months from 3rd March 1939.		Incomplete.
10	Construction of storm water drains with accessories in Woollen Mill Lane and Y Roads off Lady Jamshedji Road.	Messrs. Manek Kurpal & Bros. Standing Committee Resolution No. 1767, dated the 24th March 1939.	33,271	28,884 0 0	28,884 0 0	Within 4 working months from 20th April 1939.		Incomplete.
			10,20,920	5,11,339 8 0	5,11,339 8 0			

STATEMENT 'C'

Statement showing Road, Drainage and other works carried departmentally during 1939-40.

Serial No.	Name of work.	Actual expenditure incurred.		Remarks.
		Rs.	a. p.	
1	Filling in and providing kerbs along the eastern footpath of Tulsi Pipe Line Road from 200' north of Tilak Bridge to Lady Hardinge Road.	7,042	10 0	Complete.
2	Construction of certain roads with necessary drainage arrangements round Shivaji Park.	30,110	8 0	Do.
3	Constructing a pucca retaining wall at the toe of Walkeshwar Road to support the embankment.	18,342	0 0	Incomplete.
4	Laying out the area of Shivaji Park along Mahim Foreshore as a recreation ground.	10,622	4 0	Complete.
5	Construction of two-third width of road ONM and OPQR including s. w. drain and sewer connections.	36,442	14 0	Do.
6	Construction of half width of roads A-B, B2-C, C2-D, D2-E, E-F and F-G.	26,888	8 0	Do.
7	Remodelling plat-forms Nos. 1, 2 and 3 at Mahaluxmi Siding.	59,903	12 0	Do.
8	Converting the open plot of land off 40' road at Shivaji Park Municipal Colony into a recreation ground.	3,773	0 0	Incomplete.
9	Construction of two-third width of road H-B-N including lighting at Shivaji Park.	3,867	13 0	Complete.
10	Construction of two-third width of road J-D-P including lighting at Shivaji Park.	10,231	15 0	Do.
11	Construction of two-third width of road V-M including lighting at Shivaji Park.	3,717	15 0	Do.
12	Construction of two-third width of road W-R including lighting at Shivaji Park.	5,647	7 0	Do.
13	Concreting one-third width of the carriageway of 50' road at Shivaji Park.	1,815	3 0	Do.
14	Concreting half width of the carriageway of 40' road at Shivaji Park.	4,767	2 0	Do.
15	Concreting one-third width of the carriageway of 50' road with cement concrete slabs 6" thick.	7,720	3 0	Do.
16	Construction of two-third width of road Y2-L-Z-K with drain and sewer connections and lighting.	...		Incomplete.
17	Construction of two-third width of road L-E-Q including lighting.	5,799	7 0	Complete.
18	Construction of two-third width of road X-Y with sewer connections and lighting.	...		Incomplete.
19	Concreting half portion of the 40' Road, Shivaji Park, marked B-C.	41	0 0	Do.
20	Concreting one-third portion of 50' Road L-E-Q round Shivaji Park on Keluskar Road and 60' road north.	2,426	10 0	Complete.
	Carried over ...	2,39,160	3 0	

Serial No.	Name of work.	Actual expenditure incurred.		Remarks.
		Rs.	a. p.	
	Brought forward ...	2,39,160	3 0	
21	Concreting one-third width 12' of the carriageway of the 60' Road marked X3-Y-L-Z-K.	4,138	0 0	Incomplete.
22	Concreting half width of the carriageway of the 40' Road marked G-F-E-D.	7,343	0 0	Do.
23	Providing 6" thick cement concrete on one-third width of the carriageway of 50' marked K-D-P.	4,465	2 0	Complete.
24	Construction of one-third width of carriageway of the 50' Road marked P-O-N-M-V.	5,189	0 0	Incomplete.
25	Providing 6" thick cement concrete slabs (1 : 2 : 4) over one-third width of the carriageway of 50' Road marked W-R-Q-P.	6,676	3 0	Complete.
26	Permanent construction of Hospital Lane ... <i>Mahaluxmi Overbridge Scheme.</i>	3,268	0 0	Incomplete.
27	(1) Constructing (semi-grouting) road on the west side of Mahaluxmi Overbridge near Race Course.	10,260	0 0	Do.
	(2) Providing s. w. drain in the above road ...	10,971	0 0	Do.
	(3) Providing 6" pipe sewer in the above road ...	4,193	0 0	Do.
	(4) Constructing access roads to arches (to the north and south of Mahaluxmi Overbridge east approach) and the passage under one of the arches of the Mahaluxmi Overbridge to connect the two approaches including lighting.	2,958	0 0	Do.
	(5) Laying 9" pipe sewer in the above roads ...	1,561	0 0	Do.
	(6) Providing s. w. drainage arrangements in the access roads, etc.	1,280	0 0	Do.
28	Spreading red hill earth and manure including fencing, hydrants, etc., for the plot at the junction of Mori Road and Mahim Causeway.	5,050	0 0	Do.
29	Constructing a road and culvert over the drainage channel to the west of Globe Mill passage. <i>Hornby Road to Ballard Pier Scheme.</i>	1,080	0 0	Do.
30	(1) Inclusion of set-back land into the road at the junction of Bazargate Street and Mint Road including construction of footpaths of the plot sold to Reserve Bank of India.	2,858	8 0	Complete.
	(2) Construction of service passage with underground sewer including lighting on the north of land sold to the Reserve Bank of India.	5,304	14 0	Do.
	(3) Laying 12" s. w. drain in the 20' passage north of the plot sold to the Reserve Bank of India.	2,793	9 0	Do.
	(4) Inclusion of set-back land into Cawasji Patel Street and Ghoga Street including construction of footpath in front of plots Nos. 9 and 10.	3,309	7 0	Do.
	Carried over ...	3,21,858	14 0	

Serial No.	Name of work.	Actual expenditure incurred.		Remarks.
		Rs.	a. p.	
	Brought forward ...	3,21,858	14 0	
(5)	Shifting of kerb line with water gullies on both sides of the Bazargate Street between Mint Road and Phirozeshah Mehta Road and providing footpath along the whole eastern side.	4,075	0 0	Incomplete.
(6)	Providing cement concrete surface and kerbing on Gunbow Street from Cawasji Patel Street to Bazargate Street including adding set-backs in front of plots Nos. 43, 44, 48, 54, 58, 59 and 60.	10,821	0 0	Do.
(7)	Adding set-back land north of plot No. 49, in Bomanji Lane including adjusting the levels of the existing roads.	690	0 0	Do.
(8)	Inclusion of set-back land into Mody Cross Street in front of plot Nos. 60 and 61.	250	0 0	Do.
(9)	Concreting the 20' passage south of plot Nos. 5, 6, 7 and 8 including lighting, sewer and s. w. drain.	2,800	0 0	Do.
(10)	Shifting underground service in Hornby Road to Ballard Pier Scheme.	5,072	0 0	Do.
(11)	Inclusion of set-back land including footpaths into Mody Street and Bread Market Lane in front of plot No. 65.	2,610	0 0	Do.
(12)	Inclusion of set-back land into Parsi Bazar Street opp. plot Nos. 8-13.	1,087	0 0	Do.
(13)	Inclusion of set-back land including footpaths in Ghoga Street in front of plot Nos. 11, 12 and 13.	1,126	0 0	Do.
(14)	Inclusion of set-back land in front of plot No. 64 in Hornby Road to Ballard Pier Scheme including removing and refixing gas lamps.	574	8 0	Complete.
	<i>Mahim Development Scheme.</i>			
31	Construction of the proposed 40' roads off Lady Jamshedji Road south of Mia Mahomed Chhotani Road in Mahim Development Scheme No. I.	8,412	0 0	Incomplete.
32	Concreting the 40' road between Gokhale Road (south) and Bhawanishankar Road including laying sewer, lighting, etc., in Mahim Development Scheme No. III.	5,421	0 0	Do.
33	Construction of carriageway (26' width) of the 40' road off Mia Mahomed Chhotani Road in front of plots Nos. 13 and 14.	3,146	2 0	Complete.
34	Providing water entrances at the above road ...	202	0 0	Incomplete.
35	Cement concreting the carriageway by $\frac{1}{2}$ the 40' road N.S. No. 1587 of Ranade Road Extension in Mahim Development Scheme No. III.	1,737	0 0	Do.
36	Cement concreting the carriageway of 40' road near Acquisition cases Nos. M./155 and 159 with 6" thick slab.	3,737	0 0	Complete.
37	Cement concreting the carriageway $\frac{1}{3}$ rd in width of 60' roadway opp. Portuguese Church, Dadar.	2,605	10 0	Do.
	Carried over ...	3,76,225	2 0	

Serial No.	Name of work.	Actual expenditure incurred.		Remarks.
		Rs.	a. p.	
	Brought forward ...	3,76,225	2 0	
38	Providing s. w. drain in the proposed Tusli Pipe Line Road between Tilak Bridge and Lady Hardinge Road.	31,708	0 0	Incomplete.
39	Laying a 9" pipe sewer in the 40' road south of Ranade Road Extension in front of N.S. No. 1587 in Mahim Development Scheme No. III.	1,240	0 0	Do.
40	Constructing a 12" dia. s. w. drain in the 40' road in front of N.S. No. 1587 in Mahim Development Scheme No. III.	1,830	0 0	Do.
41	Cement concreting the passage to the extent of its width near plots sold to Messrs. Bapat, Naik and others in Mahim Development Scheme No. III.	...		Do.
42	Concreting carriageway in the construction of 50' road to the south of Market plot N.S. No. 25 in Mahim Development Scheme No. IV.	695	0 0	Do.
43	Construction of footpaths in the construction of 50' road to the south of Market plot N.S. No. 25 in Mahim Development Scheme No. IV.	...		Do.
44	Construction of s. w. drain in the above road ...	1,578	0 0	Do.
45	Construction of 40' cross road off Lady Jamshedji Road adjoining Plots VIII and IX N.S. No. 1515 in Mahim Development Scheme No. IV :—			
	(1) Cement concreting the carriageway at the above ...	623	0 0	Incomplete.
	(2) R.C.C. slabs 2" thick for footpath at the above ...	...		Do.
	(3) Providing 12" s. w. drains at the above ...	1,468	0 0	Do.
46	Construction of 20' passage from Lady Jamshedji Road along plot Nos. 37, 39, 40 and 41 in Mahim Development Scheme No. IV.	...		Do.
	(1) Concreting the passage ...	...		Do.
	(2) Construction of 6" s. w. pipe sewer ...	1,053	0 0	Do.
47	Construction of 20' passage from Lady Jamshedji Road along plots Nos. 47, 48, 49 and 50 in Mahim Development Scheme No. IV :—			
	(1) Concreting the passage including filling in the well at the above.	205	0 0	Do.
	(2) Construction of 6" s.w. pipe sewer at the above ...	836	0 0	Do.
48	Construction of 40' road east of plots Nos. 44, 45, 48, 49 and 53 off Lady Jamshedji Road in Mahim Development Scheme No. IV :—			
	(1) Construction of cement concrete carriageway at the above.	...		Do.
	(2) Construction of footpath at the above ...	...		Do.
	(3) Construction of 12" s. w. drain at the above ...	3,171	0 0	Do.
	(4) Construction of 9" s. w. pipe sewer at the above ...	1,866	0 0	Do.
	Carried over ...	4,22,498	2 0	

Serial No.	Name of work.	Actual expenditure incurred.		Remarks.
		Rs.	a. p.	
	Brought forward ...	4,22,498	2 0	
49	Construction of a portion of the proposed 50' road in front of plot Nos. 4, 5 and 6 in Mahim Development Scheme No. IV :—			
	(1) Providing a sewer at the above ...	96	0 0	Incomplete.
	(2) Providing S. W. drain ...	2,081	0 0	Do.
50	Construction of the proposed 50' road to the south of N.S. No. 1403 in Mahim Development Scheme No. IV :—			Do.
	(1) Providing carriageway ...	1,218	0 0	Do.
	(2) Providing a sewer ...	2,164	0 0	Do.
	(3) Providing s. w. drain at the above ...	1,970	0 0	Do.
51	Construction of 40' road at Lady Jamshedji Road in Mahim Development Scheme No. IV :—			
	(1) Providing a sewer ...	2,627	0 0	Do.
	(2) Providing s. w. drain ...	2,686	0 0	Do.
52	Construction of a portion of 50' road in front of plot Nos. 4, 5 and 6 near N.S. Nos. 80-81 in Mahim Development Scheme No. IV.	440	0 0	Do.
53	Construction of 40' road near N.S. No. 1403 at Lady Jamshedji Road in Mahim Development Scheme No. IV.	297	0 0	Do.
54	Construction of a portion of the proposed 40' road to the south of plot sold to St. Michael's Church, Road No. 41 in Mahim Development Scheme No. IV.	670	0 0	Do.
55	Construction of a portion of 40' road on the west of property bearing N.S. No. 1409 in Mahim Development Scheme No. IV.	432	0 0	Do.
56	Laying a sewer in the above road ...	...	...	Do.
57	Construction of the proposed 50' road joining Kapad Bazar Road with Cadell Road including s. w. drain, footpath and lighting :—			
	(1) Construction of s. w. drain ...	8,809	0 0	Do.
	(2) Providing cement concrete slabs for the portion A-B of the 50' road between Cadell Road and Lady Jamshedji Road.	1,877	0 0	Do.
58	Laying 12" Hume pipe s. w. drain in 40' road off Mahim Bazar Cross Road in Mahim Development Scheme No. V.	1,916	1 0	Complete.
59	Laying 21" gravitation sewer and rising main in connection with the proposed alteration in the sewerage arrangements at Poibavdi Junction.	6,604	0 0	Incomplete.
60	Laying 12" C. I. sealed sewage main from the Poibavdi Pumps to the head manhole.	422	0 0	Do.
61	Constructing new type of water entrances in place of old ones along various roads in the City :—			
	(1) Providing new type of single water entrance at 3rd Koli Lane.	404	0 0	Complete.
	Carried over ...	4,57,211	3 0	

Serial No.	Name of work.	Actual expenditure incurred.		Remarks.
		Rs.	a. p.	
	Brought forward ...	4,57,211	3 0	
	(2) Providing new type of single water entrance at 4th Koli Lane.	588	6 0	Complete.
	(3) Providing new type of single water entrance at 5th Koli Lane.	549	8 0	Do.
	(4) Providing new type of single water entrance at Hamal Street.	1,490	10 0	Do.
	(5) Providing new type of single water entrance at Bohra Street.	961	13 0	Do.
	(6) Providing new type of single water entrance and chamber at Samuel Street.	292	12 0	Do.
	(7) Providing a chamber at the junction of Pydhownie Road and Samuel Street.	90	9 0	Do.
	(8) Providing new type of single and double water entrances at Islampura between Falkland Road and Khetwadi Main Road.	739	0 0	Incomplete.
	(9) Providing new type of single and double water entrances at Khetwadi Main Road.	493	0 0	Do.
	(10) Providing new type of water entrances in place of old ones along Shaikh Buran Street.	692	0 0	Do.
62	Providing drainage arrangements in connection with the work of widening south approach of Bandra Causeway.	1,734	0 0	Do.
63	Renewing or remodelling the old subsidiary s. w. drains in the City :—			
	(1) Providing s. w. drain with manhole etc., at the portions of Connon Road and Murzban Road.	2,043	0 0	Do.
	(2) Proposed extension of s. w. drain along Connon Road, Marzban Road and Bastion Road—remaining stretches	1,594	0 0	Do.
	(3) Providing 12" pipe drain with manhole and water gullies at Trimbak Parashram Street between Sandhurst Road and Durgadevi Street.	482	0 0	Do.
	(4) Providing 12" pipe drain with manholes at Dhabu Street between Sandhurst Road and Grant Road.	484	0 0	Do.
	(5) Providing 12" pipe drain with manholes in Pakmodia Street between Guzar Street and Cooper 1st Street.	95	0 0	Do.
64	Construction of a sump well, pumping station, etc., at Jacob Circle.	6,603	0 0	Do.
65	Laying a 36" C. I. rising main from Jacob Circle to Haines Road sewer.	313	0 0	Do.
66	Making connections from the existing sewers and s. w. drains to the sump well.	...		Do.
67	Providing compound walls, water connections and a Mourners' shed in the burial ground at Sion.			
	(1) Construction of a Mourners' shed in one of the burial grounds at Sion.	308	0 0	Incomplete.
	(2) Construction of waiting shed, etc. ...	362	0 0	Do.
	(3) Providing 6" sewer connection ...	...		Do.
	(4) Providing 6" drainage connection ...	...		Do.
	(5) Constructing compound wall ...	609	0 0	Do.
	(6) Filling in low lying land, etc. ...	30	0 0	Do.
	Total Rs.	4,77,765	13 0	

STATEMENT 'D'

Statement showing the footpath works carried out departmentally during 1939-40.

Serial No.	Description.	Mode of construction.	Actual expenditure incurred.		Remarks.
			Rs.	a. p.	
1	Paving footpath along Queen's Road (west side) between plot No. 101 and Japanese Gymkhana.	Precast cement concrete slabs.	10,050	11 0	Complete.
2	Paving footpath along 60' Road (south side) north of Mahim Hindoo Cemetery from Cadell Road to Sea Face.	2" thick precast cement concrete slabs.	1,886	0 0	Incomplete.
3	Paving footpath along 60' Road (south side) in continuation of the above road as far as Ranade Road Extension.	Do. do.	3,668	14 0	Complete.
4	Paving footpath in front of Gresham Assurance House at Sir Phirozshah Mehta Road.	Blue stone slabs ...	1,292	1 0	Do.
5	Paving footpath in front of plot No. 24 ...	...	1,219	4 0	Do.
6	Paving footpath in front of plot No. 61 ...	...	750	13 0	Do.
7	Paving footpath at Homji Street in front of plot No. 20.	Blue stone slabs ...	525	10 0	Do.
8	Paving footpath at Queen's Road (east) opposite B. B. & C. I. Railway Company's Office.	Precast cement concrete slabs.	42	0 0	Incomplete.
9	Paving footpath at Queen's Road (west) from Thakurdwar Road to Mathew Road.	4" c. c. grooved pavement concrete in situ.	160	0 0	Do.
10	Paving footpath at Colaba Road opposite buildings that are to be constructed.	Precast cement concrete slabs.	798	0 0	Do.
Total Rs. ...			20,393	5 0	

STATEMENT 'E'

Statement showing the area of roads treated with plant-mixed asphalt carpet.

Year.	New Roads Area in sq. yds.	Other works.	Total.
1921-22	3,815.00	.....	3,815.00
1922-23	63,579.00	.....	63,579.00
1923-24	40,240.02	.....	40,240.02
1924-25	56,602.99	.....	56,602.99
1925-26	72,569.25	2,745.72	75,314.97
1926-27	70,189.05	8,113.32	78,302.37
1927-28	79,434.58	6,126.72	85,561.30
1928-29	93,592.42	2,615.67	96,208.09
1929-30	86,883.90	3,823.20	90,707.10
1930-31	32,128.30	11,843.09	43,971.39
1931-32	40,806.58	9,590.08	50,396.66
1932-33	24,423.59	9,888.31	34,311.90
1933-34	7,156.60	19,232.47	26,389.07
1934-35	31,429.26	15,192.49	46,621.75
1935-36	30,257.00	21,815.19	52,072.10
1936-37	46,115.87	20,980.96	67,096.83
1937-38	11,382.00	25,584.68	36,966.68
1938-39	28,041.94	25,851.45	53,893.39
1939-40	14,351.25	49,961.86	64,313.11
Total ...	8,32,998.60		
Area of roads taken over from C. I. Trust.	3,48,600.15		
Total ...	11,81,598.75		

STATEMENT 'F'

Statement showing the different types of asphalt surfaces.

Agency.	3" Sheet Asphalt.		2" Asphaltic Concrete.		2½" Mixed Macadam.		3" Cold Mix.		Total.	
	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.
Municipality ...	31.904	6,46,151.16*	2.799†	68,180.53‡	4.840	1,08,538.35	0.473	10,128.56§	40.016	8,32,998.60
B. I. Trust ...	11.094	3,40,250.15	0.390†	8,350.00	...	...	...	...	11.484	3,48,600.15
Total ...	42.998	9,86,401.31	3.189	76,530.53	4.840	1,08,538.35	0.473	10,128.56	51.500	11,81,598.75

* Includes 1,953.76 sq. yards which were laid on 4" black base.

† Includes 0.424 miles which were laid out of Bombay.

‡ Includes 5,975 sq. yards which were laid on 4" black base.

§ Includes 3,267 sq. yards which were laid with 3" Asphaltic Concrete with Shalimar tar.

STATEMENT 'G'

Statement showing works carried out departmentally out of the Renewal of Road Surfaces Fund, during the year 1939-40.

Serial No.	Description.	Mode of construction.	Actual expenditure incurred.	Remarks.
	<i>Renewing the road surfaces of.</i>		Rs. a. p.	
1	Mount Road from Love Lane to Victoria Road.	3" sheet asphalt ...	24,601 12 0	Complete.
2	Kika Street from Kalbadevi Road to Null Bazar.	Do. do. ...	18,145 3 0	Do.
3	Fort Street from Bori Bunder to Nicol Road.	Do. do. ...	21,279 14 0	Do.
4	Frere Road	Sett-stone pavement.	13,491 8 0	Incomplete.
5	Victoria Road between Mount Road and Victoria Gardens Road.	3" sheet asphalt ...	2,514 7 0	Do.
6	Colaba Road between tram depot and Apollo Pier.	Do. do. ...	Nil.	Do.
7	Tamarind Lane junction Churchgate Street.	Do. do. ...	3,361 6 0	Complete.
8	Tilak Bridge	Do. do. ...	14,649 12 0	Do.
9	Bellasis Road, north side from the site of Old Parsi Statue to Sukhlaji Street.	Do. do. ...	11,085 8 0	Do.
10	Bellasis Road from Sukhlaji Street to Larnington Road.	3" asphalt macadam.	8,646 9 0	Incomplete.
11	Shaikh Memon Street between Princess Street and Kalbadevi Road.	3" sheet asphalt ...	7,465 13 0	Do.
12	Mount Road	Do. do. ...	10,830 4 0	Complete.
13	Clerk Road between Delisle Road and Jacob Circle.	3" asphalt macadam.	4,707 14 0	Incomplete.
14	Gowalia Tank Road from Petit Statue to Gowalia Tank junction.	Do. do. ...	3,032 4 0	Do.
15	Mint Road between Town Hall and Frere Road.	3" sheet asphalt ...	6,199 14 0	Do.
		Total Rs. ...	1,50,012 0 0	

STATEMENT 'H'

Statement showing works carried out by contract out of the Renewal of Road Surface Fund during the year 1939-40.

No.	Name of work.	Name of Contractor and Standing Committee Resolution No.	Contract Amount,	Actual Expenditure upto 31st March 1940.	Date of completion as per contract.	Actual date of completion.	REMARKS.
1	Renewing the sett-pavement of :— (1) Frere Road from Carnac Road to Thana Street (2) Masjid Bridge and; (3) Dongri Street from 1st Chinch Bunder Road to Janjekar Street.	Messrs. Punja Champsi & Co. ... S. C. R. No. 1485 of 10-1-40. ...	Rs. 90,713	Rs. a. p. 65 0 0	Within 8 working months from 22-1-40	...	Incomplete.
2	Renewing the sett-pavement of :— (1) Kalachowky Road and (2) Reay Road	Messrs. Punja Champsi & Co., S. C. R. No. 1485 of 10-1-40.	77,301	54 0 0	Within 6½ working months from 22-1-40	...	Do.
3	Renewing the sett-pavement of :— (1) Frere Road from Thana Street to Wadi Bunder, and (2) Elphinstone Bridge	Messrs. Punja Champsi & Co., S. C. R. No. 1491 of 10-1-40.	1,05,654	20 0 0	Within 9½ working months from 26-2-40	...	Do.
Total Rs. ...			2,73,668	139 0 0			

STATEMENT "I".

Statement showing the works carried departmentally in different Trust Schemes (Budget B).

Serial No.	Name of Work.	Expenditure booked during 1939-40.	Remarks.
<i>Scheme No. 5 Dadar, Matunga Estate.</i>			
1	Laying out garden between plots Nos. 250-251 (Old Jewish Cemetery).	263	Complete.
2	Levelling and laying out the open space to the east of plots Nos. 577 to 582 with pipe rail fencing along the road.	4,997	Do.
3	Converting into garden the portion of carriageway of King's Way...	4,054	Do.
4	Levelling and laying out the open space to the north of plot No. 264 with pipe rail fencing along the road.	90	Do.
	Total Rs....	9,404	
<i>Scheme No. 6, Sion Matunga Estate.</i>			
1	Construction of a pumping station at Sion Koliwada ...	3,905	Incomplete.
2	Levelling and laying out the open space in front of plots Nos. 7 to 10.	3,539	Do.
3	Construction of a 9" pipe sewer with accessories along Sion Road, Dharavi Road and Road No. 1, ex-Trust.	13,804	Do.
4	Providing lighting arrangement at Road No. 25. ...	960	Complete.
5	Extension of a storm water drain in Road No. 6 upto the Railway fencing.	456	Do.
6	Widening the Road No. 6 from 40' to 50' ...	602	Incomplete.
7	Laying a 12" rising main from the pumping station at Sion Koliwada.	2,815	Do.
	Total Rs....	26,081	
<i>Scheme No. 29, Nowroji Hill Estate.</i>			
1	Widening the western portion of Chinch Bunder Road ...	679	Incomplete.
2	Constructing the service passage along plots 81-93 ...	942	Complete.
3	Constructing the service passage behind plots 122 to 124 and 125 to 127.	1,809	Do.
	Total Rs....	3,430	
<i>Scheme No. 31, Parel.</i>			
1	Surface treatment of Road No. 8, 11 and 12, Suparibag ...	1,553	Complete.
2	Laying out the recreation ground to the east of plots 128 to 133 ...	5,756	Do.
3	Completing the 20' passage off Dadar Road near Surya Cinema ...	4,621	Do.
	Total ...	11,930	

Serial No.	Name of Work.	Expenditure booked during 1939-40	Remarks.
<i>Scheme No. 37, Mahomedali Road.</i>			
1	Laying out the play-ground on plot No. 63	2,210	Complete.
2	Concreting the service passage to the east of plots 53-A, 53-B and 54-A.	1,572	Do.
	Total Rs....	3,782	
<i>Scheme No. 47, Parel Road (North).</i>			
1	Laying out the recreation ground between Arthur Road and the 120' eastern avenue opposite Dinshaw Petit Mills.	2,092	Incomplete.
2	Constructing the service passage behind plot No. 6 to 11 at Tulsirampada.	2,253	Do.
	Total Rs....	4,345	
<i>Scheme No. 52, Worli.</i>			
1	Widening the roads on the Worli Hill and shifting water entrance in connection with the above road including lighting.	15,997	Incomplete.
2	Laying out garden and children's play-ground between plots 80, 81 and 90-91.	15,776	Do.
3	Laying out the garden between plots 61 and 62	12,394	Do.
4	Surfacing the existing water bound road west of the Broadcasting Station including lighting.	17,275	Complete.
5	Surfacing the existing water bound road between plots Nos. 148 and 198 near Worli Road junction.	1,046	Do.
6	Breaking by hand into 2½" metal rubble lying at Worli	2,027	Do.
7	Construction of the proposed 40' road between Worli Road and B. D. D. Chawl Road including drainage & lighting arrangements.	12,343	Do.
8	Construction of the proposed 40' Road off Road 11 including drainage arrangements.	25,925	Incomplete.
	Total Rs....	1,02,783	
<i>Scheme No. 53, Foras Road.</i>			
1	Surface treatment of the passage in front of Bellasis Road Chawls.	3,797	Complete.
	Total Rs....	3,797	
<i>Scheme No. 56, Dharavi.</i>			
1	Providing dry rubble stone pitching for the open water course at Labour Camp, Dharavi.	1,200	Complete.
2	Construction of a 3' x 3' open drain	33	Incomplete.
3	Construction of a sump well, pumping house and the pumping machinery.	2,583	Do.
	Total Rs....	3,816	

Serial No.	Name of Work.	Expenditure booked during 1939-40.	Remarks.
<i>Scheme No. 57, Sewri Wadala.</i>			
1	Construction of a sump well at Wadala and providing pumping machinery, pump house etc., with 12" rising main.	54,428	Incomplete.
2	Filling in the depressions near Sewri Cross Road ...	13,407	Do.
3	Providing a pump of a capacity of 6 million gallons per day at Pumping Station.	7,433	Do.
	Total Rs....	75,268	
<i>Scheme No. 60, Naigaum.</i>			
1	Completing the surface treatment of Road No. 12A and 12B ...	2,156	Incomplete.
	Total Rs....	2,156	
<i>Scheme No. 71, East Chaupaty Estate.</i>			
1	Paving service passage along plots 4, 4A and 4B with s. w. drainage arrangements.	3,129	Incomplete.
	Total Rs....	3,129	
	Grand Total Rs....	2,65,918	

STATEMENT 'J'

Statement showing the works carried out by contract during the year 1939-40 in different ex-Trust Schemes (Budget B).

No.	Name of work.	Name of Contractor and Standing Committee Resolution No.	Contract Amount. (Tendered Amount).	Total Expenditure upto 31st March 1940.	Date of completion as per contract.	Actual date of completion.	REMARKS
			Rs.	Rs.			
1	Construction of a sewer in Roads Nos. 19 and 22 in Scheme No. 6, Sion-Matunga Estate.	Messrs. Universal Construction Co. S. C. R. No. 1710 of 14-2-1940.	38,299	173	Within six working months from 15-4-1940.	...	Incomplete.
2	Completing the promenade along the northern portion of Worli Sea Face Road and paving the gap between the existing promenade and the kerbline along the road in Scheme 52, Worli.	Mr. K. G. Kermani S. C. R. No. 216 of 24-5-1939.	30,120	26,597	Within three working months from 12-10-1939.	16-12-39	Complete.
3	Constructing 40' Road between Worli Road and the slope of Hill with C. C. Slabs and with Sewers and s. w. drains in Scheme 52, Worli.	Mr. K. G. Kermani. S. C. R. No. 363 of 28-6-1939.	39,350	1,473	Within seven working months from 6-11-1939.	...	Incomplete.
4	Construction of sewers in Road No. 15 south of Road No. 4 in Scheme No. 57, Sewri-Wadala.	Messrs. S. B. Joshi & Co. S. C. R. No. 1004 of 16-11-1938.	1,52,538	87,628	Within twelve working months from 23-1-1939.	...	Do.
5	Constructing the proposed 60' Road between Lady Hardinge Road and Dharavi Road with c. c. slabs and with sewers and s. w. drains in Scheme No. 56, Dharavi.	The Bombay Construction Corporation. S. C. R. No. 96 of 26-4-1939	32,631	175	Within four working months from 24-11-1939.	...	Do.
6	Constructing Road No. 4 opposite Khalsa College with sewers and s. w. drains in Scheme No. 57, Sewri-Wadala.	Messrs. Hansraj & Co. S. C. R. No. 196 of 17-5-1939.	50,097	3,275	Within six working months from 13-12-1939.	...	Do.
7	Widening the portion of Matunga Road from 60' to 80' for a length of 1700' towards north between the junction of Matunga Road and Road No. 7 with s. w. drainage arrangements in Scheme No. 57, Sewri-Wadala.	Messrs. Acharya & Co. S. C. R. No. 934 of 25-10-1939.	25,744	123	Within four working months from 11-12-1939.	...	Do.
8	Construction of a sewer in Road No. 15 and in a portion of Road No. 10 in Scheme No. 57, Sewri-Wadala.	Messrs. Universal Construction Co. ...	25,370	57	Within three working months from 24-4-1940.	...	Do.
9	Construction of an ovoid sewer in Scheme 57, Sewri-Wadala	Messrs. Universal Construction Co. ...	94,917	94	Within twelve working months from	...	Work order to start the work has not yet been issued.
10	Laying of the junction of Matunga Road and Roads Nos. 10, 14A and 15 and laying sewers and s. w. drains in Roads Nos. 1, 1A and s. w. drains in Roads Nos. 10 and 14A and the junction of Matunga Road and Roads Nos. 10, 14A and 15 in Scheme No. 57, Sewri-Wadala.	Messrs. Universal Construction Co. S. C. R. No. 1810 of 28-2-1940.	78,408	100	Within nine working months from 23-2-1940.	...	Incomplete.
11	Construction of a sewer with accessories in the Worli Sea Face Road extension in Scheme No. 58, Worli Extension.	Messrs. Tejoo Kaya & Co. S. C. R. No. 1398 of 18-1-1939.	76,764	55,603	Within seven working months from 10-2-1940.	...	Complete.
12	Quarrying of a portion of Worli Hill and providing pitching on the sea-side of Hornby Vellard in Scheme No. 58, Worli Extension.	Messrs. M. Gulamally & Co. S.C.R. No. 1242 of 14-12-1938.	2,63,037	80,915	Within eighteen working months from 30-1-1939.	...	Incomplete.
13	Construction of Worli Sea Face Road extension for a length of 1200' southwards from the portion already constructed with 6" c. c. slabs along with the pavement of promenade and with s. w. drainage outlets in Scheme No. 58 Worli Extension.	Messrs. Lentin & Co. S. C. R. No. 1336 of 13-12-1939.	64,667	100	Within six working months from 26-3-1940.	...	Do.
14	Construction of s. w. drains and accessories in a portion of Road No. 50 near to the S. P. Sheds under construction in Scheme No. 57, Sewri-Wadala.	Messrs. Poonja Champai & Co. S. C. R. No. 197 of 17-5-1939.	12,826	11,565	Within two working months from 22-5-1939.	21-6-39	Complete.
15	Paving with blue stones the footpaths at Jerbai Wadia Road, Scheme 60, Naigaum.	Messrs. Poonja Champai & Co. S. C. R. No. 93 of 26-4-1939.	22,536	21,458	Within two working months from 12-5-1939.	28-6-39	Do.
		Total Rs. ...		2,89,336			

STATEMENT 'K'.

Statement showing Materials Purchased during the year 1939-40.

Name of Material.	Quantity.	Rate.	Per	Amount.	Name of Supplier.	REMARKS.
1	2	3	4	5	6	7
	Tons. Cwt.	Rs. a. p.		Rs. a. p.		
Hot asphalt of 80/100 penetraion	1,172 9	91 0 0	Ton.	...	The Caltex (India), Ltd.	The contract rate was increased to Rs. 107 from 11-1-40 under the war clause.
Hot asphalt of 30/40 penetration	867 6	94 0 0	Ton.	...	The Burmah-Shell Oil Storage and Distributing Co. of India, Ltd.	The contract rate was increased to Rs. 107-4-0 from 13-11-39 under the war clause.
Cold Bitumen Emulsion	150 1	120 0 0	Ton.	...	Do. do.	...
Gas Coke	1,242 2	23 0 0	Ton.	28,569 0 0	The Bombay Gas Co., Ltd.	...
2½" road metal	4,63,516 C. ft.	8 12 0	Brass.	40,752 0 0	British India Electric & Oxy-Acetylene Welding Co.	...
Coarse Sand	3,97,433 "	11 4 9	100 C. ft.	44,796 0 0	Messrs. Poonja Champsi & Co.	...
2½" metal	72,316 "	10 4 0	100 C. ft.	7,392 0 0	} Messrs. Shivalal & Chimanlal	10½ per cent. below schedule rate.
Bricks	1,07,700 Nos.	21 0 0	1,000 Nos.	2,262 0 0		
Shahabad Stone 2½" to 3"	46,918 S. ft.	25 0 0	100 S. ft.	11,729 0 0	} Mr. Nenshi Monji.	1 per cent. below schedule rate.
Kerbstone	6,729 R. ft.	70 0 0	100 R. ft.	4,710 0 0		
Water Tables	8,818 "	42 0 0	100 R. ft.	3,703 0 0		
Blue Stone for paving	27,028 Nos.	40 0 0	100 Nos.	10,811 0 0	} Mr. Nenshi Monji.	1 per cent. below schedule rate.
Sett-stone for paving and other materials ..	2,23,136 Nos.	10 0 0	100 Nos.	22,313 0 0		
2½" road metal	9,289 C. ft.	10 4 0	100 C. ft.	952 0 0		
1½" road metal	1,39,956 "	13 8 0	100 C. ft.	18,894 0 0		
1" road metal	10,642 "	16 8 0	100 C. ft.	1,756 0 0		
½" Chips	1,04,604 "	19 8 0	100 C. ft.	20,398 0 0		

STATEMENT 'L'

Statement showing the plant and machinery purchased during the year 1939-40.

Serial No.	Particulars.	From whom purchased.	Cost.		Remarks.
			Rs.	a. p.	
1	One double barrel Diaphragm pump ...	Messrs. Millars Timber & Trading Co.	1,900	0 0	
2	Two compressor air pumps ...	The Consolidated Pnuematic Tool Co.	1,748	8 0	
3	Two Duff Norton Lifting chains ...	Do. do. ...	560	0 0	
4	One rock drill with a set of trip rods and bits.	Do. do. ...	616	14 0	
5	One 6 ton Diesel roller ...	Messrs. Turner Hoare & Co. ...	8,250	0 0	
6	One 8 ton road roller ...	Messrs. Greaves Cotton & Co. ...	9,710	0 0	

VII Removal of Refuse to Deonar.

257. Removal of Kutchra to Deonar continued as usual during the year. Two trains each consisting of an average of 34 wagons were taken to Deonar every day. Haulage from Mahalaxmi Kutchra Siding to Deonar was done as usual by the B.B. and C.I. Railway Company and the G. I. P. Railway at the contract rate of Rs. 100/- per 25 wagons or less and Rs. 2-6-0 per wagon over 25 wagons.

258. The total number of wagons hauled to Deonar during the year under report was 24489 as against 24508 in 1938-39, taking an average of 12 tons per wagon the quantity of refuse removed to Deonar comes to about 293868 tons against 294096 tons of the last year. The total cost of removal and disposal was Rs. 3,16,571/- against Rs. 2,66,947/- of the last year. The rate of removal of refuse thus worked out to Rs. 1-1-2 per ton as against Re. 0-14-6 per ton during the last year. The excess in the cost and consequently in rate is due to the (1) increase in wages to the labour staff for the whole year (2) additional grant required for temporary staff for making Bunds for Sidings, &c. (3) increase in the expenditure for Maintenance and Repairs of wagons by B. B. & C. I. Railway Company.

259. Engine detention charges at Rs. 5/- per hour per trip had to be paid to the Railway throughout the year and on very few occasions at Rs. 10/- per trip, when the length of the temporary siding was too long for shunting operations to be carried out within the specified period of 30 minutes per trip. These charges are included in the total cost of haulage given above.

2. Rolling Stock and the Permanent Way.

260. The total strength of the Municipal wagons was 199 as detailed below:—

145	Kutchra wagons old.
20	Purchased from B. B. & C. I. Railway Co.
19	Silt wagons.
9	Carcass wagons
6	Brakes
<hr/>	
199	

261. The cost of Maintenance and Repairs of the old wagons and the siding at Mahalaxmi amounted to Rs. 59,499-10-0 against Rs. 36,479-2-0 for the last year.

3. Reclamation work.

262. Additional land of 5 acres was reclaimed during the year under report; the kutchra was also dumped over the land already filled in but which had subsided owing to fire and rain. The total area so reclaimed stands at 315 acres. Out of the total area of 823 acres acquired for the purpose in 1899 about 4630 square yards of the reclaimed land have been given on lease to Messrs. Anderson Dawn & Co. (formerly called Anderson Burjor & Co.) for a Bone Factory up to 31st May 1952. An area of about 4916 square yards has been leased to the Military Authorities in 1926 for a period of 20 years. The area of the reclaimed land given for cultivation admeasures 230 acres. In addition to the above area about 113 acres acquired in 1928 for locating a Slaughter House have also been given for cultivation as the transfer of the Slaughter House from Bandra to Deonar has not materialised owing chiefly to financial stringency.

4. Income.

263. The total income realised from the reclaimed land and acquired land amounted to Rs. 33,114-3-0 against Rs. 32,017-2-0 of the last year as per details given below:—

	Rs.	a.	p.
(i) Right of cultivating the reclaimed land at Deonar and the land acquired for Slaughter House	10,000	0	0
(ii) Right of fishing in the Khajans	1,125	0	0
(iii) Rental of 4630 square yards of land leased to Messrs. Anderson Dawn & Co., for Bone Factory	190	11	0
(iv) Charges recovered from different agencies as rent for the use of Municipal Railway line at Deonar at the rate of Rs. 2 per wagon	238	0	0
(v) Annual rent from the Military Authorities for trolley line	132	0	0
(vi) Right of Skinning dead animals	21,100	0	0
(vii) Rent recovered from Messrs. Anderson Dawn & Co., for the additional land occupied by them	328	8	0
Total Rs.	33,114	3	0

5. Labour staff.

264. The unloading work at Deonar was done at a total cost of Rs. 89,796/- as against Rs. 80,880/- for the last year. The labour charges for this unloading work therefore per ton come to about annas 4-10 against annas 4-4 per ton of the last year. This increase in rate is due to the increase in wages for the whole year to the labour staff. Permanent number of Gangmen with Mukadams for shifting, removing and relaying, etc. of Railway lines for the Kutchra train were engaged as usual; besides this temporary staff was engaged for embankment, etc. to the extent of funds available.

6. Amenities provided in the Camp.

265. A dispensary has been maintained by the Municipality where a Medical Officer of the Health Department attends every evening. There were 10124 patients treated at the Dispensary. There were 20 deaths during the year of which 17 were of children. 41 births were registered in the camp of whom 16 were males and 25 females. A vernacular school is being conducted by the Depressed Class Mission Society in the camp for which purpose 4 rooms are reserved free of rent. The average number of attendance in the school was 93.1. The school is at present closed owing to some internal disputes. The work of additional 66 rooms for housing the labour staff, paving the area, washing places and water closets, given to the Contractors Messrs. Manek Kurpal & Co. is in progress. The electric installation of the camp is also in progress.

7. Accident & Fires.

266. There was no accident on the Railway Siding during the year. The filled in kutchra on the reclaimed land caught fire at many places as usual during the hot season and the train had to be shifted from one siding to another. No serious damage was however caused to the Permanent way or the rolling stock.

8. General.

267. With a view to cut down the cost of transport of refuse to Deonar, kutchra was burnt at the following incinerators:—

Kamathipura	3,290
Worli	20,208
Mahim	Nil.
Total	23,498

VIII. SEWERAGE SCHEME FOR THE NORTHERN PART OF THE CITY.

:o:

(1) Main Gravitation Sewers.

268. The three main Gravitation Sewers in the Sewerage Scheme for the Northern part of the City have now been completed and brought into commission.

269. Action is being taken against the house owners to connect their drains to new sewerage system and the work of connecting these drains is in progress.

(2) Purification Works.

270. The old and the new extension plants worked satisfactorily during the year under report. Full details of the working of the plant will be found under the report of the Mechanical Branch.

271. The contract for the Civil Engineering Works in connection with Treatment Works consisting of Pruss Filter, Seost Tank, Booster Pumping Station, etc., sanctioned under Corporation Resolution No. 349 of 8-8-1938, has been entrusted to Messrs. Indian Engineering and Construction Company and the work is nearing completion. The Machinery of Pruss Filter ordered from Messrs. Duncan Stratton and Company have been received and will be erected as soon as the Civil Engineering Works are completed.

(3) Transformer Stations.

272. The work on the construction of Transformer House at the Dadar Pumping Station has been completed and the Machinery has been erected and is working satisfactorily.

273. The Contractors Messrs. Siemens (India) Ltd. have supplied the Transformer Machinery required for the Matunga Pumping Station except the high tension switch gear and power factor meter, which they could not supply, since after the outbreak of war, the firm has been declared to be an enemy firm and its affairs are under the control of the Custodian of Enemy Property. It was subsequently arranged with Messrs. Associated Electrical Industries (India) Ltd. for the supply of the required high tension switch gear and power factor meter and on receipt of these parts the Transformer Machinery will be erected and will begin to function.

(4) Subsidiary and Branch Sewers.

274. The work of constructing Subsidiary Sewers in Mori Road, Ranade Road Extension, Hasali Tank Lane, Cadell Road and Lady Hardinge Road, given by contract, was in progress and completed during the period under report. The work of construction of sewer in Parbhadevi Road, etc., was in progress at the end of the year and will be completed in next financial year. Practically the whole of the populated area has now been provided with sewers.

275. Additional branch sewers which are considered necessary in view of further development of the locality have been sanctioned and the work will be taken in hand in the next financial year.

I have the honour to be,
Sir,
Your most obedient servant,
N. V. MODAK,
City Engineer.

ESTATES AND LAND MANAGEMENT

No. SR/13981 of 1939-40

BOMBAY, 13th July 1940.

FROM

THE DEPUTY MUNICIPAL COMMISSIONER (IMPROVEMENTS)

To

THE MUNICIPAL COMMISSIONER

FOR THE CITY OF BOMBAY.

Subject: *Administration Report for the year 1939-40.*

SIR,

With reference to your Circular No. SR/13981 dated 11th December 1939, I have the honour to forward herewith the Administration Report of the Departments under my control for the year 1939-40.

NEW SCHEMES.

PROGRAMME.

Progress of New Improvement Or Street Schemes taken up after the amalgamation of the Trust with the Municipality.

SCHEME NO. 72, TRIPARTITE ROAD IMPROVEMENT SCHEME.

The Provincial Government sanctioned the scheme under Section 354-L on 27th April 1939 and the declaration under Section 354-M was published in the Government Gazette on 27th July 1939. Inquiry for ascertaining compensation for the properties included in the scheme was opened by the Special Land Acquisition Officer in February 1940 and the awards for these properties will be issued in due course.

SCHEME NO. 73, PALTON ROAD ESTATE IMPROVEMENT SCHEME FOR ACCOMMODATING POORER AND WORKING CLASSES.

The Provincial Government having sanctioned the scheme under Section 354-L on 13th April 1939 and as no lands had to be acquired for this scheme, arrangements were made for removing the S. P. Sheds from the site of one of the blocks and the work was started before the end of the year. The blocks are being constructed one by one with a view not to cause any hardship to the tenants of the S. P. Sheds.

SCHEME NO. 74, SION OVER-BRIDGE IMPROVEMENT SCHEME.

Application to Provincial Government for their sanction under Section 354-L(1) was submitted on 26th April 1939 and their sanction is awaited.

SLUM SERVICE AND CLEARANCE.

The work of clearing the slum areas of the City had to be suspended during the past few years owing to the huge deficits in the Trust budget. This however cannot now be postponed as the several slum areas that still exist in the City are a serious menace to the health of the people and require to be dealt with at an early date. For the clearance of three such areas, viz., Marine Streets, Tadwadi and part of Kamathipura, Improvement Schemes were formulated and forwarded to the Corporation for their approval. They were however referred back for reconsideration on account of the heavy estimated cost entailed in their execution. Alternative schemes for Marine Streets and Kamathipura on the basis of acquiring only the obstructive buildings were accordingly prepared and submitted. These also have to be held over till the necessary legislation for amending the Municipal Act is enacted. As the Corporation will have to undertake a large programme of slum clearance, which is expected to cost enormous amounts, it is necessary to obtain further powers to reduce the cost of slum clearance. For this purpose, as also for facilitating the provision of housing accommodation for the poorer classes in the City, a Draft Bill for the amendment of the City of Bombay Municipal Act, 1888 was prepared during the year under review. This will shortly be submitted to the Corporation for their approval. The object of the proposed amendments is to secure for the Corporation powers for passing "Clearance and Compulsory Purchase Orders", "Repairs and Demolition Orders" and for levying betterment charges. The provisions in respect of these powers are mainly based upon the English Housing Act, 1936. Draft regulations for determining the fitness of existing buildings for human habitation were also framed during the year, and these will be submitted to the Corporation along with the Draft Bill. Amendments for securing powers for acquiring obstructive buildings and parts of buildings were sanctioned by the Corporation under their Resolution No. 184, dated the 27th June 1938 and forwarded to Government for the enactment of necessary legislation. In view, however, of the recommendations of the Rent Enquiry Committee, the Corporation have subsequently decided to withhold the legislation of the same pending the submission of a comprehensive set of amendments on the subject. This decision has already been communicated to Government. However with a view to ensure that the work of slum clearance should be carried on expeditiously as soon as the necessary legislation is enacted, some temporary staff has been appointed to collect data, carry on preliminary work and generally to

prepare the ground. But the work to be done is of such a magnitude that unless adequate staff is employed it will not be possible to tackle the problem of slum clearance satisfactorily and expeditiously. It is therefore desirable that the present staff should be increased to enable schemes being prepared for the improvement of slum areas and individual unfit houses which are in need of immediate improvement.

During the year 1939-40 the undermentioned works in connection with the service of slum areas in the City were carried out :—

(1) The work of providing 160 house-connections to the existing buildings at Worli Koliwada so as to connect them with the newly constructed drains was carried out at a total cost of Rs. 16,000. The work is still in progress.

(2) Construction of pipe drains and filling in storm water channel from Globe Mill Passage to Fergusson Road. A length of about 1,086 feet of 42" pipe, 1,108 feet of 36" pipe, 205 feet of 21" pipe and 220 feet of 18" pipe, was constructed and about half the width of the full length of the open channel was filled in. The work is carried out by contract and the total cost so far incurred has come to Rs. 90,000.

(3) Construction of double-barreled drain and filling in storm water channel between Fergusson Road and Haines Road. This work is also being carried out by contract. During the year a length of about 630 R. ft. of R. C. C. drain was completed and foundation concrete for a length of 175' was laid. The total cost of the work done so far has amounted to Rs. 75,200.

(4) The work of constructing a storm water channel from Haines Road to Love Grove was continued during the year and has been completed at a total cost of Rs. 1,40,000. The open channel bringing sewage, etc., along Haines Road has been diverted to Love Grove.

In addition to the above works, schemes for the clearance of slums for the following areas were prepared, during the year under review :—

Kamathipura.—An alternative scheme for the clearance of the slum area of Kamathipura bounded by Bapty Road, Shankerao Pupala Road, Kamathipura 8th Street and Manaji Rajuji Road, on the basis of acquiring obstructive buildings only, as required by the sub-Committee of the whole of the Improvements Committee, was duly submitted. The net cost of this scheme, exclusive of housing came to Rs. 19,41,000 and the cost of rehousing of most of the dishoused was estimated at Rs. 15,50,200. It was however pointed out that it would not be possible to execute the scheme until the proposed amendments of the Municipal Act were duly enacted.

Marine Streets.—Similarly an alternative scheme for the clearance of slum area covered by Marine Streets, Dhobitalao, at a net cost of Rs. 7,54,800 was submitted to the Improvements Committee. In respect of this alternative scheme, there would be no surplus land available for the construction of houses for the dishoused population and therefore some suitable site will have to be arranged for. About 500 rooms would be required for this purpose, the cost of which would approximately come to Rs. 10,00,000. This scheme also cannot be undertaken until the proposed legislation is enacted.

Tadwadi.—The scheme for the clearance of the slum area at the junction of Tadwadi and Sonapur Street and rehousing of the dishoused tenants which was before the Improvements Committee was approved and forwarded to the Corporation, who however referred it to the Works Committee for consideration and report in consultation with Municipal Commissioner. Since then, the owners of premises bearing C.S. No. 526 and C.S. No. 1/526 have agreed to demolish all the insanitary structures on their land and erect new buildings thereon in accordance with the Municipal Regulations. The owner of C.S. No. 526 has further agreed to hand over the portion of his land falling within the regular lines. The owner of C.S. No. 1/526 has consented to give to the Municipality the part of his land falling within the regular lines in exchange for an equal area of set-forward land. In addition to this, the two owners have agreed to pay Rs. 200 and Rs. 2,000 respectively as contribution for the cost of widening the lane. The remaining properties falling within the regular lines could be acquired by the acquisition of set-backs. Under the circumstances it was recommended that the scheme should be dropped and only the regular lines of Tadwadi Road should be revised so as to widen it to 40'. This recommendation has been accepted by the Works Committee and the Corporation.

Mangalwadi, Kelewadi and Gaewadi.—A scheme for the development of the area covered by the above lanes has been prepared and will shortly be submitted for necessary approval. The area consists of narrow zig-zag lanes and passages and it is proposed to lay-out (a) a 72' Road connecting Girgaum Road with Queen's Road, (b) a 40' Road connecting this new road with Mangalwadi Street and (c) a 20' footway in continuation of the existing Kelewadi Lane.

Acquisition of lands.—L.A. Q.'s cases in respect of Old Schemes notified prior to *Amalgamation*.

Four old cases having an area of 4,764 square yards still remain to be acquired. The claimants of the temple cases bearing Nos. 538/538-A at Matunga have arrived at an amicable settlement. As they are to be allowed to retain the major portion of their property they will refund the compensation money to be awarded to them by the Land Acquisition Officer. The estimated amount of compensation to be paid for the remaining cases comes to Rs. 3,250.

HIGH COURT REFERENCES.

In the beginning of the year, 2 High Court References in respect of 2 denotified properties in the Dharav Street Schemes were pending. Both these references for which a total claim of Rs. 50,000 had been made were amicably settled during the year on the lines of Reference No. 8 of 1928 settled in the year 1936-37 for a total sum of Rs. 7,547 including interest.

CHANGES IN EX-TRUST ESTATES.

There have been no changes in Schedule, W, X, Y and Z lands.

The net changes effected in the Ex-Trust Estates are set out in the following statement :—

	As at the beginning of 1939-40 Square Yards in thousands.	As at the end of 1939-40 Square Yards in thousands.
<i>Developed Land.</i>		
Area permanently leased ...	35,91	37,11
„ of Trust Chawl Sites ...	1,89	1,89
„ of Buildings resumed ...	...	2
„ sold ...	...	9
„ yet to be permanently leased ...	8,23	10,40
Total ...	46,03	49,51
Rent of permanently leased area ...	Rs. 30.5 Lakhs.	Rs. 30.1 lakhs.
<i>Undeveloped Land.</i>		
Area in thousands of square yards ...	67,67	64,19
Cost of its Acquisition ...	Rs. 248 lakhs.	Rs. 241 lakhs.

It will be seen that at the end of 1939-40 out of a total of 1,39,36,000 square yards (2,879 acres) vested in or acquired by the Trust, about $\frac{1}{2}$ remained to be developed and of the developed area about $\frac{1}{5}$ th remained to be leased. The average value of the leased plots is Rs. 21 per square yard and that of plots which remain to be leased is estimated to be Rs. 16 per square yard on the basis of the rates fixed some years back.

PROGRESS OF DEVELOPMENT.

SCHEME 6, SION-MATUNGA ESTATE.

During the year under review there was demand for plots in Sion-Matunga Estate. The detailed development of the Southern portion of Scheme 6, Sion-Matunga Estate comprising plots Nos. 151 to 289 Sion-Matunga East and Plots Nos. 45 to 273 Sion-Matunga West Estate was sanctioned. The area thus made available came to about 2.75 lakhs square yards.

Further the Corporation gave their sanction to the revised layout of plots Nos. 13 to 15 in Scheme 6, Sion-Matunga East Estate admeasuring about 3,559 square yards. 5 plots were thus made available for leasing, being plots Nos. 13, 14, 15, 15-A and 15-B.

SCHEMES 52 AND 61.—WORLI ESTATE.

The Corporation gave their sanction to the further development of an area of about 15,039 square yards. This resulted in 7 new plots in Scheme 52, and 14 new plots in Scheme 61, with an area less than 1,000 square yards each being made available for leasing.

DIS-HOUSING AND RE-HOUSING.

Vacancies both in the Post-war and Pre-war chawls were few during the year under report.

Members of the Menial staff who were in receipt of house rent allowance continued to get rent-free quarters in lieu of house rent allowance. This number was 497 on 1st April 1939 and has now increased to 521. Railway passes are issued at Municipal cost to the members of the menial staff who, while occupying free quarters provided for them are obliged to reside beyond one mile of their place of work. In the permanent ground floor rooms which are newly constructed, rooms are let to the Municipal staff at a concessional rent. The number of persons who are thus given concession came to 136 and the monthly cost of this concession in rent came to Rs. 255-10-0 as on 31st March 1940. The Co-operative Credit Society of the Menial staff of the Estates and Land Management Department continued to be managed by the members of the Superior staff employed in that department and worked satisfactorily.

During the year, 33 acquired buildings and 250 sheds containing 494 tenements of which 458 were one room tenements, were demolished.

The new residential accommodation made available in the Ex-Trust Estates during the year excluding shops and other non-residential quarters amounted to 2,113 tenements of which, 1,577 were provided in houses erected by Lessees.

It will be seen from Appendix "E" that the total number of tenements provided up-to-date in all the Trust Estates including those erected by the Development Department and the several Mill Companies exceeds the total number of tenements demolished by 29,965 as shown below:—

(a) Tenements provided in Trust Chawls including 3 Room and 2 Room tenements and cottages at Matunga	9,716
(b) Tenements provided in the Chawls erected by the Spring Mills, the Century Mills, the Kohinoor Mills and the David Mills and in the Chawls erected by the Development Directorate on the Ex-Trust Estates and the various Police Accommodation schemes	18,555
(c) Tenements provided in the Semi-Permanent Sheds erected by the Ex-Trust	3,510
(d) Tenements provided in the Lessees' Buildings	35,295
Total	67,076
Less-Tenements demolished	37,111
Excess of new tenements over tenements demolished	29,965

DISPOSAL OF LANDS.

LONG LEASES.

The number of plots let during the year was 121 having a total area of 1,30,746 square yards (27 acres) and valued at Rs. 16,30,657-15-0. In addition 7 plots having an area of 9,306.47 square yards were sold outright for Rs. 56,566-4-0. Deducting 11 plots which were resumed during the year, the total number of plots disposed of up to the end of 1939-40, is 2,894 with an area of 39,09,306 square yards (808 acres) and valued at Rs. 8,11,56,566 having an annual rent of Rs. 30,17,366. The rate at which ground rent is capitalised in the various tables in this report is at 22½ years' purchase for plots let before the 23rd November 1920 and 18 years' purchase thereafter.

The figures indicating the progress in the disposal of Trust Lands in the year are as follows:—

No.	Particulars.	No. of plots.	Area in square yards.	Capital Value.	Annual Rent.
I	Plots leased (Rent)	64	73,206	Rs. 8,35,398 0 0	Rs. 46,411
	Plots leased (Premium paid)	57*	57,540	7,95,259 15 0	(a) 13
II	Land sold	7	9,306.47	56,566 4 0	...
III	Total plots disposed of	128	1,40,052.47	16,87,224 3 0	46,424
IV	Plots disposed of in 1939-40 or earlier but surrendered to and re-entered by the Corporation	11	10,714	8,08,047 0 0	(b) 39,629
	Net Total	117	1,29,338.47	8,79,177 3 0	(c) 6,795
	Corresponding figures for—				
	1938-39	95	2,15,606	12,30,444 12 0	21,436
	1937-38	151	1,88,605	32,29,051 7 0	1,23,242
	1936-37	222	3,00,149	41,20,534 9 0	1,29,924

* Out of 57 plots, 4 plots were leased to the Schools Committee for which no rent is charged, 38 to the Government of Bombay for Ayurvedic Hospital and 3 in a group at the usual nominal rent of Re. 1.

(a) Interest on the premia may be taken at 6 per cent., i.e., equal to about Rs. 47,716.

(b) Net receipts from tenants occupying the buildings against this loss of ground rent is about Rs. 43,397 per annum.

(c) If the rent and interest on premia are taken into account the result will show a figure of Rs. 97,908 instead of Rs. 6,795.

The details of leasing on each estate are given in Appendix "F".

There was a reduction in the value of the land leased due to the levy by the Provincial Government of the Urban Immovable Property Tax from 1st April 1939, which scared away investors in properties. There

was a further set-back due to the out-break of War in Europe which led to a rise in the prices of building materials. In addition to this, during the year under report, 11 plots with an aggregate ground rent of about Rs. 40,000 were surrendered or re-entered upon.

SHORT LEASES.

There were 812 acquired buildings in charge of the Bombay Municipality (Improvements) at the commencement of the year. 3 buildings were surrendered by the lessees who had built them on our plots and one structure was transferred from and one transferred to Vacant land register during the year. 33 buildings were demolished and 8 sold. Thus at the end of the year there were 774 buildings containing 6,450 tenements. The net change during the year is as under :—

Date.	No. of Bldgs.*	Tene-ments.	Gross rental in lakhs.	1 Room tenements.	2 Room tenements.	Larger tenements.	Shops.	Go-downs.	Facto-ries.†
			Rs.						
31-3-1939	812	6,512	7.78	4,894	790	394	224	203	7
31-3-1940	774	6,450	8.16	4,894	810	307	227	207	5

*Includes buildings on the plots surrendered by the lessees in Schemes 29 and 37.

†Inclusive of Dyeing Sheds and stables.

The rents realised from acquired buildings in 1939-40 aggregated Rs. 6,60,312 and the total temporary revenue realised during the year was Rs. 9,47,289 which compares with the corresponding figures of the previous two years as under :—

Particulars.	1937-38.	1938-39.	1939-40.
	Rs.	Rs.	Rs.
Rent for acquired buildings	5,85,779	6,11,538	6,60,312
Rent for lands for temporary structures	2,67,415	2,56,735	2,47,412
Rent for storing materials (including sundry revenue)	9,123	9,221	7,984
Rent for Cultivation etc.	45,237	39,299	31,581
Total	9,07,554	9,16,793	9,47,289

The increase of about Rs. 30,000 in the temporary revenue in spite of the reduction in the number of buildings compared with the previous years is entirely due to the fact that there is a large number of tenements in the surrendered buildings and their rents are also higher.

The full letting value of the 10,074 rooms including shops, godowns, and looms in the Ex-Trust Chawls was Rs. 9,33,800 on 31st March 1940 (*vide* Appendix "D" and foot note).

The gross demand of the Ex-Trust Chawls for the year was Rs. 9,34,899. The net demand for the year (after excluding the amount of Rs. 33,424 for vacancies and Rs. 41,149 for concessionary rents) was Rs. 8,60,326. The revenue actually collected came to Rs. 8,52,617 which is equivalent to 99.1 per cent. of the net demand for the year.

The gross demand for the year 1939-40 of the 3,087 rooms in the permanent ground floor rooms, the Semi-Permanent sheds including sweepers' sheds and sheds known as Labour Camps was Rs. 1,59,872. The net demand for the year (excluding Rs. 13,684 for vacancies and Rs. 3,427 for concessionary rents) was Rs. 1,42,761. The amount actually collected came to Rs. 1,39,115 which is equivalent to 97.34 per cent. of the demand.

The rent charged for rooms in the Permanent Chawls built by the Ex-Trust ranges from Rs. 4-15-0 to Rs. 10-8-0 for one roomed tenements, from Rs. 17 to Rs. 23 for two roomed tenements and from Rs. 30 to Rs. 35 for three roomed tenements.

The percentage of outgoings is shown below, on the basis of the maximum annual rental of Rs. 9,33,800 of full letting value of the chawls on 31st March 1940, the total outgoings come to 66.90 per cent. out of which 3.58 per cent. is due to vacancies, which means that the actual outgoings are slightly more than 63 per cent.

Statement showing percentage of outgoings in different items.

Particulars.	Permanent.		Permanent ground floor rooms S. P. Sheds.*		Remarks.
	1938-39.	1939-40.	1938-39.	1939-40.	
Sanitary Staff ...	6.14	6.24	13.01	11.21	* Including Labour Camp
Pumpmen ...	.19	.19	...	...
Cost of Management & Establishment.	7.50	7.50	7.50	7.50	
Municipal Rates and Taxes ...	15.44	15.33	15.45	14.37	
Repairs and Maintenance including lighting charges.	29.31	34.06	19.41	53.56	
Vacancies ...	5.10	3.58	4.60	8.56	
Total ...	63.68	66.90	59.97	95.20	

The net annual income for the Permanent Chawls came to Rs. 3,09,088 or 2.08 per cent. of the cost of Chawls, viz., Rs. 148.39 lakhs including value of the land (*vide* Appendix "C"). The Corporation have to pay interest and sinking fund charges at the rate of 4.61 per cent. per annum of the capital expenditure prior to 1919-20, and at 6.35 per cent. per annum of the expenditure incurred subsequent thereto. This amounts to Rs. 8.67 per annum showing a loss of about Rs. 5.58 lakhs for the year and is equivalent to a loss of about Rs. 55.44 per room per annum.

The average population in the Chawls during 1939-40 was 34,229 against 32,315 and 30,539 in 1937-38 and 1938-39 respectively whilst the corresponding figures for semi-permanent sheds (excluding Labour Camps) were 4,361, 4,601, and 4,529 respectively.

The death rate in the Ex-Trust Chawls during the year was 5.64 per 1,000 against 8.8 and 10.61 in the year 1938 and 1937 respectively.

COLLECTION OF REVENUE.

Details of the collection can be seen from the following table.

Particulars.	Revenue.		Total.
	Permanent.	Temporary.	
	Rs.	Rs.	Rs.
Amount for collection—			
Demand for the year ...	33,65,224	19,34,513	52,99,737
Arrears ...	6,97,191	6,84,040	13,81,231
Total ...	40,62,415	26,18,553	66,80,968
Amount collected ...	(b)33,34,266	(a)19,39,021	52,73,287
Amount written off ...	171	81,572	81,743
Arrears as on 1st April 1940 ...	(c)7,29,731	5,86,929	13,16,660
Arrears as on 1st April 1939 ...	6,97,191	6,84,040	13,81,231
Arrears as on 1st April 1938 ...	6,01,678	7,56,481	13,58,179

(a) Includes excess recovery and adjustment and also payments received in advance (Rs. 1,666-12-8).

(b) This includes Rs. 1,753 received in advance.

(c) This includes Rs. 87,239 withheld by Government for Police Accommodation Schemes due to revision of rents.

In connection with the Temporary revenue 8 suits were filed for claims aggregating Rs. 1,118-3-0 and the total recovery effected amounted to Rs. 375-4-0. No distress warrants were effected during the year.

Legal.—In the year under review, 1,189 ejectment suits were filed against tenants who had run into arrears of rent and the total cost incurred for these suits amounted to Rs. 12,095-11-0, the total recovery effected being Rs. 8,968. Many of these tenants made themselves scarce after the filing of suits, making it difficult for the Municipality to effect further recovery.

As a result of execution proceedings in suit No. 934 of 1935 in respect of plot No. 26 Sandhurst Road East Estate, the necessary certificate of sale of the Temker Street property belonging to the 1st defendant has now been received from the office of the Sub-Registrar of Assurances at Bombay and steps are being taken to execute the same to obtain possession of the said property. Legal Assistant's Bill of costs in the matter has been submitted to the defendants 2 to 4 (the heirs of one Mr. Bajid Gulab) for settlement and payment. In case they fail to settle and pay the said bill they will have to be got officially taxed and thereafter the amount of the claim together with costs will have to be recovered from the said defendants.

As regards the decree passed in High Court Suit No. 52 of 1936 in respect of Nowroji Hill Estate Plot No. 28, as the 1st defendant has been adjudicated an insolvent no steps could be taken against him for recovery of the ground rent. Legal Assistant's bill of costs against defendant No. 4 (Mr. Simon Reuben) has been sent to the party for settlement and payment.

In Suit No. 569 of 1939 in respect of Sandhurst Road East Estate Plot No. 27 and Sydenham Road Plots Nos. 4 and 5, a decree was obtained against the defendants in the suit on 16th August 1939. Possession of the plots was handed over by the Court Receiver and a sum of Rs. 15,000 was received from him in part payment of the decretal amount. Accounts are being filed by the Receiver and on the same being passed, the balance in his hands will be paid and further steps will be taken to recover the balance then remaining due by the defendants.

A suit has been filed against Bai Shirinbai being Suit No. 564 of 1940 in respect of Plot No. 48 Nowroji Hill Estate and the same is pending.

In execution of the decree passed in Suit No. 1326 of 1938 (*M. C. vs. Kishonlal Madhavlal*) in respect of Scheme 57 Case No. 320, possession of the premises has been taken.

The High Court Suit No. 1900 of 1939 (*Municipal Commissioner vs. Mahomed Hussein Imamuddin*) for arrears of rent and compensation in respect of Scheme 57 Case No. 85, 86 and 104 has been filed and the same is pending.

Before a suit could be filed against the tenant of scheme 57, Case Nos. 55 and 56, he vacated the premises.

A suit being suit No. 963 of 1939 was filed against the tenant (*Hussein Shabuddin*) in Scheme 60, Case 99 and a decree was passed against him on 11th October 1939. The party has vacated the premises.

A suit being suit No. 528 of 1939 was filed against the tenant (*Mistry Chaganlal*) of Plot No. 83, Scheme No. 29, and a decree was passed against him on 24th May 1939. The party has delivered possession of the property.

A suit being Suit No. 649 of 1939 was filed against the tenant (*Bai Mariambai*) of Plots Nos. 4, 5 and 6, Scheme 52 and a consent decree was passed on 30th August 1939. Possession of the premises has been taken from the tenant.

A comparative statement showing the number of Permanent tenancies with demand and collection as on 31st March of the past ten years is given below :—

Particulars.	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
Number of tenancies	1,352	1,390	1,447	1,576	1,683	1,877	2,210	2,261	2,352	2,442
Amount for collection in lakhs of rupees	33.36	33.08	33.25	32.48	33.57	34.96	36.39	37.21	39.63	40.62
Collection in lakhs of rupees	30.10	29.91	29.91	28.90	29.28	29.39	30.89	31.03	32.65	33.33
Arrears in lakhs of rupees	3.26	3.17	3.17	3.58	4.24	5.23	5.37	6.01	6.97	7.30
Percentage of arrears to demand	9.8	9.6	8.7	11.00	12.6	14.98	14.75	16.18	17.6	17.9

The increase in percentage of arrears may be attributed partly to the tendency among the new building tenants to withhold payment of ground rent generally to the extent of the Security Deposit paid by them, with a view to get it paid by adjustment of their deposit. Adding to the collection, the payments on account of rents withheld by the lessees, *viz.*, Rs. 66,612 to the extent of their Security Deposits and Rs. 38,896 held as deposits pending adjustment in respect of Plot Nos. 105 of Scheme 2, Plot No. 11-A of Scheme 29, Plot No. 100 of Scheme 32, Plot No. 1 of Scheme 53, etc., and also a sum of Rs. 87,239 withheld by Government in respect of several Police Accommodation schemes due to revision of rates of interest and deducting from the demand Rs. 1,29,265 for which legal action has been sanctioned by the Standing Committee in respect of Plots Nos. 27, 28, 42 and 48 of Scheme 29, Plots Nos. 4 and 5 of Scheme 37 and Plots Nos. 26, 27 and 36-37 of Scheme 3, the demand will be Rs. 39.33, Arrears Rs. 4.07 and the percentage of arrears to demand 10.3.

LAND ACQUISITION AND MANAGEMENT.

SCHEMES OVER-BRIDGE ETC., OF THE MUNICIPAL SECTION.

DeLisle Road Over-Bridge Scheme.—The properties acquired in this scheme continued to be let and the annual realizations from them amounted to Rs. 16,060.

Dadar Over-Bridge Scheme.—Acquisition scheme is complete. The value of land sold amounted to Rs. 19,680. The annual realisation of rent from the property amounted to Rs. 13,479.

Mahalaxmi Over-Bridge Scheme.—The properties acquired in connection with the construction of Mahalaxmi Over-Bridge continued to be let during the year under report and the annual realization from the Estate amounted to Rs. 63,522. The annual ground rent of 545 square yards of land leased amounted to Rs. 656.

Victoria Road Over-Bridge Scheme.—The properties acquired in connection with the construction of Victoria Road Over-Bridge Scheme continued to be let during the year under report and the annual realization from the Estate amounted to Rs. 4,923 including the rent realised from land let for temporary occupation. The value of land admeasuring 543 square yards sold amounted to Rs. 6,688.

Golanji Hill Road.—The properties acquired in this scheme continued to be let during the year and the annual realization from this estate amounted to Rs. 8,930.

Out of the surplus land in this scheme, an area admeasuring about 1,018 square yards has been sold for Rs. 9,162.

Hornby Road to Ballard Pier Scheme.—Case No. M. 436—As the Universal Fire and General Insurance Company, the claimants of this case paid on 30th August 1939 the balance of the purchase price of Plots Nos. 5 and 5-A agreed to be purchased by them the question of preparation of an agreement in respect of this case was given up and a conveyance has already been granted to the Company in respect of Plots Nos. 5 and 5-A as they were anxious to get early title for these plots. The conveyance of the set back land at Cawasji Patel Street given up by the claimant out of this case to the Municipality will now be prepared by the Municipal Legal Assistant after going through the title deeds of the claimants. Arrangements will then be made for the denotification of this case. New plots leased during the year are as under:—

Leased	611.62 square yards	Annual rent Rs. 8,664.
--------	---------------------	------------------------

Cases Nos. L.A.Q. 1/5 and 1/6.—High Court References under Section 18 of the Land Acquisition Act The Land Acquisition Officer filed the Reference in respect of these two cases in the High Court in October 1939. These cases will be brought on the Board of the High Court after the claimants take out summons for directions.

Acquisition of land bearing C.S. No. 272, of Fort Division in connection with the re-construction of the Fort Market:—The Land Acquisition Officer by his award, dated the 18th July 1939, paid for the property a total compensation of Rs. 19,633 and possession thereof was given to the Municipality on 3rd August 1939. The building was thereafter demolished and the building of the New Fort Market has been completed.

The total rent realizable from this scheme during the year amounted to Rs. 27,409. The last year's annual recovery was Rs. 68,180. The drop in the recovery is due to demolition of several buildings as the plots on which they stood had been agreed to be sold.

Borah Cross Lane—Colaba.—The land admeasuring 530 square yards sold fetched Rs. 1,060.

Widening of 1st Marine Street.—Case No. L. A.Q. 16/5 the Mosque property at 1st Marine Street. The Trustees of the Mosque gave possession of the property to the Municipality in March 1939 subject to certain terms and conditions of an amicable settlement. According to one of these conditions the Trustees have to give a deposit of Rs. 200 for costs of and incidental to an agreement to be prepared by the Municipal Legal Assistant. They have not yet paid this deposit because they have not been able to obtain the necessary sanction of the Advocate General. After the deposit is paid an agreement will be prepared and thereafter this case will be formally acquired through the Land Acquisition Officer for a nominal compensation of Re. 1.

The acquired buildings in case Nos. L.A.Q. 16/1, 16/2 and 16/4 were demolished during the year and the work of widening the road which was thereafter taken in hand is now in progress and will shortly be completed. As the properties were acquired for widening the road, there can be no realizations from the sale of land.

Tulsi Pipe Line Scheme.—The properties acquired in connection with the laying of Public Utility services continued to be let and the annual realization from the Estate amounted to Rs. 25,237.

Proposed Road from Haines Road to the Junction of Fergusson Road and Tulsi Pipe Line.—The Scheme has been held up for want of funds.

Extension of Municipal Workshops at Foras Road.—The properties acquired for the extension of Municipal Workshops at Foras Road continued to be let as buffalo and horse stables. The rent from this Estate during the year amounted to Rs. 12,192.

The Municipal Crusher Building at Carnac Road.—The building continued to be let at a monthly rent of Rs. 300. The ground floor of this building continued to be let as garages at Rs. 125 per month. The total realization from this estate during the year amounted to Rs. 5,100.

Palton Road Estate.—The Semi-permanent sheds in this estate are let to poor class tenants. The total rent realizable from this estate during the year amounted to Rs. 19,419. The last year's realization were Rs. 24,150. The fall in rent is due to demolition of sheds Nos. 12, 13, and 14, the land on which they stood being required for construction of permanent chawls for providing housing accommodation. The value of 315 square yards sold, amounted to Rs. 9,765.

Byculla Bridge Estate.—The construction of Gold Mohor Castle Market was completed last year. The Major portion of this estate is occupied by the Markets Department. The plots abutting on the bridge are not proposed to be disposed off till the market develops.

Musjid Bunder Land.—The annual rent from the land leased amounted to Rs. 9,478.

NEW SCHEMES.

Acquisition of Khardi Village, Goathan (Thana District) for prevention of contamination of Tansa Catchment.—The work of surveying the individual holdings in the village was completed in June 1939. Thereafter the Land Acquisition Officer issued notices under section 4 of the Land Acquisition Act, to all the claimants. After completing this inquiry under Section 5-A, the Land Acquisition Officer submitted his report to Government in December 1939 but the declaration under Section 6 has not yet been issued by Government as they are discussing with the District Local Board the question of water supply in the area acquired for the new village. The work of measuring the houses in the village entrusted to the Municipal Surveyor has been completed.

Acquisition of land for the construction of additional purification works at Dadar in connection with the Development of lands in Wadala, Gowari, part of Sewri, Sion and Dharavi Areas.—Notification under Section 4 of the Land Acquisition Act for the acquisition of 24,512 square yards of private land was issued by Government under their notification, Revenue Department No. S./112, dated the 18th April 1939, and the declaration under Section 6 was published in the Gazette on 31st October 1939. The Land Acquisition Officer will now proceed to hold his inquiry under Section 11 of the Land Acquisition Act in April 1940. Negotiations for the purchase of 526 square yards of land belonging to the B.B. & C. I. Railway have been completed and the agent of the company has agreed to sell the land to the Municipality under a conveyance at the rate of Re. 1 per square yard.

Acquisition of land for the construction of a 50 feet Road from Bhawanishankar Road to Tulsi Pipe Line Road opposite Dadar Purification Works.—Application for the acquisition of 2,467 square yards of land required for the road was made to Government in May 1939. As it was thought desirable to start the work of construction of the road in the fair working season, the Improvements Committee sanctioned the application of the provisions of Section 17 of the Land Acquisition Act, under their Resolution No. 296, dated the 4th August 1939. The lands were notified by Government under Section 4 of the Land Acquisition Act, under their notification No. S/112, dated the 19th August 1939. The declaration under Section 6 was published in the Gazette on 26th October 1939 and simultaneously orders were issued by Government to the Land Acquisition Officer to take immediate possession of the land under Section 17 of the Land Acquisition Act. Accordingly that Officer handed over possession of the land to the Municipality on 23rd November 1939. The Land Acquisition Officer's inquiry under Section 11 has been fixed for hearing in April 1940.

Acquisition of lands for the construction of quarters for the staff of the Sewage Purification works at Dadar.—The plots of land required for the staff quarters admeasures 8,425 square yards. Out of this, an area of 686 square yards of land belongs to the B. B. & C. I. Railway and Government. The Railway and Government have been asked to state whether they will agree to sell their land at Re. 1 per square yard. Before applying to Government for the notification of the remaining area of 7,739 square yards of private land, it was found that a further piece of adjoining private land admeasuring 451 square yards forming part of C.S. No. 1,386, was also required for erecting a gas compressor Station. As the construction of staff quarters and the compressor station was an urgent necessity and possession of land was required very early, the Improvements Committee under their Resolution No. 297, dated the 4th August 1939, sanctioned the acquisition of the lands under the Land Acquisition Act, and the application of urgency clause in respect of 8,190 square yards. Notification under Section 4 of the Land Acquisition Act was issued by Government under Notification, Revenue Department, No. S./112 dated the 31st October 1939, Declaration under Section 6 of the Land Acquisition Act, was published in the Government Gazette on 29th February 1940. Simultaneously, Government ordered the Land Acquisition Officer to take possession of the lands under Section 17 of the Land Acquisition Act. Accordingly, the Land Acquisition Officer handed over possession of all the lands to the Municipality on 20th March 1940. The Land Acquisition Officer will shortly fix dates of hearing for his inquiry under Section 11 of the Land Acquisition Act.

Acquisition of land for the provision of cremation ground for the Depressed Classes at Chandanwadi.—Application for the acquisition of 631 square yards of land required for this scheme was made last year, but as the owners thereof are also the trustees for the Jumma Musjid, they have objected to its acquisition under Section 5A of the Land Acquisition Act, on the ground that the same will be required for the extension of the Mahomedan Burial ground. The Collector of Bombay has forwarded the letter of objection to the Municipality for remarks. The reply of the Corporation has been forwarded to the Collector.

Acquisition of land for the Sewerage Scheme for the North of the Island.—As the Municipality also require two further strips of land belonging to the Railway Company in connection with the scheme for the additional Purification works and for the construction of staff quarters, it is proposed to apply for the sanction of the Improvements Committee in respect of all the three strips simultaneously. The Railway Company has not yet given a reply in respect of these two additional strips.

SPECIAL ROAD SCHEMES.

Dadar Kumbharwada Road.—(Now known as Bhawanishankar Road) is completed and cross roads have been completed as metalled roads.

Mahim Kapad Bazar Road.—The scheme is complete so far as acquisition is concerned. The cross roads will be constructed when funds permit.

MAHIM DEVELOPMENT SCHEMES.

Mahim Station Road Scheme No. I.—The main road is completed and cross roads are in progress. The land forming Dighe Tank Play ground is let to different clubs for using it as a playground.

Nardulla Tank Road, Scheme No. II.—The roads are completed. The low lying land which is intended to be used as a Nardulla Park Play ground is filled in and levelled and is being prepared as a garden and recreation ground.

Extension of DeLisle Road Northwards to meet Lady Jamshedji Road, known as Gokhale Road North and South Scheme III.—The main road is completed. Cross roads in the scheme are being constructed as funds permit. The value of the land sold, amounted to Rs. 12,007-4-0.

Widening and Improving Lady Jamshedji Road Scheme No. IV.—The main road and all the cross roads are now completed. The value of land sold in this scheme, amounted to Rs. 75,928-13-0. The ground rent from Municipal land admeasuring 1,400 square yards leased amounted to Rs. 1,280.

Extension of Mahim Bazar Cross Road to Tulsi Pipe Line Scheme No. V.—The main road is constructed and cross roads will be constructed as funds permit.

Roads B-D, C-D and D-E between Dadar-Matunga Station, Scheme VII.—The scheme is complete as far as acquisition is concerned. The cross roads will be completed when funds permit. Rs. 359-7-0 were realised from the sale of land.

Shivaji Park Scheme.—The scheme is complete as far as acquisition is concerned. Efforts are being made to recover the balance of betterment charges in case No. M. 339 from the owner.

The 60', 40' and 50' roads round the park are partly constructed and are expected to be completed in the next two or three years. The value of land sold amounted to Rs. 21,686. The ground rent from the Municipal land admeasuring 7,059 square yards leased amounted to Rs. 3,726.

Municipal land at the junction of Sandhurst Bridge and French Bridge.—The conveyance in respect of the plot sold to Mr. D. T. Patel is nearing completion.

Municipal property at Bellasis Road.—The Municipal property at Bellasis Road acquired for a Maternity Home, excepting the main bungalow, continued to be let. Premises 3, 3-A were demolished as the site was required for the proposed Nurses' Quarters in this compound. The annual realization from this estate amounted to Rs. 6,119 including the rent realized from land temporarily let.

Municipal land near Municipal Head Office.—The monthly tenancy of the above land was discontinued and vacant possession of the land was taken on 1st July 1938, as the land was required for the extension of the Municipal Offices. The work of construction of the building has however been held up owing to the abnormal rise in the prices of materials due to war.

Land at Reay Road.—The suit filed by the purchaser Mr. Ramjanally Alladin in the High Court against the Municipality is still pending.

Cadell Road (Old Prabhadevi).—The value of land sold amounted to Rs. 23,476-5-0.

Plot of land at Love Lane.—The conveyance of the plot possession of which has been given to the party, is completed.

Ranade Road Extension Scheme.—The Land Acquisition Officer's inquiries in respect of 10 out of 15 properties included in the scheme were completed during the year and an award in respect of these properties was issued in February 1940. The total amount of award of these 10 cases admeasuring 1812.32 square yards of land was Rs. 57, 913.

The claimant of Case No. L.A.Q. 2/3, being dissatisfied with the Land Acquisition Officer's award has applied to the Land Acquisition Officer to refer his case to the High Court.

The owner of property bearing Case No. L.A.Q. 2/15, offered to give up at a nominal compensation of Re. 1 all the land required for the construction of the proposed Ranade Road for the widening of Hasali Tank Lane and D. L. Vaidya Road on the condition that the Municipality should withdraw from the acquisition of his remaining property. The amicable settlement for the acquisition of this case was sanctioned by the Corporation under their Resolution No. 787, dated the 30th November 1939. After the Land Acquisition Officer issues his award for the land required for the roads, arrangements will be made to denotify the rest of the property.

Inquiries in respect of the remaining four cases are still proceeding before the Land Acquisition Officer.

Statement "A" attached herewith indicates progress in the disposal of Municipal lands in the year and statement "B" gives the details of the collection of revenue from the buildings and lands let for purposes other than cultivation. It will be seen that the value of Municipal lands disposed of during the year came to Rs. 4,70,769-7-2 as against Rs. 21,21,539-4-1 during the previous year. This is partly due to adverse conditions affecting the land market but is mainly due to the fact that the total value of Municipal land available for disposal was only about Rs. 12,35,000 as on 1st April 1939, and as no fresh areas are being acquired, the value of Municipal land sold in future years will show a further drop. The amount of fees collected for rights of cultivation, tapping, etc., came to Rs. 2,016. The fall in revenue is due to the cutting down of cocoanut trees standing on plots which have been leased or sold and less revenue from tapping rights.

H. B. SHIVDASANI,
Deputy Municipal Commissioner (Improvements).

STATEMENT "A".

The figures indicate progress in the disposal of Old Municipal Lands in the year are as follows :—

No.	Particulars.	Number of Plots.	Area in square yards.	Capital Value.	
				Rs.	a. p.
I.	Plots leased on rental basis	17	7,377	2,54,952	0 0
	Plots leased on Premium basis	5	3,074	35,356	2 0
II.	Land sold	27	16,796.94	1,80,461	5 2
	Total	49	27,247.94	4,70,769	7 2
Corresponding Figures—					
	1936-37	110	75,147.00	29,65,700	0 0
	1937-38	150	99,340.43	21,38,032	4 6
	1938-39	90	68,456.00	21,21,539	4 1

STATEMENT "B".

Collection of Revenue (Old Municipal Properties).

Details of the collection of revenue during the year 1939-40 can be seen from the following table :—

Particulars.	REVENUE.		
	Permanent.	Temporary.	Total.
	Rs.	Rs.	Rs.
Amount of collection (Demand for the year)	1,79,552	2,40,016	4,19,568
Amount of arrears for the year	36,840	1,60,200	1,97,040
Total	2,16,392	4,00,216	6,16,608
Amount collected	1,89,275	2,62,503	4,51,778
Amount written off ... ..	...	2,070	2,070
Arrears as on 1st April 1940	27,117	1,35,643	1,62,760
Arrears as on 1st April 1939	36,840	1,60,200	1,97,040
Arrears as on 1st April 1938	23,000	2,12,560	2,35,560

APPENDIX " B "
Analysis of General Account
(Figures in Columns 2 to 12 shown in lakhs)

Year.	RECEIPTS						EXPENDITURE					Balance appropriated to Capital account.	REMARKS.
	Rents.	Municipal contribution.	Share of tobacco duty.	Interest on investment.	Miscellaneous.	Total.	Maintenance.	Municipal rates and taxes.	Interest and sinking fund.	Miscellaneous.	Total.		
(1)	(2)	(3)	(3A)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1898-1899	1.9	...	...	...	...	1.9	0.1	...	...	...	0.1	1.8	Rent received in 1898-99 was mainly rent under Schedule Z.
1899-1900	0.7	...	...	0.8	...	1.5	0.2	0.2	...	...	0.4	1.1	
1900-1901	0.9	4.8	...	1.6	...	7.3	0.3	0.2	2.2	...	2.7	4.6	
1901-1902	1.2	4.8	...	1.5	...	7.5	0.4	0.2	2.5	...	3.1	4.4	
1902-1903	1.4	5.0	...	3.5	...	9.9	0.4	0.2	4.1	...	4.7	5.2	
1903-1904	2.6	3.5	...	2.3	...	8.4	0.4	0.4	5.7	0.1	6.6	1.8	
1904-1905	5.8	2.0	...	2.7	...	10.5	0.7	0.9	8.1	0.1	9.8	0.7	
1905-1906	9.7	2.5	...	1.9	...	14.1	1.4	1.3	10.1	0.1	12.9	1.2	
1906-1907	8.5	3.0	...	2.1	0.1	13.7	1.9	1.1	11.2	0.1	14.3	-0.6	
1907-1908	8.1	3.6	...	2.4	0.1	14.2	2.2	1.0	12.1	0.1	15.4	-1.2	
1908-1909	9.4	4.5	...	1.2	0.1	15.2	2.5	0.8	13.0	0.1	16.4	-1.2	
1909-1910	11.4	7.8	...	1.5	0.2	20.9	*3.3	1.0	16.0	0.1	20.4	0.5	*Includes interest paid to Government and the Municipality under Section 68(1) of the old Act as shown below :-
1910-1911	14.4	8.9	...	1.5	0.1	24.9	*3.1	1.0	19.1	0.1	23.3	1.6	
1911-1912	16.6	8.6	...	2.2	0.1	27.5	*3.0	1.3	20.2	0.1	24.6	2.9	
1912-1913	18.0	9.2	...	2.0	...	29.2	*2.7	1.0	20.5	0.1	24.3	4.9	
1913-1914	20.9	9.3	...	2.5	...	32.7	*2.4	1.2	21.4	0.3	25.3	7.4	
1914-1915	23.0	9.8	...	1.5	0.1	34.4	2.7	1.5	22.4	0.3	26.9	7.5	
1915-1916	24.8	10.2	...	1.5	...	36.5	2.9	1.6	23.8	0.3	28.6	7.9	
1916-1917	27.2	11.0	...	2.5	0.1	40.8	3.1	1.7	25.8	0.2	30.8	10.0	
1917-1918	29.8	11.0	...	2.9	0.1	43.8	3.6	1.7	25.6	0.2	31.1	12.7	
1918-1919	33.2	11.5	...	2.0	0.1	46.8	3.6	2.0	25.2	0.2	31.0	15.8	
1919-1920	35.7	15.2	...	1.7	0.2	52.8	3.7	2.2	24.1	0.6	30.6	22.2	
1920-1921	37.5	15.7	...	5.4	0.5	59.1	4.0	2.4	29.4	1.0	36.8	22.3	
1921-1922	43.4	15.8	...	5.4	0.4	65.0	6.4	2.9	52.6	0.6	62.5	2.5	
1922-1923	45.0	17.9	...	4.9	0.1	67.9	7.9	3.5	64.1	-0.5	75.0	-7.1	
1923-1924	44.2	19.1	...	7.6	0.2	71.1	9.6	3.2	74.2	0.6	87.6	-16.5	
1924-1925	50.5	20.2	...	6.4	0.4	77.5	9.0	4.4	80.6	0.6	94.6	-17.1	
1925-1926	48.7	22.3	...	6.8	0.2	78.0	8.6	3.4	93.7	0.2	105.9	-27.9	
1926-1927	49.5	22.4	...	7.2	3.2	82.3	9.6	3.6	90.5	-0.3	103.4	-21.1	
1927-1928	48.5	23.1	...	6.3	2.3	80.2	11.3	3.8	90.2	...	105.3	-25.1	
1928-1929	47.6	23.0	...	3.8	1.0	75.4	10.6	2.7	90.4	...	103.7	-28.3	
1929-1930	51.0	22.9	...	2.7	0.1	76.7	10.2	2.9	89.3	...	102.4	-25.7	
1930-1931	50.2	23.1	...	2.7	0.2	76.2	10.2	3.4	92.1	...	105.7	-29.5	
1931-1932	49.3	23.5	...	1.4	0.1	74.3	10.5	3.3	94.3	...	108.1	-33.8	
1932-1933	49.3	23.5	7.4	1.1	0.1	81.4	11.8	3.0	96.5	...	111.3	-29.9	
1933-1934	49.2	32.9	11.4	3.9	...	97.4	7.5	4.4	98.2	...	110.1	-12.7	
1934-1935	50.9	33.4	10.9	3.3	...	98.5	9.6	4.2	98.6	...	112.4	-13.9	
1935-1936	50.3	33.4	9.8	2.8	0.1	96.5	9.5	3.8	102.3	20.8	136.4	-40.0	
1936-1937	51.2	32.2	11.8	4.9	0.2	100.3	10.3	3.6	85.2	...	99.1	+1.2	
1937-1938	50.6	34.4	12.4	4.6	0.6	102.6	10.5	3.3	83.1	...	96.9	+5.7	
1938-1939	52.0	34.3	10.4	4.2	0.4	101.3	15.0	3.2	80.9	...	99.1	+2.2	
1939-1940	53.5	37.1	9.9	3.4	0.4	104.3	16.1	3.4	80.2	...	99.7	+4.6	
Total to end of 1939-1940	1,277.6	656.4	84.0	130.6	11.8	2,160.4	242.8	90.9	1,979.5	26.1	2,339.3	-178.9	

Year.	Government.	Municipality.	Total.
	Rs.	Rs.	Rs.
1909-10	65,350	41,241	1,06,591
1910-11	46,440	37,841	84,281
1911-12	61,858	37,276	99,134
1912-13	68,194	37,431	1,05,625
1913-14	54,644	27,668	82,312
Total	2,96,486	1,81,457	4,77,943

APPENDIX

Particulars of Municipal (Improvements)

Serial No.	Name of Chawls.	Year in which site of chawls appropriated for construction of chawls.	Open spaces in the chawls site.	Area actually occupied by the buildings.	Total area of the site of chawls (columns 4 and 5).	Rate per square yard as in the year given in column 3.	Value of site (col. 6) as in the year given in column 3.	Constructional cost of the chawls including 7½ per cent. for management and establishment.	Cost of work, value of land and management and establishment charges (columns 8 and 9).	Interest and Sinking fund charges on Capital outlay at 4.61 per cent. on column 10 up to 1919 and thereafter at 6.35 per cent.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			sq. yds.	sq. yds.	sq. yds.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1-4 Agripada A Chawls	1900	(a) 4,079	3,206	7,285	7	50,995	1,85,505	2,36,500	10,903
2	5-16 Do. B do.	1903	5,924	6,001	11,925	6	71,550	5,41,639	6,13,189	28,269
3	31-32 } 38-40 } Do. C do. 45-46 }	1903	2,825	3,426	6,251	6	37,506	2,79,182	3,16,688	14,599
4	19-24 Chandanwadi Chawls	1904	5,365	4,299	9,664	15	1,44,960	3,76,915	5,21,875	24,059
5	25-27 Imamwada A Chawls 29, 30 & 41	1905	7,857	5,585	13,442	13.8	1,81,467	4,98,562	6,80,029	31,349
6	50 Do. B do.	1905	588	361	949	13.8	12,811	19,368	32,179	1,483
7	33-37 Mandvi-Koliwada Chawls	1908	893	3,276	4,169	75	3,12,675	2,76,040	5,88,715	27,140
8	51 Workmen's Cottages, Matunga	1905	574	370	944	5	4,720	12,083	16,803	774
9	17-18 Nagpada A Chawls	1903	1,510	1,059	2,569	7	17,983	82,358	1,00,341	4,626
10	39 Do. B do.	1904	1,122	977	2,099	7	14,693	99,776	1,14,469	5,277
11	28 Princess Street 42-44	1907	1,047	433	1,480	30	44,400	42,412	86,812	4,002
12	47-49 Superibaug Chawls	1910	5,157	2,924	8,081	4.8	36,364	3,39,878	3,76,242	17,345
13	52-57 Chinch Bunder Chawls	1913	4,613	3,883	8,496	(a) 26.66	(d) 2,26,560	3,79,622	6,06,182	27,945
14	... Cottage Blocks (old)	1920	2,290	490	2,780	10	27,800	36,069	63,869	4,056
15	58-61 Mahar Chawls	1921	1,754	2,427	4,181	15	62,715	4,39,814	5,02,529	31,911
16	62 Peons Chawls	1921	2,375	1,044	3,419	15	51,285	1,70,863	2,22,148	14,106
17	63-66 Kalapani Chawls	1921	5,068	2,692	7,760	15	1,16,400	4,31,655	5,48,055	34,801
18	67-72 Three-room tenements, Scheme 5	1922	4,496	1,113	5,609	6	33,654	2,64,717	2,98,371	18,946
19	73-78 Two-room tenements, Scheme 6	1922	2,937	1,297	4,234	6	25,404	2,91,972	3,17,376	20,153
20	79-85 Cottages Blocks (new) Blocks	1922	6,588	1,220	7,808	6	46,848	69,312	1,16,160	7,376
21	1-19 Bellasis Road Chawls	1922	23,460	12,244	35,704	19	6,78,376	25,75,065	32,53,441	2,06,594
22	1-16 Mazgaon Chawls	1922	19,327	9,754	29,081	10	2,90,810	21,77,079	24,67,889	1,56,711
23	1 New Kalapani Chawls	1923	1,839	2,072	3,911	20	78,220	3,14,276	3,92,496	24,923
24	1-3 Love Lane	1925	6,972	6,395	13,367	18.8	2,47,289	11,36,407	13,83,696	87,865
25	1-10 Sydenham Road Chawls	1925	9,184	3,611	12,795	16	2,04,720	7,78,071	9,82,791	62,407
	Total	...	1,27,844	80,159	2,08,003	...	30,20,205	1,18,18,640	1,48,38,845	8,67,620

C.

Chawls, Capital Costs and Net Annual Return.

Full letting value per annum.	Annual profit + or loss — i.e., 33.1 of column 12—11.	Percentage of net annual return (33.1 per cent. of col. 12) of capital cost (col. 10).	Number of rooms.	Number of floors including ground floor.	Land per room (column 6 ÷ 15).	Rent per room on 31-3-1940.	Floor area of tenement including verandah.	Capital cost of land and works per room (column 10 ÷ 15).	Capital cost of work per room (column 9 ÷ 15).	Net profit + or loss — per room (column 13 ÷ 15).	REMARKS.
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Rs. a.	Rs.				sq. yds.	Rs. a.	sq. ft.				
22,767 0	—3,368	3.18	311	3	23.42	5 10	175	760	596	—10.82	*Rs. 7-13-0 for 8 rooms being two room tenements. The rates per square yard in column 7 are those which the site of Chawls, given in column 6 could have fetched subject to the Board's usual regulations in the open market in the year given under column 3.
58,224 12	—8,997	3.14	(b) 288 640	4	12.85	7 13 4 15	110	661	584	—9.69	
31,153 8	—4,287	3.26	432	4	14.47	5 4 5 10	142 177	733	646	—9.92	
61,434 12	—3,724	3.89	674	4	14.33	7 7	125	774	559	—5.52	(a) This area is exclusive of the site of the weaving shed and a strip of land 6 feet in width surrounding the shed.
65,262 12	—9,747	3.18	883	4	15.22	6 3	135	770	565	—11.04	
2,323 8	—714	2.39	30	2	31.63	6 7 6 15	160	1,073	662	—23.8	(b) The room in Agripada B chawls are of two kinds: 4 blocks of rooms larger, measuring 142 square feet and 8 blocks smaller measuring 110 square feet floor area.
52,405 8	—9,794	2.95	222	4	18.77	8 1	176	2,652	1,243	—44.12	
1,260 0	—357	2.48	15	1	62.93	7 0	120	1,120	805	—23.8	(c) In addition to 9,755 rooms and 214 looms shown as total in column 15, there are in Mandvi-Koliwada 26 godowns let at rents ranging from Rs. 14-14-0 to 110 per godown and 30 shops let at rates ranging from Rs. 26 to Rs. 49 per shop per month and in Chinch Bunder 27 let at Rs. 46 and 5 at Rs. 53 and 1 at Rs. 54 each per mensem occupying the whole of the ground floor.
11,124 0	—944	3.67	144	4	17.84	6 7	148	697	572	—6.55	
11,124 0	—1,595	3.22	144	4	14.57	6 7	160	795	693	—11.08	(d) This figure represents the value at Rs. 40 per square yard of the site situate between the 25' Road and the railway and measuring 5,664 square yards.
5,952 0	—2,032	2.27	64	4	23.12	7 12	131	1,356	663	—31.75	
33,480 0	—6,263	2.94	480	4	16.83	(d) 5 13	176	784	708	—13.04	(e) This figure is arrived at by dividing (d) by 8,496 square yards.
46,617 0	—12,515	2.54	372	2	22.83	6 4	176	1,629	1,021	—33.64	
3,024 0	—3,055	1.57	14	1	198.57	18 0	175	4,562	2,576	—218.21	(f) Represents number of looms.
28,425 12	—22,502	1.87	320	4	13.06	7 3	176	1,570	1,374	—70.32	
11,676 0	—10,241	1.74	120	4	28.49	8 0	176	1,851	1,424	—85.34	(g) Including Re. 0-7-0 for electric installation charges.
24,384 0	—26,730	1.47	246 (f) 160 36	4	19.11	7 0	176	1,350	1,063	—65.84	
14,112 0	—14,275	1.56	36	3	155.55	Rs. 35, 33, 30	562	8,288	7,353	—396.52	The figures in columns 20 and 21 given against Mandvi-Koliwada and Chinch Bunder Chawls are vitiated by the fact that the Capital cost of the Chawls includes the cost of godowns and shops on the ground floor. Omitting those Chawls and the Matunga cottages (new and old) also two room and three-room tenements in Schemes 6 and 5 the average cost per room is Rs. 1,390 (Land Rs. 253 and construction Rs. 1,137).
17,280 0	—14,433	1.8	72	3	58.8	Rs. 22, 20, 19	338	4,408	4,055	—200.45	
2,760 0	—6,462	0.79	10	1	780.00	Rs. 17, 23, 10	325	11,616	6,931	—646.2	(g) Including Re. 0-7-0 for electric installation charges.
1,53,588 0	—1,55,756	1.56	1,510	4	23.64	9 8 8 0	176	2,154	1,705	—103.15	
1,09,619 4	—1,20,427	1.47	1,300	4	22.37	7 8 7 0	176	1,898	1,675	—92.63	The figures in columns 20 and 21 given against Mandvi-Koliwada and Chinch Bunder Chawls are vitiated by the fact that the Capital cost of the Chawls includes the cost of godowns and shops on the ground floor. Omitting those Chawls and the Matunga cottages (new and old) also two room and three-room tenements in Schemes 6 and 5 the average cost per room is Rs. 1,390 (Land Rs. 253 and construction Rs. 1,137).
21,622 8	—17,766	1.82	228 (f) 54 816	4	13.86	7 0	176	1,391	1,114	—63.00	
86,238 0	—59,320	2.06	816	4	16.38	Rs. 10-8, 10, 9-8, 9, 8-8, 8 & 4.	176	1,696	1,393	—72.69	
57,942 0	—43,228	1.95	384	4	33.32	Rs. 10, 9-8, 9, 8-8, 20, 19 & 18.	176	2,559	2,026	—112.57	
9,33,800 4	—5,58,532	2.08	(c) 9,755 (f) 214	84	...	...	...	1,488	1,185	—56.03	

APPENDIX

Number of Tenements full letting

Serial No.	Description.	Let for living purposes	NUMBER OF TENEMENTS							MONTHLY RENT AS ON			
			Temporarily occupied for Municipal purposes		Temporarily occupied by schools.	Chawl Superintendent's quarters including office and stores.	Total of columns 3 to 7.	Shops.	Godowns.	Let for living purposes.	Temporarily occupied for Municipal purposes.	Temporarily occupied for School purposes.	Chawl Superintendent's quarters including office and stores.
			Occupied by Muccadams.	Used for office stores.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	10	(11)	(12)	(13)	(14)
1	1-4 Agripada A Chawls ...	274	1	...	...	6	281	30	1 verandah & 1 weaver's room.	1,558 12 0	5 0 0	...	(a) 20 0 0
2	5-16 } 31-32 } 38-40 } Agripada B Chawls ...	910	...	...	...	...	910	18	...	4,581 9 0	...	...	...
3	45-46 Agripada C Chawls ...	413	...	...	...	...	413	19	...	2,323 2 0	...	...	...
4	19-24 Chandanwadi Chawls ...	663	1	...	...	2	666	8	...	4,931 1 0	6 0 0	...	(b) 17 8 0
5	25-27 } 29-30 } 41 } Imamwada A Chawls ...	871	1	...	4	7	883	...	...	5,389 5 0	5 0 0	24 12 0	(c) 19 8 0
6	50 Imamwada B Chawls ...	30	...	...	...	...	30	...	...	193 10 0	...	...	...
7	33-37 Mandvi-Koliwada Chawls	222	...	...	...	...	222	30	26	1,789 14 0	...	...	...
8	51 Cheap Workmen's Cottages, Matunga.	15	...	...	...	...	15	...	...	105 0 0	...	...	...
9	17-18 Nagpada A Chawls ...	144	...	...	...	...	144	...	...	927 0 0	...	...	...
10	39 Nagpada B Chawls ...	144	...	...	...	...	144	...	...	927 0 0	...	...	...
11	28 Princess Street Chawls ...	64	...	...	...	...	64	...	...	496 0 0	...	...	...
12	42-44 } 47-49 } Superbazar Chawls ...	479	...	1	...	...	480	...	...	2,784 3 0	5 13 0	...	...
13	52-57 Chinch Bunder Chawls ...	371	1	...	...	...	372	...	33	2,318 12 0	5 0 0	...	...
14	58-61 Mahar Chawls ...	319	1	...	...	...	320	4	...	2,292 13 0	6 0 0	...	...
15	62 Peons' Chawls ...	117	...	...	...	...	117	3	...	936 0 0	...	...	...
16	63-66 Mominpura Chawls ...	240	...	...	...	6	246	...	160 looms	1,680 0 0	...	...	(d) 22 0 0
17	67-72 Three-room tenements, Matunga.	36	...	...	...	...	36	...	...	1,176 0 0	...	...	...
18	73-78 Two-room tenements, Matunga.	72	...	...	...	...	72	...	...	1,440 0 0	...	...	...
19	79-85 Ground floor Cottages, Matunga (New).	10	...	...	...	...	10	...	...	230 0 0	...	...	...
20	86-95 Ground floor Cottages, Matunga (Old).	14	...	...	...	...	14	...	...	252 0 0	...	...	...
21	Blocks— 1-19 Bellasis Road Chawls ...	1,481	...	...	20	6	1,507	9	...	12,386 0 0	...	154 0 0	(d) 22 0 0
22	1-16 Mazagaon Chawls ...	1,270	...	...	23	6	1,299	1	...	8,972 8 0	...	115 7 0	(d) 22 0 0
23	1 New Mominpura Chawls	228	...	...	...	...	228	6	54 looms	1,596 0 0	...	...	...
24	1-3 Love-Lane Chawls ...	788	1	...	...	6	795	21	...	6,642 8 0	6 0 0	...	(d) 22 0 0
25	1-10 Sydenham Road Chawls ...	378	1	1	1	2	383	1	...	4,747 8 0	6 0 0	19 0 0	(a) 38 0 0
	Total ...	9,553	7	2	48	41	9,651	150	59 214 1 verandah & 1 weaver's room.	70,676 9 0	44 13 0	313 3 0	183 0 0

Note.—(1) Total number of rooms including all shops, looms and godowns 10,074 (Columns 8 to 10 Weaver's room and verandah excluded).

(2) Figures in column 20 while including Chawl Superintendent's quarters do not include shops, godowns, and looms in respect of Mandvi-Koliwada, Chinch Bunder, Mominpura (new and old) and Bellasis Road Chawls.

(3) Figures in column 25 are obtained by distributing the actual population (column 23) over the area made up of Chawl site plus half the area of adjacent streets and in case of Mandvi-Koliwada Chawls 20' strip along the adjacent railway.

"D".

Value and Permissible Actual Population.

31st MARCH 1940			Total of columns 15 to 17.	12 times of column 18.	Maximum permissible population in adults			Actuals in January 1940		Popula- tion per acre in largest groups.	REMARKS.			
Total of columns 11 to 14.	Shops.	Godowns.			Total tenements.	Popu- lation per tenement.	Total popu- lation.	Persons	Equiva- lent adults.					
(15)	(16)	(17)			(20)	(21)	(22)	(23)	(24)			(25)	(26)	
Rs. a. p. 1,583 12 0	Rs. a. p. 308 8 0	Rs. a. p. 2 0 0 (Verandah). 3 0 0 (weaver's room)	Rs. a. p. 1,897 4 0	Rs. a. p. 22,767 0 0	311	5	1,555	1,252	1,102	787	(a) Rs. 15 for Chawl Superintendent's quarters and Rs. 5 for office use. (b) Rs. 15 for Chawl Superintendent's quarters and Rs. 2-8-0 for office use (c) Rs. 15 for Chawl Superintendent's quarters and Rs. 4-8-0 for office use. (d) Rs. 15 for Chawl Superintendent's quarters and Rs. 7 for office use. (e) Rs. 19 for Chawl Superintendent's quarters. He uses 2 vacant rooms as office and store room.			
4,581 9 0	270 8 0	...	4,852 1 0	58,224 12 0	288	3	864	2,730	2,494		752	(1) Agripada 4 blocks 8 rooms at Rs. 7-13-0 and 266 at Rs. 5-10-0. Agripada 12 blocks, 283 rooms at Rs. 5-4-0 and 627 at Rs. 4-15-0. Agripada 6 blocks 413 rooms at Rs. 5-10-0.		
2,323 2 0	273 0 0	...	2,596 2 0	31,153 8 0	640	4	2,560						1,376	1,297
4,954 9 0	165 0 0	...	5,119 9 0	61,434 12 0	674	4	2,696	2,615	2,251				1,143	(2) Chandanwadi 663 rooms at Rs. 7-7-0; Princess Street 64 rooms at Rs. 7-12-0.
5,438 9 0	...	...	5,438 9 0	65,262 12 0	883	4	3,532	2,325	2,100				778	(3) Imamwadi 871 rooms at Rs. 6-3-0 29 rooms at Rs. 6-7-0; 1 room at Rs. 6-15-0. Nagpada 288 rooms at Rs. 6-7-0.
193 10 0	...	...	193 10 0	2,323 8 0	30	4½	135	102	92				1,158	(4) Mandri-Koliwadi 222 rooms at Rs. 8-1-0.
1,789 14 0	952 0 0	1,625 4 0	4,367 2 0	52,405 8 0	222	5	1,110	976	861				793	(5) Matunga Workmen's Cottages. 15 rooms at Rs. 7; 3 rooms tenements, 12 rooms at Rs. 35; 12 at Rs. 33 and 12 at Rs. 30. Two room tenement, 24 rooms at Rs. 22; 24 at Rs. 20; 12 at Rs. 19 and 12 at Rs. 17. Cottages (old 14 rooms at Rs. 18, new 10 rooms at Rs. 23).
105 0 0	...	...	105 0 0	1,260 0 0	15	3½	53	...	...				...	(6) Chinch Bunder 371 rooms at Rs. 6-4-0.
927 0 0	...	...	927 0 0	11,124 0 0	144	4	576	652	608				...	(7) Superibag 479 rooms at Rs. 5-13-0
927 0 0	...	...	927 0 0	1,1124 0 0	144	4½	648	649	604				...	(8) Mahar 319 rooms at Rs. 7-3-0 Peons 117 rooms at Rs. 8 Mominpura (old) 240 rooms at Rs. 7; (new) 228 rooms at Rs. 7.
496 0 0	...	...	496 0 0	5,952 0 0	64	3½	224	285	248				...	(9) Sydenham Road 15 rooms at Rs. 10; 16 at Rs. 9-8-0; 118 at Rs. 9; 95 at Rs. 8-8-0; 48 at Rs. 20; 68 at Rs. 19 and 18 at Rs. 18.
2,790 0 0	...	...	2,790 0 0	33,480 0 0	480	5	2,400	1,714	1,522				...	(10) Mazagaon 249 rooms at Rs. 7-8-0; 1,007 at Rs. 7 and 14 at Rs. 4.
2,323 12 0	...	1,561 0 0	3,884 12 0	46,617 0 0	372	5	1,860	1,575	1,416				...	(11) Bellasis Road 185 rooms at Rs. 10 112 at Rs. 9-8-0 and 1,184 at Rs. 8.
2,298 13 0	70 0 0	...	2,368 13 0	28,425 12 0	320	5	1,600	1,208	1,127				...	(12) Love Lane 12 rooms at Rs. 10-8-0; 21 at Rs. 10; 25 at Rs. 9-8-0; 30 at Rs. 9; 478 at Rs. 8-8-0 212 at Rs. 8 and 10 at Rs. 4.
936 0 0	37 0 0	...	973 0 0	11,676 0 0	120	5	600	364	344				...	
1,702 0 0	...	330 0 0 (Looms)	2,032 0 0	24,384 0 0	246	5	1,230	696	606	404				
1,176 0 0	...	...	1,176 0 0	14,112 0 0	36	...	...	...	...	...
1,440 0 0	...	...	1,440 0 0	17,280 0 0	72	...	...	...	...	...
230 0 0	...	...	230 0 0	2,760 0 0	10	...	...	...	...	...
252 0 0	...	...	252 0 0	3,024 0 0	14	...	...	...	...	...
12,562 0 0	237 0 0	...	12,799 0 0	1,53,588 0 0	1,510	5	7,550	5,825	4,997	...				
9,109 15 0	25 0 0	...	9,134 15 0	1,09,619 4 0	1,300	5	6,500	5,534	5,217	...				
1,596 0 0	94 8 0	111 6 0 (Looms)	1,801 14 0	21,622 8 0	228	5	1,140	524	487	536				
6,670 8 0	516 0 0	...	7,186 8 0	86,238 0 0	816	5	4,080	4,176	3,375	...				
4,810 8 0	18 0 0	...	4,828 8 0	57,942 0 0	384	5	1,920	1,274	1,132	...				
71,217 9 0	2,966 8 0	3,632 10 0	77,816 11 0	9,33,800 4 0	9,755	...	44,993	35,852	31,880	...				

(4) Municipal servants who are paid house-rent allowance are given in lieu thereof free accommodation in (i) New Mominpura Chawls; (ii) Sydenham Road Chawls (iii) Bellasis Road Chawls; (iv) Mazagaon Chawls; (v) Love Lane Chawls and (vi) Imamwadi Chawls. Rent charged for the purpose of adjustment is Rs. 6 per month per room.

(5) 521 rooms were occupied by Municipal peons in lieu of house rent allowance; 372 rooms at concessional rates for special use, etc., and 802 rooms at concessional rates to public bodies and institutions.

APPENDIX "E"

Statement showing Dishousing and Rehousing operations on Estates since the commencement of the late Trust.

Year.	NUMBER OF TENEMENTS PROVIDED UP TO THE END OF THE YEAR.																							Net addition* + or reduction -	
	Number of tenements demolished up to the end of the year.				In chawls.			In Police accommodation, Poor Classes Accommodation, Companies and B. D. Chawls.					In Lessee's Buildings.					Total							
	One room.	Two rooms.	Larger.	Total.	Perma- nent.	S. P. gheds.	Total.	One room.	Two rooms.	Larger.	Servants' quarters.	Total.	One room.	Two rooms.	Larger.	Servants' quarters.	Total.	One room.	Two rooms.	Larger.	Servants' quarters.	Grand Total.	In year.			To end of year.
(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)		
1898-99 to 1938-39	27,683	5,331	3,603	36,617	9,716	2,974	12,690	18,197	51	145	162	18,555	16,062	6,713	8,759	2,184	33,718	46,949	6,764	8,904	2,346	64,963	28,346	28,346	
1939-40	458	25	11	494	...	536	536	...	...	...	...	...	787	326	447	17	1,577	1,323	326	447	17	2,113	1,619	1,619
Total	28,141	5,356	3,614	37,111	9,716	3,510	13,226	18,197	51	145	162	18,555	16,849	7,039	9,206	2,201	35,295	48,272	7,090	9,351	2,363	67,076	29,965	29,965	
1898 to 1905	4,110	479	291	4,880	597	...	597	...	...	...	...	...	187	36	154	340	717	784	36	154	340	1,314	-3,566	-3,566
1905 to 1909	7,191	1,680	862	9,733	2,247	248	2,495	778	4	11	26	819	505	173	401	415	1,494	3,778	177	412	441	4,808	-4,925	-8,491	
1909 to 1940	16,840	3,297	2,461	22,498	6,872	3,262	10,134	18,979	47	134	136	17,736	16,137	6,830	8,651	1,446	33,084	43,710	6,887	8,785	1,582	60,954	38,456	29,965	
Total	28,141	5,456	3,614	37,111	9,716	3,510	13,226	19,757	51	145	162	18,555	16,829	7,039	9,206	2,201	35,295	48,272	7,100	9,351	2,363	67,076	29,965	29,965	

*Includes tenements for plots Nos. 101, 102, 103, 104, 105, 26, 36, 37 and 27 Scheme 3, plots Nos. 4, 5, 6, 11, 11A, 12, 25, 27, 21, 28 and 13 and 42, Scheme 29 and plots Nos. 4 and 5, Scheme 37.

APPENDIX "F"

Area, Capital Value and Rental are shown in thousands.

(The Capital Value in columns 4 and 12 is inclusive of premia and fine)

Estate.	DISPOSED OF TO END OF 1938-39				DISPOSED OF IN 1939-40				DISPOSED OF TO END OF 1939-40				BALANCE AVAILABLE FOR LEASING				REMARKS.
	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.	
SCHEDULE 'W'																	
Flats ...	12	2,68.5	10,57	19.0	...	...	...	...	12	2,68.5	(a)10,57	*19.0	...	...	...	...	(a) Includes Rs. 4,50,000 for premia and Rs. 4,180 for fine. *Rs. 2,36,440 premia received during the last 7 years.
Kennedy Sea Face ...	1	4.4	0.2	0.01	...	...	...	...	1	4.4	0.2	0.01	...	...	...	...
Hornby Road ...	38	56.1	21,17	91.0	...	...	...	...	38	56.1	(b)21,22	91.0	...	...	...	...	(b) Includes Rs. 47,049 for premia.
Marine lines (including old site for Admiral's Bungalow).	21	41.1	8,00	35.5	...	...	...	...	21	41.1	(c) 8,00	35.5	...	...	...	...	(c) Includes Rs. 10,341 for premia.
Wellington Lines ...	16	32.0	7,74	30.7	...	...	...	...	16	32.0	(d)7,74	30.7	...	...	...	...	(d) Includes Rs. 6,020 for premia.
Wodehouse Road ...	20	40.5	8,02	34.6	...	...	...	...	20	40.5	(e) 8,02	34.6	...	...	...	...	(e) Includes Rs. 7,700 for premia.
Chowpati East ...	8	4.3	1,57	7.9	...	...	...	...	8	4.3	1,57	†7.9	...	...	...	...	†Rs. 3,259 premia received in 1932-33.
Chowpati West (including old Distillery Plots).	45	97.6	17,39	81.9	...	...	...	...	45	97.6	(f)17,40	†81.9	...	...	...	...	(f) Includes Rs. 41,550 for premia and Rs. 5,000 for fine. †Rs. 1,064 premia received in 1932-33.
Carried forward ...	161	5,44.5	74,46	3,00.6	...	...	...	...	161	5,44.5	74,52	3,00.6	...	...	...	...

APPENDIX "F"—Contd.

Area Capital Value and Rental are shown in thousands.

(The Capital Value in columns 4 and 12 is inclusive of premia and fine).

Estate.	DISPOSED OF TO END OF 1938-39				DISPOSED OF IN 1939-40				DISPOSED OF TO END OF 1939-40				BALANCE AVAILABLE FOR LEASING				REMARKS.
	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.	
Brought forward ...	161	5,44.5	74,46	3,00.6	...	...	...	...	161	5,44.5	74,52	3,00.6	...	...	...	...
SCHEDULE 'X'																	
Agripada West ...	159	2,39.0	25,20	1,08.3	1	1.2	18	...	(g) 160	2,40.2	(h) 25,39	*1,05.9	2	1.7	36	2.0	(g) Two plots (Schedule plots Nos. 4 and 5) acquired by Government. (h) Includes Rs. 28,591/10 for premia and Rs. 10,834 for fine. * Rs. 81,839 premia received during the last 6 years and Rs. 59,270 commutation amount received during the last 2 years.
Connaught Road ...	17	12.2	96	4.2	...	...	...	...	17	12.2	(i) 96	4.2	...	...	...	...	(i) Includes Rs. 3,594 for fine,
Lands at Matunga ...	1	1.6	...	...	...	...	...	...	1	1.6	...	...	...	...	...	...
Total ...	177	2,52.8	26,16	1,12.5	1	1.2	18	...	178	2,54.0	26,35	1,10.1	2	1.7	36	2.0	
SCHEDULE 'Y'																	
Colaba Reclamation ...	36	53.8	23,86	1,06.7	...	...	...	...	36	53.8	(j) 23,86	1,06.7	...	...	...	...	(j) Includes Rs. 8,293 for premia and Rs. 3,270 for fine.
Nepean Sea Road Reclamation ...	1	2.0	14	0.6	...	...	...	...	1	2.0	14	0.6	...	...	...	...
Total ...	37	55.8	24,00	1,07.3	...	...	...	...	37	55.8	24,00	1,07.3	...	...	...	...
Schedule Z'	1	3.2	5	0.2	...	...	...	...	1	3.2	5	0.2	...	...	...	...

TRUSTS OWN PROPERTY																		
First Nagpada	...	64	47.0	8,26	35.4	...	...	...	...	64	47.0	(b) 8,26	*35.4	...	...	...	...	(b) Includes Rs. 100 for fine and Rs. 10,412 for premia. *Rs. 21,293-5-6 commutation amount received in 1932-33.
Princess Street	...	117	72.8	94,87	3,93.4	...	...	...	...	117	72.8	(l) 94,92	*3,93.4	...	...	...	...	(l) Includes Rs. 1,92,432 for premia and Rs. 4,000 for fine. *Rs. 4,44,755 commutation amount and Rs. 1,560 premia received during the last 7 years.
Sandhurst Road	...	188	1,39.8	89,22	3,36.2	...	...	...	...	*187	1,39.2	(m) 86,83	†3,21.9	5	3.0	2,36	13.1	*One plot resumed during the year. (m) Includes Rs. 2,93,954 for premia and Rs. 24,505 for fine. †Rs. 9,05,756 commutation amount and Rs. 1,54,385-13-6 premia received during the last 8 years.
Gandevi	...	119	1,01.7	23,17	83.0	...	...	...	...	119	1,01.7	(n) 23,17	*83.0	...	...	...	...	(n) Includes Rs. 2,92,367-8-0 for premia and Rs. 3,500 for fine. *Rs. 1,56,692 commutation amount received during the last 8 years.
Dadar-Matunga	...	1,012	9,89.7	1,11,62	4,08.3	2	1.6	10	0.6	1,014	9,91.3	(o) 1,11,96	*3,96.7	5	6.1	96	5.3	(o) Includes Rs. 8,83,787-8-0 for premia and Rs. 4,683 for fine. *Rs. 12,82,554-4-0 commutation amount and Rs. 9,92,582-14-0 premia received during the last 8 years.
Sion-Matunga	...	48	1,23.0	8,32	25.7	32	34.7	3,17	16.3	80	1,57.7	(p) 11,49	*40.8	453	3,80.9	40,91	2,27.3	(p) Includes Rs. 67,201 for premia. *Rs. 2,70,659-7-0 premia received during the last 3 years.
Mandvi-Koliwada	...	33	19.3	20,05	85.5	...	...	...	...	33	19.3	(q) 20,05	*85.5	...	...	...	...	(q) Includes Rs. 64,055 for premia. *Rs. 30,456 commutation amount received in 1932-33.
Souter Street Extension Eastward	...	4	3.1	42	1.7	...	...	...	...	4	3.1	(r) 42	1.7	...	...	...	...	(r) Includes Rs. 2,800 for premia.
Mathew Road	...	21	34.5	12,99	47.8	...	...	...	...	21	34.5	(s) 12,99	47.8	...	...	...	...	(s) Includes Rs. 2,62,455 for premia.
Carried forward	...	1,606	15,30.9	3,68,92	14,17.0	34	36.3	327	16.9	1,639	15,66.6	3,70,09	14,06.2	463	3,90.0	44,23	245.7	
Carried forward	...	376	8,56.3	1,24,67	5,20.6	1	1.2	18	—	377	8,57.5	1,24,92	5,18.2	2	1.7	36	2.0	

APPENDIX "F"—Contd.

Area Capital Value and Rental are shown in thousands.

(The Capital Value in columns 4 and 12 is inclusive of premia and fine)

Estate.	DISPOSED OF TO END OF 1938-39				DISPOSED OF IN 1939-40				DISPOSED OF TO END OF 1939-40				BALANCE AVAILABLE FOR LEASING				REMARKS.
	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.	
Brought forward ...	376	856.3	1,24.67	520.6	1	1.2	18	...	377	8,57.5	1,24.92	5,18.2	2	1.7	36	2.0	
Brought forward ...	1,606	15,30.9	3,68.92	14,17.0	34	36.3	3,27	16.9	1,639	15,66.6	3,70.09	14,06.2	463	3,90.0	44,23	2,45.7	
Nawroji Hill ...	84	56.9	34.19	1,13.0	9	7.1	2,34	0.3	*91	63.0	(i)34.62	†1,03.9	36	22.1	14.38	79.9	*Two plots resumed during the year. (i) Includes Rs. 1,98,572 for premia. †Rs. 8,92,657-6-0 premia and Rs. 3,12,616 commutation amount received during the last 8 years.
Parel Road ...	189	1,71.1	36.00	1,50.6	3	2.0	38	1.2	192	1,73.1	(u)36.38	*1,48.4	38	24.3	4.46	24.8	(u) Includes Rs. 1,10,342-8-0 for premia and Rs. 13,550 for fine. *Rs. 1,66,946 commutation amount and Rs. 1,65,631-1-0 for premia received during the last 8 years.
East Agripada ...	59	85.3	14.78	70.0	...	...	...	...	59	85.3	(v)14.78	*69.0	38	22.8	6.06	33.6	(v) Includes Rs. 39,938 for premia. *Rs. 34,371 premia received during the last 4 years.
Bhatwadi ...	10	5.2	1.14	3.8	...	...	...	...	10	5.2	(w)1.14	*3.8	...	...	...	...	(w) Includes Rs. 20,484 for premia and Rs. 200 for fine. *Rs. 7,434 commutation amount received in 1932-33.
Lamington Road ...	1	0.3	13	0.6	...	...	...	...	1	0.3	13	0.6	...	...	...	...

Sydenham Road	...	55	21.5	42.11	1,33.9	3	0.9	1.55	6.4	*56	21.6	(x)41.42	†1.24.3	32	13.2	21,20	1,17.8	*Two plots resumed during the year. (x) Includes Rs. 2,31,080-10-11 for premia and Rs. 500 for fine. † Rs. 13,77,365-1-0 premia and Rs. 1,46,862 commutation amount received during the last 8 years.
Undria Street	...	15	3.7	1.03	4.9	3	0.8	20	1.1	18	4.5	1.23	*6.0	2	0.5	13	0.7	*Rs. 11,132 premia received in 1936-37.
Parel Road Central	...	29	32.7	12.46	57.5	...	...	...	...	29	32.7	(y)12.46	*57.5	3	1.5	2,94	16.3	(y) Includes Rs. 2,962-4-0 for premia. *Rs. 48,816 commutation amount and Rs. 1,29,448 premia received during the last 5 years.
Parel Road Northern	...	47	37.8	14.22	61.3	...	...	...	...	47	37.8	(z)14.22	61.0	4	2.5	1,07	5.9	(z) Includes Rs. 40,453 for premia and Rs. 4,448 for fine. *Rs. 1,81,654-8-0 premia received during the last 8 years.
Mazagaon	...	7	46.5	7.64	36.7	1	0.8	33	1.8	8	47.3	(a)7.97	38.5	9	5.4	1,27	7.1	(a) Includes Rs. 25,025 for premia.
Worli	...	106	2,58.5	43.02	1,41.5	41	61.5	5,63	6.4	*141	3,11.7	(b)47.24	†1,23.6	162	3,67.2	50,61	2,81.1	*Six plots resumed during the year. (b) Includes Rs. 88,714-5-0 for premia. †Rs. 18,35,272-10-0 premia received during the last 7 years and Rs. 38,304 commutation received during the year.
Foras Road Street Scheme	...	5	29.1	641	35.1	...	...	...	...	5	29.1	(c)6.41	35.1	4	3.5	1,28	7.1	(c) Includes Rs. 4,815 for premia.
Kolbhatwadi Improvement Scheme.	...	17	8.9	16,96	57.4	...	...	...	...	17	8.9	(d)16,96	*57.4	...	...	...	...	(d) Includes Rs. 2,05,800 for Premia. *Rs. 61,280 commutation amount and Rs. 91,800 premia received during the last 8 years.
Dharavi Street Scheme	...	4	1,03.1	5,72	...	...	...	...	...	4	1,03.1	(e)5,72	...	5	28.5	1,85	10.3	(e) Includes Rs. 2,82,898 for premia.
Sewri-Wadala	...	9	85.7	4,32	21.8	17	14.3	1,65	8.7	26	1,00.0	(f)5,97	*30.5	56	47.6	5,41	30.0	(f) Includes Rs. 24,250 for premia. *Rs. 18,540-6-0 premia received during the last 8 years.
Worli Extension Scheme	...	3	5.9	1,27	1.7	...	...	...	...	3	5.9	(g)1,27	*1.7	27	28.6	3,71	20.6	(g) Includes Rs 41,055 for premia. *Rs. 15,000 premia received during the last 2 years.
Carried forward	...	376	8,56.3	1,24,67	5,20.6	1	1.2	18	...	377	8,57.5	1,24.92	5,18.2	2	1.7	36	2.0	
Carried forward	...	2,246	24,83.1	6,10,32	23,06.8	111	1,23.7	15,35	42.8	2,346	25,96.1	6,18.01	22,67.5	879	9,57.7	1,58,60	8,80.9	

APPENDIX "F"—Contd.

Area Capital Value and Rental are shown in thousands.

(The Capital Value in columns 4 and 12 is inclusive of premia and fine).

Estate.	DISPOSED OF TO END OF 1938-39				DISPOSED OF IN 1939-40				DISPOSED OF TO END OF 1939-40				BALANCE AVAILABLE FOR LEASING				REMARKS.
	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.	
Brought forward ...	376	8,56.3	1,24,67	5,20.6	1	1.2	18	—	377	8,57.5	1,24,92	5,18.2	2	1.7	36	2.0	
Brought forward ...	2,246	24,83.1	6,10,32	23,06.8	111	1,23.7	15,35	42.8	2,346	25,96.1	6,18,01	22,67.5	879	957.7	458,60	880.9	
Naigaum Street Scheme ...	115	1,89.2	34,48	90.3	9	5.9	77	4.3	1,24	1,95.1	(h)35,31	*94.4	82	68.5	10,11	56.1	(h) Includes Rs. 4,65,483 for premia. *Rs. 4,86,244-6-0 for premia and Rs. 49,752 commutation amount received during the last 8 years.
Fergusson Road ...	...	...	...	...	...	...	...	...	...	...	...	...	15	10.7	1,25	7.5	
Love Lane ...	5	22.0	5,53	16.1	...	...	...	...	5	22.0	(i)5,53	*16.1	...	...	...	...	(i) Includes Rs. 1,13,762 for premia. *Rs. 5,043-8-0 premia received during the last 2 years.
Mahalaxmi Street Scheme ...	1	0.6	6	0.4	...	...	...	...	1	0.6	6	0.4	1	1.1	12	0.7	
Total ...	2,367	26,94.9	6,50,39	24,13.6	120	1,29.6	16,12	47.1	2,476	28,13.8	6,58,91	23,78.4	977	10,38.0	1,70,08	9,45.2	
POLICE ACCOMMODATION SCHEMES																	
14. Nagpada ...	1	4.0	72	3.2	...	...	...	...	1	4.0	72	3.2	...	...	...	...
16. Wodehouse Road ...	1	6.6	76	3.4	...	...	...	...	1	6.6	76	3.4	...	...	...	...
17. Duncan Road ...	1	0.3	38	1.7	...	...	...	...	1	0.3	38	1.7	...	...	...	...
18. Shepherd Road ...	1	1.2	15	0.7	...	...	...	...	1	1.2	15	0.7	...	...	...	...

19. Agripada	...	2	4.8	45	2.1	...	...	...	...	2	4.8	45	2.1	...	...	...	...
23. Connaught Road	...	2	1.7	13	0.6	...	...	...	...	2	1.7	13	0.6	...	...	...	...
24. Princess Street	...	2	1.5	1,51	6.8	...	...	...	...	2	1.5	1,51	6.8	...	...	...	...
25. Gamdevi	...	2	1.8	45	2.0	...	...	...	...	2	1.8	45	2.0	...	...	...	...
34. Lamington Road	...	1	6.2	...	...	...	...	...	...	1	6.2	...	...	...	...	...	...	Nominal.
36. Sandhurst Road (West)	...	1	0.9	39	1.6	...	...	...	...	1	0.9	39	1.6	...	...	...	...
39. Sandhurst Road (East)	...	4	2.8	1,97	8.9	...	...	...	...	4	2.8	1,97	8.9	...	...	...	...
40. Byculla	...	1	16.4	...	...	...	...	...	...	1	16.4	...	...	...	...	...	...	Nominal.
44. Maharbavdi	...	1	2.7	...	...	...	...	...	...	1	2.7	...	...	...	...	...	...	Nominal.
45. Palton Road	...	1	5.9	...	...	...	...	...	...	1	5.9	...	...	...	...	...	...	Do.
46. Naigaum	...	1	11.3	2,19	12.2	...	...	...	...	1	11.3	2,19	12.2	...	...	...	...
48. Mahim	...	1	6.7	...	...	...	...	...	...	1	6.7	...	...	...	...	...	...	Nominal.
55. Chinch Bundar Road	...	1	3.0	1,52	6.8	...	...	...	...	1	3.0	1,52	6.8	...	...	...	...
55A. Mazagaon	...	1	5.4	...	...	...	...	...	...	1	5.4	...	...	...	...	...	...	Nominal.
63. Dadar-Matunga (North)	...	3	8.4	80	3.6	...	...	...	...	3	8.4	80	3.6	...	...	...	...
67. Naigaum	...	2	46.5	9,62	53.4	...	...	...	...	2	46.5	9,62	53.4	...	...	...	...
70. West Agripada (between the Trust Garage on Arthur and Lamington Road.)	...	1	1.7	...	...	...	...	...	...	1	1.7	...	...	...	...	...	...	Nominal.
Total	...	31	1,39.8	21,04	1,07.0	...	...	...	...	31	1,39.8	21,04	1,07.0	...	...	...	...
POORER CLASSES ACCOMMODATION SCHEMES																		
42. Spring Mills	...	1	20.0	76	3.4	...	...	...	...	1	20.0	76	3.4	...	...	...	...
51. Century Mills	...	1	50.4	242	7.2	...	...	...	...	1	50.4	(j) 242	7.2	...	...	...	...	(j) Includes Rs. 1,21,495 for premia.
65. David Mills	...	1	18.5	295	...	...	...	...	...	1	18.5	295	...	...	...	...	...
Total	...	3	88.9	6.13	10.6	...	...	...	...	3	88.9	6.13	10.6	...	...	...	...
Grand Total	...	2,777	37,79.9	8,02,23	30,51.8	121	1,30.8	16,30	47.1	2,887*	39,00.0	8,11,00	30,14.2	979	10,39.7	1,70,44	9,47.2	*Exclusive of 7 plots sold outright.

APPENDIX "G".

Trust Estates on Government Lands (Schedules W, Y, Z) as at close of 1939-40.

[N.B. :—(1) The Road areas have not been taken into account.

(2) The Figures in columns 6 to 8 and 10 to 15 are in thousands].

Serial No.	Name of Estate.	AS PER SCHEDULE 'W'		DEVELOPED LAND									UNDEVELOPED LAND		REMARKS.
				LEASED PLOTS				UNLEASED PLOTS				Open spaces.	Area.	Schedule value.	
				Area.	Value.	No.	Area.	Capital value.	Rental.	No.	Area.					Capital value.	Rental.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
		sq. yds.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.	sq. yds.	sq. yds.	Rs.	
	SCHEDULE 'W' LANDS														
1	Flats	12,52,834	1,41,191	12	2,68.5	10,57	19.0	...	...	...	...	1,69	8,15.3	74	
2	Kennedy Sea Face	4,447	...	1	*4.4	0.2	0.01	...	...	...	...	...	...	...	*Swimming Bath.
3	Marine Lines	32,825	3,28,250	20	32.8	5,70	25.2	...	...	...	...	...	...	...
4	Wellington Lines	44,038	4,40,380	16	32.0	7,74	30.7	...	...	...	...	(a) 12	...	...	(a) Central garden.
5	Wodehouse Road	41,580	4,15,800	20	40.5	8,02	34.6	...	...	...	...	...	...	...
6	Hornby Road	41,616	8,32,320	36	41.6	16,39	69.9	...	...	...	...	...	...	...
7	Triangular plot south of Crawford Market (Hornby Road).	7,707	1,54,140	1	7.6	2,87	12.9	...	...	...	...	...	...	...
8	Plot north of Municipal Offices (Hornby Road).	6,811	2,04,330	1	6.9	1,96	8.2	...	...	...	...	...	...	...
9	West Chaupati Estate including old Distillery plots and Hill slope.	63,732 47,544	6,37,320 ...	40 5	91.3 6.3	15,87.3 1,52.7	75.0 6.9	...	...	...	...	5.8 *3.5	...	...	*Plots Nos. 13 and 14 are kept permanently for recreation purposes vide Corporation Resolution No. 35, dated the 12th April 1937.

10	Parel Estate	...	46,696	1,40,088	...	...	...	...	...	...	...	...	34.8	1.04	
	Total	...	15,89,830	32,66,819	152	531.9	70,65	282.4	...	...	...	...	190.3	850.1	1.78
1	Old site for Admiral's Bungalow (Marine Lines) leased to B. B. & C. I. Railway.	...	...	...	1	8.3	2,30	10.3	...	...	...	...	...	...	...
2	East Chaupati Estate	...	4,789	47,890	8	4.3	1,57	7.9	...	...	...	...	...	...	...
	Total	...	4,789	47,890	9	12.6	3,87	18.2	...	...	...	...	...	...	...
	SCHEDULE 'Y' LANDS														
1	Colaba Reclamation	...	*46,580 †9,152	13,000	36	53.8	23,86	106.7	...	...	...	...	1.9	...	...
2	Nepean Sea Road Reclamation	...	2,014	...	1	2.0	14	0.6	...	...	...	...	...	...	...
	Total	...	57,746	13,000	37	55.8	24,00	1,07.3	...	...	...	...	1.9	...	...
	Schedule 'Z' Lands														
	Schedule 'Z' Lands	...	3,250	...	1	3.2	5	0.2	...	...	...	...	...	...	...
	Grand Total	...	16,55,615	33,27,709	199	6,03.5	98,57	4,08.1	...	...	...	...	1,92.2	8,50.1	1.78

11,850 square yards resumed by Government under Section 91A(8) of the Municipal Act for being sold outright to the Trustees of Sir Dorab Tata Trust for the Radium Institute and Hospital.

*Reclaimed area.
†Acquired area.

APPENDIX "H"

Trust Estates on Municipal Lands Schedule X as at close of 1939-40.

[N.B.—(1) The road areas have not been taken into account.

(2) The Figures in columns 6 to 8 and 10 to 16 are in thousands.

Serial No.	Name of Estate.	AS PER SCHEDULE 'Y'.		DEVELOPED LAND										UNDEVELOPED LAND		REMARKS												
				LEASED PLOTS				UNLEASED PLOTS				Open spaces.	Service passages	Area.	Schedule value.													
				Area.	Value.	No.	Area.	Capital value.	Rental.	No.	Area.						Capital value.	Rental.										
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)												
		sq. yds.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.	sq. yds.	sq. yds.	sq. yds.	Rs.													
1	Connaught Road ...	13,858	77,237	17	12.2	96	4.2	...	...	...	...	...	1.5	...	...											
2	West Agripada ...	2,27,971	6,64,534	154 C 6	2,12.2 28.0	23,59 1,80	97.8 8.1	2	1.7	36	2.0	18.4	11.0	...	...											
3	Central Agripada ...	2,911	10,528																									
4	East Agripada ...	65,885	6,38,426																									
5	Lands at Matunga ...	86,187	90,984	1	1.6	...	...	...	...	...	...	...	...	85	89	*As the land is leased in exchange the rent is Re. 1 only.				
	Total ...	3,96,812	14,81,709	172 C 6	2,26.0 28.0	24,55 1,80	1,02.0 8.1	2	1.7	36	2.0	18.4	12.5	85	89													

Note.—C stands for Trust Chawls.

APPENDIX "I".

Trust Permanent Estates on their Own Lands at close of 1939-40.

[N.B. :—(1) The Road areas have not been taken into account.

(2) The Figures in columns 3, 4, 6 to 8 and 10 to 19 are into thousands.

Scheme No.	Name of Scheme.	LAND ACQUIRED UP TO 31ST MARCH 1940		DEVELOPED LAND										UNDEVELOPED LAND		Police accommodation site transferred to Government.	Land sold or exchanged.	Total of cols. 6, 10, 13, 14, 15, 17 & 18.	REMARKS.
				LEASED PLOTS				UNLEASED PLOTS				Opens spaces	Service passages.	Area acquired	Proportionate cost of acquisition.				
				Area.	Awards	No.	Area.	Capital value.	Rental	No.	Area.									Capital value.	Rental
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
1	First Nagpada ...	sq. yds. 72.8	Rs. 15,37	62 C 2	sq. yds. 42.3 4.7	Rs. 7,93 33	Rs. 34.0 1.4	2.8	3.3	4.0	0.8	57.9	Excess of col 3 over 19 due to omission of road areas. Plot No. 42 admeasuring 264 square yards taken over by the Corporation with the buildings thereon. Plots Nos. 26, 36 and 37, 101 to 106 and 27 (east) admeasuring 8,091.8 square yards taken over by the Trust and Corporation with buildings thereon.
2	Princess Street ...	120.1	67,47	115 C 2	61.7 11.1	93,03 189	3,84.9 8.5	...	...	...	...	...	5.8'	...	...	1.5	2.6	82.7
3	Sandhurst Road ...	248.5	82,45	185 C 2	1,24.8 14.4	84,89 194	3,13.2 8.7	5	3.0	2,36	13.1	3.9	1.3	...	...	3.7	3.2	1,54.3
4	Gamdevi ...	181.7	12,16	119	1,01.7	23,17	83.0	...	...	...	...	12.2	3.3	...	...	1.8	7.3	1,26.3
5	Dadar-Matunga ...	14,56.5	23,87	1,011 C 3	9,80.6 10.7	1,11,29 67	393.0 3.7	5	6.1	96	5.3	2,57.2	...	...	...	8.4	1,84.5	14,47.5
6	Sion-Matunga ...	17,91.5	20,50	80	1,57.7	11,49	40.8	453	3,80.9	40,91	2,27.3	15.0	...	11,28.1	12,91	...	23.6	17,05.3	
	Carried over ...	38,71.1	2,21,82	1,572 C 9	14,68.8 40.9	3,31,8.0 483	12,48.9 22.3	463	3,90.0	44,23	2,45.7	2,91.1	13.7	11,28.1	12,91	19.4	2,22.0	35,74.0	

Note.—C Stands for ex-Trust Chawls.

APPENDIX "I"—contd.

Trust Permanent Estates on their Own Lands at close of 1939-40.

[N.B. :—(1) The Road areas have not been taken into Account.

(2) The Figures in columns 3, 4, 6 to 8 and 10 to 19 are in thousands].

Scheme No.	Name of Scheme.	LAND ACQUIRED UPTO 31ST MARCH 1940		DEVELOPED LAND										UNDEVELOPED LAND		Police accommodation site transferred to Government.	Land sold or exchanged.	Total of cols. 6, 10, 13, 14, 15, 17 & 18.	REMARKS.
		Area.	Awards	LEASED PLOT				No.	UNLEASED PLOTS			Open spaces	Service passages	Area acquired	Proportionate cost of acquisition.				
				No.	Area.	Capital value.	Rental		Area.	Capital value.	Rental.								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
		sq. yds.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.	sq. yds.	sq. yds.	sq. yds.	Rs.	sq. yds.	sq. yds.	sq. yds.	
	Brought forward ...	38,71.1	2,21,82	1,572	14,68.8	3,31,80	12,48.9	463	3,90.0	44,23	2,45.7	2,91.1	13.7	11,28.1	12,91	19.4	2,22.0	35,74.0	
8	Mandvi-Koliwada ...	29.4	19,80	C 9 32 C 1	40.9 15.1 4.2	483 16,92 313	22.3 71.4 14.1	...	...	...	...	...	2.4	...	...	...	1.7	23.4	
13	Souter Street Extension Eastward.	7.5	21	4	3.1	42	1.7	...	...	...	...	...	4.2	...	...	...	...	7.3	
27	Mathew Road ...	50.8	11,30	21	34.5	12,99	47.8	...	...	...	...	...	0.4	...	...	...	2.5	37.4	
29	Nowroji Hill ...	1,71.7	63,70	90 C 1	54.5 8.5	32,35 2,27	93.7 10.2	36	22.1	14,38	79.9	*13.8	3.3	12.9	4,79	3.0	0.9	1,19.0	Plots Nos. 4, 5, 6, 11, 11A, 12, 13, 21, 25, 27, 28 and 42 admeasuring 7,927 square yards taken over by the Trust and the Corporation with the buildings thereon. *Plots 67 to 71 and 75 to 78 admeasuring about 5,650 square yards reserved as a play-ground (vide Corporation Resolution No. 487, dated the 8th Sept. 1939).
30	Souter Street Extension Westward.	16.9 2.6	69 10	...	...	...	...	...	...	...	...	...	...	...	...	...	19.5	19.5	

31	Parel Road -	5,48.5 17.1	41,55 1,09	191 C 1	1,65.0 8.1	36,02 36	1,46.8 1.6	38	24.3	4,46	24.8	1.6	2.1	...	...	...	1,83.8	3,84.9
32	East Agripada	2,05.4	22,55	55 C 4	66.0 19.3	11,45 3,33	50.4 18.6	38	22.8	6,06	33.6	...	2.4	43.9	4,82	...	24.0	1,78.4
33	Bhatwadi	8.5	2,79	10	5.2	1,14	3.8	...	...	...	...	...	0.4	...	...	...	...	5.6
36	Lamington Road	7.5	2,22	1	0.3	13	0.6	...	...	...	...	2.6	...	...	...	...	...	2.9
37	Sydenham Road	75.4	1,13,09	56	21.6	41,42	124.3	32	13.2	21,20	1,17.8	1.1	2.0	...	...	...	0.3	38.2
41	Undria Street	6.4	4,62	18	4.5	1,23	6.0	2	0.5	13	0.7	...	...	*1.4	1,01	...	...	6.4
43	Parel Road Central	63.1	25,84	27 C 2	19.9 12.8	10,26 2,20	45.3 12.2	3	1.5	2,94	16.3	...	...	...	...	...	...	34.2
47	Parel Road Northern	1,08.0	30,61	47	37.8	14,22	61.0	4	2.5	1,07	5.9	...	...	...	...	...	...	40.3
50	Mazagaon	62.6	7,95	7 C 1	19.4 27.9	4,21 3,76	17.6 20.9	9	5.4	1,27	7.1	2.0	...	...	...	...	...	54.7
52	Worli	17,28.0	88,73	141	3,11.7	47,24	1,23.6	162	3,67.2	50,61	2,81.1	...	...	7,18.6	36,90	...	1,59.1	15,56.6
53	Foras Road	44.9	8,33	4 C 1	2.6 26.5	97 5,44	4.9 30.2	4	3.5	1,28	7.1	2.6	...	...	...	...	0.8	36.0
54	Kolbhatwadi	13.3	18,68	17	8.9	16,96	57.4	...	...	...	...	...	...	*1.6	2,25	...	1.0	11.5
56	Dharavi	17,40.2	37,79	4	1,03.1	5,72	...	5	28.5	1,85	10.3	...	...	15,99.5	34,73	...	*4.9	17,36.0
57	Sewri-Wadala	18,11.6	1,25,52	26	1,00.0	5,97	30.5	56	47.6	5,41	30.0	...	...	15,52.1	1,07,54	...	89.1	17,88.8
	Carried over	1,05,90.5	8,48,98	2,323 C 20	24,42.0 1,48.2	5,91,42 25,32	21,35.7 130.1	852	929.1	1,54,89	860.3	314.8	30.9	50,58.1	2,04,95	22.4	7,09.6	96,55.1

Plots Nos. 4 and 5 admeasuring 820 sq. yds taken over by the Corporation with the buildings thereon.
*This area is occupied in part by 7 houses which have been remodelled by the Trust.

*Inclusive of the area comprised in case No. 56.
*This includes an area of 855 sq. yds sold to Mr. D. H. Bharucha for Rs. 2,565 vide Improvements Committee Resolution No. 449, dated the 10th October 1939.

Note:—C Stands for ex-Trust Chawls.

APPENDIX "I"—contd.

Trust Permanent Estates on their Own Lands at close of 1939-40.

[N.B.—(1) The Road areas have not been taken into account.

(2) The Figures in columns 3, 4, 6 to 8 and 10 to 19 are in thousands.]

Scheme No.	Name of Scheme.	LAND ACQUIRED UPTO 31ST MARCH 1940		DEVELOPED LAND										UNDEVELOPED LAND		Police accommodation site transferred to Government.	Land sold or exchanged.	Total of cols. 6, 10, 13, 14, 15, 17 & 18.	Remarks.
		Area.	Awards	LEASED PLOTS.				UNLEASED PLOTS.				Open spaces	Service passages.	Area acquired	Proportionate cost of acquisition.				
				No.	Area.	Capital value	Rental	No.	Area.	Capital value.	Rental.								
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)
		sq. yds.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.	sq. yds.	sq. yds.	sq. yds.	Rs.	sq. yds.	sq. yds.	sq. yds.	
	Brought forward ...	10,590.5	8,48,98	2,323	24,42.0	5,91,42	21,35.7	852	9,29.1	1,54,89	8,60.3	3,14.8	30.9	50,58.1	2,04,95	22.4	709.6	96,55.1	
58	Worli extension scheme	3,97.0	27,10.1	C 20 3	1,48.2 5.9	25,32 1.27	1,30.1 1.7	27	28.6	3,71	20.6	...	...	34,08.8	23,28	...	0.5	3,75.8	
59	Sewri-Koliwada ...	29.4	4.48	...	...	...	...	...	...	...	...	...	...	29.4	4.48	...	...	29.4	
60	Naigaum ...	5,17.0	51,95	124	1,95.1	35,31	94.4	82	68.5	10,11	56.1	1.9	0.2	55.4	5,57	57.8	77.2	4,56.1	
61	Fergusson Road ...	1,67.7	4,09	...	...	...	...	15	10.7	1,25	7.5	...	...	...	...	...	1,76.0	1,86.7	
62	Love Lane ...	20.5	3,80	4 C I	8.8 13.2	2,89 2,64	1,4 14.7	...	...	...	...	...	...	...	...	...	...	22.0	
66	Mahalaxmi St. Scheme	6.8	1,26	1	0.6	6	0.4	1	1.1	12	0.7	...	...	...	...	...	0.2	1.9	
69	Widening of Byculla Bridge	3.4	81	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	POLICE ACCOMMODATION SCHEMES																		
14	Nagpada ...	...	...	1	4.0	72	3.2	...	...	...	...	...	...	...	...	...	...	...	Included in Scheme 1.
16	Wodehouse Road ...	6.6	76	1	6.6	76	3.4	...	...	...	...	...	...	...	...	...	...	6.6	
17	Duncan Road ...	0.3	39	1	0.3	39	1.7	...	...	...	...	...	...	...	...	...	...	0.3	

18	Shephard Road	1.3	16	1	1.2	15	0.7	...	...	...	...	...	...	...	...	...	...	1.2	
19	Agripada	4.8	45	2	1.7	45	2.1	...	...	...	...	...	...	...	...	...	...	4.8	
23	Connaught Road	1.7	13	2	1.7	13	0.6	...	...	...	...	...	...	...	...	...	...	1.7	
24	Princess Street	...	...	2	1.5	151	6.8	...	...	...	...	...	...	...	...	...	...	...	Included in Scheme 2.
25	Gandevi	...	...	2	1.8	45	2.0	...	...	...	...	...	...	...	...	...	...	...	Included in Scheme 4.
34	Lamington Road	6.2	...	1	6.2	...	...	...	...	...	...	...	...	...	...	...	...	6.2	Nominal.
35	Sandhurst Road West	...	...	1	0.9	39	1.6	...	...	...	...	...	...	...	...	...	...	...	Included in Scheme 3.
39	Sandhurst Road East	...	...	4	2.8	1,97	8.9	...	...	...	...	...	...	...	...	...	...	...	Do.
40	Byculla	16.4	...	1	16.4	...	...	...	...	...	...	...	...	...	...	...	...	16.4	Nominal.
44	Maharbadvi	2.7	...	1	2.7	...	...	...	...	...	...	...	...	...	...	...	...	2.7	Do.
45	Palton Road	5.9	...	1	5.9	...	...	...	...	...	...	...	...	...	...	...	...	5.9	Do.
46	Naigaum	...	...	1	11.3	2,19	12.2	...	...	...	...	...	...	...	...	...	...	...	Included in Scheme 60.
48	Mahim	6.7	...	1	6.7	...	...	...	...	...	...	...	...	...	...	...	...	6.7	Nominal.
55	Chinch Bunder Road...	...	...	1	3.0	1,52	6.8	...	...	...	...	...	...	...	...	...	...	...	Included in Scheme 29.
55A	Mazagaon	5.4	...	1	5.4	...	...	...	...	...	...	...	...	...	...	...	...	5.4	Nominal.
63	Dadar-Matunga North	...	...	3	8.4	80	3.6	...	...	...	...	...	...	...	...	...	...	...	Included in Scheme 6.
67	Naigaum	...	...	2	46.5	9,62	53.4	...	...	...	...	...	...	...	...	...	...	...	Included in Scheme 60.
70	Between Trust Garage on Arthur Road and Lamington Road.	1.7	...	1	1.7	...	...	...	...	...	...	...	...	...	...	...	...	1.7	Nominal.
POORER CLASSES ACCOM- MODATION SCHEMES																			
42	Spring Mills	20.0	76	1	20.0	76	3.4	...	...	...	...	...	...	...	...	...	...	...	20.0
51	Century Mills	50.4	1,15	1	50.4	2,42	7.2	...	...	...	...	...	...	...	...	...	...	...	50.4
65	David Mills	20.7	2,40	1	18.5	2,95	...	...	...	...	...	...	...	...	...	...	2.2	20.7	
Total		1,18,83.1	9,48,69	2,489 C 21	28,81.1 1,61.4	65,812 2,796	23,51.2 1,44.8	977	10,38.0	1,70,08	9,45.2	3,16.7	31.1	54,83.7	2,38,28	80.2	9,65.7	1,08,77.7	

Note.—C stands for Ex-Trust Chawls.

WATER WORKS

No. A/522 of 1940-41.

BOMBAY, 13th June 1940.

FROM

THE HYDRAULIC ENGINEER,
BOMBAY MUNICIPALITY.

To

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject: *Administrative Report for the year 1939-40.*

SIR,

I have the honour to submit herewith the Annual Report on the working of the Water Works Department for the year 1939-40.

2. During the year under review I held the charge of this Department.
3. The report is arranged under the following heads:—

- (1) City Water Supply System.
- (2) Supply Statistics.
- (3) Lakes and their Statistics.
- (4) Outside City Branch.
- (5) Distribution Branch.
- (6) Waste Prevention Branch.
- (7) Maintenance Branch.
- (8) Construction Branch.
- (9) Survey and Design Branch.
- (10) Works of Interest.
- (11) General.

I.—CITY WATER SUPPLY SYSTEM.

4. Practically the whole of the water supply, except for a small portion of the highly elevated districts of Malabar Hill and Altamount Road, is on gravitation system from the three lakes **Tansa Lake.** Tansa, Vehar and Tulsi. Tansa Lake which forms the main source of the City's supply is situated 55 miles North-East of Bombay. The bulk of the supply is brought down from Tansa through the 72" steel mains and the Old Duct consisting of syphons, masonry duct and tunnels.

5. The two 72" mains each 40½ miles long take off from the outlet well and follow the low-lying country to the West of the old masonry aqueduct and meet the Kasheli Syphon at Pogaon about 9 miles to the North of Thana, from whence they run parallel with the Kasheli syphon crossing the Bassein Creek on the new bridges over which runs the Bombay Agra Road. South of Thana they run parallel with the old duct line; at Bhandup they turn southward and pass under the old masonry aqueduct into the country dividing the Vehar and Powai Lakes. The two 72" mains are reduced to 57" at Powai, and a 60" steel main, 3¼ miles long, connects them up to the old duct line at the Ghatkopar syphon. The 57" mains cross the Bandra Creek on an independent bridge situated between the road and the railway bridge from whence they enter the City limits and run underground upto Nana's Chowk, and carry the supply to the Malabar Hill Reservoir.

6. The Old Duct Line follows as far as practical the contour of the country along the ranges of hills between Tansa and Ghatkopar and at 13 places is tunnelled through the hills. The **The Masonry Duct.** total length of the masonry duct is about 23.25 miles and that of the tunnels is 4½ miles. The intervening valleys have been crossed by 48" C.I. pressure pipes in the form of inverted syphons. There are 9 such syphons of a total length of 23.75 miles.—The duct line enters the City, as 2-48" C.I. mains the Old and New Tansa. The old 48" main distributes its supply to the lower parts of the City through its innumerable branches; while the New 48" Tansa carries its water to the Bhandarwada Hill Reservoir.

7. The next in importance is the Vehar Lake from which about 13 million gallons are supplied exclusively to the North of the City. The 48" main which brings down the supply to the City passes through Kurla and across the railway lines to Chembur Sluice House whence it reduces to 32" diameter and skirts the country from East of G. I. P. Railway, entering the City at Vincent Road. A 24" main bifurcates at Kurla which also supplies part of the Suburbs and the North of the City.

8. The Tulsi Lake is situated above the Vehar Lake and supplies about 2 million gallons per day. A **Tulsi Lake.** 24" C.I. main which runs mostly along 57" mains is connected to the Malabar Hill Reservoir. However the supply from this lake is given to the Suburbs which require water at high pressure. The 24" Tulsi main is closed at Bandra Sluice House and from this point southwards the main is utilised for carrying Tansa Supply to the City through a 12" cross connection between 57" and 24", just South of Bandra Sluice House.

II.—SUPPLY STATISTICS.

9. The total quantity of water supplied to the City and the Suburbs during the year from various sources amounted to 36,083 million gallons or an average of 98.65 million gallons per day, the corresponding figure for the preceding year being 36,474 million gallons or an average of 99.93 million gallons per day, *i.e.*, a decrease of 1.28 million gallons per day. The average daily supply to the Suburbs was 3.0 million gallons per day drawn mainly through 24" Tulsi and 57" Tansa mains. The balance of 95.54 million gallons per day was supplied to the City which distributed to 1,161,383 souls (as per Census report of 1931) amounted to 82.26 gallons per head per day for all purposes. This is 1.34 gallons per head per day less than the averages of the preceding year. The minimum and maximum supply per day amounted to 91.29 and 105.74 million gallons respectively.
- Quantity of Water supplied.
10. The statement marked Appendix (A) shows the supply utilised for various purposes.
- Quantity utilised for various purposes.

III.—LAKES AND THEIR STATISTICS.

11. The statement marked Appendix ("B") shows the statistics of all the Municipal Lakes.
- Lake Statistics.
12. During the year Tansa water was not admitted to Vehar water as usual on account of the collapse of the Kasheli Bridge No. 2 carrying the syphon lines.
13. Comparative figures of rainfall at the lakes and the City (Colaba Observatory) are shown in the Chart marked Appendix ("C"). The maximum rainfall during the year occurred on 25th August 1939 when there was a rainfall of 7.10".
- Rainfall Figures.
14. The Chart marked ("D") shows the day-to-day levels in the lakes.
- Lake Levels.
15. The evaporation figures at the lakes for the various months during the year under review are tabulated in the Appendix ("E"). It is probably not realized what a large quantity of water is thus lost from the lakes. From Tansa alone a quantity equivalent to about 48 days' supply to the City is evaporated.
- Evaporation.
16. The Tansa Lake overflowed on the 26th August. Tulsi and Powai Lakes overflowed on 12th July and 9th July respectively. The Vehar Lake did not overflow during the year. The Tansa Lake overflowed for 22 days during the year and the quantity of water thereby wasted was 8,814 million gallons. The Tulsi Lake overflowed for 81 days during the year and the quantity of water that overflowed was, 1,188 million gallons. This quantity as usual found its way into Vehar Lake.
- Overflow.

IV.—OUTSIDE CITY BRANCH.

17. 197 miles of Trunk Mains of various sizes (steel mains 72"—81 miles; 60"—3½ miles; 57"—14½ miles; 50"—18 mile; 48" lock-bar—1 mile; 48"—1½ miles; cast iron mains 48"—31½ miles; 42"—¼ miles; 32"—3 miles; 24"—15½ miles; and masonry duct including tunnels 27½ miles were maintained during the year from the repairs and maintenance grant to the extent of funds that were available. There was one burst during the year on the 24" Vehar Main Outside Bombay in mile 1. The number of heavy leaks repaired was 15. The 72" Twin Mains conveyed an average of 72.24 million gallons per day (28,205 million gallons per year) the masonry duct line about 6.73 million gallons per day (2,456 million gallons per year), the 48" Vehar about 14.12 million gallons per day (5,155 million gallons per year) and the 24" Tulsi Main 1.11 million gallons per day. Most of the time this year Tulsi Main was not fed from Tulsi Lake on account of the pipe relaying work near Marol Hill and repairs to the coagulation tanks at Tulsi. Repairs to the Tansa Duct Line to the extent of Rs. 2,999-7-0 were carried out departmentally to stop some of the big leaks. Shrubs and jungles were cleaned along the Old Tansa Duct Line at a cost of Rs. 995.
- Trunk Mains.
18. There were heavy floods in the monsoon on 25th August 1939. A heavy barge swept by the floods, dashed against a pair of piers. The piers gave way, resulting in the collapse of two spans of the bridge carrying the old 48" and 50" Tansa Mains. As a result syphon No. 6 was temporarily put out of commission. Water was however restored to the duct line through the 48" and 50" mains from Kapurbavdi to Pokhran through the existing cross connection between the 48" and 50" and 72" mains, by providing a blank flange on 50" lock bar pipe. Advantage was taken to inspect the whole of the Duct Line thoroughly from inside. The observations reveal that the Duct Line is in a very bad state and requires to be reconditioned very early.
- Collapse of the Old Kasheli Bridge No. 2.
19. From the total grant of Rs. 45,000 for "Repainting the steel mains outside City" about Rs. 7,211 were spent on repainting (includes Rs. 2,000 which were spent on painting the bottom of the main in Bandra Creek every alternate month) 2 miles and 4 furlongs of the 72" mains and 0 mile 5 furlongs of 57" mains using the last year's paint. The paint used was Berger's Ledquid for base coat and Black Metallic, for the covering coat. Owing to war conditions, the supply of paint was not available early in the year so that the grant could not be expended during the year. However, about 17,500 gallons of Anti-corrosive paint for the base coat and 1,750 gallons for the covering coat were purchased at the end of the year from Messrs. Murarka Paint and Varnish Works Ltd., an Indian concern in Calcutta. The unspent amount of the grant is renewed and the work is in progress.
- Painting the Steel Mains outside City.
20. 1 mile 4 furlongs 0 ft. of 48" Old Tansa Main was regraded at a cost of about Rs. 1,433. Portion of 24" Tulsi Main was also regraded at a cost of Rs. 1,433.
- Regarding of Mains.

21. 118 miles of embankments and cuttings carrying the pipe lines and trolley tracks were maintained, during the year. 14 over-bridges and 25 culverts were repaired. 15,500 sq. ft. stone pitching was provided after proper earth filling. The earth filling was specially done at the following places:—

At the approach of the Kasheli Bridge about	... 1,000 C.ft.
At Tarali Do. do.	... 2,000 C.ft.
At Sahar for raising the track about	... 5,000 C.ft.

In December last, embankment at mile 36/6 was washed off as a result of one ferrule being blown off. The earth filling was done overnight to the extent of 40,000 c.ft.

22. Out of the total length of 80 miles of trolley track, 53½ miles were maintained for transport purposes. The total cost of maintenance of the embankments and the trolley track, culverts, loco, push wagons, etc., was Rs. 63,852/-.

23. The Department had 4 heavy type and 2 light type motor trollies early this year one heavy type motor trolley, bought about 18 years back, was however scrapped and turned into a push wagon. The total mileage covered by the motor trollies during the year was 33,085 miles. The trollies were maintained at a cost of Rs. 5,180/-. This works out to an average of 2'3 annas per mile which is very fair and reasonable.

24. The loco covered 7,483 miles and did very useful work of transporting heavy materials such as sand, cement, bricks, etc., all over the line upto Tansa. It may be noted that the mileage covered by the loco this year, is more than double that, covered by it last year. (Last year's figure being 3,118 miles). The average cost of haulage, including labour and materials, amounted to 3.40 annas per mile. The cost is charged to the embankment and materials grant.

25. Light transport was carried out by push wagons and trollies, which were maintained from the Repairs and Maintenance of Embankments and materials etc., grant. The number of push wagons and trollies maintained during the year was 63 and 18 respectively.

26. This year it was proposed to paint the North Kasheli Bridge and 5 spans of the South Kasheli Bridge but owing to the outbreak of war in Europe the necessary paint required for painting the bridges was not received during the year, but necessary preparations were made for taking the work in hand as soon as the paint was available articles such as brushes, scrappers, cradles, planks, etc., being purchased and kept ready. The paint was received at the end of the year and the whole of the grant is renewed for expenditure during 1940-41.

27. The Tansa-Atgaon Road which serves to link the main road (Bombay-Agra Road) to Tansa was maintained by the Govt. Forest Department at a cost of Rs. 2,300 half of which was borne by the Municipality.

28. Due to war in Europe, the Contractors for the supply of Chlorine for the second half of the financial year (M/s. Imperial Chemical Industries, Ltd.) could not supply regular instalments of liquid chlorine, and as an emergency measure, tropical chloride of lime was used instead, for about 2 months.

(a) *Tansa Supply*.—The Tansa Supply was chlorinated at Bhandup through the gravity-fed type plant. The dose varied from 0.8 to 0.3 parts per million gallons. The low dose of 0.3 parts per million was being used only for a month when there was extreme shortage of chlorine, and bleaching powder was not available.

(b) *Vehar Supply*.—Vehar Supply was chlorinated at Vehar gravity plant. The Chlorine dose varied from 1.2 to 0.5 parts per million. The low dose of 0.5 parts per million was used only for one month when chlorine was not available.

The total expenditure of chlorination including the cost of 2,66,000 lbs. of chlorine and 30 tons of bleaching powder amounted to Rs. 1,10,000 for sterilizing 36,083 million gallons of water. The cost per 1,000 gallons and million gallons works out to 0.7 pies and Rs. 3-10-0 respectively.

(c) *Tulsi Supply*.—Owing to the necessary repairs to the coagulation tanks, the roof of the clear-water channel etc., and removing and relaying the portion of 24" Tulsi Main near Marol Hill and shifting the Venturi Meter from Bandra Cabin and Andheri Marol Road, the Tulsi Supply was stopped from 22nd July till the end of the year. Tansa Supply was given through Tulsi Main through its cross-connection at Sahar. Upto July when the Tulsi supply was given the Chlorine dose varied from 1.92 to 1.44 parts per million and Ammonia dose from 0.63 to 0.48 parts per million. The total cost of sterilizing of Tulsi water was Rs. 9,023-6-0. The entire cost is borne by the Government of Bombay as the supply from Tulsi is used for Bombay Suburban Area. The total cost of sterilization of Tulsi water was Rs. 28.9 per million gallons. Last year Candy Filters Ammoniator and Chlorinator were installed at Tulsi and Chloramine treatment was started. The dose of Ammonia maintained is 1/3rd that of Chlorine and the result of this treatment has so far been found to be quite satisfactory. By this means with a dose of about 1.5 parts per million of chlorine at Tulsi it is possible to maintain about 0.2 part per million of free chlorine at Santa-Cruz.

(d) *Filtration*.—No part of the supply was filtered during the year. The mechanical filters at Tulsi were maintained (but not used). They were put into commission for a few days, with a view to find out what repairs etc., were necessary.

(e) *Field Laboratory*.—A small field laboratory has been set up at Powai, and samples of water from lakes and mains are tested for ascertaining their various properties, *viz.*—mud-content, alkalinity, pH value etc., thus obtaining valuable information about the quality of water supplied to the City. Residual chlorine tests were also daily taken at Tulsi, Powai, and Santa Cruz and the dose of chlorine adjusted accordingly.

29. Fortnightly bacteriological and analytical tests of all the lake waters, of water after chlorination from trunk mains outside City and occasional tests from trunk mains in the City were carried out throughout the year by the Municipal Chemical Analyst. In addition to these
Bacteriological and Analytical Water Tests. 305 samples were taken at about 3 weeks' intervals from 63 more points within and outside the City. The results show that out of the 305 samples, 227 samples gave negative reaction of "B Coli" in 100, 45 negative reaction of "B Coli" in 50, 14 samples positive reaction of "B Coli" in 20, 3 samples in 10 and 16 samples in 5. From the observation of the results it was noticed that samples which showed bad results were from the "dead end" of the mains. These mains were flushed and fresh samples, when taken, were found to be of the usual standard of purity. It will be seen that a high standard of purity as laid down by the Ministry of Health in England has been maintained.

30. A private telephone system 61 miles long for 21 stations outside Bombay was regularly maintained through the Government Telegraphs Department at a cost of Rs. 7,277. The system is not working efficiently and the Government Department has been asked to put the system right. The correspondence is in progress.
Telephone System.

31. The Repairs and painting of the water-works buildings outside Bombay including 28 sluice-house structures were carried out departmentally as and when required at a cost of Rs. 6,544. Two-point quarters at Pachapur Sluice House, and at Kapurbavdi, the two bungalows at Santa-Cruz with out-houses and Katchra Cabin, were thoroughly repaired and completely repainted. The S.O.s quarters at Tansa also completely repaired, repainted and retiled. The labour chawls at Katchra and Ghatkopar were retiled and repaired.
Building Repairs.

32. There are nine Venturi meters, recording discharges through mains. All are in working condition. The Venturi meter on Tulsi Main at Bandra was shifted during the year to Marol, as its position was at the end of the Tulsi main instead of at the beginning.
Venturi Meters.

33. 151 hand-operated penstock gates and sluice valves varying in sizes from 48" to 12", 9 hydraulically operated valves, 52 pressure gauges and recorders, 26 burst alarms and 121 air valves were oiled, greased and maintained from the repairs and maintenance grant. The 9 hydraulic-operated valves are not in working order and the question of putting these valves in order is under consideration.
Hydraulic Fittings.

34. The total cost of materials incurred under "Materials for General Works and Repairs outside Bombay" for items in paras. 17, 24, 25, 32, 33, 35 and 37 was Rs. 7,500.
Cost of Repairs.

35. The Tansa and Vihar Lake Bungalows continued to be the favourite resort of the public and the number of visitors to the two lakes amounted to about 3,198 and 29,225 respectively. The bungalows at Tansa and Vihar Lakes were maintained from the Repairs and Maintenance Grant for Outside City.
Inspection Bungalows.

36. Vigorous campaign was carried out throughout the year to prevent trespass in the catchment and lake areas in order to preserve the purity of water and 83 and 331 heads of cattle were impounded during the year at Tansa and Vihar respectively. More than 530 heads of Cattle trespassing on the trolley track were impounded.
Campaign against trespass.

37. In addition to the 4 Gardens outside the City namely Tansa, Vihar, Tulsi and Powai Venturi House, a new garden was laid out at Vihar Bungalow. This brings the total number to 5. They were maintained during the year from the Repairs to Embankment etc., grant for outside City.
Gardens.

38. The electric set at Tansa was kept in working condition throughout the year at a cost of Rs. 131/-.
Lighting set.

39. The flow of Vaitarna River was gauged at two points during the monsoon, one at Mangelpada and another about 20 miles upstream side at Jarwar Bunder. This was done with a view to collect useful data for the Vaitarna Scheme.
Vaitarna River gauging.

40. The arched roofing of the Tansa Labour Chawls was in a very bad condition. This was removed and replaced by Mangalore-tiled roofs. The chawls were completely overhauled and re-painted at a cost of Rs. 2,192/-.
Repairing labour chawls at Tansa.

V.—DISTRIBUTION BRANCH.

41. For Distribution purposes the City was divided into three main divisions:—

(a) All the area South of Clerk Road, west of Arthur Road upto its junction with Lamington Road west of Lamington Road north upto its junction with Sandhurst Road upto its junction with Falkland Road, West of Falkland Road, West of Falkland Road upto its junction with Bapu Khote Street, west of Abdul Rehman Street junction Carnac Road and all the area to the South of Carnac Road and 1st Marine Street shown coloured red on the accompanying plan marked ("F") was served by the
Malabar Hill Reservoir.

Malabar Hill Reservoir which has a storage capacity of 30.5 million gallons *i.e.*, an equivalent of about 24 hours supply. For the Fort Area, the supply was restricted only for 6 hours between 10 a. m. and 4 p. m. (B. T.) Supply to the Dhobi Talao and Girgaum area was restricted between the hours of 10 A.M. and 4 P.M. and 7 P.M. and 3 A.M. A constant supply was maintained in Walkeshwar Road from the Junction of Ridge Road to Government House Upper Gate and from the junction of Ridge Road to Government House Lower Gate and Malabar Hill Lower portion which are served by the 12" syphon main from the reservoirs. An elevated tank of 60,000 gallons capacity to which water is pumped by electrically driven pumps served the high level areas of Ridge Road, Gibbs Road, Carmichael and Altamount Roads between the hours of 5 A.M. and 10 A.M. (B. T.) and 4 P.M. and 7 P.M. (B.T.) The quantity supplied through the elevated reservoir was about 120,000 gallons per day.

(b) All the area south of Kalachowki Road, East of Arthur Road upto its junction with Lamington Road east of Lamington Road upto its junction with Sandhurst Road, South of Sandhurst Road upto its junction with Falkland Road, East of Falkland Road upto its junction with Babu Khote Street, East of Babu Khote Street, east of Abdul Rehman Street, all the area to the north of Carnac Road upto its junction with Abdul Rehman Street shown coloured green on the accompanying plan marked F was served by the Bhandarwada Hill Reservoir through which about 20 million gallons of water per day and which has a capacity of 20 million gallons *i.e.*, an equivalent of about 16 hours of supply. The supply from the Bhandarwada Hill Reservoir was restricted between the hours of 10 A.M. and 4 P.M. and from 7 P.M. to 3 A.M. The work of providing a booster pump for the supply of water to high level areas of Dongri and Mazagaon was taken in hand but the full equipment of the pump and other electrical gear was not completed, owing to the outbreak of hostilities in Europe. Arrangements are being made to expedite the installations.

(c) All the area in F and G Wards and to the north of a line drawn from Eastern Harbour through Kalachowky Road, Clerk Road upto its junction with Warden Road was served Direct Supply for the north of the City. directly from the Trunk Mains in the absence of a Reservoir for the north of the island. A scheme estimated to cost about Rs. 60 lakhs to provide balancing reservoirs at Worli on Worli Hill to serve the north of the island was submitted for administrative sanction but the consideration has been postponed by the Corporation, pending report on the Pitometer Survey of the Distribution System.

42. Both the Reservoirs at Malabar Hill and at Bhandarwada Hill were cleaned during the year and Maintenance of Reservoirs maintained from the repairs and maintenance grant.

43. The Assistant Engineer in charge of Distribution together with the Assistant Engineer Waste Prevention and other staff gave immediate attendance at every fire throughout the Fire Attendance. year. The total number of fire calls received from the Fire Brigade Department and attended to were 381. The water supply in each case was regulated according to the needs and sufficient supply at high pressure was made available in every case.

44. A special telephone system for fire purposes was maintained in the City through the Bombay Telephone System. Telephone Co., at a cost of Rs. 3,762. The charges for 6 other telephone connections amounted to Rs. 9,585 per annum.

45. There are 111 drinking fountains, 53 cattle troughs and 55 stand pipes in the City, which were Fountains and Cattle Troughs. open to the general public throughout the year and were maintained in a clean and healthy condition. Repairs to the fountains, cattle troughs and stand pipes were carried out departmentally at a total cost of Rs. 1,151.

46. There are 22 wells in charge of the Water Department a majority of which are hermetically Wells. sealed.

47. The gardens along the Slopes of Gibbs Road and Ridge Road, Sir Phirozshah Mehta Gardens at Malabar Hill Reservoir and Joseph Baptista Gardens at Bhandarwada were maintained during the year at a cost of Rs. 5,578 (materials only). All the Gardens were Gardens. fully open to the general public except the Sir Phirozshah Mehta Gardens which were closed in April 1939 and fully open to the public from October 1939 and Joseph Baptista Garden which was closed to the public from November 1939 till the end of the year on account of repairs to the Reservoirs by Gunite surfacing.

48. The total number of water connections to different premises in the City was 46,283. The number Number of water connections. of new water connections made from the Repairs and Maintenance Grant during the year was 2,157 against 1,887 during the preceding year. The number of disconnection orders sanctioned by the Standing Committee during the year for non-payment of water charges was 276 against 248 last year. Out of this number 129 disconnections were not enforced owing to the requirements having been complied with and 147 connections were restored on compliance with Municipal requirements.

49. 176 prosecutions were launched before the Honorary Presidency Magistrate for infringement of Prosecutions. the provision of the Municipal Act and for violation of Bye-laws relating to Water Works during the year under report. The number of convictions was 51, and the total amount of fines inflicted and received was Rs. 713. In 23 cases the parties were warned and discharged.

VI.—WASTE PREVENTION.

50. 11,109 defects in the distribution system were detected and repaired, of these 7,164 were under Defects in Water mains. ground and 3,945 above ground.

51. The total length of water mains tested for leakage by Deacon meters was 474 Testing of mains by Deacon meters. miles and 2,285 feet.

52. The total lengths of mains of all sizes tested by sounding was 195 miles and 3,614 feet. The total cost (materials) of testing mains and investigating leakage was Rs. 1,946 during the year.
- Sounding of mains.**
53. Particulars of defects detected and remedied, the number of diagrams taken and wastage checked during the year are given in Appendix "G".
- Statistics of Waste Prevention.**
54. The number of notices issued to owners of private premises for defects in water fittings was 2,781.
- Notices issued.**
55. To prevent wastage of water 50,891 leaky taps were re-washed in private premises during the year at Municipal cost (Rs. 8,300) provided under General Repairs and Maintenance Grant.
- Rewaashing of taps.**
56. So far there was no regular staff for Meter work, with the result that the revenue from Meters suffered considerably, as many cases which should have been metered remained undetected and also meters were not exchanged in time after being in use for a certain period. A proposal was therefore put up to the Corporation to appoint a special staff for this work. The Corporation agreed with the Commissioner's proposal and in the first year there was a net increase of about Rs. 78,000/- on the previous year's figure of revenue derived by meter measurement. The cost of staff, additional material and labour per year amounted to Rs. 24,560/-. The revenue would have still gone up were it not for the general textile mill strike.
- Meter Staff.**

VII.—MAINTENANCE BRANCH.

57. The workshop in the yard of the Maintenance Branch of Water Works Department at DeLisle Road carried out throughout the year the repairs and testing works pertaining to Water Works Department in their different shops such as meter shop, testing shop, machine shop, turner shop, painter shop, smithy shop, carpentry shop, etc. Testing work of outside parties of testing cast iron and galvanized pipes cast iron, galvanized and brass fittings and water meters was done on a large scale. Ordinary repairs to the machinery and plant such as steam pumps, petrol pumps, motor lorries, outboard engine, trolley parts, etc., were also carried out.
- Maintenance Yard at DeLisle Road.**
58. 364½ miles of water mains (57"—11½ miles; 48"—13½ miles; 36"—4 miles; 32"—12½ miles; 30"—3½ miles; 28"—½ mile; 27"—7½ miles; 26"—¾ mile; 24"—29½ miles; 22"—1½ miles; 21"—¾ mile; 20"—½ mile; 19"—½ mile; 18"—7½ miles; 15"—4½ miles; 14"—2½ miles; 12"—37½ miles; 9"—5 miles; 8"—4¼ miles; 7"—4 miles; 6"—106½ miles; 5"—41 miles; 4"—27½ miles; 3"—111½ miles) were maintained during the year from the Repairs and Maintenance Grant. There were 29 bursts on the various water mains Appendix "K" which were repaired promptly.
- Maintenance of mains and number of bursts.**
59. 2,623 meters of different sizes (½" to 6") were in use and were maintained at a cost of Rs. 36,913 during the year. The number of meters replaced was 1,097 and of those repaired was 1,483. The total revenue from the hire of meters was Rs. 69,362-6-0. 22 new meters were purchased at a cost of Rs. 1,504, during the year. 412 meters were fixed on new connections and 226 were removed from old connections which were to be charged on valuation.
- Meters.**
60. The repairs and paintings to the buildings of the Water Works Department within the City were carried out at a total cost of Rs. 7,620. There are 111 public fountains and 53 cattle troughs in the City which were kept in repairs at a total cost of Rs. 1,151.
- Repairs to Drinking Fountains, cattle troughs and buildings.**
61. 12,328 trenches 5' to 100' in length were excavated for trial pits and general repairs and maintenance works all over the City. All the trenches were restored through the City Engineer's Department. The total cost of excavation and restoration of the trenches amounted to Rs. 65,228.
- Trenches.**
62. Four motor lorries and eighteen hand trucks were maintained during the year for transport of materials, etc., at a cost of Rs. 5,778 (materials). The total mileage covered by the motor lorries during the year was 32,764 miles.
- Transport.**
63. 1,109 numbers of works of giving connections etc., to private parties were carried out at party's cost of about Rs. 52,416. In all 1,955 new connections were made by this branch.
- Private parties works.**
64. The testing of galvanized iron pipes (½" to 4") and cast iron pipes (3" to 48") of galvanized iron fittings such as couplings, bends, tees, tapers, etc., of brass fittings such as ferrules, stop and bib taps, waste not taps, ball taps, pillar taps, glove taps, and other fittings; as 3" to 30" sluice valves, new pattern and stand post hydrants, cast iron and porcelain water-closet cisterns and their fittings, canvas hose pipes, etc., was carried out during the year at the Chinchpokli Workshops. The total number of such fittings tested was 3,24,012 and the Revenue derived therefrom was Rs. 15,395-11-0.
- Testing of water fittings.**
65. The total cost incurred under "Materials for General Works and Repairs within the City" for works included in paras 42, 48 and 57 was about Rs. 37,510.
- Repairs.**

VIII.—CONSTRUCTION BRANCH.

(Loan and other Works.)

66. Works to the extent of Rs. 9,30,456-12-0 were carried out from Capital Funds as per details given in Appendix "H".
- Loan Works.**

67. **New Works** as per details in Appendix "I" were carried out during the year out of **New Works Grant** at a total cost of Rs. 23,758.

68. 1,266 feet of 24" water main in King Edward Memorial Road was laid out of the **Worn-out Water Mains Renewal Fund** at a cost of Rs. 17,976.

IX.—SURVEY AND DESIGN BRANCH.

69. Several Schemes for the improvement of water supply in general and for the affected localities in particular were designed during the year. 190 estimates for provision or enlargement of water mains and other works amounting to over Rs. 2.6 crores were prepared during the year. The number of tracings and blue prints prepared during the year was 507 and 3,691, respectively.

70. Records for the lakes including levels, rainfall yield, evaporation and supply from the various sources were maintained and submitted to the Corporation every month and every week during the monsoon.

71. 2,088 cases of extra charge (1,179 for petty repairs and 909 for major repairs and for new buildings) for water used for constructional purposes were framed as against 1,903 (903 for petty repairs and 1,000 for new buildings) of the preceding year, resulting in a total estimated revenue of Rs. 1,80,433 as against Rs. 2,07,210 of the preceding year.

X.—WORKS OF INTEREST.

72. The report on the results of the exploratory borings in the Tansa Dam was considered by the Works Committee and the recommendations of the Hydraulic Engineer were accepted and forwarded to the Corporation for approval. The Corporation, however, referred it back to the Works Committee raising certain queries as regards the water-proofing of the entire lower portions which they were of the opinion should be treated with grouting under pressure. It was therefore decided that the top 30 feet portion for a length of 2,000 feet should be treated with 2" thick reinforced Gunitite and the lower portion for a length of 1,000 feet with grouting under pressure and to report results thereof. The work was taken in hand after the close of the year so as to take advantage of the low level in the lake before the commencement of the monsoon.

73. A complete report of the Pitometer Survey and the findings therefrom was submitted to the Municipal Commissioner. Amongst other details the following main facts were borne out, which have already been revealed by theory and the conditions arising in practice :—

- (a) Insufficiency of trunk inlet mains to the City.
- (b) The necessity of repairing the duct line.
- (c) Insufficiency of the existing service reservoirs to cope with the districts they serve.
- (d) Necessity of service reservoirs for the North of the Island.
- (e) Insufficiency of the inlet and outlet mains to the existing reservoirs.
- (f) Areas which require boosting up of the pressures by pumps and from elevated reservoirs.
- (g) Overcharging of certain main lines.
- (h) Undercharged mains and deterioration of supply therefrom.
- (i) Mains with reversible flow.
- (j) Necessity of providing Venturi Meters on inlet and outlet mains to and from Service Reservoirs.

Works to meet the above requirements have been proposed in the Report which is now before the Works Committee of the Corporation.

74. Further work of treating the Malabar Hill Reservoir was carried out during the year and completed by the end of the monsoon from the provision of Rs. 2,00,000 in the Loan Works Budget. All the leaks on the east of the reservoir along the hills were stopped thereby. In view of the small capacity of Bhandarwada Hill Reservoir and the high locality which it serves it was found advisable to expedite the work of treating that reservoir and a further provision of Rs. 2,00,000 was made by transfer of funds. The entire roof and the reservoirs Nos. I and II have been completed and the work in Reservoir No. III is in progress and is expected to be completed shortly.

75. The work of re-laying the garden which was in progress during the last year was completed by the end of monsoon and was opened to the public in October 1939. The main features are that the main paths from the letters P.M.G. (meaning Sir Pherozeshah Mehta Gardens) and other attractions viz., scrawls, rockery garden, slope garden, umbrellas, butterfly, fish, basket of flowers, sun-dials, fountain, summer houses and seats, kiosks, fernery, pergolas, children's playground with additional amenities etc., are provided. According to the revised layout the area of the garden is now 3,44,525 square feet and the total length of the pathways 9,575 running feet. Ornamental hydrants have been provided for which new distribution mains of 3" and 4" size have been laid. The garden though in its infancy looks very attractive when viewed from elevated places like the service reservoir etc. The gardens were tastefully decorated at the time of the Mayor's Party on 27th March 1940 in honour of His Excellency the Governor of Bombay and Lady Lumley.

76. The work of extending the Control room at Malabar Hill Reservoir was completed during the year. The building consists of a basement and one floor and is 57' x 31'. In the basement six valves, 2 for 30" Backbay, 2 for 30" Girgaum and Thakurdwar and 2 for 27" Girgaum have been fixed whereas in the upper floor their electric head-stocks and gears are fitted up. The excavation for this extension was mainly in rock and had to be done gradually by mild blasting. The extension is a very good addition to the already crowded old control room.

77. Two automatic recording instruments, one of Siemen's make working electrically and another of the Air Conditioning Corporation's make, mechanically working are fixed for the two reservoirs and have been of valuable service for recording the height of the reservoirs at various hours of the day and giving high and low level alarms.

78. The garden has been entirely closed to the public since November 1939 and is being relaid on entirely new lines. The garden will be completed and opened to the public probably after the next monsoon.

79. The old 48" hand operated sluice valve on the outlet main from Reservoir No. 1 was replaced by an electrically operated sluice valve (Blackborough Pattern), similar to the one replaced on the 48" outlet from Reservoir No. 2 last year.

80. The Sluice House No. 1 at Bhandarwada Hill Reservoir was entirely reconstructed to accommodate the newly installed electrically operated sluice valves, pumps, and other bye-pass arrangements. The building consists of basement and one floor and is 68' x 44'. In the basement the valves, pipes and the two booster pumps are situated, whereas on the upper floor the electric headstocks and other electric arrangements, travelling pulley block, etc., are fixed. The new control room has been fitted with electric lights.

81. Two electrically operated centrifugal pumps (Siemen's make) each capable of giving 1,500 gallons per minute were installed during the year in order to boost the pressure in the water mains of the elevated areas of Dongri and Mazagaon. However, full advantage of the pumps can only be obtained if a high level reservoir of a capacity of 1.25 million gallons is constructed to damp the fluctuations in the supply and give a steady pressure head.

82. In order to facilitate the distribution of the supply from the different compartments of the Bhandarwada Hill Reservoir, various cross-connections were made during the year. These were (i) 12" cross-connection between the 48" outlet from the north Reservoir (No. II) to the 24" Dongri outlet from the middle Reservoir (No. II), (ii) a 12" cross-connection on 24" scour main from the south Reservoir (No. I) to the 24" cross-connection between the 24" Dongri and the 48" outlet from the south reservoir (No. I) and (iii) a 9" main between the 14" Mazagaon and the 18" cross-connection between the 48" outlet from the north and south Reservoir (No. III and I).

It will be noticed that practically all the possible connections have been made between the three compartments and the inlet and outlet mains. An additional sluice valve was also provided on the 36" Tansa inlet main for Reservoir (No. III).

83. The two 57" steel mains which carry the bulk of the supply to the Malabar Hill Reservoir were found to be extremely pitted and corroded on taking trial pits at places where leaks had developed. It was therefore decided to patch plate by arc welding the corroded portions and to line with Gunitite the outside of the pipes at a cost of Rs. 53,825. Out of the provision of Rs. 15,000 made during the year, a length of about 180 feet was treated as stated above. It was found during the progress of the work that some of the plates were so badly corroded that holes as large as 2" diameter, had to be plugged before patch welding and pittings as deep as the thickness of the plates were filled in. These pittings developed into leaks when welding was tried on them. Several rivets were found either entirely or with their heads eaten away causing water to waste profusely. The work was found to be very interesting and difficult as it had to be carried out in alternate portions of 20 feet at a time, and required excavation of 13 feet deep and 19 feet wide trenches from which water had to be pumped out throughout day and night. It was also found necessary to provide concrete blocks at 20 feet apart in order to avoid settlements of the pipes. Further work will be carried out during 1940-41. It is evident that the portion of these mains in the City and running underground will have to be treated similarly at an early date.

84. In order to improve the supply in the localities served by Malabar Hill Reservoir the following works costing Rs. 7,07,000 were sanctioned by the Corporation:—

- (1) Providing a 30"-24" main for Girgaum and Thakurdwar.
- (2) Providing an independent connection to the Reservoir for the 24" Girgaum main.
- (3) Providing a 36" inlet main from Nana's Chowk to Malabar Hill Reservoir.
- (4) Providing a 36" inlet main from 48" Old Tansa Main at Chinchpokli to 36" main in Haines Road.
- (5) Enlarging 6" main in Ridge Road to 9".

The first two works were taken in hand from a provision of Rs. 2,00,000 and were in progress at the end of the year. Both the mains were laid through the newly constructed tunnel across Gibbs Road near the Reservoir.

85. The work of acquisition of Khardi Village which falls within the Tansa Catchment Area was in progress during the year. Detailed survey of the properties and the village site was made by Municipal and Government staff, and it is expected that the awards will be declared during the next year.

Acquisition of Khardi Village.

86. About 1,320 R. feet of 24" Tulsi Main which was laid over the Marol Hill was in danger of slipping over the 57" mains. It was therefore removed and relayed along-side the 57" mains at a cost of Rs. 15,895. The hill was cut away to a proper slope to obviate the danger of heavy boulders rolling down due to disintegration of the rock and endangering the 57" steel mains. When the pipes were removed they were found to have been badly encrusted. The pipes were properly scrapped and cleaned. The encrustation removed comprised on an average about 72 lbs. by weight or 1.2 cubic feet by volumes, per 12' length of pipe. In one particular pipe length to which the scour valve was fitted, the encrustation removed, weighed 393 lbs. and it was noticed that the bore of the 24" pipe was thereby reduced to about 10". The encrustation were analysed and were found to be composed of mainly iron oxide. To rid the main of these encrustations, it is proposed to scrape the main between the Tulsi Lake and Bandra Cabin at a cost of Rs. 10,000 which has been sanctioned by the Corporation and funds are provided to carry out the work in the ensuing year.

Relaying portion of 24" Tulsi Main.

A 12" cross connection is now provided between 57" Tansa main and 24" Tulsi main north of Marol. This would now provide us with another feeding point for Tulsi main besides Sahar and Bandra.

87. It was necessary to shift the Venturi Recorder from Bandra Cabin to Andheri-Marol Road in order to get the correct readings of the total supply given to the Suburbs through the Tulsi Main. The work was carried out at a cost of Rs. 2,678. A new Venturi House is also constructed for the Venturi Recorder.

Shifting of Venturi Recorder on 24" Tulsi main.

88. Due to the action of Sea water on the steel mains the 57" mains across Bandra Creek are dangerously corroded and as a result leaks are very frequent. A scheme of welding the bottom of pipes with patch plates to strengthen the pipes, and raise them above the high tide water level at a cost of Rs. 2,59,000 was approved by the Corporation. This also included guniting of the portion of main under Railway Bridge which cannot be raised, and providing for inspection purposes and transport of materials a trolley track from Mahim Causeway to Nawapada joining the a main line. This necessitated slight alterations to the Municipal bridge on the Creek. The Corporation sanctioned Rs. 50,000 for the work to be done in 1939-40. From this grant the work of providing 5'-0" wide patch plates welded to the bottom of the pipe under the Railway Bridge for a length of about 260 R. feet of pipes and further welding channels 5" x 2 1/2" over the rivetted joints of the existing steel mains so that no weak joints would be left is in progress and after it is completed the work of guniting the main with reinforced gunite 2" thick will be taken in hand. About 3,000 brass of rubble was bought from the City Engineer's Department and transported at site for widening the embankment for trolley track. The piers of Municipal bridge in the Mahim Creek were extended to receive the trolley track. The work which is in progress could not be completed to the extent of the sanctioned grant as the track material could not be obtained due to War in Europe.

Repairs to 57" Steel Mains in Bandra Creek.

89. Tansa and Vehar waters are chlorinated at present by injecting chlorine solution by gravity flow at Bhandup and Vehar. The Corporation have now sanctioned a Scheme of Centralization of Chlorinating Plants at Powai for Tansa and Vehar Water using a modern chloromine plant manufactured by Messrs. Candy Filters (India) Ltd., and injecting the chlorine solution under pressure by means of hydrostat controlled pressure type solutionizers. A separate plant at Ghatkopar Cross connection is proposed to be installed for Chlorinating Tansa Duct water. This scheme includes the treatment of water by Ammonium sulphate in order to reduce the chlorine dose and at the same time retain the residual action of chlorine for a longer period. The total cost of the scheme is estimated at Rs. 71,850. In connection with this scheme civil engineering works amounting to Rs. 4,403-9-0 were carried out departmentally during the year. This included the building of a Chlorination House at Ghatkopar Cross Connection and providing Ammonium Sulphate solution tanks and lining them with Marbirite tiles.

Centralization of Chlorination Plants.

Messrs. Candy Filters (India) Ltd., have fitted the Chlorination Plant at Ghatkopar Cross connection and are now working at Powai. They could not supply the entire plant within the contract period due to war conditions. A small portion of the equipment which is still remaining to be supplied has been shipped from England and the plant is expected to be put into commission shortly.

90. The arched roofing of the clear water channel and the flooring of the coagulation tanks were in a very bad condition. The Corporation therefore sanctioned the work of repairs to the filters at a cost of Rs. 8,180. The arched roofing of the clear water channel was removed and a 4" R. C. C. slab was provided. The old flooring of the coagulation tanks was removed and a R. C. C. slab 4" thick was provided after putting in regular sub-soil drains. The outside of the coagulation tank was excavated and pointed properly and refilled after providing sub-soil drains which lead to the waste water channel. Two manholes were provided for inspection purposes. The flooring of the coagulated water channel and clear water channel were renewed and properly sloped.

Repairs of Tulsi Filters.

91. In order to reduce encrustation and scales in the Vehar main the Corporation sanctioned the purchase and installation of a lime saturation plant from Messrs. Candy Filters (India) Ltd. at a cost of Rs. 1,760 and construction to a lime saturation tank and lime shed at a cost of Rs. 2,900.

Lime Plant at Vehar.

The lime saturation tank was constructed departmentally and Messrs. Candy Filters (India) Ltd., have fixed their equipment. The work could not be completed as the sanction to carry out the work was received rather late. The lime shed is being constructed departmentally and the work is in progress.

92. The 36" sluice valves were fixed and the design of the Anchor Block was altered to safeguard against future collapse of the valves by welding tees to the steel tapers and arranging the whole reinforcement in such a way as to lessen the expansion or contraction of the tapers and thus putting no strain on the body of the valves.

XI. GENERAL.

93. The Report submitted to the Corporation with regard to the urgent need of safeguarding the City's Water Supply in case of failure of monsoon and of augmenting it to meet the increasing needs of the City which have surpassed all expectations is still before the Works Committee of the Corporation.

94. The details of the Superior Staff of the Water Works Department are shown in the genealogical table marked Appendix (J). The total establishment cost during the year was Rs. 2,69,580 for a staff of about 200 persons. Temporary labour staff is engaged on different works both inside and outside City according to the requirements as and when necessary; the total number of such staff engaged during the year was about 1,300 per day on an average costing about Rs. 2,10,210. The cost of the Scheduled Labour Staff including artisans, etc., (648 Nos.) amounted to Rs. 2,02,547.

95. There is no free housing accommodation for the superior staff within the City except for the Assistant Engineer Distribution, one Senior Inspector Maintenance, two Reservoir Attendants at Malabar Hill and Bhandarwada Hill, and one Stores Clerk, who are required to be on duty at any time of the day or night. The Hydraulic Engineer and Assistant Engineer, Waste Prevention are provided with accommodation at full standard rent and 4 Inspectors and two Sub-Overseers in the Distribution Branch at concessionary rent. The Superior Staff outside the City is provided with free quarters, as their attendance is required at any hour of the day or night. 236 persons of the permanent and temporary labour staff of this Department are provided with free accommodation, while 5 are provided at a concessionary rent, and 20 at full standard rent. A Scheme for providing housing accommodation for the labour staff stationed in the Outside City Division has been approved by the Corporation and the necessary funds have been provided in the ensuing year's Budget. The work will be taken in hand to the extent of the funds available.

96. Water proof, woollen coats, cumblies, and umbrellas were supplied to 730 members of the staff mostly menials at a total cost of Rs. 3,579. 180 members of the staff comprising sub-overseers, chawiwalas, sluicemen, mukadams, park-keepers, etc., were not supplied with uniforms as the Contractors could not furnish the same as per samples approved by the Municipal Commissioner.

97. Ground and Building rents and assessment charges inside and outside the City amounted to Rs. 1,662 during the year.

98. Contingent charges such as postage, conveyance, etc., amounted to Rs. 1,070 for the year.

99. The cost of Electrical Energy supplied to Ward Offices of this Department amounted to Rs. 743 for the year.

100. From the grant of Plant and Machinery the following machinery and equipment were purchased :—

- (1) One Shaping Machine for the Workshop at DeLise Road. Rs. 2,049.
- (2) One differential diaphragm arrangement on one of the hydraulically operated Sluice Valve Outside the City. Rs. 760.
- (3) One Talbot Tapping machine. Rs. 1,118-1-0.
- (4) Hand carts with Pneumatic tyre equipment for the transport of materials outside the City Rs. 1,000.
- (5) Two Kut-out Machines for cutting pipes. Rs. 5,188.

Orders for the following machinery were placed during the year at costs mentioned against them but on account of War they were not executed during the year under Report :—

- (1) A lathe for the Workshop at Ghatkopar Rs. 695.
- (2) The Screening arrangements at the Inlet well at Vehar and the Outlet well at Tansa Rs. 40,500.
- (3) Plant and Machinery for Vehar Filtration Scheme Rs. 1,760.
- (4) One 6 seater and one 4 seater motor Trollies. Rs. 10,545.

Deperciation on Plant and Machinery amounted to Rs. 1,498.

Tools costing Rs. 1,650 were purchased during the year.

101. Books, Periodicals and Furniture to the value of Rs. 1,660 were purchased during the year.

102. Printing charges amounted to Rs. 3,625 during the year and stationery of the value of Rs. 962 was purchased during the year for the use of the Department. **Printing and Stationery.** The cost of advertisements amounted to Rs. 390.

Minor and Unforeseen charges amounted to Rs. 1,825.

103. The total expenditure on Water Works amounted to Rs. 66,61,965 which includes about Rs. 52,84,324 for interest, sinking fund charges, etc., for Loans raised for Water Works, Rs. 2,74,787 for proportionate charges for General Superintendance and Revenue **Costing.** Collection, and Rs. 1,02,087 for Provident Fund and Pension Charges. The total Revenue derived from Water Works was Rs. 81,04,682 leaving a net profit of Rs. 14,42,717. The average cost of water brought to the City (including wastage) and supplied to the Suburbs works out to annas 2 and pies 11 per 1,000 gallons.

I have the honour to be,

Sir,

Your most obedient servant,

E. A. NADIRSHAH,

Hydraulic Engineer.

APPENDIX "A".

Statement showing the quantity of water used for different purposes during the year 1939-40.

Serial No.	Particulars	Quantity (million gallons).	Percentage.	Remarks.
1	Bungalows and gardens	309	0.85	Metered.
2	Milch Cattle Stables	214	0.59	Do.
3	Other stables	59	0.16	Do.
4	Mills	1,635	4.53	Do.
5	Dyeing and Bleaching Works	492	1.36	Do.
6	Gymkhanas, Playground, etc.	53	0.14	Do.
7	Race Course	54	0.14	Do.
8	Industries	362	1.03	Do.
9	Laundries and Dhobighats	70	0.19	Do.
10	Hotels	54	0.14	Do.
11	Flour Mills	15	0.04	Do.
12	Municipal properties	215	0.59	Do.
13	Government properties	581	1.61	Do.
14	Railways	656	1.81	Do.
15	Bombay Port Trust	552	1.53	Do.
16	Building Works	8	0.02	Do.
17	Road construction	250	0.70	Estimated.
18	Suburbs	1,137	3.15	Metered.
19	Fire purposes	3	0.01	Estimated.
20	Leakage and other unaccountable losses through Reservoirs, Mains, etc.	5,100	14.16	Do.
21	Road watering and cleaning	182	0.51	Do.
22	Gully flushing	195	0.54	Do.
23	Domestic	22,487	62.32	Do.
24	Miscellaneous such as Drainage and Sewerage works, Public Conveniences, Hospitals, Charitable Institutions, etc.	1,400	3.88	Do.

N.B.—Water was supplied free of charge in case of items 21, 22 and 24.

APPENDIX "B".

Statistics of the Lakes.

Serial No.	Particulars.	Tansa.	Vehar.	Tulsi.	Powai.
1	Distance from Bombay in miles ...	54	14	18	13
2	Lake area at F.S.L. in square miles ...	7.31	2.81	0.52	0.57
3	Total catchment area in square miles ...	52.5	7.32	2.61	2.58
4	Total rainfall in inches ...	77.57	75.94	95.58	83.01
5	Rainfall (per cent.) as compared with preceeding 5 years (plus above) ...	-21.51	-20.32	-16.94	-15.58
6	Number of wet days ...	102	84	108	80
7	Number of days in which rainfall exceeded—				
	1 inch ...	11	12	13	11
	2 inches ...	3	3	5	5
	3 inches and above ...	7	6	6	7
8	Maximum rainfall per day in inches ...	7.10	9.05	9.85	10.50
9	The lake commenced to overflow when the rainfall amounted to (inches) ...	65.49	No over-flow.	52.89	36.15
10	Number of days the lake overflowed ...	22	...	81	85
11	Full supply level of the lake in feet above the T.H.D. ...	420.00	264.50	456.50	195.00
12	Lowest level reached during the year in feet above the T.H.D. ...	393.35	249.26	445.38	191.27
13	Contents of the lake at the F.S.L. in million gallons ...	35,604	9,120	2,294	1,200
14	Contents of the lake in million gallons at the lowest level reached durin the year ...	8,741	4,142	1,396	824
15	The quantity of water required to fill up the lakes to F.S.L. from the lowest level reached in million gallons.	26,963	4,978	898	376
16	Quantity of water that overflowed over the waste weir in million gallons ...	8,814	...	1,188	3,288
17	Percentage of run off into the lake from the catchment (in per cent.) ...	56.6	55.6	36	64.5
18	The total quantity of water brought into the City and suburbs during the year in million gallons ...	30,725	5,155	203	...
19	The total quantity of water brought into the City and suburbs per day in million gallons ...	83.94	14.09	0.55	...
20	Total loss of water due to evaporation, leakage and absorption in million gallons during the dry period (212 days) ...	4,823	1,117	549	609
21	The average loss per day due to evaporation, absorption and other losses during the dry months in million gallons (212 days) ...	22.64	5.24	2.57	2.85

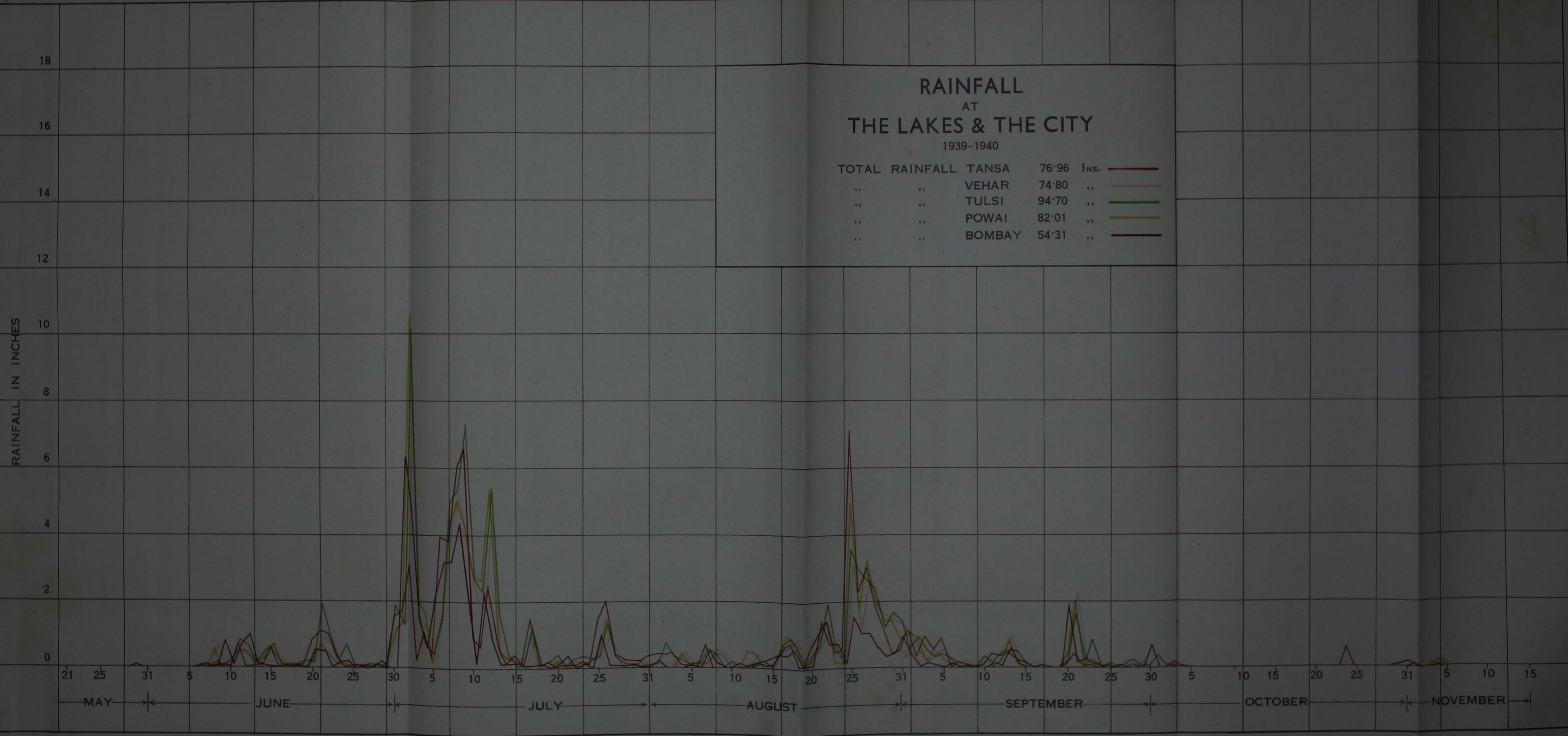
APPENDIX "E".

Statement showing the quantity of water evaporated at the lakes.

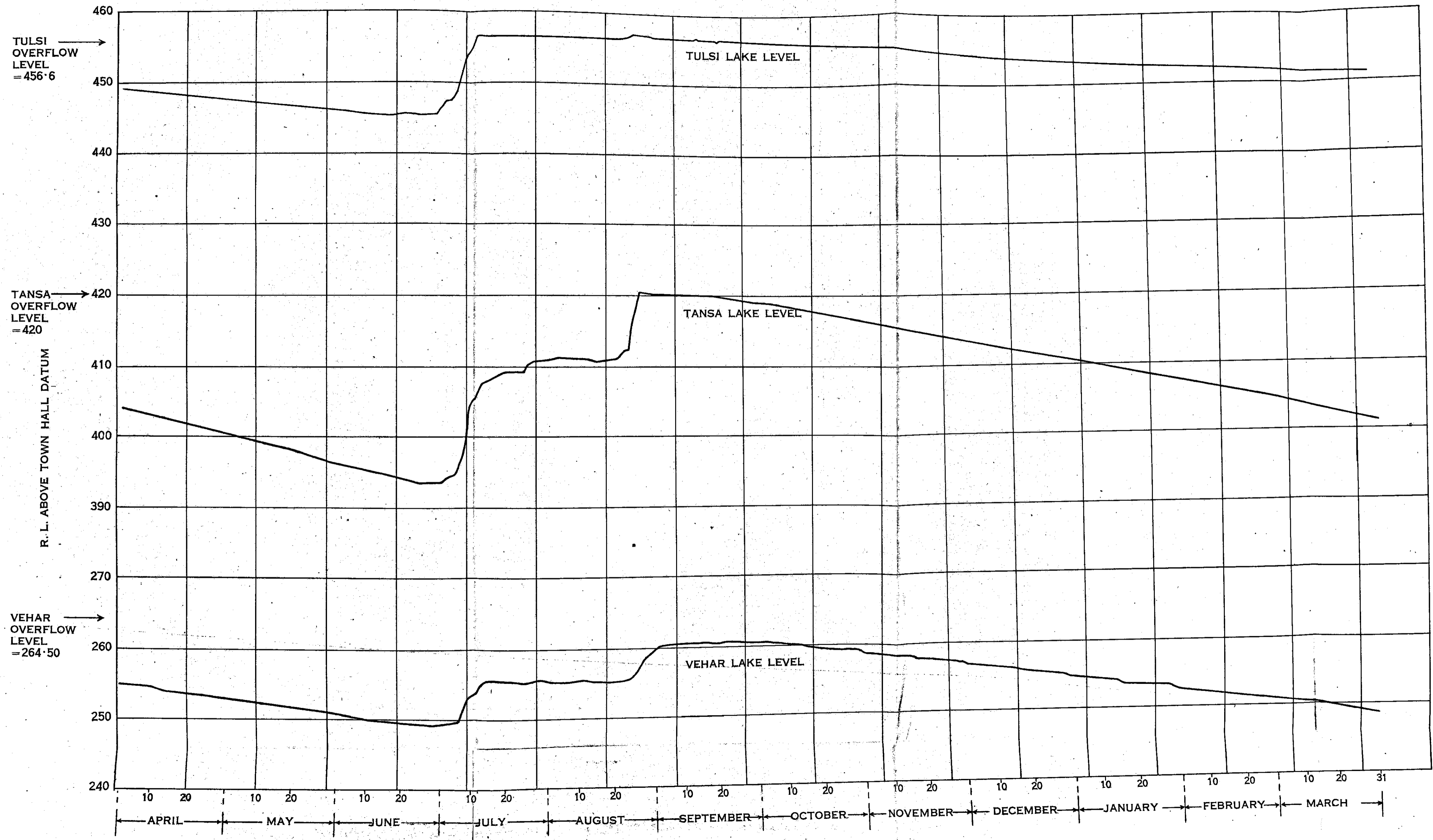
Month.	EVAPORATION IN FEET.				EVAPORATION IN MILLION GALLONS.			
	Tansa.	Vehar.	Tulsi.	Powai.	Tansa.	Vehar.	Tulsi.	Powai.
1939—								
April	0.6650	0.417	0.480	0.504	615.39	127.60	35.62	50.90
May	0.7670	0.532	0.512	0.520	657.34	155.87	38.77	52.52
June	} Not recorded—							
July								
August								
September								
October	0.3040	...	...	...	376.20	...	...	...
November	0.3635	0.345	0.466	0.445	420.20	115.23	41.74	94.94
December	0.4405	0.431	0.506	0.476	491.26	137.92	94.52	48.07
1940—								
January	0.3805	0.285	0.496	0.430	402.26	86.21	41.32	43.43
February	0.4130	0.382	0.468	0.381	412.09	111.92	39.31	38.41
March	0.5475	0.463	0.448	0.420	516.18	130.10	36.73	42.42
Total	3.8805	2.855	3.384	3.176	3,690.92	864.85	278.21	320.69

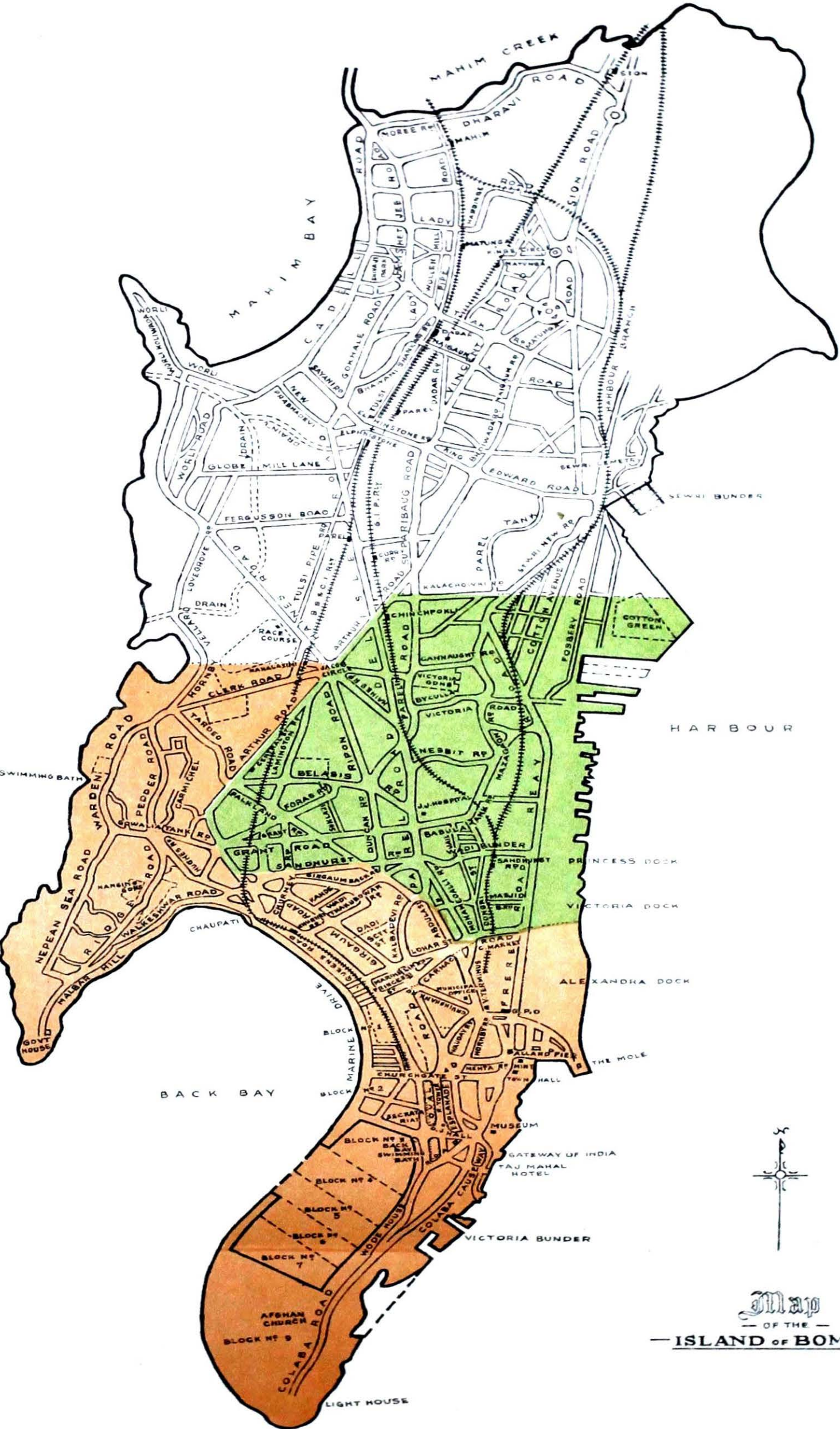
RAINFALL AT THE LAKES & THE CITY 1939-1940

TOTAL RAINFALL	TANSA	76.96	INS.	—
"	VEHAR	74.80	"	—
"	TULSI	94.70	"	—
"	POWAI	82.01	"	—
"	BOMBAY	54.31	"	—



LAKE LEVELS
(1939-1940)





Map
— OF THE —
— ISLAND OF BOMBAY —

APPENDIX "G".

Statement of Defects found on Mains and Service Pipes during the year 1939-40.

Month.	No. of diagrams taken.	Total leakage discovered and arrested in gallons per hour.	DEFECTS																		REMARKS.	
			UNDER GROUND									ABOVE GROUND										
			Mains		Sluice valves.	Hydrants	Service pipes.	Stop taps.	Disconnected service pipes		Miscellaneous holes in mains, etc.	Bib taps			Service Pipes		Ball valves and tanks			Stop taps leaking.		
			Bursts.	Joints.					Ferrule leak.	Pipe leak.		Re-washed.	Out of order.	Left open.	Leak-ing.	Without tap.	B. V. out of order.	Tanks without B. Vs.	Tanks leak-ing.			
1939—																						
April	102	201,380	1	13	81	234	234	83	...	...	3	3,938	113	...	72	...	25	24	90	13	
May	120	262,383	3	20	48	253	249	101	1	...	...	4,673	81	...	69	4	9	21	68	16	
June	126	241,794	2	10	46	196	150	63	1	...	...	4,810	108	...	45	4	25	7	70	25	
July	127	220,523	3	9	46	187	125	79	1	...	4	5,007	119	...	62	7	30	15	96	8		
August	120	215,512	2	7	58	209	216	132	1	...	...	4,165	105	...	83	5	26	25	92	28	
September	102	192,804	2	5	38	185	187	127	2	...	1	4,001	136	...	60	3	27	11	111	31		
October	125	232,552	2	15	37	260	196	89	6	...	1	4,860	137	...	71	1	22	22	127	16		
November	109	237,424	4	3	65	325	225	137	1	...	1	4,397	98	...	71	2	6	23	131	22		
December	112	220,662	1	18	63	289	117	116	4	...	...	4,587	102	...	56	1	26	19	113	34	
1940—																						
January	121	208,033	1	9	44	259	232	88	2	...	...	4,514	71	...	86	2	34	26	105	16	
February	115	258,621	5	19	51	202	202	129	5	...	...	4,869	64	...	56	32	...	19	94	14	
March	99	179,586	3	14	42	213	161	87	3	...	...	1,070	60	...	57	4	13	32	43	28	
Total	1,378	...	29	142	619	2,812	2,294	1,231	27	...	10	50,891	1,194	...	808	65	243	244	1,140	251		
Grand Total	1,378	2,671,274	7,164									50,891	3,945									

APPENDIX "H".

Statement showing the works carried out of the "Loan Works" Grant during 1939-40.

Serial No.	Particulars.	Ward.	Length in ft.	Approximate cost.	REMARKS.
				Rs.	
1	Providing underground hydrants in Central Refuse Island along Marine Drive Road	C	3363'-0"	5,355	Work completed 4" main 1008'-0"
2	Laying hydrants in Sir Pheroza Mehta Garden	D	2557'-9"	5,350	Do. 4" main 1707'-1"
	5" MAIN.				
3	Providing water main in the layout of New Roads at Back-Bay Reclamation Scheme:—				
	(a) 56' Road opposite Marine Lines Railway Station	A	507'-0"	5,075	Work in progress 9" main 71'-2"
	(b) 50' Road opposite Princess Street	A	482'-3"		
4	Providing 5" water main in Hamal Wadi	C	282'-3"	1,590	Work completed.
5	Providing 5" water main in Behnam Hall Cross Lane	D	254'-0"	1,295	Do.
6	Providing 5" water main in Umerkhadi 1st and 2nd Cross Lane	B	627'-7"	3,829	Do.
7	Providing 5" water main in Babulnath Cross Roads	D	1218'-8"	6,966	Do. except 32'-5" connection.
8	Providing 5" water main in Matarpakhady Cross Road	E	349'-0"	1,754	Do.
9	Providing 5" water main in Victoria 2nd Cross Lane off Victoria Road	E	461'-0"	2,384	Do.
10	Providing 5" water main in Mumbadevi Road	C	155'-0"	980	Do.
11	Providing 5" water main in Hospital Lane	E			Work in progress.
12	Enlarging the existing 3" water main in Uranwala Lane to 5"	D	307'-10"	1,715	Work completed.
13	Providing 5" water main in Kalyan Street	B	411'-9"	1,471	Do.
14	Providing 5" water main in Setalvad Lane	D	393'-4"	1,920	Do.
15	Providing 5" water main in Popa Lane	D	224'-0"	1,328	Do.
16	Providing 5" water main Nakhoda Street	C	167'-9"	1,230	Do.
	Carried forward				

APPENDIX "H".—Contd.

Serial No.	Particulars	Ward	Length in ft.	Approximate cost.	REMARKS.
	Brought over ...			Rs.	
17	Providing 5" water main in Layout of Roads of Mahim District :—				
	(a) T3 T4 ...	G	352'—10"	} Cost of this is included in Serial No. 28.	} Work completed.
	(b) XI X5 ...	G	388'—8"		
18	Laying 5" water main in New Parsi Bazar Street and relaying 5" water main in Hornji Street ...	{ A A	{ 216'—5" 169'—11"	} 2,575	} Do.
19	Providing 5" water main in Musjid Cross Lane ...	C	411'—3"		
20	Providing 5" water main in Albert Road ...	E	239'—0"	1,404	Do.
	6" MAIN.				
21	Providing 6" water main in Dharavi Kumbharwada ...	G	587'—6"	5,536	Do.
22	Enlarging and extending 3" water main to 6" in Matarpakhady Road ...	E	249'—9"	1,373	Do.
23	Proposed extension of 6" water main in Arthur Road ...	D	1074'—6"	5,137	Do.
24	Providing 6" water main in Raghavji Road off Gowalia Tank Road ...	D	618'—8"	3,586	Do.
25	Providing 6" water main in 40' Road off Govindji Kini Road ...	F	802'—1"	4,034	Do.
26	Proposed extension of 6" water main in Govindji Kini Road ...	F	282'—0"	2,064	Do.
27	Laying further 6" water main in some of the roads of the Mahim District ...	G	3777'—1"	18,993	Do.
28	Providing 6" water main in Mahim District ...	G	1271'—0"	8,471	Do.
29	Providing 6" water main in Saboo Siddick Road and Musafurkhana Road ...	A	1460'—6"	7,988	Do.
30	Providing 6" water main in Duncan Road 2nd Cross Lane ...	C	678'—4"	4,661	Do.
31	Providing 6" water main in Mahim Darga Street ...	G	632'—0"	3,079	Do.
	Carried forward ...				

APPENDIX "H".—Contd.

Serial No.	Particulars.	Ward.	Length in ft.	Approximate cost.	REMARKS.
	Brought over				
32	Providing 6" water main in 1st Cooper Street	C	268'-11"	1,881	Work completed.
33	Providing 6" water main in Road No. 11, Worli Hill Estate	F	2449'-1"	15,129	Do.
34	Proposed 6" water main in Katruc Road, Sewri-Wadala, Scheme 57	F	1447'-4"	8,015	Do.
35	Providing 6" water main in 19C Road, Sion Scheme, 5-6	F			Work in progress.
	9" MAIN.				
36	Enlarging 5" water main to 9" in Samuel Street	B	1842'-2"	16,549	Work completed.
37	Providing additional 9" water main in Sleater Road	D	2131'-7"	17,910	Work in progress.
38	Enlarging 5" water main to 9" in Kumbharwada Street	C	1235'-6"	10,114	Work completed except 27'-9" connection.
39	Proposed diversion of 9" water main at Mahim Causeway	G	349'-4"	2,263	Work completed. (Government cost).
40	Enlarging 6" main in Ridge Road to 9"	D		2,026/12/-	
	12" MAIN.				
41	Enlarging 7" main to 12" in Warden Road	D	2153'-7"	17,888	Work completed.
42	Providing an additional 12" water main in the East End footpath of DeLisle Road	B	1972'-6"	29,007	Work in progress.
	15" MAIN.				
43	Providing 15" water main in Tandel Street	B	1719'-3"	23,171	Work completed.
	18" MAIN.				
44	Proposed extension of 18" main in King Edward Road	F	363'-3"	6,103/13/-	Do
	24" MAIN.				
45	Providing additional outlets and inlets at Malabar Hill Reservoir.				
	Providing 30"-24" outlet from Malabar Hill Reservoir to Girgaum and Dhobitalao	C & D	1290'-2"		Work in progress. Cost included in item 46.
	27" MAIN.				
46	Providing 27" in independent Girgaum outlet main from Malabar Hill Reservoir No. 1	B	78'-9"	8,178	Work in progress.

Carried forward

APPENDIX "H".—Contd.

Serial No.	Particulars.	Ward.	Length in ft.	Approximate cost.	REMARKS.
	Brought over ...				
	30" MAIN.				
47	Providing 30" 24" outlet from Malabar Hill Reservoir to Girgaum and Dhobitalao ...	D	3932'—0"	1,67,239	Work in progress.
48	Providing 30" Trunk Main from Malabar Hill Reservoir to Backbay Block No. 1 ...	D	370'—5"	12,080	Work completed.
	32" MAIN.				
49	Connecting the ends of 32" Vihar Main near Byculla Bridge ...	E	1303'—0"	51,097	Do.
50	Conversion of N. P. hydrants into S. P. ones ...	...	...	13,361	
51	Providing additional Hydrants and Sluice Valves in Dadar Matunga Estate ...	...	...	5,523/0/0	
52	Cutting of 7" water main in Colaba Causeway from Wellington Fountain to Arthur Road and transferring in connections on 12" water main ...	A	...	4,284/7/0	
	<i>Works other than pipe laying.</i>				
53	Providing Booster Pump at Bhandarwada Hill Reservoir ...	E	...	20,534/7/0	Work completed.
54	Providing out-let mains at Bhandarwada Hill Reservoir ...	...	...	2,840/2/0	Work in progress.
55	Laying a 6" water main in the layout of Colaba Railway lands and in the 1st, 2nd and 3rd Pasta Lanes and diverting a length of 5" main in Wodehouse Road ...	A	...	...	Further work postponed.
56	Water proofing the Malabar Hill Reservoir and Bhandarwada Hill Reservoir by Gunite surfacing ...	...	...	3,18,882/2/9	Work in progress.
57	Reconstruction of trolley track from Ghatkopar to Futka Tank, Matunga ...	...	...	...	Do.
58	Acquisition of Khardi Village with its houses, walls, trees, etc. ...	...	...	13,612/12/9	Do.
59	Relaying a portion of the 24" Tulai Main in Miles 5 and 6 inside the Marol Cutting adjacent of the 57" Tansa Main ...	...	...	15,893/1	Do.
60	Re-constructing two portions of the Trolley track along the 48" Vihar Main ...	...	...	2,440	Do.
61	Scheme for Centralising various operations for the sterilization of the Bombay Water Supply ...	...	...	4,403/9	Do.
	Carried forward ...				

APPENDIX "H".—Concl.

Serial No.	Particulars.	Ward.	Length in ft.	Approximate cost.	REMARKS.
	Brought over ...				
62	Construction of a New Bridge near the Bandra Creek to carry the 24" Tulsi Main ... ..	...	...	504/0/0	Under consideration.
63	Gunnite and Cementation work of the dam and the provisions of a Trolley track along its toe at Tansa ... ..	...	...	...	Do.
64	Providing 5" water main in 40' Road off Tardes Road ... ..	...	...	...	Work postponed.
	<i>Works executed out of Worn-out Mains Renewal Funds.</i>				
65	Relaying 24" Main through Old Government House Compound, Parel	F	1266'—4"	17,976	Work completed.
	Total...		49149'—10"	927,439/5/3	

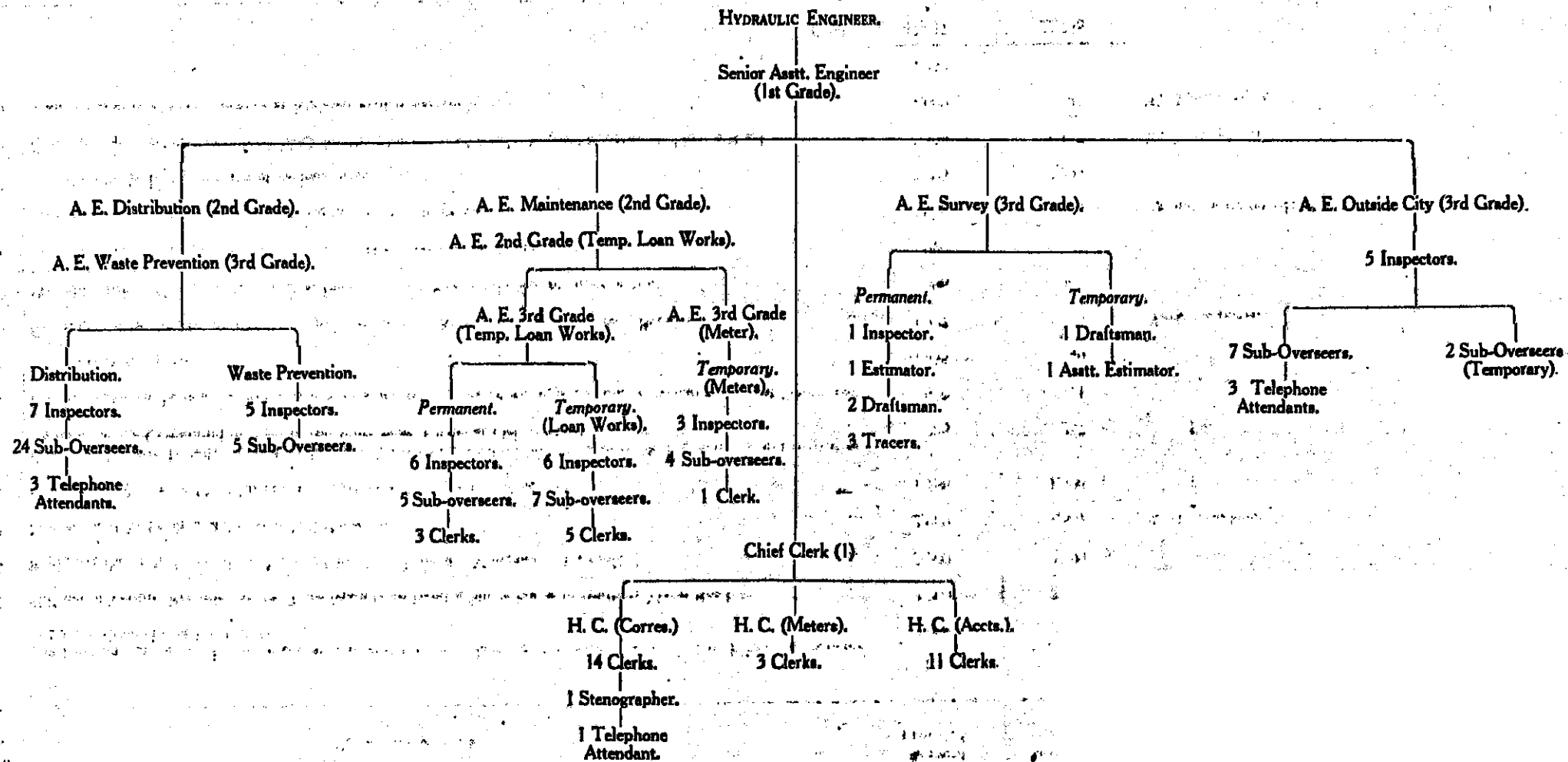
APPENDIX "I".

Works carried out of the New Works Current Revenue.

Serial No.	Particulars of Work.	Amount provided.	Approximate expenditure.	REMARKS.
		Rs.	Rs.	
1	Construction of a shed and erection charges for the plant in connection with Vehar Filtration Scheme (Total estimated cost Rs. 15,000)	2,900	2,900	
2	Shifting of Venturi Recorder on 24" Tulsi Main from Bandra Sluice house to Andheri-Marol Road	2,700	2,678	
3	Replacing the arched roof of the Labour Chawls at Tansa by Mangalore tiles roofs	2,200	2,193	
4	Nursery and Malis shed at Malabar Hill Reservoir	2,060	1,861	Work completed.
5	Provision of W.C.s for Old Sluicemen's Quarters at Malabar Hill Reservoir	1,588	1,398	Do.
6	Providing Electric Installation and 11 lights in Yard and workshop including store clerk's quarters and providing 4 lights in the Compound in front of the Workmens' Chawl at Delisle Road	288	257	Do.
7	Providing electric Installation in the Inspector's quarters, Office Stores and Telephone exchange room at Ghatkopar.	970	371	
8	Providing Burst Alarms	5,455	40	
9	Erecting fencing etc., round the compound wall of A. E. M.'s Yard at Delisle Road, Byculla.	4,997	4,075	Work completed.
10	Providing Indian Pattern water closet at Babula Tank Office for the use of superior staff	396	367	Do.
11	Providing fire hydrants in the Municipal Yard at Ghatkopar and Santa Cruz,	970	625	
12	Providing indicating boards to underground hydrants in the City	3,000	3,000	106 indicating boards provided
13	Providing barbed wires fencing at various places	2,795	2,795	
14	Constructing 3 seated water closet block for the Sluicemen's Chawls, Water Department, Delisle Road	1,158	1,157	Work completed.
15	Construction of R.C.C. Fernery at Malabar Hill Reservoir	7,000	41	Work in progress.
	Add transfer	4,450		
	Total...	42,877	23,758	

APPENDIX "J".

(1938-39.)



APPENDIX "K".

Bursts during 1939-40.

	Date.
1. 3" main in Woollen Mill Lane	6- 5-39
2. 3" main in Mori Road	29- 5-39
3. 3" main in Mori Road	8- 6-39
4. 3" main in Lady Jamshedji Road	26- 6-39
5. 3" main in Parbhadevi Road	8- 7-39
6. 3" main in Love Grove Road	13- 7-39
7. 3" main in Hamam Street	22- 8-39
8. 3" main in Grant Road	17-11-39
9. 3" main in Reay Road	23-11-39
10. 3" main in Kalbadevi Road	12 -2-40
11. 3" main in Love Grove Road	1- 3-40
12. 4" main in Clerk Road	4- 5-39
13. 4" main in Elphinstone Road	16- 8-39
14. 4" main in Queen's Road Junction Charni Road	8-10-39
15. 4" main in Nana's Chowk	10-11-39
16. 4" main in DeLisle Road	26- 2-40
17. 4" main in Dumayne Road	16- 3-40
18. 4" main in Arthur Road Junction DeLisle Road	1- 3-40
19. 6" main in Cotton Green	5- 7-39
20. 6" main in Oil Depot Road	30- 9-39
21. 6" main in Oil Depot Road	6-11-39
22. 6" main in Warden Road	8- 2-40
23. 8" main in Custom House Road	14- 9-39
24. 9" main in Girgaum Back Road	12- 4-39
25. 9" main in Bellasis Road	9-10-39
26. 15" main in Gokhale Road	5- 2-40
27. 32" main in DeLisle Road	23- 2-40
28. 48" Old Tansa main in Lalbaug	29-12-39
29. 48" New Tansa in Suparibaug Road	26- 1-40

BOMBAY FIRE BRIGADE.

No. F/1342/PR of 1940-1941.

Bombay, 10th June 1940.

FROM

THE CHIEF OFFICER,
BOMBAY FIRE BRIGADE,
BYCULLA, BOMBAY.

To

THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY,
BOMBAY.

SIR,

I have the honour to submit my Annual Report on the working of the Brigade for the year 1939-1940.

Calls:—The number of calls totalled 487 as against 557 in the previous year. Of these calls 403 were received for 313 actual fires 60 were false alarms and 24 in respect of special services. In some cases more than one call was received for the same fire. Compared with last year the number of actual fires shows a decrease of 60. Of the sixty false alarms 30 were found to be malicious (19 by fire alarms and 11 by telephone). 11 were given with good intent and 19 were caused by electrical defects. etc.

Fire Loss:—The estimated loss on account of fire amounted to Rs. 25,44,167 showing an increase of Rs. 17,07,821 compared with the previous year and Rs. 11,99,838 above the average of the last three years. The increase in loss by fire is accounted for by the estimated damage of Rs. 20,00,000 caused by the fire in the Port Trust Godowns at Dana Bunder in December 1939. Late calls were received for this fire and the building covering an area of 635×140 feet had no party walls to check the spread of fire which had a good hold on the contents consisting of a large quantity of grain, gunny bags, cotton, woollen and artificial silk goods before the Brigade was called. Rs. 24,91,738/- of the year's loss represented insured and 52,429/- uninsured property whilst the total property at risk was valued at approximately Rs. 3,77,17,789.

Water Supply:—The supply of water throughout the year was satisfactory and the attendance of the Water Department prompt on all occasions. The approximate quantity of water used at fires was 31,99,595 gallons, of which 31,59,095 were drawn from mains and 40,500 gallons from sea, tanks and wells.

Lives Lost:—Two persons were burned to death and 8 received injuries to which they subsequently succumbed. Thirty-four persons received serious or minor injuries from which they have since recovered. First Aid to injured persons was rendered by the Brigade on 31 occasions. These particulars refer only to fires at which the Brigade attended.

Fire Alarms:—Forty-nine per cent. of the calls during the year were given through the fire alarm system. The total number of fire alarms in use in the City including private alarms, was 187. Four arrests were made in connection with malicious interference with fire alarms. One person was sent to a mental Hospital for observation by an Honorary Presidency Magistrate, one was fined Rs. 15/- or in default 15 days simple imprisonment, one fined Rs. 25/- or in default 3 weeks simple imprisonment and one was fined Rs. 25/- or in default 15 days rigorous imprisonment by Honorary Presidency Magistrates.

Appliances:—Provision for the purchase of one motor pump to replace an old one was made and the pump was received and placed in commission during the year. One 50 feet all steel fire escape was ordered during the year, but owing to war conditions it could not be delivered during the year. Delivery is expected during the year 1940-41.

Station:—Owing to the high cost of materials the work of constructing a new fire station at Memonwada to replace the existing stations at Bhuleshwar and Babula Tank has been held in abeyance. In the meantime the question of selecting a more suitable site for this station is before the Works Committee.

Proposals have been submitted for the construction of new stations at Worli and Colaba for inclusion in the five years Loan Works programme and it is hoped that due consideration will be given to these proposals.

The question of replacing the semi-permanent firemen's quarters at Byculla also requires urgent attention as these buildings are old, insanitary and badly located. Correspondence is going on in this matter and it is hoped that a scheme for new quarters will be included in the five years Loan Work programme.

The Chairman and members of the Works Committee paid visits to all Fire Stations in the City during the year and a display was arranged for their benefit on the 13th October 1939 at the Headquarters, Byculla.

General:—The distance run by fire appliances to and from 487 calls totalled 3557 miles.

Inspection of hydrants were regularly carried out and all defects were remedied at once.

Theatres and cinemas were inspected on 207 occasions and 709 inspections of premises were made in connection with dangerous trades during the year.

One instruction class in First Aid to the Injured was arranged during the period under review and out of 17 men who appeared for the St. John Ambulance examination 14 passed. About 98 per cent. of the uniformed staff have passed this examination.

Ambulance Service:—Five Hundred and Thirty-one calls in respect of accidents, 748 in respect of Maternity cases and 1451 hire calls were responded to by Brigade Ambulances against 524 for accidents, 640 for maternity and 1883 hire calls during the previous year. 2,713 persons were carried as against 3,017 last year, and the total distance run by the ambulances was 19,651 miles. Receipts for hire cases amounted to Rs. 7,912 against Rs. 10,495 last year.

First aid to injured persons was rendered by the Staff on 136 occasions.

A provision of Rs. 3,200/- has been made in the Budget for the purchase of one Ambulance to replace No. 2 Ambulance which has become old and unreliable.

In conclusion I wish to express my thanks to the Officers of the Water Department, the Police and Salvage Corps for their assistance on all occasions.

I have the honour to be,

Sir,

Your most obedient servant,

N. COOMBS.

Chief Officer, Fire Brigade.

Budgetted Strength and Equipment of the Brigade.
Strength.

1 Chief Officer.	27 Motor Drivers.
1 Second Officer.	27 Tindals.
12 Station Officers.	189 Firemen etc.
1 Motor Mechanic.	1 Turncock.
1 Sub-Officer.	1 Carpenter.
4 Fitters.	

Office Staff—5 Clerks.

Ambulance Staff—6 Motor Drivers and 15 attendants.
Equipment.

17 Motor pumps (all fitted with First-Aid Appliances.)	6 50 feet Fire Escapes.
11 Carrying Fire Escapes	5 60 feet Fire Escapes.
6 Extension Ladders.	9 Extension Ladders.
1 Trailer Fire Pump.	16 Hook Ladders.
1 100 feet all metal Turntable Ladder with pump.	7 Hose Reels.
1 85 feet Motor Turntable Ladder.	31 Smoke Helmets or Breathing Apparatus.
1 82 feet Motor Turntable Ladder.	2 Oxy-Acetylene Cutting Plants.
1 Motor Emergency Tender.	1 Foam Generator.
1 Motor Car.	40,000 feet of Rubber-lined Hose.
2 Motor Lorries.	Chemical Extincteurs and other small appliances.
	6 Motor Ambulances.

Appendix I.

BOMBAY FIRE BRIGADE.

Statement showing Distribution of Appliances Staff Etc.

No.	Stations.	APPLIANCES, ETC.														STAFF.					AMBULANCE SERVICE.							
		Motor Pumps.	Trailer Fire Pump.	Motor Turntable Ladders.	Motor Turntable Ladder with Pump.	Motor Emergency Tender.	Motor Cars.	Motor Lorries.	Fire Escapes.	Extension Ladders.	Hook Ladders.	Hose Reels.	Sets of Breathing Apparatus, etc.	Oxy-Acetylene Cutting Plant.	Foam Generator.	Rubber-lined Delivery Hose in 50 feet lengths.	Station Officers including Second Officer.	Motor Mechanic.	Sub-Officer.	Fitters.	Motor Drivers.	Tindals.	Firemen, etc.	Turncocks.	Carpenters.	Ambulance Cars.	Drivers.	Firemen (Attendants).
1	Headquarters	4	1	1	1	1	1	2	3	3	6	...	17	2	1	291	4	1	1	4	13	12	63	...	1	3	3	9
2	Alexandra Docks	2	...	...	...	...	...	...	1	...	...	3	...	...	...	70	2	...	...	2	2	16	...	...	2	2	4
3	Gowalia Tank	1	...	...	...	...	...	...	1	...	...	1	...	...	...	45	1	...	...	1	1	12	...	...	...	...	...
4	Sewri Cotton Depot	1	...	...	...	...	...	...	1	...	...	...	1	...	...	60	1	...	...	1	1	12	...	...	...	...	...
5	Babula Tank	2	...	...	...	...	...	...	1	...	3	...	2	...	...	75	1	...	...	2	2	16	...	...	...	...	...
6	Fort	1	...	1	...	...	...	...	1	...	1	...	1	...	...	54	1	...	...	2	2	16	...	...	...	...	...
7	Colaba	1	...	...	...	...	...	...	...	...	...	...	1	...	...	35	1	...	...	1	1	12	...	...	...	...	...
10	Dader	2	...	...	...	...	...	...	1	...	4	...	2	...	...	75	1	...	...	2	2	16	...	...	1	1	2
11	Bhuleshwar	1	...	...	...	...	...	...	...	...	...	...	1	...	...	35	...	...	...	1	2	10	...	...	...	...	...
12	Mandvi	2	...	...	...	...	...	...	1	...	2	...	2	...	...	60	1	...	...	2	2	16	...	...	...	...	...
	Total	17	1	2	1	1	1	2	11	9	16	7	31	2	1	800	13	1	1	4	27	27	189	1	1	6	6	15

Appendix II.
BOMBAY FIRE BRIGADE.

Summary of calls to fires (including False Alarms) showing the number of times appliances of the Fire Brigade attended and were used for extinguishing fires during the Year 1939-40.

No	Stations.	NUMBER OF FIRE ALARMS ATTACHED		HOW CALLED.					APPLIANCES ATTENDED					EXTINGUISHED BY										REMARKS.		
		Fire Brigade.	Private.	By Stranger.	By Fire Alarm.	By Exchange Telephone Number.	By Police or Salvage Corps.	By Private Telephone.	Total.	Motor Pump carrying escape or ladders.	Trailer Fire Pump.	Motor Turntable Ladders.	Motor Turntable Ladder with Pump.	Motor Emergency Tender.	Buckets.	Sand.	Chemical Extinguishers.	Hand Pumps.	First Aid Appliances.	Hydrants.	Motor Pumps.	Foam Generator.	Automatic Sprinkler Heads Actuated.		Smoke Helmets or Breathing Apparatus used.	Fan Blower used.
1	Headquarters	16	4	2	26	190	1	...	219	204	25	...	118	29	1	2	...	...	8	16	38	...	201	...	...	...
2	Alexandra Docks	17	1	...	15	...	...	...	15	90	...	...	...	...	2	...	...	...	9	5	6	...	...	...	...	...
3	Gowalia Tank	27	3	1	27	...	...	...	28	52	...	...	...	...	...	1	...	...	8	4	4	...	...	...	...	...
4	Sewri Cotton Depot	9	4	8	10	...	...	...	18	42	...	...	...	...	2	...	...	...	4	26	7	...	...	...	...	...
5	Babula Tank	12	3	6	27	...	...	...	33	145	...	...	...	...	2	1	...	...	8	8	20	...	...	1	...	...
6	Fort	13	6	9	9	...	1	...	19	103	...	28	...	...	6	3	...	...	6	4	12	...	...	3	...	...
7	Colaba	8	1	4	8	...	2	...	14	22	...	...	...	...	...	1	...	...	...	4	4	...	...	...	...	...
10	Dadar	32	1	4	27	...	...	...	31	65	...	...	...	...	13	...	...	...	8	18	14	...	5	...	...	...
11	Bhuleshwar	19	1	16	69	...	2	...	87	121	...	...	...	...	18	1	1	4	21	7	8	...	...	...	...	...
12	Mandvi	10	...	...	21	...	2	...	23	99	...	120	...	...	...	1	...	...	10	7	20	...	...	...	...	...
	Total	163	24	50	239	190	8	...	487	943	25	148	118	29	44	10	1	4	82	99	133	...	206	4	...	...

Appendix III.

BOMBAY FIRE BRIGADE.

Brief details of the most serious fires of the year 1939-40.

Date.	Time.	Place.	Business.	Extinguished by	Damage.	Estimated loss Rs.
3rd April 1939	8-47 P.M.	230, Janjikar Street.	Cutlery, fancy goods, fireworks ammunition, stationery, etc.	Firemen with 8 Motor pumps.	A building of two floors about 60×40 feet (used as shops and godowns), severely damaged by fire, heat, water and breakage. Most part of roof off. Large quantities of cutlery, fancy goods, fireworks ammunition, stationery, umbrellas, ropes, etc., severely damaged by fire, heat, smoke, water and breakage.	49,750
21st April 1939	3-15 A.M.	3rd Avenue Cotton Depot, Sewree.	Cotton Merchants.	Firemen with 3 Motor Pumps and 4 hydrants.	About 2,000 bales of pressed cotton damaged by fire, heat, smoke and water in corrugated iron shed No. M. 179. Structure by fire and heat.	55,200
5th December 1939	4-7 A.M.	Musjid Bunder Road.	Bombay Port Trust.	Firemen with 7 Motor Pumps and 8 hydrants.	A ground floor building about 635×140 feet (used as offices and godowns) severely damaged by fire, heat, water and breakage. Whole of roof off Large quantities of cotton, woollen and artificial silk goods, grain, gunny bags and electrical installation severely damaged by fire, heat, smoke and water.	20,00,000
10th January 1940	12-5 P.M.	Sewree Road.	Cotton Merchants.	Firemen with 7 Motor Pumps and 4 hydrants.	About 2,145 bales of pressed cotton damaged by fire, heat, smoke and water in a ground floor building about 65×35 feet (used as cotton godown). Roof by fire, heat and breakage and walls by breakage.	86,800
30th January 1940	8-16 P.M.	3, Clive Cross Lane.	Match Merchants.	Firemen with 5 Motor Pumps and 1 hydrant.	A large quantity of safety matches, etc., destroyed by fire in a ground floor building about 90×60 feet (used as godowns). Part of roof off and woodwork severely damaged by fire, heat and breakage.	42,000
11th March 1940	10-55 A.M.	Dammar Lane, Ferguson Road	Spinning and weaving mills.	Firemen with 8 Motor Pumps (200 sprinkler heads actuated).	A large quantity of machinery, yarn, bobbins, etc., severely damaged by fire, heat, smoke and water in spinning department on 2nd floor and a large quantity of ditto severely by water in spinning department on 1st floor and flooring roof and walls by fire, heat, smoke, water and breakage in a 3 floored building about 260×150 feet (used as spinning and weaving mills)	48,600

Appendix IV.

BOMBAY FIRE BRIGADE.

Summary of lives lost at fires during the year and persons who received such injuries that death subsequently ensued.

Date.	Time.	Place.	REMARKS.
4th May 1939	3-18 P.M.	Girgaum Road	Tukaram Harba aged about 20 years severely burned on face, hands and legs. First Aid rendered by the Brigade and removed to hospital by Brigade Ambulance. (Since dead.)
4th June 1939	3-52 P.M.	22, Anant Wadi, off Cathedral Street.	Ihta Valabhadas aged 20 years burned to death. Body handed over to police.
13th September 1939	9-16 A.M.	Supari Baugh Road	Deokuwarbai Ramji aged 40 years severely burned all over body. Taken to hospital before the arrival of the Brigade. (Since dead.)
3rd December 1939	3-52 P.M.	31-33, Bhoiwada 3rd Lane, Bhuleshwar.	Hira-Laxmi Shankarlal aged 25 years sustained multiple fractures by jumping. First Aid rendered by the Brigade and removed to hospital by Brigade Ambulance. (Since dead.) Shantidas Narsu, aged 43 years, sustained fracture of ribs and right leg by jumping. (Since dead.)
18th December 1939	10-28 A.M.	Swadeshi Mills, New Queens Road.	H. Sundell, aged about 30 years burned all over body and taken to hospital before arrival of the Brigade. (Since dead.)
30th December 1939	3-24 A.M.	Jail Road, East	Shahabuddin Mahomed Husein aged 23 years, burned on face, arms and legs. First Aid rendered by the Brigade and removed to hospital by Brigade Ambulance. (Since dead.)
27th February 1940	11-49 A.M.	42, Panchayat Wadi, Kalbadevi Road.	Nandubai Jagiwan, aged 20 years burned to death.
20th March 1940	7-22 P.M.	270, Frere Road	Bai Kasturbai Lachhiram aged about 50 years burned on hands. First Aid rendered by the Brigade and removed to hospital by Brigade Ambulance. (Since dead.)
28th March 1940	1-15 P.M.	Shindi Gully, Falkland Road	Kamlawanti Bhailal aged 25 years severely burned all over body. First Aid rendered by the Brigade and removed to hospital by Brigade Ambulance. (Since dead.)

Appendix V.

BOMBAY FIRE BRIGADE.

Monthly summary of fires and annual losses for the period from 1930-1931 to 1939-1940.

Year.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March.	Total.	Estimated Loss.
														Rs.
1930-1931	27	30	26	12	19	21	26	15	20	29	17	27	269	11,84,792
1931-1932	16	25	14	17	10	16	22	32	22	34	26	30	264	9,44,702
1932-1933	17	132	29	25	20	19	26	29	26	31	32	26	412	28,95,841
1933-1934	24	30	25	19	17	18	28	26	30	28	23	29	297	9,53,059
1934-1935	16	18	28	23	19	15	19	33	24	30	18	40	283	11,00,883
1935-1936	35	37	22	14	8	17	36	22	29	24	27	27	298	8,86,459
1936-1937	18	20	25	21	16	29	95	47	44	43	25	28	411	22,47,645
1937-1938	30	46	27	28	20	20	24	45	23	32	34	17	346	9,98,986
1938-1939	37	34	20	23	17	19	33	42	40	38	33	37	373	8,36,346
1939-1940	29	42	25	20	21	18	20	31	34	28	22	23	313	25,44,167

PUBLIC GARDENS

No. G/320 of 1940-41.

FROM

THE SUPERINTENDENT,
MUNICIPAL GARDENS.

BOMBAY, 18th June 1940.

To.

THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY.

SIR,

I have the honour to submit the Annual Report on the working of the Municipal Gardens for the year 1939-40.

2. I continued to be in charge of the Gardens Department throughout the year except from 18-12-1939 to 23-12-1939 when I was on leave and Mr. R. P. Vedak, the Assistant Superintendent, was in charge of my duties in addition to his own.

3. The following gardens were maintained during the year under report:—

(1) Victoria Gardens; (2) Elphinstone Circle Garden; (3) Falkland Road Garden; (4) Northbrook Garden; (5) Victoria Square; (6) Wellington Fountain; (7) Flora Fountain; (8) Queen's Statue; (9) Esplanade Bandstand; (10) Chowpatty Bandstand; (11) Dayam Bagh; (12) King's Circle, Matunga; (13) Tilak Bridge Garden (14) P. A. Hormusji Garden, Dadar Parsi Colony; (15) The Terrace Garden on the Marina, Worli; (16) The Jacob Circle Garden; (17) Old Jewish Cemetery Garden, Clare Road; (18) Wellington Lines Gardens, Cooperage; (19) Old Hindu Cemetery Garden between plots Nos. 250-251, Scheme No. V, Dadar-Matunga.

4. The number of visitors to the Victoria Gardens during the year was 26,11,409, which shows an increase of 1,16,709 over the last year's figure. This gives an average of 23,18,230 for the last five years and an average of 7,154 per day during the year. I attribute, this improvement to the introduction of Radiogram Music which enables us to give a greater number of performances.

5. The small island in the Ducks' pond was reclaimed and turned into a terraced miniature plateau and has been found to be very popular with visitors to the Gardens. A certain amount of silt has also been removed from the Ducks' Pond and the remaining work will be carried out in the next few years. The plot between the Monkey House and the fencing along the Connought Road was also cleared off its rubbish and made available for public use. Two other plots, one near the Crocodile-well and the other near the Office, were likewise made available for public use by removing the useless growth of rubbish. The low level areas comprising a lawn near the Parrots cage and the Ostrich and Duck enclosures which used to be washed off during rains have now been raised by addition of road scrapings and protected from the annual erosion.

6. The flower beds in the central avenue, near the Clock Tower and elsewhere made the usual show of bright and variegated colours. The monsoon as well as the winter annuals fared well.

7. Seeds and plants were received and sent in exchange to the Superintendent, Empress Botanical Gardens, Poona.

8. The Military Secretary, Radhanpur State, presented us with the seeds of *Prosopis specigera* while the Director of Agriculture, Sind, presented us with the seeds of *Kabuli Babul*. We had none of them in our gardens and we are very thankful for their kind contribution to these gardens.

9. Music performances this year were arranged from the grant of Rs. 5,500/- at the usual places. There were 7 Band performances at the Victoria Gardens, 7 at Esplanade Bandstand, 4 at Chowpatty Bandstand, 3 at Sir P. M. Gardens, 4 at Parsi Colony, Dadar, 1 at Bhandarwada Reservoir and 1 at King's Circle, Matunga. In addition to these 4 concerts of Indian music at the Victoria Gardens, 5 at Chowpatty Bandstand, 5 at King's Circle and 1 at Sir P. M. Gardens, were also arranged. The 112 performances of Radiogram music at different places proved very popular. They were 35 at the Victoria Gardens, 17 at Chowpatty Bandstand, 14 at Esplanade Bandstand, 18 at Parsi Colony, Dadar, 15 at King's Circle, Matunga, 7 at Sir P. M. Gardens and 6 at the Bhandarwada Reservoir.

10. The necessary major and minor repairs to the cages and buildings were carried out during the year. Electric lights were provided at the Dadar Parsi Colony and Esplanade Bandstands. R. C. C. railings with W. I. Gates were fixed to the Pergolas at the King's Circle Gardens, Matunga. Additional swings and 6 benches were added to the playground at the Damodar Thackersey Hall for children and ladies. A sand pit was furnished at the Babula Tank and a set of gymnasium apparatus was provided at the Gowalla Tank. In addition to these, repairs were carried out to the roads in the Elphinstone Circle Garden and the W. C. block near the office in the Victoria Gardens was renewed. Important among the special repairs were those of the roads and cages in the Victoria Gardens, the renewing of the roof and tiles of the front portion of the Supervisor's quarters at the Mustan Tank Play ground, painting benches and ornamental railings of and drains in the Elphinstone Circle Garden and steel pale fencing to the recreation ground at Chinch Bunder.

11. Among the New Works that were carried out were the Giraffe House and the Giraffe enclosure at a cost of Rs. 818-7-0 and Rs. 3,149-5-0 respectively, the C.I. Sheet shed for Camels at Rs. 528-15-0 and a wooden chowkie at Gilder Tank at a cost of Rs. 574-8-0.

12. The following animals and birds were received as presents to these gardens during the year:—

1 Leopard from Shri Swami Krishnanandji Sherwalle of Jogeshwari; 1 Leopard cub from Mrs. O'Brien; 1 Leopard from H.H. the Regent Rani Saheb of Sawantvady; 1 Langoor monkey from Mr. K. M. Talyarkhan; 1 Rhesus monkey from Messrs. M. K. Jagatram and Bros; 1 Bonnet monkey from Mr. Somji Alladin; 1 Spotted deer from H. E. Sir Roger Lumley; 1 Rib faced deer from Mr. B. S. Manerikar; 1 Rib faced deer from Mr. H. T. Aresh; 1 Four horned antelope from Mr. Khershed A. Bhajawalla; 1 pair Four horned antelope (young) from Shrimati Dharma Kanta; 1 Indian antelope from Mr. M. K. Navare; 1 Indian antelope from Mr. Osborne Stevens; 1 Indian Gazella from Mr. A. Karmally; 1 Nilgai from Mr. Yusufali, Head Train Examiner, Igatpuri; 1 Goat-hermaphrodite, from Mr. J. P. Parreira of Bandra Slaughter House; 1 Rabbit from Mr. Mahadoo Govind; 24 Rabbits from Mr. C. S. Tyabjee; 7 Rabbits from Mr. Shellong; 2 Rabbits from Mr. S. K. Naik; 1 Hare from the Manager, New Kaisare Hind Mills; 25 Guinea pigs from Dr. M. G. Pradhan; 3 Indian wolves from Miss A. Lloyns; 1 pair Hyaena cubs from Mrs. H. S. Bannatwalla; 2 land Tortoises from Mr. B. T. Palta; 1 Turtle from Mr. D. B. Jagodia; 1 Turtle from Mr. H. W. Davis; 1 Wild cat from Mr. Sandgrew; 1 Crocodile baby from Mr. S. D. Mehta; 1 Crocodile baby from Mr. D. M. Bhabha; 1 Lizard from Mr. S. L. Kalagoolkar; 28 Rabbits, 3 Parrots common, 3 Monkeys bonnet, 1 Monkey Rhenus and 1 Four horned antelope from the Secretary, Bombay Pinjrapole; 1 pair Yellow naped Amazon from Mr. Davis of National Zoological Park, Washington; 1 Rose crested Cockatoo from Mr. E. S. Vakil; 1 Sulphur crested Cockatoo from Mrs. Baimai Madan; 1 Crested Cockatoo from Mrs. Ishwardas Luxmidas; 1 Parrot common from Mr. Haji Mahomed Alli; 1 Pea Fowl common from the Chairman, Yamunabai Hospital, Bombay; 1 Turtle-Dove from Mr. Shanker Dattaram; 2 Mains common, 5 Java sparrows and 5 Finches from Mr. C. R. Watson; 8 Pigeons from Dr. A. D. Patel; 1 pair Bulbul and 1 pair Finches from Mr. P. P. Lala and 1 Cormorant from the St. Xavier's College.

13. The following animals were born and the birds hatched in the gardens:—

5 Spotted deer, 2 Fallow deer, 2 Sambhur deer, 2 Indian antelopes, 2 Nilgais, 1 Black leopard, 8 African lions, 18 Rabbits, 29 Guinea pigs, 11 Wild boars, 5 Crab eating monkeys, 3 Jackals, 11 Geese, and 7 Muscovy ducks.

14. The following animals and birds were purchased during the year:—

2 Indian antelopes and 1 Indian Gazella from the Managing Proprietor, Reginald Motors, Nasik for Rs. 60/-; 1 Pair Brown Bears from Mr. C. Terni for Rs. 1,000/-; 2 Oryal from Messrs. Nasir Bird Company, Calcutta, for Rs. 300/-; 2 Pair Cattle egrets from Mr. Jal P. Popat, Baroda, for Rs. 15/- per pair; 2 Pairs Malbar Squirrels from Messrs. Rahimat Khan & Bros., Bombay, for Rs. 30/-; 1 Pair lion-tailed monkeys from Messrs. Barakatkhani & Bros., Bombay, for Rs. 60/-; 1 Pair Blue fronted amazon, 1 Pair Amherst Pheasants, 1 Pair Silver pheasants, 2 Pairs Virginia Starlings and a Genet (Cat) from Mr. Mahomed Ayub, Animal dealer, Bombay for Rs. 150/-; 8 pairs Cotton Teals from Messrs. Barakatkhani & Bros., for Rs. 3/ per pair; 1 Pair Dog faced Baboon from Mr. C. Terni for Rs. 200/-; 1 Pair Oryal from Mr. Z. A. Ahmed, Animal dealer, Lahore, for Rs. 300/-; 5 Gold pheasants, 2 Silver pheasants, 2 Amherst pheasants and 2 Blue pheasants from Mr. C. Terni for Rs. 350/-; and 1 Wallaby and 1 Kangaroo from Messrs. Nasir Bird Company for Rs. 400/-.

15. The following animals and birds died during the year:—

1 Duck common, 1 Chakur partridge, 1 Flamingo, 3 Common partridges, 1 Checr pheasant, 1 Llama, 2 Palm Civets, 1 Blossom headed Parakeet, 5 Jackals, 3 Langoor monkeys, 4 Leopard cubs, 2 Leopards, 2 Margays, 1 Rib faced deer, 1 Demosile crane, 1 Wild cat, 2 Tiger cubs, 1 Curraso crested, 2 Malbar squirrels, 2 Bulbuls, 1 Brahmni Duck, 3 Sloth bears, 2 Kangaroos, 2 Lion cubs, 1 Mongoose, 2 Gold pheasants, 1 Laughing thrush, 1 Rosella, 1 Peacock white, 1 Wild boar (Young), 1 Pin tailed duck, 1 Cattle egret, 4 Indian Gazellas, 2 Uryal, 1 Purple coat, 1 Hare, 1 Cockatoo white-crested, 1 Cotton teal, 6 Monkeys rhesus, 1 Siamese monkey, 1 Black Leopard, 1 Hyaena cub, 1 Persian Ibex, 1 Stork white-necked, 2 Wild asses, 1 Blue fronted Amazon, 1 Emu, 1 Crocodile baby, 2 Monkeys bonnet, 4 Four horned antelopes, 1 Black Swan, 2 Geese common, 5 Rose crested Cockatoos, 6 Indian antelopes, 1 Yellow baboon, 1 Hog deer, 1 Swan white, 2 Sparrows Java, 1 Nicobar; 1 Pigeon spotted, 1 Baboon (cross Dogfaced and Yellow), 1 Plura Partridge, 1 Wallaby, 2 Crocodiles, 1 Ring necked pheasant, 1 Blue pheasant, 1 Pea fowl common, 1 Turkey, 1 Cat bear, 1 Amherst pheasant, 1 Nilgai, 3 Finches, 1 Ostrich and 1 Turtle.

16. The following animals were sold during the year:—

1 Guinea pig to Mr. Dewoolkar for Re. 1/-, 2 Rabbits to Mrs. Tolya for Re. 1/- each, 1 Lion cub to His Holiness Shri Swami Krishnanandji Sherwalle of Jogeshwari Caves for Rs. 50/-, 1 Indian antelope to Mr. Hagenbeck for Rs. 30/-, 2 Guinea pigs and 2 Rabbits to Mr. Alloa for Re. 1/- each, 1 Lion cub to Krishna Circus for Rs. 100/-, 2 Guinea pigs to Dr. Ginde for Rs. 2/-, 3 Rabbits young to Mr. Trikamdass Madhavji for Rs. 1-8-0, 1 Jackal to Mr. Bhimbahadur Goorkha for Rs. 5/-, 1 Crocodile baby to Mrs. P. N. Andrews for Rs. 2/-, 2 Lion cubs to Mr. Abdul Majid Ahmedsaheb for Rs. 100/- each and 14 Guinea pigs to Mr. J. V. Bhat of the St. Xavier's College.

17. The following animals were received and given in exchange:—

2 Indian antelopes from Baroda Zoo, for a spotted deer; 2 Pairs Spotted deer to the Radhanpur State for 4 Indian antelopes and One Wild Ass; 3 Leopard cubs to Mahomed Ayub, animal dealer, for 1 Sooty Mangavy and One pair Mozambique monkeys.

18. A number of specimens of animals and birds were sent for the study of comparative anatomy to the St. Xavier's College and J. J. Group of Hospitals and some were sent to the Bombay Natural History Society for the Museum.

19. Our thanks are due to Messrs. Mackinnon Mackenzie & Co., for giving us free transhipment for our plants and animals on the P. & O. and the B. I. S. N. Co.s' vessels. It is a matter of regret that the Railway Administrations do not see their way to show the same consideration.

20. Among the prominent visitors to the Gardens mention may be made of H. H. The Maharaja and Maharani of Bikaner; H. H. The Maharaja of Partabgarh; and H. H. The Maharaja of Kotah, who were all conducted round and shown both the Botanical and Zoological sections.

21. The following Recreation Grounds and Open Spaces were maintained during the year:—

(1) Babula Tank; (2) Hamal Wadi; (3) Cavel Street; (4) Gowalia Tank Playground; (5) Mustan Tank Playground; (6) Gilder Tank Playground; (7) Playground at 2nd Peerkhan Street; (8) Nawab Tank; (9) Nowroji Hill Estate Playground; (10) Tank Square; (11) Willingdon Memorial Playground; (12) Bombay Working Men's Institute, Parel; (13) Nowroji Hill Estate Playground, Opp: the Old Oomerkhadi Jail; (14) Recreation ground near the Goods Yard in the Dadar Hindu Colony; (15) Gokhale Park at Parel; (16) Bhoiwada Playground; (17) Lal Baugh Recreation ground; (18) Golpitha Recreation Ground; (19) Bhendi Bazar Recreation Ground; (20) Recreation Ground near the old office of the City Improvements Trust Engineer, Matunga; (21) The Hedges along the Cruickshank Road footpath; (22) Dhobi Street recreation Ground; (23) Aboobakar Baig Mahomed Municipal Park; (24) Mutton Street recreation Ground; (25) Mori Road Recreation Ground; (26) Triangular Plot in the Engineer's Colony, Dadar; (27) Hedges at Hornby Vellard; (28) Quadrant to the east of Plot No. 602, Dadar-Matunga; (29 to 35) Three small gardens near Dadar Parsi Colony Bandstand and four at King's Circle; (36 to 40). The Recreation grounds (Five Plots) in vicinity of Lady Jehangir Road at Dadar-Matunga.

22. The directed games at Mustanshah Tank, Gilder Tank and Willingdon Memorial Playgrounds under the supervision of the Bombay Young Men's Christian Association proved to be as popular as before. The success was largely due to the Supervisors of the Playgrounds and to Mr. J. Callan, the Secretary of Y. M. C. A.

23. The Cricket practice pitches at the Gowalia Tank Maidan continued to be very popular and the demand for them has now become so great that many applications have to be refused for want of space.

24. The playground at 2nd Peerkhan Street at Nagpada which was very much patronized under the Directorship of Dr. Manshardt of the Nagpada Neighbourhood House since 1935 is now handed over to this department again for maintenance. It was probably due to the financial difficulties of his institute but it is hoped that the people of the locality will have the benefit of his able guidance.

25. The Budget grants and the actual expenditure incurred by the Gardens Department in the year 1939-40 were:—

Name of Gardens.	Budget Grant including Renewal Grant for 1938-39.	Expenditure.		Remarks.
	Rs.	Rs.	a. p.	
(a) Victoria Gardens ...	1,23,599	1,19,437	11 7	Actually spent. Liabilities incurred.
plus—Renewal Grant 1938-39 ...	3,524	1,092	1 0	
	1,27,123	1,20,529	12 7	
(b) Miscellaneous Gardens ...	47,353	38,501	12 6	Actually spent. Liabilities incurred.
plus Renewal Grant 1938-39 ...	823	1,090	11 0	
	48,176	39,592	7 6	
B.—New Gardens, Recreations Grounds ...	6,712	8,404	0 9	Actually spent. Liabilities incurred.
plus Renewal Grant 1938-39 ...	622	Nil.		
Transfer as per Corporation Resolution No. 303 of 20-7-39. ...	1,634	Nil.		
	8,968	8,404	0 9	
New Works	8,571	5,478	2 0	Actually spent. Liabilities incurred.
		2,516	11 0	
	8,571	7,994	13 0	
Additional Works	12,504	Nil.		Actually spent. Liabilities incurred.
		12,504	0 0	
	12,504	12,504	0 0	
Grand Total Rs. ...	2,05,342	1,89,025	0 0	

26. I cannot conclude this report without expressing my thanks to my assistant and staff for the co-operation and help they have given me.

I have the honour to be,
Sir,

Your most obedient servant,

D. I. AHMADI.

Superintendent, Municipal Gardens.

VICTORIA AND ALBERT MUSEUM

No. C.M./2732 of 1940-41.

Bombay, 6th June 1940.

FROM

THE CURATOR,
VICTORIA AND ALBERT MUSEUM,
BOMBAY.

To

THE MUNICIPAL COMMISSIONER,
BOMBAY MUNICIPALITY,
BOMBAY.

Subject:—*Annual Report of work
done in the Victoria & Albert Museum*

Reference.....

SIR,

I have the honour to submit herewith the following Annual Report of the work done in the Victoria and Albert Museum during the year ending 31st March 1940.

Mr. S. C. Upadhyaya, M.A., LL.B., was appointed full-time Curator in place of Mr. D. A. Pai, B.A., the Hon. Curator.

The following table gives a comparative statement of the number of visitors to the Museum during the past two years. It indicates clearly the popularity that has been attained by the Museum, amongst the citizens of Bombay and outsiders.

Year.	No. of days the Museum was open.	Total No. of visitors.	Daily average.
1938-39	311	14,79,690	4,758.
1939-40	314	15,02,256	4,784.

As the Museum contains mainly specimens of Indian Art, Industries and Agriculture, purchases of new specimens were confined to these subjects only.

The following specimens were purchased during the year under report:—

A Shawl from Kashmir and some pieces of printed silk from Lucknow. Leather-work from Shantiniketan and horn-work from Trivandrum and a gold-coated enamelled Jain Medallion from Jaipur. Inlay work on rosewood with ivory, mother-of-pearl etc., from Mysore: minutely carved ivory on sandalwood from Vizagpattam and ivory ornaments—known as Jali work, made in Bombay. Coconut-wood and shell, from Ceylon, a necklace and sets of buttons made of agate from Cambay and pottery from Gwalior. Metalware from Moradabad and a set of ornaments of silver filigri work made in Bombay. Instruments for perforating holes in culture pearls and ornaments made thereof. Old Bidri-ware.

The Coin Cabinet was enriched by the purchase of some Indo-Greek, Kushan, Mughal and Indian State Coins. The Trustees of the Prince of Wales Museum, Bombay, presented a collection of Coins issued by the E. I. Co., from the Bombay Mint. This has enriched the Old Bombay Collections, for which I am grateful to the Trustees.

The Cleaning of Show-cases, dusting, airing and disinfecting of the exhibits were carried out. (1) The specimens of Bidri-ware were scientifically cleaned without spoiling the effectiveness of the design or the patina. The cleaning has revealed excellent floral and arabesque motifs thereon. (2) All the musical instruments were also scientifically repaired, for the first time, by an expert. (3) The seventeen Indian Paintings of the nine Planets and the eight Guardians of the Quarters were properly framed and exhibited. Eight views of Himalayan Scenery etc., were similarly framed and exhibited.

A big Show-case was purchased for the collection of lac-ware and the specimens were exhibited (according to the places of their manufacture), on modern plate glass stands. A similar innovation was carried out for the specimens of enamelled-ware and carved specimens of mother-of-pearl.

The model of a Bias School was put up after necessary retouching and repainting and rearrangement of the case showing Krishna's Embassy were partly done during the year.

The old arrangement of Show-cases was not particularly convenient. Steps were therefore taken to re-arrange them, into suitable groups such as Agriculture, Industry, Metalware, Geology, Fossils, Prehistory, Mythology, Ethnology, Armoury, Indian Textiles, Old Bombay etc. The new arrangement enables the visitor to obtain a fairly good idea of the entire contents of the different Sections.

All specimens were arranged in their respective cases according to the province of manufacture. The prehistoric antiquities were arranged in such a manner as to present a clear outline of the state of civilization according to their respective times and places.

The books in the Library were rearranged into definite scientific sections and numbered serially afresh. All important exhibits were labelled. The work of preparing a detailed catalogue was undertaken.

As an experiment, some maps showing the centres of different Indian Industries were exhibited and it was observed that pupils of the Secondary Schools were much interested in them.

Several students doing research work took advantage of the library the use of which was allowed to them under the orders of the Municipal Commissioner for the purpose of reading.

The following books were purchased for the Museum Library:—

Pre-historic India by Bagchi; The Aryan Trail in India and Iran by Ghose; Pre-Aryan and Pre-Dravidian in India by Bagchi; Pre-Buddhist India by Metha; Revealing India's Past by Cumming; Buried Empires by Carleton; Prabandha Chintamani ed. by Jina Vijaya; Puratana Prabandha Samgraha ed. by Jina Vijaya; Prabandha Kosha ed. by Jina Vijaya; Vividha Tirtha Kalpa ed. by Jina Vijaya; Jainism in N. India by Shah; Vastusara ed. by Jaina; Nirvanakalika ed. by Zaveri; Mount Abu by Jayanta Vijaya; Prachina Lekha Samgraha ed. by Vijaya Dharma Suri. Prachina Jaina Lekha Samgraha ed. by Jina Vijaya; Jaina Dhatu Pratima Lekha Samgraha ed. by Buddhi Sagara; Ancient Indian Tribes by Law; Wild Tribes in Indian History by Saletore; The Gurkhas by Brook Northey; Charmichael Lectures by Bhandarkar; Catalogue of Coins of Greek and Sythic Kings of India, In the British Museum by Gardner; Indian Coins by Rapson; Coins of Tipu Sultan by Taylor; Numismatic Supplement No. XXXV; The New Orient by Coomaraswamy; Folk Art of Bengal by Mookerjee; The Indian Art of Drawing Pictures at Bagh by Rahamin; Travelling Report, Baroda Art Gallery, by the Director; You will find it in Bombay by Mehta; Mahatma Gandhi ed. by Radhakrishnan; Eptome of Jainism by Nahar and Ghosh; The Making of Egypt by Petrie; They wrote on Clay by Chiera; The Art of Ancient Egypt by Phaldon Press.

A large number of pupils of primary and secondary schools visited the Museum. They were taken round the Museum by the Curator in batches and some of the important exhibits were explained to them. The pupils evinced keen interest and it is clear from the comparative table given below that the Museum is becoming more popular with pupils receiving elementary and secondary education in the City.

Year.	No. of Pupils.
1938-1939.	3,466.
1939-1940.	8,180.

Rao Bahadur K. N. Dikshit, M.A., F.A.S.B., Director General of Archæology, in India visited the Museum. He was greatly interested in the exhibits and their arrangement and offered some practical suggestions for which I am grateful to him.

I have the honour to be,

Sir,

Your most obedient servant,

S. C. UPADHYAYA,

Curator.

GENERAL STORES.

No. S/4875/SR of 1940-41.

Bombay 19th June 1946.

FROM

THE CHIEF STOREKEEPER,
BOMBAY MUNICIPALITY.

To

THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY.

Subject:—Administration Report for the year 1939-40.

Sir,

I have the honour to submit the Annual Report on the working of the Stores Department during the year 1939-40.

Tenders were invited during the course of the year for the purchase of stores in 123 cases as against 201 cases in the preceding year.

The total purchases during the year, including articles received from various other departments on return stores Memo, amounted to Rs. 13.04 lakhs as against Rs. 15.13 lakhs for the preceding year. The decrease is due to purchases of stores being restricted to the bare minimum, and also because the prices of articles obtained under our annual schedules were under contracts entered into much before the present European war had started, and hence competitive rates were obtainable.

The balance of stock in hand stood at Rs. 5.16 lakhs at the close of the year, against Rs. 6.57 lakhs at the commencement of the year. Pursuant to Corporation Resolution No. 1211 of 30-3-39, a detailed survey of the stock in hand was made during the months of June to September 1939, and as a result thereof, stores to the value of Rs. 65,623/- were found to be either unserviceable or obsolete, and under Corporation Resolution No. 1265 of 6-3-40 these are to be sold from time to time as scrap. The following amounts have accordingly been written off against the respective accounts:—

	Rs.	a.	p.
General Account	19,959	15	4
Surplus & Obsolete A/C.	22,969	12	9
Capital Account	421	14	0
Line Suspense Account (general)	1,975	3	0
Do. (Surplus & Obsolete)	9,416	8	0
Total	Rs. 54,743	5	1

The balance of unserviceable Stock has since been issued to the consuming departments.

The following important contracts were entered into during the year:—

(1) Hose Canvas & Rubber; (2) Disinfectants; (3) C.I. Frames and Covers, Gratings &c.; (4) C.I. Pipes and Fittings; (5) Hydrants and Sluice Valves; (6) C.I. Boxes and Chambers; (7) Timber of sorts; (8) Hospital clothing; (9) Uniforms to Staff; (10) Baskets Bamboo, and cane; (11) Brooms, Goa and date; (12) Brushes, sweeping; (13) S. W. Pipes and Fittings; (14) Monsoon Requirements; (15) Motor Oils and Lubricants and Oil Kerosene; (16) Galvanized Pipes and Fittings; (17) Brass Fittings such as Stop Cocks, Ferrules &c.; (18) Motor Tyres and tubes; (19) Iron and steel mild Sections Plates &c.; (20) Soap, Soda Washing &c.; (21) Oil, Furnace; (22) Vegetable and Mineral Oils; (23) Canvas and Paulins; (24) Paints and Oils; (25) Electric Goods; (26) Motor accessories; (27) Lead Wool and (28) Cement.

The number of annual contracts for Schedule articles entered into during the year was 122, besides Special contracts for the supplies of the following articles:—

C. I. Pipes of various sizes, S. W. and Hume Pipes and fittings of sizes, C. I. Stand-post Hydrants and Stand-posts, C. I. Bends, Tees, and Branches, Sluice Valves of various sizes, Patel pattern water entrances, special Iron Castings, and special qualities of wood.

Most of the above articles obtained were of Indian manufacture, and the value thereof amounted to Rs. 10,38,831-13-0, as against Rs. 2,65,373-12-0, which represented the value of foreign made-goods.

Articles returned by departments on Return Stores Memo were carefully scrutinized, and only those in constant use were accepted, at full value.

8587 orders for the purchase of stores were placed with the contractors and other dealers, against 8378 in the preceding year.

All articles received were carefully compared with the approved samples, and in cases where they did not come up to the standard of the approved samples they were rejected.

About 29,896 Indents and Sales memos for articles from various departments were handled during the year under review, against 29,015 in the previous year. Sufficient stock was maintained to avoid delay in complying with indents, but scrupulous care was exercised to avoid overstocking of any goods. Articles indented for, which were not held in stock at the time, were secured from the market as early as possible at competitive rates. The system of inviting quotations even for small quantities was continued.

Sales to Municipal Works Contractors were made to them at purchase prices without adding supervision charges. This enabled the contractors to offer favourable rates in connection with their tenders for Municipal construction works. There was a great demand for dustbins from house owners, and these were sold at the rate of Rs. 1-11-0 including 10% supervision charges as against Rs. 1-13-0 each in the previous year. The decrease in the rate was due to the lower schedule rate for these articles obtained during the year, as against a slightly higher rate during the preceding year.

As was done in the previous years C.I. and other scrap metal received from different departments was sold from time to time by obtaining private offers from dealers in these materials. Owing to the upward trend in the price of metal scrap due to the outbreak of war, the sale prices realised were favourable, as compared with those obtained in previous years. The minimum price obtained for C.I. Pipe scrap during the year under review was Rs. 34/- per ton, while the maximum rate obtained was Rs. 75/- per ton. The corresponding minimum and maximum prices for this scrap during the previous official year were Rs. 20/- and Rs. 45/- per ton respectively.

The departmental verification of stores was conducted throughout the year, and no appreciable difference in stock was noted. The stock verification by the Municipal Stock Verifier was in progress at the Central Stores at the time of the closing of the year.

The total establishment charges worked out to about 2.2 per cent. of the total turnover of the Stores Department during the year, which represents a slight increase over the percentage of the year. The total turnover of the department during the year was Rs. 27.49 lakhs against Rs. 29.32 lakhs of the last year.

Before the 1st half of the year 1939-40 had expired, the European war broke out on 1st September 1939, and various difficulties were experienced by this department in the matter of obtaining supplies even in regard to schedule articles. I must say, however, that in no single instance was a schedule contractor allowed to resile from his contract even in the matter of prices, but with regard to market rate items, considerably higher prices had to be paid than before the outbreak of war. Our annual schedules covering supplies during the year 1940-41 were, however, taken up from 6th November 1939, and as a result of war conditions, the tenders accepted were generally at rates much higher than those prevailing in former years under normal conditions. It is estimated that the extra cost of the supplies of stores under the annual schedules for the year 1940-41 will be about Rs. 3,60,000/- as compared with normal values in the years preceding.

I append hereto a statement of stores transactions during the year under review as required by Clause XXIX of the Stores Audit Manual (Appendix 'O'), as well as one showing the details of the stock in hand at the close of the year.

I have the honour to be,

Sir,

Your most obedient servant,

A. P. SALDANHA,

Chief Storekeeper.

APPENDIX "O"

Particulars.	General Stores.		General Surplus and Obsolete Stores.		Capital Stores.		Line Suspense Stores General.		Line Suspense Surplus and Obsolete.		Total.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Value of stores on hand on 1st April 1939	2,70,249	1 10	35,617	2 4	2,40,180	5 3	83,288	6 3	27,923	14 4	6,57,258	14 0
Value of stores receipts including transfers during 1939-40	7,51,074	9 0	0	1 0	5,53,130	15 0	...	...	...	...	13,04,205	9 0
Total Rs. ...	10,21,323	10 10	35,617	3 4	7,93,311	4 3	83,288	6 3	27,923	14 4	19,61,464	7 0
<i>Less—</i> Value of stores issued including transfers during 1939-40	7,77,840	11 7	23,859	5 6	6,30,463	10 0	2,960	10 5	9,692	8 0	14,44,816	13 6
Balance on 1st April 1940	2,43,482	15 3	11,757	13 10	1,62,847	10 3	80,327	11 10	18,231	6 4	5,16,647	9 6

307

A. P. SALDANHA,
Chief Storekeeper.

Statement showing the details of stock held on 31st March 1940.

Capital Account :—

	Rs.	a.	p.	Rs.	a.	p.
C. I. Pipes, tubes, hydrants, manhole frames and covers ...	1,39,945	0	0			
Sluice valves and other Water works castings.	16,874	10	3			
S. W. Pipes and fittings ...	6,028	0	0			
				1,62,847	10	3

Line Suspense Account :—

Water Works castings on the line ...				98,559	2	2
--------------------------------------	--	--	--	--------	---	---

General Account :—

Galvanized Pipes and fittings and brass fittings ...				34,843	8	1
Meter spares and meters ...				59,058	10	3
Cast iron specials ...				72,819	5	11
Bolts and nuts ...				1,371	0	0
Brooms, Goa ...				1,567	0	0
Cables and wires ...				1,508	0	0
Electric wires and accessories ...				3,568	0	0
Files and rasps ...				496	0	0
S. M. sections corrugated ...				3,691	0	0
Lead pipes and zinc ...				259	0	0
Sheets and S. M. plates ...				1,966	0	0
Coir goods and tin articles ...				636	0	0
Motor spares ...				4,271	0	0
Nuts, rivets and nails ...				93	0	0
Oil, castor, coconut and sweet, kerosene oil ...				1,605	0	0
Lubricating oils ...				3,212	0	0
Timber ...				4,645	0	0
Drainage castings ...				5,763	0	0
Disinfectants ...				516	0	0
Clothing material ...				1,874	0	0
Hose canvas and rubber ...				357	0	0
Spare parts of stone crushers ...				5,246	0	0
Lead pig ...				23,551	0	0
Miscellaneous ...				22,325	4	10
Total Rs. ...				5,16,647	9	6

A. P. SALDANHA,
Chief Storekeeper

LICENCE DEPARTMENT

No. L/940/L of 1940-1941.

Bombay, 1st July 1940.

FROM

THE SUPERINTENDENT OF LICENCES,

TO

THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY.

Subject:—Annual Report for the year 1939-40.

SIR,

I have the honour to submit the Annual Report on the working of the Licence Department for the year 1939-40.

2. I was in charge of the Department throughout the year except for a period of two months, from 5th May to 4th July 1939, when I was on leave. During that period Mr. R. B. Shindgi, B.A., Personal Assistant to the Municipal Commissioner, acted as Superintendent of Licences.

3. Licences under Sections 394 and 412 A and Permits under Sections 390 and 393.—The total number of Licences and Permits issued under these Sections during the year was 23,637 and the fees realized therefrom amounted to Rs. 2,15,732-3-0. These figures compare with those of the preceding two years as under:—

Particulars.	No. of licences and permits.			Amount of fees recovered.		
	1937-38	1938-39	1939-40	1937-38	1938-39	1939-40
Commodities or trades (Section 394) ...	18,514	19,327	20,450	Rs. 1,75,709 14 0	Rs. 1,92,763 9 0	Rs. 2,02,958 15 0
Steam Whistle blowing (Section 393) ...	40*	39	39	383* 0 0	390 0 0	390 0 0
Milk products, Ghee and Butter (Section 412A) ...	2,132	2,127†	1,990	5,490 0 0	5,667† 8 0	4,517 8 0
Factories (Section 390) ...	227	215	205	5,806 0 0	5,531 4 0	5,287 8 0
Transfer of licences (Sections 394, & 412A) ...	811	844	846	982 0 0	2,031 10 0	2,352 4 0
Transfer of permits (Section 390) ...	70	80	107	95 0 0	166 0 0	226 0 0
Total ...	21,794	22,632	23,637	1,88,465 14 0	2,06,549 15 0	2,15,732 3 0

* 36 of these were for the full year and 4 for part of the year. Hence the fees for this year are less than those for the two succeeding years, in which 39 permits were issued for the full year.

† Although the number of permits issued is less than in 1937-38, the fee recovered is more, as the fee is determined on quantities.

It may be observed that the number of licences and permits increased by 1,843 and the revenue therefrom by Rs. 27,266-5-0 during the triennium.

4. During the year of report, the number of *new* permits issued for factories (Sec. 390) was 205 and the revenue derived therefrom was Rs. 5,287-8-0, against 215 permits and Rs. 5,531-4-0 revenue in the preceding year. The number of transfer cases of permits was 107 against 80 in the preceding year and the fees realized therefrom were Rs. 226/- against Rs. 166-. The number of licences issued under Secs. 393, 394 and 412A rose from 22,337 to 23,325 and the fees therefrom from Rs. 2,00,852-11-0 to Rs. 2,10,218-11-0 i.e., by Rs. 9,366/-. The licence fees recovered during the year include Rs. 5,996/- recovered by way of composition against Rs. 7,490/- similarly recovered in the previous year.

5. The major increases or decreases in the number of licences issued are shown below:—

Bidis (Indigenous cigarettes) Mfg.	+ 318
Butter (under Sec. 412A.)	- 30
Carbide of Calcium (retail)	- 19
Charcoal	+ 31
Chemicals	+ 23
Coal and Coke	+ 44
Eating Houses	+ 123
Fireworks (retail)	- 49
Firewood (wholesale)	- 38
Ghee (keeping) under Sec. 412A	- 67
Ghee (manufacturing) under Sec. 394	- 14
Hair dressing saloons	+ 52
Matches (retail)	+ 302
Matches (Bengal) (retail)	- 43
Methylated spirit	+ 14
Noisy trades	- 46
Oils (keeping)	+ 20
Oil seeds	+ 43
Oil Kerosene (retail)	- 23
Oil Kerosene (wholesale)	+ 35
Pottery (manufacturing)	+ 11
Timber	- 32
Turpentine (retail)	+ 19

The increase in the licences for manufacturing Bidis, Eating Houses, Hair Dressing Saloons and Matches (retail) is noticeable. The decrease in the licences for keeping Butter,

Ghee and Manufacturing Ghee is due to the fact that wholesale dealers in these commodities i.e., those who deal chiefly or exclusively in these commodities and keep more than 2 Cwts. and manufacturers of ghee are being licenced from the year under report by the Health Department, under the Prevention of Adulteration Act instead of by the Licence Department under the Municipal Act.

6. The licence fees outstanding on the 31st March 1940 amounted to Rs. 912-8-0 (in respect of 134 licences) as against Rs. 1,000-7-0 (in respect of 142 licences) on the 31st March 1939. Licence fees amounting to Rs. 86-4-0 recovered in excess were refunded during the year. The loss of revenue incidental to the disuse or demolition of old licensed places or their diversion to uses not entailing a licence amounted to Rs. 20,184/- against Rs. 19,165/- in the preceding year. But this was more than counterbalanced by new cases licensed as a result of which there was an increase of Rs. 9,366-8-0 in the aggregate revenue from licence fees. No licence was revoked during the year. Miscellaneous receipts amounted to Rs. 159-7-0 against Rs. 184-2-0 in the preceding year.

7. 70 licences were issued for the trade of farriers against 72 in the preceding year. 12 farriers were prosecuted for carrying on the trade without a licence, of whom 2 were convicted and fined Rs. 15/- in the aggregate; 9 cases were withdrawn on payment of licence fees and 1 was pending at the close of the year. The licensing of farriers has become a difficult matter on account of their elusive character. No special staff has been appointed for the purpose and the ordinary licensing staff have their hands too full. However, no effort is spared by them to trace illicit farriers and force them to take out licences. The co-operation of the Society of Honorary Presidency Magistrates and of the Society for the Prevention of Cruelty to Animals in this connection deserve mention.

8. *Permits under Sections 328 and 328A.*—The total number of permits for advertisements issued under these Sections during the year of report was 4,253 and the receipts therefrom amounted to Rs. 1,22,687-12-0. They compare with the preceding two years as follows:—

Particulars.	No. of permits issued.			Amount of fees collected.		
	1937-38	1938-39	1939-40	1937-38	1938-39	1939-40
Wall posters, hoardings and boards ...	915	921	1,405	26,948 15 0	32,514 2 0	62,298 8 0
Moveable boards on hand carts ...	589	539*	851	17,804 13 0	*26,440 10 6	21,971 2 0
Illuminated skysigns and advertisements ...	844	1,094	1,143†	22,430 11 5	27,443 8 10	26,061 4 0
Non-illuminated skysigns and advertisements ...	385	431	798	2,659 11 0	4,878 15 0	7,608 8 0
Non-illuminated kiosks ...	12	10	13	3,880 0 0	2,758 12 0	1,712 8 0
	3,104	2,207	1,370			
	(kiosks)	(kiosks)	(kiosks)			
Wall paintings ...	42	36‡	41‡	395 0 0	398 4 0‡	594 12 0
Auctioneers ...	3	3	2	300 0 0	300 0 0	200 0 0
Space rent ...	...	...	...	361 4 0	174 0 0	351 0 0
Composition for delayed payments ...	...	...	...	984 7 0	1,604 10 0	1,890 2 0
Total ...	2,750	3,034	4,253	75,764 13 5	96,512 14 4	1,22,687 12 0

It will be seen from the foregoing statement that there is a welcome increase in revenue from this source. The year under report marks a record in that it shows an increase of 40 per cent. in the number of permits issued for the display of advertisements (i.e., from 3,034 to 4,253) and an increase of 27 per cent. in the revenue therefrom (i.e., from Rs. 96,512-14-4 to Rs. 1,22,687-12-0), despite severe restrictions placed on advertising during the year by Prohibition and the A. R. P. regulations. While the revenue in the aggregate increased, there was some fall under moveable boards and hand carts (from Rs. 26,440-10-6 to Rs. 21,971-2-0) and in illuminated skysigns and advertisements (from Rs. 27,443-8-10 to Rs. 26,061-4-0). The fall in the former was due presumably to greater restrictions placed on movements of vehicular traffic by the Police and that in the latter was due to A. R. P. restrictions on illuminated advertisements. This fall was, however, more than offset by the increase in revenue from wall-posters, hoardings and boards from Rs. 32,514-2-0 to Rs. 62,298-8-0, that is, by 90 per cent. The increase in revenue as a whole was due to the closer supervision rendered possible by the appointment of additional staff under Standing Committee Resolution No. 791 dated 12th October 1938 and Corporation Resolution No. 628 of 10th November 1938.

9. *Licences under Sections 313 and 313A.*—The total number of hawker and squatter licences issued during the year was 34,304 and the fees realized therefrom amounted to Rs. 1,37,988-8-0. The removal charges recovered under Section 490 amounted to Rs. 24,986-11-0. These figures compare with those of the preceding two years as follows:—

Particulars.	No. of licences issued.			Amount of fees collected.		
	1937-38	1938-39	1939-40	1937-38	1938-39	1939-40
Squatters' fees collected in Reserved Areas under Section 313 ...	24,953	25,154	27,475	Rs. 1,07,105 0 0	Rs. 1,10,359 0 0	Rs. 1,16,010 8 0
Fees received from itinerant hawkers' licences under Section 313A ...	5,735	6,955	6,829	17,826 0 0	22,141 0 0	21,978 0 0
Total ...	30,688	32,109	34,304	1,24,931 0 0	1,32,500 0 0	137,988 8 0
Recovery of expenses under Section 490 for removal of encroachments under Section 314 ...	...	...	...	17,475 5 0	23,857 11 0	24,986 11 0
Total ...	30,688	32,109	34,304	1,42,406 13 0	1,56,357 11 0	1,62,975 3 0

* Although the number of permits issued in 1938-39 was less than in 1937-38 the revenue was more as joint permits were issued in several cases instead of separate ones i.e., one permit for several boards or one permit for more than one month.

† Although the number of permits in 1939-40 is more the revenue is less as refunds had to be granted for discontinuing illuminated advertisements paid for on annual basis on account of A. R. P. Regulations.

‡ Although the number of permits in these two years is less than in 1937-38 the revenue is more as it depends on the size of the advertisements.

It may be noted that the number of licences increased by 3,616 and the revenue therefrom (including the removal charges) by Rs. 20,568/- during the triennium.

10. The number of prosecutions launched during the year under report and the result thereof as compared with those of the preceding two years are as under:—

Year.	Offence against Section.	Total No. of cases filed.	No. of cases withdrawn on compliance with law.	No. of cases which resulted in conviction.	Amount of fine inflicted.	No. of cases which resulted in acquittal.	No. of cases remaining undisposed on 31st March
					Rs. a. p.		
1937-38	394	2,532	2,100	422	4,516 8 0	1	161
1938-39	"	2,004	1,657	378	5,749 8 0	1	129
1939-40	"	1,755	1,394*	336	4,476 0 0	...	154
1937-38	328-328A	827	648	13	284 0 0	1	465
1938-39	"	1,460	1,279	44	459 0 0	2	600
1939-40	"	4,253	3,211*	139	1,193 8 0	...	1,503
1937-38	412A	233	230	10	120 0 0	...	1
1938-39	"	155	133	14	73 0 0	...	9
1939-40	"	119	121*	4	73 0 0	...	3
1937-38	392	...	...	...	...	...	...
1938-39	"	...	...	...	...	...	...
1939-40	"	...	...	...	...	...	...
1937-38	313-313A	...	...	...	...	...	...
1938-39	"	...	...	...	...	...	...
1939-40	"	...	...	...	...	...	...

* Out of 4,726 cases withdrawn, 4,383 were in respect of non-payment of licence fees, which were withdrawn on payment of the fees.

11. *Criminal Prosecutions.*—Three prosecutions were launched against four persons for assault; out of these, two persons were convicted and fined Rs. 3/- each, one warned and discharged, and the case against one person is still pending. One case filed against the Encroachment Staff is also pending.

12. *Statistical.*—A statement showing (1) details of fees derived from the issue of permits under Sections 390 and 393 and the licences issued under Sections 394 and 412 A, and (2) a summary of the total revenue derived from all sources is appended hereto.

13. *Cattle Census 1940.*—During the year of report the Quinquennial enumeration of the Live Stock in the City of Bombay was carried out by this Department on behalf of Government. The cost of enumeration, *viz.*, Rs. 1980-11-0 was met by Government. The preliminary enumeration was started on 24th December 1939 and the final count was taken on the 31st January 1940. The work proved to be heavier than at the previous enumeration on account of the addition of poultry and pigs to the Live Stock. The census was carried out mostly during holidays and outside office hours. The staff engaged on these operations was 1 Superintendent (Assistant Superintendent of Licences), 76 enumerators, 4 clerks and 28 peons including 1 Havaldar, of whom 33 enumerators were requisitioned on the day of the final count from other departments. The Census returns after verification were sent to the Director of Agriculture on 6-3-1940.

14. *General.*—The year under report marks an advance despite the set back received by local trade on account of the outbreak of war. The total revenue of the Department increased from Rs. 4,59,604-10-4 to Rs. 5,01,554-9-0 showing an improvement by 9.14 per cent. During the year, the Demand Registers were revised by the Municipal Chief Auditor with the approval of the Standing Committee. The revised registers and the new audit requirements entailed such extra work on the staff that the normal work suffered and it took some time to redress the balance. The demands of audit call for some strengthening of the staff. Manufacture of Dry Ice came to be licensed for the first time during the year under report. Draft amendments to the Municipal Act in regard to licensing of commodities and trades were submitted and are now under consideration of the Legal Assistant. Suggestions for the amendment of the Municipal Act in regard to control of advertisements and projections were made and they have been forwarded to the Municipal Solicitors for drafting suitable amendments. The Bombay Shops and Establishments Act was passed in October 1939 and was published after receiving the assent of His Excellency the Governor on 2nd November 1939. As it has been proposed to entrust the operation of this Act to this Department, the necessary preliminaries were attended to.

The staff worked satisfactorily.

I have the honour to be,
Sir,
Your most obedient servant,
L. S. KAGAL,
Superintendent of Licences.

Statement showing (1) the number of permits and licences issued, under Sections 390, 393, 394 & 412-A (including transfers) and (2) the amount of fees collected therefrom during the year 1939-40.

No. of licences issued.	Nature of trade or commodity.	Licence Fees.		
		Rs.	a.	p.
13	Acetylene gas (keeping) ...	159	8	0
36	Aerated waters (manufacturing) ...	1,182	8	0
1	Ashes ...	10	0	0
196	Bakeries ...	3,478	12	0
100	Bidi leaves ...	1,050	4	0
1,683	Bidis (Indigenous cigarettes) manufacturing ...	3,500	0	0
11	Bitumen ...	233	12	0
2	Blasting Powder (manufacturing) ...	100	0	0
7	Bricks and Tiles (manufacturing) ...	140	0	0
2	Bones ...	20	0	0
174	Butter (under Section 412-A) ...	409	0	0
19	Camphor ...	268	8	0
5	Candles (manufacturing) ...	70	0	0
28	Carbide of calcium (retail) ...	83	12	0
9	Carbide of calcium (wholesale) ...	177	8	0
2	Catgut ...	30	0	0
1,765	Charcoal ...	15,154	5	0
276	Chemicals ...	4,215	14	0
16	Chlorate of potash ...	156	12	0
113	Cinematograph films ...	7,085	0	0
7	Cinematograph films shooting ...	612	8	0
157	Cloth dyeing in indigo and in colours other than indigo by hand power ...	1,128	1	0
15	Cloth dyeing in indigo and in colours other than indigo by mechanical power. ...	450	0	0
300	Coal and coke ...	2,086	6	0
49	Cocoanut fibre, flax, hemp and jute ...	371	4	0
22	Copra ...	765	0	0
17	Cotton (keeping) ...	395	0	0
15	Cotton (cleaning and pressing) ...	340	0	0
40	Cotton seeds ...	935	0	0
69	Cotton refuse or waste (keeping) ...	1,508	8	0
22	Cotton refuse (cleaning and pressing, etc.) ...	1,026	0	0
...	Cowdung cakes (manufacturing) ...	...	...	...
1	Dammar and tar (melting) ...	5	0	0
104	Dammar, tar and pitch ...	1,962	8	0
1	Dynamite ...	50	0	0
3,772	Eating houses ...	46,778	3	0
16	Esas ...	395	0	0
10	Fat and tallow (keeping) ...	232	8	0
...	Fat and tallow (cleaning and pressing) ...	...	...	...
5	Fins ...	112	8	0
34	Fish (dried) ...	699	0	0
321	Fireworks (retail) ...	1,201	4	0
63	Fireworks (wholesale) ...	376	4	0
...	Fireworks (manufacturing) ...	...	...	...
11	Firewood (retail) ...	22	0	0
373	Firewood (wholesale) ...	4,049	8	0
70	Farrier ...	187	8	0
7	Gas (manufacturing) ...	310	0	0
1,816	Ghee (keeping) under Section 412-A ...	4,108	8	0
...	Ghee (manufacturing) ...	...	...	...
1	Gluten (manufacturing) ...	1	0	0
211	Grain parching ...	280	0	0
190	Gunny bags ...	1,784	4	0
16	Gunpowder (retail) ...	80	0	0
...	Gunpowder (wholesale) ...	...	...	...
...	Gunpowder (manufacturing) ...	...	...	...
1,095	Hair dressing saloons ...	5,676	14	0
13,288	Total (carried forward) ...	1,15,454	15	0

No. of licences issued.	Nature of trade or commodity.	Licence Fees.	
		Rs.	a. p.
13,288	Brought over ...	1,15,454	15 0
46	Hay, straw and grass ...	580	4 0
42	Hessian cloth ...	219	12 0
9	Hides and skins (dried) ...	135	0 0
20	Hides and skins (raw) keeping ...	481	4 0
22	Tanneries ...	1,771	4 0
2	Horns and hoofs ...	22	8 0
5	Hair ...	63	12 0
11	Ice (manufacturing) ...	696	0 0
1	Ice dry (manufacturing) ...	100	0 0
162	Khoka boxes (manufacturing and storing) ...	1,260	12 0
24	Lime (manufacturing) ...	1,212	8 0
7	Leaves (dried) (patrawali, etc.) ...	64	8 0
2,382	Matches (retail) ...	3,392	0 0
28	Matches (wholesale) ...	1,216	4 0
...	Matches (manufacturing) ...	...	...
212	Matches (Bengal) keeping (retail) ...	255	12 0
1	Matches (Bengal) keeping (wholesale) ...	150	0 0
225	Metal casting ...	4,102	8 0
123	Methylated spirit ...	1,823	12 0
885	Noisy trades ...	5,578	14 0
...	Nitro-glycerine ...	...	...
1,129	Oils (keeping) ...	9,309	4 0
86	Oils (manufacturing) ...	962	8 0
215	Oil seeds ...	8,636	4 0
85	Paints ...	1,217	8 0
1	Paper (manufacturing) ...	15	0 0
48	Paper waste ...	882	8 0
3	Phosphorus (retail) ...	15	0 0
1	Phosphorus (wholesale) ...	50	0 0
5	Packing stuff ...	47	8 0
51	Oil kerosene (retail) ...	243	12 0
180	Oil kerosene (wholesale) ...	3,742	4 0
19	Pottery (manufacturing) ...	121	0 0
23	Rags ...	315	0 0
32	Rosin ...	440	0 0
25	Saltpetre ...	310	0 0
43	Sandalwood ...	385	12 0
23	Smelteries ...	282	0 0
63	Soap (manufacturing) ...	3,940	0 0
5	Sugar refineries ...	237	0 0
33	Sulphur ...	690	0 0
18	Stables for horses ...	1,850	0 0
82	Stables for milch cattle ...	9,246	4 0
30	Stables for bullocks ...	565	0 0
...	Stables for four-footed animals ...	...	...
497	Sweetmeats (keeping and manufacturing) ...	5,080	0 0
1,087	Timber ...	12,006	10 0
163	Turpentine (retail) ...	825	0 0
42	Turpentine (wholesale) ...	1,176	4 0
97	Varnish ...	862	8 0
39	Whistle (steam) blowing of (under Section 393) ...	390	0 0
19	Wool ...	505	0 0
4	Wool (cleaning and pressing) ...	145	0 0
...	Special licences under Section 394(i)(d)(ii) ...	...	...
205	Factory permits under Section 390 ...	5,287	8 0
846	Transfer of licences ...	2,352	4 0
107	Transfer of permits ...	226	0 0
836	Licence fees collected during the year 1939-40 for the official years 1936-37, 1937-38 and 1938-39. ...	4,791	0 0
23,637	Total ...	2,15,732	3 0

Summary of total revenue collected during the official year 1939-40.

No. of licences & permits.	Nature of revenue collected.	Amount.
		Rs. a. p.
23,637	Licences and permit fees collected under Sections 390, 393, 394 and 412A.	2,15,732 3 0
4,253	Advertisement fees collected under Sections 328 and 328A	1,22,687 12 0
27,475	Fees collected from squatters under Section 313	1,16,010 8 0
6,829	Fees collected from hawkers under Section 313A	21,978 0 0
...	Encroachment removal fees under Sections 314 and 490	24,986 11 0
...	Miscellaneous fees	159 7 0
62,194	Grand Total Rs.	5,01,554 9 0

MARKETS

No. M/6126 of 1940-41.

BOMBAY, 18th July 1940.

FROM

THE SUPERINTENDENT OF MARKETS,

ARTHUR CRAWFORD MARKET, BOMBAY.

To

THE MUNICIPAL COMMISSIONER

FOR THE CITY OF BOMBAY.

SIR,

I have the honour to submit the annual report on the working of the Markets and Slaughter Houses Department for the year 1939-40.

2. The total receipts of the Department during the year under report amounted to Rs. 13,23,687-9-7 against Rs. 13,05,629-2-9 in the previous year, showing an increase of Rs. 18,058-6-10 which is due to the increase in stall rents, squatters' fees and slaughter fees.

3. There were 16 Municipal markets in all. The following statement shows the total number of stalls and the average number that remained vacant per quarter in each market, the financial result of the working of each market and the increase or decrease in the revenue as compared with the previous year.

STATEMENT I.

Name of market	Total number of stalls		Average No. of stalls vacant per quarter		Stall rents 1939-40.	Squatters' fees, licence fees, etc., 1939-40.	Total gross receipts 1939-40.	Total expenditure 1939-40.	Net receipts 1939-40.	Net receipts 1938-39.	Increase or decrease during the year 1939-40.
	1939-40	1938-39	1939-40	1938-39							
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Colaba	83	83	50	50	2,648 15 4	3,687 6 0	6,336 5 4	2,587 7 0	3,748 14 4	4,323 3 4	-574 5 0
Fort	170	182	29	28	12,124 9 0	9,177 15 0	21,302 8 0	6,992 1 0	14,310 7 0	15,104 4 0	-793 13 0
Arthur Crawford	1,019	1,038	122	136	1,80,916 12 1	1,40,855 6 3	3,21,772 2 4	1,10,342 15 0	2,11,429 3 4	2,15,950 8 8	-4,521 5 4
Erskine Road	843	843	277	277	72,069 12 3	21,311 7 0	93,381 3 3	26,183 5 0	67,197 14 3	62,916 11 6	+4,281 2 9
Bhuleshwar	201	201	21	20	21,136 3 0	221 0 0	21,357 3 0	5,957 13 0	15,399 6 0	14,978 15 4	+420 6 8
Peddar	46	46	15	13	2,853 7 0	6,045 2 0	8,898 9 0	3,190 2 0	5,708 7 0	6,084 12 0	-376 5 0
Pork	3	3	2	2	2,045 7 0	2 0 0	2,047 7 0	934 0 0	1,113 7 0	925 2 0	+188 5 0
DeLisle Road Sheep	48	48	...	8	6,734 0 0	1,212 0 0	7,946 0 0	2,356 6 0	5,589 10 0	5,045 13 0	+543 13 0
Fergusson Road	34	34	11	9	2,377 10 9	17,007 3 0	19,384 13 9	5,240 6 0	14,144 7 9	14,063 3 11	+81 3 10
Parbhadevi	9	9	...	10	1,271 4 0	9,779 8 0	11,050 12 0	2,885 0 0	8,165 12 0	9,180 13 0	-1,015 1 0
Elphinstone Road	37	37	4	4	7,425 12 0	16,063 1 0	23,488 13 0	5,516 9 0	17,972 4 0	17,052 1 8	+920 2 4
Kamatipura	105	105	38	38	4,622 12 4	4,974 7 0	9,597 3 4	3,214 1 0	6,383 2 4	6,524 13 4	-141 11 0
Masjid Bunder	94	94	49	40	1,767 0 0	590 6 0	2,357 6 0	2,773 10 0	-416 4 0	-20 14 0	-395 6 0
Chowpatty	71	71	50	48	2,063 15 0	1,821 9 0	3,885 8 0	1,564 1 0	2,321 7 0	2,781 2 0	-459 11 0
Dadar	6	6	...	...	2,120 0 0	49,118 11 1	51,238 11 1	12,564 5 0	38,674 6 1	33,873 6 0	+4,801 0 1
Gold Mohur Castle	...	...	...	...	...	9,085 8 0	9,085 8 0	3,660 6 0	5,425 2 0	1,603 11 0	+3,821 7 0
Total	2,769	2,800	668	683	3,22,177 7 9	2,90,952 9 4	6,13,130 1 1	1,95,962 7 0	4,17,167 10 1	4,10,387 10 9	+6,779 15 4

During the year under report the whole Fort Market with 182 stalls and shops was demolished and a new one was constructed instead in the same locality with 170 stalls and shops at an estimated cost of Rs. 1,45,130 *vide* Corporation Resolution No. 196, dated the 21st June 1937. This new market was opened from 14th December 1939. In the same year the Heads and Livers Section of the Arthur Crawford Market was transferred to the fish Section of the same market and *vice versa*. Though there were 69 stalls in the old heads and livers section, only 50 stalls were provided in the new heads and livers Section as there was no necessity for more than this number. From the old fish Section one space for wholesale business in fish was demolished. One new space was also let by public auction in the fruit and vegetable Section of the Arthur Crawford Market.

In the Arthur Crawford Market, a new scale shed was constructed at a cost of Rs. 2,774 to relieve the congestion; to check the nuisance of rats bitterly complained of, 79 existing masonry stalls in the fruit and vegetable section of the market were replaced by re-inforced cement concrete stalls with storing chambers at a cost of Rs. 6,277, and as sanctioned under Corporation Resolution No. 782, dated the 27th January 1938, at an estimated cost of Rs. 17,847 the work of paving the roads in the compound of Arthur Crawford Market with set stone pavement including laying Storm Water drains was partially done and the work is in progress, nearing completion.

The additions and alterations in the Dadar Municipal Market (sanctioned under Corporation Resolution No. 403 dated the 25th August 1938), which were begun in the previous year were completed this year at a total cost of Rs. 11,986. The useless and dilapidated wooden gates with trellis work of Erskine Road Market were replaced by 22 new collapsible iron gates at a cost of Rs. 1,988 and C. I. sheet weather frames to all outside shops of the Erskine Road Market were provided at a cost of Rs. 3,376. To meet the growing demand of the public an open air market was established in the vicinity of G. I. P. Railway station, Matunga, as sanctioned under Corporation Resolution No. 106, dated the 1st May 1939, at a cost of Rs. 2,340. For the present the market is under the control of the Licence Department but in future when it works in full swing, it is proposed to take over the same by this Department for management.

There was an increase of Rs. 15,057-8-8 in the receipts from some markets and a decrease of Rs. 8,277-9-4 in respect of others, so that the net financial position in respect of stall rents etc., is that there has been a net increase of Rs. 6,779-15-4 during the year over the previous year which is due to the reasons mentioned in paragraph 2.

4. In addition to the above revenue Rs. 2,51,720-4-0 were realised as squatters' fees and scale fees from Arthur Crawford Market against Rs. 2,32,436-4-0 in the preceding year, showing an increase of Rs. 19,284.

5. The number of Private markets during the year rose to 25 owing to the opening on 1st December 1939, of the Fancy Private Market at the junction of Morland Road and Wylie Road and that of private slaughter houses remained the same as in the previous year, *viz*, two—one at Colaba and the other the Zatkan Slaughter House at Arthur Road. The owner of Fancy Private Market has paid a deposit of Rs. 500 pending the fixing of the licence fee. The total amount of Rs. 2,516-3-0 received towards the licence fees from the owners of Adamjee Peerbhoy Private Market and Lower Mahim Private Market are under deposit and are being adjusted. The licence fee in respect of Byculla Private Vegetable Market amounting to Rs. 19,197 has also been under deposit as the question of the transfer of the licence is under consideration. In respect of five other private Markets, *viz*, (1) Open Air Private Market at Dwarkadas Mansions; (2) Upper Mahim Private Market; (3) Guzri Bazar Private Market; (4) Dadar Private Market and (5) Don Tad 2nd Row Private Market; the total amount of Rs. 4,785-2-0 paid by the owners of these markets either in part or in full is kept under deposit pending sanction of the Corporation to the proposed revision. The amount realised on account of licence fees of the remaining 16 private markets and the aforesaid two Slaughter Houses amounted to Rs. 27,137-12-0, against Rs. 31,216-6-0 in the previous year.

A sum of Rs. 750 was also recovered as licence fees from firms dealing in imported meat and foreign fish. Licence fees amounting to Rs. 1,330 were recovered from butchers having stalls in private markets.

A number of outside meat shops was 171 against 165 of the previous year. In five cases the amount of licence fees is held under deposit and the fees realised in respect of the remaining 166 were Rs. 8,012-7-0 against Rs. 8,098-11-0 in the previous year.

6. All the markets and slaughter houses were regularly inspected and careful supervision was exercised by the Markets and Slaughter Houses staff as to the cleanliness, sanitary condition of the premises and the wholesomeness of the articles offered for sale. Unwholesome articles *viz*, meat, fish, fruits, vegetables, etc., from different markets and slaughter houses including contraband meat, weighing 5,35,533½ lbs. in the aggregate were destroyed during the year. The total quantity of meat destroyed in the markets alone was 13,079½ lbs.

7. The quantity of contraband meat seized and destroyed was 8,290 lbs. against 8,549 lbs. in the previous year, showing a decrease of 259 lbs. In all 162 seizures were effected and prosecutions instituted with the result that 156 persons were convicted and fined.

8. The table given below shows the number of animals brought on the Fair Ground at Bandra Slaughter Houses and those rejected as unfit on *ante-mortem* examination, as compared with previous year.

Year.	Animals brought on the Fair Ground.			Animals rejected on <i>ante-mortem</i> examination.		
	Buffaloes.	Cows and bullocks.	Sheep and goats.	Buffaloes.	Cows and bullocks.	Sheep and goats.
1939-40 ...	11,174	57,649	9,28,481	18	671	3,810
1938-39 ...	11,257	51,230	8,66,169	20	340	3,255

The principal causes of *ante-mortem* rejection were an advanced stage of pregnancy or suffering from sheep-pox, foot and mouth disease, fever, emaciation, abortion, debility, mange, bruises, foot-rot, pneumonia, fractures, abscesses etc., or otherwise unfit for human consumption.

The principal causes of *post-mortem* condemnation were cysticercus bovis, enaciation, liver flukes, bruises, abscesses, hydatid-cyst, foot-rot and parasitic nodular infection of livers and lungs.

9. The slaughter and removal fees realised at Bandra Slaughter Houses together with the slaughter fees realised at the DeLisle Road Sheep Market amounted to Rs. 4,12,905-5-0 against Rs. 4,01,905-2-0 of the last year, showing an increase of Rs. 11,000-3-0. The fees received from the Kurla Municipality under the agreement to import buffalo meat into Bombay were Rs. 63,820 against Rs. 67,680 in the last year. A sum of Rs. 111 was also realised for horned cattle and sheep and goats slaughtered in Bombay on occasions of festivals.

10. The approximate weight of dressed meat of buffaloes, cows and bullocks was 7,432 tons and that of sheep and goats 7,038 tons. The quantity condemned out of the former was 17 tons and of the latter was 5 tons which give .23 and .07 percentage respectively.

11. The number of pigs and piglings brought for slaughter at Arthur Road Slaughter House during the year was 4,162 and 140 respectively, out of which 3,964 pigs and 139 piglings were slaughtered and the fees received as import and slaughter were Rs. 8,051-12-0 against Rs. 6,949-8-0 of the previous year.

Permits to import 78 slaughtered piglings were issued during the year and the fees recovered thereon amounted to Rs. 58-8-0.

12. Out of 161 tons of pork meat slaughtered, 6 tons were rejected and destroyed as unfit for human consumption on account of tuberculosis, cysticercus-cellulosae, hypertrophy of kidneys, bruises, abscesses, cysts and injury.

The percentage of the total quantity destroyed comes to 3.73. The affections of tuberculosis were confined to pigs only.

Note. The details of animals slaughtered etc., and the fees realised are given in appendix A of this report.

13. The amount realised for the right of collecting Fair fees at the Bandra Slaughter Houses was Rs. 1,41,700 against Rs. 1,41,300 of the preceding year, showing an increase of Rs. 400.

14. The other miscellaneous revenues were as follows:—

Statement II.

Particulars.	1939-40.			1938-39.		
	Rs.	a.	p.	Rs.	a.	p.
1. Amount recovered from the contractors for the right of removing blood at Bandra Slaughter Houses ...	5,551	0	0	5,551	0	0
2. Licence fees for stalls, shops, in Municipal and Private Markets, outside shops, etc. ...	47,552	3	0	52,898	7	0
3. Receipts on account of Administration of Weights and Measures Act ...	22,882	4	0	34,377	13	0
4. Prices Current ...	99	6	0	61	2	0
5. Minor receipts ...	7,760	15	6	6,070	15	0
6. Ground rents ...	15,970	14	1	18,668	15	0
7. Chawl rents ...	5,115	15	0	4,776	8	0
8. Rents from Peddar Market chawls, and other recoveries from Peons, Halalkhores, etc. ...	690	5	0	790	10	0
9. Cold Storage Rents ...	20,088	7	3	23,977	8	3
10. Unclaimed dues and deposits ...	0	4	0	...	...	...
Total ...	1,25,711	9	10	1,47,172	14	3

15. The fines inflicted by the Honorary Presidency Magistrates for the infringement of provisions of the Municipal Act, and Byelaws pertaining to the Market Department amounted to Rs. 1,232 against Rs. 2,503-4-0 in the previous year.

16. Four offices of inspectors of Weights and Measures were maintained for administering the Bombay Weights and Measures Act in the City. The number of weights, measures, weighing and measuring instruments verified and stamped during the year was 49,025 and the fees derived therefrom were Rs. 22,882-4-0 against Rs. 34,377-13-0 during the previous year. The reason for the decrease of Rs. 11,495-9-0 is that (1) the work of verification and stamping was stopped for a period of 4 months in accordance with the instructions of the Director of Industries pending the final decision of Government about the reduction of fees, which was under the consideration of Government (2) the revised scale of fees showed a decrease

of about 25 per cent. on the estimate of income and (3) all weights liquid and dry measures of capacity and length and weighing instruments are re-verified once in every two years according to Rule No. 119(1) under the Weights and Measures Act. Twenty-three prosecutions were launched during the year for the infringement of the Act.

Due to the Amendment of Section 27(2) of the Bombay Weights and Measures Act, the Municipality is entitled to meet the entire expenditure, recurring and non-recurring, Provident Fund contribution and 15 per cent. Supervision charges, from the fees levied and credit the balance to Government. The total expenditure comes to Rs. 21,562-3-0 against the gross revenue of Rs. 22,882-4-0 and the balance of Rs. 1,320 -1-0 will be credited to Government.

17. The Refrigerator plant at the Arthur Crawford Market worked satisfactorily. In all the four rooms, packages were stored on payment of fees which were recovered departmentally. As the plant has become very old it is proposed to renew it and on this account tenders were called for during the year 1940-41 by the Municipal Mechanical Engineer.

18. I was on leave from 4th May 1939 to 3rd October 1939 during which period Mr. J. P. Pereira, Senior Assistant at Bandra Slaughter Houses looked after my duties in addition to his own. My staff worked very satisfactorily.

19. The following statement shows the financial position of the Municipal markets for the year 1939-40.

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

D. S LAUD,
G.B.V.C., F.Z.S. & F.R.H.S. (Lond.),
*Superintendent of Markets
and Slaughter Houses, etc.*

STATEMENT III.

Name of Market.	Total cost upto 31st March 1939.		Additions made during the year 1939-40.		Total cost upto 31st March 1940.		Gross receipts for 1939-40.		Expenditure 1939-40.		Net receipts for 1939-40.		Percentage on cost.	Remarks.
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		
Colaba	97,625	3 11	131	0 0	97,756	3 11	6,336	5 4	2,587	7 0	3,748	14 4	3.8	The percentage of net income on the total cost of all markets comes to 9.9.
Fort	41,374	4 8	...	...	41,374	4 8	21,302	8 0	6,992	1 0	14,310	7 0	34.6
Arthur Crawford	17,52,266	12 1	13,714	0 0	17,65,980	12 1	3,21,772	2 4	1,10,342	15 0	2,11,429	3 4	11.9	
Erskine Road	5,92,248	10 10	5,364	0 0	5,97,612	10 10	93,381	3 3	26,183	5 0	67,197	14 3	11.27	
Bhuleshwar	2,94,217	0 11	...	...	2,94,217	0 11	21,357	3 0	5,957	13 0	15,399	6 0	5.2
Peddar	57,802	4 2	61	0 0	57,863	4 2	8,898	9 0	3,190	2 0	5,708	7 0	9.9	
Pork	20,880	13 4	...	...	20,880	13 4	2,047	7 0	934	0 0	1,113	7 0	5.3
DeLisle Road Sheep	25,000	0 0	...	...	25,000	0 0	7,946	0 0	2,356	6 0	5,589	10 0	22.4
Fergusson Road	25,473	5 5	...	...	25,473	5 5	19,384	13 9	5,240	6 0	14,144	7 9	55.6
Parbhadevi	23,819	7 3	...	...	23,819	7 3	11,050	12 0	2,885	0 0	8,165	12 0	34.3
Elphinstone Road	31,843	2 0	...	...	31,843	2 0	23,488	13 0	5,516	9 0	17,972	4 0	56.4
Kamatipura	55,498	7 9	...	...	55,498	7 9	9,597	3 4	3,214	1 0	6,383	2 4	11.5
Masjid Bunder	17,346	3 5	...	...	17,346	3 5	2,357	6 0	2,773	10 0	-416	4 0	-2.4
Chawpatty	4,66,178	9 8	1,102	0 0	4,67,280	9 8	3,885	8 0	1,564	1 0	2,321	7 0	5	
Dadar	1,37,765	11 9	13,911	0 0	1,51,676	11 9	51,238	11 1	12,564	5 0	38,674	6 1	25.5	
Gold Mohur Castle	5,16,603	0 0	...	...	5,16,603	0 0	9,085	8 0	3,660	6 0	5,425	2 0	1.05
Total	41,55,943	1 2	34,283	0 0	41,90,226	1 2	6,13,130	1 1	1,95,962	7 0	4,17,167	10 1		

APPENDIX "A".

Statement showing the number of animals slaughtered or removed for private slaughter and the amount of slaughter fee, etc., levied thereon during the year 1939-40.

Description of animals.	April 1939.	May 1939.	June 1939.	July 1939.	August 1939.	September 1939.	October 1939.	November 1939.	December 1939.	January 1940.	February 1940.	March 1940	Total No. of animals.	Total amount of slaughter fee, etc.
	Rs. a. p.													
Buffaloes	830	840	913	1,020	967	970	911	948	980	928	848	957	11,112	1,66,680 0 0
Buffaloes removed to Bombay ... ..	...	...	...	...	1	...	...	...	...	...	...	...	1	15 0 0
Buffaloes for private slaughter in Bombay ... ..	...	...	...	...	...	...	...	...	...	...	...	3	3	30 0 0
Cows (Bombay)	2,113	2,210	2,254	2,238	2,325	2,232	2,007	2,091	2,615	2,651	2,466	2,355	27,557	41,335 8 0
(Bandra)	509	542	553	604	594	570	492	511	570	569	499	517	6,530	6,530 0 0
Bullocks	1,663	1,609	1,411	1,477	1,423	1,474	1,706	1,763	2,343	2,289	2,163	2,048	21,369	32,053 8 0
Sheep and goats for Bombay	62,418	64,785	64,833	65,770	58,166	57,246	57,913	62,617	67,208	63,289	62,322	66,970	7,53,537	1,41,288 3 0
Do. Bandra	2,800	2,876	3,010	3,110	3,024	2,802	2,704	2,867	3,028	2,879	2,616	2,978	34,694	4,336 12 0
Pigs imported at Arthur Road Slaughter House.	277	243	237	253	267	316	307	332	577	368	359	406	3,942	3,942 0 0
Piglings Do. do.	9	4	7	7	8	6	6	6	59	10	12	14	148	111 0 0
Pigs slaughtered at Arthur Road Slaughter House	277	238	232	258	269	307	313	325	567	369	393	416	3,964	3,964 0 0
Piglings Do. do.	5	5	7	7	2	4	10	6	58	10	12	13	139	34 12 0
Slaughtered piglings imported for private consumption in Bombay	8	5	3	1	1	3	7	1	32	6	2	9	78	58 8 0
Live horned cattle removed to Bombay	38	15	8	28	19	16	13	22	38	58	45	7	307	1,449 0 0
Live horned cattle removed for shipping	10	...	...	...	5	...	...	...	...	1	...	...	17	34 0 0
Live horned cattle for private slaughter in Bombay ... ..	...	4	2	1	...	2	...	...	6	3	4	1	23	69 0 0
Live sheep and goats removed to Bandra	286	376	279	441	213	148	190	181	122	755	109	800	3,900	1,950 0 0
Do. do. Bombay	276	289	278	322	154	262	287	316	333	1,895	213	312	4,937	3,623 12 0
Do. do. for shipping..	132	135	133	137	193	154	290	213	415	251	226	214	2,493	623 4 0
Live sheep and goats for private slaughter in Bombay ... ..	...	...	4	3	...	...	3	1	...	3	1	9	24	12 0 0
Live sheep and goats removed by DeLisle Road Sheep Market Fadkarees	1,231	1,154	1,098	1,647	470	868	1,326	1,476	1,947	2,615	1,347	1,769	16,948	12,711 0 0
Live sheep and goats slaughtered in the chamber of DeLisle Road Sheep Market	106	117	139	223	56	80	162	208	308	305	262	237	2,203	275 6 0
Total	72,988	75,447	75,401	77,547	68,157	67,460	68,647	73,884	81,206	79,254	73,900	80,035	8,93,926	4,21,126 9 0

D. S. LAUD,
 Superintendent of Markets
 and Slaughter Houses.

MUNICIPAL PRINTING PRESS

No. BMPP 655 of 1939-40.

Bombay, 10th June 1940.

FROM

THE TEST AUDIT OFFICER,
BOMBAY MUNICIPALITY.

To

THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY,
BOMBAY MUNICIPALITY.

Subject:—Administration Report for the year 1939-40.

Reference.....

SIR,

I have the honour to submit my report on the working of the Municipal Printing Press for the year 1939-40.

The addition of one Mono machine, two Cylinder printing machines and one Karl Krause Cutting Machine early in the year at a total cost of Rs. 53,600/- considerably relieved the pressure of work felt last year and enabled the Press to deliver the printed matter to the departments concerned more expeditiously than before.

The printing contract entered into with the Times Press for five years under S.C.R. No. 9835 of 14-2-34 terminated on 28th February 1939 and was not renewed. The Municipal Press took over all the printing work of the Corporation except the printing of the Administration Reports, Budget Estimates, Establishment Schedule and the Proceedings of the Schools Committee. This work has also been taken over from 1st April 1940 for which necessary provision has been made in the Budget for 1940-41.

The following table shows the work put through the Press during the year:—

Particulars.	Items put through the Municipal Press.	Cost. Rs.
General.	4,050	77,600
Agenda & Proceedings of the Corporation & its various committees.	2,054	37,172
Schools Committee	33	774
	<u>6,137</u>	<u>1,15,546</u>

The statement of income and expenditure is attached herewith. It will be seen therefrom that the expenditure for the year was Rs. 1,09,546/- and the amount due to departments for work done was Rs. 1,15,546/-. The difference of Rs. 6,000/- is equivalent to the amount of rent for the portion of the Trust Building occupied by the Press after fully providing for items such as depreciation and the proportionate share of the Test Audit Officer's salary.

During the period under review Mr. J. A. Neale, Superintendent, Government Printing and Stationery was requested by the Municipal Commissioner to examine the working of the Municipal Printing Press and to give his opinion thereon and advice as to how it could be improved. His report forwarded with the Municipal Commissioner's letter No. B.M.P.P./585 of 19th October 1939 underlying S.C.R. No. 975 of 1-11-39 shows that although there are no inherent defects in the administration of the Press, no definite opinion can be given regarding its working until the system of accounts has been overhauled. The various suggestions made by Mr. Neale have been given effect to from 1st April 1940.

The Labour Staff at the end of year consisted of 110 workers as against 128 workers for the corresponding period of last year.

I have the honour to be,
Sir,

Your most obedient servant,

B. K. WAGLE,

Test Audit Officer.

MUNICIPAL PRINTING PRESS.

Income & Expenditure Statement for the year 1939-40.

Expenditure.		Amount.		Income.	Amount.
	Rs. a. p.	Rs. a. p.			Rs. a. p.
<i>To Opening Balance</i>					
Work in Progress	3,799 13 4			Amount chargeable to Departments for work done	1,15,078 10 0
Materials on hand	20,254 15 0	24,054 12 4			
Labour	...	45,938 11 0		Amount chargeable to Private parties for work done	467 6 0
Materials	...	53,452 7 6			
Supervision and Office expenses	...	14,276 8 0			
Depreciation	...	1,352 10 0			
Proportionate share of T.A.O.'s salary	...	2,875 8 0			
		1,41,950 8 10			
<i>Less—Closing Balance.</i>					
Work in Progress	7,457 3 10				
Materials on hand	24,947 5 0	32,404 8 10			
		1,09,546 0 0			
Gross Surplus (carried down)		6,000 0 0			
		1,15,546 0 0			1,15,546 0 0
Rent	...	6,000 0 0		Gross Surplus (Brought Down)	6,000 0 0

B. K. WAGLE,
Test Audit Officer.

K. E. M. HOSPITAL & G. S. M. COLLEGE

No. EH/337/SR, of 1940-1941.

Bombay, 21st June 1940.

FROM DR. JIVRAJ N. MEHTA, M.D., M.R.C.P., (Lond.),
DEAN, K. E. M. HOSPITAL AND SETH G. S. M. COLLEGE,
PAREL, BOMBAY.

TO THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY.

Subject:—Annual Report for the year 1939-40.

SIR,

I have the honour to forward the Administration Report of the K. E. M. Hospital and Seth G. S. Medical College for the year 1939-40.

Advisory Medical Board.

2. During the year, the Advisory Medical Board held seven meetings. There was one General meeting of the Honorary and Professorial staff.

3. The undersigned continued to hold the post of the Dean during the period under report.

4. During the year under report, there were not many changes in the personnel of the Honorary Staff. Dr. M. D. D. Gilder, M.D., (Lond.), F.R.C.S., (Eng.), Honorary Lecturer in Medicine and Honorary Physician continued to be on leave upto 5-11-39 and resumed his duties on 6-11-39. Dr. Abdul Hameed, M.D., (Bom.) Honorary Assistant Physician who had proceeded to Europe on Study Leave resumed his duties on 17-10-39.

5. Dr. R. N. Cooper, M.S., (Lond.), F.R.C.S., (Eng.), Honorary Surgeon went on leave for 4 months and 13 days from 16-10-39 when Dr. K. G. Munsif, F.R.C.S., (Eng.), Honorary Assistant Surgeon was appointed to look after his work and Dr. R. N. Dixit, M.S., (Bom.), Surgical Registrar was appointed to work as Honorary Assistant Surgeon in place of Dr. Munsif.

6. Dr. K. A. J. Lalkaka, M.B.B.S. was appointed as Honorary Lecturer in Psychiatry from 30-8-39 in the new post created.

THE HOSPITAL.

7. On account of a large number of patients lying on the floor almost every day, year in and year out, thus causing inconvenience to them as also in their nursing and treatment, the Corporation resolved under their resolution No. 289 of 13-7-39 to increase the strength of beds in the Hospital from 370 to 426. They are distributed as under:—

Department.	Men.	Women.	Children.	Total.
Medical	111	38	10	159
Surgical	105	36	14	155
Gynaecological	...	35	...	35
Ophthalmic	16	16	...	32
Aural	6	2	2	10
Skin and Venereal	10	6	...	16
Casualty	6	3	...	9
Isolation	6	4	...	10
Total	260	140	26	426

8. The total number of in-patients admitted in the year came to 11,932 as against 13,320 and 12,425 during the years 1938 and 1937, respectively. The war-scare towards the end of the monsoon was largely responsible for the relative diminution in the number of total indoor admissions. The diminution in the number of total admission of in-patients was also partly due to strictness in admission on account of the difficulty of finding sufficient stock of medicines in the early months following the war. As the war-scare affecting life in Bombay gradually disappeared and as it became fairly easy to obtain sufficient supply of drugs, the demand for admission as in-patients rose and by the end of the year the congestion in the wards was again as marked as before.

Extension of the Hospital.

9. The programme of Extension has been going apace steadily. From the commencement of the Scheme the following works have been completed:—

1. Additional storey over ward pavilions 3 and 4.
2. Extension of the electro-cardiograph room.
3. Extension of the stores etc., rooms.
4. Additional storey over the Clinical Pathology Laboratory.
5. Construction of the Ministerial Staff quarters.
6. Two Halls for the Social Welfare Centre.

The construction work of the new Nurses' Home made good progress by the close of the year. Besides these, quarters for the Assistant Dean and the Assistant Medical Officers and the Dean have also been completed.

10. The progress of further work was deferred for some months partly owing to an abnormal increase in the prices of building materials brought about by the International crisis and partly due to the financial stringency. The Corporation have however approved of the following extensions to be taken in hand during the year 1940-41:—

1. Extension of the outpatient department, including the construction of the Registration Hall and a special X-Ray and Electro-therapeutic block.
2. Extension of the Hospital kitchens necessitated by the provision for more beds under the Hospital Extension Scheme.
3. Construction of an observation ward for mental cases.

Number of Patients treated during the year 1939 and total expenditure incurred during the year 1939-40.

11. The statistical tables attached to this report record in detail the number, attendance etc., in all the departments of the Hospital and the number and nature of operations performed, during the period under report. From the following abridged summary, it would be seen how considerably the work carried out during the year 1939 has grown compared to that in the previous years. On an average, 90 more outpatients attended the outpatient department of the Hospital every day than in the year 1938. So far as the in-patient work is concerned, there have often been 25 to 30 extra patients over the scheduled number in the Hospital, the maximum number of in-patients on a single day being 455 thus making their nursing and care very difficult. Some relief by way of additional staff has however been sanctioned by the Corporation for the year 1940-41.

Particulars.	Figures for the year 1939.	Figures for the year 1938.	Figures for the year 1937.
(a) IN-PATIENTS—			
1. Scheduled strength of beds ...	426	370	370
2. Daily average No. of in-patients ...	384	411	410
3. Total No. of new in-patients treated ...	11,932	13,320	12,425
4. Average No. of days each patient was resident ...	11.42	11.28	12.05
(b) OUT-PATIENTS—			
1. Total No. of new out-patients ...	1,22,473	1,14,813	1,01,389
2. Daily average No. of new out-patients ...	386	359	319
3. Total No. of out-patient attendance ...	3,93,496	3,66,132	3,31,933
4. Daily average No. of out-patient attendance ...	1,263	1,173	1,062
5. No. of casualty patients included in No. 1 above ...	20,230	19,093	17,712
(c) OPERATIONS—			
1. Total No. of operations on in-patients ...	3,762	4,044	4,200
2. Total No. of operations on out-patients ...	1,209	9,734	8,637

12. Out of the total number of 12,364 in-patients (11,932 admitted during the year under report and 432 previous year's balance), 3,184 were cured, 6,082 were discharged relieved, 1,404 either left the Hospital against medical advice or were otherwise discharged and 1,346 died leaving a balance of 348 patients at the end of the year. Out of 1,346 deaths, 385 died within the first 24 hours of admission, 298 after 24 hours and within three days of admission and the remaining 663 after 3 days of their admission into the Hospital.

13. The total expenditure incurred on the maintenance of the Hospital during the year 1939-40 including the liabilities outstanding at the end of the year, approximately amounts to Rs. 5,92,013/-. This expenditure includes the cost of maintenance and treatment of in-patients, the cost of the out-patient department, of the Resident medical, nursing and labour staff as well as that of the administration and of the maintenance and repairs of buildings etc.

14. The following table illustrates the relative cost of in-patients and outpatients, per patient, per day, during the years 1939-40, 1938-39 and 1937-38, respectively:—

Particulars.	1939-40.	1938-39.	1937-38.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
(a) Average cost per in-patient per day	3 1 6	2 15 0	2 12 8
(b) Average cost per in-patient admission	36 0 5	33 4 6	32 10 11
(c) Average cost per out-patient attendance	0 5 8	0 5 10	0 5 10
(d) Average cost per out-patient admission	1 2 0	1 2 8	1 2 5

15. The details of the cost per in-patient, per day, for the years 1939-40, 1938-39 and 1937-38, respectively, will be seen from the following table:—

Year.	Diets.	Drugs, dressings, surgical appliances etc.	Stores and Linen.	Heating and lighting.	Miscellaneous.	Establishment.	Repairs to buildings and Engineering.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1939-40	0 6 6	0 6 11	0 3 3	0 1 0	0 2 4	1 9 4	0 4 2	3 1 6
1938-39	0 6 10	0 6 1	0 2 7	0 2 8	0 1 8	1 8 3	0 2 11	2 15 0
1937-38	0 5 11	0 5 3	0 2 8	0 2 11	0 1 7	1 7 11	0 2 5	2 12 8

16. The slight increase in the average cost per in-patient, per day, over that in the previous year is largely due to the increased cost under 'Repairs to buildings'. The increase is also slightly under 'Establishment' on account of the strengthening of the staff. The weather-sheds all over the hospital building are giving way, evidently on account of faulty construction. The Corporation have accordingly resolved under their Resolution No. 829, dated 22-12-38 to spread the work of repairing the weather-sheds over four years at an annual cost of Rs. 10,000/-. The increased cost under 'Establishment' is on account of the necessity of strengthening the nursing and labour staff in view of the increased number of in and out-patients at the Hospital. There have been other variations in the expenditure. For example the cost under medicines etc. went up on account of the severe epidemic of malaria last year. Under Heating and Lighting there has been on the other hand a welcome decrease on account of the Hospital using sludge gas generated at the Municipal Dadar Purification Works instead of the gas from the Bombay Gas Company. In years prior to 1938-39 the gas bill used to come to about Rs. 18,500/- a year. With the use of the sludge gas since May 1938 the bill was reduced in that year to Rs. 4,852/- which has been still further reduced to Rs. 1,093-12-0 in the year under report.

17. The following table gives the average cost of every new out-patient admission completely treated during the year under report, in comparison with that for the previous two years:—

Year.	Drugs, dressings etc.	Stores and Linen.	Heating and lighting.	Miscellaneous.	Establishment.	Repairs to buildings and engineering.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1939-40	0 6 7	0 0 7	0 0 2	0 0 4	0 9 11	0 0 5	1 2 0
1938-39	0 7 1	0 0 8	0 0 6	0 0 4	0 9 8	0 0 5	1 2 8
1937-38	0 7 4	0 0 10	0 0 6	0 0 4	0 9 0	0 0 5	1 2 5

It may be added that the actual cost incurred on patients (in-patients as well as out-patients) under drugs, surgical appliances etc. is more than that indicated in the above tables as the cost of expensive drugs, injections administered to patients, of blood transfusions, etc. was met to the extent of Rs. 8,392-8-0 in the year under report, as in the previous years, from the Poor Box Charity Fund of the Hospital. A reference in this connection is invited to para. 34 of the report and to Appendix No. 15.

18. The destitute and incurable patients of the Hospital, as also those who needed no active treatment but whose relatives would not take them away from the Hospital were continued to be sent to Lady Dhunbai Jehangir Home for Destitutes and King George V. Infirmary for incurables, respectively, which receive an annual contribution of Rs. 10,000 from the Municipal Corporation. It is a matter of satisfaction to the patients transferred to these institutions that they are now better cared for and looked after than what they used to be at the old Beggars' Camp. During the year under report, 24 patients were transferred to the Destitute Home and 373 patients to the Infirmary as against the total number of 85 and 166 patients transferred last year to these institutions, respectively.

19. Arrangements made with the Maratha Hospital and the Turner Sanatorium for the transfer of patients suffering from Pulmonary Tuberculosis were continued during the period under report. 316 patients suffering from Pulmonary Tuberculosis were transferred to the Maratha Hospital. 1,120 patients suffering from various infectious diseases were also transferred to the Arthur Road Hospital during the year. It may be stated that as many as 606 cases of enteric fever, which by the way, raged in an epidemic form specially in the northern part of the City for about 2 years, and 118 cases of dysentery and 91 cases of meningitis had necessarily to be transferred there on account of the congestion in the Hospital. No patient, however, was sent to the Turner Sanatorium during the year. 108 female patients were also transferred to the Nowrosji Wadia Maternity Hospital as they were found to be suffering from obstetric conditions.

20. It may be mentioned that the highest number of out-patients attendance on any particular day during the year 1939 was 1,945; the highest number of new admissions in the outdoor department on a single day being 625. Likewise the highest number on a single day of old cases treated was 1,325, of casualty cases 88 and in-patients admitted 68.

Motor accident cases.

21. Motor accident cases treated in the Hospital appear to be on the increase as compared with the previous two years' figures as shown below:—

	1939.	1938.	1937.
1. Treated in the casualty department	690	578	564.
2. Treated as in-patients	193	184	150.

From the following tables it would further be seen that the largest number of motor accident cases, whether of ordinary severity i.e. requiring treatment in the casualty or out-patient departments only or of marked severity needing admission into the Hospital occurred in the age group of 20 to 30 (37 per cent. in the case of those admitted and 38 per cent. in the case of those treated in the out-patients department). It may be also noted that women patients formed about 13 per cent. only of the total number of motor accident cases.

Motor accident cases treated according to ages:—

(a) Treated in the casualty department.

	Upto 5 years.	Between 5 and 10 years.	Between 10 and 20 years.	Between 20 and 30 years.	Between 30 and 40 years.	40 years and above.	Total.
Male	16	40	88	255	140	53	592
Female	14	30	9	9	20	16	98
Total	30	70	97	264	160	69	690

*(b) Admitted as indoor patients from the casualty Department
on account of severity of injury.*

	Upto 5 years.	Between 5 and 10 years.	Between 10 and 20 years.	Between 20 and 30 years.	Between 30 and 40 years.	40 years and above.	Total.
Male	4	14	19	71	46	21	175
Female	2	6	1	1	3	5	18
Total	6	20	20	72	49	26	193

Mill accident cases.

22. The following table shows the number of mill accident cases treated at this Hospital according to sex, and religion with results during the year under report:—

(a) Treated in the casualty department.

Particulars.	Males.	Females.	CHILDREN.		Total.
			Male.	Female.	
Hindus	1,045	36	...	...	1,081
Mahomedans	79	2	...	...	81
Christians	43	2	...	...	45
Others	15	...	...	...	15
Total	1,182	40	...	...	1,222

(b) Admitted as indoor patients from the Casualty Department on account of severity of injury.

Particulars.	Cured.	Relieved.	Left against medical advice, etc.	Died.	Total.
MALES—					
Hindus	5	22	3	...	30
Mahomedans	1	...	1	1	3
Christians	...	2	...	...	2
Others	...	1	...	...	1
FEMALES—					
Hindus	...	...	...	...	...
Mahomedans	...	...	...	...	...
Christians	...	...	...	...	...
Others	...	...	...	...	...
Total	6	25	4	1	36

It is interesting to note that 2,232 certificates under the Workmen's Compensation Act and 293 certificates with medical opinion were issued during the year under report.

23. 308 cases were treated for poisoning in the Hospital during the year under report as shown hereunder:—

Acids—			Brought over	... 194
Nitric, Hydrochloric, Sulphuric and Carbolic	9	Lysol	...	1
Alcohol	79	Menthol	...	1
Arsenic	11	Naphthaline	...	1
Belladonna	1	Opium	...	19
Bismuth	1	Petrol	...	2
Camphor	1	Potassium permanganate	...	3
Canabis Indica	7	Potassium Cynide	...	2
Castor Oil seeds	37	Potassium Nitrate	...	1
Copper Sulphate	4	Quinine	...	1
Dhatura	12	Soda, caustic	...	2
Eucalyptus	2	Strychnine	...	3
Food poisoning	15	Vernol	...	1
Iodine	8	Unknown poisonings	...	14
Kerosine	1			
Lead	2			
Liniment (Camphor and A B C)	4			
	194		Total	... 245

BITES—

Insect	...	3
Lizard	...	2
Snake	...	47
Rat	...	11
Total	...	63

Grand Total ... 308

Nursing staff.

24. The arrangement of sending three nurses from the Hospital to the Arthur Road Hospital for attendance on fever cases every two months was continued during the year under report.

25. The following are the results of the probationer nurses from this Hospital who appeared for the nursing examinations held by the Bombay Nurses, Midwives and Health Visitors' Council during the year under report:—

Examinations.	September 1939.		March 1940.	
	Appeared.	Passed.	Appeared.	Passed.
1st Examination	17	14	12	9
2nd Examination	8	7	13	11

26. The cost of the nursing establishment works out at Rs. 79-13-10 per nurse, per mensem, against Rs. 83-2-0 in the previous year. It includes, not only the cost of salaries, uniform and dhobie allowances and honoraria paid to the medical staff giving instruction in the nursing school, but also their mess charges, the cost of electric energy consumed and repairs to their quarters, household linen and crockery etc. The reduced cost, per nurse, per month, is largely due to the savings on gas on account of sludge gas from the Dadar Purification Works being used in the Nurses' Home. The *pro-rata* rent for quarters provided to the menial staff employed in the Nurses' Home and the Municipal Provident Fund contributions are not included in the above figures.

27. A donation of Rs. 545/- was received from Mr. Parmanand Krishnarao Rele in memory of his late brother, Mr. Dakurnath K. Rele, who died at this Hospital on 19-5-38 and it was decided to utilise the interest accruing on this sum annually in awarding a prize to a nurse of this Hospital who obtains the highest number of marks amongst the nurses in the subjects of Anatomy, Physiology and Elementary Nursing to be held in the month of March. The donation was accepted with thanks by the Corporation under their resolution No. 1307 of 14-3-40.

Nurses Welfare Fund.

28. The Nurses' Welfare Fund inaugurated for the promotion of the nursing staff of this Hospital was of material help to them. Under its auspices, 8 socials and 3 picnics were arranged during the year. Thanks are due to the ladies helping in this Fund and for their keen interest in the welfare of the nursing staff during the year under report and to all those firms and individuals who have contributed towards the fund either in cash or in kind.

29. Thanks are also due to the Proprietors of the *Navakal*, the *Illustrated Weekly of India* and the *Times of India* (from June 1939) for the supply, free of charge, of one copy each of these journals. On account of the increase in the price of paper, the Editor of the *Kirloskar*, and the *Stree*, agreed to supply copies of these journals at half rates, which were being supplied free of charge so far, for which the thanks of the Fund are due to them and also to Mrs. Krishna Hutheesing for the gift of 62 books to the Nurses' Library.

30. The total collections to the Fund by way of members' subscriptions, donations and interest amounted to Rs. 1074-7-0. The expenditure amounted to Rs. 749-11-3.

School Clinic.

31. The treatment of school children attending Municipal Primary Schools was continued during the year under report, and as shown in the following table, 1,846 new children were treated in the different departments of the Hospital in addition to a large number of children who began their treatment in the previous year. The total number of children treated in the year was 8,270 as against 8,425 treated in the previous year.

Departments.	1939-40.			1938-39.		
	New cases.	Old cases.	Total.	New cases.	Old cases.	Total.
Medical and Surgical	578	3,147	3,725	671	2,963	3,634
Ear, Nose and Throat	348	887	1,235	352	556	908
Ophthalmic	245	1,212	1,457	282	1,225	1,507
Dental	330	337	667	385	325	710
Skin	345	841	1,186	405	1,261	1,666
Total	1,846	6,424	8,270	2,095	6,330	8,425

32. The following table illustrates the number of school children with defective vision and the nature thereof treated at the School Clinic during the year under report compared with the figures for the previous two years.

Particulars.	1939-40.	1938-39.	1937-38.
1. No. of school children (new cases) examined in the eye clinic in the year	245	282	255
2. No. of students with defective vision	188	216	218
3. Varieties of refractive errors	(out of 160 cases)	(out of 184 cases)	(out of 224 cases)
(a) Hypermetropia	30	34	19
(b) Myopia	24	28	36
(c) Hypermetropic Astigmatism	12	22	34
(d) Myopic Astigmatism	44	38	44
(e) Mixed Astigmatism	5	11	13
(f) Aphakia	2	...	...

32A. 111 children were operated upon in the Ear, Nose and Throat department and 17 in the Ophthalmic department, 9 requiring major operation and the rest 8 minor. 11 minor operations were performed in the outpatient department. 21 cases were admitted in the wards and were treated for their respective diseases. Ultra-violet treatment was given to 8 children and superficial X-Ray treatment to 2 children. 14 X-Ray plates were taken. Laboratory investigations were done for 55 children. 6 cases of dog bites were referred to the Haffkine Institute. Refraction was done on 152 children and glasses were prescribed to 106 children including one pair of goggles to one child.

33. The total cost of the Clinic at the K. E. M. Hospital amounted to Rs. 8,930/- A detailed report of the School Clinic has been submitted to the Executive Health Officer.

Poor Box Charity Fund.

34. The Poor Box Charity Fund from which relief is rendered to poor patients for providing them with spectacles, crutches, trusses, artificial limbs, travelling expenses etc., has received steady support from the public as well as from the patients of the Hospital, as will be seen from Appendix No. 15. Besides relief in the shape of blood transfusion, costly drugs, medicines, injections, travelling expenses etc., the following appliances etc., were provided to 154 patients at a total cost of Rs. 962-14-0 as shown below:—

Particulars.	No. of patients.
Spectacles	92
Bamboo crutches with rubber heels	30
Abdominal belts	4
Artificial legs (Peg legs)	9
Lumbar belt with pad	1
Surgical boots (Orthopaedic)	3
Abduction leather belt	1
Taylor's brace	4
Hernia belts	3
Tracheotomy tubes	3
Gloria Plaster Bandage	3
Smoke goggles	1

It may be added that it was possible to provide blood transfusion in 34 cases with the help of monetary assistance to the donors of blood from this Fund.

35. The following major as well as other smaller donations were acknowledged with thanks during the period under report:—

	Rs.
1. The Secretary, Millowners' Association	400
2. Messrs. Burmah-Shell Oil Storage and Distributing Co. of India Ltd.	350
3. Messrs. B. I. S. N. Co., Ltd.	300
4. Messrs. Standard-Vacuum Oil Co., Ltd.	300
5. Messrs. The B. E. S. & T. Co., Ltd.	300
6. Messrs. Bombay Dyeing and Manufacturing Co., Ltd.	251
7. Messrs. Indian Oxygen and Acetylene Co., Ltd.	250
8. Messrs. General Motors (India) Ltd.	200
9. Messrs. Zandu Pharmaceutical Works Ltd.	101
10. Messrs. Chemdyes Ltd.	100
11. Messrs. Western India Spinning and Manufacturing Co., Ltd.	100
12. Messrs. Hindustan Spinning and Manufacturing Co., Ltd.	100
13. Messrs. Indian Manufacturing Co., Ltd.	100
14. Messrs. Wolverhampton Works Co., Ltd.	100
15. Messrs. Tata Sons Ltd.	100
16. The Manager, Comptoir National D'Escompte De Paris	100
17. Messrs. Bombay Gas Co., Ltd.	100
18. Messrs. Finlay Millas Ltd.	100
19. Messrs. Swadeshi Mills Co., Ltd.	100
20. Messrs. Kohinoor Mills Co., Ltd.	100
21. Rev. Fr. L. F. Fernandez	85
22. Mrs. Shirinbai Nariman Tookiwalla	55
23. Mrs. D. F. Tavadia	50
24. Messrs. New Pralhad Mills Ltd.	50
25. Messrs. Modern Mills Ltd.	50
26. Messrs. Martin and Harris Ltd.	50
27. Messrs. Union Bank of India Ltd.	50
28. Vrajlal Khemchand Shah, Esqr.	50
29. Messrs. Godrej and Boyce Manufacturing Co., Ltd.	40
30. Narayen Gajanan Acharya, Esqr., Chembur	35
31. Hatimbhoy Abdul Tayeb Esqr.	35
32. The Members of the Goan Stewards of the Purserrrs department of the S. S. 'Strathenden' through Mr. A. C. Fernandez	30
33. S. J. Kantak Esqr.	25
34. Messrs. Jeewanlal (1929) Ltd.	25
35. Messrs. Madhusudan Mills Ltd.	25
36. The Director, Simplex Art Floorings Ltd.	25
37. Mr. M. V. Tilve	25
38. Mr. K. J. Petigara	25
39. The Manager, W. T. Henleys Telegraph Works Ltd.	25
40. Messrs. Ford Motor Car Co., of India Ltd.	25

Among the sundry gifts in kind received from the public as acknowledgment of the service rendered by this Hospital for the poor patients, special mention may be made of the gift of a Hyper extension cot by Dr. Manilal Ramlal.

Hospital Pharmacopoeia.

36. The copies of the second edition of the Hospital Pharmacopoeia have been exhausted. The printing of the third edition has now been taken in hand and the copies of the new edition are likely to be available before long.

THE COLLEGE.

37. During the year under report, 80 fresh admissions were made in June 1939. An educational survey of these students shows that their average age at the time of their admission was 19.9 it being 17.4 when they Matriculated. 70 of these students were single, 6 married and 4 betrothed.

38. The number of undergraduate students on the College roll at the close of the year was 431 which included 66 lady students and that of post-graduate and research students 67 as shown below:—

	Male students.	Female students.
1st M.B.B.S. 1st year	70	10
" 2nd year	71	22
2nd M.B.B.S. 3rd year	35	3
3rd M.B.B.S. 4th year	54	14
" 5th year	135	17
Total number of students	365	66
Post-graduates including reserach students	63	4
Grand Total	428	70

39. Thanks are due to the authorities of the Bai Jerbal Wadia Hospital for Children for the continuation of the facilities given to the students of this College for clinical instruction in the diseases of children at that Hospital.

40. In accordance with the scheme of examining students medically, as inaugurated by the University of Bombay, out of 436 students so examined 292 students (67 per cent.) were placed under 'A' class, 141 (32 per cent) in class 'B' and 3 (0.7 per cent.) in class 'C'. These percentages compare favourably with the result of the medical inspection in the previous year when the percentage of students classified as belonging to 'A', 'B' and 'C' classes was 64.2, 34.9 and 0.9 per cent., respectively. Those whose condition required treatment were referred to the Honorary Staff of the K. E. M. Hospital.

41. The results of the various examinations for which students were sent up by the College are summarised below:—

Examinations.		Candidates sent up.	No. passing the whole examination.
1st M.B.B.S.	April 1939	50	18
	Decr. 1939	29	18
2nd M.B.B.S.	April 1939	52	38
	Decr. 1939	54	37
3rd M.B.B.S.	April 1939	102	39
	Decr. 1939	105	46
M.D. (Medicine)	June 1939	3	1
M.D. (Pathology)	June 1939	2	1
M.D. (Midwifery)	June 1939	3	2
M.S.	June 1939	5	2
D.O.	June 1939	2	1
D.O.M.S.	July 1939	7	4
	Decr. 1939	4	3
B.Sc.	April 1939	5	1
M.Sc.	Oct. 1939	1	1
Ph.D.	April 1940	1	1

42. With a view to meeting the requirements of the University Regulations in regard to the instruction to the First M. B.B.S. students in the subject of Normal Psychology and to the Third M.B.B.S. students in the subject of Mental Diseases a new post of an Honorary Lecturer in Psychiatry was created and Dr. K. A. J. Lalkaka, M.B.B.S. was appointed to it.

Annual cost and revenue.

43. The total expenditure of the College including liabilities as well as expenditure on the Hostels came to Rs. 2,62,214/- during the year under report as against Rs. 2,57,045/- during 1938-39. The revenue of the College in the form of tuition fees, hostel rent and miscellaneous receipts amounted to Rs. 1,19,647/- as against Rs. 1,14,245/- during 1938-39. The gross cost per student for the year under report comes to Rs. 608/- while the net cost works out at Rs. 331/- as compared with the corresponding figures of Rs. 571/- and Rs. 317/- respectively for the year 1938-39. The amount of fees received from the post-graduate students was Rs. 4,123/-.

Library and Museum.

44. During the year under report, 232 new books were added to the College Library as against 152 in the preceding year. Of these nine books were presented to the Library by their authors as complimentary copies for which thanks are due to them. 122 volumes of medical journals were got bound during the year under report. The number of books issued to the medical students was 13,426 as against 13,020 in the preceding year. 2,597 books and journals were sent outside the Library to members of the teaching staff of the College and Resident Medical Officers of the K. E. M. Hospital.

45. A notable feature of the year was the gift of 292 volumes of various medical periodicals some of which are complete sets to the College Library by Dr. M. D. D. Gilder, M.D. (LOND.), F.R.C.S., (ENG.), Honorary Lecturer in Medicine at the College and Honorary Physician at the K. E. M. Hospital. It will be a very valuable addition to the existing stock of bound volumes of medical periodicals in the Library for which the College is much indebted to him.

46. 70 new wet and dry specimens were added to the Anatomy Museum during the year under report and about 30 specimens were renewed. The total number of specimens in the Anatomy and Comparative Anatomy section now comes to over 1,500. There is now no space to keep more specimens and want of extra space is keenly felt for the further expansion of this Museum.

47. 58 new specimens were added to the Pathology Museum and 143 old specimens remounted during the year, thus bringing the total specimens in the Pathology Section of the Museum to over 1,388. 29 X-Ray dia-positives have been added to the Museum bringing the total to 112 at the end of the year.

Students Hostels.

48. The number of students resident in the Hostel for male students during the year under report was 127 as against 130 during the previous year.

49. The number of lady students resident in the Lady Students' Hostel during the year under report was 26 as against 22 during the previous year. The Hostel has an accommodation for only 28 students.

50. The total expenditure incurred on the Hostels, exclusive of non-recurring expenditure was Rs. 10,814 while the income derived in the form of rent was Rs. 16,305/-.

Gymkhana.

51. The College Gymkhana took part as usual in the Inter-Collegiate tournaments during the year under report. In Cricket the College won the first round but was defeated by the Sydenham College in the second round. In Hockey the College team reached the Finals but lost to St. Xavier's College and got the Runners Up cup. In the Football the College did well in reaching the semi-finals. Miss. L. B. Lovji won the Championship in Ladies' Singles in Badminton as also in Doubles with Miss. Mulla. The Grand Committee has decided to have an open-air Gymkhana instead of the one in the Hostel and for that purpose the present Outdoor Gymnasium is being reconstructed with better light and ventilation arrangements. The work has been practically completed.

Research.

52. The different departments of the College and Hospital had, in addition to their normal teaching and other work, the following investigations in hand during the year under report:—

Serial No.	Name of the Enquiry.	Conducted by	Name of the Fund or institution under whose auspices the enquiry is undertaken.
1	Balanced Diet.	Prof. S. P. Niyogi, M.Sc., M.B. (Calcutta). Dr. V. N. Patwardhan, M.Sc., Ph.D. (Lond) and Mr. B. N. Acharya, M.Sc.	Under the auspices of the Indian Research Fund Association and Sir Dorabji Tata Trust and in collaboration with the Baby and Health Week Association.
2	Basal Metabolism in Children and Adults in Bombay Presidency.	Prof. S. P. Niyogi, M.Sc., M.B., (Cal). Dr. V. N. Patwardhan, M.Sc., Ph.D. (Lond) Mr. P. L. Powar, M.B., B.S. and Mr. M. V. Sirsat, M.B., B.S.	Under the auspices of the Indian Research Fund Association.
3	Thrombo-angeitis Obliterans.	Dr. R. N. Cooper, M.S. (Lond) F.R.C.S. (Eng) Dr. A. V. Baliga, F.R.C.S. (Eng). Dr. K. G. Munsif, F.R.C.S. (Eng). Dr. A. E. DeSa, F.R.C.S. (Eng). Dr. R. G. Dhayagude, M.D. (Bom) and Dr. Job Mordecai, M.D. (Bom).	Do. do
4	Calcium Metabolism in Health and Diseases.	Dr. V. N. Patwardhan, M.Sc., Ph.D. and Dr. R. G. Chitre, M.Sc., Ph.D.	Do. do.
5	Toxaemia of Pregnancy.	Dr. N. A. Purandare, M.D., F.C.P.S. (Bom). Dr. B. N. Purandare, M.D. (Bom.) F.R.C.S. (Edin) and Mr. S. N. Yerawadekar, M.B., B.S.	Do. do.
6	Investigation on Indigenous Drugs.	Prof. A. S. Paranjpe, M.D. (Hield). Mr. B. S. Pendse, M.B., B.S. and Mr. B. Panse, M.Sc.	Do. do.
7	The Incidence of Pneumococcal Type of Infection in Bombay.	Dr. R. G. Dhayagude, M.D. (Bom).	Under the auspices of the University of Bombay.
8	Studies in Mesenteric Revascularisation.	Dr. K. D. Manohar, M.D. (Bom).	Do. do.
9	Enquiry on the Ossification of bones in Indian boys.	Prof. R. P. Koppikar, M.S.; F.C.P.S. (Bom).	Do. do.
10	The species of frogs found in the neighbourhood of Bombay and their peculiar reactions to drugs.	Mr. B. S. Pendse, M.B., B.S.	Do. do.
11	Investigation on Anaemia in Pregnant women.	Dr. K. M. Masani, M.D. (Lond) F.R.C.S. (Eng)	Do. do.
12	Development of body parts of children between 6 and 11 years of age.	Dr. G. M. Kurulkar, M.B., B.S.	Do. do.
13	The Anatomical growth amongst the fishermen.	Do. do.	Do. do.
14	Diet Survey in Bombay.	Prof. S. P. Niyogi, M.Sc., M.B. (Cal) and Mr. D. R. Sukthankar, M.Sc.	Under the auspices of the Seth G. S. M College and K. E. M. Hospital Research Fund.
15	Enquiry into the Pathogenic and non-pathogenic flora and fauna of the Sewage Purification Works, Dadar.	Prof. V. R. Khanolkar, B.Sc., M.D. (Lond) and Mr. W. H. Patwardhan, B.Sc.	Do. do.
16	Investigation on Buffalo Milk in the City of Bombay.	Prof. S. P. Niyogi, M.Sc., M.B. (Cal), Dr. V. N. Patwardhan, M.Sc., Ph.D. and Mr. D. R. Sukthankar, M.Sc.	Do. do.
17	Role of Anaerobic Streptococci in Puerperal Sepsis.	Dr. N. A. Purandare, M.D. F.C.P.S. (Bom) and Dr. B. N. Purandare, M.D. (Bom) F.R.C.S. (Edin).	Do. do.

53. Articles on medical subjects were published by the members of the Honorary, Professorial and other staff during the year under report as mentioned below. The articles published in the College Magazine are not indicated.

Serial No.	Name of the Article.	Contributed by.	Name of the Journal publishing it.
1	Peptic Ulcer (Paper read at the Society of Teaching Pathologists).	Dr. R. G. Dhayagude, M.D. (Bom.) ...	Medical Bulletin, March 16, 1940.
2	An Epidemic in controlled guinea-pig colony.	Dr. K. D. Manohar, M.D. (Bom.) ...	The Indian Journal of Veterinary Science and Animal Husbandry June 1939.
3	Congenital Absence of the right femur...	Do. do. ...	The British Journal of Surgery Vol. XXVII No. 105, 1939...
4	Pigmentation of Conjunctiva and its possible relation to Nutrition.	Dr. C. B. Dhurandhar, M.B.B.S., D.O. and Mr. A. K. Boman-Behram, M.B.B.S.	Indian Journal of Medical Research January 1940.
5	Evolution of the Chemotherapy of Bacterial Infections and Sulphonamide groups of Drugs.	Prof. A. S. Paranjpe, M.D. (Hield), D.T.M. (Lond.).	Medical Bulletin, February 1940.
6	Studies in Basal Metabolism in Bombay, Part I.	Prof. S. P. Niyogi, M.Sc., M.B. (Cal.); Dr. V. N. Patwardhan, M.Sc., Ph.D. (Lond.) and Dr. Job Mordecai M.D. (Bom.).	Indian Journal of Medical Research July 1939.
7	A Diet Survey in Bombay ...	Prof. S. P. Niyogi, M.Sc., M.B. (Cal.) and Mr. D. R. Sukthankar, M.Sc.	Indian Medical Gazette, November 1939.
8	The absorption of phosphates from the intestine.	Dr. V. N. Patwardhan, M.Sc., Ph.D. (Lond.) and Mr. N. G. Nhavi, M.Sc.	Journal of Bio-Chemistry, London Vol. 33, No. 5, 1939.
9	Absorption of Phosphates from the Intestines.	Dr. V. N. Patwardhan, M.Sc., Ph.D. (Lond.), A.I.I.Sc. (Bangalore).	Bio-Chemical Journal, Vol. 33 No. 5, 1939.
10	The excretion of Vitamin 'C' in urine and the state of saturation in normal individuals in Bombay.	Dr. A. Fernandez, M.B.B.S. ...	Journal of the University of Bombay March 1939.
11	Observations on Clinical Aspects and treatment by Serum of Enteric Fever in Bombay.	Dr. P. T. Patel, M.D., M.R.C.P. (Lond.) D.T.M. & H. (Cantab.), M.R.C.S. (Eng.), L.M. & S., F.C.P.S. (Bom.).	Journal of the Indian Medical Association, June 1939.
12	Treatment of Pneumonia with M. & B. 693.	Dr. N. D. Patel, M.D., M.R.C.P. (Lond.) L.R.C.P. (Lond.), M.R.C.S. (Eng.), Mr. S. M. Desai, M.B.B.S., and Mr. T. M. Desai, M.B.B.S.	Medical Bulletin, 6th May 1939.
13	Tumours of the Upper Jaw and its immediate neighbourhood.	Dr. V. M. Kaikini, B.A., F.R.C.S. (Edin.)	Indian Medical Gazette, July 1939.
14	Streptococcal Infection in surgical practice.	Dr. A. V. Baliga, F.R.C.S. (Eng.) ...	Medical Bulletin, 3rd February 1940.
15	Lung Abscess ...	Dr. M. J. Shah, M.R.C.S. (Eng.), L.R.C.P., M.R.C.P., D.T.M. & H. (Lond.)	Indian Medical Gazette, May 1939.
16	Chemotherapy in Streptococcal infections.	Do. do. ...	Medical Bulletin, February 2nd, 1940.
17	Strangulated Inguinal Hernia ...	Dr. A. E. DeSa, L.R.C.P., F.R.C.S. (Eng.).	Medical Bulletin, May 1939.

54. Special classes for D.O., D.O.M.S. and Primary F.R.C.S. examinations were held during the year. Due to the outbreak of war in Europe, the Primary F.R.C.S. examination which was to be held in December 1939 at Lucknow was cancelled and the classes for the Primary F.R.C.S. had to be discontinued abruptly.

55. I am glad to record that Mr. R. G. Chitre, a Research Assistant on the 'Calcium Metabolism' enquiry was awarded the Degree of Doctor of Philosophy by the Bombay University for his thesis on "Some aspects of Calcium and Phosphorus Metabolism with special reference to the action of Vitamin 'D' upon it."

56. A.R.P. classes were held at this College for the medical practitioners and students nurses and the lay public during the year. Prof. R. P. Koppikar, M.S., F.C.P.S. (Bom.), was sent to Pachmari for special military training at the Chemical Welfare School held in December last.

57. An interesting feature of the year was the organisation of a "Refresher Course" for the medical Practitioners for three weeks in October 1939 under the joint auspices of the Seth G. S. Medical College and the Grant Medical College. The Course organised proved highly instructive and was much appreciated by those who attended it. The Honorary Staff of the Hospitals attached to the Seth G. S. Medical College and Grant Medical College had participated in the Course which was attended by 18 candidates. On the whole it proved a great success.

58. The College is very much thankful to Dr. Miss. Kumud Metha, M.B.B.S., (Bom.), M.R.C.P. (Edin.) for her kind offer of Rs. 1,160/- for providing a water cooler at this College for the use of the students. A long-felt want of the students has thus been removed by her gift.

Social Welfare Centre for the Labour Staff.

59. As stated in the last year's report this work is now being carried out by the Health Officer in his annual report along with other centres. Detailed report of the activities Department and the report of the activities of this Centre is fully reported upon by the Executive is not therefore being published in this report with a view to avoid duplication of the work.

The Co-operative Credit Society.

60. The new amalgamated Co-operative Credit Society of the labour staff of the Hospital and College which started its working from 29th May 1939 has been progressing very well. The amalgamation of the former three Societies into one Society has proved to be a very healthy step and has helped in reducing the work of maintaining three separate accounts and of writing up a multitude of registers.

61. The share capital of the Society which was Rs. 7,200 on 31st May 1939 has gone upto Rs. 10,056-4-0 by the end of April 1940. Fresh deposits from non-members of Rs. 1,800 have been accepted, while the sum of Rs. 600/- was refunded during the same period. The Society has still Rs. 5,500/- as fixed deposits.

62. The total loans advanced to members during the same period of eleven months amounted to Rs. 20,155/- and Rs. 17,047-4-0 were returned by the members by way of instalments of loans. Of the total loans granted about 75% were given for liquidating old debts at high rates of interest. The demand for loan is on the increase; the members having realised the benefits of borrowing from the Society. The average amount of loans borrowed by members during the year comes to Rs. 119/- as against Rs. 94/- for 1938-39.

63. The Society at its third Annual General meeting held on 28-9-39 declared a dividend of 6½% on the paid up share capital for the year ending 30-6-1939.

64. The membership of the Society which was 280 on 31-5-39 has fallen to 257 by the end of April 1940. The decrease is mostly due to the members having retired from service, etc. New admissions to the membership of the Society were 24 as against 47 who left on ceasing to be on the staff of these institutions.

65. One of the happy features in the Society's life was a handsome donation of Rs. 300/- from the Managing Director of the Bombay Provincial Co-operative Bank Ltd. This donation was originally promised by the late Mr. G. K. Devadhar on behalf of the Debt Redemption Society, but it could not be made over during his life time.

66. In conclusion, I would like to express my thanks to the Honorary, Professorial and other staff of the Hospital and College for their valuable work and willing co-operation throughout the year under report.

I have the honour to be,

Sir,

Your most obedient servant,

JIVRAJ N. MEHTA,

Dean.

INDEX OF APPENDICES.

- Appendix No. 1.—List of the College and Hospital Senior Staff.
- Do. 2.—Summary of In-patients and their classification as per departments.
- Do. 3.—Summary of Out-patients and their classification as per departments.
- Do. 4.—Chart illustrating In and Out-patient admissions by months.
- Do. 5.—Summary of patients according to sex, age and caste, with a chart illustrating this summary.
- Do. 6.—Summary of patients according to their nature of diseases.
- Do. 7.—Classification of operations in the Surgical Department.
- Do. 7A.—Classification of fracture cases treated in the Surgical Department.
- Do. 7B.—Classification of head-injury cases treated in the Surgical Department.
- Do. 8.—Classification of operations in the Gynaecological Department.
- Do. 9.—Classification of operations in the Ophthalmic Department.
- Do. 10.—Classification of operations in the Ear, Nose and Throat Department.
- Do. 11.—X-Ray and Electro-therapy Report.
- Do. 12.—Skin and Venereal Department Report.
- Do. 13.—Clinical Laboratory Report.
- Do. 14.—Electro-cardiograph Department Report.
- Do. 15.—Poor Box Charity Fund—Statement of Accounts and Balance Sheet.

APPENDIX No. 1.

THE COLLEGE AND HOSPITAL SENIOR STAFF.

Dean.

JIVRAJ N. MEHTA, ESQ., M.D. (Lond.), M.R.C.P. (Lond.), F.C.P.S. (Bom.).

Assistant Dean.

R. E. DADACHANJI, ESQ., M.B.B.S. (Bom.).

Assistant Medical Officers.

V. V. JADHAV, ESQ., M.B.B.S. (Bom.).

V. H. MUZUMDAR, ESQR., B.Sc., M.B.B.S., (Bom.)

Professor of Anatomy.

R. P. KOPPIKAR, ESQ., M.S. (Bom.), F.C.P.S. (Bom.)

Assistant Professor of Anatomy.

G. M. KURULKAR, ESQ., M.B.B.S. (Bom.).

Professor of Physiology.

S. P. NIYOGI, ESQ., M.Sc., M.B. (Cal.).

Assistant Professor of Bio-chemistry.

V. N. PATWARDHAN, ESQ., M.Sc. (Bom.), Ph. D. (Lond.), A.I.I.Sc.

Assistant Professor of Physiology.

A. FERNANDEZ, ESQ., M.B.B.S. (Bom.).

Professor of Pharmacology and Materia Medica.

A. S. PARANJPE, ESQ., M.D. (Hield), D.T.M. (Lond.), M.B.Ch.B. (Edin.).

Professor of Pathology and Bacteriology.

V. R. KHANOLKAR, ESQ., B.Sc., (Lond.), M.D. (Lond.).

Assistant Professors of Pathology and Bacteriology.

R. G. DHAYAGUDE, ESQ., M.D. (Bom.).

R. G. MODAK, ESQ., M.D. (Bom.).

Assistant Clinical Pathologist.

K. D. MANOHAR, ESQ., M.D. (Bom.).

Honorary Physicians and Lecturers in Medicine.

M. D. D. GILDER, ESQ., B.A., M.D. (Lond.), F.R.C.S. (Eng.), F.C.P.S. (Bom.)

P. C. BHARUCHA, ESQ., M.D. (Lond.), B.S. (Lond.), F.C.P.S. (Bom.).

P. T. PATEL, ESQ., M.D. (Lond.), M.R.C.P. (Lond.), D.T.M. & H. (Cantab.), F.C.P.S. (Bom.)

L. D. DHAWALE, ESQ., B.A. (Allahabad), M.D. (Bom.).

S. G. VENGSARKAR, ESQ., M.D. (Bom.).

Honorary Assistant Physicians and Lecturers in Medicine.

N. D. PATEL, ESQ., M.D. (Lond.), M.R.C.P. (Lond.).

Abdul HAMEED, ESQ., M.D. (Bom.),

M. J. SHAH, ESQ., M.B.B.S. (Bom.), M.R.C.P. (Lond.), D.T.M. & H. (Lond.).

P. RAGHAVAN, ESQ., M.D. (Bom.), Officiating.

K. N. VAIDYA, ESQ., M.D. (Bom.), Officiating.

Honorary Surgeons and Lecturers in Surgery.

R. N. COOPER, ESQ., M.S. (Lond.), F.R.C.S. (Eng.), F.C.P.S. (Bom.).
 T. O. SHAH, ESQ., L.M.& S., (Bom.), F.R.C.S. (Eng.), F.C.P.S. (Bom.).
 V. M. KAIKINI, ESQ., B.A., M.B.B.S. (Bom.), F.R.C.S. (Edin.), F.C.P.S. (Bom.).
 A. V. BALIGA, ESQ., F.R.C.S. (Eng.).

Honorary Assistant Surgeons.

K. G. MUNSIF, ESQ., M.B.B.S. (Bom.), F.R.C.S. (Eng.).
 G. M. PHADKE, ESQ., M.B.B.S. (Lond.), F.R.C.S. (Eng.).
 M. M. PANDYA, ESQ., M.B.B.S. (Bom.), F.R.C.S. (Eng.).
 A. E. DESA, ESQ., M.B.B.S. (Bom.), F.R.C.S. (Eng.).

Honorary Aural Surgeon and Lecturer in Ear, Nose and Throat.

HOMI D. GANDHI, ESQ., M.B.B.S. (Bom.), F.R.C.S. (Edin.).

Honorary Assistant and Lecturer in Ear, Nose and Throat.

S. G. JOSHI, ESQ., M.S. (Bom.).

Honorary Gynaecologists and Lecturers in Gynaecology and Obstetrics.

H. D'SA, ESQ., M.D. (Bom.), F.C.P.S. (Bom.), F.R.C.O.G. (Lond.).
 MISS P. C. DAROOWALLA, M.D. (Bom.).
 SIR MANGALDAS V. MEHTA, KT., O.B.E., B.A., F.C.P.I., F.C.P.S., F.R.C.O.G. (Lond.),
Ex-Officio Honorary Lecturer in Obstetrics.

Honorary Assistant Gynaecologist.

K. M. MASANI, ESQ., M.D. (Lond.), F.R.C.S. (Eng.).

Honorary Ophthalmic Surgeons and Lecturers in Ophthalmology.

R. P. RATANKAR, ESQ., L.M.& S. (Bom.), D.Ch.O. (L'pool), D.O. (Oxon.), D.O.M.S. (Eng.),
 F.C.P.S. (Bom.).
 G. T. MODY, ESQ., D.O. (Oxon.), M.R.C.S. (Eng.), L.R.C.P. (Lond.), M.B.B.S. (Bom.).

Honorary Dental Surgeons and Lecturers in Dentistry.

H. G. MOGHE, ESQ., L.M.& S. (Bom.), L.D.S., R.C.S. (Eng.).
 D. M. DESAI, ESQ., L.D.S., R.C.S. (Eng.).

Honorary Lecturer in Dermatology and Venereology and Honorary Dermatologist and Venereologist.

A. C. REBELLO, ESQ., M.B.B.S. (Bom.), D.T.M.& H. (Lond.).

Honorary Assistant Dermatologist and Venereologist.

J. A. FERNANDEZ, ESQ., L.R.C.P. (Lond.), M.R.C.S. (Eng.), M.R.C.P. (Edin.).

Honorary Radiologist and Lecturer in Radiology and Electro-therapy.

J. L. DESAI, ESQ., M.B.B.S. (Bom.), D.M.R.E. (Cantab.).

Honorary Assistant Radiologist.

Z. J. JOSEPH, ESQ., M.D. (Bom.), D.M.R.E. (Cantab.).

Honorary Anaesthetist and Lecturer in Anaesthesia.

M. N. DESAI, ESQ., M.B.B.S. (Bom.), D.A. (Eng.).

Honorary Lecturer in Medical Jurisprudence and Toxicology.

R. E. DADACHANJI, ESQ., M.B.B.S. (Bom.).

Honorary Lecturer in Hygiene and Preventive Medicine.

R. K. MHATRE, ESQ., L.M.& S. (Bom.), D.P.H., D.T.M.& H. (Cantab.).

Honorary Lecturer in Psychiatry.

K. A. J. Lalkaka, Esqr., M.B.B.S. (Bom.)

Appendix No. 2

Summary of In-patients classified according to Departments—1939.

Departments.	Adults.		Children.		Total.
	Male.	Female.	Male.	Female.	
Medical	4,194	1,035	237	142	5,608
Surgical	2,598	546	220	112	3,476
Ophthalmic	431	249	19	14	713
Gynaecological	...	578	...	...	578
Dental	1	...	...	...	1
Skin and Venereal	247	36	16	15	314
Aural	520	282	257	183	1,242
Total	7,991	2,726	749	466	11,932

Appendix No. 3

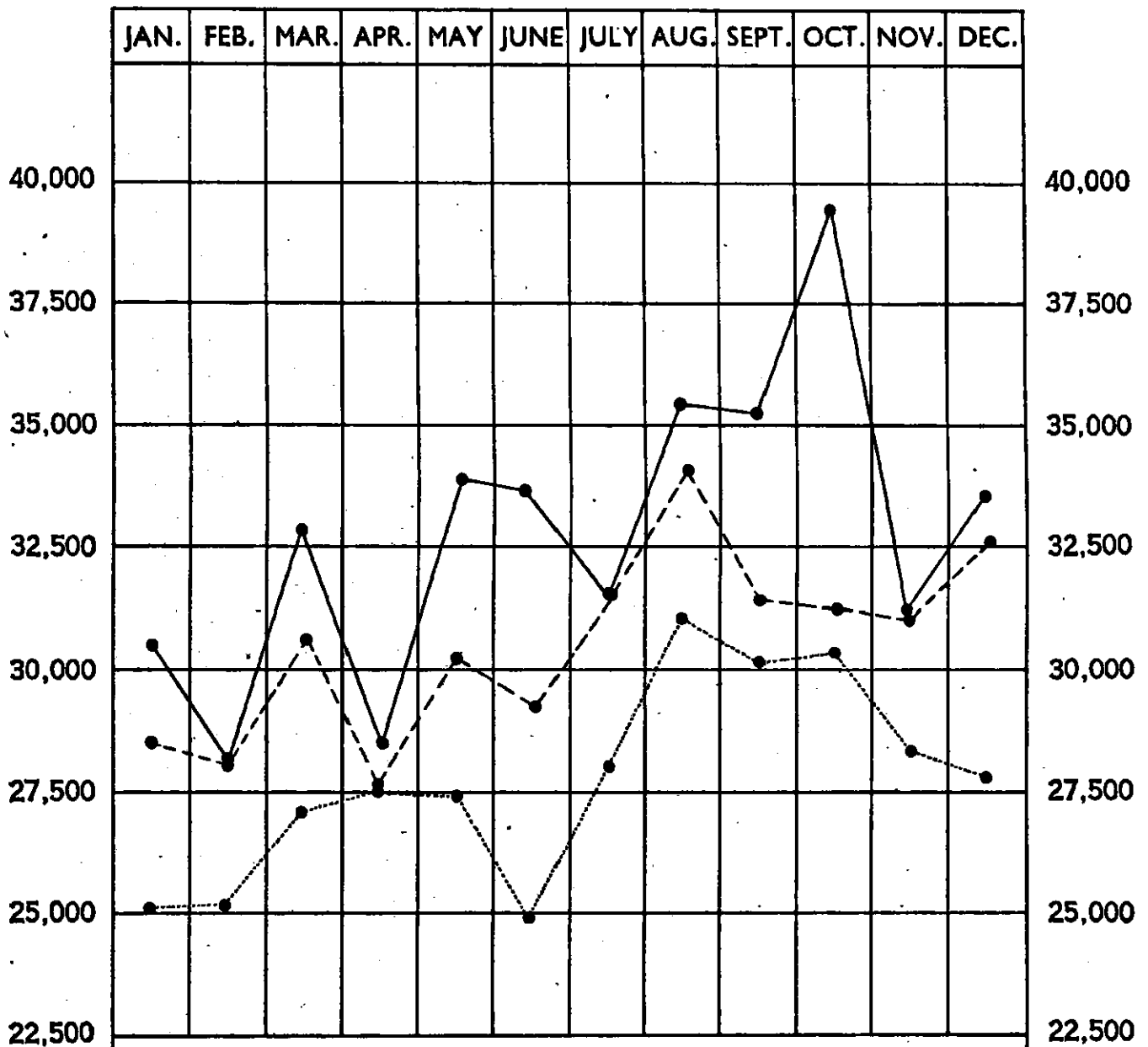
Summary of Out-patients and Casualty Patients classified according to Departments for the year 1939.

Departments.	O. P. D. new cases.	Casualty cases.	Total new O. P. D. and Casualty cases.	O. P. D. old cases.	Grand total.
Medical	46,525	5,444	51,969	85,304	1,37,273
Surgical	19,590	13,106	32,696	74,808	1,07,504
Ophthalmic	6,969	1,054	8,023	18,740	26,763
Gynaecological	3,163	135	3,298	10,438	13,736
Dental	6,662	25	6,687	4,981	11,668
Skin and Venereal	12,726	124	12,850	58,306	71,156
Aural	6,608	342	6,950	18,446	25,396
Total	1,02,243	20,230	1,22,473	2,71,023	3,93,496

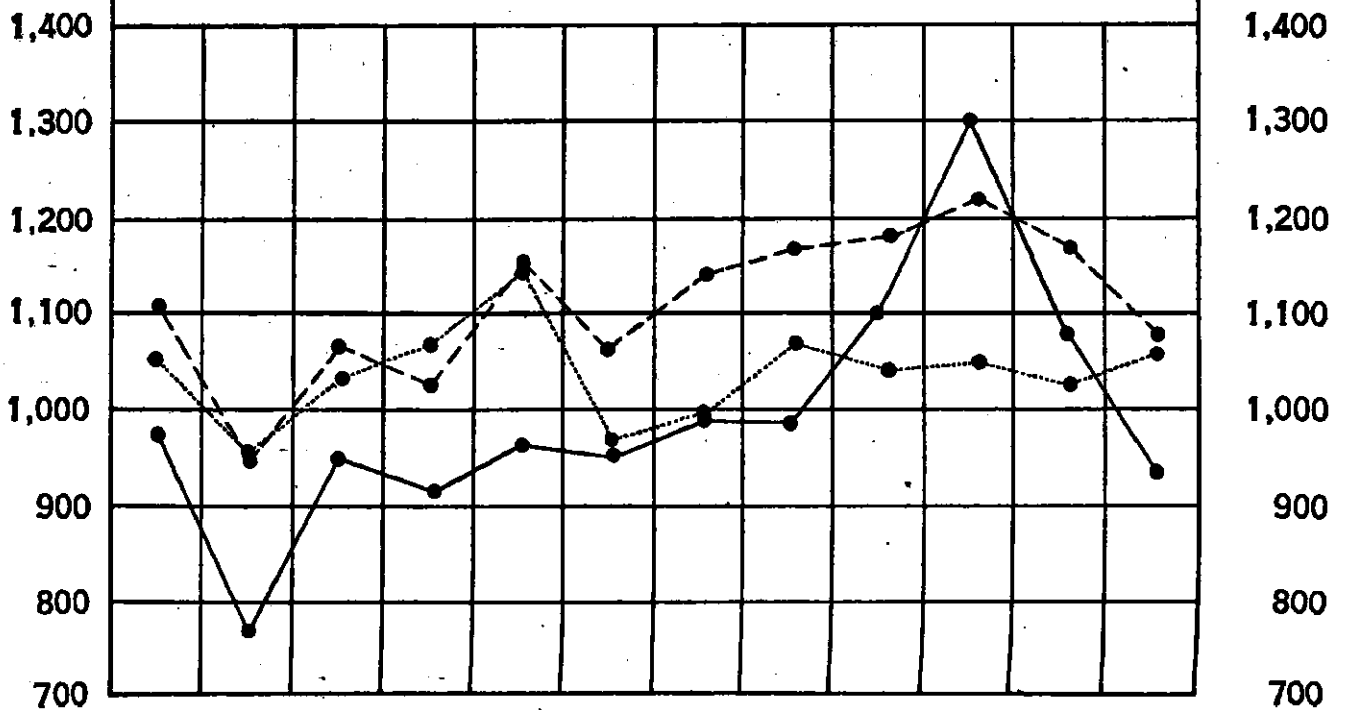
APPENDIX 4

**CHART ILLUSTRATING OUT-PATIENT ATTENDANCE
AND IN-PATIENT ADMISSIONS BY MONTHS FOR THE YEARS
1937, 1938 AND 1939**

OUT-PATIENT ATTENDANCE

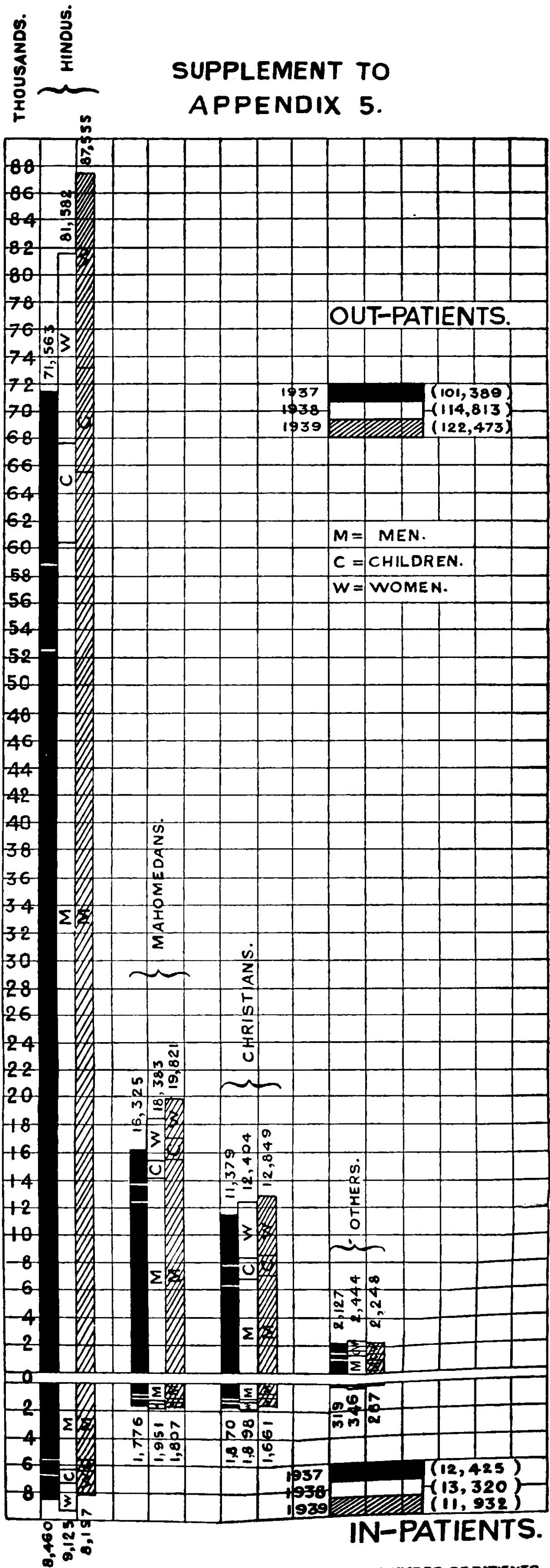


IN-PATIENT ADMISSIONS



1937
1938
1939

SUPPLEMENT TO APPENDIX 5.



FIGURES IN BRACKETS REPRESENT TOTAL NUMBER OF PATIENTS TREATED IN THE YEARS 1937, 1938 AND 1939 RESPECTIVELY.

APPENDIX No. 5.

Summary of patients treated at the K. E. M. Hospital according to Sex, Age and Caste, with results for the year 1939.

	HINDUS				MUSSALMANS				CHRISTIANS				OTHERS				TOTAL				Total of patients.	
	Men.	Women.	Children		Men.	Women.	Children		Men.	Women.	Children		Men.	Women.	Children		Men.	Women.	Children			
			Male.	Female.			Male.	Female.			Male.	Female.			Male.	Female.						
Remained ... In-patients ...	200	77	20	11	51	17	2	1	21	19	3	1	5	4	...	...	277	117	25	13	432
Admitted ...	In-patients ...	5,748	1,685	474	290	1,343	301	104	59	783	634	151	93	117	106	20	24	7,991	2,726	749	466	11,932
	Out-patients ...	65,602	14,458	4,540	2,955	15,500	2,810	874	637	7,001	4,312	901	635	1,085	822	199	142	89,188	22,402	6,514	4,369	1,22,473
Total treated ...	In-patients ...	5,948	1,762	494	301	1,394	318	106	60	804	653	154	94	122	110	20	24	8,268	2,843	774	479	12,364
	Out-patients ...	65,602	14,458	4,540	2,955	15,500	2,810	874	637	7,001	4,312	901	635	1,085	822	199	142	89,188	22,402	6,514	4,369	1,22,473
Discharged cured In-patients ...	1,589	473	88	55	350	72	26	7	215	195	34	14	32	28	1	5	2,186	768	149	81	3,184	
Relieved ... In-patients ...	2,900	760	277	165	630	142	61	40	433	339	99	63	71	65	18	19	4,034	1,306	455	287	6,082	
Discharged otherwise } In-patients ...	650	247	55	33	161	58	11	6	76	69	12	4	12	9	1	...	899	383	79	43	1,404	
Died ... In-patients ...	657	211	62	40	204	37	6	5	62	35	8	9	6	4	...	...	929	287	76	54	1,346
Remaining ... In-patients ...	152	71	12	8	49	9	2	2	18	15	1	4	1	4	...	...	220	99	15	14	348

APPENDIX No. 6.

Summary of the patients treated in the K. E. M. Hospital according to diseases for the year 1939.

Names of diseases.	IN-PATIENTS							Out-patients and casualty cases.	
	Remain- ed.	Admit- ted.	Total.	Discharged					Remain- ing.
				Cured.	Relieved.	Otherwise.	Died.		
Cholera		1	1			1			4
Dengue									
Amoebic dysentery	5	123	128	40	40	13	28	7	835
Bacillary dysentery	1	53	54	18	11	8	16	1	282
Diarrhoea	5	83	88	26	26	7	27	2	633
Diphtheria		6	6	1		4	1		37
Enteric fever	7	106	113	51	15	23	21	3	735
Syphilis	2	84	86	5	58	12	3	8	2,890
Gonococcal infections	4	51	55	7	40	4		4	1,965
Soft Chancre	3	18	21	3	15	1	1	1	691
Other diseases of venereal origin	1	9	10	3	4	2		1	269
Influenza	1	203	204	91	104	8		1	4,023
Kala-Azar		1	1		1				4
Leprosy		3	3		1	2			310
Malaria	12	1,292	1,304	499	733	37	30	5	16,226
Measles		2	2		2				8
Meningococcal infection	1	59	60		5	30	25		76
Plague									
Pneumonia	19	668	687	318	139	18	197	15	998
Relapsing fever									
Rheumatic fever	1	5	6	1	5				237
Sandfly fever									
Small-pox		2	2			2			9
Tuberculosis of lungs	1	201	202	1	21	140	38	2	1,083
Other forms of Tuberculosis	18	245	263	20	136	59	37	11	815
Typhus fevers—									
(a) Louse									
(b) Tick									
(c) Unknown vector									
Pyrexia of uncertain origin and other diseases due to infection	15	257	272	80	51	24	105	12	808
Ankylostomiasis		41	41	8	24	1	8		34
Guinea-worm disease		2	2		1	1			26
Filariasis		20	20	5	14	1			136
Scabies	2	31	33	15	15	1		2	2,661
Other diseases due to metazoan parasites	1	22	23	6	15	2			1,442

APPENDIX No. 6.—contd.

Summary of the patients treated in the K. E. M. Hospital according to diseases for the year 1939.

Names of diseases.	IN-PATIENTS							Out-patients and casualty cases.	
	Remain- ed.	Admit- ted.	Total.	Discharged.					Remaining.
				Cured.	Relieved.	Otherwise.	Died.		
Tumours—benign	14	179	193	59	69	40	16	9	549
Tumours—malignant—									
(a) Mouth	...	41	41	2	17	11	8	3	82
(b) Oesophagus & stomach	...	35	35	...	17	10	7	1	27
(c) Intestines	...	1	1	...	...	...	1	...	1
(d) Rectum	...	5	5	...	...	3	2	...	...
(e) Breast	1	21	22	8	8	4	1	1	16
(f) Uterus	...	11	11	...	5	5	...	1	11
(g) Penis	1	9	10	3	6	1	...	...	5
(h) Skin	1	11	12	...	8	3	1	...	11
(i) Others	3	78	81	12	18	29	18	4	212
Diseases of nervous system	27	280	307	27	148	84	37	11	1,701
Mental diseases	...	9	9	...	3	6	...	...	36
Trachoma	1	23	24	14	10	...	...	...	764
Glaucoma	10	56	66	28	31	4	...	3	106
Cataract	17	411	428	356	34	24	...	14	805
Other diseases of the eye	9	184	193	79	91	19	1	3	4,018
Diseases of the ear	4	178	182	...	167	8	3	4	1,968
Diseases of the nose	3	134	137	...	132	4	...	1	736
Diseases of the circulatory system	30	390	420	14	220	46	121	19	527
Diseases of blood and spleen...	24	491	515	33	276	59	116	31	3,959
Inflammation of lymphatic glands and vessels	1	33	34	18	10	6	...	...	133
Other diseases of the lymphatic system	...	4	4	2	2	...	...	...	107
Goitre	...	19	19	7	9	3	...	...	23
Other diseases of the ductless glands	...	3	3	1	1	1	...	...	11
Diseases of the breast excluding tumours	...	5	5	1	2	1	1	...	25
Diabetes	3	38	41	3	22	10	4	2	52
Beriberi	...	3	3	...	3	...	...	...	4
Epidemic dropsy	...	...	...	...	...	...	...	...	...
Osteomalacia	...	3	3	...	1	2	...	...	8
Rickets	1	3	4	...	3	...	1	...	119
Scurvy	...	...	...	...	...	...	...	...	6
Xerophthalmia	...	1	1	...	1	...	...	...	47
Other diseases due to deficiency or to disorders of nutrition or metabolism	...	15	15	6	8	1	...	...	338
Hydrocele	2	85	87	66	11	3	...	7	943

APPENDIX No. 6—contd.

Summary of the patients treated in the K. E. M. Hospital according to diseases for the year 1939.

Names of diseases.	IN-PATIENTS							Out-patients and casualty cases.	
	Remain- ed.	Admit- ted.	Total.	Discharged					Remain- ing.
				Cured.	Relieved.	Otherwise.	Died.*		
Other diseases of the male generative system excluding tumours ...	4	134	138	57	53	13	7	8	869
Other diseases of Female Generative system ...	15	451	466	145	207	88	9	17	2,009
Diseases of bones, joints muscles, fasciae and bursae	12	256	268	42	155	48	7	16	2,814
Elephantiasis ...	2	1	3	2	1	...	...	...	21
Other diseases of areolar tissue ...	15	284	299	89	158	17	25	10	2,134
Ulcerative inflammation ...	3	24	27	10	12	4	...	1	238
Other diseases of the skin and nails, excluding tumours ...	3	149	152	41	87	13	7	4	4,901
Nephritis ...	2	53	55	2	32	13	6	2	85
Stone in the bladder ...	...	13	13	7	2	3	1	...	45
Other diseases of the urinary organs, excluding tumours	9	231	240	42	136	40	17	5	566
Injuries, general and local ...	52	1,329	1,381	216	802	172	143	48	22,312
Opium poisoning ...	...	19	19	9	3	...	7	...	18
Other poisoning ...	2	287	289	99	162	5	19	4	1,168
Labour, normal ...	...	...	...	...	...	...	...	...	...
Labour, abnormal ...	...	...	...	...	...	...	...	...	...
Diseases of new born infants...	...	...	...	...	...	...	...	...	...
Diseases of the respiratory system other than pneumonia and tuberculosis ...	22	450	472	87	236	40	98	11	4,346
Diseases of the teeth and gums, excluding tumours ...	...	7	7	2	3	2	...	...	6,098
Diseases of the stomach excluding tumours ...	1	96	97	14	62	13	7	1	2,569
Diseases of the intestines, excluding diarrhoea, dysentery and tumours ...	11	322	333	153	114	37	23	6	2,146
Liver abscess ...	...	23	23	7	6	...	9	1	29
Other diseases of the liver ...	8	166	174	30	75	26	40	3	435
Appendicitis ...	6	180	186	85	67	22	6	6	217
Ascites of unknown or doubtful origin ...	...	4	4	...	1	2	1	...	18
Other diseases of the digestive system excluding diarrhoea, dysentery and tumours ...	10	1,078	1,088	103	891	41	39	14	3,716
Not yet diagnosed ...	3	6	9	2	...	6	...	1	7,946
No appreciable disease ...	1	22	23	3	10	9	...	1	3,186
Grand Total ...	432	11,932	12,364	3,184	6,082	1,404	1,346	348	1,22,473

APPENDIX No. 7.

Classification of Operations performed in the Surgical Department during the year 1939.

Nature of operation.	System or region.	IN-PATIENTS									Outdoor patients operated on.		
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT					Remained under treatment.	
			Principal.	Secondary.	Total.	No. of patients operated on.	Cured.	Relieved.	Discharged otherwise.	Died.			
DIAGNOSTIC OPERATIONS.													
ASPIRATION OF— Chronic abscess	Alimentary	...	1	...	1	1	...	1	...	...	...	2
	Genital	...	1	...	1	1	...	1	...	...	...	1
	Lymphatic	...	1	...	1	1	...	1	...	...	...	89
	Locomotor	...	8	4	12	8	1	5	2	...	...	4
	Cutaneous	...	5	1	6	5	...	...	...	...	...	...
	Joint	Locomotor	1	6	...	6	6	2	4	1	...	...
	Section for Microscopic examination—	Circulatory	...	1	...	1	1	...	1
		Nervous	...	1	...	1	1	...	1
Alimentary		...	3	1	4	3	1	2	...	...	...	20
Genital		...	...	...	...	...	...	...	...	...	...	10
Lymphatic		...	7	1	8	7	...	4	3	...	...	16
Locomotor		...	3	...	3	3	...	1	1	...	1	15	
Cutaneous		...	2	...	2	2	...	2	...	...	...	41
Skeletal		...	3	...	3	3	...	1	...	2	...	1	
TAPPING OF—													
Brain ventricles	Nervous	...	1	...	1	1	...	...	...	1	...	...
Brain ventriculography	Nervous	...	...	1	1	...	...	...	...	...	...	...
Bronchoscopy	Respiratory	1	...	...	...	...	...	...	...	1	...	...
Arteriography	Circulatory	...	2	...	2	2	...	2	...	...	...	...
Colotomy	Alimentary	...	2	...	2	2	...	1	...	1	...	1	
Sigmoidoscopy	Do.	...	2	...	2	2	...	2	...	...	...	...
Exploratory Laparotomy	Do.	4	54	1	55	54	17	11	7	22	1	...	
Suprapubic cystotomy	Urinary	4	15	2	17	15	8	5	1	4	1	...	
Cystoscopy	Do.	...	25	5	30	25	2	12	9	1	1	3	
Sounding of stone	Do.	...	...	...	...	...	...	...	...	...	...	231
Laryngoscopy	Respiratory	...	...	1	1	...	...	...	...	...	...	...
DESTRUCTION BY—													
Heat	Cutaneous	...	5	...	5	5	2	2	...	1	...	1	
Electro-cautery	Alimentary	...	1	...	1	1	...	...	1	...	...	...
	Urinary	...	...	1	1	...	...	...	...	...	...	...
Diathermy	Alimentary	...	2	...	2	2	...	2	...	...	...	...
	Lymphatic	...	1	...	1	1	...	1	...	...	...	...
	Cutaneous	...	2	...	2	2	...	2	...	...	...	1
OPERATIONS OF JOINTS—													
Excision	Locomotor	...	2	...	2	2	...	2	...	...	...	...
Removal of foreign body	Locomotor	...	...	...	...	...	...	...	...	...	...	1

APPENDIX No. 7.—contd.

Classification of Operations performed in the Surgical Department during the year 1939.

Nature of Operation.	System of region.	IN-PATIENTS									Outdoor patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS			RESULT				Remained under treatment.		
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.			Died.
REDUCTION OF—												
Dislocation closed method	Locomotor	...	3	2	5	3	1	2	...	...	...	...
Spinal Joint	Skeletal	...	...	1	1	...	...	...	...	...	...	...
Wrist	Locomotor	1	...	1	1	1	...	...	...	...	...	...
Metacarpophalangeal	Do.	...	...	...	...	...	...	...	...	...	...	1
Hip	Do.	...	5	...	5	5	...	4	...	1	...	...
Recurrent dislocation of shoulders.	Do.	...	1	...	1	1	...	1	...	...	...	...
Amputations of arm, upper third	Do.	...	1	...	1	1	...	1	...	...	...	...
Amputation of arm middle third...	Do.	...	2	1	3	2	1	1	...	...	...	...
Amputation of arm forearm	Do.	...	2	1	3	2	...	2	...	...	...	...
Amputation of arm lower third	Do.	...	2	...	2	2	...	2	...	...	...	...
Amputation of thumb	Do.	...	...	...	...	...	...	...	...	...	...	1
Amputation of fingers	Do.	...	1	...	1	1	...	1	...	...	...	8
Amputation of thigh middle third	Do.	...	...	1	1	...	...	...	...	...	...	1
Amputation of thigh lower third	Do.	1	2	1	3	2	1	1	...	...	1	...
Amputation of leg upper third	Do.	...	1	1	2	1	...	1	...	...	...	...
Amputation of leg middle third	Do.	...	2	1	3	2	1	...	1	...	...	...
Syme's Amputation	Do.	1	1	...	1	1	1	1	...	...	...	...
Amputation of great toe	Do.	...	1	...	1	1	...	1	...	...	...	...
Amputation of other toes	Do.	...	1	...	1	1	...	1	...	...	...	2
SETTING OF FRACTURES—												
Wiring	Locomotor	...	33	3	36	33	6	22	3	2	...	...
Reduction and plastering	Skeletal	...	95	22	117	95	4	72	14	2	3	...
Kirschner's wire extension	Skeletal	...	59	6	65	57	11	31	4	7	6	...
Plating	Do.	...	3	...	3	3	...	3	...	...	...	...
Bone pegging	Do.	...	5	1	6	5	1	3	...	1	...	...
Suturing extra capsular Fracture patella	Do.	...	13	1	14	13	4	9	...	...	...	...
Bone grafting	Do.	...	1	1	2	1	...	1	...	...	...	...
Trephining for decompression	Nervous	...	1	...	1	1	...	...	...	...	...	...
Elevation of depressed fracture	Do.	...	1	...	1	1	...	...	...	1	...	...
Suturing of nerve	Do.	...	...	1	1	...	...	...	...	...	...	...
Tracheotomy	Respiratory	...	1	...	1	1	...	...	...	1	...	...
Arteries Ligature of Artery Haemorrhage	Circulatory	...	1	...	1	1	...	...	...	...	...	...
Transposition of nerve	Nervous	...	1	...	1	1	...	...	...	...	...	...
Partial excision of lung (Lobectomy)	Respiratory	...	1	...	1	1	...	...	...	1	...	...
Liver—Suture of wound	Alimentary	...	1	...	1	1	...	...	...	...	...	...

APPENDIX No. 7—contd.

Classification of Operations performed in the Surgical Department during the year 1939.

Nature of Operation.	System or region.	IN-PATIENTS								Remained under treatment.	Outdoor patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS			RESULT						
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.			Died.
ABDOMINAL WALL—												
Pyonephrosis	Urinary	...	1	...	1	1	...	...	...	1	...	...
Onychia	Cutaneous	...	1	...	1	1	...	1	...	...	...	45
Furuncle	Genital	...	...	...	...	...	...	...	...	...	...	1
	Locomotor	...	...	...	...	...	...	...	...	...	...	2
	Cutaneous	...	...	3	3	...	...	...	...	...	...	33
Suppurating bubo	Lymphatic	...	2	...	2	2	2	...	...	...	...	22
Haematoma	Cutaneous	...	2	...	2	2	...	1	...	1	...	5
Cellulitis	Genital	...	1	...	1	1	1	...	...	...	...	...
	Cutaneous	2	17	...	17	17	6	9	...	4	...	3
Carbuncle	Cutaneous	1	9	2	11	9	1	5	...	3	1	1
Osteomyelites	Skeletal	...	1	...	1	1	...	1	...	...	...	10
Extra Vasation of urine	Urinary	...	4	1	5	4	1	2	...	1	...	...
Guinea worm Cellulitis	Cutaneous	...	...	...	...	...	...	...	...	...	...	2
Guinea worm Abscess	Do.	...	1	...	1	1	1	...	...	...	...	31
Gangreneous cellulitis	Do.	...	2	...	2	2	1	...	...	...	...	...
Linear Scarification	Locomotor	...	1	...	1	1	...	1	...	...	...	...
Incision of Thrombosed piles	Alimentary	...	...	...	...	...	...	...	...	...	...	3
Suppurative Arthritis	Locomotor	...	4	1	5	4	...	2	1	1	...	1
Haematocele	Genital	...	...	...	...	...	...	...	...	...	...	1
OPERATIONS ON JOINTS—												
Spinal joint	Locomotor	...	4	2	6	4	...	4	...	...	...	...
Hip	Do.	...	1	...	1	1	1	...	...	...	...	...
Knee	Do.	...	2	...	2	2	...	2	...	...	...	...
Ankle	Do.	...	...	...	...	...	...	...	...	...	...	...
Metatarso phalangeal	Do.	...	...	...	...	...	...	...	...	...	...	4
Amputation of arm—upper third	Do.	...	2	...	2	2	1	1	...	...	...	...
Amputation of arm middle third...	Do.	...	3	1	4	3	1	1	...	...	4	...
Amputation of arm forearm third	Do.	...	1	...	1	1	...	1	...	...	...	...
Amputation of arm thumb	Do.	...	1	...	1	1	1	...	...	...	...	...
Amputation of arm fingers	Do.	...	1	...	1	1	...	1	...	...	...	...
Amputation of arm phalanges	Do.	...	...	...	...	...	...	...	...	...	...	1
Amputation of arm thigh middle third	Do.	...	1	3	4	1	1	...	...	...	...	...
Amputation of arm thigh lower third	Do.	...	3	...	3	3	1	1	...	1	...	...
Amputation of arm leg upper third	Do.	...	1	...	1	1	...	1	...	...	...	...
Amputation leg middle third	Do.	1	...	1	1	...	1	...	...	...	...	...
Syme's amputation	Do.	...	1	...	1	1	...	...	...	...	1	1

APPENDIX No. 7—contd.

Classification of Operations performed in the Surgical Department during the year 1939.

Nature of operation	System or region.	IN-PATIENTS										Out-door patients operated on
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT				Remained under treatment.	
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.		
Amputation of other toes ...	Locomotor	...	2	...	2	2	...	2	...	...	...	1
Tracheotomy ...	Respiratory	...	...	1	1	...	...	...	...	...	...	...
Gastrectomy—partial for cancer...	Alimentary	...	1	...	1	1	1	...	...	...	...	...
Appendicectomy for acute appendicitis ...	Alimentary	1	14	...	14	14	10	1	...	3	1	...
Appendicectomy perforation of appendix ...	Do.	...	3	...	3	3	2	...	...	1	...	...
Incision and drainage appendicitis abscess ...	Do.	1	4	...	4	4	4	...	...	1	...	...
Gall Bladder	Do.	...	1	...	1	1	1	...	...	...	...	...
Cholecystostomy		...	...	...	...	...	...	...	...	...	...	...
Testis Orchidectomy for gangrene or sepsis ...	Genital	...	2	1	3	2	1	1	...	...	...	...
Incision for sepsis ...	Do.	...	1	...	1	1	...	1	...	...	...	...
Dorsal incision for paraphimosis...	Do.	...	3	...	3	3	...	2	...	...	1	4
Reduction of Paraphimosis ...	Do.	...	...	...	...	...	...	...	...	...	...	190
Incision whitlow ...	Cutaneous	...	...	...	...	...	...	...	...	...	...	125
Slitting open prepuce ...	Genital	...	...	...	...	...	...	...	...	...	...	12
OPERATIONS FOR CHRONIC INFECTION—												
INCISION EVACUATION OF—												
Chr. Abscess ...	Genital	...	1	...	1	1	...	1	...	...	...	...
	Lymphatic	...	...	...	...	...	...	...	...	...	...	12
	Locomotor	...	2	2	4	2	...	2	...	...	...	4
	Cutaneous	...	...	...	...	...	...	...	...	...	...	8
Excision of Bursae ...	Do.	...	1	...	1	1	1	...	...	...	...	1
Fistula ...	Do.	...	3	...	3	3	1	1	1	...	...	7
Scraping of Tubercular sinus ...	Genital	...	1	...	1	1	...	...	...	...	1	...
	Lymphatic	...	1	...	1	1	...	1	...	...	...	3
	Locomotor	...	1	1	2	1	...	...	1	...	...	28
	Cutaneous	...	6	1	7	6	...	5	1	1	...	14
	Bones	...	2	...	2	2	1	1	...	...	...	1
Scraping of Tubercular ulcer ...	Lymphatic	...	...	...	...	...	...	...	...	...	...	3
	Cutaneous	...	2	...	2	2	...	1	...	...	...	22
Radium ...	Alimentary	...	3	2	5	3	...	3	...	...	...	...
	Genital	...	1	...	1	1	...	1	...	...	...	...
	Lymphatic	1	...	...	...	...	...	1	...	...	...	...
OPERATIONS FOR CONGENITAL CONDITION—												
Hare lip ...	Alimentary	...	4	1	5	4	2	2	...	...	...	...

APPENDIX No. 7—contd.

Classification of Operations performed in the Surgical Department during the year 1939.

Nature of operation	System or region.	IN-PATIENTS									Re- main- ed under treat- ment.	Out- door pa- tients operat- ed on
		Re- main- ed as per last report.	NUMBER OF OPERATIONS			RESULT						
			Prin- cipal.	Secun- dary.	Total.	No. of pa- tients operat- ed on	Cured.	Reliev- ed.	Dis- charg- ed other- wise.	Died.		
Fingers	Locomotor	...	...	...	...	...	...	...	...	...	...	1
Thigh upper third	Do.	...	...	1	1	...	...	...	...	...	...	...
Thigh middle	Do.	1	4	...	4	4	2	2	...	1	...	...
Thigh lower	Do.	...	4	2	6	4	2	...	...	2	...	...
Leg middle third	Do.	...	6	...	6	6	3	1	...	2	...	...
Syme's amputation	Do.	...	2	...	2	2	...	2	...	...	...	...
Amputation of great toe	Do.	...	1	...	1	1	...	...	...	1	...	...
Phalanges	Do.	...	1	...	1	1	...	1	...	...	...	...
Operations on bones Sequen- trotomy	Skeletal	1	6	...	6	6	...	7	...	...	...	1
Scraping for char. Osteomycitis	Do.	...	26	9	35	26	4	21	...	1	...	1
OPERATIONS ON DUCTLESS GLANDS—												
Thyroidectomy—partial	Endocrine	...	6	1	7	6	4	1	1	...	...	...
Operations on Breast—Tubercular Mastitis	Cutaneous	...	1	...	1	1	...	1	...	...	...	3
Lymphatic vessels and glands— Excision of Tubercular glands...	Lymphatic	...	39	...	39	39	32	6	...	...	1	10
Asperation for Empyema	Respiratory	...	2	1	3	2	...	2	...	...	...	...
Resection of Rib	Skeletal	1	9	1	10	9	5	5	...	...	...	...
Extraction of teeth	Alimentary	...	2	1	3	2	...	1	...	1	...	3530
Gastrijejumostomy for gastric ulcer	Do.	1	...	...	...	...	1	...	...	...	...	...
Gastrijejumostomy for duodenal ulcer	Do.	...	2	...	2	2	1	1	...	...	...	...
Appendicectomy for appendicitis —Chronic	Do.	...	66	1	67	66	47	11	1	4	3	...
Excision of Fistula-in-ano	Do.	2	24	5	29	24	8	14	1	...	3	6
Arteries—Excision of aneurysmal sac	Circulatory	...	...	1	1	...	...	...	...	...	...	...
Lymphatic vessels and glands— Kondoleon's operation	Lymphatic	...	1	...	1	1	...	1	...	...	...	...
Spinal column Laminectomy	Nervous	1	1	...	1	1	...	1	1	...	...	...
Albee's operation	Skeletal	...	1	...	1	1	1	...	...	...	...	...
LUNG—												
Partial Excision of lung	Respiratory	...	1	...	1	1	...	1	...	...	...	...
Thorax Thoracotomy	Do.	...	1	...	1	1	...	...	1	...	...	...
Stomach Gastrorraphy	Alimentary	...	5	...	5	5	2	...	...	3	...	...
JEJUNUM AND ILEUM—												
Entero-anastomosis	Alimentary	...	...	1	1	...	...	...	...	...	...	...
Ileocolostomy	Do.	1	4	...	4	4	1	2	1	...	1	...
Caecum Excision of caecum	Do.	...	1	...	1	1	1	...	...	...	...	...

APPENDIX No. 7—contd.

Classification of Operations performed in the Surgical Department during the year 1939.

Nature of Operation.	System of region.	IN-PATIENTS								Remained under treatment.	Out-door patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT					
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.			Died.
JEJUNUM AND ILEUM—												
Gall Bladder Cholecystectomy ...	Alimentary	...	10	...	10	10	7	1	...	2	...	...
Cholecyst Gastrostomy ...	Do.	...	1	...	1	1	1	...	...	...	...	...
Bile duct Choledo Cholithotomy...	Do.	...	1	...	1	1	...	1	...	...	...	...
Spleen Removal of spleen ...	Lymphatic	...	2	...	2	2	...	...	...	2	...	...
Testis Orchidectomy for T. B. ...	Genital	...	1	...	1	1	1	...	...	...	...	...
Epididymectomy ...	Do.	...	...	...	...	...	...	...	...	...	...	1
Scrotum-Excision of scrotum ...	Do.	...	3	...	3	3	2	1	...	...	...	...
Kidney Nephrotomy ...	Urinary	...	1	1	2	1	...	1	...	...	...	...
Nephrectomy ...	Do.	...	5	...	5	5	3	1	...	...	1	...
Nephro-Lithotomy ...	Do.	...	2	...	2	2	2	...	...	...	...	...
Ureter—Uretero-Lithotomy ...	Do.	...	1	...	1	1	1	...	...	...	...	1
Bladder Supra-pubic cystotomy ...	Do.	...	7	2	9	7	2	3	...	1	...	...
Cystectomy ...	Do.	...	...	1	1	...	...	...	...	...	...	...
Lithotomy Supra pubic ...	Do.	...	25	1	26	25	16	7	...	1	1	...
Lithority ...	Do.	...	3	...	3	3	3	...	...	...	...	1
Urethra—Removal of stone from Urethra ...	Do.	...	...	...	...	...	...	...	...	...	...	28
Excision Nail from chronic infection ...	Cutaneous	...	...	...	...	...	...	...	...	...	...	14
Aspiration of cold Abscess ...	Lymphatic	...	2	...	2	2	1	1	...	...	...	86
OPERATIONS FOR RELIEF OF OBSTRUCTION.												
Tracheotomy ...	Respiratory	...	2	...	2	2	...	1	...	1	...	...
Removal of salivary calculus ...	Alimentary	...	1	...	1	1	1	...	...	...	...	...
Stomach Gastrostomy ...	Do.	1	2	...	2	2	...	1	...	1	1	...
Stomach and intestines Gastro-jejunosotomy for pytoric obstruction ...	Do.	...	8	1	9	8	5	2	1	...	...	...
Jejunum and Ileum Enterostomy.	Do.	...	5	1	6	5	1	...	1	2	1	...
Colon Colostomy ...	Do.	...	2	1	3	2	...	...	1	1	...	...
Rectum and anus Dilatation of anal sphincter ...	Do.	...	...	...	...	...	...	...	...	...	...	80
Excision of Rectum partial through vagina ...	Do.	...	...	1	1	...	...	...	...	...	...	1
Excision of Rectum partial ...	Do.	...	2	...	2	2	1	1	...	...	...	...
Excision of rectum complete perineal route ...	Do.	...	1	...	1	1	1	...	...	...	...	...
End to end Anastomosis ...	Do.	1	...	...	...	...	1	...	...	...	...	...
End to end Lateral ...	Do.	...	10	...	10	10	3	6	...	1	...	...

APPENDIX No. 7—contd.

Classification of Operations performed in the Surgical Department during the year 1939.

Nature of operation.	System of region.	IN-PATIENTS									Out-door patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT					Remained under treatment.
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.		
Bladder Suprapubic puncture ...	Urinary	...	4	...	4	4	1	2	...	1	...	...
Dilatation of stricture urethra— Gradual ...	Do.	...	6	15	21	6	4	2	...	...	...	132
Urethrotomy—internal ...	Do.	...	1	1	2	1	1	...	...	...	...	...
Urethrotomy—external ...	Do.	1	6	3	9	6	3	4	...	...	...	...
Meatotomy for stricture ...	Do.	...	4	1	5	4	2	2	...	...	...	8
Catheterization ...	Do.	...	...	...	...	...	...	...	...	...	...	48
OPERATIONS FOR GROWTH.												
Lipoma ...	Locomotor	...	...	...	...	...	...	...	...	...	...	4
	Cutaneous	...	1	...	1	1	1	...	...	...	...	27
Fibro-lipoma ...	Cutaneous	...	...	...	...	...	...	...	...	...	...	4
Fibroma ...	Do.	...	...	...	...	...	...	...	...	...	...	5
Chondroma ...	Skeletal	...	2	...	2	2	...	1	1	...	...	17
Neuro-fibroma ...	Nervous	...	...	...	...	...	...	...	...	...	...	1
Lymphangioma ...	Lymphatic	...	1	...	1	1	1	...	...	...	...	2
Pepiloma ...	Alimentary	...	1	...	1	1	1	...	...	...	...	5
	Genital	...	...	1	1	...	...	...	...	...	...	6
	Cutaneous	...	...	...	...	...	...	...	...	...	...	20
Adenoma ...	Alimentary	...	...	...	...	...	...	...	...	...	...	1
	Endocrine	...	1	...	1	1	1	...	...	...	...	...
Adeno-fibroma ...	Endocrine	...	2	...	2	2	...	2	...	...	...	...
Malignant Hutchinson's potato tumour ...	Do.	...	1	...	1	1	...	...	...	1	...	...
Mixed parotid tumour ...	Alimentary	1	1	...	1	1	1	4	...	...	...	...
Sarcoma, Round celled ...	Skeletal	...	2	...	2	2	...	1	...	1	...	...
Sarcoma, spindle celled ...	Cutaneous	...	1	...	1	1	1	...	...	...	...	...
Sarcoma, mixed ...	Genital	...	...	...	...	...	...	...	...	...	...	1
Epithelioma ...	Alimentary	...	1	...	1	1	...	4	...	...	...	...
	Genital	...	1	...	1	1	1	...	...	...	...	...
Rodent ulcer ...	Cutaneous	...	1	...	1	1	...	1	...	...	...	...
Mixed Tumour Myeloma ...	Skeletal	...	1	...	1	1	...	...	...	...	1	...
Epulis ...	Alimentary	...	1	...	1	1	...	1	...	...	...	2
GRANULATION TISSUE TUMOURS—												
Granuloma ...	Cutaneous	...	2	...	2	2	2	...	...	...	...	8
Polypus ...	Alimentary	...	...	...	...	...	...	...	...	...	...	3
Scar tissue tumours scar ...	Cutaneous	...	4	...	4	4	1	2	...	...	1	4
Keloid ...	Cutaneous	...	1	...	1	1	...	...	1	...	...	19

APPENDIX No. 7—contd.

Classification of Operations performed in the Surgical Department during the year 1939.

Nature of Operation.	System of region.	IN-PATIENTS								Re- main- ed under treat- ment.	Out- door pa- tients operat- ed on	
		Re- main- ed as per last report.	NUMBER OF OPERATIONS			RESULT						
			Prin- cipal.	Secun- dary.	Total.	No. of pa- tients operat- ed on	Cured.	Reliev- ed.	Dis- ch'g- ed or other- wise.			Died.
Cystic Tumour cyst of unknown origin	Nervous	...	1	...	...	1	...	...	...	1	...	...
	Alimentary	...	1	...	1	1	...	1	...	...	...	...
	Cutaneous	...	2	...	2	2	...	2	...	...	...	9
Mucous cyst Sebaceous cyst	Cutaneous	...	4	...	4	4	1	2	1	...	...	109
Mammary cyst	Cutaneous	...	4	...	4	4	1	2	1	...	...	...
Ranula	Alimentary	...	1	...	1	1	...	1	...	...	...	2
Spermtocele	Genital	...	2	...	2	2	2	...	...	...	...	...
Dentigerous cyst	Alimentary	...	1	1	2	1	...	1	...	...	...	...
PARASITIC CYST—												
Hydatid cyst	Alimentary	...	1	1	2	1	1	...	...	...	...	...
Filarial cyst	Cutaneous	...	...	...	...	...	...	...	...	...	...	1
Distention cyst Ganglion	Locomotor	...	2	...	2	2	...	2	...	...	...	27
Blood cyst Haematocele	Genital	...	1	...	1	1	...	1	...	...	...	...
Blood cyst	Cutaneous	...	1	...	1	1	...	1	...	...	...	...
Lymphatic cyst Cystic hygroma	Lymphatic	...	1	...	1	1	1	...	...	...	...	...
OPERATIONS ON DUCTLESS GLANDS.												
Excision of nonmalignant tumours.	Endocrine	...	...	1	1	...	...	...	...	...	...	...
OPERATION ON BREAST.												
AMPUTATION FOR—												
Growth-non-malignant	Cutaneous	...	2	1	3	2	2	...	...	...	...	...
Growth-malignant	Do.	1	10	2	10	12	7	4	...	...	...	...
Gynaecomastia	Do.	...	1	...	1	1	1	...	...	...	...	7
Tracheotomy	Respiratory	...	1	...	1	1	...	1	...	...	...	...
Excision of Intracranial Tumours (Intra dural)	Nervous	...	1	1	2	1	...	...	...	1	...	...
Partial excision of tongue Extra buccal	Alimentary	...	2	...	2	2	...	2	...	1	...	...
Partial excision of (white Head's).	Do.	...	1	...	1	1	1	...	...	...	...	...
Excision of Malignant lymphatic glands	Lymphatic	1	...	1	1	...	1	...	...	...	...	...
Stomach Gastrostomy	Alimentary	...	1	...	1	1	...	...	...	1	...	...
Jejunum and Ileum Iecostomy	Do.	...	2	...	2	2	...	1	1	...	...	...
Colon Colostomy	Do.	1	2	...	2	2	...	...	2	1	...	...
Spleen-Removal of spleen for growth	Endocrine	...	1	...	1	1	1	...	...	...	...	...
Testitis-Orchidectomy for new growth	Genital	...	1	...	1	1	...	1	...	...	...	...
Prostate Prostatectomy Perineal	Do.	...	...	1	1	...	...	...	...	...	...	...
Prostate Suprapubic	Do.	...	2	9	11	2	2	...	...	...	...	...

APPENDIX No. 7—concl'd.

Classification of Operations performed in the Surgical Department during the year 1939.

Nature of operation	System of region	IN-PATIENTS								Remained under treatment	Out-door patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS			RESULT						
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.			Died.
SEMINAL VESSICLES—												
Penis Partial Amputation	Genital		1		1	1		1				
Total amputation	Do.	1	2		2	2		3				
Kidney Nephrectomy	Urinary		1		1	1	1					
Ureter-Transplantation or ureter	Do.			2	2							
Excision dermoid cyst	Cutaneous		1		1		1					3
Myeloma	Skeletal		2		2	2		2				
PLASTIC OPERATIONS.												
Skin-grafting Thierch's method	Cutaneous		9	20	29	9	3	4	1		1	
Pedicle graft	Do.		1	3	4	1	1					
Cheiloplasty	Do.											5
Suturing of wounds secondary	Do.		3	5	8	3		3				9
Tenotomy open method	Locomotor	1	1		1	1	1	1				
Tendon stretching	Do.		1		1	1	1					
Colon Closing of the colostomy opening	Alimentary		1	5	6	1	1					
Rectum and Anus Operation for prolapse rectopexy	Do.											4
External Hernia Herniotomy-Radical cure for inguinal hernia	Do.		29		29	29	22	7				
Do. do. Ventral hernia	Do.		2		2	2	1		1			
Herniotomy Radical cure for Lumbar Hernia	Do.		1		1	1	1					
Herniotomy for strangulated hernia inguinal	Do.		23		23	23	16	2		4	1	
Internal Hernia Herniotomy for obturator hernia	Do.		1		1	1		1				
Scrotum Plastic operation for elephantiasis scrotum	Cutaneous		2	1	3	2	2					
Penis Circumcision	Genital		4	1	5	4	3		1			
Urethra Plastic operation	Urinary		1		1	1		1				1
Frenoplasty	Genital											4
ORTHOPAEDIC OPERATIONS.												
Correction of deformity or malformation, open method	Locomotor		1	1	2	1	1					
Do. do. closed method.	Do.		9	7	16	9	1	7	1			2
AMPUTATIONS OF :—												
Arm middle third	Do.			2	2							
Forearm do.	Do.		1		1	1		1				
Fingers	Do.											4
Phalanges	Do.											1
Thigh upper third	Do.		2		2	2	1				1	

APPENDIX No. 7—contd.

Classification of Operation performed in the Surgical Department during the year 1939.

Nature of Operation.	System of region.	IN-PATIENTS								Remained under treatment.	Out-door patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT					
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.			Died.
AMPUTATIONS OF—												
Thigh middle third ...	Locomotor	...	1	...	1	1	...	...	...	1	...	...
Operations on bones—Osteotomy linear ...	Skeletal	...	2	...	2	2	1	1	...	...	...	...
Do. cuneiform ...	Do.	...	1	...	1	1	1	...	...	...	...	...
Do. Lorenz's bifurcation ...	Do.	...	1	...	1	1	...	1	...	...	...	...
Excision of part of bone ...	Do.	2	1	...	1	1	1	2	...	...	...	...
UNCLASSIFIED.												
Foreign body in Tissues ...	Locomotor	...	3	...	3	3	2	1	...	...	...	25
	Cutaneous	...	...	...	...	...	...	...	...	...	...	48
	Alimentary	...	...	...	...	...	...	...	...	...	...	1
	Genital	...	...	...	...	...	...	...	...	...	...	1
Excision of Corns ...	Cutaneous	...	...	...	...	...	...	...	...	...	...	24
Do. warts ...	Cutaneous	...	...	...	...	...	...	...	...	...	...	1
Do. ingrowing toe-nails ...	Do.	...	...	...	...	...	...	...	...	...	...	3
Blood Transfusion ...	Circulatory	...	7	7	14	7	...	...	...	...	...	...
Arteries—Ligature of artery ...	Do.	...	3	...	3	3	1	2	...	...	...	2
Veins—Resection ...	Do.	...	1	...	1	1	...	1	...	...	...	...
Trendelenberg's operation for varicose veins ...	Do.	...	2	...	2	2	...	1	...	...	...	9
NERVES:—												
Excision of sympathetic ganglia ...	Nervous	4	1	...	1	1	1	3	...	1	...	...
Stretching of the nerve ...	Do.	1	...	...	...	...	...	...	...	...	...	...
Injection into nerve ...	Do.	1	...	...	...	...	...	1	...	...	...	...
Enteroplasty ...	Alimentary	...	5	...	5	5	1	1	...	3	...	...
Anus—Excision and ligature of haemorrhoids external ...	Do.	...	...	...	...	...	...	...	...	...	...	6
Do. internal ...	Do.	3	18	...	18	18	14	5	...	2	...	...
Do. prolapse ...	Do.	...	...	...	...	...	...	...	...	...	...	12
White Head's operation for piles ...	Do.	...	3	...	3	3	1	2	...	...	...	...
Hydrocele Eversion of sac ...	Genital	2	1	...	1	1	3	...	...	...	...	...
Do. partial excision ...	Do.	...	26	1	27	26	22	2	...	2	...	...
Varicocele excision of the pampiniform plexus ...	Do.	...	2	...	2	2	2	...	...	...	...	...
Vasectomy ...	Do.	1	...	...	...	...	...	1	...	...	...	...
Ligature of vas deference Steinath's operation ...	Do.	...	1	...	1	1	1	...	...	...	...	...
Injection of Alcohol into Casarian Ganglion ...	Nervous	...	2	...	2	2	1	1	...	...	...	...
Internal piles ...	Alimentary	...	...	...	...	...	...	...	...	...	...	682
Tapping of hydrocele ...	Genital	...	...	...	...	...	...	...	...	...	...	1,176
Injection of varicose veins ...	Circulatory	...	...	...	...	...	...	...	...	...	...	11
Excision, ingrowing toe-nail ...	Cutaneous	...	...	...	...	...	...	...	...	...	...	16
GRAND TOTAL		65	1,496	293	1,785	1,496	585	691	86	137	56	9,022

APPENDIX No. 7A.

Report of Fractures for the year 1939.

Nature of fractures.	Simple.	Compound.	Pathological.	Total.	Operative reduction.	COMPLICATIONS WITH			CASES WITH END RESULTS					Total.
						Joints.	Nerves.	Vessels.	Good.	Fair.	Bad.	Died.	Could not be observed.	
FACE—														
<i>Fracture—</i>														
Nasal bone	...	9	...	9	1	...	...	...	...	...	...	...	9	9
Maxilla	...	1	...	1	1	...	...	...	...	...	...	...	1	1
Mandible	...	9	...	9	...	...	...	...	2	1	1	...	5	9
SPINE AND RIBS—														
<i>Fracture—</i>														
Spine	37	...	...	37	...	...	5	...	5	2	3	2	25	37
Ribs	10	...	...	10	...	...	...	...	6	1	...	...	3	10
SUPERIOR EXTREMITY														
<i>Fracture—</i>														
Clavicle	8	...	...	8	...	...	...	...	6	...	1	...	1	8
Scapula	1	...	...	1	...	...	...	...	1	...	...	...	...	1
Humerus	61	3	...	64	7	6	1	1	21	6	5	...	32	64
Radius and ulna	25	14	...	39	6	...	1	1	7	4	5	1	22	39
Radius (Colle's)	12	2	...	14	1	...	...	...	5	4	1	...	4	14
Ulna	1	1	...	2	...	1	...	...	1	...	...	...	1	2
Navicular	2	...	...	2	...	...	...	...	...	...	...	...	2	2
Metacarpal	...	1	...	1	...	...	...	...	1	...	...	...	...	1
Phalanx	1	...	...	1	...	...	...	...	...	...	...	...	1	1
PELVIS—														
<i>Fracture—</i>														
Pelvis	8	...	...	8	...	...	...	...	4	...	...	1	3	8
Acetabulum	3	...	...	3	...	1	...	...	2	...	...	...	1	3
Pubic bone	1	...	...	1	...	...	...	...	1	...	...	...	...	1
Sarcum	1	...	...	1	...	...	...	...	1	...	...	...	...	1
INFERIOR EXTREMITY—														
<i>Fracture—</i>														
Femur	112	7	1	120	4	1	...	...	14	11	14	12	69	120
Patela	18	...	...	18	11	18	...	...	7	6	...	...	5	18
Pott's	41	27	...	68	1	5	1	2	15	6	4	1	42	68
Tibia	14	2	1	17	...	...	...	...	6	2	1	1	7	17
Fibula	1	...	...	1	...	...	...	...	1	...	...	...	...	1
Calcaneous	9	1	...	10	...	...	...	...	3	...	...	...	7	10
Cuboid	2	...	...	2	...	...	...	...	1	...	...	...	1	2
Tarsal bones	...	3	...	3	...	1	...	...	1	...	...	...	2	3
Metatarsal	...	2	...	2	...	...	...	...	...	...	...	...	2	2
MISCELLANEOUS—														
Multiple fractures	3	3	...	6	...	...	...	...	...	...	...	1	5	6
Total	371	85	2	458	32	33	8	4	111	43	35	19	250	458

APPENDIX No. 7 B.

Statement of cases of head injuries admitted in the Hospital during the year 1939.

	OPERATED					NON-OPERATED					Grand total.
	RESULTS					RESULTS					
	Cured.	Relieved.	Other-wise.	Died.	Total No. of cases.	Cured.	Relieved.	Other-wise.	Died.	Total No. of cases.	
C.L.W. Scalp with concussion	5	10	2	...	17	4	32	3	...	39	56
Concussion	...	...	...	...	...	11	31	10	1	53	53
Fracture skull vault	...	...	...	...	...	1	7	1	10	19	19
Depressed fracture skull	1	...	...	1	2	...	...	...	3	3	5
Fracture base skull	...	...	...	...	...	1	2	1	8	12	12
Laceration of brain	...	...	...	...	...	...	...	...	2	2	2
Contusion brain	...	...	...	...	...	...	...	...	1	1	1
Inter-cranial haemorrhage	...	...	...	...	...	...	...	1	...	1	1
Total	6	10	2	1	19	17	72	16	25	130	149

APPENDIX No. 8.

Classification of Operations performed in the Gynaecological Department during the year 1939.

Nature of Operation.	IN-PATIENTS										Out-door patients operated on.
	Remained as per last report.	Number of Operations				Result				Remained under treatment.	
		Princip-al.	Second-ary.	Total.	No. of patients operated on.	Cured.	Relieved.	Dis-charged other-wise.	Died.		
INVISION, EVACUATION AND DRAINAGE—											
Acute abscess ...	...	1	...	1	1	1	...	...	...	...	...
APPENDIX—											
Appendisectomy for chronic appendicitis ...	...	2	...	2	2	2	...	...	...	...	...
ANUS—											
Excision and Legature of Haemorrhoids ...	...	...	1	1	...	...	...	...	...	...	...
INTERNAL HERNIA—											
Exploratory Lapatotomy ...	...	2	...	2	2	1	...	1	...	...	...
BLADDER—											
Cystoscopy ...	...	1	...	1	1	...	1	...	...	...	...
UTERUS—											
Hysterectomy subtotal without appendages ...	1	6	...	6	6	6	1	...	...	...	...
Hysterectomy subtotal with appendages ...	...	8	...	8	8	5	2	...	...	1	...
Hysterectomy total without appendages ...	...	3	...	3	3	2	...	...	1	...	...
Hysterectomy total with appendages ...	...	4	...	4	4	1	2	...	...	...	...
Hysterectomy radical abdominal for carcinoma cervix ...	...	1	...	1	1	...	...	...	...	...	...
Hysterectomy vaginal ...	...	5	...	5	5	1	4	...	...	...	...
Removal of mucous polypus from body of uteri ...	...	2	...	2	2	...	1	...	1	...	...
Removal of fibroid from cervix uteri ...	...	2	...	2	2	...	2	...	...	...	...
Removal of abdominal myonsectomy ...	...	3	...	3	3	2	...	...	...	...	...
Ventral suspension ...	2	59	2	61	59	42	11	3	2	3	...
CERVIX—											
Amputation of the cervix ...	...	2	...	2	2	...	1	1	...	...	...
Trachelorrhaphy ...	...	1	...	1	1	1	...	...	...	...	...
Dilatation cervix uteri ...	...	2	...	2	2	1	...	1	...	...	...
Dilatation and curettage of the uterus ...	2	120	1	121	120	28	77	11	...	6	...
Hysterosalpingography ...	...	6	...	6	6	2	...	4	...	...	...
Diathermy for cancer cervix ...	...	1	...	1	1	...	...	1	...	...	...
Cauterisation of cervix by heat ...	1	2	4	6	2	1	1	1	...	...	...
Removal of section from cervix for diagnosis ...	...	11	...	11	11	...	5	5	...	1	...

APPENDIX No. 8—concl.

Classification of Operations performed in the Gynaecological Department during the year 1939.

Nature of Operation.	IN-PATIENTS										Out-door patients operated on.
	Remained as per last report.	Number of Operations				Result				Remained under treatment.	
		Principal.	Secondary.	Total.	No. of patients operated on.	Cured.	Relieved.	Discharged otherwise.	Died		
PERINEUM AND VAGINA—											
Repair of complete laceration of the perineum	...	5	...	5	5	5	...	...	...	...	...
Anterior colporrhaphy	...	16	...	16	16	13	2	1	...	...	...
Colpo perineorrhaphy	2	2	...	2	2	3	...	...	...	1	...
Father Gill's operation	1	2	...	2	2	3	...	...	...	...	...
Removal of Bartholin's cyst	...	3	...	3	3	1	2	...	...	...	...
Incision Bartholin's abscess	...	3	...	3	3	3	...	...	...	...	...
Excision of the vulva	2	1	...	1	1	1	2	...	...	...	...
Repair of vesico vaginal fistula	...	2	...	2	2	2	...	...	...	...	...
Repair of recto vaginal fistula	...	2	...	2	2	2	...	...	...	...	...
FALLOPIAN TUBES—											
Salpingectomy	...	9	...	9	9	8	...	...	1	...	...
Salpingo Oophorectomy	1	33	...	33	33	26	6	...	1	1	...
BROAD LIGAMENT—											
Removal of broad ligament cyst	...	3	...	3	3	1	1	...	...	1	...
OVARIES—											
Ovarectomy	...	21	...	21	21	12	8	...	1	...	...
Resection of the ovary	2	3	...	3	3	3	2	...	...	...	...
Oophorectomy	...	2	...	2	2	...	...	...	...	...	...
Repair of ventral hernia	1	2	...	2	2	2	2	1	...	...	...
Secondary sutures	...	...	4	4	...	...	...	...	...	...	...
TOTAL	15	353	12	365	353	180	132	30	11	15	...

APPENDIX No. 9.

Classification of Operations performed in the Ophthalmic Department during the year 1939.

Nature of Operation.	IN-PATIENTS										Out-door patients operated on.
	Number of Operations				Result				Died.	Remained under treatment.	
	Remained as per last report.	Princip-al.	Second-ary.	Total.	No. of patients operated on.	Cured.	Relieved.	Dis-charged other-wise.			
EYELIDS—											
Tumours—excision of ...	...	...	...	...	...	...	...	...	...	...	1
Entropion—operation for ...	...	4	2	6	4	...	3	...	...	1	12
Abscess—incision and drainage ...	...	...	...	...	...	...	...	...	...	...	8
Hordeolum ...	...	...	...	...	...	...	...	...	...	...	36
Chalazion ...	...	...	...	...	...	...	...	...	...	...	61
Plastic ...	...	1	3	4	1	...	1	...	...	...	...
Tarsectomy ...	...	...	...	...	...	...	...	...	...	...	1
CONJUNCTIVA—											
Pterygium—excision of ...	...	...	...	...	...	...	...	...	...	...	14
Paracentesis ...	...	1	...	1	1	1	...	...	...	...	...
CORNEA—											
Foreign body removal of ...	...	...	...	...	...	...	...	...	...	...	163
Tattooing ...	...	5	...	5	5	...	5	...	...	...	1
Cauterization ...	...	...	1	1	...	...	...	...	...	...	1
LACRYMAL APPARATUS—											
Excision of lacrimal sac. ...	...	23	...	23	23	15	7	1	...	...	14
MUSCLES—											
Tenotomy ...	...	2	...	2	2	1	1	...	...	...	...
IRIS—											
Iridectomy ...	1	6	...	6	6	2	2	3	...	...	...
Iridectomy preliminary to cataract extraction ...	...	13	...	13	13	5	8	...	...	...	...
Optical iridectomy ...	...	50	6	56	50	15	32	2	...	1	...
Excision of prolapsed iris ...	...	3	1	4	3	3	...	...	...	...	...
Peripheral ...	3	15	1	16	15	7	11	...	...	...	...
Cyclodialysis ...	1	1	...	1	1	1	1	...	...	...	...
Cyst of iris—excision of ...	1	...	...	...	...	1	...	...	...	...	...
SCLERA—											
Sclero—cornealtrephining... ..	...	10	1	11	10	6	4	...	...	...	...
LENS—											
Simple extra capsular cataract extraction ...	9	211	4	215	211	206	2	3	...	9	...
Combined extra capsular cataract extraction ...	7	126	7	133	126	124	5	1	...	3	...
Simple intra capsular cataract extraction ...	...	4	...	4	4	3	1	...	...	...	...

APPENDIX No. 9—concl'd.

Classification of Operations performed in the Ophthalmic Department during the year 1939.

Nature of Operation.	IN-PATIENTS										Out-door patients operated on.
	Remained as per last report.	Number of Operations				Result				Remained under treatment.	
		Princip-al.	Second-ary.	Total.	No. of patients operated on.	Cured.	Relieved.	Dis-charged other-wise.	Died.		
LENS—											
Combined intra capsular cataract extraction ...	...	6	...	6	6	5	...	...	...	1	...
Discision of opaque (needling) ...	1	36	10	46	36	20	15	...	...	2	59
Discision and curette evacuation ...	...	14	14	...	...	...	...	...	...	...	...
GENERAL OPERATION—											
Enucleation of eye-ball ...	2	22	1	23	22	8	15	1	...	...	1
Evisceration ...	...	4	...	4	4	...	4	...	...	...	...
Insertion of radium needles ...	...	1	...	1	1	...	1	...	...	...	...
Reconstruction of fornices ...	1	...	...	...	...	1	...	...	...	...	...
TOTAL ...	26	544	51	595	544	424	118	11	...	17	372

APPENDIX No. 10.

Classification of Operations performed in the Ear, Nose and Throat Department during the year 1939.

Nature of Operation.	IN-PATIENTS										Out-door patients operated on.
	Remained as per last report.	Number of Operations				Result				Remained under treatment.	
		Princip- pal.	Second- ary.	Total.	No. of patients operated on.	Cured.	Relieved.	Dis- charged other- wise.	Died.		
INCISION, EVACUATION AND DRAINAGE—											
Acute abscess	...	2	...	2	2	...	2	...	...	...	...
SUTURING OF WOUNDS—											
Primary	...	1	...	1	1	...	1	...	...	...	...
ARTERIES—											
Ligature of artery for hæ- morrhage	...	...	1	1	...	...	...	...	...	...	...
LYMPHATIC VESSELS & GLANDS—											
EXCISION OF—											
Malignant	...	2	...	2	2	...	...	4	4	...	...
LARYNX—											
Laryngotomy	...	1	...	1	1	1	...	...	...	...	...
Laryngectomy	...	3	2	5	3	...	...	...	1	2	...
TRACHEA—											
Tracheotomy	...	4	...	4	4	1	...	1	2	...	...
OESOPHAGUS AND PHARYNX—											
Lateral Pharyngotomy	...	3	1	4	3	...	1	...	2	...	...
STOMACH—											
Gastrostomy	...	2	...	2	2	...	1	...	1	...	...
LACRYMAL APPARATUS—											
Excision of sac	...	3	...	3	3	1	2	...	...	...	...
SEPTUM—											
Submucous resection of nasal septum	1	86	...	86	86	1	86	...	...	...	...
TURBINATE BONES—											
Cauterisation of inferior turbinate	...	...	...	...	...	...	...	...	...	...	239
Ionisation of nasal cham- ber	...	...	...	...	...	...	...	...	...	...	174
Partial turbinectomy inferior turbinate	...	2	...	2	2	...	2	...	...	...	42
Bone grafting for atrophic rhinitis	...	4	...	4	4	...	4	...	...	...	...
Removal of nasal polypi	...	...	...	...	...	...	...	...	...	...	29
Breaking down of adhesions	...	1	...	1	1	...	1	...	...	...	...
OPERATIONS ON ACCESSORY 'NASAL SINUSES—											
Maxillary antrum—											
Puncture	...	...	...	...	...	...	...	...	...	...	331
Radical	1	34	...	34	34	...	34	1	...	...	...

APPENDIX No. 10—concl'd.

Classification of Operations performed in the Ear, Nose and Throat Department during the year 1939.

Nature of Operation.	IN-PATIENTS										Out-door patients operated on.
	Remained as per last report.	Number of Operations				Result				Remained under treatment.	
		Princip- pal.	Second- ary.	Total.	No. of patients operated on.	Cured.	Relieved.	Dis- charged other- wise.	Died.		
FRONTAL SINUSES—											
Intra nasal ...	...	9	...	9	9	...	9	...	...	...	...
Extra nasal ...	...	2	...	2	2	...	2	...	...	...	...
ETHMOIDAL SINUS—											
Erosion of ethmoidal cells ...	...	12	1	13	12	...	10	2	...	...	...
External ethmoid operation ...	...	1	...	1	1	...	1	...	...	...	...
SPHENOIDAL SINUS—											
Intra nasal sphenoid ...	...	1	...	1	1	...	1	...	...	...	...
OPERATIONS ON MOUTH, FAN- CEAS, PHARYNX AND NASO- PHARYNX—											
Removal of tonsils ...	2	255	...	255	255	8	249	...	...	...	...
Removal of adenoids ...	...	7	...	7	7	1	6	...	...	...	...
Removal of tonsils and adenoids ...	...	536	2	538	536	30	504	1	1	...	...
Lateral rhinotomy ...	...	5	...	5	5	...	4	...	1	...	...
OPERATIONS ON THE EAR—											
Paracentesis (myringotomy) ...	...	1	...	1	1	...	1	...	...	...	...
Classical mastoid operation (schwarty) ...	1	28	1	29	28	1	21	2	3	2	...
Radical mastoid ...	1	4	...	4	4	...	5	...	...	...	...
TOTAL ...	6	1,009	8	1,017	1,009	44	947	8	12	4	815

Summary of operations performed in the K. E. M. Hospital during the year 1939

Nature of Operation.	IN-PATIENTS										Out-door patients operated on.
	Remained as per last report.	Number of Operations				Result				Remained under treatment.	
		Princip- pal.	Second- ary.	Total.	No. of patients operated on.	Cured.	Relieved.	Dis- charged other- wise.	Died.		
1. Surgical Operations ...	65	1,496	293	1,785	1,496	585	691	86	137	56	9,022
2. Aural Operations ...	6	1,009	8	1,017	1,009	44	947	8	12	4	815
3. Gynaecological Operations ...	15	353	12	365	353	180	132	30	11	15	...
4. Ophthalmic Operations ...	26	544	51	595	544	424	118	11	...	17	372
Total ...	112	3,402	364	3,762	3,402	1,233	1,888	135	160	92	10,209

APPENDIX No. 11.

3,707 skiagrams (including 75 from the other Municipal Hospitals) were taken during the year 1939, 1,265 of these were for in-patients (855 men, 268 women and 141 children), 2,442 were out-patients (1,707 men, 445 women and 290 children) including casualty cases.

Skiagrams were taken for various clinical conditions as under :—

Clinical Conditions.	IN-PATIENTS					OUT-PATIENTS					Total.
	Male.	Fe-male.	Children		Total.	Male.	Fe-male.	Children			
			Male.	Fe-male.				Male.	Fe-male.		
Fracture and dislocations	340	63	63	22	488	1,020	180	145	64	1,409	
Bone diseases	141	92	23	12	268	439	169	28	33	669	
Paranasal sinuses	4	1	...	...	5	47	17	...	...	64
Mastoid sinuses	2	...	...	...	2	11	1	...	...	12
DISEASES OF ALIMENTARY TRACT—											
(a) Oesophagus after barium meal	2	1	...	...	3	1	1	...	...	2
(b) Stomach and small intestines after barium meal	24	6	...	...	30	...	...	...	...	...
(c) Large intestine after barium enema	6	1	...	...	7	...	...	...	...	...
Chest diseases	142	47	7	4	200	93	40	7	1	141	
Ortho-diagrams	3	...	...	...	3	4	2	...	...	6
Gall-bladder diseases including cholecystography	26	4	...	...	30	...	...	...	...	...
Diseases of urinary tract—kidneys, bladder and ureter	115	25	6	2	148	11	...	3	...	14	
Detection and localization of foreign bodies	5	4	1	...	10	30	22	6	3	61	
Determination of position, direction and extent of chronic sinuses fistulae, after injection of opaque substance	10	1	...	...	11	7	2	...	...	9
Dental affection	...	...	...	...	...	41	11	...	...	52
Salivary calculi	...	...	...	...	...	3	...	...	...	3
SPECIAL TESTS—											
(1) Pyelography ascending	3	2	...	...	5	...	...	...	...	...
(2) After uroselecton	25	5	2	...	32	...	...	...	...	...
(3) Hystero-salpingography	...	15	...	...	15	...	...	...	...	...
(4) Ventriculography	1	1	...	...	2	...	...	...	...	...
(5) Encephalography	1	...	...	...	1	...	...	...	...	...
(6) Arterio-graphy	5	...	...	...	5	...	...	...	...	...
Total	855	268	101	40	1,265	1,707	445	189	101	2,442	

Screening was done on 730 patients ; (162 in-patients and 568 out-patients) as under :—

Clinical Conditions.	IN-PATIENTS					OUT-PATIENTS					Total.
	Male.	Fe-male.	Children		Total.	Male.	Fe-male.	Children			
			Male.	Fe-male.				Male.	Fe-male.		
Screening chest	21	8	...	...	29	361	118	2	3	484
Screening of Oesophagus after barium meal	8	5	...	...	13	24	11	...	...	35
Screening of stomach and duodenum after barium meal	67	13	...	...	80	8	2	1	...	14
Screening of large intestine after barium enema	20	9	...	...	29	...	...	...	...	...
Detecting and setting of fracture under screen	8	2	1	...	11	9	...	3	...	12	
Detecting of foreign bodies	...	...	...	...	...	10	3	12	1	26
Total	124	37	1	...	162	412	134	18	4	568	

Deep X-Ray Therapy treatment was carried out on 236 patients during the same period as under:—

<i>Clinical Conditions.</i>		<i>No. of Patients.</i>	<i>Clinical Conditions.</i>		<i>No. of Patients.</i>
Cancer tongue.	...	19	Haemangioma forehead.	...	1
" Alveolar margin.	...	1	" Chin.	...	1
" Jaw.	...	1	" Foot.	...	1
" Maxilla.	...	1	Myositis of pectoral muscles.	...	1
" Cheek.	...	3	T. B. Adenitis.	...	45
" Palate.	...	4	" sinus lumbar spine.	...	1
" Tonsil.	...	10	" Verruca.	...	1
" Larynx.	...	6	Osteo-arthritis.	...	2
" Pharynx.	...	8	Carbuncle back.	...	2
" Nose.	...	1	Endocrine dysfunction	...	
" Naso-pharynx.	...	1	(female).		
" Pyriform fossa.	...	1	(a) Chronic metritis.	...	3
" Wharton duct.	...	1	(b) Menorrhagia.	...	18
" Antrum.	...	2	(c) Hypoplasia genitalis.	...	1
" Ethmoid.	...	1	(d) Ovarian Hyperfunction.	...	2
" Meatal wall.	...	1	Malignant ovarian tumour.	...	3
" Oesophagus.	...	2	Fibroid uterus	...	2
" Breast.	...	11	Malignant degeneration of		
" Ovaries.	...	2	fibroids uterus.	...	1
" Uterus.	...	2	Hodgkin's disease.	...	2
" Vaginal wall.	...	1	Bantis disease.	...	1
" Cervix.	...	5	Von Recklinghausen's disease.	...	1
" Rectum.	...	2	Filariasis, foot.	...	1
" Prostate.	...	1	" vulva.	...	1
" Penis.	...	1	Rhinoscleroma.	...	3
Malignant thyroid adenoma.	...	2	Keloids.	...	25
" glands, neck.	...	15	Warts.	...	1
" " Maxilla.	...	1	Hyperidrosis	...	3
Enlarged prostate.	...	1	V. Disease, VI.	...	5
Cystic Hygroma.	...	1			236

Long-wave diathermy was used in the following cases:—

Clinical conditions.	OUT-PATIENTS				Total.
	Male.	Female.	Children.		
			Male.	Female.	
Arthritis	28	6	...	...	34
Dislocation	2	1	...	...	3
Salpingo-oeperitis	...	7	...	...	7
Sprain	1	2	...	...	3
Fractures	10	3	...	...	13
Pain	6	5	...	...	11
Fibrositis	4	5	...	...	9
Adhesions	1	...	...	...	1
Grand Total	52	29	...	...	81

Ultra-short wave diathermy was used in the following cases:—

CLINICAL CONDITIONS.	IN-PATIENTS.					OUT PATIENTS.				
	Male.	Female.	CHILDREN.		Total.	Male.	Female.	CHILDREN.		Total.
			Male.	Female.				Male.	Female.	
Osteo-arthritis	5	1	...	...	6	42	17	1	...	60
Pleurisy with effusion	2	1	...	...	3	5	1	...	...	6
Mastoditis	2	...	...	...	2	1	4	...	...	5
Furuncles abscess	2	...	...	...	2	3	2	...	...	5
Fibrositis	2	...	...	...	2	5	3	...	...	8
Fractures	1	...	...	...	1	9	4	...	...	13
Sprain	...	...	...	...	...	3	2	...	...	5
Pain	3	5	...	1	9	53	31	...	1	85
Salphingo-oeperitis	...	1	...	...	1	...	15	...	...	15
T. B.	...	...	...	...	...	...	2	...	...	2
Ankylosis	...	...	...	...	...	...	1	...	...	1
Paralysis	...	1	...	...	1	...	1	...	...	1
Peripheral neuritis	...	...	...	...	...	...	2	...	...	2
Grand Total	17	9	...	1	27	121	85	1	1	208

Total number of skin cases treated by superficial X-Ray Therapy were 70 as mentioned below:—

Irritant Dermatitis	...	4	Eczema	...	9
Mycotic Dermatitis	...	13	Dermatophytosis	...	1
Allergic Dermatitis	...	2	Pruritis scroti	...	1
Lichen Planus	...	1	Alopecia	...	1
Seborrhoeic dermatitis	...	2	Chronic Paronychia	...	2
Mycotic Eczema	...	1	Callositis	...	1
Tenia capitis	...	5	Lichenification	...	3
Acne vulgaris	...	4	Psoriasis	...	2
Hyperidrosis	...	5	Keloid	...	2
Epilation	...	1	Hyperkeratosis	...	1
Pustular dermatitis	...	1	Pruritis	...	1
Sycosis, Barbae	...	2	Keratoderma	...	1
Tenia	...	3	Verruca cutis	...	1
					70

Ultra-violet ray treatment was given in the following cases:—

CLINICAL CONDITIONS.	IN-PATIENTS.					OUT-PATIENTS.				
	Male.	Female.	CHILDREN.		Total.	Male.	Female.	CHILDREN.		Total.
			Male.	Female.				Male.	Female.	
T. B. Adenitis	3	5	...	...	8	145	174	22	12	353
T. B. Peritonitis	6	7	...	...	13	12	9	6	1	28
Sinus and wounds	4	6	1	...	11	11	17	2	2	32
Osteomalacia	...	...	...	...	...	3	6	1	...	10
Skin conditions	2	...	...	...	2	41	22	8	7	78
Rickets	...	...	1	3	4	...	...	26	15	41
General debility	...	1	2	1	4	1	2	7	1	11
Abscess	2	...	...	...	2	4	7	2	1	14
Total	17	19	4	4	44	217	237	74	39	567

The following investigations and treatment were also carried out in the electro-therapy department:—

CLINICAL CONDITIONS.	IN-PATIENTS.					OUT-PATIENTS.					Grand Total.
	Male.	Female.	CHILDREN.		Total.	Male.	Female.	CHILDREN.		Total.	
			Male.	Female.				Male.	Female.		
Reaction of Degeneration ...	16	12	...	...	28	31	2	1	2	36	64
Faradisation ...	5	2	...	...	7	20	1	1	...	22	29
Fulguration ...	...	...	...	...	...	8	...	...	...	8	8
Electrolysis ...	...	...	...	...	...	2	...	1	1	4	4
Infra-red ray treatment ...	1	1	...	...	2	6	4	...	...	10	12
Grand Total	22	15	...	...	37	67	7	3	3	80	117

APPENDIX No. 12.

Report of the Skin and Venereal Department for the year 1939.

Description.	Out-patients.		In-patients.	
	Male.	Female.	Male.	Female.
Primary syphilis ...	998	22	6	1
Secondary syphilis ...	1,568	73	66	6
Tertiary syphilis ...	29	7	4	...
Congenital syphilis ...	4	2	2	...
Total No. of cases of syphilis ...	2,599	104	78	7
Acute gonorrhoea ...	664	33	10	2
Chronic gonorrhoea ...	937	32	46	2
Total cases of gonorrhoea ...	1,601	65	56	4
Other venereal diseases ...	645	8	34	...
Venereal diseases of the previous years treated during 1939 ...	630	90	...	...
Total No. of venereal cases ...	5,475	267	168	11
Leprosy cases ...	168	29	...	...
Other skin diseases ...	6,123	1,195	100	35
Grand total of venereal, skin and leprosy cases ...	11,766	1,491	268	46

The above figures indicate the total number of persons seeking treatment in the Skin and venereal department direct. They do not include 189 cases (of which 20 were female) which were examined and found not to be suffering from any skin or venereal disease. They do not also include 3,574 cases transferred to the skin and venereal department from the other departments to avoid duplication of figures. Of these transferred cases 1,400 were venereal and the rest skin cases. Hence the total number of cases treated in the skin department during the year 1939 was 16,804, of which the number of venereal cases is 7,142. Among the venereal cases 940 patients (of which 15 were females) were treated for two or more venereal diseases. Among the indoor patients, 24 cases (of which one was a female) were treated for two or more venereal diseases.

APPENDIX No. 13.

Clinical Laboratory Report.

16,217 Laboratory investigations were carried out during the year 1939 in the Central Clinical Laboratory (as apart from the ward laboratories) on the material sent from the Hospital, divided under four main heads, as against 19,847 in the preceding year :—

I.—Pathological, II.—Bacteriological, III.—Biological, IV.—Biochemical, as under :—

	1939	1938	1937
I.—PATHOLOGICAL			
(i).—Examination of urine	752	1,151	700
(ii).—Examination of blood			
1. Cytological examination :—			
(a) Complete blood picture	496	631	521
(b) Volume index	9	1	15
(c) Reticulocyte count	6	3	15
(d) Platelet count	13	12	7
(e) Colour index	...	...	...
2. Fragility of red blood cells	8	10	4
3. Coagulation time of blood	28	24	16
4. Bleeding time of blood	28	24	16
5. (a) Matching of blood for transfusion	96	105	124
(b) Determination of blood group	115	100	76
6. Sedimentation test	79	49	13
7. Detection of parasites :—			
(a) Micro-filariae	4	1	3
(b) Malarial parasites	40	2	10
(c) Leishman Donovan bodies	2	...	...
(iii).—Examination of faeces	1,049	1,423	1,007
(iv).—Examination of sputums	683	811	483
(v).—Examination of puncture fluids :—			
(a) Cerebro-spinal fluid	410	423	293
(b) Pleural fluid	77	45	41
(c) Ascitic fluid	51	48	51
(d) Joint fluid	...	...	2
(e) Liver puncture fluid	...	1	4
(f) Fluid from blisters	...	...	6
(g) Hydrocele fluid	...	6	...
(vi).—Histological examination of tissues	583	529	626
	4,529	5,390	4,033
II.—BACTERIOLOGICAL			
(i).—Urine-cultural examination	119	324	375
(ii).—Blood :—			
1. Cultural examination	164	554	508
2. Examination for the presence of spirillum minus	...	2	...
3. Serological examination :—			
(a) Widal reaction	248	641	615
(b) Wassermann reaction	191	280	449
(c) Kahn test	8,897	10,387	8,451
(iii).—Faeces—cultural examination	39	120	227
(iv).—Sputum—cultural examination	9	4	20
(v).—Puncture fluids—cultural examination :—			
1. Cerebro-spinal fluid	59	48	85
2. Pleural fluid	11	41	95
3. Lung puncture fluid	6	...	10
4. Ascitic fluid	2	6	35
5. Bile	...	3	6
6. Pericardial fluid	...	6	...
7. Fluid from nasal sinuses	11	3	20
8. Other aspirated fluids	37	7	23

	1939	1938	1937
(vi).—Microscopic and cultural examination of :—			
1. Pus	101	97	105
2. Urethral discharge	2	8	...
3. Other inflammatory exudates	43	54	126
(vii).—Microscopic examinations for the presence of micro-organisms :—			
1. Nasal secretions	41	38	90
2. Urethral or cervical discharges	...	3	...
(viii).—Preparation of vaccines :—			
1. Autogenous vaccine	34	31	75
2. Frei's antigen	...	6	6
3. Filtrate from warts	3	10	8
	<u>10,017</u>	<u>12,643</u>	<u>11,329</u>
III.—BIOLOGICAL—			
Aschheim Zondek test (Friedman's modification)	3	2	4
Mantoux test	2	2	...
	<u>5</u>	<u>4</u>	<u>4</u>
IV.—BIOCHEMICAL—			
(i).—Urine—			
1. Estimation of chemical constituents :—			
(a) Sugar	10	4	...
(b) Albumin	...	3	...
(c) Calcium	...	1	1
(d) Creatine	1	...	1
(e) Haematoporphyrin	4	1	7
(f) Phosphate	...	...	...
(g) Uric acid	2	...	...
(h) Arsenic	1	...	...
(i) Chlorides	16	...	...
2. Determination of diastasic index	13	3	1
3. Urea concentration test	11	19	34
(ii).—Blood—			
1. Determination of chemical constituents :—			
(a) Non-protein nitrogen	128	135	147
(b) Urea nitrogen	128	135	131
(c) Glucose	21	26	27
(d) Chlorides	25	41	8
(e) Calcium	19	27	24
(f) Cholesterol	84	71	62
(g) Creatinine	39	27	23
(h) Uric acid	1	3	4
(i) Inorganic phosphorous	3	3	4
2. Other tests :—			
(a) Determination of Icterus index	128	152	70
(b) Blood sugar curve	50	49	47
(c) Van Den Bergh reaction	134	152	84
(d) Laevulose tolerance test	15	15	13
(e) Aldehyde test	2	5	2
(f) Urea clearance test	8	10	18
(g) Fructose tolerance	7	...	...
(iii).—Analysis of stools (estimation of fat)	6	8	4
(iv).—Cerebro-spinal fluid—			
Determination of chemical constituents :—			
(a) Sugar	1	...	3
(b) Chlorides	55	16	8
(c) Urea nitrogen	...	1	...
(d) Non-protein nitrogen	...	1	...
(v).—Examination of gastric contents (fractional method)	741	881	690
(vi).—Analysis of milk	13	15	10
(vii).—Analysis of bile (Lyon's method)	...	...	1
	<u>1,671</u>	<u>1,810</u>	<u>1,435</u>
GRAND TOTAL	<u>16,217</u>	<u>19,847</u>	<u>16,801</u>

558 Autopsies were performed during the year 1939, against 582 in 1938 and 403 in the year 1937. In a majority of cases the autopsies were performed on claimed bodies with the consent of relatives. In case of every post-mortem a record of findings in each organ is kept. The total number of 558 post-mortems include the following autopsies held on dead bodies received from other Institutions specified below :—

Acworth Leper Home	13
Victoria Gardens (Animals)	1
Wadia Children Hospital	5
	19

The records from the year 1926 onwards have been carefully scrutinized and an index has been prepared in groups of thousand serial cases. This index will be useful for a rapid reference of the records for an analysis and a study of deaths from different diseases in Bombay. Further elaboration of the index is in progress.

The following table gives the number of blocks prepared and sections stained out of the post-mortem organs and the tissues received after surgical operations from 1st January 1939 to 31st December 1939, and in the previous two years :—

Year.	Blocks of post-mortem organs.	Blocks of tissues from the surgical side of the K.E.M. Hospital.	Tissues received from enquiries under the I.R.F.A. and from outside.	Total.
1939	2,619	583	682	3,884
1938	2,839	647	398	3,884
1937	2,575	626	778	3,979

APPENDIX No. 14.

Electro-cardiograph Department.

174 patients were examined electro-cardiographically, out of whom 140 were males and 34 were females as against 192 patients so examined in the previous year (148 males and 50 females).

Appendix No. 15
Poor Box Charity Fund Statement of Accounts for the year 1939-40.

Dr.	RECEIPTS.		DISBURSEMENTS.	Cr.
	Particulars.	Amount.	Particulars.	Amount.
		Rs. a. p.		Rs. a. p.
	To balance in hand on 31st March 1940	28 8 2	By appliances such as crutches, hernia belts, artificial limbs etc.	754 6 0
	To balance with the Central Bank of India Ltd.	2,253 10 7	By supply of costly medicines to poor patients of the Hospital	6,172 2 0
	To collections from outpatient department boxes	320 13 3	By blood transfusion charges	1,190 0 0
	To collections from the ward boxes	3,541 2 5	By travelling expenses paid to poor patients	313 0 0
	To collection on account of issue of medical certificates	982 8 0	By spectacles to patients	276 0 0
	To donations	4,250 12 3	By printing and stationery	142 13 0
			By sundries	421 0 9
	To interest realised	5,552 2 4	By purchase of security Bonds	5,355 0 0
	<i>Less—advance interest paid on securities at the time of purchase</i>	59 11 7	By investment in fixed deposit	1,500 0 0
		5,492 6 9	By advance interest paid on securities purchased	2 7 6
	To part payment of spectacles	16 8 0	By cash in hand	48 13 7½
	To part payment of appliances etc.	102 4 0	By balance with the Central Bank of India Ltd.	2,277 9 6
	To sale of Pharmacopeia, 2nd edition	68 3 0		
	To miscellaneous receipts	348 2 1		
	To fund account by transfer from Miscellaneous Deposits	40 8 0		
	To suspense account being interest realised against payment made in 1938-39 as shown in the last Balance Sheet	24 14 8		
	To excess of receipts over payments in the deposit account	982 15 2½		
		18,453 4 4½	Total	18,453 4 4½

Balance Sheet of the Poor Box Charity Fund as on 31st March 1940.

LIABILITIES.		ASSETS.	
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Balance on 31st March 1939	... 1,25,125 5 2		Balance in hand with the Central Bank of India Ltd. 2,277 9 6
Add—Excess of receipts over expenditure during 1939-40.	5,893 14 0	1,31,019 3 2	Cash in hand ... 48 13 7½
			2,326 7 1½
Suspense Accounts :—			Investments (at cost) :—
Mess deposit ... 1,542 2 0			(1) 3½% G. P. Notes (1842-43) of the face value of 16,000 13,460 10 0
Patient's money ... 141 1 8½			(2) 3½% G. P. Notes (1854-55) of the face value of 9,000 6,368 2 0
Miscellaneous deposits ... 1,783 6 3			(3) 3½% G. P. Notes (1865) of the face value of ... 13,000 10,532 8 0
		3,466 9 11½	(4) 3½% G. P. Notes (1879) of the face value of ... 1,000 735 0 0
Moiety amount of R.M.O.'s remained unpaid ... 20 0 0			(5) 3½% G. P. Notes (1900-01) of the face value of ... 11,000 10,140 0 0
Amount held in suspense account being difference in the amount of patients' money ... 40 9 6			(6) 3% Loan (1951-54) of the face value of ... 6,000 6,210 0 0
Amount held in suspense account being the difference in amount of splint deposits ... 2 0 0			(7) 4% Loan (1960-70) of the face value of ... 20,000 20,933 0 0
			(8) 4% B.P.T. Debentures (1968) of the face value of ... 3,000 3,333 12 0
			(9) 4% B.P.T. Debentures (1970) of the face value of ... 500 555 10 0
			(10) 4% B.P.T. Debentures (1974) of the face value of ... 500 555 10 0
			(11) 4% B.I.T. Debentures (1962) of the face value of ... 500 465 0 0
			(12) 4% B.I.T. Debentures (1965) of the face value of ... 1,000 930 0 0
			(13) 4% B.I.T. Debentures (1972) of the face value of ... 10,000 9,300 0 0
			(14) 4% B.I.T. Debentures (1973) of the face value of ... 1,000 930 0 0
			(15) 4% B.M. Debentures (1974) of the face value of ... 500 510 0 0
			(16) 6% B.M. Debentures (1950-60) of the face value of ... 12,000 11,718 2 0
			(17) 5% B.M. Debentures (1954-59) of the face value of ... 18,000 16,123 12 0
			(18) 4% B.M. Debentures (1961) of the face value of ... 500 510 0 0
			(original B.I.T. Debentures)
			(19) 4% B.M. Debentures (1962) of the face value of ... 2,000 2,040 0 0
			(20) 4% B.M. Debentures (1965) of the face value of ... 1,500 1,530 0 0
			(21) 4% B.M. Debentures (1967) of the face value of ... 6,500 6,862 8 0
			(22) 4% B.M. Debentures (1953) of the face value of ... 500 510 0 0
			1,34,000 0 0
			Amount invested in Fixed Deposit with the General Bank of India, Ltd. ... 1,500 0 0
			Deadlock and Equipment at purchase price ... 6,465 14 0
			Interest paid in advance at the time of purchase of security No. 34 of 30th January 1940. 3½ G.P. Notes of the face value of Rs. 1,000 ... 2 7 6
		1,34,548 6 7½	1,34,548 6 7½

EDUCATIONAL

THE SCHOOLS COMMITTEE

OF THE

BOMBAY MUNICIPALITY.

ADMINISTRATION REPORT FOR THE YEAR 1939-40.

The Committee's Personnel. 1. The Schools Committee for the year 1938-39 consisted of the following Members :—

Councillor Members.

1. Dr. P. G. Solanki, L.M. & S., M.L.C., J.P., (*Chairman*).
2. Mr. Abdul Latif Curtay, J.P.
3. Mr. Abdul Rehman Mahomed Yusuf, J.P.
4. Mr. D. S. Babrekar, B.A., LL.B.
5. Mr. I. S. Patel, L.A.A., D. COM.
6. Mrs. Khadija Shuffi Tyabji, J.P.
7. Mrs. Lilavati K. Munshi.
8. Dr. Mrs. Malinibai B. Sukthankar, M.B.B.S., J.P.
9. Mr. M. M. Killedar, M.L.A., J.P.
10. Mr. R. A. Gole.
11. Rao Bahadur S. K. Bole, J.P.
12. Mr. V. S. Velinkar, B.A., BAR-AT-LAW.

Non-Councillor Members.

13. Mrs. Lilavati V. S. Velinkar, M.A.
14. Mr. M. V. Donde, B.A.
15. Miss Shantabai Daundkar, B.A., J.P.
16. Mr. V. C. Setalvad, B.A., LL.B.

Owing to the general election of the Municipal Corporation in the year 1939, the whole Schools Committee, mentioned above, retired on the 5th April 1939, the day on which, the Corporation elected a new Schools Committee composed of the following Members for the year 1939-40, under Section 39 (1-A) of the Municipal Act :—

Councillor Members.

1. Mr. Abdul Razak Abdulla, J.P.
2. Mr. D. S. Babrekar, B.A., LL.B.
3. Mr. I. S. Patel, L.A.A., D. COM.
4. Mrs. Jayashri N. Raiji.
5. Mr. Ganpatishankar N. Desai.
6. Mr. R. A. Gole.
7. Mr. K. M. Bhujpuria.
8. Mr. N. S. Kajrolkar.
9. Mr. K. P. Singh.

10. Mr. S. A. Kader.
11. Mrs. Khadija Shuffi Tyabji, J.P.
12. Mr. M. V. Donde, B.A.

Non-Councillor Members.

13. Mrs. Kantaben D. Khandwala, B.A.
14. Mr. S. L. Silam, B.A., LL.B.
15. Dr. Mrs. Sushilabai V. Gandhi, M.B.B.S.
16. Mr. N. V. Desai, B.A., G.D.A., R.A.

This Committee at their first meeting held on the 14th April 1939, elected Mr. R. A. Gole to be their Chairman for the year 1939-40. Mr. D. S. Babrekar resigned his membership of the Committee from 28th August 1939 and the Corporation appointed Mr. Rajaram K. Achrekar to the vacancy so caused, from 9th October 1939. Mr. S. L. Silam, who was a non-Councillor Member, was elected to the Corporation later on and, therefore, ceased to be a Member of the Schools Committee from 11th May 1939 and to the vacancy so caused, the Corporation appointed Mr. V. D. Govindji from 15th June 1939. Mr. V. D. Govindji also was later on elected on the Corporation and so ceased to be a Member of the Schools Committee from 31st October 1939 and to the vacancy so caused, the Corporation appointed Mrs. Sulochana Modi, M.A., from 5th December 1939. Mr. M. V. Donde resigned his seat on the Committee from 4th March 1940; Mrs. Khadija Shuffi Tyabji resigned her seat from 5th March 1940 and Mr. K. M. Bhujpuria resigned from 11th March 1940. These three seats remained vacant till 31st March 1940.

Mr. R. V. Parulekar, M.A., M.Ed., J.P., continued to be the Secretary of the Committee during the year, except for the period from 1st March 1940 to 31st March 1940 when he was on leave and Mr. N. G. Limaye, B.A., L.T., officiated for him.

2. The Committee held in all 75 meetings during the year. The number of meetings of the several Sub-Committees held during the year was 100.

3. The year under report witnessed an increase in the number of pupils in Municipal Schools from 87,598 to 1,05,979, i.e., an increase of 18,381 pupils. This large increase was mainly due to the introduction of compulsory education in the A, B, C, D and E Wards of the City with effect from the beginning of the calendar year 1940. The detailed figures for the year under report and for the previous year are given in the following statement :—

Class of Schools. (1)	No. on 31st March 1939		No. on 31st March 1940	
	Schools. (2)	Pupils. (3)	Schools. (4)	Pupils. (5)
Marathi Boy's Schools	101+2 classes.	37,094	102	45,530
Marathi Girls' Schools	59+1 do.	18,480	61+2 Classes.	22,414
Marathi Night Schools	3	95	3	95
Total	163+3 Classes.	55,669	166+2 Classes.	68,039
Gujarati Boys' Schools	44+4 Classes.	9,006	45+5 Classes.	10,610
Gujarati Girls' Schools	25+5 do.	5,646	25+5 do.	7,034
Total	69+9 Classes.	14,652	70+10 Classes.	17,644
Urdu Boys' Schools	52+17 Classes.	9,281	52+16 Classes.	10,564
Urdu Girls' Schools	39	4,749	38	5,154
Urdu Night Schools	2	75	2	74
Total	93+17 Classes.	14,105	92+16 Classes.	15,792
Kanarese, Telugu, Malayalam, etc., Schools	9+1 Class.	995	12	1,321
Hindi Schools	15	2,377	22	3,183
Total	24+1 Class.	3,372	34	4,504
Total Municipal Schools	349+30 Classes.	87,598	362+28 Classes.	1,05,979

4. The total number of teachers—permanent and non-permanent, on 31st March 1940, was as under :—
Teachers in Municipal Schools.

Ordinary permanent teachers	...	...	...	2,149
Ordinary non-permanent full-time teachers	...	...	...	452
Ordinary non-permanent part-time	...	...	...	202
Special teachers	...	...	...	130
			Total	2,933

Out of these, 148 teachers were maintained as a separate staff for working in ordinary leave vacancies and 112 teachers were maintained for working in place of teachers studying at Training Colleges.

5. The number of pupils in Aided Schools rose from 26,964 to 28,003 during the year under report. The number of Aided Schools and the number of pupils in them will be seen from the statement given below :—

Aided Schools Class of Schools.	ON 31ST MARCH 1939				ON 31ST MARCH 1940			
	No. of schools.	Boys.	Girls.	Total.	No. of schools.	Boys.	Girls.	Total.
Marathi—								
Boys' Schools	31	2,979	1,519	4,498	30	2,937	1,476	4,413
Girls' Schools	3	75	328	403	3	136	305	441
Night Schools	3	87	...	87	3	82	...	82
Total	37	3,141	1,847	4,988	36	3,155	1,781	4,936
Gujarati—								
Boys' Schools	50	7,105	1,730	8,835	54	7,495	1,858	9,353
Girls' Schools	21	488	3,735	4,223	23	633	4,033	4,666
Night Schools	3	147	...	147	3	106	...	106
Total	74	7,740	5,465	13,205	80	8,234	5,891	14,125
Urdu—								
Boys' Schools	15	2,107	729	2,836	15	2,192	740	2,932
Girls' Schools	4	...	848	848	4	...	786	786
Night Schools	3	204	...	204	3	156	...	156
Total	22	2,311	1,577	3,888	22	2,348	1,526	3,874
Miscellaneous—								
Boys' Schools	14	1,793	1,060	2,853	16	2,074	1,204	3,279
Girls' Schools	3	163	729	892	3	99	825	924
Night Schools	3	574	14	588	3	521	20	541
Total	20	2,530	1,803	4,333	22	2,695	2,049	4,744
Special Schools	4	544	6	550	2	318	6	324
(All Aided Schools) Grand Total	157	16,266	10,698	26,964	162	16,750	11,253	28,003

Besides the Aided Schools, there were several schools which were recognised but did not receive a grant-in-aid from the Schools Committee. The number of such schools and the pupils therein are given below :—

Unaided Recognised Schools.	ON 31ST MARCH 1939				ON 31ST MARCH 1940			
	No. of schools.	Boys.	Girls.	Total.	No. of schools.	Boys.	Girls.	Total.
Boy's Schools	13	1,775	258	2,033	15	1,961	438	2,399
Girl's Schools	4	62	275	337	3	...	297	297
Total	17	1,837	533	2,370	18	1,961	735	2,696

6. The total number of teachers in Aided Schools was 1359 as against 1246 of the previous year. In Teachers in Aided Schools. the recognised unaided schools, the number of teachers at the end of the year under report was 137 as against 135 at the end of the previous year.

7. The total net amount of grants paid during the year came to Rs. 1,86,290 as against Rs. 1,62,080 of the previous year. It should be noted here that during the year under report Grants to Aided Schools. a cut of 5 per cent. only was applied to the grants assessed under the rules, while in the previous year a cut of about 17 per cent. had been applied on account of financial stringency.

8. The total expenditure incurred by the Aided Schools as shown by them amounted to Rs. 10,02,711. Total Expenditure and cost per pupil in Aided Schools. Their average number of pupils on rolls for the year being 27,342, the cost per pupil works out to Rs. 36.6 as against 35.2 of the previous year.

9. The year under report saw the completion of the scheme of introduction of Free and Compulsory Free and Compulsory Education. Education in the City. It was in the year 1925 that Free and Compulsory Education was first introduced in the City. But in that year only the two most backward wards of the City, viz., the F and G Wards were selected for the purpose and brought under the scheme of compulsion. From 1st April 1926, primary education upto and inclusive of Standard IV was made free in all Municipal Schools throughout the City. But extension of the scheme of compulsion to the remaining wards of the City, had to be postponed for reasons, financial and otherwise, for several years. It was during the year under report that this unaccomplished task was completed by bringing the A, B, C, D and E Wards of the City under compulsion. A census of non-attending children in the whole City was carried out in the months of September and October 1939 and the registers of non-attending children were printed and published in the month of November 1939. The census revealed that the number of non-attending children of compulsory school-going age was 24,193. Through the efforts of the Attendance Office, this non-attending number was reduced to about 12,400 by the end of March 1940. The following are the figures re: number of children attending schools in all the wards of the City in March 1940 :—

Pupils.	Underage.	Of compulsory age.	Overage.	Total.
In Municipal Schools	8,214	74,118	23,478	1,05,810
In Approved (Aided and Recognised, Unaided) Schools.	3,264	20,733	5,493	29,490
Total	11,478	94,851	28,971	1,35,300

10. The year under report opened with a balance of Rs. 39,660-10-10. The budgetted opening balance Income and Expenditure. for the year being Rs. 20,000 only, the excess of Rs. 19,660-10-10 was refunded to the Municipal General Fund according to Corporation Resolution No. 7666, dated the 28th November 1929. The total amount at the disposal of the Schools Committee during the year was Rs. 37,09,179-15-4 as follows :—

Opening Balance.	Municipal Grant.	Other Miscellaneous Receipts.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
20,000 0 0	36,59,996 2 6	29,183 12 10	37,09,179 15 4

The Total expenditure for the year, excluding the expenditure on the Head Office, which is met from the General Municipal Fund, amounted to Rs. 36,89,179-15-4, leaving a closing balance of Rs. 20,000. The details of the Receipts and Expenditure for the year under report will be found in Appendix A.

11. The expenditure on the Schools Committee's Head Office, which is paid out of the Expenditure on the Head Office. General Municipal Fund was Rs. 66,653 for the year. The staff of this office consists mainly of the Secretarial, Accounts, Records and Correspondence branches of the department.

12. The grant paid by Government to the Municipality for Primary Education during the Government Grant on the cost of Primary Education. year amounted to Rs. 8,95,000.

13. The average cost per pupil in Municipal Schools, calculated on the number of pupils on rolls on the last day of the year was Rs. 32.8. The figure for the previous year was Average cost per pupil. Rs. 37.8. Calculated on the average number of children on rolls, the figure works out to Rs. 35.9 as against 39.3 of the previous year. If the expenditure on the Head Office be also taken into account the corresponding figures for the year under report will be 33.4 and 36.6 respectively.

14. The Municipal Audit Establishment under the Municipal Chief Auditor, which came into existence, during the year previous to that under report, has been keeping carefully auditing the Schools Committee's Accounts and making valuable suggestions from time to time. These suggestions have been generally attended to. It must be remarked, however, that the very rapid increase in the number of employees in the Schools Committee's Department during recent years has led to a corresponding increase in the work of the Accounts Section and an adequate increase in the staff of this section has now become an urgent and imperative need.

15. Mr. M. V. Donde, B.A., and Mr. M.M. Killedar, M.L.A., J.P., continued to hold the offices of District Commissioner and Assistant District Commissioner of Municipal Boy Scouts respectively during the year under report. The number of troops and packs at the end of the year was 61 and 94 respectively and that of scouts and cubs was 1594 and 2423 respectively.

The several Scout activities including the special Welfare Centre at Taikalwady were continued as usual. The monthly grant of Rs. 75 sanctioned by the Committee for the Welfare Centre was continued during the year under report.

The total expenditure for the year on all the activities carried on at the Centre amounted to Rs. 900. These activities consisted of games classes, classes in lathi, lezim, gymnastics, etc., scouting for boys and girls excursions, sanitation rounds, meetings for settling private disputes, propaganda work among parents and guardians for inducing them to send their children to school and special classes for teaching English, Marathi and Gujarati to adults. In all, over 75 children—both boys and girls and about 80 adults took advantage of the facilities thus offered, throughout the year. Work on similar lines can be started at other residential colonies of Municipal Menials provided sufficient funds are made available for the purpose and also necessary space and accommodation for carrying out the several activities can be found in the colony.

16. Mrs. Khadija Shuffi Tayabji, J.P., continued to hold the office of the Commissioner of Municipal Girl Guides throughout the year. The total number of guides and bulbul at the end of the year was 2958 of which 939 were guides and the rest were bulbuls. The number of guide companies was 41 and that of bulbul flocks was 89.

17. The Central Schools, *i.e.*, the schools in which provision has been made for the teaching of vocational subjects had the following number of pupils studying in them during the year under report :—

Subject.	No. of pupils.
Carpentary and paper sloyd, etc.	750
Tailoring	25
Signboard painting	20
Clock-repairing	20
Printing and Binding	95
Total	910

The total number of girls attending the handwork classes in Central Schools was 495, 157 boys from the Central Schools appeared for the Government I, II and III year Carpentry examinations and 125 of them passed giving a 85 per cent. result on the whole. The Handicraft Exhibition for the year was held in March 1940 and brought in an amount of Rs. 1,050 by way of sale proceeds.

18. The annual sports for the year were held in the month of January 1940. The Prize Distribution Ceremony of the sports was held at the Gilder Tank Compound on the 3rd March 1940, under the Presidentship of Dr. L. D. Dhawale. B.A., M.D.

19. The number of ladies studying in the classes of the R. C. Urdu Training Institute, during the years, was as follows :—

	No. of girl stipendiaries.	No. of teachers on deputation	Total No. of pupils.
Junior I Year Class ...	12	1	13
Senior I Year Class ...	12	1	13
Total ...	24	2	26

During the year previous to that under report there were 15 pupils in the Junior Class and 8 in the Senior Class. Their examination was held during the year under report and 12 from the Junior Class and 4 from the Senior Class were successful in the same.

20. The Marathi Teachers' Training Class was shifted during the year under report from the The Marathi Teachers' rented premises at Lamington Road to the Municipal-owned buildings at Byculla. Training Class. The Government having revised the syllabus, a corresponding change had to be made in the duration of the course taught in the Class. Formerly, the whole training course was spread over three years and certificates were separately issued to the candidates on their passing the I Year Examination, the II Year Examination and the III Year Examination respectively. Under the new system, the whole course of training has been somewhat curtailed and revised and so re-arranged that it should be finished within a period of two years. Further, there is no independent certificate Examination at the end of the first year of the course, and candidates who join the course have to go through the whole course of two years to get a certificate. In accordance with these changes, the Training Class, which formerly provided for the I Year Course only when at Lamington Road, was expanded and provision for the teaching of the full two years' course was made simultaneously with its removal to Byculla. The number of teachers studying at the Class during the year under report was 40 in the I year class and 41 in the II year class.

21. The several minor activities were continued as usual during the year under report. The Local Miscellaneous Committee appointed by the Schools Committee—one for each ward held their meetings as usual and made valuable suggestions. The Schools Committee's Co-operative Credit Bank increased its membership further and the turnover of its business was on a progressive scale.

22. In conclusion, the Schools Committee placed on record their appreciation of the services rendered Appreciation of the work by the officers, clerks, teachers and menials in their department during the year done by the staff. under report.

THE SCHOOLS COMMITTEE'S OFFICE,
BOMBAY, 19th August 1940.

R. V. PARULEKAR,
Secretary, Schools Committee.

APPENDIX A.

Statement of Income and Expenditure of the School Fund for the year 1939-1940.

RECEIPTS.		Rs. a. p.	Rs. a. p.	EXPENDITURE.		Rs.	Rs.	a. p.			
				A.—Schools.							
1. Balance on 1st April 1939	...	39,660	10 10	1. Headmasters and Teachers	...	22,34,012	3	0			
<i>Less.—Amount sent to Municipal Commissioner as per Corporation Resolution No. 7666 dated the 28th November 1929</i>	...	19,660	10 10	2. Servants	...	1,65,143	0	0			
			20,000	0	0						
2. Fees from Municipal Schools	...		21,757	2	0						
3. Contribution from General Municipal Fund	...		36,59,996	2	6						
4. Interest on Trust and Endowment Funds and Deposits	...		6,573	7	4						
5. Miscellaneous Receipts	...		847	14	6						
6. Pension Fund subscription from the employees	...		5	5	0						
				7. Contingencies and Miscellaneous	...	89,234	6	9			
				8. Stipends to teachers under training	...	9,159	2	6			
				9. Superintendents and their Establishments	...	90,418	15	9			
				10. (A) Grant-in-Aid to Primary Schools	...	1,86,290					
				(B) Grant-in-Aid to B. C. L. A.	...	5,000	1,91,290	0 0			
				11. Teachers' Library	...		2,090	2 9			
				12. Medical Inspection and Clinical Treatment	...						
				13. Superintendent, Aided Schools	...		11,142	10 9			
				14. Census Establishment	...		43,163	4 3			
				15. Reading Rooms and Libraries	...		10,903	9 3			
				16. Pension, Gratuity, etc.	...		1,01,625	8 0			
				17. Municipal Contribution towards Provident Fund	...		1,46,527	0 0			
				B.—Buildings.							
				1. Repairs to Municipal School Buildings...	...		9,541	3 0			
				2. Balance on 31st March 1940	...		20,000	0 0			
Total		...	37,09,179	15	4	Total		...	37,09,179	15	4

R. V. PARULEKAR,
Secretary, Schools Committee.

APPENDIX B.

Balance Sheet of the School Fund for the year 1939-40.

LIABILITIES.		Rs.	a.	p.	ASSETS.		Rs.	Rs.	Rs.	a.	p.	
Advance from the Chief Accountant on account of Municipal Contribution...					63,242	7	4	Imperial Bank of India Government etc., Paper Deposit Account—				
Deposit Account					8,319	12	9	1. Trust Fund Investment Securities :—				
Do. Re: Court Attachment					28	2	0	3½ per cent. Government Loan (1842-43)	37,300			
Do. Re: Unclaimed Rent					1,973	0	0	3½ per cent. Government Loan (1954-55)	9,100			
Unclaimed Wages Deposit Account re: Schools					5,011	12	0	3½ per cent. Government Loan (1900-01)	15,200			
Do. do. re: Offices					231	15	0	3½ per cent. Government Loan (1865)	1,100			
Deposit Account re: Coaching Class Urdu Lady Teachers					444	4	0	3½ per cent. Government Loan (1879)	1,000			
Donation re: Scholarship to Urdu Girls' Schools					194	9	0	5 per cent. Tax Free Loan (1945-55)	22,300	63,700	63,700	0 0
Harkisondas Brijlal Prize Fund—								4½ per cent. Loan (1955-60)	12,600	22,300	22,300	0 0
Principal		600	0	0				4 per cent. Bombay Municipal Loan (1943-63-65)	3,500	3,500	3,500	0 0
Interest		22	0	0				4 per cent. Bombay Municipal Loan 70 lacs (1974)	29,000	29,000	29,000	0 0
					622	0	0	6 per cent. Bombay Municipal Loan 160 Lacs (1954)	35,000	35,000	35,000	0 0
Dr. Blaney Prize Fund—								6 per cent. Bombay Municipal Loan 40 Lacs (1930) (1950-60)	500	500	500	0 0
Principal		1,300	0	0				4 per cent. Port Trust Bonds	24,500	24,500	24,500	0 0
Interest		113	2	0				3½ per cent. Government Loan (1954-55)	100	97	10	0
					1,413	2	0	One share of Ahmedabad Commercial Mills Co., Ltd.	1,000	1,000	1,000	0 0
Madhavdas Raghunathdas Prize Fund—									1,92,200	1,92,197	10	0
Principal		500	0	0				2. Surplus Cash Investments :—				
Interest		17	8	0				Securities—3½ per cent. Government Loan (1900-01)	5,000			
					517	8	0	3½ per cent. Government Loan (1942-43)	6,200	11,200	10,801	0 0
Jivkore Lallubhai Scholarship and Prize Fund—								At face value		2,03,400	2,02,998	10 0
Principal		3,000	0	0				Chief Accountant, Bombay Municipality (Deposits re: Provident Fund Investments)			31,67,877	7 0
Interest		95	0	0				Securities from the Contractors—				
					3,095	0	0	[3½ per cent. Government Loan Paper (1900-01) held]			1,000	0 0
Bachubhai S. Bengali Prize Fund—												
Principal		1,200	0	0								
Interest		44	14	0								
					1,244	14	0					
Lady Hardinge Prize Fund—												
Principal		1,600	0	0								
Interest		140	0	6								
					1,740	0	6					
R. S. Taki Scholarship and Prize Fund—												
Principal		1,100	0	0								
Interest		121	7	0								
					1,221	7	0					
War Loan Prize Fund—												
Principal		4,400	0	0								
Interest		293	5	0								
					4,693	5	0					
Rambhabai Laldas Prabhudas Scholarship and Endowment Fund—												
Principal		10,000	0	0								
Interest		150	0	0								
					10,150	0	0					
Parmanand Raja Endowment Fund					13,800	0	0					
Valibai Vallabhdas Endowment Fund					29,000	0	0					

Nagardas Raghunathdas Scholarship and Endowment Fund—				
Principal	...	23,000	0	0
Interest	...	175	0	0
				23,175 0 0
Navalbai Raghunathdas Scholarship and Endowment Fund—				
Principal	...	2,800	0	0
Interest	...	284	11	8
				3,084 11 8
N. G. Velinkar Scholarship and Endowment Fund				
Principal	...	1,100	0	0
Interest	...	44	6	0
				1,144 6 0
Jerajibhai Peerbhai Girls' School Trust Fund—				
				2,400 0 0
Thakkar Peraj Padamsey Lohana Kanyashala Prize an Endowment Fund—				
Principal	...	8,000	0	0
Interest	...	30	0	0
				8,030 0 0
Parvatibai Dwarkadas Prize Fund—				
Principal	...	200	0	0
Interest	...	9	0	0
				209 0 0
Madhavrao Rokde Free Scholarship Endowment Fund				
				27,800 0 0
Golden Jubilee of S. S. Bengali Girls' School Trust Fund—				
Principal	...	4,900	0	0
Interest	...	330	1	0
				5,230 1 0
Dwarkadas Tribhuwandas Garba Party Lahani Prize Fund—				
Principal	...	5,000	0	0
Interest	...	251	7	9
				5,521 7 9
Patansey Mulji Scholarship and Endowment Fund—				
Principal	...	10,000	0	0
Interest	...	149	12	8
				10,149 12 8
Manekbai Ratansey Prize Fund—				
Principal	...	1,000	0	0
Interest	...	39	8	0
				1,039 8 0
Dwarkadas Tribhuwandas Prize Fund—				
Principal	...	2,500	0	0
Interest	...	153	6	6
				2,653 6 6
Rahimtoola Currimbhoy Training Institute for Women Scholarship Fund—				
Principal	...	18,000	0	0
Interest and Cash	...	5,760	1	1
				23,760 1 1
Padmabai Quran Sharif Scholarship Fund				
				6,500 0 0
Jeshtaram Premji Girls' School Trust Fund				
				9,100 0 0
Gulabbai Haribhai Shah Prize Fund—				
Principal	...	900	0	0
Interest	...	112	14	6
				1,012 14 6
Bai Khorshedbai Dorabji Prize Fund—				
Principal	...	500	0	0
Interest	...	29	14	0
				529 14 0

Advances—

(a) To Officials :—

	Rs.
Secretary, Schools Committee	150
Superintendent, Aided Schools	40
Superintendent, Aided Schools for Cinema	20
Special Attendance Officer	30
Head Master, R. C. Training Institute	15
Supervisor, Handicrafts	15
Khetwady School Clock Repairing Class	10
Lady Labriarian	10
Head Master, Foras Road Marathi School for Manual Training Class	20
Foras Road Printing Press	100
Scout Organiser	20
Librarian, Teachers' Library	10
Girl Guide Organiser	10
Bhuleshwar Central School Printing Class	20
Foras Road School Printing Class	20
Public Libraries	45

535 0 0

(b) Advance for printing Music Books

970 7 0

(c) Advance to Head Teachers :—

Marathi Schools,
Gujarati Schools,
Urdu Schools,
Hindi Schools and
Tamil Schools

2,592 2 0

APPENDIX B—(contd.)

Balance Sheet of the School Fund for the year 1939-40.

	Rs.	a.	p.	Rs.	a.	p.	Bank and Cash Balances :—	Rs.	a.	p.
Bai Anandibai Keskar Prize Fund—										
Principal	100	0	0				Balance at Bank	1,36,093	4	8
Interest	6	11	4				Office Treasury	380	13	4
				106	11	4				
S. B. Pendurkar Scholarship Fund—										
Principal	600	0	0							
Interest	92	0	1							
				692	0	1				
H. G. Anjaria Memorial Fund—										
Principal	1,200	0	0							
Interest	108	11	0							
				1,308	11	0				
S. S. Bengali Prize Fund—										
Principal	100	0	0							
Interest	1	3	4							
				101	3	4				
Cash Deposit from Contractors				2,900	0	0				
Provident Fund Account	30,32,823	0	6							
Non-Contributory Provident Fund	3,26,975	11	0							
	33,59,798	11	6							
Deduct.—										
(1) Advances to subscribers	1,10,925	0	0							
(2) Insurance Premia out of Provident Fund	64,086	13	0	1,75,011	13	0				
				31,84,786	14	6				
Schools Committee's Employees' Co-operative Bank's Deposit Account				24,381	15	0				
Income Tax				156	15	0				
Outstanding Liabilities Account (on account of Chief Accountant's Deposit Account re: Provident Fund Investment)										
Suspense Account										
Balance (Statutory)				20,000	0	0				
Total Rs.				35,12,447	12	0	Total Rs.			35,12,447 12 0

R.V.PARULEKAR,
Secretary, Schools Committee.

MUNICIPAL CHIEF AUDITOR'S REPORT

No. MCA/1353/I of 1940-41.

Bombay, 9th September 1940.

FROM

R. C. MEHTA Esq. F.S.A.A., R.A.,

MUNICIPAL CHIEF AUDITOR,

BOMBAY.

To

THE MUNICIPAL SECRETARY,

BOMBAY.

Sir,

In compliance with the provisions of Section 137 (3) of the Bombay Municipal Act, I have the honour to forward herewith my report on the accounts of the Bombay Corporation for the year 1939-40 for submission to the Standing Committee and the Corporation.

I have the honour to be,

Sir,

Your most obedient servant,

R. C. MEHTA,

Municipal Chief Auditor.

ACCOMPANIMENTS.

MAIN REPORT WITH SCHEDULES I AND II.

SCHEDULE I—Detailed Report on the Municipal Accounts.

Division A—Explanatory with Audit remarks on the Municipal Accounts.

Division B—Statements of Accounts relating to the Municipality and the Improvement Schemes.

SCHEDULE II—Detailed Report on the Schools Committee's Accounts.

REPORT OF THE MUNICIPAL CHIEF AUDITOR ON THE ACCOUNTS OF THE MUNICIPAL CORPORATION OF THE CITY OF BOMBAY FOR THE YEAR 1939-40.

PREFATORY REMARKS.

In compliance with the provisions of Section 137 (3) of the Bombay Municipal Amendment Act (Bombay Act No. II of 1938), the Municipal Chief Auditor submits herewith to the Standing Committee and the Corporation his audit report upon the Municipal Accounts for the year ending 31st March 1940, that is to say upon the accounts of the income and expenditure of the Corporation including those of the Improvement Schemes and the Schools Committee, their Capital Accounts, Accounts of the Sinking and Special Funds, Debts, Deposits and Advances and the Liabilities and Assets of the Corporation as deduced from balances recorded in their books.

During the year under report, the work of the internal verification of the books of the Accounts Department with those of the Departments concerned and the issue of receipts, etc., which was transferred to the Audit Department on its inception under Corporation Resolution No. 1021, dated the 26th March 1936, was retransferred to the Accounts Department under Corporation Resolution No. 479 dated the 4th September 1939, as it was the legitimate function of that Department. Consequently the clerical staff originally given to the Audit Department was reduced by six clerks who were retransferred to the Accounts Department under Standing Committee Resolution No. 645, dated the 23rd August 1939.

The Municipal Chief Auditor and his Assistant and his staff have kept themselves busy continuously throughout the year test-auditing the Accounts of the Corporation and the result has been embodied in this report.

This Audit Report is divided into two parts (1) Report on the Municipal Accounts (Schedule I) and (2) Report on the Schools Committee's Accounts (Schedule II). Schedule I, Division A summarises in brief the several kinds of Accounts maintained, describes the system of accounting in general followed by the Departments concerned and concludes with a brief statement of the method and nature of the audit test applied to the various sections of the accounts together with the Municipal Chief Auditor's general remarks on the result of that audit. Schedule I, Division B, contains statements of receipts and payments and the balances of Revenue and Capital Accounts indicating the financial position of the Revenue, Capital, Sinking and Special Funds of the Municipal Accounts (proper), Improvement Schemes Accounts, Advances and Investments, loans contracted and cash and securities on account of various funds. Appendices A and B are attached to Schedule I showing the charges met from the Municipal Commissioner's discretionary contingencies and balances of Stores. Schedule II contains a detailed report on the Schools Committee's Funds and Accounts.

The Municipal Chief Auditor's general remarks on the result of the Audit of the Accounts may shortly be recapitulated as under :—

MUNICIPAL ACCOUNTS.

Expenditure.

The internal control of the Accounts Department from the Head Office over expenditure in respect of sanctions, grants, proper observation of Rules and Regulations for payments made, etc. was on the whole found satisfactory though some of the formal errors and omissions noticed during the audit were from time to time pointed out and got rectified. Some of the typical examples of such errors and omissions are given in the body of the main audit report.

Income.

In the audit report for 1938-39 it was stated that for the revenues of the Corporation internal departmental control was not found to be satisfactory and that the co-ordination of the departmental accounts and the accounts kept by the Accounts Department was found to be wanting, as there was no internal check of the Accounts Department over the departmental accounts in this respect. With a view to remedying this, Corporation under their Resolution No. 479, dated the 4th September 1939, directed the Accounts Department to keep this check; and new forms of accounting in the several small miscellaneous departments were introduced (*vide* correspondence underlying Standing Committee Resolution No. 1534, dated the 10th February 1939), for maintaining accounts in the Departments on the basis of demands, collections and arrears and comparing and tallying these with the figures shown in the Chief Accountant's books at the end of each quarter as well as at the end of the year. However as reported to the Standing Committee in Municipal Chief Auditor's letter No. M. C. A. 765, dated the 8th February 1940, underlying Standing Committee Resolution No. 1740, dated the 14th February 1940, and the Municipal Commissioner's report thereon under Standing Committee Resolution No. 664, dated the 7th August 1940, these quarterly returns were not received in time. The only Departments from which the quarterly returns up to 31st March 1940 were received before submission of this report were (1) K.E.M. Hospital, (2) Fire Brigade, (3) Assistant Health Officer, Malaria, and (4) Victoria and Albert Museum and therefore the account of Miscellaneous Revenue shown in Appendix 3 of the Chief Accountant's report has not been received duly agreed and reconciled with the books of the remaining departments. The internal verification of the accounts of the Chief Accountant with the additional staff sanctioned under Standing Committee Resolution No. 645, dated the 23rd August 1939, should make proper efforts to bring about an agreement of these figures in collaboration with the departmental staff and submit reconciled statements for the examination of audit before closing the accounts.

As regards the two major revenue earning departments namely the Assessment and Collections and Estate Agent's Departments, it will be seen from some of the details mentioned in the latter part of this report that delayed action in the strict enforcement of rules and regulations for timely collection has the tendency of heaping up of arrears.

With reference to the figures in Appendix No. 23 of the Chief Accountant's Report for Improvement Schemes Revenues, it may be noted that a statement of account reconciled with the books of the Estate Agent and the Chief Accountant has not been received by audit.

Similarly the Assessor and Collector was requested to send a statement of reconciliation of the figures of collections shown in his books with those of the Chief Accountant's report but no such reconciled statement of account has been received by audit.

Under the circumstances it is necessary that reconciled accounts should be made available to audit in time so as to enable the audit to examine them before submission of the Audit Report.

Liabilities and Assets.

The balances shown against the liabilities and assets in the Balance Sheets are as shown in the books of the Accounts Department the details of which are given in the various appendices attached to the Chief Accountant's annual report.

It may be pointed out again this year that no details are available for the sum of Rs. 45,37,835-11-11 shown against Unbooked Property in the Capital Balance Sheet. (Appendix No. 7).

The property and Assets under Loan Funds are shown at original cost as per Appendix No. 8. It seems that various assets are being replaced from time to time but they are shown at the original cost plus the new cost without deducting the values for those assets which have been scraped and thus are no longer in existence.

In the Schedule of assets are included donations or grants-in-aid given to institutions not belonging to the Municipality and therefore it cannot be said that the Municipality is holding assets to this extent. It is therefore suggested that if such items are to be shown in the Balance Sheet at all, they should be shown under a separate head.

Stock and Stores.

In the last year's Audit Report it was pointed out that the internal verification of stock and accounting of stores kept at the Central Stores was not found satisfactory. The Commissioner accordingly directed the Store-Keeper to carry out internal verification of stock as required by the Stores Manual. On enquiry it was found that only 104 items out of the total number of 3,530 were got verified by the Store-Keeper from 1st April 1939 to 31st December 1939.

Test check of the stock registers revealed a number of irregularities in regard to values, rates and balances of individual accounts including breach of rules and regulations. These were brought to the notice of the Commissioner who has passed orders to set them right.

Arrears of Rates and Taxes.

The percentages of outstanding of Property Tax and Wheel Tax to the demand were 12.9 and 14.6 respectively. It was pointed out in last year's Audit Report that the processes of recoveries provided under the Act were not being pushed through with due promptness and diligence by the Collecting Officers and that in the case of Wheel Tax proper enquiries in respect of schedules of different owners of vehicles and animals were not completed at the end of each quarter, and that numerous cases were found in which no demands were made.

Since then there has been no material change in this respect except that preliminary presentation of Assessment Bills to the parties, service of notices etc. are found to be more regular than before. The figure of demand for Wheel Tax amounting to Rs. 12,70,561-5-0 shown by Assessor and Collector in his report is only the figure of bills actually issued; but one does not know what would be the figure of demand if all vehicles and animals, which at present escape taxation, were billed for and taxed. It may be pointed out here that in test-checking some of the Wheel Tax Registers nearly 1400 cases of untaxed vehicles and animals were pointed out by Audit to the Department during the course of the year. Only quick action in tracing out vehicles and issuing the bills is required on the part of the Department to avoid loss of revenue under this head.

Arrears of Rent.

The percentages of arrears to demand in respect of temporary and permanent lettings of Ex-Trust properties were 22.41 and 17.9 respectively, the write-off in connection with the temporary revenue being Rs. .82 lakhs, as against the gross demand of Rs. 26.19 lakhs.

To safeguard against any possible loss of rent due to default by the tenants the rules framed require the recovery of two months' rent in advance as deposit before granting tenancies and the ejection of those tenants who run into arrears for more than three months. It was reported last year that several cases of breach of these rules were noticed with the result that arrears in most cases have to be written off finally. There is no material change this year in this respect. It was also noticed that in a number of cases reports from the rent collecting staff in respect of vacancies and occupancies in Municipal and Ex-Trust Buildings and Lands were delayed with the result that in some cases the demands noted in the books for several months had to be cancelled

subsequently. This may involve loss of Municipal revenue. Similarly in the application of the rule for ejection several inconsistencies were noticed in which the parties with three months' arrears were subjected to the rule of ejection, whereas those running into arrears from three to six months and over were found to be gaining time. Clearance of audit objections also take unduly long time. Though much interest is taken by the Municipal Commissioner and the Deputy Municipal Commissioner (Impts.) in setting right the matters brought to their notice, better control by Departmental Senior Officers over watching of recoveries, their accounting and taking prompt actions is necessary.

It was also reported last year that no account of arrears was maintained by the Department in respect of sale of lands, capital receipts, Court costs etc. as the registers were not designed to give an account of demand, collection and arrears from month to month and at the end of the year and that similarly the account of total demand, collection and arrears of permanent leases was not found satisfactorily maintained. But during the year under report fresh registers giving these particulars have been started.

Schools Committee's Accounts.

In the last audit report in addition to pointing out a number of irregularities in the accounts, several suggestions were made with a view to effecting better control over accounts, but nothing has so far been done in this matter. In view of the various kinds of irregularities ranging from clerical errors to errors of principle and breach of rules and regulations etc. mentioned in detailed remarks on the Schools Committee's Accounts it may be observed that it is desirable to exercise a better internal check by the Accounts Department and the executive branches of the Schools Committee.

Certain discrepancies in the Schools Committee's Provident Fund Accounts were pointed out last year with regard to the differences in the figures as between the books of the Chief Accountant and those of the Schools Committee. Necessary adjustment has not yet been made. As regards the difference of Rs. 6,501-10-6 the Secretary, Schools Committee explains that in the year 1928-29 that sum was sent in excess by the Schools Committee to the Chief Accountant.

The Chief Accountant's report in this matter received in this office on 16th August 1940 through the Secretary, Schools Committee shows that in the year 1932-33 a sum of Rs. 35,067-0-2 being the excess amount received from the Schools Committee on account of Provident Fund was transferred to the Municipal Fund which included the sum of Rs. 6,501-10-6. This together with some other adjustments necessary in connection with the Provident Fund Accounts will be examined in due course.

Municipal Printing Press.

Under Standing Committee Resolution No. 1976 dated the 29th March 1940 the Municipal Chief Auditor was requested to report on the working of the Municipal Printing Press. After examining the books, etc. kept at the Press and the method of working out cost of different jobs for the year ending 31st March 1940 it was noticed that no stock accounts of any articles received in the Press except that of paper was kept at the Press. The register of Plant and Machinery was not found in proper order, so as to give complete information about the Plant and Machinery and the depreciation written off, the rate of depreciation, etc. The system of working out cost for jobs was also found defective in many respects. A detailed report has accordingly been submitted separately to the Standing Committee and the Corporation (*vide* No. M. C. A./1103/1 dated the 14th August 1940).

Financial Position Of The Corporation.

The position of the Revenue Accounts and the balances of the different accounts of the Municipal General Fund can be seen from the following brief summary of each of the several accounts (in which the figures given are in lakhs of rupees).

The actual income realised on Revenue Account (Municipal proper) was Rs. 346.56 as detailed in the

Actual Revenue realised from the following important sources :—		Rs. in lakhs.
1. General Tax	...	134.48
2. Water Tax	...	80.71
3. Halalkhore Tax	...	36.94
4. Fire Tax	...	6.13
5. Wheel Tax	...	12.74
6. Licenses for trades, land conveyance and music	...	2.38
7. Town Duties	...	13.78
8. Return from property and miscellaneous	...	59.40
Total	...	346.56

Actual expenditure charged to Revenue under the following important heads :—		Rs. in lakhs.
1. General Superintendence	...	5.04
2. Assessment and Collection	...	6.72
3. Fire Brigade	...	3.45
4. Public Works (Engineering)	...	61.17
5. Public Health	...	31.69
6. Plague Expenses	...	.89
7. Education	...	38.34
8. Medical Relief	...	20.72
9. Public Gardens	...	1.76
10. General Stores	...	.76
11. Pensions, Gratuities and Provident Fund	...	12.08
12. Contribution to Improvement Schemes	...	37.11
13. Miscellaneous	...	4.35
14. Debt	...	123.36
Total	...	347.44

margin against the Budget Estimates of Rs. 343.30, Revised Estimates of Rs. 341.94 and previous year's actuals Rs. 347.67. The realisation was thus better by Rs. 6.26 as compared with the original Budget Estimates and less by Rs. 1.11 as compared with the actuals of the previous year.

Similarly the actual expenditure charged to revenue was Rs. 347.44 as shown in details in the margin as against the Budget Estimates of Rs. 349.78, Revised Estimates of Rs. 352.26 and previous year's actuals of Rs. 334.84. It thus resulted in saving of Rs. 2.34 over the budgetted amount, but exceeded the previous year's actuals by Rs. 12.60. The year's working left a deficit of Rs. .88 as against the budgetted deficit of Rs. 6.48.

The Revenue Fund at the end of the year stood at Rs. 58.40 and after deducting the amounts used in the purchase of stores, plant and machinery and miscellaneous advances the free balance of Revenue Fund at the end of the year was Rs. 28.81. This balance at the beginning of the year was Rs. 31.84 and it stood at Rs. 28.81 at the close of the year, showing a fall of Rs. 3.03. A reference to the statement of Assets and Liabilities of the Revenue Fund will show that the actual amount of cash and securities held in the Revenue Fund Account was Rs. 128.60 (inclusive of Rs. 51.76 of Depositors' Account).

The actual income in the Improvement Schemes account amounted to Rs. 104.33 as detailed in the

Actual income of the Improvement Schemes Account realised from the following main sources :—

	Rs. in lakhs.
1. Rent and other sources of properties ...	53.49
2. Contribution from Municipal Corporation ...	37.11
3. Receipts on account of tobacco duty ...	9.88
4. Interest and Profits on investments ...	3.39
5. Miscellaneous Receipts ...	.46
Total ...	104.33

Total expenditure charged to Improvement Schemes General Account under the following important heads :—

	Rs. in lakhs.
A. Maintenance of properties and streets ...	19.53
B. Cost of Management and Establishment ...	6.75
C. Proportionate cost on account of Municipal Supervision ...	.89
	7.64
Less—Charged to General Account and Capital Account ...	7.64
D. Debt Charges ...	80.19
Total ...	99.72

margin as against the Budget Estimates of Rs. 100.95, the Revised Estimates of Rs. 103.64 and the previous year's actuals of Rs. 101.31. The realisation was thus better by Rs. 3.38 as compared with the original Budget Estimates and by Rs. 3.02 as compared with the actuals of the previous year. The actual expenditure was Rs. 99.72 as shown in the margin as against Budget Estimates of Rs. 102.61, Revised Estimates of Rs. 106.55 and previous year's actuals of Rs. 99.04. It was thus Rs. 2.89 less than the original estimate and Rs. .68 more than the expenditure in the preceding year. This left an apparent surplus of Rs. 4.61 at the end of the year. However this should not be taken as the real surplus as the unspent balance of grants of

the previous years was Rs. 5.64 against which this apparent surplus has to be set off.

The Schools Fund Account started with an opening balance of Rs. .20 exclusive of Rs. .20 held

INCOME :—		Rs. in lakhs.
Contribution from Municipal General Fund	36.60	
Fees ...	.21	
Interest on investments of Trust and other funds.	.07	
Miscellaneous ...	.01	
Total ...	36.89	
EXPENDITURE :—		
Administration of Municipal Schools	34.88	
Repairs to Municipal School Buildings	.10	
Grant-in-aid to Schools	1.91	
Total ...	36.89	

received from Government during the year was Rs. 8.98.

The Capital Account (Municipal) started with an opening balance of Rs. 2.20. A sum of Rs. .91 was received during the year from Government as contribution out of the Provincial share of petrol tax fund for widening the Love Grove Bridge. Further additional funds made available during the year were Rs. 55.72 by raising new loan to the extent of Rs. 54.00 and by taking an advance of Rs. 1.72 from the Municipal Special Funds. The actual expenditure booked was Rs. 52.30 against the Revised Estimates of Rs. 89.25 leaving an unspent balance of Rs. 6.53. The actuals fell short of the Revised Estimates by Rs. 41 per cent. This shows a large disparity between the estimated and actual expenditure. This was mainly due to certain works having not been carried out to the extent estimated in the Budget.

Similarly the Capital Account (Improvements) started with an opening balance of Rs. 50.41. Receipts during the year including the surplus of Rs. 4.61 in the General Account amounted to Rs. 19.18. Against this actual expenditure was on schemes Rs. 8.82 and for repayment of loans Rs. .15, total Rs. 8.97. The balance left in the Capital Funds at the end of the year was thus Rs. 60.62.

The balances of the Special Funds (including Employee's Provident Fund) on 1st April 1939 were Rs. 291.77. Credits during the year amounted to Rs. 47.35. The debits booked during the year amounted to Rs. 25.90 leaving a total amount of Rs. 313.22 in the Funds out of which Rs. 244.72 were invested in cash and securities and Rs. 68.50 consisted of outstanding advances granted for Capital Works and other purposes mentioned in the report. Net accretions of the Special Funds during the year were Rs. 21.45.

The balances of the Sinking Funds, Municipal and Improvement schemes Accounts, amounted to Rs. 325.07 and Rs. 257.40 respectively at the book value of securities.

The total balances of all the Funds forming part of the Municipal General Fund on 31st March 1940 held in the Office Treasury, Banks and Public Securities amounted to Rs. 1025.40.

There was a net decrease in the loan liabilities under the Municipal Account and the Improvements Account during the year by Rs. 2.40 and 4.59 respectively. Excluding the balances and liabilities of the Special Funds which have been shown in details in the body of the report and which are covered by recoverable advances and by liquid assets in the form of earmarked cash and securities, the gross liabilities of the Corporation for loans and advances for Capital Works amounted to Rs. 1566.25 for Municipal Account (Proper) and Rs. 1642.15 for Improvements Account, total Rs. 3208.40. Against this the Sinking Fund accumulations at book value of securities amounted to Rs. 325.07 in the Municipal Account and Rs. 257.40 in the Improvements Account, total Rs. 582.47.

It will be seen from the figures of income and expenditure for the current year that the expenditure during the year under the different service heads recorded a large increase of Rs. 12.60 over that of the previous year; and in spite of the fall in income of Rs. 1.11 as compared with the income of the previous year, the year's working resulted in only a small deficit of Rs. .88. While therefore there is no cause for an alarmist outlook about the financial position, the Corporation must needs continue their vigilance and check the growth of expenditure. It may also be noted that the Loan Debts which appear rather formidable are not only fully provided for but against them the Corporation have assets of considerable potential value.

MUNICIPAL OFFICES,

Bombay, 9th September 1940.

R. C. MEHTA

Municipal Chief Auditor.

SCHEDULE I.

Report on the Municipal Accounts including Improvement Schemes Account.

DIVISION A.

Explanatory.

Main divisions of Accounts :—

There are three main divisions of Municipal Accounts :—

- I—Municipal Accounts (Proper).
- II—Improvement Schemes Accounts.
- III—School Fund Accounts.

Accounts of the receipts and expenditure of the Corporation which are known as Municipal Accounts (Proper) may be sub-divided into :—

- A—Revenue Account.
- Al—Suspense Account.
- B—Capital Account.

Revenue Account deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. Capital Account deals with expenditure met usually from borrowed funds, such expenditure being incurred with the object of carrying out permanent works for services to the City. Suspense Account comprises debts, deposits, advances, sinking and other special funds and their investments, etc., pending final adjustments or payments.

Accounts of all the property vested or vesting in the Corporation and of all receipts and expenditure of the Corporation on account of the Improvement Schemes, which have to be kept under a separate head in the Municipal Account under Section 123A of the Municipal Act are known as the Improvement Schemes Accounts, and they are divided into :—

- (i) General Account.
- (ii) Capital Account.

The General Account comprises receipts of rents from properties and other sources of revenue from Improvement Schemes, and expenditure therefrom, the net result of which represents the Revenue Surplus or Deficit for the year, such surplus or deficit being transferred to the Capital Account. Capital Account includes expenditure incurred in extending the Improvement Schemes and cost of making good revenue deficits, advancing loans, etc., under the Act.

The contributions made out of the Municipal Fund to the Schools Committee under Section 39 of the Municipal Act are debited under the head of Primary Education in the Municipal Revenue Accounts. But the Schools Committee keeps separate accounts of these receipts and of all other income, such as fees and other sources and of expenditure therefrom and they are known as the School Fund Accounts.

Sections and Heads of Accounts.

Within each of the above divisions the transactions are grouped into sections which are further sub-divided into certain sub-heads of accounts arranged and designated according to administrative convenience and services, as shown in the abstracts of Accounts of the Corporation published in the Bombay Government Gazette from week to week.

THE ACCOUNTING SYSTEM.

(a) GENERAL.

(i) *Transactions.*

The transactions of income, expenditure, deposits, advances etc. originate in the executive departments concerned where primary records are maintained. The entries in the books of the Accounts Department are those of actual cash received and payments made. In addition to this the Accounts Department maintains primary records in connection with various funds and their investments and loan transactions. The investments of surplus Municipal Funds are made in public securities as defined in Section 3(0) of the Act or in deposits (fixed or current) with the local banks selected by the Standing Committee with the approval of the Corporation under Section 122 of the Act. With exception of two loans contracted by the late City Improvement Trust the interest on which is paid through the agency of :—

- (a) Hongkong and Shanghai Banking Corporation.
- (b) Chartered Bank of India, Australia and China, London.

The transactions of all other loans are looked after by the Imperial Bank of India who have been appointed agents of the Corporation and are entrusted with the work of payment of interest to Debenture Holders, renewal, consolidations and sub-divisions of debentures and repayment of loans on maturity, and they do this work subject to certain necessary checks by the Chief Accountant and his Department.

(ii) *Service Heads.*

The method of budgetting and keeping and presentation of accounts is arranged according to administrative functions which have been sub-divided into service heads, the income and expenditure relating to each such head being kept separate under that head.

(iii) *Receipts.*

Collection of Municipal dues from taxes, rents of buildings and lands, sale of rights license and other fees etc., are made by the Staff engaged in the different departments. These collections are to be remitted daily to the Municipal Treasury under a remittance slip signed by the Heads of Departments. Sometimes payment of dues is made by the parties at the Chief Accountant's Office direct. These amounts are taken on the Main Accounts (in the Main Ledgers) through the Day Books and in the subsidiary registers under each Minor Budget Head. The dues are collected by the different departments from numerous small sources of income. In addition to this certain amounts due from Government for tax, on public conveyances, deposits from the contractors, etc., are received direct in the Chief Accountant's Office. The collection of Town duties by the two Railways and the Bombay Port Trust, the fines received in the office of the Chief Presidency Magistrate for offences against the Act and interest on securities collected by the Bank are credited direct into the Bank Account with the Imperial Bank of India and the Accounts Department takes them to their accounts on receipt of Banks slips.

(iv) *Payments.*

All bills of establishment, contingencies, works, supplies, etc. received from the departments are checked in the Accounts Department mainly in respect of sanctions, arithmetical accuracy, rates, proper certifications by Heads of Departments and Budget grants and are then passed for payment. Bills for Rs. 100 or less are paid in cash and the rest are paid by means of cheques drawn on the Imperial Bank of India. To cover cash payments, cheques of amounts not exceeding Rs. 1,000 are drawn on the Imperial Bank of India in favour of the Chief Accountant. As already stated payment of interest of Municipal and Trust Debentures is made through the Imperial Bank of India and in case of two loans of Trust through Hongkong and Shanghai Banking Corporation and Chartered Bank of India, Australia and China, London.

(b) DAILY ACCOUNTING.

The day-to-day transactions of receipts, payments and adjustments are introduced into the main accounts through Day Books. In case of expenditure prior to passing bills for payment, the bills are entered in the subsidiary books, i.e., tabulations and registers of works recording the progress of expenditure against each minor head of Budget Grants. In case of income similar arrangement exists for entering all income in the subsidiary registers against the Budget Head of Income recording progress of collections after Day Books are written up. As regards miscellaneous advances, deposits, etc. similar subsidiary registers are maintained for individual accounts, the receipts and payments where under are posted up subsequently from Day Books.

(c) WEEKLY ACCOUNTS.

The progressive weekly receipts and expenditure as recorded in the main accounts are taken on the weekly abstract which is published in the Bombay Government Gazette from week to week under the signature of the Municipal Chief Auditor and two members of the Standing Committee (*vide* Section 135 (1)).

(d) ANNUAL ACCOUNTS.

The receipts and expenditure progressing from week to week ultimately appear under various appendices in the Chief Accountant's Annual Report.

(e) NATURE OF AUDIT CHECK APPLIED.

Accordingly in conformity with the above system the accounts of receipts and payments have been test-examined from day to day by comparing the vouchers, etc., with the corresponding entries in the Day Books and the weekly abstracts specified in this report in the Chief Accountant's Office. The weekly progressive balances of the audited accounts which in turn are based on the daily accounts are duly and punctually published in the Bombay Government Gazette every week. The balances of cash and Government securities belonging to or deposited with the Corporation are verified by an examination of Bank Pass Books, safe custody receipts, deposits receipts, and the cash and Government promissory notes in the Chief Accountant's Office. The balances of the assets and liabilities in the Balance Sheets are checked with the current year's adjustments to the last year's closing balances. Any irregularities observed in the course of audit are brought to notice and got rectified.

GENERAL REMARKS ON THE RESULT OF AUDIT.

Municipal Accounts.

Expenditure.

The transactions covered by Audit (test) were in respect of Revenue Accounts of several departments and Expenditure Account of the Chief Accountant's Department. The internal control of the Accounts Department over the expenditure accounts was found satisfactory. Errors and omissions noticed during audit were pointed out and got rectified. As regards the watching of recoveries and adjustments under the head 'Advances,' a separate report is being submitted as usual.

Some of the typical errors and omissions noticed during the year under report are summarised as under:—

(1) *Outstanding entries in the Objection Books.*

In certain cases advance payments are made to the Legal Assistant, Municipal Solicitors, Government, Railway, Insurance Companies or private individuals for goods to be supplied, works to be carried out and expenses to be incurred by them on behalf of the Municipality pending receipt of detailed accounts or acknowledgments from them or recoveries from third parties liable for the same. Such payments are debited either direct to grants or to advances and notes thereof are taken in what are called 'Objection Books' so as to watch recoveries of the amounts from the parties or acknowledgement or detailed accounts, or necessary adjustments. Examination of these Objection Books revealed that 99 cases of advances amounting to Rs. 1,77,519-2-7 beginning from the year 1929:30 to September 1938, were left unaccounted for. A list of these items was forwarded to the Chief Accountant for taking the necessary steps for their clearance. As a result 59 cases amounting to Rs. 85,091-1-2 have since been cleared and 40 cases amounting to Rs. 92,428-1-5 are still left uncleared. In some of the uncleared cases papers were sent by the Chief Accountant for information.

From the papers of one of the cases it was noticed that a claim of Rs. 197-10-8 was not made on the party, Rao Bahadur H. L. Kowly in the first instance and subsequently the party refused to pay it. The Municipal Solicitors on reference advised the Municipality in 1934 that the claim was time-barred. No steps were however taken during the last six years either to recover the amount or write off the claim after bringing the matter to the notice of the Standing Committee. It is hoped that the remaining items will be cleared up early.

Three bills from Ex-Trust Solicitors for the year 1921 belonging to the Estate Agent's Department were received in Audit. These bills were received by the Estate Agent on 9th September 1935, and passed for payment on 5th May 1939. Explanation for the unusual delay in receipt of the bills and passing them for payment was asked for. The same has not yet been received. However from the papers relating to these bills which were sent by the Department, it appears that one of the bills amounting to Rs. 211-5-0 which was agreed upon as between the Municipal Solicitors and the Department to be settled for a sum of Rs. 100, has been paid for the full amount of Rs. 211-5-0. Explanation of the Department concerned in this connection has been called for which is awaited.

(2) *Excess or wrong payments.*

A case of double payment of a bill for Rs. 70-4-0 and its subsequent recovery from the Contractor's bills was noticed. The Departments responsible for this were asked to explain the circumstances leading to this payment. From the explanation and information received, it appears that the Contractors Messrs. Poonja Champsi & Co., had submitted a bill in triplicate to the Mechanical Engineer through the City Engineer. The first copy was marked 'Original' and passed on to the Chief Accountant for payment with the original indent and was paid. The second copy was marked 'Duplicate' and kept in file and the third copy remained in Mechanical Engineer's Office without the mark 'Triplicate'. After some time had lapsed the 'Duplicate' marked copy and unmarked copy of the bill were noticed and mistaking the unmarked copy as 'Original' it was marked 'Original' and passed on to the Chief Accountant without original indent for payment. It is thought that the Mechanical Engineer's Office was rather hasty in certifying the third copy of the bill as 'Original' and passing it on to the Chief Accountant for payment before making thorough enquiries.

In the Chief Accountant's Office the safeguard against passing the claim second time is to take posting of such bills for payment against the respective bill numbers included in the monthly summaries of bills received from contractors. This check was neglected by the Chief Clerk and the Assistant Accountant while passing the bill in that office. The necessary warning has been issued by the Chief Accountant to the staff concerned.

It is suggested that the practice of not passing any bills without the accompaniment of original indents should be rigidly insisted upon.

In one case a deposit of Rs. 15 was passed by the Chief Accountant for refunding the amount instead of the same being adjusted as proposed by the City Engineer. As the mistake was pointed out before the payment was made, the necessary adjustment was carried out.

(3) *Delayed Recoveries.*

On examination it was found that in a certain case, recovery on account of accumulated rent was being made from a commission bill due to the tenant. On enquiry it was learnt Messrs. Gilbert Lodge & Company were allowed to run into arrears of rent amounting to Rs. 1,575 for occupying Improvement Trust premises for a period of eight months ending 31st August 1938. This amount was being adjusted against the amounts of brokerage whenever they became due to the Company. The case has been pointed out to the Municipal Commissioner with a remark that the recovery of the Municipal dues should have been prompt and that the rent should not have been allowed to be accumulated for an indefinite period for being set off against the commission etc., to be earned by the Company.

(4) *Rules, Procedure, etc.*

In the course of audit it was noticed that a work of construction of sewer "H" in Lady Hardinge Road was completed on 11th April 1939. After the completion of the work a bill (Certificate No. VIII) was certified and passed for payment to the Contractors. Again another bill (Certificate No. IX) was also passed for Rs. 4,896. Explanation of the Department was asked for as to why two bills had to be passed after completion of the work. From the explanation and the

information received it appears that only some items of the work were measured and certified for payment, just after the completion of work, whereas the measurements for the remaining items were recorded in the measurement books in the months of June and July and subsequently a bill for Rs. 4,896 was passed for payment. It was pointed out to the Department that according to the general practice which was based on experience in the cases of Sewers after the portions of the line were completed the trenches filled up and roads levelled up it should not have taken three months to certify the measurements finally for the whole work. It was explained by the Department that measurements were already recorded in the rough book on completion of the works, but they were taken later on in the measurement books, and then certified for payment. The rough note books were called for which showed the following state of affairs :—

- (1) The ground levels at certain places were entered in pencil.
- (2) The dates of taking the ground level were not entered.
- (3) The measures of the ground level and inward level were in pencil.
- (4) The Inspectors who are supposed to have taken and checked the levels had not signed the entry.

It appears from the book that the only checking done was in the measurement book as regards the calculation of the total quantities ; but neither the levels recorded in the rough note book nor their working and copying in the measurement book seemed to have undergone any check. The most important item of expenditure is of construction works and it is not desirable to allow undue delay to occur at least in case of underground work, in recording and certifying measurements. It is also essential that there must be sufficient documentary evidence to show the dates as to when the work was measured, when it was checked and by whom and also any test exercised by the Engineers in supervision of the works.

In the case of the Mechanical Engineer's Department lorry drivers on daily wages are being paid bonus in addition to their pay according to the work done by them during the month. From the papers sent by the department in this connection it appears that on a representation made by these employees they have been allowed to subscribe to the Provident Fund on the amounts of bonus received. This is not in consonance with the Provident Fund Rules for the term "Wages" used in the Provident Fund Rule No. 6(c) does not cover "Bonus" or any other payment to employees on daily wages. The Commissioner has been requested to regularise this, if necessary, by suitable amendment of the rules.

In consonance with the Standing Committee Resolution No. 612 dated the 31st August 1938 some women bigaries were paid at Rs. 21 per month but the Establishment Schedule sanctioned subsequently for the year 1939-40 did not contain that provision. It was explained that the provision in the Establishment Schedule for 1939-40 was not increased through oversight and that the same would be supplemented if found short.

The existing procedure requires that no leave allowances shall be paid before the leave is sanctioned. However it has been noticed that in cases of leave allowances to the officers and servants of the Fire Brigade falling under Clause III and covered by Rule 148(a) of Municipal Service Regulations, payments are made before the leave is sanctioned. There is no Standing Order permitting this departure.

(5) Imprest Accounts.

During the year surprise check of Imprest Account was effected in 54 cases. The defects of common nature noticed are summarised as under :—

M.C.A./919

4-4-1939.

M.C.A./269

12-5-1939.

- (1) Payments were made without recording proper sanctions on the vouchers. In certain offices there was no practice to have sanction recorded on conveyance vouchers for less than a rupee.
- (2) The payments for Railway Season tickets for peons were made without preparing any vouchers.
- (3) Sanctions for expenditure incurred on account of postage and revenue stamps for receipts were not recorded, in the respective Registers.
- (4) Payments for sundry purchases were made in anticipation of sanctions.

M.C.A./207

13-4-1939.

- (5) In some cases vouchers were not prepared although expenditure was booked.
- (6) Payments were found to have been made in some cases without obtaining proper discharges.
- (7) Some vouchers were found booked though they were not actually paid.
- (8) The expenditure was found to have been booked in excess of the standing advance for expenditure.

At Store-Keeper's office on a surprise check the cash balance of the Imprest Money was found short by Rs. 50-1-0. The Head Clerk in charge of the Imprest Account was called upon to make good the money immediately which he did. The matter was instantaneously brought to the notice of the Municipal Commissioner who suspended the Head Clerk pending further orders. In the meanwhile the Head Clerk resigned his post. The resignation has been accepted by the Municipal Commissioner. The other irregularities noticed in the Accounts were set right by the Store-Keeper.

M.C.A./1046/V

20-4-1940.

As per the Books of the Chief Accountant the amount of the Standing Advance with the Estate Agent and Land Manager was Rs. 5,000. On actual verification of the advance in the Estate Agent's office it was found in excess by Rs. 20. The persons in charge could not explain as to how this amount of Rs. 20 was to be accounted for, although the amount has been with them for some years past. The department has been asked to explain the position but no reply has so far been received.

It was also noticed that an advance of Rs. 6-12-0 made from imprest for stamping an agreement was not booked for the last three years. This has now been booked and adjusted.

M.C.A./442
17-9-1938.

Imprest Account of Test Audit Officer (Printing) was checked on the 20th April 1939 when it was noticed that besides some of the irregularities stated above, the vouchers for the month of March 1939 were not available. It was explained that they were inadvertently destroyed by the Press Staff. Strict instructions have now been issued by the Municipal Commissioner to preserve such vouchers.

M.C.A./269

12-5-1939.

At Maratha Hospital it was noticed that a sum of Rs. 20 was received for which a stamped receipt was passed by a letter of acknowledgement instead of an official receipt. Further it was also noticed that one old coffee vessel was sold for Rs. 6 in exchange for a part price of a new one purchased. The sale was effected without sanction, which was subsequently obtained.

M.C.A./705

14-6-1939.

While checking the imprest account of the Hydraulic Engineer's Department a receipt in the name of Mr. Daroga and not in the name of the Department for a payment of Rs. 4 on account of reconnecting electric current etc. was noticed. On further enquiry it came out that no charges for the electric installation were recovered as required by Corporation Resolution No. 6849, dated the 11th October 1920 from Mr. Daroga, the Municipal employee occupying a Municipal Bungalow, at Santacruz. The matter was reported to the Municipal Commissioner who finally ordered that the recovery at Rs. 1-4-0 per month be made from the occupant. Omission of this charge involved a monthly recurring loss of Rs. 1-4-0 to the Corporation.

M.C.A./188

18-6-1938.

On another inspection a shortage of Re. 0-8-0 was noticed which was made good.

At Arthur Road Hospital cash on inspection, was found short by Re. 0-5-9 which was made good immediately. The clerk in charge explained that the shortage might be either due to over payment or loss of the postal stamps.

M.C.A./366

27-5-1939.

In the Department of the Superintendent of Licenses cash was found in excess by six pies which at the instance of this office was paid into the Municipal Treasury.

M.C.A./335

13-5-1939.

(6) *Miscellaneous.*

The cost of stationery supplied to the Municipal Councillors was in the first instance debited to the Stationery Grant of the Municipal Secretary. To facilitate rendering of account in this respect it has now been arranged to open an advance account for this purpose.

M.C.A./699

20-11-1939.

A sum of Rs. 176 paid to the Superintendent of Markets for making advance payment of rent was treated in the Chief Accountant's books as standing advance for contingent expenses. Chief Accountant was written to, stating that it would be advisable to debit the amount to "Advances Sundries—Miscellaneous—Advances." The amount was thus adjusted.

M.C.A./839

27-2-1939.

(7) *Petrol Account.*

A report of actual verification of Petrol at different stations as on 31st March 1939, was called for from Test Audit Officer. In submitting the report the Test Audit Officer pointed out that at the New Garage in the Municipal Workshops the stock of Petrol as per books was 4,138 gallons whereas the actual stick measurements showed only 4,000 gallons. Test Audit Officer promised to look into this difference as per his memo No. T.A.O./974, dated the 15th February 1940 underlying my letter No. M.C.A./789, dated the 5th March 1940, printed at page 11 of the Law, Revenue and General Purposes Committee Proceedings of 11th April 1940.

M.C.A./789

5-3-1940.

T.A.O./974

15-2-1940.

Test Audit Officer being reminded sent papers showing that a sum of Rs. 644-1-0 has been written off on account of loss of 687 gallons of Petrol by evaporation during the period 19th October 1938 to 31st March 1940 by debiting the grants of the consuming departments. He has been requested to explain the reasons for debiting the portion of the loss suffered prior to the year 1939-40, to the grants for 1939-40. The reply is awaited.

(8) *Plant and Machinery.*

The Municipality purchases plant and machinery out of advances from (1) the surplus cash balance; (2) the Plant and Machinery Depreciation Fund and (3) the special funds under Capital Account. The outstanding balances as on 31st March 1940, on account of these advances stand at Rs. 29,83,605-13-5. Over and above these, plant and machinery of small value is also purchased from the annual grants provided in the Revenue Budget, the cost of which is being written off

M.C.A.810

29-1-1940.

by debit to expenditure annually. As pointed out in Municipal Chief Auditor's report to the Law, Revenue and General Purposes Committee, underlying their Resolution No. 184, dated the 1st February 1940, an account of annual depreciation and repayment on account of outstanding balances of advances is prepared and adjusted in the Chief Accountant's books but no account of the plant and machinery is being rendered by the departments certifying the machinery in their charge at the end of the year. Further it has also been pointed out that it is desirable to obtain such certificates from the Departmental Officers and it is understood that the information is being called for by the Chief Accountant from the officers concerned. The verification of the actual existence of plant and machinery is material for proper accounting. Under the resolution referred to above a copy of my report has been sent to the Municipal Commissioner for his remarks which are awaited.

(9) *Advance from Provident Fund.*

In certain cases of Provident Fund advances, granted to the Municipal employees as special cases, before the expiry of at least six months' period since the complete repayment of their previous advances, it is observed that the balances of the previous advances are not recovered prior to passing the fresh claim but their recovery is effected while passing the claims from the amounts of fresh advances by adjusting entries. The practice is not in consonance with the spirit of Rule No. 22(3) of the Provident Fund Regulations which requires that an employee must square up fully his old liability before undertaking a fresh one. I think this healthy rule must be strictly enforced so as to discourage as far as possible employees undertaking fresh liabilities before discharging old ones.

(10) *Fidelity Bonds.*

While checking the Fidelity Bonds furnished by the Municipal employees, it was noticed that the renewal receipt, dated the 26th September 1938 in favour of Mr. K. P. Bhakta, City Engineer's Department was not signed by the Guarantee Company. The receipt was got signed.

M.C.A.289
29.4.1939.

Assessment Department.

This is the main revenue earning Department of the Corporation. Rules and Regulations for the proper assessment and collection of revenue have been embodied in the Assessment Manual. It was reported last year that the processes of recoveries provided under the Act were not pushed through with due promptness and diligence by the Collecting Officers. However during my visits to Ward Offices in 1939-40, some improvement was noticed as regards presentation of bills, serving demand notices etc. This is well reflected in the increased realisations during the year on account of notice fees etc., by over Rupees Ten Thousand. The number of bills left outstanding in respect of property tax and wheel tax as on 31st March 1940 was 18,115 aggregating to Rs. 37,11,451-12-0 as against 18,699 aggregating to Rs. 33,06,704-15-6 in the previous year. The outstanding of Rs. 37,11,451-12-0 is inclusive of the Urban Immoveable Property Tax amounting to, Rs. 10,70,996-3-6.

Collection of Taxes.

While examining the bills outstanding as on 31st March 1940, it was noticed that in a number of cases payments of water tax only were made while the other taxes were left in arrears. The reason why payments of water tax only were made to the exclusion of other taxes appears to be the provisions of Section 279 of the Municipal Act which empower the Municipality to sever water connection in default of payment of that tax. An instance in point is that of Babu Kalicharandas Rajaram, owner of E Ward properties Nos. 6194(1)(2) and 6195. He was in arrears of taxes to the amount of Rs. 904-4-0 for the year 1936-37 including water tax. The Assessor and Collector directed on 17th June 1937 the cutting off of his water connection and on 20th July 1937 he paid up the water tax only but left unpaid the other taxes. He continued this practice upto 17th June 1940, when the aggregate amount of taxes remaining unpaid by him came to Rs. 4,350-13-0. No Distress Warrants were issued for its recovery. Sanction of the Standing Committee had been obtained for filing a suit as far ago as 8th December 1937, under Standing Committee Resolution No. 1163, dated the 8th December 1937. The Assessor and Collector instructed the Legal Assistanfit to file a suit accordingly under his No. S. R. 529, dated the 11th January 1938. But no suit has yet been led though the arrears have now mounted up to Rs. 4,350-13-0.

M.C.A.901
12-3-1940.

Such delays in the application of the measures provided by the Act for recovery of taxes not only hamper the speedy recovery of the taxes but generally produce a harmful effect on other cases. Also in other cases of long outstanding the Department seemed to be slow in applying these remedies and consequently the bills outstanding on 31st March 1940 were 18,115 out of which 5,370 pertain to years prior to 1939-40.

M.C.A.550/1-9-1939.
M.C.A.553/1-9-1939.
M.C.A.562/1-9-1939.
M.C.A.574/12-9-1939.
M.C.A.577/13-9-1939.

Non-recovery of notice fees in 61 cases was reported and so far only 31 cases have been settled.

Refunds of Taxes.

Errors and omissions detected were pointed out and got rectified of which some cases are quoted below.

(1) Refund of General Tax for Rs. 28 for the second half of 1936-37 in respect of property bearing D Ward No. 2412(1) was proposed, although 1/5th drawback was already sanctioned. The Assessor and Collector explained that although the drawback was sanctioned the full amount of General Tax was charged in the bill through oversight. The proposal to allow refund of General Tax was however not correct and was accordingly cancelled.

M.C.A.430
29-6-1939.

(2) The Ward Superintendent certified on actual verification from the tenant on 31st May 1938 that the Block No. 2 of D Ward property No. 3966 was occupied from 23rd May 1938. However in the vacancy report dated the 14th November 1938, the same block was certified by the Superintendent and Assistant Assessor to be vacant upto 30th June 1938 and refund was proposed accordingly for the first half of 1938-39 (*vide* Serial No. 410 of the Refund Register). The Assessor and Collector explained that the mistake occurred owing to two different statements made by the tenant. The Municipal Commissioner has accordingly issued orders warning the subordinate staff of the Assessment Department not to be negligent.

In this case of refund the rent of a rear Shop No. 2 on the ground floor of properties Nos. 2788(1) and 2298 of C Ward was certified at Rs. 93 11/12 in the vacancy report for the first half of 1938-39. It was noticed in the course of audit that the same shop was certified at Rs. 211 4/12 for refund for the second half of 1937-38. The Assessor and Collector was asked to explain the causes of the difference between the rents of the same shop during these succeeding periods. He explained that the correct rent of the shop was Rs. 93 11/12 for both the half years ended 31st March 1938 and 30th September 1938 and that the refund due for the second half of 1937-38 was Rs. 24-9-0 while the refund allowed was Rs. 54-12-0. The excess of Rs. 30-3-0 has now been recovered from the party's claim for refund for 1938-39 with the approval of the Municipal Commissioner. The Ward Inspector and the Head Clerk responsible for the above mistake were fined, the former for giving a wrong certificate and the latter for not being careful in scrutinising the claim.

The following case involving contravention of the provisions of the Act occurred during the year :—

"The surplus lands in the Mill Compounds were assessed to Municipal taxes for the first time with effect from 1st April 1937. The notices of these assessments were served on the Millowners in December 1937, and complaints lodged by them were disposed of and settled by the months of May and June 1938. In November 1938 the Assessor and Collector submitted claims for refunds on account of vacancies of these lands for four half years for 1937-38 and 1938-39 for the sanction of the Municipal Commissioner recommending that although provisions of the Act requiring notices of vacancy were not complied with by the Millowners, on the grounds of equity the refunds may be granted to them. It was also stated by him that the Ex-Assessor and Collector had agreed to such refunds being allowed to the Millowners at the time of settling the complaints against valuations. It was pointed out by Audit that grant of such refunds was not in accordance with the provisions of the Act and not in order. However, owing to much delay in serving notices of new assessment to the Millowners and finally settling the valuations the Municipal Commissioner sanctioned the payment of refunds amounting to about Rs. 6,600."

Thus the infringement of the provisions of the Act was due to the delay caused by the Department and promises given to grant refunds without pointing out to the Millowners the necessity of sending notices of vacancies as required by the Act.

It was reported last year that inter-departmental adjustments of refunds in respect of Improvement Trust Properties for 1937-38 involving nearly thirty six thousand rupees were still unadjusted and that the vacancies in that connection were certified and sent by the Estate Agent to the Assessor and Collector in the month of September 1938. The same has since been adjusted in the accounts of January 1940. Similar adjustment of about thirty two thousand rupees for 1938-39 has not yet been carried out in the accounts for 1939-40 upto the time of writing this report *viz.*, 21st June 1940. As refunds of taxes made are debited to receipts of taxes it is advisable that such adjustments should take place before closing of the final accounts in order to show the taxes realised at their correct figure.

Drawbacks.

1. On 21st December 1938 the party applied for drawback in respect of property bearing E Ward No. 4065(15). On inspection the Ward Inspectors and Deputy Superintendent on 9th March 1939 made a note of inspection 'not vacant. All are old tenants', and hence the claim was rejected. Thereafter the party offered to prove his claim by production of Account Books. On the examination of the Accounts no bills were found prepared for the holding shown as vacant. The claim was therefore admitted. In view of the inability of the Department to maintain the position shown in the Inspection Report to the effect that the rooms were not vacant and all were occupied by old tenants, the Audit inquired of the Assessor and Collector the nature of inspection and inquiry made by his staff. The reply is still awaited.

2. The actual amount of drawback admissible in respect of property bearing E Ward No. 7405, worked out at Rs. 39 as against Rs. 27-13-0 wrongly admitted at page 7 of Drawback Register. It was also noticed that no deduction of drawback amount was made in the bill but full amount of general tax was charged. On a reference to the Department the Assessor and Collector explained that through oversight the deduction of 1/5 drawback was made in the bill issued in respect of some other property bearing No. 7305 of E Ward. The bills for these two properties were therefore recalled and amended accordingly.

3. The party notified vacancy of one room on the ground floor of C Ward property No. 2830(1)(2) from 1st September 1938 while the Superintendent certified the same room to be vacant from 1st July 1938. The Assessor and Collector explained that the vacancy from 1st July 1938 was certified through oversight, and that the correct period being 1st September 1938 to 10th November 1938 the total loss of rent came to Rs. 163-5-4, which was less than 5 per cent. of the rateable value. Hence drawback was not admissible in the case. The drawback clerk who overlooked the mistake committed by the Superintendent has been warned to be careful in future.

Water Charges by Meter Measurements.

The Registers of all the Wards maintained for recording consumptions of water and issue of bills for the first half year of 1939-40 were checked. It was noticed that in 54 cases although consumptions were noted the bills were not issued and that in 30 cases consumptions were not noted at all. The Hydraulic Engineer explained that as the meters were out of order the consumptions could not be noted until the meters were tested and consumptions ascertained. But no such remark was made in the Register against these cases. The Hydraulic Engineer has agreed to make necessary remarks in the remarks columns of the Registers in future. In some cases the diaries of the Inspectors were examined and it was noticed that undue delay occurred in testing and replacement of meters. On getting the explanation from the Hydraulic Engineer in this matter, the Municipal Commissioner issued orders that such work should be attended to with the least possible delay and that an adequate number of spare meters should be kept on hand.

Wheel Tax for Private Conveyances.

This is a source of income amounting to an average of Rs. 9 lakhs per year. Bills are preferred in arrears at the end of each quarter, after receiving reports from the Ward Superintendents. The lists of vehicles and animals standing in the name of each party are maintained in what are called wheel tax registers in the Assessment Department for each Ward. In addition to this the Department has got its Motor Branch where motor registers showing the names of the parties, transfers effected from time to time, its weight etc., are noted. Up-to-date information as regards new motors, transfers of ownership, etc., is daily obtained by the two clerks who are posted in the Police Commissioner's Office for this work, and notes taken in the registers. These changes are also intimated immediately to the Ward Offices in order to enable them to verify the conveyances and include them in the quarterly statements to be submitted by them. However during the year under report it was noticed that inquiries in respect of checking of ownership of vehicles and animals were not completed in time at the end of each quarter and there were numerous cases in which demands were not made. There were also cases in which inquiries were completed months after the end of the quarter and demands made. In the collection of this kind of impost, time is very important, as vehicles change hands quickly and when bills are presented the parties may not be perhaps in charge of the vehicles and recoveries may not be always easy. Accordingly much stress in the last Audit Report was laid on the importance of timely verification of vehicles and the same remark is repeated this year in order to avoid a portion of the loss of revenue from this source.

Now turning to the wheel tax registers from test examination it seems that some attempt is necessary to keep them in a systematic manner. The manner in which they are kept and written up may be summarised here. Whenever a bill is proposed to be preferred as per the quarterly statements of the Ward Inspectors the bill is issued and noted down in the column for the quarter for which it is issued. Also remarks for not preferring a bill are put in the remarks column for the quarter to which it relates. Very often incomplete remarks such as (1) Transferred to—Ward (2) Sold prior to—(3) Sold to Mr. _____ are noticed. In many cases there would be found neither the issue of bills nor the remarks for non-issue of the bills. There are instances of the vehicles transferred from one Ward to the other and charged there; but no notes are taken giving references of new schedules under which they are charged in other Wards. Proper completion of these registers at the end of each quarter should be strictly enforced so as to show that in each case of vehicle and animal a bill has been issued within a month from the end of each quarter and that where no bill has been issued proper explanation for the non-issue of bill is duly given.

The Corporation under their Resolution No. 570, dated the 28th September 1939, approved of the proposed amendment of the Act for levying wheel tax in advance instead of in arrears. This amendment will help the speedy recovery of these taxes and should act as a good remedy for cases escaping taxation provided that verification of vehicles is done promptly in time.

On test-check of the Wheel-Tax Registers during the course of the year nearly 1,411 cases of non-issue of bills were pointed out to the Department of which 613 cases have since been settled.

General.

During the year 147 objections in all were raised of which 87 are settled and in 14 cases *ad-interim* replies were received.

The Assessment Manual prescribes an accurate and upto-date register of all lands and buildings in the City. Such a register is under preparation since a long time. On inquiry it is learnt that a copy of the Cadastral Survey Numbers of the Collector of Bombay has been brought and that the copying work of these registers is proceeding. The registers for A to E Wards are so far found completed. But as regards F and G Wards several columns still remain to be completed. As already reported in the last Annual Report early completion of these registers and their comparison with the Assessment Books is essential.

<p>M.C.A.758 20-12-1939. M.C.A.698 17-11-1939.</p>	<p>A case was noticed in which revised valuations of property bearing No. B Ward 3037 was incorrectly posted in the Assessment Book at Rs. 6,375 as against the correct figure of Rs. 7, 795 involving a recurring loss of revenue. Attention of the Department was drawn and mistakes set right. The Municipal Commissioner has issued strict warning to the staff against allowing such kind of mistakes to occur in future. It was also noticed that amendments in valuations of the properties after they were sanctioned by the Municipal Commissioner were not entered in the Assessment Book simultaneously but put off to some future date. At the instance of Audit the Assessor and Collector has issued instructions to take postings immediately after the Municipal Commissioner's sanction in the Assessment Book from time to time in future.</p>
--	--

Hereunder is a list of audit notes issued during the year under review and remaining uncleared upto 30th June 1940.

Serial No.	Ward.	Audit Note No. and Date.	Particulars of objections.	A.C.'s reply received or not.	Further references made.
1	C	M.C.A.574 of 12-9-1939	Non-recovery of N. D. Fees	No.	
2	D	M.C.A.456 of 15-7-1939	Audit of outstanding balances for the quarter ended 30th June 1939.	No.	
3	D	M.C.A.648 of 17-10-1939	Outstanding balances for the quarter ended 30th September 1939.	No.	
4	E	M.C.A.819 of 1-2-1940.	Drawback claim for the 1st half of 1939-40 in respect of property bearing Ward No. 4065 (15).	No.	
5	E	M.C.A.931 of 23-3-1940	Outstanding bills of property bearing Ward Nos. 6882, etc.	Yes.	M.C.A.931 of 29-5-1940.
6	D	M.C.A.725 of 8-12-1939	Short charge for 1,000 gallons of water	No.	
7	D	M.C.A.346 of 17-5-1939	Totals of the Ward Collection Books not struck in ink. Opening balances and fortnightly balances of the Inspectors' check ledgers and the general ledger not signed by the Ward Superintendent.	No.	
8	C, F and G	M.C.A.502 of 4-8-1939.	Levy of compounded water tax	No.	
9	D and G	M.C.A.872 of 27-2-1940	Filling in of columns of refund certificates in the refund registers.	No.	
10	G	M.C.A.815/16 of 19-7-1939	Inquiry in respect of cars Nos. W 2209 and X 5114.	No.	
11	E	M.C.A.362 of 26-5-1939	Examination of Ward Collection Books.	No.	
12	C	M.C.A.559 of 17-7-1939	Quarterly audit of the outstanding balances for the quarters ended 30th June 1939.	No.	
13		M.C.A.811 of 29-1-1940	Calling for wheel tax papers.	No.	
14		M.C.A.850 of 22-2-1940	Filling in columns for refund certificates in the refund registers.	No.	
15	D	S.R.5080 of 17-5-1939	Reconciliation of owners' names in respect of D Ward properties bearing Ward Nos. 3513 (1), 3513(1) (a), and 3513 (a b).	No.	

Serial No.	Case No. and Date.	Number of uncharged etc., concerns reported.	Number of concerns settled for.	Number of concerns remaining unsettled.
1	M.C.A. 746 of 15-12-1939	7	4	3
2	M.C.A. 818 of 1-2-1940	26	...	26
3	M.C.A. 920 of 18-3-1940	3	...	3
4	M.C.A. 947 of 28-3-1940	24	...	24
5	M.C.A. 778 of 8-1-1940	24	21	3
6	M.C.A. 951 of 23-3-1940	49	...	49
7	M.C.A. 301 of 5-5-1939	61	...	61
8	M.C.A. 501 of 3-8-1939	69	59	10
9	M.C.A. 513 of 7-8-1939	44	39	5
10	M.C.A. 514 of 7-8-1939	55	38	17
11	M.C.A. 753 of 19-12-1939	2	...	2
12	M.C.A. 878 of 28-2-1940	51	49	2
13	M.C.A. 280 of 28-4-1939	59	49	10
14	M.C.A. 281 of 28-4-1939	1	...	1
15	M.C.A. 284 of 28-4-1939	1	...	1
16	M.C.A. 293 of 1-5-1939	1	...	1
17	M.C.A. 536 of 24-8-1939	1	...	1
18	M.C.A. 552 of 1-9-1939	29	25	4
19	M.C.A. 703 of 22-11-1939	1	...	1
20	M.C.A. 741 of 15-12-1939	18	11	7
21	M.C.A. 760 of 21-12-1939	42	21	21
22	M.C.A. 766 of 3-1-1940	1	...	1
23	M.C.A. 776 of 6-1-1940	31	...	31
24	M.C.A. 825 of 3-2-1940	25	...	25
25	M.C.A. 837 of 9-2-1940	38	...	38
26	M.C.A. 840 of 9-2-1940	22	21	1
27	M.C.A. 877 of 28-2-1940	26	...	26

Serial No.	Case No. and Date.	Number of uncharged etc., concerns reported.	Number of concerns settled for.	Number of concerns remaining unsettled.
28	M.C.A. 927 of 19-3-1940	41	...	41
29	M.C.A. 945 of 28-3-1940	23	...	23
30	M.C.A. 949 of 28-3-1940	1	...	1
31	M.C.A. 950 of 28-3-1940	1	...	1
32	M.C.A. 286 of 20-4-1939	57	...	57
33	M.C.A. 549 of 1-9-1939	29	23	6
34	M.C.A. 554 of 1-9-1939	15	10	5
35	M.C.A. 555 of 1-9-1939	22	18	4
36	M.C.A. 742 of 15-12-1939	30	...	30
37	M.C.A. 805 of 25-1-1940	35	...	35
38	M.C.A. 904 of 13-3-1940	25	...	25
39	M.C.A. 929 of 19-3-1940	29	...	29
40	M.C.A. 944 of 28-3-1940	2	...	2
41	M.C.A. 743 of 15-12-1939	104	...	104
42	M.C.A. 744 of 15-12-1939	15	...	15
43	M.C.A. 782 of 10-1-1940	25	...	25
44	M.C.A. 795 of 19-1-1940	8	...	8
45	M.C.A. 838 of 9-2-1940	13	...	13
	Total	1,186	388	798

Miscellaneous Departments.

The following are the departments in charge of the collection of miscellaneous revenue :—

(1) Municipal Commissioner's Office ; (2) Town Duty Refund and Election Office ; (3) Central Stores ; (4) Legal Assistant's Office ; (5) Hydraulic Engineer's Department ; (6) Victoria and Albert Museum ; (7) Public Health Department including Analyst's Office ; Health Department Ward Offices ; (8) A and B ; (9) C and D ; (10) E ; (11) F and G ; (12) Malaria and (13) Office of the Superintendent of Vaccination ; (14) K. E. M. Hospital and G. S. M. College ; (15) Conservancy Department ; (16) City Engineer's Central Buildings and Architectural Branches ; (17) City Engineer's Works and Maintenance Branches ; (18) Mechanical Engineer's Department ; (19) Fire Brigade Office ; (20) Licence Department ; (21) Gardens Department ; and (22) Markets and Slaughter Houses.

As per Commissioner's letter No. M.C.A. 765 dated the 27th January 1939, underlying Standing Committee Resolution No. 1534, dated the 10th February 1939 the forms of Revenue Registers for these Departments were revised as from 1st April 1939 for maintaining accounts on the basis of demand, collections and arrears for each source of income and quarterly tallying of those accounts and comparing them with those maintained in the Chief Accountant's Office. The Heads of Departments therefore got the new forms of registers printed and they commenced to maintain them with effect from 1st April 1939. In the course of examination of these new registers in the several departments some time in July 1939 it was noticed that they were incomplete in certain respects. The registers were particularly not attested by Head Clerks and Heads of Departments. Monthly totals of the registers were also incomplete.

A list of each department was therefore drawn up showing the extent to which the books were incomplete and sent to the Commissioner on 25th July 1939 for his information and necessary action, requesting him at the same time to ask Heads of Departments, to send to this office, quarterly returns of revenue in the prescribed forms.

Municipal Commissioner's attention was then invited from time to time to non-submission of returns by the Heads of Departments and after waiting upto the end of January 1940, as the returns were still not received; except in very few cases the matter was reported to the Standing Committee. (*Vide* No. M.C.A. 765, dated the 8th February 1940 forwarded to the Municipal Commissioner for report under Standing Committee Resolution No. 1740, dated the 14th February 1940.)

Even after the Municipal Chief Auditor's above report to the Standing Committee there was no material progress made by the Heads of Departments in the transmission of revenue returns upto the end of the official year on 31st March 1940. A note was therefore sent to the Municipal Commissioner on 5-4-1940 specifying therein the names of Departments who had sent or who had not sent their respective returns to this office, pointing out that unless the returns were received in this office by the end of 30th April 1940 it would not be possible for audit to exercise proper percentage check before submission of Annual Audit Report for 1939-40.

As in the year previous the test check of all the daily cash receipts was exercised upto the middle of October 1939 by the Audit Department, but thereafter on the transfer of the internal check under Standing Committee Resolution No. 645, dated the 23rd August 1939 the Chief Accountant did the detailed checking. Programme of the percentage audit was then fixed and the audit commenced accordingly.

Hereunder is the list of offices showing the quarters upto which they have sent their returns through the Chief Accountant. All these returns have been checked with the relevant registers of respective departments and also with the Chief Accountant's books.

Name of the Department.	Period upto which the quarterly returns checked.
(1) Election and Town Duty Officer	... 31-12-1939
(2) Victoria and Albert Museum	... 31-3-1940
(3) City Engineer (Building Branch)	... 30-9-1939*
(4) Chief Officer, Fire Brigade	... 31-3-1940
(5) Store-Keeper	... 31-12-1939
(6) Gardens Department	... 31-12-1939
(7) K. E. M. Hospital	... 31-3-1940
(8) G. S. M. College	... Upto Winter term (ending 16-12-1939)
(9) Assistant Health Officer A and B Wards	... 30-9-1939
(10) Assistant Health Officer C and D Wards	... 31-12-1939
(11) Assistant Health Officer E Ward	... 30-9-1939
(12) Assistant Health Officer F and G Wards	... 30-9-1939
(13) Head Supervisor	... 30-9-1939
(14) Superintendent of Vaccination	... 31-12-1939
(15) Assistant Health Officer Malaria	... 31-3-1940

(* These returns were received late and are being checked.)

It is to be mentioned here that for the figures of rent of staff quarters and chawls included in the quarterly returns there were no demand registers in the office of Head Supervisor and as such only the rents actually recovered were shown as demands. In order to get a proper idea about demand, collection and arrears on this account Test Audit Officer was requested as to what procedure he was going to adopt for systematic accounting of these rents. A form of demand register drawn up for this rent account was thereafter received from the Department for approval. The form was duly scrutinized and returned with certain remarks thereon.

No quarterly returns were received from the following Departments upto the date of writing this report :—

(1) Municipal Commissioner's Office ; (2) Legal Assistant's Office ; (3) Hydraulic Engineer's Department ; (4) Licence Department ; (5) Markets Department ; (6) City Engineer (Works and Maintenance Branches) ; (7) Health Department (including Municipal Analyst's Office) ; and (8) Mechanical Engineer.

Accordingly it may be mentioned for the information of the Standing Committee and the Corporation that the figures of revenue receipts under different departments published in Appendix No. 3 of the Annual Report of the Chief Accountant are not the figures agreed with those in the books of those Departments whose returns upto 31st March 1940 are not received.

Irregularities and omissions which were noticed in some of the quarterly returns were duly brought to the notice of the Departments and got rectified. Some typical instances of errors and omissions are given below :—

Short Recoveries.

(1) A case of permission for projecting a stall board was noticed for which a fee of Rs. 18 was recovered as against Rs. 36 due, owing to the party having increased the area of the stall board originally permitted. Attention of the City Engineer was drawn to this and he obtained the explanation of the Sub-Overseer concerned. The increased stall board, as explained, was for a short period. The requisite fee on account of increased area of the stall was then recovered. There were some inconsistencies between the reports of the Sub-Overseer and the Assistant Engineer in charge in reporting the increased area ; hence the Sub-Overseer was called upon by City Engineer to explain. The Sub-Overseer however continued to be absent on leave and ultimately left Municipal service.

(2) While scrutinising the fee charged for gallery projections of building No. 88 at Dongri and Samuel Street it was found that the fee charged on account of the conversion of original open galleries into closed ones and on account of the increase in width of the original projections from 3'-6" at Dongri Street and Samuel Street to 4'-1" and 4'-0" respectively was short by Rs. 97-8-0. This was brought to the notice of City Engineer (Building Branch) through Municipal Commissioner and the shortage has been recovered by the City Engineer.

(3a) In Licence Department a licence notice for G/S Ward was noticed whereunder a fee of Rs. 10 was recovered against the correct fee of Rs. 15. Superintendent of Licences was asked to recover the short charge and it was duly recovered.

(3b) In two cases of F/S Ward and in one case of E/E Ward composition fees of Rs. 2 and Rs. 3-12-0 respectively were not found recovered. The omissions were brought to the notice of the Licence Superintendent and the shortages were duly recovered by him.

(4) In the office of the Victoria Gardens it was found that a recovery of Rs. 4-4-0 made on the 28th March 1939 was neither accounted for in the cash book nor paid into the Municipal Treasury. M.C.A.265
25-4-1939. The fact was brought to the notice of the Superintendent of Gardens who subsequently paid this amount into the Treasury on 24th April 1939. Further a short remittance of As. 3 was noticed under Remittance Slip No. 148, dated the 20th September 1939 and pointed out to the Superintendent of Gardens. The shortage was then paid into Treasury on the 4th October 1939.

(5) A short recovery of As. 6 was found in the Hydraulic Engineer's Office in connection with testing fee for spring taps. The shortage was subsequently recovered by him and paid into the Treasury after a note from this office. M.C.A.830
6-2-1940.

M.C.A.908
15-3-1940. In another case a sum of Rs. 40 was recovered as per receipt passed against a demand of Rs. 48 shown in the Demand Register. Recovery was also incorrectly posted as Rs. 48. This was brought to the notice of the Hydraulic Engineer who thereafter recovered the shortage of Rs. 8.

(6) A recovery of Rs. 2-7-0 was found made as fee for a set of weights from 28 lbs. to 2 lbs. against the actual dues of Rs. 2-13-0. This was pointed out to the Superintendent of Markets and the shortage of As 6 was made good. M.C.A.627/V
5-10-1939.

Arrears.

(1) A note addressed to the Hydraulic Engineer regarding certain outstanding bills in 1938-39 was pursued in the year 1939-40 as some of the bills mentioned therein remained outstanding. Three of the bills M.C.A.781
31-1-1939. viz., one for Rs. 45 against the Mechanical Engineer, another for Rs. 55 against Assistant Health Officer F and G Wards and a third against a private party for Rs. 12 were still outstanding at the time of writing this report. A fresh reminder was therefore sent to the Hydraulic Engineer on 28th May 1940 for clearance of these bills. Hydraulic Engineer has since informed this office on 5th July 1940 that the first two bills have been adjusted and third of Rs. 12 recovered by him.

(2) The case of arrears in respect of an instalment of Health Department Right Nos. 5 and 6 of 1938-39 amounting to Rs. 1,962-8-0 reported in the last year's annual report in para (1) page 143 was pursued and it was ascertained that the necessary Court action was being taken for the recovery of the arrears with due interest thereon.

(3) The case of the arrears of rents at Bandra Slaughter Houses was also pursued this year and it was M.C.A.632/5-5-1939. found that some improvement was made by the Superintendent of Market towards recovery M.C.A.959/29-3-1940 of the arrears as a result of Municipal Commissioner's personal direction.

(4) The matter reported at para (2) page 143 of the last year's annual report regarding monthly rents of the lettings of certain sites at Sir Phirozshah Mehta Road for advertisements and shops was further pursued. M.C.A.220
17-4-1939. In one of the cases it was found that the arrears were written off with the Standing Committee's sanction vide Standing Committee Resolution No. 1394, dated the 20th December 1939. In two cases it is ascertained that decree for the recovery of arrears was obtained by the Markets Superintendent. In three cases Standing Committee's sanction has been obtained to file suits against the persons concerned for the recovery of arrears and in three more cases the arrears are reported to be irrecoverable requiring write-off. Only in one case it was found that the arrears have been recovered.

(5) In the year 1936-37 Hydraulic Engineer had obtained a decree for recovery of Rs. 223-10-0 in the Small Causes Court against one Mr. Haji Usman Haji Alimahomed. The amount was on account of arrears of certain meter hire and water charges bills including the legal cost of Rs. 31-4-0. The defaulter had absconded to Poona and a Pleader in Poona was entrusted with the execution of the decree in 1937-38. For identifying the Defaulter a retired Inspector was deputed but the decree remained unexecuted as the man shifted himself to Bombay in December 1938. The case was then entrusted to the Legal Assistant. A reference was therefore made to him on 2nd June 1939 as to how the execution etc. of the decree stood and he then informed that the decree was to be received from Poona and that he was applying to the Court in the matter. The Hydraulic Engineer and the Legal Assistant were further reminded in this connection from time to time. Hydraulic Engineer has now informed me under his note No. M.C.A. 956-V, dated the 16th July 1940 that he is going to propose write off of the decretal amount as bad debt as the defaulting party was reduced to a state of poverty and therefore there was no likelihood of recovery even after further Court Action. A.E. 782/D.S.R.
25-4-1938.
C.6082/29-9-1939
and
C.6082/27-10-1939.

General.

(1) It was found in Hydraulic Engineer's Office that certain demands in respect of sales of rights were entered twice in two different registers. Attention of the Hydraulic Engineer was drawn to this and the entries made in the wrong register were cancelled. M.C.A.884
4-3-1940.

(2) It was noticed that in a number of cases permissions for stall board and weather frame projections in D Ward of the City Engineer's Department were reported by the staff for cancellation of permissions after an expiry of over six months' period for their renewal. Since the renewal fees in these cases were not received in time it was possible for the Department to enquire into the cases immediately and to cancel the permissions wherever necessary. The City Engineer was therefore asked to explain what kind of supervision was carried out over the projections for which no renewal fees were received in time. In reply he stated that this was due to the failure of the then Overseer in charge to inspect the cases but then arrangements had since been made and instructions were issued to see that stall board fees do not remain in arrears for more than one month and weather frame fees for two months without taking any action. E.B.7542/D
25-10-1939.

However on further examination of the registers of the same Ward it was found that fees for 35 cases of stall boards and 77 cases of weather frames had run into arrears for over five months. Attention of the City Engineer was again drawn to this state of affairs. Reply is awaited.

(3) Gradual fall in the monthly receipts of the Gold Mohor Castle Market was noticed particularly from August 1939 onwards. A note was therefore addressed to the Markets Superintendent through the Municipal Commissioner, furnishing therein the monthly figures of recoveries from the date of the opening of the market for collection *viz.*, 10th January 1939 to December 1939 and he was requested to look into the matter and advise. Markets Superintendent has attributed the reason for the decline to the existence of the Old Vegetable Byculla Private Market whose owners give all facilities to the traders and vegetables sellers such as advance loans and carrying of the vegetables free by their motor lorries, etc.

(4) Registers of the outstanding fines maintained in the offices of the Assistant Health Officers of Health Department were found written up in continuity for several years past and never renewed in any one year. It was therefore not easily possible to work out actual arrears at any one time. A suggestion was therefore made to the Health Officer through the Municipal Commissioner to get these books renewed from 1st April 1939, for facilitating actions being taken by the Officers in charge towards recoveries of arrears. Fines levied from 1st April 1939 in Municipal cases are however being credited to Government Account according to Government Resolution No. 792/4, dated the 29th April 1939. As the fines in arrears for the period prior to 1st April 1939 should be the Municipal dues, the Health Officer should take prompt action by way of applying for distress warrants etc., for the recovery of the arrears.

(5) At the time of a visit to the Vaccination Office it was noticed that the register maintained there for vaccine lymph was being written in pencil and was not authenticated by a responsible officer. Municipal Commissioner's attention was therefore drawn to this and the register is being maintained properly. The form of Register has been revised by Superintendent of Vaccination.

(6) In my last audit report I had made a mention in para B (7) page 143 about the incompleteness of books of Legal Assistant's Department. No statements of adjustments and arrears at the end of 31st March 1939 were thereafter received. Reminders were sent from time to time and as a result a list was sent by him on 20th April 1940 mentioning only the figures of recoveries but not the arrears.

Legal Assitant has accordingly been again asked to send an authenticated list of arrears as at the end of 31st March 1939 and also a statement of demand, collection and arrears for the year ending 31st March 1940. Reply is awaited.

Estate Agent's Department.

The main items of receipts of this Department are (1) Rents from Municipal and Ex-Trust Properties; (2) Sale of rights; (3) Rents from vacant lands; (4) Rents from permanent leases; (5) Premium on permanent leases; (6) Sale proceeds of Municipal lands; (7) Receipts from gallery projections, encroachments etc. Registers showing the demand, collections and arrears in respect of items (1), (2) and (3) were maintained but as regards item (4) the registers of total demand, collections and arrears were not kept satisfactorily; and for items (5), (6) and (7) there were no registers designed, to give an account of demand, collection and arrears from month to month and at the end of the year. On suggestions made by the Municipal Chief Auditor, the Deputy Municipal Commissioner (Improvements) has since passed orders either to modify or to introduce new registers.

It may also be mentioned that the registers of Improvement Schemes Revenue Account (excepting in the cases of items 4, 5, 6 and 7 pointed out above) are being maintained from the beginning on the basis of demand, collection and arrears. So far as the figures of demand, collection and arrears on the books of the Estate Agent's Office are concerned, they are self-balanced annually but the figures of collections are not agreed with the figures shown on the Chief Accountant's books before closing of accounts. Accordingly the revenue figures shown in Appendix 23 of the Accounts Report of the Chief Accountant are not agreed with those of the Estate Agent's Department. In this connection a memo was addressed to the Estate Agent through Municipal Commissioner calling for statement of demand, collection and arrears duly reconciled with the figures on the Chief Accountant's Registers. This has not been received.

(2) As already pointed out in the last audit report several tenants had run into arrears for more than three months without timely action being taken to recover the dues against them, and generally such tenants vacated the premises after accumulation of rents and their arrears were transferred to 'Bad and Doubtful Debts Registers'. After such transfer recoveries effected against them were only casual or rare and no special efforts appeared to have been made to reduce the arrears. In certain cases, the half costs of settled ejectment suits were also not recovered in full from the tenants. The examination of the figures of the arrears register as on 31st March 1940 as well as the details given in some of the cases quoted below show that there is no material change in this connection this year.

(3) It may be pointed out that although every query or observation made by audit has to be promptly disposed of by the officers concerned as laid down in the Schedule EE of the Municipal Act and para 9 of the Municipal Audit Procedure Rules sanctioned under Corporation Resolution No. 4787, dated the 4th September

1939, the following cases noted in the audit report for the year under review remain unreplied upto now ; satisfactory explanations having been received for the remaining 52 cases :—

Statement showing number of audit notes issued during 1939-40 remaining unreplied.

Serial No.	Audit Note No. and date.	Particulars of Objection.	E.A.'s reply received or not.	Further reference made No. and Date.
1	R.A.82 of 20-4-1939	Arrears in Labour Camp. Scheme No. 6	Reply received.	E.A.'s Misc. No. 292/26-10-1939
2	M.C.A.299 of 4-5-1939	Reconciliation of accounts in respect of sale of lands.	Reply received.	Statements are being prepared. Misc. 169/16-6-1939.
3	M.C.A.390 of 7-6-1939	Omission, double postings and other irregularities in the Demand Registers of No. 6 Labour Camp.	Reply received.	E.A.'s Misc. 292/26-10-1939.
4	E.A.P.R.21 of 9-6-1939	Files for plots Nos. 777, 391B, 64 North D. M. called for the purpose of verifying an entry of Adjustment in Demand Register.	No.	.....
5	M.C.A.373 of 30-5-1939	Double postings in the Demand Register of Agripada Chawls.	No.	.....
6	M.C.A.504 of 4-8-1939	Irregularity in maintaining the Demand Register of Scheme 29.	Reply received.	M.C.A.504 of 8-7-1940.
7	M.C.A.534 of 19-8-1939	Withdrawal of Municipal claims in respect of 8 tenants of Scheme 52 (Cases).	No.	.....
8	E.A.L.2866 of 23-8-1939	Enquiry as to whether the G. P. Fees in respect of Plot No. 57, Shivaji Park has been received.	No.	.....
9	M.C.A.609 of 23-9-1939	Unrecovered old arrears of Love Lane Chawls	Reply received.	M.C.A.609/3-7-1940.
10	M.C.A.638 of 13-10-1939	Dishonoured cheque of Messrs. Abid & Sons., Ex-tenants of room No. 1, Ground Floor, Case No.49 Scheme No. 37.	No.	.....
11	M.C.A.637 of 12-10-1939	Arrears of Modern Advertising Bureau in vacant land in Scheme No. 52.	Reply received.	M.C.A.637/24-4-1940.
12	E.A.P.R.124 of 3-10-1939	Plot No. 394, Dadar Matunga Estate—Enquiring whether premium amounting to Rs. 5232-11-0 for building upon an excess area has been recovered.	No.	.....
13	M.C.A.642 of 16-10-1939	Arrears of Shivram Sakharam, Darwan in Architectural Branch.	No.	.....
14	M.C.A.643 of 16-10-1939	Delay in submission of occupancy and vacancy reports of vacant lands.	No.	.....
15	M.C.A.663 of 23-10-1939	Arrears of Abdul Samad in Scheme 56 (Vacant Land).	No.	.....
16	M.C.A. 673 of 27-10-1939	Arrears in Scheme No. 57 (Rent Collector Mr. Bole).	Reply received.	M.C.A.673/18-3-1940.
17	M.C.A.680 of 30-10-1939	Unrecovered Court costs from the tenants of Scheme 60.	No.	.....
18	Misc./59 of 7-11-1939	Modification of records for compiling reconciliation statement.	Reply received.	Misc. 59/22-12-1939.
19	M.C.A.724 of 8-12-1939	Outstanding arrears of the Bombay Telephone Company, Limited.	Reply received.	M.C.A.724/3-2-1940.
20	M.C.A.726 of 8-12-1939	Temporary occupation by Mr. R. V. Mamoo in Scheme 47.	No.	.....
21	M.C.A.729/13-12-1939.	Statement of arrears of the Permanent Revenue for three quarters and over and the proposed change in the form of Permanent Revenue Registers.	Reply received regarding change in form of Permanent Revenue Demand Register.	Papers sent to Dy. M. C. (Impts.) on 20-3-1940.
22	E.A.L.1644 of 15-12-1939	Recovery of extra ground rent of Rs. 8 per annum and on additional premium of Rs. 250 for having carried out the work before sanction. (Plot No. 91 Soparibaug Estate).	Reply received.	E.A.L.1644/11-7-1940.
23	M.C.A.739 of 15-12-1939	Recovery of the sum of Rs. 15,122 as half cost of constructing roads between Dadar, and Matunga Stations.	Reply received.	Further papers awaited.

Serial No.	Audit Note No. and date.	Particulars of Objection.	E.A.'s reply received or not.	Further reference made No. and Date.
24	M.C.A.761 of 22-12-1939	Cultivation of Municipal Plot of land at Worli—variation in demand.	No.	.....
25	M.C.A.765 of 3-1-1940	Imprest account of Estate Agent's Department	No.	.....
26	M.C.A.772 of 5-1-1940	Outstanding Court costs—Statements of outstanding Court cost are sent to E. A.	No.	.....
27	M.C.A.777 of 6-1-1940	Tenancies having arrears of more than 6 months' rent.	No.	.....
28	M.C.A.784 of 10-1-1940	Sale of lands at Worli Koliwada—non-maintenance of the Demand Register for Fazandari rent.	No.	.....
29	M.C.A.783 of 10-1-1940	Requesting Estate Agent to send agreements entered into with the licensees for cultivation rights.	Reply received.	M.C.A.783/28-3-1940
30	M.C.A.804 of 24-1-1940	Arrears of rent of ex-tenants in Municipal Buildings and vacant lands.	No.	.....
31	M.C.A.821 of 1-2-1940	Scheme No. 52, Worli Koliwada, Case No. 1078 (part) 48 sq. yds., of land sold to Mr. A. D'Souza.	No.	.....
32	M.C.A.822 of 2-2-1940	Arrears of rent in Arrears Registers of Municipal Buildings and Vacant Lands.	No.	.....
33	M.C.A.823 of 3-2-1940	135 sq. yds., of land in case No. 907, Scheme No. 6 vacated by Mr. G. A. Dalvi. Re: Large amount of arrears of Municipal Taxes left by the tenant.	Reply received.	M.C.A.823/8-7-1940.
34	M.C.A.826 of 3-2-1940	Vacant land monthly tenancy Agreement—Non-execution of.	No.	.....
35	M.C.A.844 of 15-2-1940	Seasonal Register for the year 1939-40 of Ex-Trust Properties.	No.	.....
36	M.C.A.848 of 20-2-1940	Non-recovery of rent and Municipal Taxes from the tenants of Scheme No. 52.	No.	.....
37	M.C.A.853 of 22-2-1940	Demand Register for Court costs.	No.	.....
38	M.C.A.854 of 22-2-1940	Recovery of extra rent for building over the limit of 33½ per cent. of the area of plot No. 378, Dadar-Matunga.	No.	.....
39	M.C.A.855 of 22-2-1940	Recovery of the gallery projection fees and extra ground rent for encroachment in respect of plot No. 323E., Dadar Matunga.	No.	.....
40	M.C.A.860 of 23-2-1940	Register of Capital Receipts	Reply received.	M.C.A.860/29-5-1940
41	M.C.A.862 of 23-2-1940	Non-recovery of rent from two tenants of Scheme No. 52, Acquired Properties.	No.	.....
42	M.C.A.868 of 27-2-1940	Recovery of the premium of Rs. 3,258 in respect of plot No. 351 Dadar-Matunga.	No.	.....
43	M.C.A.869 of 27-2-1940	Adjustment of security deposit towards the premium in respect of Plot No. 361B Dadar-Matunga.	No.	.....
44	M.C.A.882 of 2-3-1940	Arrears of rent and Municipal Taxes against the occupancy of vacant lands in Scheme No. 52.	No.	.....
45	M.C.A.889 of 5-3-1940	Recovery of extra ground rent of Rs. 8 per annum in respect of plot No. 137 Shivaji Park.	No.	.....
46	M.C.A.890 of 5-3-1940	Recovery of extra premium in respect of Plot No. 116A Shivaji Park.	Reply received.	M.C.A.890/28-3-1940
47	M.C.A.892 of 8-3-1940	Vacant land in case No. 154C in Scheme No. 56, occupied by Haji Mulla Batoo.	No.	.....
48	M.C.A.903 of 3-3-1940	40 square yards of land in case No. 1430 in Scheme No. 6 let to Mr. Shimga Pandoo	Reply received.	M.C.A.903/15-7-1940.
49	M.C.A.928 of 19-3-1940	Plot No. 16A Dadar-Matunga Estate, North.	No.	.....
50	M.C.A.937 of 26-3-1940	Outstanding Deposits.	No.	.....
51	M.C.A.938 of 26-3-1940	Register of Sale of Properties at Worli	No.	.....

(4) *Late submission of casual occupancy and vacancy reports.*

Several cases of late submission of casual occupancy and vacancy reports in respect of buildings by the rent collecting staff were brought to the notice of Estate Agent who explained that in some cases delay was due to transfer of tenancies and in other cases due to pressure of work or oversight.

Similar cases of late submission of casual occupancy and vacancy reports in respect of vacant lands let temporarily were also reported to the Estate Agent. In some cases even the original vacancy reports were found misplaced and duplicates substituted thereagainst after a considerable time with the result that the demand shown in the Demand Registers had to be cancelled months after the tenants vacated their holdings. In two cases, the demand for rent and taxes had been mixed up and no attention was paid to the allocation of municipal dues to proper heads of accounts. Prompt submission of vacancy and occupancy reports is most essential for proper accounting and for avoidance of any possible loss of revenue.

M.C.A.548/III 1-9-39
M.C.A.559/III 1-9-39
M.C.A.560/III 1-9-39
M.C.A.643/III

16-10-1939.

(5) *Execution of Agreements.*

(a) Tenancy agreements in respect of vacant land occupations in Potters camp at Dharavi were found not executed, though the tenancies continued from the year 1933. This was pointed out to the Estate Agent who has replied that arrangements were being made for the execution of tenancy agreements.

M.C.A.918/III

18-3-1940

(b) Tenancy agreements in respect of some of the vacant land occupations in Scheme No. 3 were also found not executed. The matter was reported to the Estate Agent and his reply is awaited.

M.C.A.826/III

3-2-1940.

(c) A Temporary lease for a period of 10 years was sanctioned for a plot of land admeasuring about 200 sq. yds. in Scheme No. 52, to Bai Hawabai, widow of Umar Jaffar Kazi on 18th May 1937. The agreement for the above lease was called for; and the Estate Agent has explained that owing to various formalities to be gone through, the completion of the agreement was delayed and the same was being sent to Municipal Commissioner's office for getting sealed.

M.C.A.764/III

3-1-1940.

It appears that the completion of agreement has taken nearly three years since the granting of lease by the Improvements Committee on 18th May 1937.

(6) *Dishonoured Cheques.*

A cheque for Rs. 510-12-0 issued on 18th October 1937 by one Khatijabai G. Rupawalla in respect of vacant land occupation in Scheme No. 37 was dishonoured. Although the amount of the cheque was not realised the account of arrears of the party, which was reduced when the cheque was received, was not increased. The amount of the dishonoured cheque has however been recovered from the party on 18th September 1939 after the same was pointed out to the Estate Agent on 1st September 1939 by this Department.

M.C.A.558/III

1-9-1939.

In another instance the amount of the dishonoured cheque *viz.* Rs. 26-12-0 has not been paid nor has the account of party's arrears been increased in the Demand Register by the like amount. Although a claim suit was filed and a decree obtained in 1938, no recovery has as yet been made. The Estate Agent's reply in the matter is awaited.

M.C.A.638/III

13-10-1939.

(7) *Recovery of Court Costs.*

(a) When ejectment suits are compounded before hearing, half the amount of Court Costs incurred by the Municipality is received back from the Court and the other half is recovered from the tenants. The recovery of half Court Costs from tenants is a condition precedent to settling ejectment suits. Statements of unrecovered Court costs from tenants in respect of ejectment suits were forwarded to the Estate Agent and his reply is awaited.

M.C.A.680/III

30-10-1939.

M.C.A.772/III

5-1-1940.

(b) Outstanding items of Court Costs have not been brought forward from the past year's registers in the register for 1939-40 nor recoveries posted therein. The Estate Agent's reply is awaited.

M.C.A.853/III

22-2-1940.

(c) Cases of settled suits were gathered together for some days before the recoveries of half Court Costs were effected from the Court. Estate Agent's attention was drawn to this and the collections are now being brought within two or three days from the dates of settlement of suits.

M.C.A.919/III

18-3-1940.

(8) *Fraud committed by Rent Collector Mr. G. S. Chitre.*

A case of fraud in the Estate Agent's Department was detected by Audit. Several scratches in the duplicates of receipts issued by rent collector Mr. G. S. Chitre to tenants created a suspicion, and when the matter was thoroughly investigated it was noticed, that the rent collector had been manipulating accounts with the result that he was found to have committed a defalcation to the extent of Rs. 2,046-8-0. The matter has been referred to the Standing Committee separately (*vide* Resolution No. 1695 of 7th February 1940).

M.C.A.820/III

1-2-1940.

(9) Omissions in postings of recoveries.

(a) Several items of old arrears were brought forward in the Arrears Registers year after year without any recovery posted there against. This was found due to omissions of postings of recoveries through paysheets in the Estate Agent's books. Since this touches the vital question of accuracy of account books, the Estate Agent was asked to attend to this immediately and rectify these omissions. His reply is awaited.

M.C.A.609/III

23-9-1939.

M.C.A.685/III

2-11-1939.

M.C.A.689/III

4-11-1939.

(b) Several short postings of adjustments in the demand register, arrears register and suit register were reported to the Estate Agent and set right.

M.C.A.407/III

15-6-1939.

(c) A reference was made to the Estate Agent regarding adjustments for 1935-36 in respect of occupation by Hydraulic Engineer's Department, which remained unaccounted for in the Estate Agent's books. The Estate Agent reported that the delay was due to late receipt of intimation of adjustments from the Department. The needful has since been done.

(10) Arrears.

M.C.A.729/III

13-12-1939.

(a) Several cases of heavy arrears in respect of permanent leases for three quarters (*i.e.* nine months) and over were reported to the Estate Agent. The reply in the matter is awaited.

M.C.A.732/III

13-12-1939.

(b) Several squatters are allowed to occupy open spaces in the compound of Love Lane Chawls at varying rates, but the area occupied by each of them is not shown in the vacant land demand register. The usual tenancy deposits are also not recovered from the majority of these squatters. In three cases arrears for the period prior to 1933-34 have not been collected, although current Municipal dues are recovered. The Estate Agent replied that the occupants are not charged rent according to areas occupied in vacant land occupations and the old arrears prior to amalgamation of the City Improvement Trust with the Municipality have now been recovered.

M.C.A.777/III

6-1-1940.

(c) Several cases of arrears of more than six months' rent in respect of lettings in acquired properties, chawls, S. P. Sheds were reported to the Estate Agent. In some cases ejectment suits have been filed, while in others, where the period and the amounts of arrears involved are even more, no legal action appears to have been taken. Adjustments in respect of rent free quarters allowed to Municipal employees in lieu of house rent allowance are not carried out regularly and these tenancies are shown as running into arrears in the demand registers. The Estate Agent's reply is awaited.

M.C.A.823/III

3-2-1940.

(d) In the case of vacant land occupation in Scheme 6 by one Mr. G. A. Dalvi, it is noticed that the Municipal taxes pertaining to the period prior to 1926-27 amounting to Rs. 275-13-0 have remained unrecovered, although the collections in respect of current period have been effected. The party has since vacated the land on 1st November 1939. Except sending demand letters to the party no further action appears to have been taken by the Department against the tenant for the recovery of arrears. The Estate Agent states that the amount has no doubt become time-barred but the party is being persuaded to pay up the arrears.

M.C.A.848/III

20-2-1940.

M.C.A.862/III

23-2-1940.

M.C.A.882/III

2-3-1940.

(e) 27 cases of non-recovery of rents and taxes in Scheme No. 52 for the past several years were reported to the Estate Agent and his reply is awaited.

M.C.A.762/III

22-12-1939.

(f) In Scheme No. 52 a right for cultivation purposes was granted to one Mr. Rukhad Premji for nearly five years at a yearly compensation of Rs. 1,435/- payable in two equal instalments on 1st April and 1st October for each year. The first instalment for the year 1939-40 was paid on 10th October 1939 instead of 1st April 1939 and the second which became due on 1st October 1939 remained unrecovered. The Estate Agent explains that the dates fixed for the payment of instalments are understood by the cultivators to be for general guidance and only where the amounts are unduly delayed the matter is reported for further orders. The non-payment of first instalment until the second becomes due should be considered 'undue delay' and the default should be reported to higher authorities. It is advisable to embody in the agreement a clause for charging penal interest, as is being done in the case of rights sold by the Conservancy Department to ensure prompt payment.

M.C.A.731/III

13-12-1939.

(g) The Indian Education Society was allowed to use a piece of land admeasuring about 2,100 sq. yds. for a play ground in Scheme No. 5 on a monthly rental of Rs. 5/- with certain conditions. The possession of the plot was handed over to the Society on 9th January 1939 on the recovery of advance rent and necessary deposit. Subsequent to this the Society paid rent only for February 1939 and did not pay anything till 5th January 1940. As a result of this office note rent was demanded from the Society and a lump sum payment of Rs. 100/- was received. The Secretary of the

Society in his letter expressed regret for having delayed payment of rent as the matter was lost sight of by him. Timely payment of rent should be insisted upon.

(h) One Sahadeo Vishram, a peon of the Estate Agent's Department, was found occupying two rooms simultaneously, one at Bellasis Road Chawls, as rent free quarters and the other on rental basis in Scheme No. 60. He was found in arrears for 20 months on 1st August 1939 in respect of his occupation in Scheme No. 60. Attention of the Estate Agent was drawn to this and he explained that a widowed relative of the peon was staying in the room in question and owing to family illness and bad circumstances, he could not pay rents. At the instance of this office note, arrears amounting to Rs. 108-10-0 have since been recovered from him. He vacated this room on 1st February 1940 leaving arrears of Rs. 19-12-0. It should not be difficult to make this recovery as the tenancy was in the name of a peon of the Estate Agent's Department.

(i) A reference was made to the Estate Agent on 12th October 1939 regarding arrears of Rs. 250/- against the Modern Advertising Bureau. After the issue of this office audit note, the sanction of the Standing Committee was obtained to file a suit against the party on 11th January 1940. No suit appears to have been filed so far. However, a sum of Rs. 50/- has since been recovered. The Department has been requested to effect further recoveries and advise.

(j) A case was noticed wherein one Mr. R. K. Irani, a tenant in Scheme No. 2 was allowed to run into arrears for about four years and though the tenancy had changed hands no transfer in respect thereof was effected in the Demand Register. It appears that the Department did nothing beyond issue of bills. When the Estate Agent's attention was drawn to this, he explained that since the rent was very small no action was taken. The tenancy has since been transferred in the existing tenant's name from 1st November 1939 after recovering the upto date arrears.

(k) It was noticed that Municipal claims ranging from 33 to 42 months' rent were erroneously withdrawn thereby reducing the arrears of three squatters in Scheme No. 2 to nil. Two of these squatters had lodged deposits in respect of their occupations, but the same were not appropriated towards their arrears. The matter was brought to the notice of the Estate Agent and their correct arrears were revived in the Arrears Register and their deposits were also adjusted against their corrected arrears. The whole trouble of withdrawal of claims is due to non-submission of occupancy and vacancy reports at the proper time. Further more, outstanding Court costs amounting to Rs. 9-5-0 in respect of settled suits were also recovered from the squatters at the instance of this office note.

(l) One Sk. Ismail Sk. Ahmed Mulla of Works Engineer's office vacated the rooms in case No. 55, Scheme No. 57 on 1st April 1936, leaving arrears of Rs. 24/-. On a reference made by this office the arrears have since been recovered from him during November 1939 to January 1940.

(m) A sum of Rs. 34-3-0 was left unrecovered since 22nd May 1937 from Mr. N. K. Umrigar, Head Clerk in Works Engineer's Department in respect of premises occupied by him in Bhoiwada Lane, Fort Section. The Department was asked to explain the non-recovery of the amount. As a result the amount has now been recovered.

(n) The arrears of rent of the following well-known persons and firms are noticed as outstanding in the Arrears Registers :—

24-1-1940.

- (1) Dr. M. B. Master, who is residing in Boman House, Hornji Street, Fort, is in arrears of Rs. 46/- for the period ending 15th April 1937 for Room No. 3, 1st Floor, Hornji Street.
- (2) Messrs. S. V. Apte & Co. are in arrears of Rs. 56-12-0 for period ending February 1938 for a piece of land of 68 sq. yds. in Beef Lane.
- (3) Messrs. Ladhahbai Raoji & Sons are in arrears of Rs. 55/- for the period ending November 1938 for Room No. 2 Ground Floor, 68-72, Parsi Bazar Street.
- (4) Messrs. Hormasji & Co. are in arrears of Rs. 814-4-7 for Room No. 1, Ground Floor, Hornby Ballard Road.

The above outstanding for a long period show that proper internal check is necessary for the prompt recovery of arrears. The audit note is not still replied to by the Estate Agent's office.

(o) Shivram Sakharam, a darwan in Architectural Branch of City Engineer's Department was allowed to run into arrears of Rs. 208-4-0 i.e. 49 months' rent at Rs. 4-4-0 per month for Room No. 10, Ground Floor, case No. 281, Scheme 57.

One more item of arrears for the period ending January 1935 of Rs. 38-8-0 posted in Arrears Register of 1937-38 for Room No. 9, First floor, case No. 281, Scheme 57 is still outstanding against the same person.

He was also in occupation of Room No. 75, Third floor, Block 14 of Bellasis Road Chawls as rent free quarters in lieu of house-rent allowance and it is also noticed that the standard rent was charged for this room from 2nd October 1937 to 31st October 1937, as he expired on 2nd October 1937.

A Municipal servant should not have been allowed to accumulate such heavy arrears of rents.

The above audit note was sent to the Estate Agent on 16th October 1939, but reply thereto is not received so far.

(p) A portion of the motor lorry garage at Agripada was leased for a period of five years to Messrs. Hindustan Tyres Company Ltd. on a monthly rental of Rs. 200/- payable in advance every month. The Company was found running into arrears of nine months' rent amounting to Rs. 1,800/-. No agreement was executed in respect of this lease. As a result of this office note the full amount has since been recovered. Agreements in such cases should not be delayed beyond a reasonable time.

M.C.A.720

2-12-1939.

(11) Registers.

(a) Sale registers are maintained for recording sale of lands in respect of Municipal properties. These registers are designed to show only sale accounts of individual parties. No abstract is prepared in these registers to show the total collections effected from year to year in respect of these sales. The Estate Agent was requested to submit periodical statements of collection figures reconciled with those on the revenue registers for audit. These statements are under preparation.

M.C.A.299

4-5-1939.

(b) No demand register has been maintained in respect of Fazandari rent recoverable from the purchasers of Waras land of Worli Koliwada (as per one of the conditions of the sale) although the sale of properties began from the year 1932-33. In some cases the Fazandari rents have been recovered and credited to the parties' deposit account and in other cases the purchasers have been asked to pay up commuted Fazandari rent (i.e. 21 times the annual rent) but the account of outstandings of these purchases is not available. The Estate Agent's attention was drawn to this and his reply is awaited.

M.C.A.784/III

10-1-1940.

(c) The following irregularities in the maintenance of the seasonal register for the year 1939-40 of Ex-Trust properties were reported to the Estate Agent.

M.C.A.844

15-2-1940.

- (1) Items of old arrears in the case of vacated tenants have been brought forward in the current demand registers, instead of to Bad and Doubtful Debt Registers.
- (2) Recoveries in respect of rights of removing fruits etc. are found effected months after the expiry of the contract period.
- (3) Fresh licences are found to have been granted to defaulters. The procedure of recoveries is not strictly observed as laid down in the conditions of circulars issued to the bidders and this has resulted in ultimate outstandings and writes off. The Estate Agent's reply is awaited.

(d) Register of capital receipts does not show demand, collection and arrears on any particular date except items of recoveries. A new form has since been prepared and duly approved for being introduced.

M.C.A.860

23-2-1940.

(e) Attention of the department was drawn to the following irregularities noticed on a test check of the sales register for Worli cases. Reply in the matter is awaited.

M.C.A.938/III

28-3-1940.

- (1) Sales register is not properly kept.
- (2) Delay in recovery of instalments.
- (3) Interest not recovered along with instalments.
- (4) Short and excess recoveries of interest.
- (5) Where purchase price has been fully recovered, the arrears of rent, taxes etc. have remained unrecovered.
- (6) No legal action appears to have been taken against defaulters.
- (7) Demand for nominal rent of a tenancy has been shown in two demand registers.
- (8) No demand for nominal rent has been shown for a tenancy in any of the demand registers.
- (9) Demand for Municipal taxes has been continued to be shown in the Municipal taxes demand register, though the possession of the property was taken over by the Municipality long ago.

(12) Rent Farming Contracts.

A rent farming contract was granted to Messrs. Haji Maulabux and Abdool Sakur for Kalapani S. P. Sheds under Improvements Committee Resolution No. 131 dated 16th May 1933. Although the contract expired on 30th June 1935, the rent farmers were allowed to continue the tenancy on monthly basis. The question of continuing the tenancy without renewal of agreement since 30th June 1935 was raised in July 1938. The Deputy Municipal Commissioner (Improvements) on a subsequent reference made by the Estate Agent accorded his approval of the tenancy being continued on monthly basis. He also remarks that all such tenancies

R.A.38

31-3-1940.

of fixed periods are continued on monthly basis after the fixed periods expire. There is a clause to continue tenancies on monthly basis on expiry of the agreements in case of temporary leases for fixed periods, but no such provision exists in the agreement form for rent farming contracts. Moreover in the case of rent farming contracts the Improvements Committee under their Resolution No. 490 dated 5th February 1935 have approved of the policy enunciated by the Commissioner in his letter No. SR/8725 dated 16th April 1934 underlying the Committee's Resolution No. 49 dated 1st May 1934 viz. that it is not advantageous to the Municipality to go in for rent farming contracts for their lands and buildings.

A further reference has been made to the Commissioner inquiring as to why previous approval of the Improvements Committee was not obtained to continue the rent farming tenancy on a monthly basis. Reply is awaited.

(13) *Sale Proceeds of Distraigned Goods.*

Several amounts realized on account of sale of distraigned goods of absconded tenants in Scheme 6, M.C.A.937/III Labour Camp etc. are still kept in deposit account since 1936-37. The Estate Agent's reply is awaited.
26-3-1940.

(14) *Rent for erection of poles.*

The Corporation have entered into an agreement in the year 1934 with the Bombay Telephone Company Ltd. under which the Company is allowed to lay telephone wires etc., through, over and under such streets, lands etc. as are vested in the Corporation. The compensation payable by the Company for this right is annually recovered by the Municipality in terms of agreement and credited to Municipal Revenue. About 138 poles are laid by the Company on Ex-Trust lands and the demand for these occupations is continued to be shown in the vacant land demand register for the last six years at the rate sanctioned prior to amalgamation of the Trust with the Municipality without any recovery shown thereagainst. As the compensation recovered by the Municipality includes the compensation for 138 poles laid on Ex-Trust land, necessary credit should be given to the Improvements Account and recoveries posted in the demand register. The matter was brought to the Municipal Commissioner's notice. Necessary book adjustment between Improvements Account and Municipal Account in respect of these occupations is awaited.
M.C.A.724
8-12-1939.

(15) *Variation in Demand.*

Two cases of variation in demand in the Vacant Land Demand Register were brought to the notice of the Estate Agent as no reference of the sanctioning authority was noted against them in the Demand Register. The Estate Agent's reply in the matter is awaited.
M.C.A.761/III
22-12-1939.
M.C.A.892/III
8-3-1940.

(16) *Irregularities in vacant land occupations.*

A case was reported wherein one Mr. Augustine D'Souza was shown encroaching upon Municipal land in Scheme No. 52 without paying any rent. Even the demand was not shown in the vacant land Demand Register although two deposits aggregating to Rs. 100/- were recovered from him. The Estate Agent explained that the deposits were in respect of purchase price of Municipal Vacant Land and the Deposits have since been transferred to Sale of Lands Register.
M.C.A.718/III
1-12-1939.

(17) *Squatters' Market at Sion.*

A licence for the right of holding a squatters market and collecting squatters fees in Scheme No. 6 at Sion was given to one Mr. J. D'Souza at a monthly rent of Rs. 60/ plus taxes and kutchra removal charges. Although the deposit for two months' dues was recovered from him, no advance rent was taken before giving him possession. After taking possession the party did not pay anything for three months and vacated the plot on 1st July 1939 leaving net arrears (three months' rent minus deposit) of Rs. 76-12-0. The Estate Agent when asked to explain stated that inspite of repeated demands, the party paid nothing and that no useful purpose would be served by filing a suit, as he was a poor man.
M.C.A.736/III
14-12-1939.

(18) *Missing Records.*

In three cases the Estate Agent reported that the original letting papers, suit papers etc. called for by R.A.37/1-11-1938. this Department were not either available or traceable.
M.C.A.560/1-9-39.
M.C.A.504/4-8-39.

(19) *General.*

In view of the various defects pointed out above in the detailed general remarks on the result of the audit, better control over accounting work and watching of recoveries is necessary. It is hoped that the Department concerned will push through with due promptness and diligence the collection work of arrears and current dues.

Stores.

(1) Stock of stores is held at the Central Stores as well as on Water Works Pipe Line in charge of the Hydraulic Engineer.
S.R.16045
27-1-1940.

It was pointed out in my last year's audit report that under the Stores Audit Manual duty was laid on the Storekeeper to verify stock from time to time and record the result in verification reports and that these reports were not prepared and submitted to the Municipal Commissioner who had directed this to be done. The Store-Keeper has from 1st April 1939 to 31st December 1939 verified only 104 items out of the total of 3,530. He however hopes to improve the matters from 1st April 1940. Result is awaited.

It was also pointed out in the last year's audit report that no verification reports as required by the Stores Audit Manual on the Stores lying on the Water Works Pipe Line were being submitted by the Assistant Store-Keeper. Municipal Commissioner has issued the necessary instructions to do so in this connection.

(2) Test check of some of the stores accounts revealed the following kinds of irregularities:—

- M.C.A.833/7-3-1939.
M.C.A.865/28-2-1939.
M.C.A.871/2-3-1939.
M.C.A.267/26-4-1939.
M.C.A.330/13-5-1939.
M.C.A.847/17-2-1940.
M.C.A.851/22-2-1940.
- (1) Quantities of stock of opening and closing balances found without money value in some cases.
 - (2) Value of stock on hand found much lower than what it should have been.
 - (3) Considerable differences between the book values of stock and issue rates charged to departments found in a number of cases.
 - (4) Considerable differences were noticed between receipt rates of articles and their issue rates.

These were all considered by the Store-Keeper to be the clerical errors to be set right by recourse to the Rate Adjustment Account. These cases were brought to the notice of the Municipal Commissioner who since passed orders that no entries should be made in the Rate Adjustment Account except with the approval of the Chief Accountant. He also observed that little check was exercised over the entries in the various registers and over-sights and mistakes were of frequent occurrence and that the state of affairs was not creditable to the Department. He accordingly ordered that in future supervision over this work should be strict and adequate punishment should be meted out to those who were responsible for such errors and omissions.

(3) In the Stores Schedule for the year 1939-40 there was a provision for the purchase of 30 bundles of barbed wires of at approximate weight of 84 lbs. each at Rs. 5/- per bundle from the Contractors Messrs. Central Engineering Co. (vide Schedule No. 31, item No. 7). In addition to this, 45 bundles were required in one lot by the Water Works Department for which quotations were invited separately, as the scheduled Contractors Messrs. the Central Engineering Company were not prepared to supply these bundles at the sanctioned rate of Rs. 5/- per bundle. Out of the quotations received the quotation of Messrs. The Central Engineering Company for Rs. 8-3-0 per bundle was accepted especially as their quotation was for bundle of the nett weight of 84 lbs. each as against the lower rate of Rs. 8-2-0 offered by the Nagdevi Tool Street Mart for bundles of 84 lbs. gross and 70 lbs. nett.

On a surprise visit to the Central Stores on 17th December 1939 four bundles were found lying in the Stores Department of the description mentioned above. The Stores receiving clerk on being asked as to whether the bundles were being weighed at the time of receiving them from the Contractors to ascertain correctness of the weight as per the contract, stated that he used to take the correctness of the weight for granted without actually weighing the bundles. On this he was asked to weigh the four bundles that were there. The result was that three of the bundles were found to weigh 74 lbs. each and fourth 82 lbs. As the acceptance of this under weight was not in keeping with the contract condition a reference was made to the Store-Keeper through the Municipal Commissioner. As a result the Store-Keeper returned the four bundles in addition to others which he had received from the Contractors to be replaced by those of scheduled weight. The Contractors however, failed to replace them and the Store-Keeper said that he had purchased the six bundles from the Market at the risk and cost of the Contractors. It also appears from the correspondence in this matter that the Hydraulic Engineer's Department to which 45 bundles were sent did not ascertain the weight of the bundles before using them.

Under the above circumstances it is doubtful whether the other bundles received by the Store-Keeper in 1939-40 were of correct schedule weight and therefore it may be presumed that full value of the money paid to the Contractors was not received by the Municipality.

(4) The difference between the Account Current and the total of the Ledger heads as per Store-Keeper's books as on 31st March 1938 was only of Re. 1-0-6. But subsequently the difference amounting to Rs. 705-2-0 was detected in the Abstract of Ledger heads. The Store-Keeper when asked to explain this, stated that strenuous efforts made to account for the difference have proved unavailing and the only alternative left was to transfer this difference of Rs. 705-2-0 to the Rate Adjustment Account as has been done in the past. He, however, promised to take necessary steps to minimise in future the possibility of errors of this nature.

DIVISION B.

Statements of receipts and payments and balances of Revenue, Capital and Suspense Accounts of Municipal and Improvements Accounts in a Summary Form.

(NOTE 1 :—Unless specially indicated, the figures throughout this report are in lakhs of rupees.)

(NOTE 2 :—In these statements the assets purchased out of revenue and written off to expenditure from year to year and not shown on books of accounts are not included.)

I. MUNICIPAL ACCOUNTS (PROPER).

Revenue Account.

1. *Explanatory* :—The original Budget Estimates for the year anticipated a revenue deficit of Rs. 6.48 but the actuals resulted in a deficit of Rs. .88 only. Thus the improvement in the Revenue position over that budgetted for was Rs. 5.60. The factors contributing to this improvement were increased realizations over the budgetted amount by Rs. 3.26 and less expenditure than that budgetted for by Rs. 2.34. However the expenditure side shows a great tendency to increase year after year, as will be seen from the statement of last five years' income and expenditure given hereafter in this report.

2. *Summary of Revenue transactions for the year.*

Particulars.	Actuals 1938-39.	Budget 1939-40.	Revised 1939-40.	Actuals 1939-40.
Revenue Receipts	Rs. 347.67	Rs. 343.30	Rs. 341.94	Rs. 346.56
Expenditure	334.84	349.78	352.26	347.44
Surplus (+)	+12.83	...	...	...
Deficit (—)	...	—6.48	—10.32	—0.88

Lapsed Grants :—The amounts of lapsed grants estimated to be renewed during the year 1940-41 aggregate Rs. 8.45 against Rs. 5.33 in 1939-40 showing an increase of Rs. 3.12. The details are given in Appendix 4 of the Chief Accountant's Report.

3. *Summary of receipts according to service heads as compared with Budget and Actuals of previous year.*

Head.	Budget 1939-40.	Actuals 1939-40.	Increase or de- crease over Budget 1939-40.	Actuals 1938-39.	Increase or decrease in actuals for 1939-40 as compared with those for 1938-39.
(1) General Tax, Indirect Taxation and Misc. Revenue	Rs. 156.43	Rs. 154.78	Rs. —1.65	Rs. 160.12	Rs. —5.34
(2) Water Works	79.82	81.05	+1.23	78.11	+2.94
(3) Education Primary	8.95	8.98	+0.03	9.16	—0.18
(4) Education Secondary	.00	...	...	.01	—0.01
(5) Public Health Department	.82	.86	+0.04	.86	...
(6) Medical Relief and Education	1.45	1.43	—0.02	1.44	—0.01
(7) Street Cleansing etc.	36.86	38.12	+1.26	37.47	+0.65
(8) Roads, Drains and Sewers	16.71	16.07	—0.64	17.22	—1.15
(9) Mechanical	.30	.55	+0.25	.36	+0.19
(10) Buildings, Land acquisition etc.	14.90	15.57	+0.67	15.68	—0.11
(11) Fire Brigade	6.17	6.22	+0.05	6.30	—0.08
(12) Licensing	4.15	5.02	+0.87	4.58	+0.44
(13) Gardens and Open spaces	.51	.51	...	.51	...
(14) Markets and Slaughter Houses	12.60	13.24	+0.64	13.06	+0.18
(15) Contribution from Capital Funds	2.43	1.88	—0.55	1.64	+0.24
(16) Extraordinary Receipts	1.20	1.31	+0.11	1.15	+0.16
(17) Rebate from Government on account of Urban Immoveable Property Tax	...	.97	+0.97	...	+0.97
Total Rs.	343.30	346.56	+3.26	347.67	—1.11

The main items contributing to the net increase of Rs. 3.26 over the Budget are given in para 9 of the Chief Accountant's Report.

4. Statement of Demand, Collections and Arrears of Municipal dues as furnished by different Departments.

Department.	Net Demand including arrears.	Recoveries including adjustments.	Arrears at the close of the year.	Percentage of arrears to Demand.
1.	2.	3.	4.	5.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs.
(1) Assessment and Collection Department—				
(a) Property Taxes ... }	2,99,23,526 12 4	2,60,92,630 3 0	38,30,896 9 4	12.9
(b) Wheel Tax ... }	12,70,561 5 0	10,84,972 7 0	1,85,588 14 0	14.6
(2) K. E. M. Hospital ...	4,445 4 0	4,410 12 0	34 8 0	.78
(3) Fire Brigade ...	9,748 2 0	9,730 2 0	18 0 0	.18
(4) Museum ...	154 15 0	154 15 0	Nil.	Nil.
(5) Town Duty and Election ...				
(6) Stores Department ...				
(7) Legal Assistant ...				
(8) Water Works Department ...				
(9) Health Department (Including dispensaries and all Wards.) ...				
(10) Conservancy Department ...				
(11) G. S. M. College ...	Information not received in time from the Departments concerned. See note below.			
(12) City Engineer's Department—				
(a) Works Branch ...				
(b) Mechanical ...				
(c) Building Branch ...				
(13) License Department ...				
(14) Gardens Department ...				
(15) Markets Department (Stallage) ...				

*These figures are not received duly reconciled by the Assessment and Collection Department with the books of the Chief Accountant's Office.

NOTE :—(1) It will be seen that demand, collections and outstandings of the year are ascertained only by the Assessment Department in respect of Property taxes and Wheel Tax. The quarterly returns upto 31st March 1940 from the remaining Departments, have not been received as mentioned in the general remarks.

NOTE :—(2) In case of item No. (9) Health Department only one Ward namely the Malaria Office has sent the return.

5. Summary of expenditure according to the service heads as compared with the Budget and Actuals of previous year.

Heads.	Final Budget Grants, 1939-40.	Actuals, 1939-40.	Increase or decrease over final Budget grants, 1939-40.	Actuals, 1938-39.	Increase or decrease in Actuals for 1939-40 as compared with those for 1938-39.
	Rs.	Rs.	Rs.	Rs.	Rs.
I. General Supervision ...	13.01	12.00	— 1.01	11.56	+ .44
II. Water Works ...	69.40	66.62	— 2.78	65.01	+ 1.61
III. Education—Primary ...	40.61	39.39	— 1.22	37.39	+ 2.00
IV. Education—Secondary ...	.60	.59	— .01	.66	— .07
V. Public Health Department ...	10.47	10.13	— .34	9.63	+ .50
VI. Medical Relief and Education ...	26.09	24.76	— 1.33	23.67	+ 1.09
VII. Street Cleansing and Conservancy ...	31.25	29.91	— 1.34	28.65	+ 1.26
VIII. Roads, Drains and Sewers ...	69.03	64.43	— 4.60	63.49	+ .94
IX. Mechanical ...	13.85	12.89	— .96	12.40	+ .49
X. Buildings ...	23.48	23.46	— .02	23.55	— .09
XI. Fire Brigade ...	5.05	4.76	— .29	4.58	+ .18
XII. Licensing ...	1.49	1.45	— .04	1.34	+ .11
XIII. Gardens and Open Spaces ...	4.15	3.94	— .21	3.73	+ .21
XIV. Markets ...	6.03	5.31	— .72	5.12	+ .19
XV. Contribution towards Improvement Schemes ...	37.11	37.11	.....	34.29	+ 2.82
XVI. Provident Fund etc. ...	10.29	10.11	— .18	9.77	+ .34
XVII. Urban Immoveable Property Tax ...	.....	.....	.....	.....	.....
XVIII. Grain Compensation ...	.66	.58	— .08	.....	+ .58
Total ...	362.57	347.44	— 15.13	334.84	+ 12.60

The figure of actuals for 1939-40 includes debt charges amounting to Rs. 123.36 out of which Rs. 16.21 were on account of Sinking Fund instalments, Rs. 32.73 of repayment of Government Loans and advances from Special Funds, Rs. 74.22 on account of payment of interest and Rs. .20 Bank charges.

The sanctioned Budget Grant (original) for 1939-40 was Rs. 349.78. The additional funds made available during the year were Rs. 5.32 on account of renewed grants and Rs. 7.47 on account of additional grants

sanctioned in the course of the year for various purposes bringing the final sanctioned grants to Rs. 362.57. Against this expenditure booked was Rs. 347.44 leaving a balance of Rs. 15.13 of which Rs. 8.45 is required to be renewed for expenditure during 1940-41, Rs. 6.68 being treated as savings on final sanctioned grants as detailed in Appendix No. 4 of the Chief Accountant's Report.

Transfers from one budget head to another without affecting the total Budget provision for the year amounted to Rs. 3.95.

Main factors contributing to decreases over the final sanctioned grants are mentioned in para 16 of the Chief Accountant's Report.

6. Comparative statements showing the financial position of the last five years.

Year.	Receipts.	Expenditure.	Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
1935-36	323.76 (a)	312.98	10.78	...
1936-37	320.58 (b)	319.29	1.29	...
1937-38	330.16 (c)	327.48	2.68	...
1938-39	347.67 (d)	334.84	12.83	...
1939-40	346.56 (e)	347.44	...	0.88

(a) Includes Rs. 11.90 and (b) Rs. 3.91 on account of interest on the Net Premia Fund and excess interest on Sinking Fund; (c) includes Rs. 1.48; (d) Rs. 1.15 and (e) Rs. 1.31 on account of interest on Net Premia Fund.

7. Liabilities and Assets of Revenue Account.

LIABILITIES.

1. Unpaid amounts of cash and cheque bills and bills for stores.

	Rs.	a.	p.	Rs.	a.	p.
(a) Cash bills. ...	31,844	4	2			
(b) Cheque bills. ...	4,14,410	12	9			
(c) Stores (Reserve) ...	1,14,337	0	0			
(d) Stores (Capital) ...	1,27,356	13	0			
				6,87,948	13	11
2. Reserve for grants to be renewed for meeting outstanding charges for 1939-40 and previous years. ...				8,45,000	0	0
3. Interest accrued but not paid. ...				11,94,284	13	4
4. Reserve for contribution to Improvement Schemes account falling due in 1940-41. ...				24,45,301	9	6
5. Stock Adjustment Account. ...				256	10	9
6. Deposits from contractors and private parties. ...				51,83,921	6	4
7. Surplus Revenue Fund. ...				58,39,799	8	10
				Total	1,61,96,512	14 8

ASSETS.

(1) Cash.

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
A. In current account with Imperial Bank of India ...	30,43,650	14	1						
B. On account of Municipal and Trust loans interest warrants payable Accounts—									
1. Imperial Bank of India.									
	Rs.	a.	p.						
(a) Municipal ...	24,694	0	2						
(b) Trust ...	6,217	10	4	30,911	10	6			
2. Hongkong and Shanghai Banking Corporation. ...				2,948	15	4			
3. Chartered Bank of India, Australia and China (London) ...				1,020	0	0			
4. The Imperial Bank of India (Calcutta)				500	0	0	30,79,031	7	11
C. In Office Treasury ...							9,35,906	10	4
D. Investments in fixed deposits and current accounts with different local Banks. ...							59,09,412	8	8
									99,24,350 10 11

(2) Securities.

A. With Imperial Bank of India—

(a) Municipal Account ...	15,99,559	12	6	}
	6,970	0	0	
(b) Contractor's Account ...	10,69,100	0	0	26,75,629 12 6

B. In Office—

(a) Contractor's Account ...				2,60,400	0	0	29,36,029	12	6
(b) Securities of the invested balances of Surplus Fund held in Office Treasury on 31-3-1940 ...							8,000	0	0
(c) Due for stores sold ...							40,098	13	0
(d) Stock of Stores ...							5,31,482	15	9
(e) Advances—									
(1) For Plant and Machinery ...				22,49,502	14	5			
(2) Other advances recoverable ...				5,07,047	12	1	27,56,550	10	6
							Total Rs. ...	1,61,96,512	14 8

Note.—Balances of Special Funds shown in Appendix 5 of the Chief Accountant's Report are excluded from the above statement and shown separately.

8. *Special Funds*.—Under Section 121 of the Municipal Act any portion of the Municipal Fund may with the previous approval of the Corporation be credited to a separate head in the Municipal Accounts, provided that to each of such special heads shall be credited and debited such sums only as shall expressly relate to the object for which such special fund is created. Also under the provision to Section 111 fines imposed on Municipal officers and servants under Section 83 are credited to a separate fund called "The Fines Fund."

The Position of the Special Funds as at 31st March 1940 was as under :—

Name of Fund.	Balance on 1-4-1939	Credits during the year.	Debits during the year.	Balance of amount Advances for Capital and other Works.	Balance in Cash and securities.	Balance on 31-3-40 (as per columns 5 and 6.)
1.	2.	3.	4.	5.	6.	7.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Municipal Fire and Accident Insurance Fund ...	9,51,914 11 8	45,876 4 0	967 3 0	4,40,866 15 0	5,55,956 13 8	9,96,823 12 8
2. Worn-out Water Main Renewal Fund ...	45,815 0 6	2,477 7 0	14,961 6 0	.....	33,331 1 6	33,331 1 6
3. Net Premia Fund ...	50,04,303 8 1½	218 14 0	2,17,801 6 6	16,76,213 15 0 1,78,000 0 0 (a)	29,32,507 1 5	47,86,721 0 5
4. Provident Fund ...	1,52,03,595 10 0	36,96,405 4 0	20,01,750 15 6	.....	1,68,98,249 14 6	1,68,98,249 14 6
5. Fines Fund ...	4,74,789 10 3	40,175 9 0	36,217 3 5	5,000 0 0 (b)	4,73,747 15 10	4,78,747 15 10
6. Plant and Machinery Depreciation Fund ...	18,38,641 7 9	1,00,108 0 0	1,31,659 13 0	11,44,138 12 0 1,15,264 10 0 (c) 1,10,162 8 3 (d)	4,37,523 12 6	18,07,089 10 9
7. Renewal of Road Surfaces Fund ...	24,58,748 12 1	2,83,209 15 0	1,53,333 8 0	9,54,932 11 0	16,33,692 8 1	25,88,625 3 1
8. Garden Fund ...	57,247 9 6	10,547 11 6	2,523 10 0	.....	65,271 11 0	65,271 11 0
9. Public Monuments Maintenance Fund...	1,10,683 15 0	500 0 0	.....	.....	1,11,183 15 0	1,11,183 15 0
10. Endowments Fund ...	1,21,025 12 0	4,810 10 0	3,389 0 0	.....	1,22,447 6 0	1,22,447 6 0
11. Hospital Fund ...	3,12,149 4 1½	30,239 10 9	.....	.....	3,42,388 15 8	3,42,388 15 8
12. Land Sales Reserve Fund ...	23,08,527 12 0	4,90,587 9 9	564 0 0	22,25,000 0 0	5,73,551 5 9	27,98,551 5 9
13. Slum Service Fund ...	2,45,487 1 0	5,682 7 0	22,920 3 0	.....	2,28,249 5 0	2,28,249 5 0
14. K.E.M. Hospital and G.S.M. College Equipment Fund ...	30,310 0 0	12,044 0 0	720 0 0	.....	41,634 0 0	41,634 0 0
15. G.S.M. College and K.E.M. Hospital Research Fund ...	13,393 9 2	10,899 13 0	3,224 11 0	.....	21,068 11 2	21,068 11 2
16. Pre-cast Concrete Slab Pavements Renewal Fund ...	...	1,417 0 0	.....	.....	1,417 0 0	1,417 0 0
Total Rs. ...	2,91,76,633 12 9	47,35,200 3 0	25,90,032 15 5	68,49,579 7 3	2,44,72,221 9 1	3,13,21,801 0 4

Note.—The above statement includes item Nos. 4, 5, 9, 10 and 11 which are in the nature of Trust Funds, the balances of which cannot be utilised by the Corporation for any other purposes.
 (a) Amount advanced to meet Bombay Port Trust's claim for refund of excess amount of General Tax. (b) Amount advanced to Bombay Municipal Mechanical Engineer's Employees' Co-operative Credit Society.
 (c) Amount advanced for purchase of new plant and machinery (not for replacement). (d) Amount advanced for meeting expenditure on levelling, metalling private streets.

9. Capital Account.

Capital Expenditure not charged to Revenue.

Service Head.	Budget 1939-40.	Revised Estimates 1939-40.	Actuals, 1939-40	Difference between 3 and 4 (+ More) (-Less)
1.	2.	3.	4.	5.
<i>Executed out of Loan Fund.</i>				
	Rs.	Rs.	Rs.	Rs.
General Supervision ...	2.75	.03	.02	— .01
Water Works ...	15.87	16.90	9.18	— 7.72
Education Primary (Buildings) ...	4.65	4.53	3.48	— 1.05
Public Health ...	.60	1.33	.11	— 1.22
Medical Relief and Education ...	7.83	6.52	4.65	— 1.87
Street Cleansing and Conservancy ...	1.78	2.46	1.33	— 1.13
Roads, Drains and Sewers ...	35.59	39.72	24.66	— 15.06
Mechanical ...	1.48	2.10	.07	— 2.03
Buildings, Land Acquisition ...	3.23	4.95	2.51	— 2.44
Fire Brigade ...	.57	.04	.03	— .01
Gardens ...	...	.05	.05	...
Markets ...	1.95	2.10	1.47	— .63
Slum Service ...	4.23	4.33	2.31	— 2.02
Discount and other charges on Loans ...	2.00	.80	.54	— .26
Plant and Machinery ...	1.89	3.39	1.46	— 1.93
Repayment of advance taken from Land Sales Reserve Fund. ...	...	2.00	...	— 2.00
Less:—Lump sum reduction ...	— 20.44	...	...	...
Total Rs. ...	63.98	91.25	51.87	— 39.38
<i>Executed out of Trust Fund</i> ...	3.79	6.00	2.78	— 3.22
<i>Worn out Water Mains Renewal Fund</i> ...	.05	.18	.15	— .03
Total Rs. ...	67.82	97.43	54.80	— 42.63

Remarks:—(1) The Budget of Rs. 67.82 includes Rs. 2.00 on account of discount and other charges on the new loan and Rs. 1.89 on account of purchase of new plant and machinery.

(2) The revised estimates of Rs. 97.43 include Rs. .80 on account of discount and other charges on the new loan, Rs. 3.39 on account of purchase of new plant and machinery and Rs. 2.00 for repayment of advance from Land Sales Reserve Fund.

(3) The actuals Rs. 54.80 include Rs. .54 on account of discount and other charges on loans and Rs. 1.46 on account of plant and machinery. The actuals fell short of the Budget (67.82) by Rs. 13.02 and of the Revised Estimates (Rs. 97.43) by Rs. 42.63.

10. Progressive Capital outlay not charged to Revenue upto the end of 1939-40.

Service Head.	Expenditure upto 1938-39.	Expenditure during 1939-40.	Total.
	Rs.	Rs.	Rs.
<i>Executed out of Loan Funds.</i>			
I. General Supervision ...	20.42	.02	20.44
II. Water Works ...	963.09	9.18	972.27
III. Education Primary ...	22.06	3.48	25.54
V. Public Health ...	14.03	.11	14.14
VI. Medical Relief ...	72.26	4.65	76.91
VII. Street Cleansing and Conservancy ...	85.56	1.33	86.89
VIII. Roads, Drains and Sewers ...	691.46	24.66	716.12
IX. Mechanical ...	30.51	.07	30.58
X. Buildings, Land Acquisition and Management ...	422.88	2.51	425.39
XI. Fire Brigade ...	11.80	.03	11.83
XIII. Gardens ...	36.72	.05	36.77
XIV. Markets and Slaughter Houses ...	78.39	1.47	79.86
XV. Slum Service ...	.38	2.31	2.69
Discount and other charges on loans ...	3.35	.54	3.89
Plant and Machinery ...	4.72	1.46	6.18
Total Rs. ...	2,457.63	51.87	2,509.50
<i>Executed out of Trust Fund</i> ...	35.91	2.78	38.69
<i>Executed out of Worn-Out Water Mains Renewal Fund</i> ...	9.14	.15	9.29
<i>Executed out of Buildings Fund</i> ...	43.03	...	43.03
Total Rs. ...	2,545.71	54.80	2,600.51

Note.—The actual expenditure booked on Loan Works was Rs. 52.30 and after allowing for Rs. .43 on account of the assets written off during the year, the net expenditure came to Rs. 51.87.

The Capital Fund Balance Sheet exhibits on the liabilities side loans outstanding, balances of Sinking and Trust Funds, and other resources from which certain Capital Works have been carried out in the past. This is represented on the Assets side by expenditure incurred to date and balance of securities and cash (*vide* Appendix No. 7 of the Chief Accountant's Report.)

The expenditure of Rs. 2509.50 out of the Loan Funds shown therein includes Rs. 70.11 on account of interest paid on Capital (Development Loan) and Rs. 19.84 paid as subventions to house owners. The following are the sources from which this expenditure has been financed:—

(1) Loans from Public, Government and Special Funds.—		Rs.	Rs.
(a)	Debt outstanding as per Chief Accountant's Report.	1,566.25	
(b)	Loans repaid for which credit is given to Loan Redemption Fund.	791.62	
			2,357.87
(2)	Premia on Loans		3.21
(3)	Contributions from Special Funds		8.03
(4)	Bai Jerbai Wadia Children's Home		7.00
(5)	Revenue for Loan Works Establishment		.18
(6)	G.I.P. Railway		3.74
(7)	B.P.T. for Works Establishment		1.56
(8)	Government for Schools Buildings...		5.00
(9)	Development Fund		134.32
(10)	Government for widening the Love Grove Bridge		.92
			2,521.83
	Less—Assets written off		5.80*
			2,516.03
	Expenditure upto 31st March 1940	2,509.50	
	Balance (Rs. 6,52,753-4-7)	6.53	
			2,516.03

* The amount of Rs. 5.80 includes Rs.25 and Rs. .18 written off during the year on account of plant and machinery and subventions to house owners respectively.

11. The position of Loan Funds as estimated in the Revised Budget for 1939-40 and as revealed by the actuals was as under:—

Loan Funds.	As per Revised Estimate 1939-40.	As per Actuals 1939-40.
	Rs.	Rs.
Opening Balance on 1st April 1939	2.20	2.20
30 Lakhs loan of 1938-39 (raised in 1939-40)	15.00	15.00
New loan of 1939-40	64.00	39.00
Advance from Special Funds for purchase of plant and machinery	3.39	1.71
Contribution from Government out of the Provincial share of Petrol Tax Fund for widening the Love Grove Bridge	.93	.92
	Total	85.83
Less—Expenditure.	91.24	52.30*
	Deficit	5.72
		Surplus 6.53

* This includes Rs. 43,299-15-0 written off during the year on account of Plant and Machinery the subventions to House owners.

Trust Fund Balance.

The balance in the Trust Fund, namely Rs. 2.46 was made up of the following:—

(1)	Balance out of Donation received for Maternity Home at Chhas Moholla	.53
(2)	Donation from Sir Currimbhoy Ibrahim for construction of a Primary School Building.	.56
(3)	Donation from Mr. Maneklal Premchand for Tuberculosis Hospital at Sewree.	1.33
(4)	Donation from Mr. Hariram Jethabhai, Bhootchand for construction of a Mourner's Shed in the Burial Ground at Sion.	.04
	Total Rs.	2.46

Debt Position

	Outstanding debt on 1st April 1939.	Loans raised during the year.	Loans repaid during the year.	Balance on 31st March 1940.
	Rs.	Rs.	Rs.	Rs.
(1) Government Loans	681.12	.....	31.62	649.50(a)
(2) Public Loans	823.73	54.00	25.38	852.34
(3) Internal advances from Special Funds.	63.80	1.71	1.11	64.41
Total	1,568.65	55.71	58.11	1,566.25

(a) Includes Rs. 11.36 due on account of Vehar Water Works transferred by Government to Municipality.

Fresh borrowing during the year was Rs. 55.71. Of this Rs. 54.00 were raised by issue of debentures reserved for the investments of the Sinking and Special Funds and Rs. 1.71 were taken as advance from the Municipal Special Funds. Amount repaid during the year was Rs. 58.11. Of this Rs. 31.62 and Rs. 1.11 were repaid from the current revenues as annual equated instalments in respect of advances taken from Government and from the Municipal Special Funds respectively and Rs. 25.38 were repaid to the public out of the accumulations in the Sinking Fund and the Net Premia Fund. The net decrease in the total debt during the year was thus Rs. 2.40.

13. The following are the figures of outstanding debt, accumulations of Sinking Fund thereagainst and the debt charges paid out of revenue for the last five years.

Year.	Debt Outstanding.	Sinking Fund accumulations.	Net Debt.	Debt Charges.
	Rs.	Rs.	Rs.	Rs.
1935-36	1,590.90	265.62	1,324.47	121.43
1936-37	1,565.25	274.05	1,291.20	199.45
1937-38	1,562.24	301.53	1,260.71	120.47
1938-39	1,568.65	318.39	1,250.26	121.88
1939-40	1,566.25	325.07	1,241.18	123.36

14. Position of Sinking Fund.

Balance on 1st April 1939.	Instalments paid during the year.	Interest earned on securities.	Less— Amount utilised for repayment of loans.	Balance at Book value of securities on 31st March 1940.
Rs.	Rs.	Rs.	Rs.	Rs.
318.39	16.21	13.70	23.23	325.07

At the Book Value of Securities, the Fund stood at Rs. 325.07 valuing the Government and other public securities at market rate and the Municipal and C. I. Trust Debentures at par, the accumulations in the Fund work out to Rs. 347.18. Adding to this the accrued proportions of interest (not due) on the securities held in the fund as on 31st March 1940 amounting to Rs. 3.69 the total amount comes to Rs. 350.87. Against this the amount of the theoretical valuation of the fund was Rs. 341.66. Against the repayment of the public loans of Rs. 25.38 during the year, Rs. 23.23 were drawn from the Sinking Fund and the balance of Rs. 2.15 was met from the Net Premia Fund on account of the difference between the market and book value of the securities withdrawn from the Sinking Fund.

The balances were verified and proved on the books.

II.—IMPROVEMENTS SCHEMES ACCOUNT

General Account.

1. *Explanatory.*—The Budgetted deficit of Rs. 1.66 was turned into an actual surplus of Rs. 4.61 on the closing of the accounts for the year. The factors contributing to this improvement of Rs. 6.27 over the budgetted amount were better realisations of revenue to the extent of Rs. 3.38 and less expenditure of Rs. 2.89. There was all-round improvement in the revenue of the year, the collections of rents alone contributing to Rs. 1.50 supplemented by Rs. .8 from Miscellaneous Receipts, the contributions from the Municipal Fund on account of General Tax was also increased by Rs. 2.82. These increased receipts were counterbalanced by a fall of Rs. .53 from Tobacco duty and Rs. .84 from interest profits on investments. On the expenditure side although the amount actually booked was Rs. 99.72, the figures of expenditure already incurred during the year but not paid for and required to be renewed is Rs. 5.64 as against Rs. 4.90 renewed during 1939-40 for previous year. It will thus be seen that the surplus of Rs. 4.61 is against the unpaid liability to the extent of Rs. 5.64.

2. Summary of Revenue transaction for the year.

	Actuals for 1938-39.	Budget 1939-40.	Revised 1939-40.	Actuals 1939-40.
Revenue Receipts	Rs. 101.31	Rs. 100.95	Rs. 103.64	Rs. 104.33
Expenditure	99.04	102.61	106.56	99.72
Surplus + } Minus. — }	+2.27	—1.66	—2.92	+4.61

3. The following is a summary of revenue realisations according to service heads as compared with Budget and actuals of the previous year.

Head.	Budget. 1939-40.	Actuals. 1939-40.	Increase or decrease over Budget (+) (—) 1939-40.	Actuals. 1938-39.	Increase or decrease in actuals for 1939-40 as compared with those for 1938-39 (+) (—).
(1) Rent and other proceeds of properties	Rs. 53.37	Rs. 53.49	Rs. +0.12	Rs. 51.99	Rs. +1.50
(2) Contribution from the Corporation under Section 125 (2) of the Municipal Act.	36.41	37.11	+0.70	34.29	+2.82
(3) Receipts on account of tobacco duty	8.19	9.88	+1.69	10.41	—0.53
(4) Interest and profits on investments	2.50	3.39	+0.89	4.23	—0.84
(5) Miscellaneous Receipts	0.48	0.46	—0.02	0.39	+0.07
Total	100.95	104.33	+3.38	101.31	+3.02

4. The following is a summary of expenditure according to service heads as compared with the Budget and actuals of previous year.

Head.	Final sanctioned grants. 1939-40.	Actuals. 1939-40.	Increase or decrease over final sanctioned grants. 1939-40.	Actuals. 1938-39.	Increase or decrease in actuals for 1939-40 as compared with those for 1938-39 (+) (—).
A.—Maintenance of Properties and Streets	Rs. 25.94	Rs. 19.53	Rs. —6.41	Rs. 18.16	Rs. +1.37
B.—Cost of Management and Establishment	7.45	6.75	—0.70	7.00	—0.25
C.—Proportionate charges on account of Municipal Supervision	1.60	0.89	—0.71	0.92	—0.30
Total B and C	9.05	7.64	—1.41	7.92	—0.28
Deduct—Charged to Capital account and General account	9.05	7.64	—1.41	7.92	—0.28
	*
D.—Debt Charges	81.43	80.19	—1.24	80.88	—0.69
Total	107.37	99.72	—7.65	99.04	+0.68

The final sanctioned grants were Rs. 107.37 comprising of :—

			Rs.
Original Budget Grant	...	...	102.61
Renewed Grants	...	...	4.74
Additional Grants	...	...	.04
Transfers—			
Additions	...	...	.36
Deductions	...	...	.38
			Rs. 107.37

Against this expenditure incurred was Rs. 99.72 leaving a balance of Rs. 7.65. Out of this a sum of Rs. 5.64 is required to be renewed for expenditure during 1940-41.

5. Comparative statement showing the financial position of the last five years is given hereunder :—

Year.	Receipts.	Expenditure.	Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
1935-36	96.44	115.64	.....	19.20
1936-37	100.31	99.15	1.16	.....
1937-38	102.57	96.88	5.69	.....
1938-39	101.31	99.04	2.27	.....
1939-40	104.33	99.72	4.61	.....

6. Figures of Demand Collections and outstandings of Municipal dues (Improvement Schemes) as furnished by the Estate Agent and Land Manager's Department :—

	Demand including arrears.	Recoveries including adjustments.	Write off	Arrears at the close of the year.	Percentage of arrears to demand.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Permanent	39.62	32.65	...	6.97	17.6
2. Temporary	27.00	18.94	1.23	6.83	25.3

These figures are not reconciled by the Estate Agent's Department with the books of the Chief Accountant's Office.

Capital Account (Improvements).

7. Capital Expenditure not charged to Revenue.

Service Head.	Budget 1939-40.	Revised Estimate 1939-40.	Actuals 1939-40.	Difference between 3 and 4. More (+) or Less (-).
	Rs.	Rs.	Rs.	Rs.
(1) Improvements Schemes	35.23	21.17	7.51	-13.66
(2) Miscellaneous	...	Cr. .06	Cr. .06	...
(3) Preliminary expenses on improvement of slum arrears	.25	.25	.20	-.05
(4) Discount and other charges on Loans	...	...	...	...
(5) Cost of management etc.	2.97	2.22	1.17	-1.05
(6) Revenue Deficit	1.66	2.92	...	-2.92
Total	40.11	26.50	8.82	-17.68

REMARKS.—The actuals fell short of the revised estimates of Rs. 23.58 (26.50 — 2.92) by 62.5 per cent.

8. Progressive Capital outlay not charged to Revenue upto the end of 1939-40.

Service Head.	Expenditure upto 1938-39.	Expenditure during 1939-40.	Total.
	Rs.	Rs.	Rs.
Improvement and Street Schemes ...	1,736.79	8.68	1,745.47
Police Accommodation Schemes ...	91.85	...	91.85
Mill Company's Chawl Schemes ...	9.46	...	9.46
Miscellaneous ...	8.32	.14	8.46
Discount on Loans and Expenses ...	14.66	...	14.66
Total ...	1,861.08	8.82	1,869.90*

* Exclusive of book value of Rs. 47.58 of properties comprised in Schedule 'W' and 'X'.

The expenditure of Rs. 1,869.90 and the net revenue deficits amounting to Rs. 178.90 total Rs. 2,048.80 has been financed from the following sources :—

1. Loans from Public and Government :—

(a) Debt outstanding as on 31st March 1940 ...	Rs. 1,642.15	Rs.
(b) Loans repaid for which credit is given to Loan Redemption Fund	26.93	
		1,669.08
2. Extraordinary receipts being transferred from S. F. accumulations ...		25.08
3. Special Grants from Government of India ...		54.00
4. Premia on Loan (1936-37) ...		30
5. Sale proceeds of Land and Buildings ...		360.96
		2,109.42
Less—		
Expenditure on Schemes and revenue deficits ...	2,048.80	
Balance in Cash and Securities ...	60.62	
		2,109.42

9. The state of Capital Account was as under :—

Balance on 1st April 1939.	Rs.	Rs. 50.40
Receipts, from sale of land. ...	14.58	
Transfer of surplus from General Account. ...	4.61	19.19
		69.59
Less—		
Expenditure on Improvement Schemes Account ...	8.82	
Repayment of loan ...	0.15	8.97
Balance on 31st March 1940. ...		60.62

10. Debt Position.

	Outstanding debt on 1st April 1940.	Loans raised during the year.	Loans repaid during the year.	Balance on 1st April 1940.
	Rs.	Rs.	Rs.	Rs.
(1) Government Loans ...	877.63	...	4.44	873.19*
(2) Public Loans ...	769.11	...	.15	768.96
Total ...	1,646.74	...	4.59	1,642.15

* Out of Rs. 873.19 outstanding on Government Loans, Debentures of the face value of Rs. 184.00 are held by the Corporation.

There was no fresh borrowing during the year. The amount repaid was Rs. 4.59. Of this Rs. 4.44 were repaid from the Current Revenues in respect of advances taken from Government and Rs. 0.15 were repaid to the public out of the funds held in the Capital Account.

11. The following are the figures of outstanding debt, accumulations of Sinking Fund and the debt charges paid out of Revenue for the last five years :—

Year.	Debt Outstanding.	Sinking Fund Accumulations.	Net Debt.	Debt Charges.
	Rs.	Rs.	Rs.	Rs.
1935-36	1,732.27	220.81	1,511.46	102.34
1936-37	1,707.54	210.02	1,497.52	85.21
1937-38	1,671.07	224.97	1,446.10	83.08
1938-39	1,646.74	240.36	1,406.38	80.88
1939-40	1,642.15	257.40	1,384.75	80.19

12. Positions of Sinking Fund.

Balance on 1st April 1939.	Instalments paid during the year.	Interest earned on Securities.	Less— Amount utilised for repayment of Loans.	Balance at book value of Securities on 31st March 1940.
Rs.	Rs.	Rs.	Rs.	Rs.
240.36	6.01	11.03	...	257.40

At the book value of securities, the Fund stood at Rs. 257.40. Valuing the Government and the other public securities at market rate and the Municipal and the City Improvement Trust Debentures at par, the accumulations in the Fund work out to Rs. 260.02. Adding to this accrued proportions of interest (not due) on the securities held in the Fund as on 31st March 1940 amounting to Rs. 1.20 the total amount comes to Rs. 261.22. Against this the theoretical valuation of the Fund was Rs. 226.79.

13. Statement showing balances in Cash and Securities of different invested and Surplus Funds of Municipal and Improvement Schemes Accounts.

Name of Account.	Cash.		SECURITIES		Total.
			Face value.	Book value.	
	Rs.	a. p.	Rs.	Rs. a. p.	Rs. a. p.
<i>I.—Municipal Accounts (Proper).</i>					
(1) Revenue account (including balances of deposits and suspense heads)	99,24,350	10 11	29,75,100	29,36,029 12 6	1,28,60,380 7 5
(2) Special Funds Accounts	28,58,739	0 10	2,35,30,800	2,16,13,482 8 3	2,44,72,221 9 1
(3) Capital Account—					
(1) Loan Fund	Rs. 6,52,753	a. p. 4 7			
(2) Trust Fund	2,45,637	13 9	46,488 10 4	8,53,200	8,51,902 8 0
	8,98,391	2 4			8,98,391 2 4
(3) Sinking Fund (Municipal)	296	6 10	3,38,20,500 £ 25,000	3,25,06,820 14 8	3,25,07,117 5 6
<i>II.—Improvement Schemes Account.</i>					
(1) Capital Account	576	5 4	60,61,500	60,61,500 0 0	60,62,076 5 4
(2) Sinking Fund Account	270	14 2	2,47,27,400 £ 90,800	2,57,39,487 7 0	2,57,39,758 5 2
Total	1,28,30,722	0 5	9,19,68,500 £ 1,15,800	8,97,09,223 2 5	10,25,39,945 2 10

14. Reconciliation of Cash Balances in the Office Treasury and in the Current Account with the Imperial Bank of India on 31st March 1940.

	Rs.	a.	p.
(a) Cash in Office Treasury	9,35,906	10	4
(b) Securities in Office Treasury	2,68,400	0	0
Total (a) and (b)	12,04,306	10	4
(c) Balance as per Pass Book	37,04,435	14	10
Add—Cheques paid into the Bank on 31st March 1940 to be reaslied on 1st April 1940	20,518	11	4
Total (c)	37,24,954	10	2
Deduct—Amount of cheques delivered but not presented for payment	6,81,303	12	1
	30,43,650	14	1
Grand total (a), (b) and (c)	42,47,957	8	5

15. The amounts of cash and Securities belonging to different Municipal and Improvements Accounts were held as under :—

1. Cash.

(A) In the Current Accounts, Interests Accounts and Fixed Deposits with the following Banks :—

Name of Bank.	Current accounts and interest accounts.			Fixed deposits.	Total.		
	Rs.	a.	p.		Rs.	Rs.	a.	p.
(1) The Imperial Bank of India—							
(a) General Fund Account (see Bank Pass Book Reconciliation)	30,43,650	14	1	...	30,43,650	14	1
(b) Interest warrants Payable Accounts—							
(i) Municipal Loans	24,694	0	2	...	24,694	0	2
(ii) Improvements Schemes Loans	6,217	10	4	...	6,217	10	4
(c) Current Deposit Account in respect of Sinking, Special, Surplus and Loans Funds.	4,488	9	2	...	4,488	9	2
(2) The Hongkong and Shanghai Banking Corporation. (Interest on B.I. Trust Loan Payable Account).	2,948	15	4	...	2,948	15	4
(3) The Chartered Bank of India, Australia and China. (Interest on B.I. Trust Loans Payable Account).	1,020	0	0	...	1,020	0	0
(4) The Imperial Bank of India (Calcutta). Interest on B.I. Trust Loans in respect of Calcutta enfaced debentures).	500	0	0	...	500	0	0
(5) The Chartered Bank of India, Australia and China	40,659	13	3	10,00,000	10,40,659	13	3
(6) Hongkong and Shanghai Banking Corporation	14,436	7	11	...	14,436	7	11
(7) The National Bank of India	39,388	10	3	...	39,388	10	3
(8) Lloyd's Bank Ltd.	14,865	14	4	...	14,865	14	4
(9) The Central Bank of India Ltd.	4,55,377	13	1	...	4,55,377	13	1
(10) The Mercantile Bank of India Ltd.	35,149	7	0	4,00,000	4,35,149	7	0
(11) Comptoir National D'Ecompte D'Paris	14,411	12	5	5,00,000	5,14,411	12	5
(12) The Yokohama Specie Bank Ltd.	4,755	5	2	...	4,755	5	2
(13) The National City Bank of New York	39,092	3	4	8,00,000	8,39,092	3	4
(14) Allahabad Bank Ltd.	21,259	4	2	8,00,000	8,21,259	4	2
(15) Eastern Bank Ltd.	13,483	12	11	...	13,483	12	11
(16) The Bank of India Ltd.	45,858	4	7	23,00,000	23,45,858	4	7
(17) The Bombay Provincial Co-operative Bank Ltd.	35,254	1	0	6,00,000	6,35,254	1	0
(18) Indian Bank Ltd.	25,888	12	5	...	25,888	12	5
(19) Union Bank of India Ltd.	2,44,608	0	0	2,00,000	4,44,608	0	0
(20) Bank of Baroda Ltd.	70,369	11	0	10,00,000	10,70,369	11	0
(21) Messrs. Thos. Cook & Son (Bankers) Ltd.	20,181	3	0	...	20,181	3	0
(22) The Punjab National Bank Ltd.	76,254	13	2	...	76,254	13	2
Total (A)	Rs. 42,94,815	6	1	76,00,000	1,18,94,815	6	1
(B) In Office Treasury	...			...	9,35,906	10	4
Total Cash	Rs. 42,94,815	6	1	76,00,000	1,28,30,722	0	5

(2) *Securities.*

	Face Value. Rs.
(a) In Office Treasury	... 2,68,400
(b) With the Imperial Bank of India.	
(i) Municipal Corporation of the City of Bombay Securities Account	... 5,77,54,800
	£ 25,000
(ii) Municipal Corporation of the City of Bombay Securities Accounts 'A' 'B' and 'C'	3,15,57,300
(iii) Municipal Corporation of the City of Bombay	... 9,88,000
(II) With the Chartered Bank of India Australia, and China (Bombay)	... £ 20,800
(III) With the Chartered Bank of India, Australia and China (London)	... £ 70,000
	<hr/>
Total as per certificates	Rs. ... 9,05,68,500
	£ 1,15,800
(c) Debentures with the Government of Bombay for the amount of Rs. 14 lakhs repaid to them on 31st March 1940 in respect of loan of Rs. 476 lakhs of the C. I. Trust (Received on 29th April 1940)	... 14,00,000
	<hr/>
	Rs. ... 9,19,68,500
	£ 1,15,800

(1) *Verification of Cash.*

(a) Balances in current accounts with the Imperial Bank of India and different other banks were verified with Bank Pass Books and Banks' certificates and found in order.

(b) Balances of Fixed Deposits with the different local banks were verified with the Banks' fixed deposits receipts in the safe custody of the Chief Accountant and found in order.

(c) Cash in office treasury was counted and found correct.

(2) *Verification of Securities.*

(a) Securities in Office Treasury were verified and found in order.

(b) Bank's certificates for securities in the safe custody of the Imperial Bank of India and the Chartered Bank of India, Australia and China were verified with the balances of securities in various accounts and found in order.

(3) *Fidelity Bonds.*

The Fidelity Bonds and securities taken from Municipal Officers and servants were test examined with the registers of securities maintained in the Chief Accountant's Office and found in order (Corporation Resolution No. 2930, of 15th June 1891).

(4) *Outstanding Bills of Rates and Taxes and Riot Tax.*

(Town Council Resolution No. 1455, dated the 6th October 1879).

A reference is invited to separate letter No. M.C.A./1354/L., dated the 9th September 1940 addressed to the Municipal Secretary and the appendices thereto in respect of the scrutiny of outstanding bills of Rates and Taxes and Riot Tax on 31st March 1940.

(5) *Account of Water-marked Paper.*

The Account of Water-marked paper held in the safe custody of the Chief Accountant was verified and found correct.

(6) *Petty Cash Accounts.*

Accounts of the Petty Cash in charge of the different departments were subjected to surprise test checks at nearly 54 places and irregularities were brought to the notice of the Municipal Commissioner, who issued from time to time necessary instructions and orders to the Departments.

MUNICIPAL OFFICES,

BOMBAY 9th September 1940.

R. C. MEHTA,

Municipal Chief Auditor.

APPENDIX "A"

Statement of charges met from the Municipal Commissioner's Discretionary Contingencies grant during 1939-40.

Sanctioning authority.	Number and date of sanction.	Particulars of charges.	Amount.	REMARKS.
			Rs. a. p.	
Municipal Commissioner	... E.M.2206, dated the 18th August 1939	... Charges incurred in connection with the annual visit of the members of the Works Committee to Tansa Lake on 11th December 1938.	184 12 0	
Do.	... S.R.364, dated the 23rd November 1938	... Cost of A.R.P. Course of lectures on behalf of Dr. M. V. Hegde, Dr. N. H. Mhatre, Dr. K. V. Thosar, Mr. S. S. Dave and Miss F. Soonawalla deputed to attend the course.	25 0 0	
Do.	... EM.2235-D, dated the 3rd January 1939	... Overtime allowance to driver and cleaner in connection with the annual visit of the Members of the Works Committee to Tansa Lake on 11th December 1938.	2 7 0	
Corporation Resolution	... 166, dated the 16th May 1939	... Delegates fees, etc., charges of Mr. R. S. Nimbkar, Municipal Councillor for attending as Corporation's delegate to the Health Congress held at Scorbrough England in July 1939 under the auspices of Royal Sanitary Institute.	215 3 3	
Do.	... 171, dated the 16th May 1939	... Delegates fees, etc., charges of Dr. Abdul Hamid, M.D., for attending as Corporation's delegate to the Annual Conference of the Institute of Public Cleansing, London, held at Scorbrough from the 5th to 9th June 1939.	67 15 0	
Municipal Commissioner	... A.E.7330, dated the 15th January 1940	... Hotel charges of Dr. Abdul Hamid, M.D., when he attended the Annual Conference of the Institute of Public Cleansing, London.	53 9 0	
Do.	... H.C.984-S.R., dated the 23rd May 1939	... Cost of materials purchased by Dr. G. G. Limaye for conducting A.R.P. Classes	495 0 0	
Standing Committee	... 254, dated the 31st May 1939	... Reward to the peons Umerkhan Ibrahimkhan and Sheikh Umer Sheikh Dawood of the Market Department for detecting illicit import of animals on Bakri-Id festival in 1938-39.	40 0 0	
Municipal Commissioner	... S.R.17619, dated the 24th June 1939	... Cost of attending A.R.P. Course of lectures on behalf of Dr. V. R. Bhoosarth, Dr. B. D. E. Kothawalla and Mr. D. G. Dharurkar of Health Officer's Department deputed to attend the course.	12 0 0	
Do.	... C.E.S.R.2089, dated the 15th July 1939	... Temporary rearrangement of sitting accommodation in the Corporation Hall	130 6 0	
Do.	... A.E.3250-D.S.R., dated the 24th July 1939	... Travelling allowance paid to I. H. Taunton, Esq., I.C.S., Municipal Commissioner on his transfer to Sind from 1st December 1938.	356 14 0	
Do.	... S.R.17620, dated the 15th August 1939	... Cost of Materials purchased by Dr. M. V. Hegde for conducting A.R.P. Classes	192 5 0	
Do.	... C.251, dated the 7th October 1939	... Cost of burial charges of one of the victims of our accident at Ghatkopar by Municipal Trolley of Water Works Department.	18 4 0	
Deputy Municipal Commissioner	... S.R.12235, dated the 28th October 1939	... Cost of printing examination papers, stationery, etc., for Retention Bar and Head Clerks' Examination held on 14th and 21st July 1939.	48 11 0	

APPENDIX "A"—(Contd.)

Statement of charges met from the Municipal Commissioner's Discretionary Contingencies grant during 1939-40.

Sanctioning authority.	Number and date of sanction.	Particulars of charges.	Amount.	REMARKS.
Municipal Commissioner	M.S.H.163, dated the 18th November 1939...	Travelling, etc., expenses of Dr. P. T. Patel for attending the Tuberculosis Works Conference at Delhi from 20th to 23rd November 1939.	205 14 0	
Do.	S.R.5564, dated the 23rd November 1939 ...	Charges, etc., for providing lunch, tea, etc., to members of the Works Committee and others in connection with their visit to Tansa Lake on 20th August 1939.	57 1 3	
Do.	H.5835, dated the 21st December 1939 ...	Cost of purchasing A.R.P. Materials	126 5 6	
Do.	E.M.1619, dated the 11th March 1940 ...	Travelling, etc., charges in connection with the visit of the members of the Works Committee to Tansa Lake on 20th August 1939.	58 4 0	
		Total ...	2,289 15 0	

APPENDIX "B."

Statement of Stores Transactions for the year 1939-40,

(Appendix O and Clause XXIX of the Stores and Stores Audit Manual).

Central Stores Department.	FIGURES AS PER BOOK OF THE CHIEF ACCOUNTANT.					FIGURES AS PER BALANCE SHEET OF THE STOREKEEPER.				
	Opening Balance	Receipts.	Total.	Issues.	Closing Balance.	Opening Balance.	Receipts.	Issues.	Closing Balance.	
1	2	3	4	5	6	7	8	9	10	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
General Stores ...	3,01,268 2 4	7,42,303 10 6	10,43,571 12 10	7,97,086 1 1	2,46,485 11 9	2,70,249 1 10	7,51,074 9 0	7,77,840 11 7	2,43,482 15 3	
General Stores—Surplus Obsolete	35,938 4 1	.....	35,938 4 1	23,857 13 6	12,080 6 7	35,617 2 4	0 1 0	23,859 5 6	11,757 13 10
Line Suspense Account ...	83,288 6 3	.....	83,288 6 3	2,960 10 5	80,327 11 10	83,288 6 3	.....	2,960 10 5	80,327 11 10
Line Suspense Account Surplus and Obsolete ...	27,923 14 4	.....	27,923 14 4	9,692 8 0	18,231 6 4	27,923 14 4	.....	9,692 8 0	18,231 6 4
Capital Stores ...	2,41,826 13 3	5,48,250 7 0	7,90,077 4 3	6,20,656 12 0	1,69,420 8 3	2,40,180 5 3	5,53,130 15 0	6,30,463 10 0	1,62,847 10 3	
Total Rs. ...	6,90,245 8 3	12,90,554 1 6	19,80,799 9 9	14,54,253 13 0	5,26,545 12 9	6,57,258 14 0	13,04,205 9 0	14,44,816 13 6	5,16,647 9 6	
							Balance as per column 6		5,26,545 12 9	
							Difference (a)		9,898 3 3	

429

(a) The difference is due to non-adjustment (in the books of the Chief Accountant) of the value of stores issued to or received back from the different departments which will be adjusted in the current year's account.

Remarks.—Certificate of the Storekeeper for actual stock in hand was verified with the balances in the Chief Accountant's Books.

SCHEDULE II.

Report on the Schools Committee's Accounts.

(Note.—The figures in this report are in lakhs of Rupees unless otherwise expressly stated.)

The year under report opened with a balance of Rs. .40. This amount was however not available for expenditure as agreeably with the Corporation Resolution No. 7666 of 28th November 1929. The difference between the actual balance and the budgetted balance for the year (Rs. .40, less budgetted opening balance of Rs. .20) Rs. .20 was refunded to the Municipal General Fund during 1939-40. The grant sanctioned for the contribution to the Schools Committee aggregated to Rs. 37.58. Against this the expenditure booked in the account of the Municipal General Fund in the Chief Accountant's books was Rs. 36.65 while in the Schools Committee's books the receipt was shown as Rs. 36.60. The difference of Rs. .05 is mainly due to the fact that the proportionate charges of the Municipal Chief Auditor's Establishment were not taken into account by the Schools Committee. Also there were some small amounts adjusted by the Chief Accountant during 1939-40 which were not taken into account by the Schools Committee. The discrepancies could have been avoided had the Secretary's Office attempted to reconcile the figure with the books maintained in the Chief Accountant's Office. It was suggested in the last report that the Secretary, Schools Committee should in future reconcile the Schools Fund Accounts with those maintained in the Chief Accountant's Office before finally closing the books and taking out the yearly accounts for the information of the Committee and the Corporation.

At the end of the year a sum of Rs. .20 was left in the Schools Fund being the minimum cash balance required under bye-law No. 10 of the Schools Committee's Bye-laws. It may be pointed out here that the minimum cash balance of Rs. .20 is partly represented by cash and partly by securities. As the minimum balance should be represented by cash only the Schools Committee have decided to transfer to the Chief Accountant the securities in exchange of cash under their Resolution No. 249 of 24th May 1939 on receipt of the sanction of the Standing Committee. It is understood that the question is still under correspondence between the Chief Accountant and the Secretary, Schools Committee.

2. Summary of receipts and payments for the year :—

Particulars.	Actual 1938-39	Budget 1939-40	Revised 1939-40	Actuals. 1939-40
Receipts (inclusive of opening balance)	35.34	36.49	37.85	37.09
Payments	34.94	36.29	37.65	36.89
Balance ... ..	.40	.20	.20	.20
Minimum Cash Balance. ... ..	.20	.20	.20	.20
	.20	...	...	...

Lapsed Grants.—The amounts of lapsed grants estimated to be renewed during the year 1940-41 aggregated Rs. .50 against Rs. .20 in 1939-40 showing an increase of Rs. .30. The amount of expenditure of Rs. 36.89 shown does not include other expenditure paid direct by the Corporation from the Municipal General Fund on account of Schools Committee's Office, Debt Charges, New Works, etc., amounting to Rs. 2.80 bringing the total expenditure on the Primary Education of the City to Rs. 39.69.

3. The following is a summary of receipts under different heads :—

Contribution from Municipal General Fund	Rs.	36.60
Fees from Municipal Schools ... ..	.21	
Interest on Trust, Endowment Funds and Deposits ... ..	.07	
Miscellaneous Receipts ... ..	.01	
Pension Subscriptions ... ..	...
	Total Rs.	36.89

4. During the year under review there were excesses under various grants which were sanctioned by re-appropriation from savings under the orders of the Schools Committee. The Government grant received during the year amounted to Rs. 8.98.

5. The following statement gives transactions of the School accounts for the last five years :—

Year	Receipts Rs.	Expenditure Rs.	Closing Balance. Rs.
1935-36	31.34	31.29	.25
1936-37	33.16	33.08	.27
1937-38	34.46	34.07	.39
1938-39	35.34	34.94	.40
1939-40	37.09	36.89	.20

6. The total assets and liabilities of the School Fund on 31st March 1940 as shown in their Balance Sheet were Rs. 35.12 and Rs. 34.92 respectively as under :—

Assets.		Rs.	a. p.
1.	Surplus Cash investments with the Imperial Bank of India 3½ per cent Govt. Promissory Notes of the face value of Rs. 11,200.	10,801	0 0
2.	Securities belonging to Prize and other funds deposited with the Imperial Bank of India for safe custody of face value of Rs. 1,92,200/-.	1,92,197	10 0
3.	Deposits with the Chief Accountant, Bombay Municipality for Provident Fund, Investments.	31,67,877	7 0
4.	Advances recoverable :—		
	(a) Advance to Officers	535	0 0
	(b) Advances to Teachers	2,592	2 0
	(c) Advance for Printing Music Books	970	7 0
		4,097	9 0
5.	Cash Balances :—		
	(a) With the Imperial Bank of India	1,36,093	4 8
	(b) In Office Treasury	380	13 4
		1,36,474	2 0
6.	Securities belonging to the Contractor (kept in office)	1,000	0 0
	Total Rs. ...	35,12,447	12 0
Liabilities.			
1.	Deposit Accounts	35,118	15 9
2.	Unclaimed Wages	5,243	11 0
3.	Deposit regarding Court attachment	28	2 0
4.	Deposit from Contractors	2,900	0 0
5.	Provident Fund Accounts	31,84,786	14 6
6.	Prize Funds Govt. P. Notes, etc. (Face Value 1,92,200)... ..	1,92,197	10 0
7.	Prize Funds Cash	8,578	7 5
8.	Donations for Scholarships to Urdu Schools Girls	194	9 0
9.	Income Tax	156	15 0
10.	Advance from Chief Accountant	63,242	7 4
	Total Rs. ...	34,92,447	12 0
	Excess of Assets over Liabilities	20,000	0 0
	Grand Total Rs. ...	35,12,447	12 0

During the year a sum of Rs. 159-4-0 being the excess or irregular payments made on account of salaries allowances etc. covering about 30 cases were ordered to be recovered from the staff and the recoveries amounting to Rs. 154-14-0 covering 27 cases have already been made leaving three cases for Rs. 4-6-0 for which replies are awaited. Various other omissions and inaccuracies were detected in the course of test audit and some have been got rectified and others are under correspondence. As already pointed out in the last audit report this state of affairs is due to lack of effective supervision and control over the day to day routine work to be done before any payments are made.

A case of alleged impersonation and fraudulent signature occurred in the Schools Committee's Office in connection with the Provident Fund advance of a lady teacher. The matter is reported separately to the Standing Committee and the Corporation vide M.C.A./1073 of 30th May 1940 underlying Standing Committee's Resolution No. 340 of 5th June 1940.

7. As already pointed out in my last audit report the following questions require special attention :—

(1). *Municipal-owned School Buildings.*—The types of Municipal owned buildings are (1) Buildings constructed jointly with the Government-aid, (2) Buildings donated by the public and (3) Buildings built entirely at the Municipal cost. For the occupation of these buildings by the Schools Committee no rents are assessed and charged to the School Fund. In the case of buildings falling under item (1) it makes no difference so far as the Government grant is concerned as the Government have paid towards their cost but in the case of items (2) and (3) the expenditure on account of rent should count for Government Grant.

(2). *Provident Fund.*—The Schools Committee have shown in their accounts Provident Fund Balances which do not tally with those maintained in the Chief Accountant's Department. The apparent reasons for the difference are that the interest allowed on the individual accounts of subscribers and shown in the Chief Accountant's books are not included in the accounts maintained by the Schools Committee. At the same time the interest amounts paid out in the final claims are debited in the books of the Schools Committee. The balances thus shown of the Provident Fund Accounts in the Schools Committee's Balance Sheet do not show real liabilities of the Fund and as such either proper adjustments must be made for interest credited so far and paid out or they should be discontinued to be shown in the Schools Committee's Balance Sheet.

From year to year a statement showing the total opening liabilities of the Provident Fund, total amount received in the Fund and the total amount paid out during the year is being prepared by the Secretary's Office. On the basis of this statement the liabilities of the Fund are ascertained by the Chief Accountant

and money held in the Provident Fund Account on behalf of the Schools Committee's employees. The amount so held by the Chief Accountant on 31st March 1940 is Rs. 44,62,017-12-0 including a sum of Rs. 23,411-2-0 which was outstanding on that date but paid in the year 1940-41. However the statements of total liabilities is not being prepared after summarising the balances of the individual accounts and as such the total liabilities as per the closing balances of the individual accounts of the subscribers are not tallied with the total liabilities as shown by the Fund Accounts. This having been pointed out in the last year's report and due to the constant insistence on the part of audit to have a summarised statement of the balances of the individual accounts prepared, the the Secretary, Schools Committee has submitted on 16th August 1940 the required statement. The mere comparison of the total liabilities as shown by this statement with the amount in the Provident Fund Accounts shows that the provision in the fund is short by Rs. 8,760-10-0. The statement is being examined.

As regards the difference of Rs. 6,501-10-6 in the accounts of the Schools Committee itself the Secretary explains that in the year 1928-29 that sum was sent in excess by the Schools Committee to the Chief Accountant. This together with the Chief Accountant's report thereon now received in this office is being examined.

8. Arrears of School Fees as on 31st March 1940 certified by the Secretary, Schools Committee, were called for which are not received so far.

9. The cash balance of Rs. 380-13-4 in office treasury was counted and found correct. The balance in the Bank, viz. Rs. 1,36,093-4-8 was verified with Bank Pass Books and the certificates.

10. The safe custody receipts for Government and other securities lodged with the Imperial Bank of India were examined and found in order.

11. A comparative statement showing the payments for the year 1938-39 and 1939-40 and detailed audit remarks on the Schools Committee's Accounts are appended hereto marked respectively Appendix A and Appendix B.

12. Appendix C gives month by month the position of the number of teachers to the pupils. These figures have been supplied by the Secretary, Schools Committee.

13. For advances given to the Officers and teachers for contingent expenses, acknowledgments from all the individual officers and teachers have not been received to the effect that the amounts were so held by them at the close of the year.

14. Amounts of wages remaining unclaimed since the year 1933-34, are still held by the Schools Committee on the Deposit Accounts. In conformity with the practice followed by the Chief Accountants' Office such wages remaining unclaimed over three years should be written off and the amounts transferred to the Chief Accountant's Office.

MUNICIPAL OFFICES,

BOMBAY, 9th September 1940.

R. C. MEHTA,

Municipal Chief Auditor.

APPENDIX 'A'.

Comparative statement showing the expenditure by the Schools Committee during 1938-39 and 1939-40.

Particulars.	EXPENDITURE.		Increase.	Decrease.
	1938-39	1939-40.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Head Masters and Teachers	21,83,534 13 6	22,34,012 3 0	50,477 5 6	.....
Servants	1,50,452 5 0	1,65,143 0 0	14,690 11 0	.....
Rents	5,07,482 0 7	5,42,117 3 4	34,635 2 9	.....
Class Books for Teachers	1,146 7 0	1,682 5 6	535 14 6	.....
School furniture	18,978 0 3	41,129 4 6	22,151 4 3	.....
Scholarships	2,191 3 9	3,369 11 6	1,178 7 9	.....
Visual Instruction	603 5 0	376 15 0	.....	226 6 0
Boy Scouts and Girl Guides	8,921 6 2	11,279 13 6	2,358 7 4	.....
Sports	1,000 0 0	1,000 0 0	.....	.....
School Contingencies	25,254 6 9	26,249 13 6	995 6 9	.....
Special Expenses in Schools	9,972 7 9	12,262 7 6	2,289 15 9	.....
Miscellaneous Expenses	6,550 8 3	8,533 13 9	1,983 5 6	.....
Sewing and Drawing	997 9 0	3,873 12 9	2,876 3 9	.....
Local Committees	929 0 0	887 9 9	.....	41 6 3
Whitewash	.....	.....	.....	.....
Magazines for Schools	284 6 0	407 8 0	123 2 0	.....
Printing and Stationery	9,856 3 6	11,422 15 9	1,566 12 3	.....
Sloyd and Handicrafts	12,359 5 6	8,921 14 9	.....	3,437 6 9
Uniforms and Umbrellas	828 7 0	584 6 0	.....	244 1 0
Remuneration to Auditors	500 0 0	63 9 0	.....	436 7 0
Stipends to Teachers	7,015 6 0	9,159 2 6	2,143 12 6	.....
Superintendents and their Establishments	88,203 4 0	90,418 15 9	2,215 11 9	.....
Grants-in-Aid	1,62,080 0 0	1,86,290 0 0	24,210 0 0	.....
Teachers' Library	1,995 7 0	2,090 2 9	94 11 9	.....
Superintendent Aided Schools	9,811 4 8	11,142 10 9	1,331 6 1	.....
Census Establishment	22,061 9 10	43,163 4 3	21,101 10 5	.....
Free Reading Rooms and Libraries	9,497 1 3	10,903 9 3	1,406 8 0	.....
Pensions and Gratuities	89,820 8 0	1,01,625 8 0	11,805 0 0	.....
Municipal Contribution towards Provident Fund	1,47,148 9 0	1,46,527 0 0	.....	621 9 0
Repairs to School Buildings	10,079 2 0	9,541 3 0	.....	537 15 0
Grant-in-Aid to Bombay City Literacy Association	4,659 8 0	5,000 0 0	340 8 0	.....
Total Rs.	34,94,213 10 9	36,89,179 15 4	2,00,511 7 7	5,545 3 0

APPENDIX 'B'.

Detailed audit remarks on the Schools Committee's Accounts:—

Audit objections are grouped under the following Heads:—

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

I. Revenue and Receipts.

(1) As pointed out in the last year's report, attention of the Schools Committee was drawn to two sub-tenants who were in arrears of Rs. 110 and Rs. 200 from September 1937. One of these two sub-tenants has since been allowed by the Schools Committee to pay up the arrears by instalments of Rs. 5 p.m. and in the other case the Corporation has been requested by the Schools Committee to take legal steps under their Resolution No. 1274 of 29th November 1939. The result is awaited.

(2) In two other cases recoveries of rents for the months of May, July, August and September 1939 were omitted to be made by the Schools Committee's Office. Attention of the Secretary, Schools Committee was drawn to this and the amounts were duly recovered in October 1939.

II. Recoveries of excess or wrong payments.

(a) The following cases of excess or wrong payments were noticed and recoveries made in respect thereof:—

Item No.	Name.	Particulars.	Amount.		
			Rs.	a.	p.
1.	Narayan C. Makwana	Excess payment due to wrong calculation	0	1	0
2.	S. K. Athawale	Excess payment in pension	1	0	0
3.	Muktabai Desai	Pay not due	4	12	0
4.	Literacy Campaign Committee	Electric consumption during vacation paid by Schools Committee	5	4	0
5.	Miss. L. Sequeria	Over payment	1	3	0
6.	Meherbanu S. Velati	Excess payment due to wrong calculation	1	0	0
7.	Bombay Chronicle Ltd.	Advertisement charges paid at higher rate than scheduled	4	0	0
8.	Babi P. Bagwe	Leave allowance paid at full average instead of at half average pay	1	0	0
9.	Manu M. Mishra	Head Master's duty allowance paid during leave	1	9	0
10.	G. S. Thosar	Increment drawn at full rate during leave on half average pay	0	5	0
11.	G. H. Gore	Leave allowance not due	36	0	0
12.	Private Night School meeting in Gamdevi Gujrati School	Charges of electricity consumed by the School but paid by the Schools Committee	9	4	0
13.	Manjulabai Laxman Godambe	Over payment in increment	1	3	0
14.	J. A. Rane	Allowance drawn while on Military duty	3	12	0
15.	Sanjivappa Basappa	Excess paid due to wrong calculation	0	4	0
16.	Landlord of Premises occupied by South Sewri Marathi School	Rent paid in excess	41	9	0
17.	Haji Abdul Majid Nabi Bux	Higher rate of pay	0	4	0
18.	Shankar M. Hatkar	Leave allowance paid at full rate instead of at half average pay	0	6	0
19.	T. B. Bhalerao	Pay not due	1	3	0
20.	A. N. Likhite	Increment not due	1	0	0
21.	Penninabai Mazagaonkar	Increment drawn earlier than due date	0	2	0
22.	Ambadas D. Vaidya	Pay drawn at higher rate than due	4	0	0
23.	Shantabai Brahmandkar	Special Teacher's allowance paid during vacation	13	10	0
24.	Sushilabai Tarkhad	Do. do.	13	10	0
25.	Trivenibahadur Singh	Pay drawn at full pay instead of at half pay	6	0	0
26.	J. A. Rane	Pay drawn while on Military duty	2	1	0
27.	Dhondi Zillu	Pay drawn at full pay instead of at half pay	0	8	0
		Total	154	14	0

(b) The following cases of excess or wrong payments were noticed and reported for which no replies have so far been received from the Secretary, Schools Committee as regards their recoveries :—

Item No.	Name.	Particulars.	Amount
			Rs. a. p.
1.	A. A. Noorbhoy	Conveyance allowance drawn while on leave.	1 10 0
2.	Owner of the Premises occupied by the Lady Jamshedji Road Marathi Girls' School.	Rent paid in excess.	1 15 0
3.	Vithal R. Rane.	Leave allowance not due.	0 13 0
		Total Rs.	4 6 0

III. Extra Measures Resulting in Increased Expenditure.

(1) Reference made to the Secretary, Schools Committee and reported in the last year's audit report M.C.A.899 as to how the services of the half time School peons and library peons converted into full-time peons are being utilised, has been replied to the effect that these half-time peons were doing full day's work. The Secretary's reply has also been approved by the Schools Committee under their Resolution No. 849 of 19th September 1939.

(2) A commission of 10% on the sale of Music Books and other publications of the Schools Committee was paid to a peon in the employment of the Schools Committee as per Committee's Resolution No. 888 of 26th January 1934. It was pointed out to the Secretary that the payment of commission to the Municipal officers and servants is not covered by any of the regulations framed under Section 81 of the Municipal Act and that under Rule 19 of the Municipal Servants' Conduct and Discipline Rules, a Municipal servant is debarred from having any business transactions with the Municipality to which the Secretary's reply was that the payment of the commission to the peon was a condition governing the appointment of the peon. The Secretary's statement could not be accepted as the peon was appointed on 1st April 1921 while the grant of commission was sanctioned by the Schools Committee on 24th January 1934 and secondly it was not within the powers of the Schools Committee to make the payment of such commission as a condition governing the appointment of any Municipal Officer or servant under Section 76A (2) of the Act and the matter was reported to the Standing Committee who under their Resolution No. 1471 of 5th January 1940 forwarded the same to the Schools Committee. The payment of the Commission has now been stopped under Schools Committee's Resolution No. 2105 of 26th March 1940 and the person receiving this commission has been promoted to the post of an Assistant Librarian.

(3) A non-Vernacular final teacher was appointed in the year 1936 on Rs. 20/- for teaching book-binding work. His pay was however raised to Rs. 35/- under Committee's Resolution No. 1316 of 25th March 1937 and he was confirmed on Rs. 35/- p.m. in the grade for Vernacular Final teachers viz. 35-1-55 under Resolution No. 879 of 27th October 1937. He was further granted an allowance of Rs. 10/- p.m. under Resolution No. 1140 of 18th January 1939. A reference being made to the Secretary, Schools Committee that granting of Vernacular Final teachers' grade to a non-Vernacular Final teacher and also an allowance in addition was not in consonance with the policy in that respect laid down by the Schools Committee under their Resolution No. 151 of 7th May 1936, the matter was placed before the Schools Committee and they have rescinded their previous resolutions and have placed the teacher in his proper grade of Rs. 30-1-40 for non-Vernacular Final teachers without any allowance under their Resolution No. 40 of 19th April 1939.

IV. Internal audit and control.

(1) Leave records and service registers are not initialled by any officer in token of his having verified them with service books. Grades in which the employees are working are not mentioned in the service records. Some cases of variations between leave as per leave returns and paysheets were also brought to the notice of the Secretary, Schools Committee. In this connection the following suggestions were made to the Secretary, Schools Committee as stated in last year's audit report :—

- (a) that there should be a sheet showing detailed calculations regarding leave due to each employee which should be initialled by some responsible man,
- (b) that every entry in leave records should be initialled by a responsible official,
- (c) that leave sanctioned should be entered in ink and balance struck, and
- (d) that the absentee statements should be checked with paysheets and then verified with leave records. Absentee statements are not yet being verified with leave records.

Although some of these suggestions have been attended to much remains to be done yet.

(2) As the effective certificates were not properly made up, the payment to teachers and servants who were absent after the submission of the paysheet during October 1938 and payments made for the days of absence were pointed out to the Secretary, Schools Committee who was requested to report the circumstances under which the payment for the days of absence was not withheld. The Secretary, Schools Committee replied that through oversight the Schools submitted wrong effective certificates and that necessary circular asking the staff to give correct position as on the last day of each month has been issued by him. However it was found that some of the effective certificates for the month of September 1939 were not signed by the certifying officers.

M.C.A.699
26-10-1939. A teacher was paid for the full month of September 1939 although he was not effective upto the last day being absent since 23rd. Some of the effective certificates were issued before the period certified was over. On the strength of a life certificate signed a day before the end of the month, full month's pay was paid to the authorised agent of a teacher. Some of the teachers had acknowledged excess or short amounts of their pay for September 1939. All these irregularities were pointed out to the Secretary, Schools Committee and rectified.

(3) An order for purchase of articles for time table frames for an amount of Rs. 40 was split into two of Rs. 20 each resulting in avoidance of obtaining sanction of the appropriate authority.
M.C.A.384
21-11-1939. It was pointed out to the Secretary, Schools Committee that sanction of the Schools Committee was required as the amount exceeded Rs. 20. The same was obtained under Committee's Resolution No. 1109 of 18th November 1939.

To a query as to why these articles were not indented from the Municipal Central Stores at the Scheduled rates which were lower than the market rates the reply was that the articles were required urgently and the Stores Department would have taken some time to supply the same. The Secretary, has however given instructions to make purchases in future from the Central Stores if available.

(4) Out of the sum of Rs. 24,507 drawn in cash by a cheque on 31st October 1939 from the Imperial Bank of India for making payments of grants in aid a balance of Rs. 4,652 was left undisbursed and remained in hand for more than a week, but the whole amount of Rs. 24,507 was debited to the grant and shown as paid on the credit side of the cash book on the 31st October 1939. The above balance of Rs. 4,652 was not shown as in hand even in the rough cash book of the Cashier. It was pointed out to the Secretary that this method of keeping money account was highly objectionable and he was requested to issue instructions to have the daily cash balance as shown in the books daily agreed with the actual amount of cash on hand. He was also requested to place this matter for the information of the Schools Committee who have under their Resolution No. 2105 of 26th March 1940 asked their accountant to take a strict note of the objection raised.

(5) Collections made on account of sale of application forms were not being paid regularly according to orders in the Accounts Section. Secretary, Schools Committee was requested to issue necessary instructions to follow the orders strictly.

(6) A Head Master was appointed as a Temporary Supervisor on Rs. 150+20 C.A. under Committee's Resolution No. 1816 dated the 7th February 1940 but he was actually paid at Rs. 155+20 C.A. On a reference being made fresh sanction of the Schools Committee was obtained to pay him at Rs. 155+20 C.A. under their Resolution No. 86, dated the 10th April 1940.
M.C.A.954
29-3-1940.

(7) On test checking some of the Provident Fund individual accounts mistakes in calculations of interest were noticed in two cases and were pointed out to the Secretary, Schools Committee. It was suggested that these calculations should be rechecked and the correctness thereof assured before the figures of the Provident Fund amounts are supplied to the Chief Accountant.
M.C.A.412
21-6-1939.

(8) A number of irregularities of the nature indicated below were noticed in the accounts rendered by the officers against the amounts advanced to them :—
M.C.A.616
28-9-1939.

(i) Sub-vouchers not enfaced as paid.

(ii) Most of the sub-vouchers paid by the Assistant Organising Commissioner, Municipal Boy Scouts were not signed by the District Commissioner, Municipal Boy Scouts in token of his approval of the expenditure incurred.

(iii) Sub-vouchers were not available for some of the items of expenditure.

(iv) Sub-vouchers showed that some of the purchases were made prior to the date of Advance.

(v) Some of the payments were not receipted by the parties.

(vi) Distribution of allowances to the Scout Masters not in accordance with the sanction of the Schools Committee.

(vii) Purchase of trunks worth Rs. 320 was made without inviting quotations.

This shows laxity in taking proper account for the money paid by the Schools Committee.

(9) An assistant teacher was granted 10 days casual leave in continuation of a Sunday. As the total absence from duty exceeded the limit of ten days the Secretary was requested to convert the casual leave into any other kind of leave due. The leave has since been treated as leave on half average pay.

M.C.A.721
4-12-1939.

(10) An amount of Rs. 282-14-0 was received by a cheque on 20th September 1939 without an official receipt to support it. It was explained by the office of the Secretary that as the cheque was received against a hand receipt in the form forwarded by the party no official receipt was passed. It was pointed out that this procedure was not correct and that no money should be received without passing an official receipt. The entry in respect of the cheque was taken in the Cash Book on 25th September 1939. The cheque remaining unbanked from 20th September 1939 to 25th September 1939.

M.C.A.704
23-11-1939.

Payments to the teaching and other staff of the evening coaching classes conducted for the non-Vernacular Final—Urdu Lady Teachers were made directly out of the fees received without making a budget provision as required under Bye-law No. 9 of the Schools Committee's Bye-Laws.

These irregularities were pointed out to the Secretary, Schools Committee who placed them before the Committee for taking such steps as they deem fit for better control over the finances of the Committee. Schools Committee under their Resolution No. 395, dated the 3rd July 1940 passed necessary orders regularising these matters.

(11) Rent was paid for the full month of August 1939 for additional accommodation for a class although the possession thereof was taken on the 3rd August 1939 and rent was payable from the date of possession only according to the Committee's Resolution No. 751, dated the 23rd August 1939. Secretary's explanation is awaited.

M.C.A.734
14-12-1939.

(12) Date of appointment of a teacher according to the appointment statement was 29th September 1939 while he has drawn salary from 28th September 1939. Salary for one day was recovered.

M.C.A.839
9-2-1940.

Payment of Scout and Cub-Masters for period ending December 1939 was made on 20th December 1939. Payment for December 1939 having been made before the expiry of the month.

An assistant teacher was paid for the full month of December 1939 although as per leave returns he was shown as absent from 9th December 1939 to 23rd December 1939. No mention of absence had been made in the relative effective certificate.

Two peons were paid for a morning class while only one could be engaged under the Schools Committee's Resolution No. 908 dated the 20th September 1939.

The irregularities were pointed out to the Secretary, Schools Committee who has done the needful to set them right.

(13) The Imprest Accounts of (i) Secretary's Office Contingencies; (2) Teachers' Library; (3) Office Postage; (4) Superintendent, Aided Schools, and (5) Special Attendance Officer, were test checked in the month of March 1940 wherein following kinds of irregularities were noticed:—

Replies in cases Nos. 1, 2 and 4 have been received to the effect that steps are being taken to regularise matters while for cases Nos. 3 and 5 no reply is yet received.

- (i) Vouchers not stamped 'Paid'.
- (ii) Payments made without previous sanctions.
- (iii) Imprest cash books not written from day to day.
- (iv) Payments made in excess.
- (v) Sub-vouchers not prepared for tram fares, etc.
- (vi) Some vouchers for payments made could not be produced.
- (vii) The clerks were being allowed to keep the cash with them in and outside office hours instead of the same being kept in the office safe.
- (viii) In the case of Special Attendance Officer a temporary peon was appointed and paid out of the Imprest instead of through a regular paysheet without obtaining sanction for the appointment.

(14) Schools Committee have sanctioned a monthly sum of Rs. 5 each to two girls schools for expenses of cooking classes. It is observed that a sum of Rs. 120 has been paid to these two schools by the Secretary's Office during the year 1939-40 while the expenses incurred by the Schools for cooking classes were Rs. 16-7-6 only. Explanation of the Secretary for the excess sum of Rs. 103-8-6 paid to the Schools is awaited.

M.C.A.809
26-1-1940.

- (15) Reconciliation of the tabulation registers of grants with the ledger which is required to be done at the end of each month is found unattended to. The Secretary, Schools Committee has been instructed to do the needful.
- M.C.A.1106
10-5-1940.

V. *Non-observance of Municipal Service Rules.*

(1) As the nature of extra allowance of Rs. 10 per month granted under Schools Committee's Resolution No. 625, dated the 8th November 1935 to Instructors, Physical Culture was not clear as to whether it was a duty or conveyance allowance the case was referred to the Schools Committee who under their Resolution No. 914, dated the 20th September 1939 treated it as 'duty allowance' upto 31st August 1939 and subsequent to that date as 'conveyance allowance', so as not to count it for Provident Fund subscriptions. This has resulted in a recurring saving of about Rs. 125 per annum on account of Provident Fund Contribution.

(2) During the last two or three years some teachers in the employment of the Schools Committee who had resigned their posts were reinstated in their old posts by condoning their breaks in service and allowing them to draw the salary and grade which they were receiving prior to their resignations. In the Municipal Service Regulations there is no provision for the condonation of breaks in service for the purpose of fixing salary on the basis of the total length of service including the period of service before the breaks. Accordingly the allowance of old grades and pay was objected in audit as a result of which Corporation under their Resolution No. 207, dated the 11th June 1940 informed the Schools Committee that the action in giving these employees old grades and the salaries they were drawing before in those grades is not regular and not in keeping with the rules and requested them to give to all these employees the grade of the salaries which was in existence on the day they were re-employed foregoing the excess amount paid to them prior to the date of the Corporation Resolution.

- (3) Objection raised to the grant of an allowance of Rs. 15 per month to the Assistant Supervisor, Physical Culture for doing the work of a lecturer in the Lamington Road Marathi Training School referred to in the last audit report is still not replied to by the Schools Committee. The allowance is however discontinued since the year 1939-40.
- M.C.A.876
29-4-1939.

(4) In a number of cases in the Schools Committee's Establishment it is noticed that the pay drawn by the staff is not fixed exactly in the stages of their respective time scales of pay. The Secretary, Schools Committee was asked as to how the unevenness of pay in time scales was allowed in these cases. In his reply he states that the Schools Committee had their own set of promotion rules (now abolished) governing the pay in different time scales. The underlying principle of these rules was that every individual in a time scale of pay should reach the maximum of the same on completion of 20 years' qualifying service and on account of the operation of those rules the stage in the time scale could not be strictly adhered to in a number of cases. The underlying principle of the Municipal Service Regulations which came into effect from 1st April 1929 is that any pay drawn in excess of a stage in a time scale is to be treated as Personal Pay, which should be merged in pay while granting next increment thus reducing the amount of increment to the extent of amount of Personal Pay. It appears that the Schools Committee have not adjusted the pay of their employees in accordance with the above principle. The Secretary, Schools Committee has been asked to submit a complete list of such cases. Reply is awaited.

M.C.A.828
3-2-1940.

(5) The Schools Committee had allowed two of their employees a consolidated sum of Rs. 10 each as travelling allowance for attending the All India Basic Educational Conference and Exhibition held at Poona. As this lump sum amount paid was less than the actual amount admissible to them the same was passed in audit. However the Secretary, Schools Committee has been advised that in future all cases should strictly be guided in accordance with the Municipal Service Regulations.

M.C.A.887
5-3-1940.

(6) A clerk in the Schools Committee's Office was on Military Duty for six days during which period acting appointment was made in his place and the acting incumbent was paid for the said period. On an objection being raised that the two persons cannot be on duty against one and the same post the matter was set right by the creation of a temporary post for six days under the Schools Committee's Resolution No. 278, dated the 14th June 1940.

M.C.A.715
30-11-1939.

- (7) In some instances it was observed that the peons acting in the leave vacancies of the permanent peons who are being treated as on duty during the period of vacation under Rule 97(5)(b) of the Municipal Service Regulations were paid for the period of vacation. The explanation of the Secretary, Schools Committee is awaited.
- M.C.A.467
20-7-1939.

(8) A teacher on Rs. 51 per month in the untrained teachers' grade of Rs. 40-1-65 was granted the 1st year trained teachers' grade of Rs. 50-1-60-2-70 and was allowed to draw Rs. 52 i.e., a stage higher than his substantive pay. As this did not involve assumption of duties or responsibilities of greater importance he was entitled to draw Rs. 51 only, in the first year trained teachers' grade. The explanation of the Secretary, Schools Committee is awaited.

M.C.A.564
4-9-1939.

(9) A sum of Rs. 132-11-0 was found adjusted by debit to Provident Fund Accounts of two peons. The Secretary, Schools Committee being asked to explain stated that the peons in question were continued in service after the completion of 55 years of their age. This being in direct breach of Rule 67 of the Municipal Service Regulations he has been advised to report the matter to the Corporation for necessary action. Reply is awaited.

M.C.A.412
21-6-1939.

(10) A Schools Committee's clerk was allowed to attend the Annual Camp of the 2nd Bombay Presidency Urban Infantry, I.T.F. from 10th to 14th December 1938. The clerk was however found to have been paid by the Schools Committee full salary for that month without deducting any pay or allowance received by him from the Military Authorities. On enquiry the Secretary stated that the employee on being asked said that he received nothing from the Military authorities.

M.C.A.858
23-2-1940.

Consequently a reference was made to the Military Authorities who replied stating that the clerk was paid Rs. 2-1-0 as pay. The amount has since been recovered from the employee. A list of other such employees is awaited.

VI. General.

(1) *Deposit Accounts*.—Excepting the unclaimed wages the balances under Deposits Account as shown in the balance sheet, could not be verified with the individual accounts as no deposit register is kept showing the details. The necessity of maintaining such a register was brought to the notice of the office and also pointed out in the last audit report.

(2) Printed application forms for the posts of teachers were being issued free of charge. The Secretary, Schools Committee was requested to consider the advisability of issuing the forms on a nominal charge to prevent wastage. The forms are now being issued on payment of a fee of one anna each with effect from 1st August 1939 fixed by the Schools Committee under their Resolution No. 408, dated the 28th June 1939. It is understood that upto 31st March 1940 receipts on this account amounted to Rs. 233-15-0.

M.C.A.409
26-6-1939.

(3) Receipt attached to a voucher for payment made to the Manager, D. D. Chawls was only a slip of paper signed by a clerk to the D. D. Section. This sort of receipt not being sufficient the Secretary, Schools Committee has been asked to obtain proper official receipts in such cases.

M.C.A.612
27-9-1939.

(4) The teacher in charge of the Schools Committee's Printing Press who holds a fixed advance of Rs. 20 for monthly contingencies submitted a demand for Rs. 120 and was paid for the period of six months for the purchase of new materials. It was pointed out to the Secretary, Schools Committee that new materials for the Press could be purchased by placing an order for the same and the bill paid by the Accounts Office as is being done in cases of all the other Municipal Departments. The practice of purchasing materials by the person in charge of the Printing Press with the amount provided to meet expenses of contingent nature only is not correct. The person holding imprest should send certified bills of contingent charges every month. Necessary orders in the matter have been issued by the Secretary, Schools Committee.

M.C.A.205
13-4-1939.

(5) A late Head master was granted leave on average pay in continuation of three days casual leave and his legal heirs were paid accordingly. It was pointed out to the Secretary, Schools Committee that combination of any kind of leave with casual leave, not being admissible, the period of absence on casual leave should be treated as Leave on Average Pay if due. The leave is regularised accordingly.

M.C.A.952
29-3-1940.

(6) The Schools Committee under their Resolution No. 1992, dated the 28th February 1940 sanctioned payment of grant-in-aid amounting to Rs. 473 to the authorities of the Bene Israil School which was defunct. There is no special provision in the Grant-in-Aid Code of the Schools Committee for payment of grant-in-aid on the basis of the expenditure actually incurred to an institution after it has ceased to function. Accordingly the matter was reported to the Standing Committee *vide* letter No. M.C.A.1038 dated the 18th April 1940 underlying Standing Committee's Resolution No. 149, dated the 25th April 1940.

(7) It was brought to the notice of the Secretary that two lady special teachers, unlike the teachers of the Boys' Schools were allowed to draw during vacation an allowance of Rs. 10 per month each. Further it was also reported that the Girl Guide and Boy Scout Organizers were allowed to draw Rs. 50 per month each as duty allowance during vacation.

M.C.A.457
17-7-1939.

The Secretary stated in reply that the Lady special teachers were not entitled to any allowance as they were already drawing salary of the grade sanctioned for the special teachers and although the payment made to them for vacation period has been recovered they have been allowed to draw it after the opening of the Schools. As regards payment to the two Organizers no reply has been given. Referring to the inconsistency in payment of the allowances to some and non-payment to others for vacation period he stated that it was due to the difference of opinion about the interpretation of the Committee's Resolution No. 151, dated the 7th May 1936 sanctioning the allowance. The Secretary has been requested to place the matter before the Schools Committee for clarification of their resolution. Reply is awaited.

(8) *Bai Jivcore Lalhbhai Scholarship and Prize Fund*.—As reported in the last audit report the balance after making provision for the scholarships and the prizes is not still being credited to the corpus of the Fund as required in terms of the Donation.

(9) *Rahimtulla Currimbhoy Training Institute for Women Scholarship Fund*.—The question of investing interest and cash in securities has been forwarded by the Schools Committee under their Resolution No. 1446, dated the 13th December 1939 to the Corporation. The result is awaited.

(10) Several cases in which receipts for payments made were not attached to the respective vouchers were pointed out to the Secretary since February 1939 and although several reminders were issued no reply has yet been received.

M.C.A.817/22-2-1939
M.C.A.519/9-8-1939.

VII. Points Requiring Improvements.

The points requiring improvements in the accounts of the Schools Committee mentioned in my last audit report are before the Schools Committee for consideration together with the whole audit report.

Statement re : number of Pupils, Teachers etc., from 1st March 1939 to 29th February 1940.

Side.	No. on Rolls.			Teachers required for			Total teachers engaged.	Teachers assigned for leave vacancies.	Teachers available.	Teachers to be shortly appointed.	Total teachers available.	Excess.	Deficit.	Teachers on leave.	Remarks.
	Infants.	Other standards.	Total	Infants.	Other standards.	Total									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<i>As on 1st March 1939.</i>															
Marathi Schools	19,052	36,010	55,062	318	1,126	1,444	1,500	70	1,430	7	1,437	...	7	125	
Gujrati Schools	4,923	9,733	14,676	82	305	387	414	16	398	...	398	11	...	29	
Urdu Schools	6,449	7,627	14,076	108	238	346	394	14	380	...	380	34	...	54	
Rest	1,304	1,843	3,147	22	58	80	84½	4	80½	...	80½	½	...	4	
Total	31,728	55,233	86,961	530	1,727	2,257	2,392½	104	2,288½	7	2,295½	45½	7	212	Net Excess 38½
<i>As on 1st April 1939.</i>															
Marathi Schools	19,590	35,984	55,574	326	1,124	1,450	1,494	70	1,424	...	1,424	...	26	102	
Gujarati Schools	4,961	9,691	14,652	83	303	386	412	16	396	...	396	10	...	20	
Urdu Schools	6,519	7,511	14,020	108	235	343	391	14	377	...	377	34	...	20	
Rest	1,341	1,831	3,172	23	56	79	84½	4	80½	...	80½	1½	...	...
Total	32,411	55,017	87,428	540	1,718	2,258	2,381½	104	2,277½	...	2,277½	45½	26	142	Net Excess 19½.
<i>As on 1st May 1939.</i>															
Marathi Schools	19,306	30,307	49,613	322	947	1,269	1,396	46	...	...	...	...	...	...
Gujarati Schools	4,942	9,475	14,417	82	296	378	371	7	...	...	...	...	...	...
Urdu Schools	6,477	6,679	13,156	108	208	316	389	37	...	...	...	...	...	...
Rest	1,286	1,778	3,064	21	56	77	80½	1	...	...	...	...	...	...
Total	32,011	48,239	80,250	533	1,507	2,040	2,236½	91	...	...	...	...	...	...
May Vacation.															
<i>As on 1st July 1939.</i>															
Marathi Schools	14,972	40,361	55,333	250	1,153	1,403	1,391	193	1,198	99	1,297	...	106	...	
Gujarati Schools	4,593	11,081	15,674	76	317	393	368	40	328	38	366	...	27	...	
Urdu Schools	4,657	8,347	12,904	77	238	315	383	26	357	1	358	47	...	...
Rest	977	2,106	3,083	16	61	77	80½	6	74½	...	74½	1½	...	...
Total	25,199	61,895	87,094	419	1,769	2,188	2,222½	265	1,957½	138	2,095½	48½	133	...	Net Deficit 84½.

Side.	No. on Rolls.			Teachers required for			Total teachers engaged.	Teachers assigned for leave vacancies.	Teachers available.	Teachers to be shortly appointed.	Total teachers available.	Excess.	Deficit.	Teachers on leave.	Remarks.
	Infants.	Other standards.	Total.	Infants.	Other standards.	Total.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<i>As on 1st August 1939.</i>															
Marathi Schools	17,018	40,934	57,952	283	1,170	1,453	1,484	87	1,397	52	1,449	...	4	85	
Gujarati Schools	5,232	10,911	16,143	87	312	399	402	24	378	19	397	...	2	8	
Urdu Schools	5,191	8,283	13,474	87	237	324	384	19	365	...	365	41	...	7	
Rest	1,064	2,090	3,154	18	60	78	83½	5	78½	1	79½	1½	...	...
Total	28,505	62,218	90,723	475	1,779	2,254	2,353½	135	2,218½	72	2,290½	42½	6	100	Net Excess 36½.
<i>As on 1st September 1939.</i>															
Marathi Schools	17,800	41,080	58,880	297	1,173	1,470	1,483	88	1,395	52	1,447	...	23	89	
Gujarati Schools	5,369	11,047	16,416	89½	316	405½	403	24	379	19	398	...	7½	13	
Urdu Schools	5,821	8,182	14,003	97	234	331	384	20	364	...	364	33	...	7	
Rest	1,128	2,120	3,248	18	60	78	83½	5	78½	...	78½	½	...	...
Total	30,118	62,429	92,547	501½	1,783	2,284½	2,353½	137	2,216½	71	2,287½	33½	30½	109	Net Excess 3.
<i>As on 1st October 1939.</i>															
Marathi Schools	17,885	40,426	58,311	298	1,155	1,453	1,551	181	1,370	76	1,446	...	7	83	
Gujarati Schools	5,277	10,892	16,169	88	312	400	427	37	390	9	399	...	1	11	
Urdu Schools	5,933	8,144	14,077	99	232	331	381	22	359	...	359	28	...	28	
Rest	1,380	2,532	3,912	22½	72	94½	99½	7	92½	1	93½	...	1	3	
Total	30,475	61,994	92,469	507½	1,771	2,278½	2,458½	247	2,211½	86	2,297½	28	9	125	Net Excess 19.
<i>As on 1st November 1939.</i>															
Marathi Schools	20,204	39,542	59,746	337	1,130	1,467	1,593	182	1,411	31	1,442	...	25	86	
Gujarati Schools	5,231	10,722	15,953	87	307	394	429	37	392	5	397	3	...	20	
Urdu Schools	6,113	8,057	14,170	102	230	332	381	23	358	...	358	26	...	40	
Rest	1,463	2,542	4,005	25	72	97	104½	7	97½	...	97½	½	...	...
Total	33,011	60,863	93,874	551	1,739	2,290	2,507½	249	2,258½	36	2,294½	29½	25	146	Net Excess 4½.

Side.	No. on Rolls.			Teachers required for			Total teachers engaged.	Teachers assigned for leave vacancies.	Teachers available.	Teachers to be shortly appointed.	Total teachers available.	Excess.	Deficit.	Teachers on leave.	Remarks.
	Infants.	Other standards.	Total.	Infants.	Other standards.	Total.									
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)
<i>As on 1st December 1939.</i>															
Marathi Schools	20,248	38,845	59,093	338	1,110	1,448	1,590	181	1,409	55	1,454	16	...	104	
Gujarati Schools	5,214	10,689	15,903	87	305	392	431	36	395	6	401	9	...	25	
Urdu Schools	6,249	7,932	14,181	104	226	330	378	23	355	5	360	30	...	33	
Rest	1,445	2,498	3,943	24	71	95	104½	7	97½	1	98½	3½	...	7	
Total	33,156	59,964	93,120	553	1,712	2,265	2,503½	247	2,256½	67	2,323½	58½	...	169	Net Excess 58½.
<i>As on 1st January 1940.</i>															
Marathi Schools	21,421	38,614	59,035	358	1,103	1,461	1,638	182	1,456	6	1,462	1	...	134	
Gujarati Schools	5,626	10,618	16,244	95	303	398	436	41	395	1	396	...	2	28	
Urdu Schools	6,575	7,868	14,443	109	224	333	377	23	354	5	359	26	...	44	
Rest	1,449	2,493	3,942	24	71	95	105½	8	97½	...	97½	2½	...	5	
Total	35,071	50,593	94,664	586	1,701	2,287	2,556½	254	2,302½	12	2,314½	29½	2	141	Net Excess 27½.
<i>As on 1st February 1940.</i>															
Marathi Schools	26,581	38,801	65,382	443	1,108	1,551	1,687	186	1,501	43	1,544	...	7	54	
Gujarati Schools	6,373	10,592	16,965	106	302	408	438	38	400	...	400	...	8	12	
Urdu Schools	7,202	7,744	14,946	119	221	340	383	24	359	...	359	19	...	15	
Rest	1,757	2,526	4,283	29	72	101	106½	8	98½	...	98½	...	2½	9	
Total	41,913	59,663	101,576	697	1,703	2,400	2,614½	256	2,358½	43	2,401½	19	17½	90	Net Excess 1½.

MUNICIPAL CHIEF AUDITOR'S REPORT.

No. M.C.A. 1354/I of 1940-41.

BOMBAY, 9th September 1940.

FROM

R. C. METHA, Esquire, F.S.A.A., R.A.,
MUNICIPAL CHIEF AUDITOR,
BOMBAY.

To

THE MUNICIPAL SECRETARY,
BOMBAY.

RE.—OUTSTANDING BALANCES OF RATES AND TAXES ON 31st MARCH 1940.

Sir,

In compliance with the Town Council Resolution No. 1455, dated the 6th October 1879, and with reference to Section 137 of the City of Bombay Municipal Act, I have the honour to submit my report on the examination of outstanding bills of Municipal rates and taxes, Additional General (Riot) Taxes, Urban Immoveable Property Taxes and street number plates which were in the hands of Ward Superintendents in the several Ward Offices and in the Office of the Assessor and Collector on the 31st March 1940. The details of the outstanding amounts from year to year pertaining to different Wards are given in the Statements A and B appended hereto. The outstandings on 31st March 1940 under different heads are summarised below:—

Particulars.	No. of Bills.	Amount.	Remarks.
		Rs. a. p.	
(a) Property Taxes including Wheel Tax.	18,115	26,40,455 8 6	Exclusive of Urban Immoveable Property Tax amounting to Rs. 10,70,996-3-6.
(b) Meter Hire ...	116	2,552 0 0	
(c) Street Number Plates ...	1,080	3,973 8 0	
(d) Payment by Government in lieu of the General Tax under Section 144 of the Municipal Act.	...	13,76,029 14 10	
(e) Additional General Tax No. V.	200	7,873 11 0	
(f) Additional General Tax No. VI.	5	60 13 0	
(g) Additional General Tax No. VII.	36	131 14 0	
(h) Additional General Tax No. VIII.	3	28 9 0	
(i) Additional General Tax No. X.	832	85,883 4 0	
(j) Additional General Tax No. XI.	60	300 1 0	
(k) Additional General Tax No. XII.	3,571	1,00,284 11 0	
(l) Additional General Tax No. XIII.	2,503	49,043 1 0	
(m) Urban Immoveable Property Taxes.	*	10,70,996 3 6	* The number of bills outstanding for Urban Immoveable Property Tax are included in the number of bills shown under item (a) above.
Total ...	26,521	53,37,613 2 10	

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

No.	Particulars.	Outstanding on	Outstanding on
		31st March 1939.	31st March 1940.
		Rs. a. p.	Rs. a. p.
1	(a) Payment by Government in lieu of General Tax under Section 144 of the Municipal Act	10,16,694 2 0	13,76,029 14 10
	(b) Government (Property Taxes)	...	8,846 3 0
2	Bombay Port Trust	...	3,592 13 0
3	Bombay Municipal Corporation (Improvements)	15,709 14 0	35,941 14 0
4	G. I. P. Railway	13,702 2 0	71 4 0
5	B. B. & C. I. Railway	6,35,724 13 0	1,90,264 6 0
6	Mills	36,905 0 0	17,496 6 0
7	Other rate payers	26,04,663 2 6	23,84,242 10 6
	Total Rs. ...	43,23,399 1 6	40,16,485 7 4
8	Meter Hire	3,348 9 0	2,552 0 0
9	Street Number Plates	...	3,973 8 0
	Grand Total Rs. ...	43,26,747 10 6	40,23,010 15 4

(1) (a) The sum of Rs. 13,76,029-14-10 includes taxes amounting to Rs. 8,00,332-8-10 payable by the Government for the period upto 1938-39.

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

(2) The sum of Rs. 3,592-13-0 is in respect of the Special Halalkhore Tax due by the Bombay Port Trust.

(3) The taxes amounting to Rs. 35,941-14-0 due by the Bombay Municipal Corporation (Improvements) is a mere matter of departmental adjustment which should have been effected before closing the accounts.

(4) This amount is in respect of charges for water by meter Measurement.

(5) The outstanding of Rs. 1,90,264-6-0 from the B. B. & C. I. Railway Company is due to the dispute on valuations of properties for the years 1933-34 to 1936-37 not having been settled.

(6) The sum of Rs. 17,496-6-0 includes taxes amounting to Rs. 3,535-14-0 payable by the Bombay Cotton Manufacturing Company which has gone into liquidation.

(7) Attention is invited to my general remarks on the result of audit of Assessment Department in my main Audit Report submitted to the Standing Committee under No. M.C.A. 1353/I, dated the 9th September 1940.

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

For the Year.	No. of Bills.	Outstanding on	No. of Bills.	Outstanding on
		31st March 1939.		31st March 1940.
		Rs. a. p.		
		Rs. a. p.		
1926-27	2	1,520 10 0	2	1,520 10 0
1927-28	2	2,273 2 0	2	2,273 2 0
1928-29	2	95 11 0	2	95 11 0
1929-30	6	5,070 6 0	4	503 0 0
1930-31	17	5,956 5 0	14	1,368 13 0
1931-32	33	12,023 0 0	28	7,342 14 0
1932-33	112	24,334 13 0	77	16,724 10 0
1933-34	193	58,666 0 0	118	24,681 9 0
1934-35	330	2,40,187 8 0	222	88,570 9 0
1935-36	619	2,67,857 11 0	372	1,06,647 15 0
1936-37	1,215	2,96,894 7 0	701	1,17,967 8 0
1937-38	2,576	2,74,778 15 4	1,294	1,10,382 9 0
1938-39	13,592	21,17,046 7 2	2,534	2,24,843 7 6
1939-40	...	...	12,745	19,37,533 9 0
Total	18,699	33,06,704 15 6	18,115	26,40,455 8 6
Add—Payment by Government in lieu of General Tax	...	10,16,694 2 0	...	13,76,029 14 10
Grand Total	...	43,23,399 1 6	...	40,16,485 7 4

The percentage of all the outstandings in respect of Property Taxes and Wheel Tax to the total demand was 12.87 as against 13.90 for the previous year showing a reduction of 1.03 per cent.

(4) During the year under report bills amounting to Rs. 56,769-13-0 for Additional General Tax in connection with the Communal Riot of 1937 were issued.

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

	Rs.	a.	p.
Property and Wheel Tax.			
Balance on 1st April 1939	43,23,399	1	6
<i>Add—</i>			
Demand during the year	2,68,70,688	15	10
	<u>3,11,94,088</u>	<u>1</u>	<u>4</u>
<i>Less—</i>			
Recoveries during the year	2,71,77,602	10	0
Balance on 31st March 1940—exclusive of amount of bills for meter hire and street number plates	<u>40,16,485</u>	<u>7</u>	<u>4</u>

(6) The amounts of drawbacks and refunds allowed during the year under report were Rs. 3,42,931-4-0 and Rs. 3,26,026-9-0 respectively as against Rs. 3,14,168-13-0 and Rs. 2,10,260-2-0 during the previous year. The total amount written off during the year with the sanction of the Standing Committee under Section 216 of the Municipal Act was Rs. 14,672-7-0.

(7) The total number of bills for property taxes, wheel tax, additional general tax, meter hire and street number plates for examination on 31st March 1940, was 26,521. Some of these bills were not produced for examination as they were stated by the Assessment Department to have been either filed in suits pending in Courts or sent to Government for payment.

MUNICIPAL OFFICES.

BOMBAY, 9th September 1940.

I have the honour to be,
Sir,

Your most obedient servant,

R. C. MEHTA,
Municipal Chief Auditor.

STATEMENT A

Bills on account of Property Taxes outstanding on 31st March 1940

Year.	Wards.	No. of bills.	DETAILS OF DEMAND										METER HIRE	
			General Tax.	WATER TAX			HALALKHORE TAX		Tax on vehicles and animals.	Total of Municipal taxes.	Urban Immoveable Property Tax.	Grand Total.	No. of Bills.	Amount.
				On Value.	By meter measurement.	Compounded tax.	On Value.	At a special rate.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1926-27	E	2	960 2 0	311 7 0	...	...	249 1 0	...	...	1,520 10 0	...	...	...	...
	Total	2	960 2 0	311 7 0	...	...	249 1 0	...	...	1,520 10 0	...	...	...	...
1927-28	E	2	1,432 6 0	467 2 0	...	...	373 10 0	...	...	2,273 2 0	...	...	...	...
	Total	2	1,432 6 0	467 2 0	...	...	373 10 0	...	...	2,273 2 0	...	...	...	...
1928-29	G	2	42 14 0	28 8 0	1 8 0	...	22 13 0	...	...	95 11 0	...	...	...	...
	Total	2	42 14 0	28 8 0	1 8 0	...	22 13 0	...	...	95 11 0	...	...	...	...
1929-30	B	1	37 15 0	...	...	...	9 14 0	...	...	47 13 0	...	...	...	...
Do.	G	3	105 4 0	34 6 0	288 1 0	...	27 8 0	...	...	455 3 0	...	...	...	...
	Total	4	143 3 0	34 6 0	288 1 0	...	37 6 0	...	...	503 0 0	...	...	...	...
1930-31	B	4	215 12 0	68 8 0	...	...	74 8 0	...	...	358 12 0	...	...	...	...
Do.	C	2	81 10 0	26 10 0	...	...	21 4 0	...	...	129 8 0	...	...	...	...
Do.	E	2	143 15 0	52 2 0	...	...	41 12 0	...	...	237 13 0	...	...	...	...
Do.	G	6	146 2 0	47 12 0	410 12 0	...	38 2 0	...	...	642 12 0	...	...	...	...
	Total	14	587 7 0	195 0 0	410 12 0	...	175 10 0	...	...	1,368 13 0	...	...	...	...

STATEMENT A—continued.

Bills on account of Property Taxes outstanding on 31st March 1940

Year.	Wards.	No. of bills.	DETAILS OF DEMAND										METER HIRE	
			General Tax.	WATER TAX			HALALKHORE TAX		Tax on vehicles and animals.	Total of Municipal taxes.	Urban Immoveable Property Tax.	Grand Total.	No. of bills.	Amount.
				On Value.	By meter measurement.	Compounded tax.	On Value.	At a special rate.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1931-32	B	17	4,497 3 0	667 13 0	...	...	1,125 14 0	...	...	6,290 14 0	...	...	...	...
Do.	C	3	183 11 0	26 10 0	...	...	43 3 0	...	...	253 8 0	...	...	...	...
Do.	E	4	367 6 0	124 10 0	...	...	99 10 0	...	...	591 10 0	...	...	...	...
Do.	G	4	122 12 0	46 12 0	...	...	37 6 0	...	...	206 14 0	...	...	...	...
	Total	28	5,171 0 0	865 13 0	...	...	1,306 1 0	...	...	7,342 14 0	...	...	...	...
1932-33	A	1	8 15 0	2 15 0	...	...	2 5 0	...	...	14 3 0	...	...	...	...
Do.	B	41	8,885 2 0	2,146 11 0	...	...	2,451 7 0	...	...	13,483 4 0	...	...	...	...
Do.	C	5	474 10 0	26 10 0	...	...	131 12 0	...	...	633 0 0	...	...	...	...
Do.	D	1	...	...	...	...	...	...	25 0 0	25 0 0	...	...	...	...
Do.	E	11	1,198 1 0	240 6 0	...	...	316 13 0	...	...	1,755 4 0	...	...	...	...
Do.	F	9	324 2 0	14 7 0	...	...	130 0 0	...	...	468 9 0	...	...	...	...
Do.	G	9	151 3 0	77 3 0	...	...	101 0 0	...	16 0 0	345 6 0	...	...	...	...
	Total	77	11,042 1 0	2,508 4 0	...	...	3,133 5 0	...	41 0 0	16,724 10 0	...	...	...	...
1933-34	A	6	343 14 0	10 10 0	...	...	89 10 0	...	...	444 2 0	...	...	...	...
Do.	T	3	181 9 0	8 9 0	...	...	53 5 0	...	...	243 7 0	...	...	...	...
Do.	B	55	9,988 7 0	2,616 10 0	68 5 0	...	2,868 11 0	...	...	15,542 1 0	...	...	...	...
Do.	C	10	803 9 0	80 2 0	...	...	223 12 0	...	25 0 0	1,132 7 0	...	...	...	...
Do.	D	4	93 2 0	31 7 0	...	...	25 2 0	...	40 0 0	189 11 0	...	...	...	...
Do.	E	12	1,038 7 0	179 0 0	...	...	274 8 0	...	...	1,491 15 0	...	...	...	...
Do.	F	13	544 14 0	83 13 0	54 9 0	...	145 1 0	...	...	828 5 0	...	...	...	...
Do.	G	15	641 0 0	209 4 0	3,743 12 0	...	167 3 0	...	48 0 0	4,809 3 0	...	...	...	...
	Total...	118	13,634 14 0	3,219 7 0	3,866 10 0	...	3,847 4 0	...	113 0 0	24,681 3 0	...	...	...	...

STATEMENT A—continued.

Bills on account of Property Taxes outstanding on 31st March 1940

Year.	Wards.	No. of bills.	DETAILS OF DEMAND										METER HIRE	
			General Tax.	WATER TAX			HALALKHORE TAX		Tax on vehicles and animals.	Total of Municipal taxes.	Urban Immovable Property Tax.	Grand Total.	No. of Bills.	Amount.
				On Value.	By meter measurement.	Compounded tax.	On Value.	At a special rate.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1934-35	A	18	435 5 0	80 0 0	1,157 8 0	...	104 6 0	...	140 0 0	1,917 3 0	...	...	...	...
Do.	G. P. R.	2	45,345 6 0	...	...	...	10,882 14 0	...	...	56,228 4 0	...	...	...	...
Do.	T	13	354 9 0	49 13 0	1,175 12 0	...	85 9 0	...	...	1,665 11 0	...	...	...	...
Do.	B	72	12,227 6 0	2,808 2 0	...	...	2,938 0 0	...	271 5 0	18,244 13 0	...	...	...	...
Do.	C	15	1,051 5 0	71 8 0	...	...	237 1 0	...	83 5 0	1,443 3 0	...	...	...	...
Do.	D	31	430 0 0	131 4 0	403 2 0	...	104 14 0	...	433 5 0	1,502 9 0	...	...	...	...
Do.	E	21	1,391 14 0	327 3 0	...	...	335 6 0	...	270 0 0	2,324 7 0	...	...	...	...
Do.	F	22	786 8 0	188 6 0	28 2 0	...	196 1 0	...	105 0 0	1,304 1 0	...	...	...	...
Do.	G	28	948 7 0	238 0 0	2,453 7 0	...	222 1 0	...	78 7 0	3,940 6 0	...	...	...	...
	Total	222	62,970 12 0	3,894 4 0	5,217 15 0	...	15,106 4 0	...	1,381 6 0	88,570 9 0	...	...	...	...
1935-36	A	33	660 15 0	127 0 0	...	...	158 9 0	...	411 0 0	1,357 8 0	...	...	...	...
Do.	G. P. R.	4	45,345 6 0	...	...	...	10,882 14 0	18 12 0	...	56,247 0 0	...	...	...	...
Do.	B	98	13,643 9 0	3,058 3 0	...	...	3,309 10 0	...	751 5 0	20,762 11 0	...	...	...	...
Do.	C	46	3,541 6 0	671 7 0	...	...	851 7 0	...	487 5 0	5,551 9 0	...	...	...	...
Do.	D	65	2,163 2 0	107 6 0	1,824 12 0	...	519 2 0	...	1,300 5 0	5,914 11 0	...	...	...	...
Do.	E	56	1,378 2 0	274 4 0	...	...	360 13 0	...	1,185 3 0	3,198 6 0	...	...	...	...
Do.	F	29	894 10 0	102 0 0	...	...	225 14 0	...	303 5 0	1,525 13 0	...	...	...	...
Do.	G	41	1,455 0 0	384 4 0	9,748 4 0	...	355 13 0	...	147 0 0	12,090 5 0	...	...	...	...
	Total	372	69,082 2 0	4,724 8 0	11,573 0 0	...	16,664 2 0	18 12 0	4,585 7 0	1,06,647 15 0	...	...	...	...

STATEMENT A—continued.

Bills on account of Property Taxes outstanding on 31st March 1940.

Year.	Wards.	No. of bills.	DETAILS OF DEMAND										METER HIRE	
			General Tax.	WATER TAX			HALALKHORE TAX		Tax on vehicles and animals.	Total of Municipal taxes.	Urban Immovable Property Tax.	Grand Total.	No. of Bills.	Amount.
				On Value.	By meter measurement.	Compounded tax.	On Value.	As a special rate.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1936-37	A	105	689 11 0	119 3 0	...	...	165 6 0	...	2,123 2 0	3,097 6 0	...	...	...	...
Do.	G. P. R.	2	41,717 12 0	...	...	...	10,882 14 0	...	...	52,600 10 0	...	...	...	...
Do.	B	149	15,652 0 0	4,245 4 0	482 9 0	19 12 0	4,148 13 0	...	1,517 7 0	26,065 13 0	...	...	...	...
Do.	C	85	3,694 11 0	740 7 0	419 2 0	...	1,064 8 0	...	1,227 8 0	7,146 4 0	...	...	...	...
Do.	D	102	3,757 7 0	106 12 0	177 0 0	3 12 0	1,129 4 0	...	2,061 11 0	7,235 14 0	...	...	...	...
Do.	E	118	3,238 14 0	304 7 0	...	...	551 12 0	...	2,778 15 0	6,874 0 0	...	...	...	...
Do.	F	56	1,042 9 0	37 10 0	...	...	276 12 0	...	626 0 0	1,982 15 0	...	...	...	...
Do.	G	84	2,704 15 0	403 3 0	8,661 1 0	...	709 2 0	...	486 5 0	12,964 10 0	...	...	...	...
	Total	701	72,497 15 0	5,956 14 0	9,739 12 0	23 8 0	18,928 7 0	...	10,821 0 0	1,17,967 8 0	...	...	...	...
1937-38	A	285	2,397 7 0	456 10 0	557 4 0	...	612 14 0	...	5,712 13 0	9,737 0 0	...	...	...	...
Do.	G. P. R.	4	381 10 0	...	...	...	...	39 0 0	...	420 10 0	...	...	...	...
Do.	T	19	1,373 9 0	1 11 0	1,366 2 0	...	357 2 0	...	...	3,698 8 0	...	...	...	...
Do.	B	247	19,813 2 0	5,125 5 0	...	19 12 0	5,464 15 0	...	4,281 5 0	34,704 7 0	...	...	...	...
Do.	C	150	9,226 8 0	1,134 6 0	...	...	2,500 11 0	...	2,001 5 0	14,862 14 0	...	...	...	...
Do.	D	217	9,164 4 0	624 11 0	403 3 0	15 0 0	3,044 3 0	...	4,843 15 0	18,095 4 0	...	...	...	...
Do.	E	156	8,502 9 0	375 7 0	...	...	2,506 4 0	...	3,646 10 0	15,030 14 0	...	...	...	...
Do.	F	79	1,317 3 0	185 2 0	...	...	367 1 0	...	958 4 0	2,827 10 0	...	...	...	...
Do.	G	137	7,293 9 0	821 13 0	943 0 0	...	1,922 8 0	...	624 8 0	11,605 6 0	...	...	...	...
	Total	1,294	59,469 13 0	8,725 1 0	3,269 9 0	34 12 0	16,775 10 0	39 0 0	22,068 12 0	1,10,382 9 0	...	...	...	...

STATEMENT A—continued.

Bills on account of Property Taxes outstanding on 31st March 1940.

Year.	Ward.	Bills.	DETAILS OF DEMAND.										Urban Immoveable Property Tax.	Grand Total.	METER HIRE.	
			General Tax.	WATER TAX.			HALALKHORE TAX.			Tax on Vehicles and animals.	Total of Municipal Taxes.	No. of Bills.			Amount.	
				On Value.	By Meter Measurement.	Compounded Tax.	On Value.	At a Special Rate.								
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	
1938-39	A	606	20,041 3 0	3,488 11 0	210 1 0	...	4,737 14 0	...	10,257 4 0	38,735 1 0	...	...	...	...	...
Do.	G. P. R.	7	454 13 0	...	...	...	20 15 0	64 11 0	...	540 7 0	...	...	...	...	...
Do.	T	27	1,866 4 0	98 15 0	16 3 0	...	470 13 0	...	...	2,452 3 0	...	...	...	...	...
Do.	B	421	31,995 2 6	8,253 5 0	38 14 0	19 12 0	8,877 10 0	...	5,731 2 0	54,915 13 6	...	...	...	...	...
Do.	C	314	28,458 9 0	3,731 12 0	194 4 0	19 13 0	5,070 12 0	...	3,643 5 0	31,118 7 0	...	...	...	...	...
Do.	D	446	24,597 8 0	4,646 5 0	1,756 8 0	...	6,982 5 0	...	8,202 5 0	46,184 15 0	...	...	...	...	...
Do.	E	331	20,011 2 0	1,920 4 0	87 14 0	...	5,702 6 0	...	5,687 14 0	33,409 8 0	...	...	...	...	...
Do.	F	128	2,571 5 0	564 6 0	...	...	695 15 0	...	1,771 3 0	5,602 13 0	...	...	...	...	...
Do.	G	254	6,761 12 0	1,339 6 0	302 5 0	1 0 0	1,663 11 0	...	1,816 2 0	11,884 4 0	...	...	...	...	...
	Total	2,534	1,26,757 10 6	24,043 0 0	2,606 1 0	40 9 0	34,222 5 0	64 11 0	37,109 3 0	2,24,843 7 6	...	...	...	...	...
1939-40	A	2,712	2,47,951 8 9	77,612 15 6	12,901 3 0	161 4 0	66,504 8 6	...	45,879 4 0	4,51,010 11 9	2,20,642 2 6	6,71,652 14 3	22	580 0 0		
Do.	G. P. R.	53	2,134 3 0	11 9 0	30,871 10 0	...	9 3 0	3,711 2 0	...	36,737 11 0	20 6 0	36,758 1 0	2	20 0 0		
Do.	T	1,388	13,715 14 0	4,272 14 0	79 6 0	2 0 0	3,567 15 0	...	...	21,638 1 0	1,35,149 7 0	1,56,787 8 0	...	...
Do.	B	1,776	1,99,458 0 0	62,927 0 0	3,991 13 0	102 1 0	54,821 12 0	...	13,985 4 0	3,35,285 14 0	1,69,220 1 0	5,04,505 15 0	16	284 8 0		
Do.	C	1,281	1,54,096 11 0	51,900 8 0	3,040 8 0	1,043 7 0	44,870 15 0	...	5,808 10 0	2,60,760 11 0	1,32,695 11 0	3,93,456 6 0	6	94 0 0		
Do.	D	1,753	2,01,624 11 6	55,109 0 6	29,073 7 0	250 4 0	56,354 10 0	...	18,147 14 0	3,60,559 15 0	1,80,030 11 0	5,40,590 10 0	24	497 8 0		
Do.	E	1,117	78,813 15 0	18,766 4 6	7,017 13 0	163 10 0	21,911 9 0	...	12,671 8 0	1,39,344 11 6	67,716 8 0	2,07,061 3 6	3	57 0 0		
Do.	F	1,060	79,357 14 0	24,210 8 0	3,056 13 0	8 8 0	22,423 8 0	...	6,166 6 0	1,35,223 9 0	65,246 13 0	2,00,470 6 0	5	90 0 0		
Do.	G	1,605	1,29,621 11 9	17,711 0 0	9,887 7 0	38 7 0	32,903 7 0	...	6,810 4 0	1,96,972 4 9	1,00,274 8 0	2,97,246 12 9	38	929 0 0		
	Total	12,745	11,06,774 9 0	3,12,521 11 6	99,920 0 0	1,769 9 0	3,03,367 7 6	3,711 2 0	1,09,469 2 0	19,37,533 9 0	10,70,996 3 6	30,08,529 12 6	116	2,552 0 0		
	Grand Total	18,115	15,30,566 12 6	3,67,495 5 6	1,36,893 4 0	1,868 6 0	4,14,209 5 6	3,833 9 0	1,85,588 14 0	26,40,455 8 6	...	...	...	...

Amount due from Government in lieu of the General Tax under Section 144 of the Municipal Act for the years 1934-35 to 1938-39 8,00,332 8 10
 Do. do. do. do. do. 1939-40 5,75,697 6 0
 Meter hire bills. 2,552 0 0
 Bills for Street number plates ... 3,973 8 0
 Additional General Tax ... 2,43,606 0 0
 Urban Immoveable Property Tax ... 10,70,996 3 6
GRAND TOTAL 53,37,613 2 10

STATEMENT B.

Bills on account of Riot Taxes outstanding on 31st March 1940

Ward.	A.G.T. V.		A.G.T. VI.		A.G.T. VII.		A.G.T. VIII.		A.G.T. X.		A.G.T. XI.		A.G.T. XII.		A.G.T. XIII.	
	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.
I	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17
		Rs. a.		Rs. a.		Rs. a.		Rs. a.		Rs. a.		Rs. a.		Rs. a.		Rs. a.
A	6	306 2	...	...	2	5 11	...	...	29	5,950 8	6	27 9	192	6,156 2	136	3,205 4
G.P.R. ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
T ... ..	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
B	64	2,864 12	5	60 13	34	126 3	3	28 9	254	22,950 0	2	25 1	1,117	34,011 11	512	12,094 14
C	18	906 3	...	...	...	...	...	...	220	29,631 6	45	227 0	1,286	38,138 15	1064	21,412 11
D	31	2,902 7	...	...	...	...	...	...	101	16,421 1	7	20 7	263	9,440 2	351	9,289 6
E	53	491 14	...	...	...	...	...	...	161	7,366 10	...	...	269	5,378 0	424	2,518 8
F	16	205 4	...	...	...	...	...	...	16	605 7	...	...	122	2,227 4	2	50 2
G	12	197 1	...	...	...	...	...	...	51	2,958 4	...	...	322	4,932 9	14	472 4
Total ...	200	7,873 11	5	60 13	36	131 14	3	28 9	832	85,883 4	60	300 1	3,571	1,00,284 11	2503	49,043 1

PART II.

CONTENTS.

A.—Vital Statistics—	PAGE
REVIEW OF THE YEAR 1939	1
AREA AND POPULATION	1
BIRTHS AND BIRTH-RATE	2
DEATHS AND DEATH-RATE	3
DEATHS BY SEX AND AGE	3
CAUSES OF DEATHS	4
MORTALITY BY MONTHS	5
MORTALITY BY SECTIONS	5
MORTALITY BY OCCUPATIONS	6
INFANT MORTALITY	6
MUNICIPAL NURSES	10
MATERNITY HOMES	11
SOCIAL WELFARE WORK	38
METEOROLOGY OF 1939	14
B.—Epidemic and other Diseases—	
NOTIFICATION OF INFECTIOUS DISEASES	15
PLAGUE	15
SMALL-POX	16
VACCINATION	16
CHOLERA	16
INFLUENZA	16
ENTERIC FEVER	16
TUBERCULOSIS	17
CEREBRO-SPINAL MENINGITIS	17
MALARIA, ANTI-MALARIAL MEASURES	19
VENEREAL DISEASES	27
DISINFECTION	30
MEDICAL RELIEF	30
SCHOOL MEDICAL INSPECTION	37
C.—Public Health Administration—	
DIVISIONS OF THE CITY AND DISTRIBUTION OF THE STAFF	31
CONSERVANCY	32
DESTRUCTION OF DOGS	35
MILK SUPPLY	41
UNWHOLESOME FOOD	41
NOTICES UNDER MUNICIPAL ACT AND PROSECUTION	42
SANITARY STATE OF THE CITY	42

D.—Appendix—	PAGE
REPORT OF THE MEDICAL SUPERINTENDENT, ARTHUR ROAD HOSPITAL	47
REPORT OF THE MEDICAL SUPERINTENDENT, MARATHA HOSPITAL	57
REPORT OF THE MUNICIPAL ANALYST	61
REPORT OF THE SUPERINTENDENT OF VACCINATION	70

TABLES—

1. Population by Sections	72
2. Area, Population, Births and Birth-Rates by Sections	73
3. Births by Races	74
4. Notifications of Infectious Diseases by Sections	75
5. Cases treated at Municipal Dispensaries	76
6. Deaths by Sections and Age-Periods	77
7. Deaths by Race and Age	78
8. Deaths by Ages and Months	79
9. Deaths by Sections and Months	80
10. Deaths by Causes and Sections	81,82
11. Deaths and Death-Rates from Principal Causes, 1929-39	83
12. Specific Causes of Death by Months	84-93
13. Deaths among Infants by Causes and Months	94
14. Deaths by Causes and Races	95,96
15. Death-Rates by Causes and Races	97
16. Deaths in Hospitals	98,99
17. Deaths by Causes and Ages	100,101
18. Deaths by Causes and Occupations	102-105
19. Vaccination Operations by Sections	106
20. Vaccination Operations by Months	107
21. Vaccination of Infants and Births registered	108
22. Summary of Sanitary Inspections, etc., by Sanitary Inspectors	109
23. Meteorological Data	110

DIAGRAMS—

	FACING PAGE
'A' Annual Total Deaths from Different Causes, 1910-1939	1
'B' Annual Death-Rate, 1890-1939	3
'C' Death-Rate from Principal Causes, 1939	4
'D' Infant Mortality Rate, 1881-1939	6
'E' Rate of Maternal Deaths, 1931-1939	13
'F' Daily Mean Births, Deaths and Climatic Conditions in Bombay in 1939	14
'G' Stegomyia Index, January to December, 1939	26

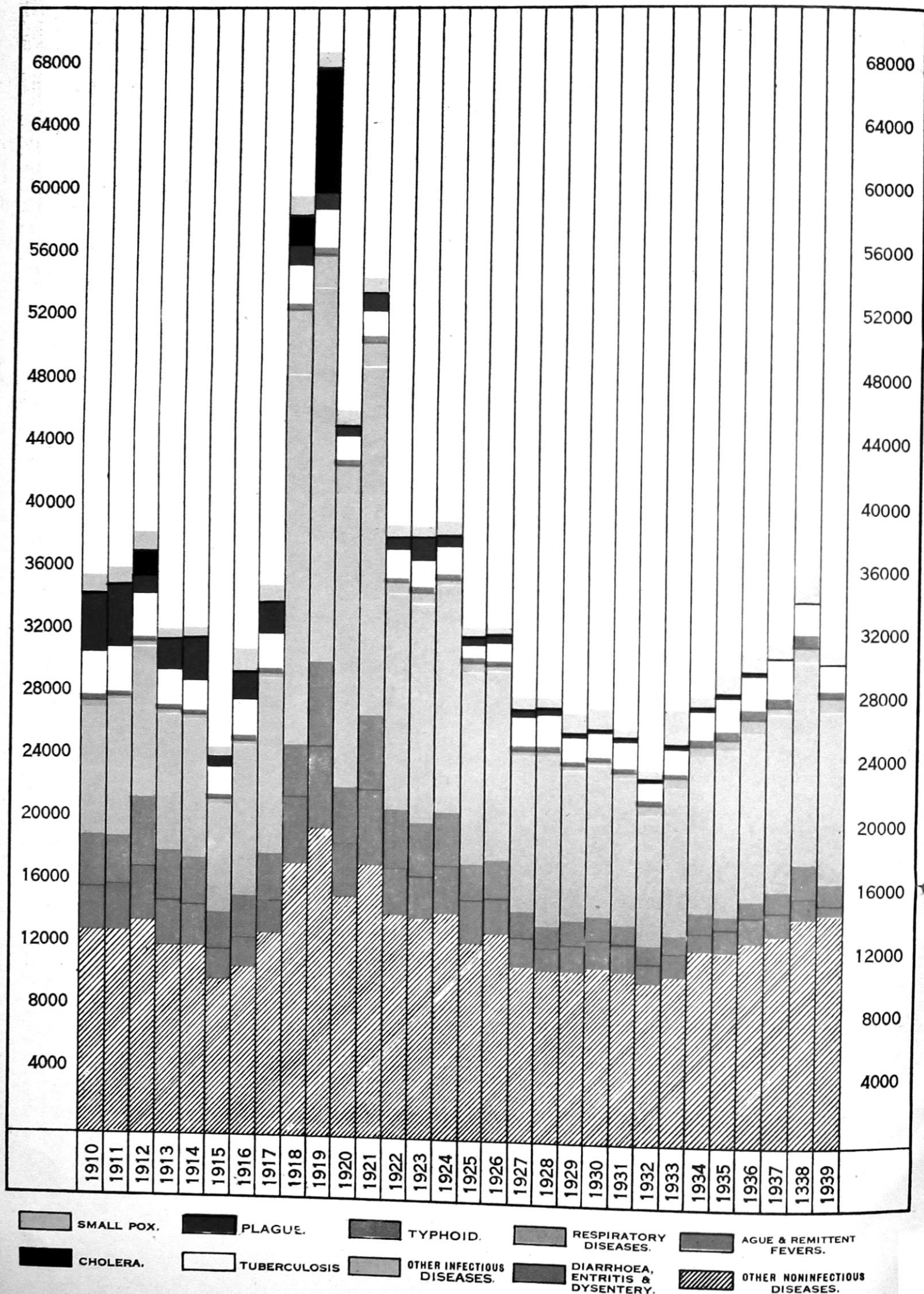
SUMMARY OF STATISTICS FOR THE YEAR 1939.

Population by the Census of 1931	...	...	...	...	1,161,383
Area of Bombay City and Island	...	...	...	...	24.19 Sq. Miles
Average density per acre	...	...	...	...	75
Number of live births registered	...	...	...	...	37,822
Birth rate per 1,000 living	...	...	...	...	32.6
Number of deaths	...	...	...	...	30,520
Death rate per 1,000 living	...	...	...	...	26.3
Number of deaths among infants (under 1 year)	...	...	...	...	8,008
Infant deaths per 1,000 births	...	...	...	...	211.7
Plague—number of deaths from	...	...	...	...	Nil.
Plague—Death rate	...	...	...	...	Nil.
Small pox—number of deaths from	...	...	...	...	201
Small pox—Death rate	...	...	...	...	0.2
Cholera—number of deaths from	...	...	...	...	Nil.
Cholera—Death rate	...	...	...	...	Nil.
Influenza—number of deaths from	...	...	...	...	58
Influenza—Death rate	...	...	...	...	0.0
Tuberculosis—number of deaths from	...	...	...	...	2,034
Tuberculosis—Death rate	...	...	...	...	1.7
Maternal Deaths	...	...	...	...	169
Maternal Death rate per 1,000 births (including still births)	...	...	...	...	4.2

VITAL STATISTICS.

A DIAGRAM

ANNUAL TOTAL DEATHS FROM DIFFERENT CAUSES IN BOMBAY 1910—1939.



ANNUAL REPORT OF THE EXECUTIVE HEALTH OFFICER FOR 1939.

Review of the Year.—I have the honour to present my Annual Report on the health conditions of the City of Bombay and the administration of the Public Health Department.

The health conditions of the City during the year were decidedly better than what they were during the previous year. This fact may be judged from the total number of deaths which was 5,479 less than that registered in 1938. It is also noteworthy that the infantile mortality recorded during the year was the lowest since the year 1873. However, it was unfortunate that soon after the rains, the City was faced with the out-break of Malaria epidemic, especially in E, F and G Wards, but the timely measures taken proved effective in controlling the disease within a short interval.

The number of live births registered was 37,822 being 1,074 more than in 1938 and 6,539 more than the average of the last ten years (1929-38). The birth-rate calculated on the Census population of 1931 was 32.6 births per 1,000.

The total number of deaths from all causes was 30,520, being 5,479 less than in 1938, 152 less than the average for the last five years (1934-38) and 2,260 more than that for the preceding decennium (1929-38). The death-rate per 1,000 of Census population of 1931 was 26.3 as against 31.0 in 1938 and 23.9 the rate recorded for the decennium (1929-38).

Thus the number of births during the year was more by 7,302 than the number of deaths. This excess of births over deaths was equivalent to 6.3 per 1,000 population calculated on the Census of 1931 and was recorded nine times in succession. Before 1931 there was no such excess since 1866, the year in which Birth records were instituted.

There was no death from Plague during the year as against 20 the average of the last ten years (1929-38).

Small-pox caused 201 deaths as against 1,862 in 1938 and 1,067 the average for the last decennium (1929-38).

There was no death from Cholera as against 1 in 1938. The average for the ten years (1929-38) was 19.

Influenza was prevalent in a mild form in the City during the year and caused 58 deaths as against 80 in the preceding year and 81 the average for the last decennium (1929-38).

The deaths from diseases of the Respiratory System numbered 10,772 being 2,812 less than in 1938 and 586 more than the average of the last ten years (1929-38).

Tuberculosis accounted for 2,034 deaths as against 2,078 in 1938 and 1,741 the average for the preceding decennium (1929-38).

One hundred and seventy-one deaths were due to Malaria, being 68 more than in 1938 and 56 more than the average of the last decennium (1929-38). There were 761 deaths from Ague and Remittent Fever as against 1,065 in 1938. The average number of deaths for the last ten years (1929-38) from Malaria was 115 and from Ague and Remittent Fever 1,337.

The deaths among infants under one year of age numbered 8,008 against 9,801 in 1938 and 8,089 the average for the last ten years (1929-38). The rate of infant deaths per 1,000 births registered was 211.7 as against 267.0 for the preceding year and 258.6 the mean for the preceding decennium (1929-38).

Compared with the decennial average (1929-38) the total number of deaths shows an increase of 2,260, the principal increase in the mortality being 586 under Respiratory diseases, 552 due to old age, 446 under congenital debility and diseases of early infancy, 293 under Tuberculosis, 127 under Dysentery, 93 under Diarrhoea, 56 under Malaria, 31 under Diphtheria and 26 under Leprosy.

On the other hand there was decrease in the deaths under Small-pox by 886, under Ague and Remittent Fever by 576, under Measles by 51, under diseases of nervous system by 33, under Puerperal state by 30, under Influenza by 23 and Enteric Fever by 10.

Area and Population.—The area of the City and Island is 24.19 square miles (15,480 acres). The area has been increased by 414.68 acres on account of the Reclamation Works at Back Bay. Of the increased area 246.87 acres are in Middle and Lower Colaba, 77.81 acres in Esplanade and 90.00 in Dhobi Talao Sections. The average density of population of the City worked out on the increased area is 75 per acre, as shown by sections in Table No. 2 (Appendix).

The population at the Census of 1931 numbered 1,161,383 as shown below by Wards and in Table No. 1 (Appendix) by sections. On this population, the calculations of birth-rates and death-rates have been based in this Report.

Ward.	POPULATION.		Comparison of figures in Col. 3 with those in Column 2.
	By the Census of 1921.	By the Census of 1931.	
A	74,440	64,020	-10,420
B	129,575	114,365	-15,210
C	198,384	205,476	+7,092
D	146,029	153,593	+7,564
E	276,149	273,050	-3,099
F	145,285	159,514	+14,229
G	167,920	163,775	-4,145
Harbour, Docks, Railways and Unknown	38,132	27,590	-10,542
Total	1,175,914	1,161,383	-14,531

It will be seen from the above table that compared with the Census of 1921, the population has decreased by 14,531 or 1.23 per cent. as against an increase of 20 per cent. during the decennium 1911-20.

The circumstances under which the present population of the City may be considered to be incorrect for calculating the vital statistics have been explained in the previous reports. The estimated population of the City for 1939 could be taken as not less than 14,09,219 and the death-rate for the year on this population would be 21.7 as against 26.3 according to the Census population of 1931.

Registration of Births and Deaths.—The history of the development of Registration of Births and Deaths has been narrated in the Annual Report for 1934-35.

BIRTHS AND BIRTH-RATES

As stated above, the number of live births registered during the year was 37,822 excluding 2,726 still-births. It was 1,074 more than in 1938 and 6,539 more than the average of the decennium (1929-38).

The birth-rate calculated on the Census population of 1931 was equivalent to 32.6 births per 1,000. This is the highest birth-rate recorded for the City since the registration of births was started in 1866.

Of the children whose births were registered, 19,558 were males and 18,264 were females, the proportion of males to females being 1,071 to 1,000.

The birth-rate recorded year by year for the City is probably not a fair measure of the true fertility of the population and is certainly underestimated. This defect is in part due to the custom whereby married women leave the City for their confinement and register their children in the mofussil districts where they are born and partly to the negligence of the parents in failing to give information of the birth to the Municipality. However, the general view is that the class of women who used to go to the mofussil for their confinements now prefer to avail themselves of the facilities regarding maternity which the City offers. This view cannot be taken as quite correct in the absence of authentic information.

The negligence in registering births has been obviated to some extent by the maternity benefit offered to the labour classes who now voluntarily get the births of their children registered and also by frequent visits paid by the Birth Registration Karkuns to different residential quarters to secure as many unregistered births as possible.

Births by Months.—The following table shows the number of births registered in each month of 1937, 1938 and 1939 and the average of the preceding five years. The noteworthy feature of the table is that the number of births registered is higher in the second half of the year than it is in the first; a feature repeated in the return year after year without exception:—

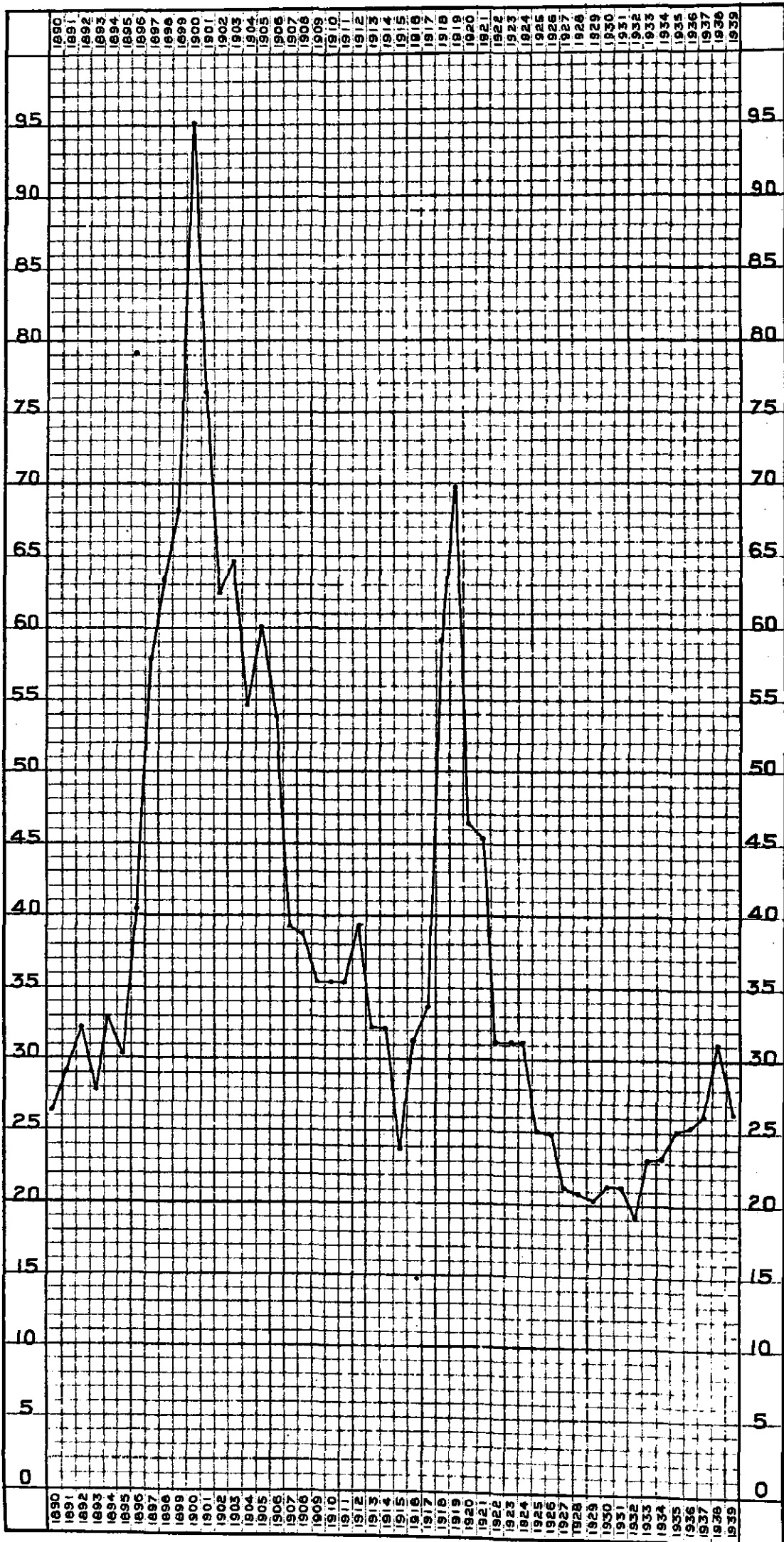
Period.	Jan-uary.	Feb-ruary.	March.	April.	May.	June.	July.	August.	Sep-tember.	Octo-ber.	Nov-ember.	Decem-ber.	Total.
1934-38	3,190	2,651	2,755	2,635	2,633	2,521	2,734	2,733	2,958	3,284	3,417	3,741	35,252
1937	3,466	2,567	2,786	2,648	2,722	2,569	2,686	2,686	2,844	3,406	3,415	3,660	35,455
1938	3,200	2,764	2,921	2,793	2,801	2,616	2,799	2,865	3,183	3,373	3,436	3,997	36,748
1939	3,369	2,820	2,814	2,885	2,845	2,709	2,916	3,062	3,675	3,529	3,748	3,940	37,822

Of the total number of births 40,548 (including 2,726 still-births), 31,522 or 77.7 per cent. took place in the Municipal, Government and Private Institutions doing maternity work (*vide* pages 11 to 13).

B

DIAGRAM

ANNUAL DEATH RATE IN BOMBAY 1890-1939.



Birth-rate by Races.—It will be seen from Table No. 3, appended to this Report that among the different communities residing in the City, Hindus scheduled class (52), Indian Christians (42) and Jews (36) showed birth rates higher than the rate for the whole population. The lowest birth-rate, namely 15, was recorded among Europeans as against 16 in 1938.

Still births.—The number of infants certified as still-born was 2,726 as against 2,565 in 1938, and the decennial average 2,243. Still-births are excluded in this Report from all figures relating to deaths and births not expressly defined as still-births.

DEATHS AND DEATH-RATES

The total number of deaths registered from all causes during the year was 30,520 against 35,999 in 1938. It was 152 more than the average annual mortality of the quinquennium (1934-38) and 2,260 more than the average mortality of the preceding 10 years (1929-38).

The death-rate per 1,000 persons living was 26.3 as against 31.0 in 1938, 26.5 in 1937 and 23.9 the average for the preceding decennium. The death-rate (like the birth-rate) is invariably high amongst the poorer classes, and as an unduly large proportion of the population of the City belongs to the most poorly paid sections of Society, the general death-rate is raised by that of the unusually large proportion of the very poor. The Census of 1931 showed that 74 per cent. of the population belong to the poorer classes and live in one-room tenements.

The social and economical causes usually tend to contribute towards the increased death-rate.

Since 1935, seven Resolutions have been passed by the Corporation referring to the deterioration in the health conditions of the City and the increase in death-rate, inspite of large sums spent on public health and City improvement, and requesting the Medical Relief and Public Health Committee to investigate and report on the causes of this increase, and to suggest measures calculated to bring down the City's death rate, in consultation with the Municipal Commissioner. An exhaustive report on this subject has been submitted in August 1939. It has been referred by the Medical Relief and Public Health Committee to a Sub-Committee, and its further consideration has been pending since September.

In this report, it has been pointed out that there was no justification for raising an alarm about the health of the City. The analysis of the causes of increased death-rate showed, that the high rate of Infantile mortality was chiefly responsible for the increase in the death-rate of the City. A separate report was also submitted during the year suggesting measures necessary for the reduction of Infant Mortality. It has been clearly shown that nearly 50 per cent. of the total mortality was due to deaths of children below 5 years of age; 27.2 per cent. of deaths alone being among infants below 12 months. Out of this, nearly 30 per cent. of Infantile deaths were recorded under Congenital Debility, Premature Births, Malformation etc. If our measures are successful in reducing the high death-rate among infants, a substantial drop is bound to occur in the general death-rate. It has also been pointed out in this report that for any investigation required to be made with the object of introducing reforms for improving the health administration and thereby the health of the City, it is impossible to undertake any additional work by the present staff of the Health Department. The day to day routine administrative work has so enormously increased in all the offices that the present staff is unable to cope with such work.

It is hoped that the report which is now before the Medical Relief and Public Health Committee will receive their serious consideration and the recommendations will finally be approved by the Corporation so as to strengthen the personnel of this Department in the near future.

The annual total deaths from different causes in Bombay since 1910 are indicated in the diagram "A" facing page No. 1.

The annual death-rates during the last fifty years are indicated in the Diagram "B" facing this page.

Mortality by Sex and Age.—Of the total number of 30,520 deaths in the year 16,581 were among males and 13,939 among females. The larger number of deaths among males is due to the preponderance of males who constitute nearly fifty-five per cent. of the population, the actual death-rate being higher among females. Thus male death-rate was 22 and the female death-rate 34 in 1939 as against 26 and 40 respectively in 1938.

The following table shows the proportional contribution to the total deaths of each age group in the two sexes :—

TABLE OF PERCENTAGES TO THE TOTAL MORTALITY BY AGE-PERIODS IN 1937, 1938 and 1939.

Age Period.	1937		1938		1939			Percentage.
	Total Mortality.	Percentage.	Total Mortality.	Percentage.	TOTAL MORTALITY.			
					Male.	Female.	Persons.	
Under 1 year	8,688	28.2	9,801	27.2	4,292	3,716	8,008	26.2
1 to 5 years	5,740	18.7	7,111	19.8	2,220	2,355	4,575	15.0
5 to 10 years	1,029	3.3	1,316	3.7	424	530	954	3.1
10 to 15 years	509	1.6	610	1.7	234	290	524	1.7
15 to 20 years	786	2.5	1,065	2.9	422	485	907	3.0
20 to 30 years	3,156	10.3	3,919	10.9	1,600	1,761	3,361	11.0
30 to 40 years	2,733	8.9	3,094	8.7	1,821	1,199	3,020	9.9
40 to 50 years	2,205	7.2	2,463	6.8	1,704	738	2,442	8.0
50 to 60 years	1,895	6.2	2,139	5.9	1,510	686	2,196	7.2
60 years and above	4,027	13.1	4,480	12.4	2,353	2,179	4,532	14.9
Age unspecified	...	...	1	...	1	...	1	0.0
Total	30,768	100.0	35,999	100.0	16,581	13,939	30,520	100.0

It will be seen from the table that the percentage of deaths among infants under one year of age to the total mortality in the year under notice was higher, as in the past, than in the case of any other age-group.

CAUSES OF DEATHS

The tabulation of deaths by causes since 1935 is carried out in accordance with the "Manual of International List of Causes of Deaths as adapted for use in England and Wales, 1929 Edition". Table No. 12 (Appendix) includes the full list of causes of death. All other statements of the cause of death are arranged in the form of the Short List of Causes adopted by the Registrar-General for England and Wales and the Local Government Board with certain sub-divisions which were found important for tabulation purposes in the City of Bombay.

Certification of Cause of Death.—The total number of certificates of the cause of death received in the year was 12,189 against 13,618 in 1938; of these 3,887 were from private qualified Medical Practitioners, 6 from Hakims and Vaidyas and 7,105 from the Medical Officers of various Hospitals, the cause of death in 166 cases was certified by the Commissioner of Police and in 1,025 cases by the Coroner of Bombay.

The percentages of deaths certified to the total number of deaths in 1939 and the preceding five years are shown in the following table:—

Year.	Number of Certificates of the Cause of Death received from						Percentage of Total Certificates received to the Total Mortality.
	Medical Officers of Hospitals.	Private Medical Practitioners.	Hakims and Vaidyas.	Commissioner of Police.	Coroner of Bombay.	Total	
1934	5,338	4,174	16	179	762	10,469	38.25
1935	6,134	4,068	25	218	835	11,280	38.51
1936	6,286	3,636	9	200	940	11,071	36.98
1937	6,478	4,329	18	181	924	11,930	38.77
1938	7,698	4,586	39	219	1,076	13,618	37.83
1939	7,105	3,887	6	166	1,025	12,189	39.94

The increase in the percentage of total certificates received may be an indication that the registration is gradually tending towards improvement in recording the correct causes of deaths.

The District Registrars verified the cause of death in 18,331 cases on the information gathered from the relatives of the deceased.

Copies of Certificates issued.—During the year 3,193 copies of registry of death 1,198 copies of the certificates of birth were issued. The total fees received for copies of certificates and for searches of birth and death registers for various periods and for producing registers in Courts of Law amounted to Rs. 5,277 against Rs. 4,818-9-8 in 1938.

Under Corporation Resolution No. 462 of 14th September 1936, the Corporation decided to issue certificates of birth free of charge to women claiming maternity benefits. Such certificates are accordingly being issued free of charge. The total number of these certificates issued was 964.

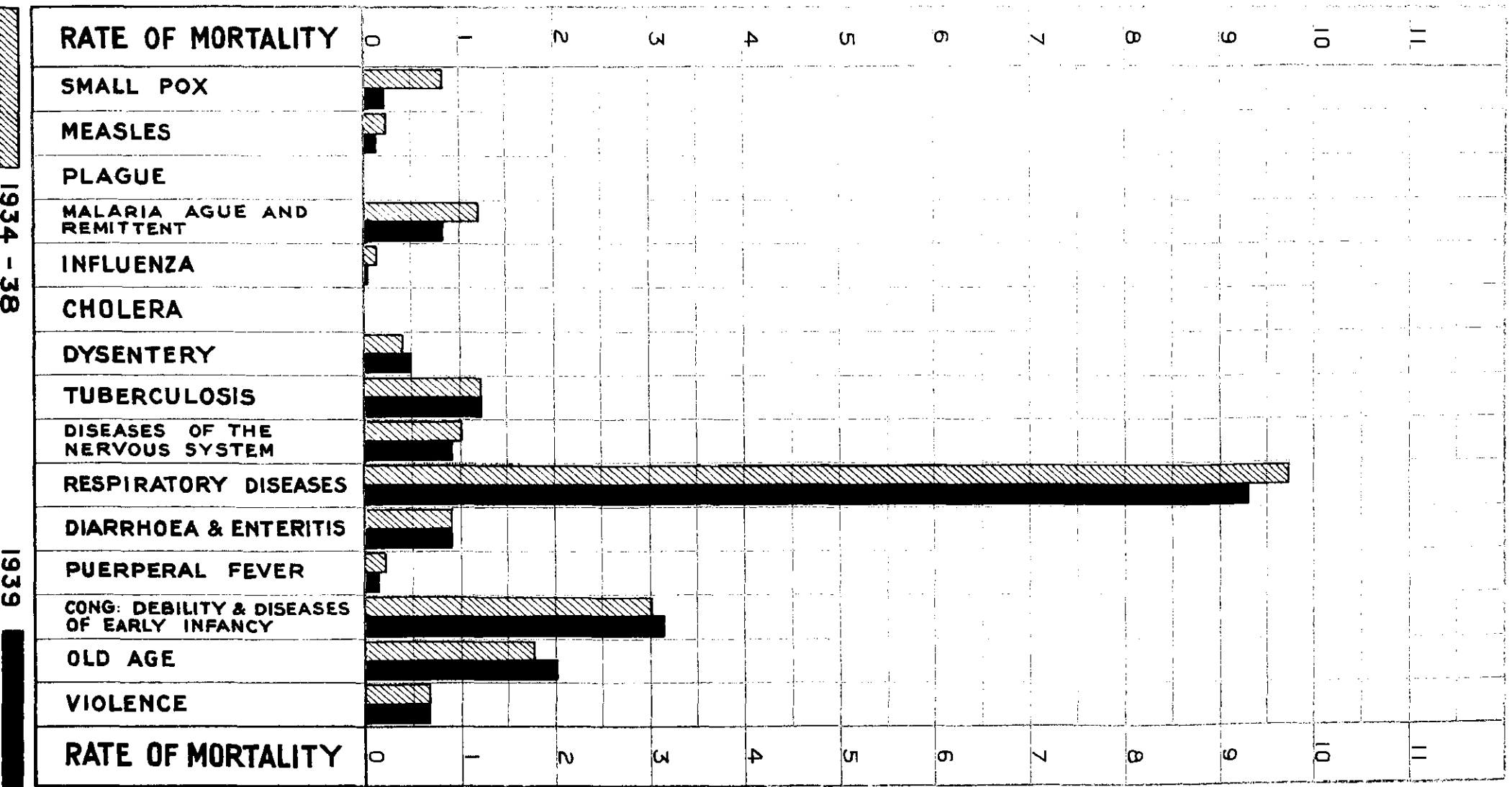
Principal Causes of Death.—Table of Deaths and Death-rates from Epidemic Diseases and certain other Principal Causes of death in 1939 and 1938 with averages for 10 years (1929-38):—

Causes of Death.	1939		1938		Average of years (1929-38)	
	Number of Deaths.	Death-rate per 1,000 of Population.	Number of Deaths.	Death-rate per 1,000 of Population.	Number of Deaths.	Death-rate per 1,000 of Population.
<i>Principal Epidemic Diseases—</i>						
Small-pox	201	0.2	1,862	1.6	1,067	0.9
Measles	102	0.1	269	0.2	153	0.1
Plague	...	0.0	...	0.0	20	0.0
Enteric Fever	249	0.2	507	0.4	259	0.2
Malarial Fever	171	0.1	103	0.1	115	0.1
Ague and Remittent Fever	761	0.6	1,065	0.9	1,337	1.1
Influenza	58	0.0	80	0.1	81	0.1
Cholera	...	0.0	1	0.0	19	0.0
Dysentery	538	0.5	642	0.6	411	0.3
Diphtheria	65	0.1	63	0.1	34	0.0
<i>Other Principal Diseases—</i>						
Tuberculosis	2,034	1.7	2,078	1.8	1,741	1.5
Cerebro-Spinal Fever	94	0.1	138	0.2	77	0.1
Diseases of the Nervous System	1,102	0.9	1,257	1.1	1,135	1.0
Diseases of the Respiratory System	10,772	9.3	13,584	11.7	10,186	8.6
Diarrhoea and Enteritis	1,013	0.9	1,220	1.0	920	0.8
Puerperal State	169	0.1	186	0.2	199	0.2
Congenital Debility and Diseases of early Infancy	3,627	3.1	3,642	3.1	3,181	2.7
Old Age	2,410	2.1	2,332	2.0	1,858	1.6
Leprosy	64	0.1	52	0.0	38	0.0
Violence	738	0.6	835	0.7	733	0.6
Other Causes	6,352	5.6	6,083	5.2	4,696	4.1
Total	30,520	26.3	35,999	31.0	28,260	24.0

C

DIAGRAM

DEATH RATE PER 1000 OF POPULATION
FROM PRINCIPAL CAUSES IN BOMBAY IN 1939
AND THE QUINQUENNIAL AVERAGES IN
1934-1938.



1934 - 38

1939

It will be seen from the table and diagram C that diseases of the Respiratory System caused as usual, a higher death-rate 9.3 than any other group. A large proportion of deaths from Respiratory diseases occur among infants and children under 5 years of age. Congenital Debility and Diseases of early Infancy constituted the next most fatal group, giving death-rate of 3.1 per 1,000 persons living. The groups coming next on the list for the year under report are the deaths attributed to Old Age (2.1), and Tuberculosis (1.7).

Relapsing Fever, Scarlet Fever and Whooping Cough have been omitted from the above short table of principal causes. There was no death from Relapsing Fever and Scarlet Fever during the year. The number of deaths during the year from Whooping Cough was 5.

Table No. 12 appended to the Report gives detailed information regarding the incidence of deaths from principal causes by months.

The mortality from Plague, Small-pox, Cholera, Influenza, Tuberculosis and Fevers in 1939 is discussed on pages 15 to 19.

The mortality rates for several diseases among different races in the City are shown in Table No. 15 appended to the Report.

Mortality by Months.—The following table shows the total number of deaths registered on each day and in each month of the year. The number of monthly total deaths in 1938 is added to the table for comparison.

TABLE SHOWING THE DAILY AND MONTHLY TOTAL DEATHS IN 1939 AND THE MONTHLY NUMBER IN 1938.

Date.	MONTHS												Total.	
	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.		
1	82	84	90	85	57	76	71	80	90	85	91	74	955	
2	91	97	85	68	89	63	75	88	81	93	91	85	1,006	
3	93	80	74	82	56	83	65	73	82	87	81	99	954	
4	111	97	78	79	78	67	83	93	107	122	76	72	1,063	
5	91	87	83	75	92	82	73	87	105	82	100	98	1,056	
6	78	81	95	84	91	77	82	82	92	97	73	77	1,009	
7	103	74	70	79	87	81	70	86	75	86	73	101	985	
8	82	106	84	77	96	58	69	110	92	101	75	79	1,029	
9	90	103	73	51	56	62	63	97	85	96	79	80	935	
10	97	107	86	72	82	62	98	102	72	107	101	80	1,066	
11	81	86	77	85	77	80	66	84	99	98	75	75	983	
12	73	69	82	81	85	73	84	90	84	93	62	76	952	
13	96	82	91	69	77	65	85	99	87	86	83	76	996	
14	108	80	83	87	87	77	93	106	101	105	77	95	1,099	
15	85	86	88	84	65	71	112	86	72	120	105	83	1,057	
16	105	94	90	83	82	68	104	86	76	107	87	86	1,068	
17	89	68	86	82	49	93	73	70	77	98	100	79	964	
18	86	93	103	82	72	50	101	86	90	90	91	80	1,024	
19	94	90	69	73	73	69	93	73	64	113	86	72	969	
20	87	80	81	78	68	68	97	89	81	100	90	90	1,009	
21	102	94	86	93	84	73	85	86	70	105	82	80	1,040	
22	90	83	96	78	53	70	83	86	84	85	81	69	958	
23	96	91	84	68	81	67	76	110	77	101	80	77	1,008	
24	88	86	85	79	75	85	98	82	84	86	74	79	1,001	
25	91	88	84	92	73	92	76	85	91	98	76	103	1,049	
26	101	67	80	73	55	81	74	76	84	80	87	76	934	
27	89	83	76	81	57	75	88	85	93	79	74	79	959	
28	82	91	87	91	84	76	94	82	95	91	71	69	1,013	
29	84	...	83	91	57	66	85	96	94	81	87	70	894	
30	78	...	78	73	60	87	80	87	99	101	90	85	918	
31	98	...	85	...	68	...	70	94	...	82	...	70	567	
Total	1939	2,821	2,427	2,592	2,375	2,266	2,197	2,556	2,736	2,583	2,955	2,498	2,514	30,520
	1938	3,385	3,492	3,631	3,156	2,807	2,454	3,545	2,969	2,593	2,642	2,629	2,696	35,999

Mortality by Sections.—It will be seen from Table No. 6 (Appendix) which gives total deaths and death-rates in each Section in 1939 and the quinquennial averages (1934-38) that rates higher than the general death-rate were recorded in Mahim (34.1), Tarwadi (33.6), Sion (33.1), Dongri (32.3), Kamathipura (32.3), Worli (31.9), Sewri (30.7), Umarkhadi (29.0), Tardeo (28.1), Byculla (27.7), Esplanade (26.9) and Bhuleshwar (26.9).

The Sections of Upper Colaba, Esplanade, Khetwadi, Mahalaxmi, Tarwadi, Byculla and Parel contain Hospitals and should exhibit a much lower death-rate, but for the fact that for want of residential addresses of many of the patients who die in those institutions the deaths have to be referred to the sections containing the Hospitals instead of to those where the patients resided before admission.

Upper Colaba contains the Colaba Station (Military) Hospital (117 beds,) the British Family Hospital (42 beds) and the Indian Military Hospital (75 beds).

Esplanade contains the St. George's Hospital (185 beds), Cama and Allbless Hospital (155 beds) and Gokuldas Tejpal (136 beds).

Khetwadi contains the Sir Harkisondas Hospital (115 beds).

Mahalaxmi contains the Parsee General Hospital (130 beds) and Bhatia General Hospital (72 beds).

Tarwadi contains the Sir Jamshedji Jijibhoy Hospital (365 beds), Sir Cawasji Jehangir Ophthalmic Hospital (73 beds), Bai Motlibai and D. M. Petit Hospitals (80 beds), the Maratha Hospital (80 beds) and B. J. Children Hospital (85 beds).

Byculla contains the St. Joseph's Foundling Home, Arthur Road Infectious Diseases Hospital (360 beds), Adams Wylie Hospital (70 beds) and Bai Yamunabai L. Nair Hospital (90 beds).

Parel contains the King Edward VII Memorial Hospital (426 beds), the Nowrosji Wadia Maternity Hospital (150 beds) and the Bai Jerbai Wadia Hospital for Children (135 beds).

Deaths by Occupation.—The death-rate recorded for persons following different occupations are shown in Table 18 appended to the Report.

INFANT MORTALITY

The deaths among infants under one year of age numbered 8,008 being 1,793 less than in the preceding year and 81 more than the annual average of the decennium (1929-38).

The infant mortality rate expressed as the number of deaths in infants per 1,000 registered births was 211.7 for the year 1939. This is the lowest rate registered after the year 1932.

Of the 8,008 infants who died within one year of their birth, 5,766 or 72.0 per cent. were born in Bombay City and 2,242 or 28.0 per cent. in the mofussil (*vide* Table at page 8) showing the place of birth of these infants. The births of these 2,242 infants were thus not registered in the City register. If, therefore, the figure 2,242 be excluded from the total number of infants who died in the City during the year, the rate of infant deaths per 1,000 births registered would be 154.2 instead of the official figure 211.7 as shown above.

The Diagram D facing this page shows the incidence of Infant Mortality rate during the last 59 years.

Cause of Death.—It will be seen from the sub-joined Table that 6,374 or nearly 79.6 per cent. of the total deaths in infants were due to diseases of the Respiratory System, Infantile Debility and Premature Birth, against 7,386 deaths, or 75.4 per cent. in 1938. Diarrhoea and Enteritis caused 510 deaths, Malaria, Ague and Remittent Fever 97 deaths and Convulsions 430 deaths. The deaths from Small-pox and Measles numbered 40 and 22 respectively.

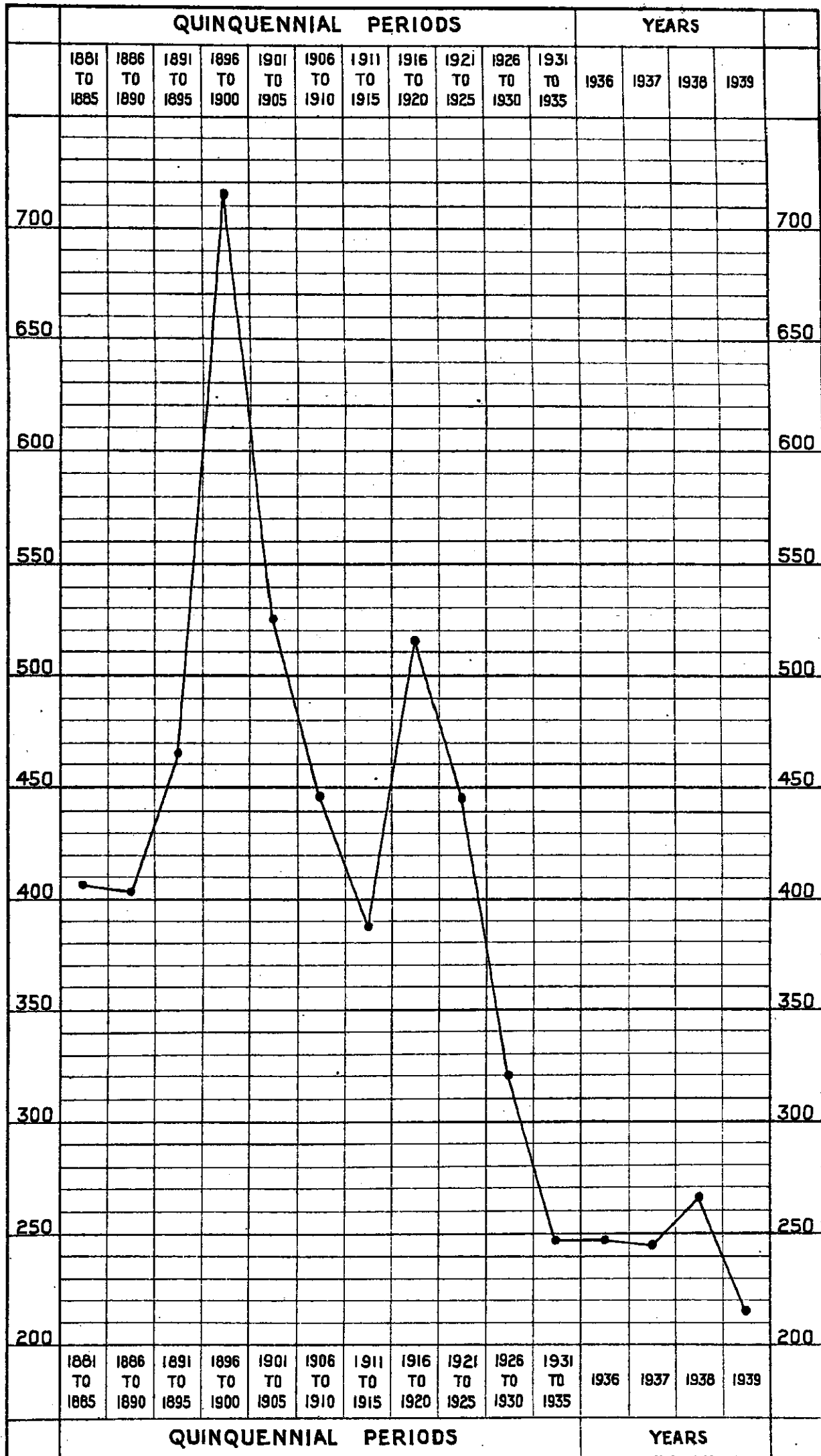
INFANT MORTALITY FROM PRINCIPAL CAUSES FROM (1934-39).

Cause of death.	1934.	1935.	1936.	1937.	1938.	Average 1934 to 1938.	1939.	More or less.
Small-pox	33	306	214	165	442	232	40	—192
Measles	27	60	42	54	73	51	22	—29
Malarial Fever	9	9	3	4	2	5	10	† 5
Ague and Remittent Fever and Fever not defined	186	146	114	126	117	138	87	—51
Diarrhoea and Enteritis	455	425	539	558	600	515	510	—5
Dysentery	40	41	48	83	74	57	85	† 28
Infantile Debility and Malformation including Premature Birth	3,384	3,280	3,651	3,392	3,637	3,469	3,627	† 158
Diseases of the Respiratory System	2,983	3,039	3,174	3,279	3,749	3,245	3,747	—498
Convulsions	562	563	683	560	583	590	430	—160
All Causes	8,253	8,455	8,946	8,688	9,801	8,829	8,008	—821

Quinquennial Averages.—Compared with the averages of the preceding five years, the total number of deaths was less by 821, the principal decrease in the mortality being 498 under diseases of the Respiratory System, 192 under Small-pox and 160 under convulsions.

D DIAGRAM

DEATHS IN INFANTS PER 1000 BIRTHS IN BOMBAY 1881 - 1939.



Age at Death.—The following table classifies the infantile deaths from principal causes in 1939 under different groups, upto one year, namely, under 7 days, 1-4 weeks, 1-6 months and 6-12 months.

TABLE OF DEATHS AMONG INFANTS FROM PRINCIPAL CAUSES BY AGE-PERIODS IN 1939.

Age-period.	Small-pox.	Measles.	Malarial fever.	Ague and Remittent fever and fever not defined.	Diarrhoea and Enteritis.	Dysentery.	Infantile Debility and Malformation including premature birth.	Diseases of the Respiratory system.	Convulsions.	All causes.	Percentage of death in age-period to the total deaths under 1 year of age.
Under 7 days	...	...	1	9	34	...	1,702	47	87	1,917	23.9
1 to 4 weeks	1	...	1	9	106	8	1,112	75	78	1,415	17.6
Total under 4 weeks	1	...	2	18	140	8	2,814	122	165	3,332	41.5
4 weeks to 6 months	13	3	5	45	193	25	637	987	169	2,229	27.9
6 to 12 months	26	19	3	24	177	52	176	1,638	96	2,447	30.6
Total	40	22	10	87	510	85	3,627	2,747	430	8,008	100.0

Of the total deaths among infants, 1,917 or 23.9 per cent. took place in the first week of life and 1,415 or 17.6 per cent. in the age period of 1 to 4 weeks. The mortality among infants who had not completed the first month of life was thus 3,332 or 41.5 per cent. of the total infant deaths. The number of deaths in the groups 4 weeks to 6 months and 6 to 12 months was 2,229 and 2,447 being respectively 27.9 and 30.6 per cent.

TABLE OF PERCENTAGE OF INFANT DEATHS FROM PRINCIPAL CAUSES AT SEVERAL AGE-PERIODS IN 1939.

Age-period.	Small-pox.	Measles.	Malarial fever.	Ague and Remittent fever and fever not defined.	Diarrhoea and Enteritis.	Dysentery.	Infantile Debility and Malformation including premature births.	Diseases of the Respiratory system.	Convulsions.	Other causes.	All causes.
Under 7 days	...	...	...	0.5	1.8	...	88.8	2.5	4.5	2.0	100.0
1 to 4 weeks	...	...	...	0.6	7.5	0.6	78.6	5.3	5.5	1.9	100.0
4 weeks to 6 months	0.6	0.1	0.2	2.0	8.6	1.1	28.6	44.3	7.6	6.9	100.0
6 to 12 months	1.1	0.3	0.1	1.0	7.2	2.1	7.2	66.9	3.9	9.7	100.0
Total percentage for all ages up to 1 year	0.5	0.3	0.1	1.1	6.4	1.1	45.3	34.3	5.4	5.5	100.0

The salient features of the above table are the magnitude of the role played by debility and prematurity in the causation of deaths in the first 4 weeks of life and the large proportion of deaths from Respiratory diseases during the remaining 11 months of infancy.

Infant Mortality by Months.—The sub-joined table shows the number of deaths among infants in each month of the year. For comparison the monthly total number of deaths at ages of 1 year and upwards is also inserted.

Age-period.	NUMBER OF DEATHS												
	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Under 1 year	688	556	614	574	564	599	772	813	713	839	609	667	8,008
1 year and upwards	2,133	1,871	1,978	1,801	1,702	1,598	1,784	1,923	1,870	2,116	1,889	1,847	22,512

Table No. 13 appended to the Report shows the number of deaths among infants under one year of age by causes in detail and by months.

Infant Mortality by Races.—The following table shows the death-rates among infants of different Nationalities and Castes :—

INFANT MORTALITY BY CASTE AND INFANTILE DEATH-RATE PER 1,000 OF BIRTHS REGISTERED IN EACH CASTE IN 1939.

Race or Caste.	Deaths under 1 year.	No. of Births registered.	Infant Mortality per 1,000 of births registered.
Hindus, Scheduled class	1,368	5,325	257
Hindus, other castes	4,785	22,069	217
Mussalmans (including Negro Africans)	1,123	6,148	182
Parsees	97	965	100
Jews	37	310	119
Indian Christians	529	2,684	197
Anglo-Indians	29	120	241
Europeans	10	146	68
Buddhists	13	52	250
Other and Unknown Castes	17	3	...
Total	8,008	37,822	211.7

Infant Mortality by Sections.—The death rate among infants under one year of age per 1,000 births registered in several sections in the City are shown in the last column of Table No. 2 appended.

In the case of each death of an infant, special inquiries were made by the District Registration Staff as to whether the birth of the child had taken place in the City or outside it, and if the former whether the birth was registered in the City before or after death. The result of this inquiry is embodied in the sub-joined statement with a view to ascertain the incidence of infant mortality in a class of population inhabiting a particular locality.

STATEMENT SHOWING THE PLACE OF BIRTH OF CHILDREN WHO DIED BEFORE COMPLETING TWELVE MONTHS OF AGE IN 1939.

Ward.	Sections.	BOMBAY BORN.		Born out of Bombay.	Total.
		Births Registered.			
		Before Death.	After Death.		
A	Upper Colaba	9	4	5	18
	Middle and Lower Colaba	74	18	21	113
	Fort, South	4	1	1	6
	Fort, North	112	28	42	182
	Esplanade	40	18	21	79
B	Mandvi	125	32	52	209
	Chukla	71	16	30	117
	Umarkhadi	140	35	71	246
	Dongri	62	19	45	126
	Market	97	24	48	169
C	Dhobi Talao	168	41	72	281
	Fanaswadi	101	21	49	171
	Bhuleshwar	148	27	48	223
	Khara Talao	72	17	24	113
	Kumbharwada	118	29	55	202
D	Khetwadi	146	32	53	231
	Girgaum	123	21	51	195
	Chowpati	36	6	22	64
	Walkeshwar	44	5	17	66
	Mahalakshmi	147	27	59	233
E	Mazagaon	168	22	67	257
	Tarwadi	184	25	85	294
	Second Nagpada	73	11	28	112
	Kamathipura	192	32	93	317
	Tardeo	114	15	42	171
F	Byculla	390	86	174	650
	First Nagpada	19	2	5	26
	Parel	236	55	161	452
	Sewri	141	23	68	232
	Sion	339	108	215	662
G	Mahim	301	89	150	540
	Worli	680	162	350	1,192
	Harbour, Docks, Railways and Unknown	23	18	18	59
Total		4,697	1,069	2,242	8,008
Percentage		58.6	13.4	28.0	100.0

This information has been introduced only since 1930 and during these ten years a material change is noticed. The percentage of deaths amongst children born in the mofussil, and not registered in the City to the total infant deaths in 1939 is 28.0 against 22.1 in 1938, 21.8 in 1937, 21.1 in 1936, 18.3 in 1935 and 14.2 in 1934.

INFANT MORTALITY IN DIFFERENT TENEMENTS IN 1939

Nature of tenement.	BIRTHS.		DEATHS IN INFANTS.		Infant Mortality per 1,000 Births Registered.	
	Number.	Percentage.	Number.	Percentage.	1939.	1938.
Roadside ...	22	0.1	30	0.4	...	...
1 Room and under ...	25,358	67.0	5,681	70.9	224	312
2 Rooms ...	6,646	17.6	1,439	18.0	216	190
3 Rooms ...	2,125	5.6	385	4.8	181	221
4 or more Rooms	1,541	4.1	212	2.6	137	101
* Information not available ...	2,130	5.6	261	3.3	122	55
Total ...	37,822	100.0	8,008	100.0	211	267

* From outside the City.

The percentage of population occupying tenements of one room to the total number of occupants of all classes of tenements in the City according to the Census of 1931 was 74. Of the 37,822 births registered in the year, 25,358 or 67.0 per cent. occurred in families living alone in a single room or sharing it with others and the number of deaths among infants in this class of population was 5,681 or 70.9 per cent. of the total infant mortality. The information regarding the tenement in the case of the last item in the above table was not available as cases of confinement were admitted also from the Suburbs in different Maternity Homes in the City.

It will also be observed from the statement that the rate of deaths among infants in single-room tenements per 1,000 births in such tenements during the year was 224 as against 312 in 1938 and that the proportion of deaths and births varies inversely as the number of rooms occupied by the parents. These statistics corroborate the fact which has been often stated in the previous reports as regards the effect of housing conditions on Infant mortality.

PREVENTION OF INFANTILE MORTALITY

During the year under review, a scheme for extending the Maternity and Child Welfare services has been introduced. According to this scheme which was brought into effect from the middle of the year, clinics are being conducted at each of the five Maternity Homes throughout the week. These clinics are no longer confined to ante-natal work alone, but ante-natal, post-natal and Children's clinics are being conducted each on two days every week, by the Medical Officer in charge of the Maternity Homes.

The Municipal District nurses who were in the past attached to the District offices and were working directly under the Assistant Health Officers, have now been placed under the control of the Medical Officers of the Homes. Their designation has also been changed into Health Visitors. Since the Health Visitors have been connected with the Maternity Homes and made to work under the direct supervision of the Medical Officers, more and better contact is being established between the women needing aid and the Homes, which is so essential for a successful Maternity service.

The duties of the Health Visitors are two-fold, *i.e.* to attend the clinics in the afternoons and do home-visiting in the districts assigned to them, in the mornings. Their chief duty at the clinics is to assist the Medical Officers in the examination of women and children and to maintain some of the records pertaining to their work. The most important part of a Health Visitor's work consists of home visiting, whereby she is required to follow up the expectant women attending the clinics. On her visits to such women, she has to see if they follow the advice and treatment if any given at the clinics. She has to try to secure accommodation for their confinements in any of the Municipal Maternity Homes or other Hospitals, failing in this, she is required to conduct labour cases in the houses of the people.

The Health Visitors in their visits to the Districts are also required to trace prospective mothers particularly among the poorer and ignorant classes and to advise and persuade them to attend the ante-natal clinics and subsequently to avail themselves of the facilities existing in the City in the form of free Maternity Homes and Hospitals.

The following table summarises the information obtained by the Health Visitors in attendance on confinements and in visits to infants and young children during the first half of the year when they were District Nurses.

SUMMARY OF WORK DONE BY THE MUNICIPAL NURSES 1934—39:—

	1934	1935	1936	1937	1938	1939 (January to June).
Total number of births (including still-born) registered ...	36,089	36,757	38,334	37,795	39,313	40,548
Percentage of still-births to the total number of births registered ...	6.6	6.8	6.8	6.2	6.5	6.7
Number verified by the Nurses ...	10,563	11,850	10,449	12,220	8,900	5,842
Percentage of number verified to the total ...	20.3	32.2	29.1	32.3	22.6	14.4
Percentage of confinements unattended ...	3.6	3.2	4.5	4.5	6.5	5.9
Percentage of confinements attended by unskilled women ...	17.1	13.2	17.9	16.5	20.4	15.0
Percentage of confinements attended by qualified Nurses (other than Municipal) ...	6.9	2.8	3.3	2.5	2.9	2.2
Percentage of confinements attended by Municipal Nurses ...	12.1	11.0	11.4	9.9	12.5	10.4
Percentage of children born in hospitals ...	43.1	40.2	49.2	37.1	57.4	68.0
Percentage of children born in healthy condition ...	66.3	50.8	73.5	52.3	72.5	56.8
Percentage of children fed on breast ...	57.2	59.2	71.8	53.3	78.7	73.5
Percentage of infants dying within 30 days ...	5.9	5.5	5.1	5.6	5.9	4.3
Percentage of the cases where the mothers leave home for work...	25.6	23.4	28.7	23.4	26.6	16.2

The Health Visitors paid 20,040 visits in the various Districts and also attended 169 cases of confinements during the 2nd half of the year. In 1,657 cases, personal visits were paid by the Medical Officers in charge Maternity Homes.

The following table shows the work done at the Clinics and by the Health Visitors during the 2nd half of the year according to the new arrangement:—

Particulars.	No. of cases.
(1) Number of cases confined by the Health Visitor in the district ...	169
(2) Visits by Health Visitors—	
Anti-natal	6,648
Natal	940
Post-natal	5,546
Infant	6,906
(3) Number of cases visited by the Medical Officer ...	1,657
(4) Number of patients registered in the clinics—	
Anti-natal	6,522
Post-natal	2,781
Infant	2,525
Others	1,392
(5) Total number of cases confined in the Home ...	3,177
(6) Number of cases not registered at the Anti-natal Clinics but confined in the Home ...	1,090

Relief to poor and needy women during confinement in the shape of necessaries and comforts such as milk, bread, blankets, charpoy and linen was continued during the year and dispensed in 147 cases.

It is interesting to note that the infantile mortality has shown a marked decrease during the year and is the lowest since the year 1873, from which year these statistics have been maintained.

Municipal Maternity Homes.—There are now five Maternity Homes maintained by the Municipality

The number of women admitted to the Homes and the number of beds in each Home was as follows :—

Maternity Homes.	NUMBER OF CASES.		Number of Beds.
	1939	1938	
Mahomed Haji Saboo Sidik's Maternity Home at Bellasis Road ...	1,383	1,586	37
Kamar Khanum Maternity Home at Victoria Cross Road ...	1,297	1,309	50
Mahomed Haji Saboo Sidik's Maternity Home at Imamwada ...	1,084	989	19
Mahomed Haji Saboo Sidik's Maternity Home at Worli ...	1,143	869	24
Sorabji Shapurji Engineer's Maternity Home at Khetwady ...	788	709	12
Total ...	5,695	5,462	142

The total number of women admitted during the year was 5,695 as against 5,462 in 1938. The number of cases confined in the Homes was 5,204 as against 4,903 in 1938. Of the women confined 968 were primiparae.

The following statement gives the number of confinement cases in each of the Municipal, Government and Private institutions doing Maternity work during the last five years (1935-39):—

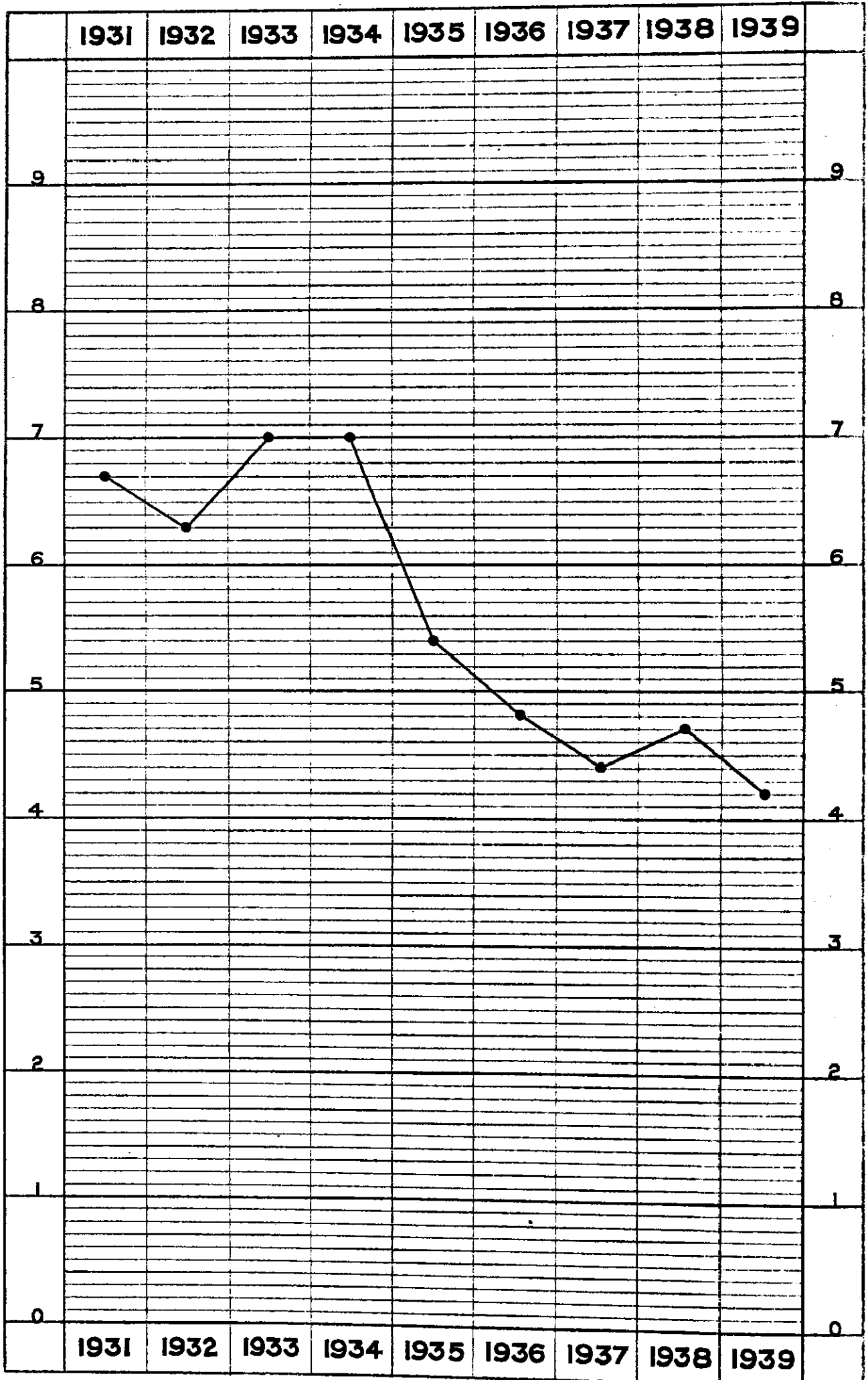
Serial No.	Maternity Homes.	No. of beds.	1935	1936	1937	1938	1939
1	Mahomed Haji Saboo Sidik's Maternity Home, Bellasis Road ...	37	1,275	1,288	1,304	1,383	1,296
2	Mahomed Haji Saboo Sidik's Maternity Home, Imamwada ...	19	744	869	900	883	997
3	Kamar Khanum Maternity Home, Victoria Cross Road ...	50	1,073	1,116	1,225	1,147	1,123
4	Mahomed Haji Saboo Sidik's Maternity Home, Worli ...	24	533	624	717	806	1,028
5	Sorabji Shapurji Engineer's Maternity Home, Khetwady ...	12	722	696	625	684	760
6	Infant Welfare Society's Home, DeLisle Road ...	23	758	981	868	988	891
7	Infant Welfare Society's Home, Worli ...	32	778	778	756	831	814
8	Wari Bunder Port Trust Maternity Home (Conducted by Infant Welfare Society) ...	14	586	620	674	728	789
9	Ajinkya Hospital ...	16	191	192	175	173	163
10	Allbless and Cama Hospital ...	88	3,088	3,193	3,137	3,502	4,080
11	Amin's Maternity and Gynaecological Hospital ...	12	128	119	126	131	123
12	B. D. Petit Parsee General Hospital ...	10	24	36	23	22	26
13	Bai Chanabai Peraj and Keshavji Damji, Esq., Maternity Home ...	12	125	112	114	140	75
14	Bai Motlabai and Petit Hospital ...	56	1,373	1,363	1,361	1,539	1,763
15	Bhatia General Hospital ...	10	73	49	79	106	114
16	Bhatia Maternity Home ...	20	376	393	371	446	399
17	Dr. B. D. Patwardhan M and G. Hospital ...	12	106	132	156	139	122
18	Dr. Bhansali's Maternity Home ...	10	91	126	170	203	168
19	Dr. C. M. Mehta's Hospital ...	16	268	317	324	336	290
20	Dr. D'Sa's Hospital ...	12	206	199	204	243	226
21	Dr. Kaikini and Tilak Hospital ...	12	134	156	125	167	179
22	Dr. Karande's Hospital ...	12	157	205	177	133	138
23	Dr. Kerawalla Hospital (New Hospital for Women No. 2) Amalgamated with No. 38 ...	15	422	207	197	189	128
24	Dr. Parekh's Hospital ...	Unrestricted.	506	390	449	450	451
25	Dr. J. M. Purandare's Hospital, Sandhurst Road ...	11	344	206	49	69	48
26	Dr. N. A. Purandare's Maternity and Gynaecological Hospital, Chowpaty Sea Face (opened on 10th July 1936) ...	32	...	143	332	383	425
27	Dr. T. W. Sequeira's Maternity Home ...	6	37	27	38	27	41
28	Dr. Mrs. M. J. Wadia Nursing Home ...	6	36	30	24	42	48
29	Dholkawalla Maternity Home ...	29	373	493	467	509	571
30	Eugenic Maternity Home (Dr. Sequeira's) ...	8	94	83	107	96	105
31	The Dadar Nursing Home (Dr. Ganti's) ...	3	117	158	98	76	79
32	Haji Karim Mahomed Suleman Maternity Home ...	10	74	83	80	88	87
33	Hospital for Women and Children, Tardeo ...	25	219	225	181	196	180
34	Kanchangowri Maternity Home ...	35	1,150	1,107	926	1,021	1,019
35	Laxmi Maternity Home ...	10	96	120	93	83	89
36	Machado Nursing Home ...	6	53	55	44	46	51
37	Masina Hospital ...	40	196	164	157	148	123
38	Mhaskar Maternity Home ...	25	478	510	539	543	545
39	New Hospital for Women (New Queen's Road) ...	30	422	455	472	503	648
40	Nowroji Wadia Maternity Hospital ...	150	4,654	4,728	5,070	5,163	5,212

Serial No.	Maternity Homes.	No. of beds.	1935	1936	1937	1938	1939
41	Patro Hospital	9	49	75	100	129	169
42	Parsee Lying-in Hospital	50	383	393	327	335	349
43	Poly Clinic	5	62	55	116	103	106
44	Rukmani Hindu Hospital	15	345	579	369	425	414
45	Rukhmabai Maternity Home	10	140	167	144	127	171
46	Sadguru Maternity Home	10	251	298	261	306	308
47	Sakinabai Moosabhai Jafferbhai Maternity Home	18	322	416	304	339	299
48	Seth Gordhandas R. Bhagat Kalbadevi Hindu Maternity Home	25	451	498	576	581	532
49	Sir Harkisondas Narottamdas Hospital	30	423	439	552	696	724
50	St. Elizabeth's Nursing Home	4	33	54	57	53	38
51	St. George's Hospital	14	436	421	324	384	390
52	Women's Clinic (Dr. Pagnis)	8	183	182	165	153	175
53	Yamunabai Nair Hospital	8	138	192	162	188	178
54	Dadar Maternity Home	5	13	35	36	59	47
55	Swastic Maternity Home	4	53	65	25	28	39
56	Bai Sonabai and Ratanbai Maternity Home	12	57	196	187	214	182
57	Mandvi Maternity Home (Mrs. Laxmibai Paradkar)	7	...	79	123	152	124
58	Colony Nursing Home	2	...	31	46	48	55
59	Jankibai Maternity Home	5	...	52	26	31	27
60	Drs. Kaikini and Tilak Hospital (Dadar Branch)	7	...	84	93	176	199
61	Women's Clinic (Dr. V. M. Kerkar)	9	...	7	45	88	99
62	Dr. Saibai Ranade Hospital	5	...	16	50	93	99
63	Rukmanibai Maternity Home (opened on 1st December 1936)	10	...	3	88	107	148
64	Gynaic Maternity Home (opened on 1st January 1937) Dr. K. V. Pai's)	4	...	...	126	134	141
65	New Nursing Home (Dr. S. K. Gokhale's) (opened on 14th February 1937)	3	...	...	6	12	5
66	Bhagini Maternity Home (opened on 7th March 1937)	8	...	...	30	57	62
67	Habib Ismail Khoja Hospital (opened on 26th April 1937)	12	...	...	134	181	238
68	Bagwe Maternity Hospital (opened on 1st August 1937)	8	...	...	16	44	44
69	Nursing Home and Maternity Hospital (opened on 1st June 1937)	6	...	...	25	51	90
70	Matunga Nursing Home, King's Circle (opened on 15th July 1937)	8	...	...	48	145	163
71	Dr. Mrs. Kashibai R. Sathe Maternity Hospital (opened in November 1937)	5	...	...	3	18	34
72	Dr. Thanawalla Hospital	8	...	...	25	50	79
73	Laxmi Lying-in Hospital (opened on 18th June 1938)	8	...	...	...	70	150
74	The Bill Nursing Home	5	...	...	...	3	27
75	Maternity and Child Welfare Centre, Colaba	3	...	...	...	7	8
76	Dr. Mulgaonker's Hospital (opened on 4th October 1938)	6	...	...	...	8	37
77	Mukta Maternity Home (opened on 5th August 1938)	4	...	...	...	5	24
78	Dr. Naravane's Maternity Home (opened on 4th October 1938)	4	...	...	...	6	19
79	Dr. Dandekar's Maternity and Nursing Home (opened on 1st December 1938)	2	...	...	...	2	13
80	Maternity Gynae. and Children's Hospital (opened on 4th October 1938)	10	...	...	...	14	118
81	Dr. Miss Saritaben Vibhakar's Home	2	...	...	...	16	10
82	Vora Maternity Home	4	...	...	...	...	19
83	New Chinch Bunder Maternity Home (opened on 21st January 1939)	6	...	...	...	...	77
84	Dr. Divekar's Maternity Hospital, Girgaum Branch (opened on 15th April 1939)	2	...	...	...	...	2 closed
85	Surgical Nursing Home and Lying-in Hospital	...	...	...	...	...	...
86	Hospital for Women and Children, Dr. Miss V. H. Trivedi (opened on 15th October 1939)	4	...	...	...	...	1
87	Model Maternity Home, Dr. V. H. Vahalia (opened on 1st September 1939)	2	...	...	...	...	5
88	Florence Maternity and Nursing Home	...	2	45	35	17	Closed.
89	Bose's Maternity Home	...	...	...	8	6	Closed.
90	Anglo-Ayurvedic Hospital	...	...	...	5	2	Closed.
91	St. Francis Xavier Maternity Home	...	...	...	...	3	Closed.
92	Ramabai Maternity and Gynaecological Hospital	...	...	23	27	5	Closed.
93	Ahilabai Free Maternity Home	...	32	54	43	12	Closed.
94	Bombay Nursing Home (Dr. Bhajekar's)	...	12	9	1	2	Closed.
95	St. Philomina's Maternity and Nursing Home	...	...	...	...	...	...
96	Jogeshwari Maternity Home	...	...	...	66	5 closed	...
97	Sarvajani Charitable Dispensary and Hospital	...	...	...	...	25 closed	...
98	Dr. Desai Maternity Home	...	...	...	...	1 closed	...
99	Dhanvantary Hospital	...	6	4	2 closed	...	...
100	Dhanvantary Maternity Home (Branch French Bridge)	...	...	...	9 closed	...	...
101	Anand Maternity Home	...	43	28 closed	4 closed	...	...
102	Dr. Mrs. Saldana Fernandez Maternity and Gynaecological Hospital	...	13 closed	...	...	...	...
103	Kushalini Maternity Home	...	5	6 closed	...	...	...
104	Dr. Miss J. C. Pereira Maternity Home	...	...	42 closed	...	...	...
105	Dr. Phadke's Maternity Hospital	...	20 closed	...	...	...	...
106	Medical and Dietic Clinic (Obstetric Department)	...	...	22	39 closed	...	...
107	Dr. N. B. Kotak's Maternity Home	...	...	...	...	...	...
108	Dr. Mrs. Nalinibai Kalelkar's Women's Clinic	...	14 closed	...	...	...	...
109	Seva Sadan Hospital	...	14 closed	...	...	...	...
110	George Maternity Home	...	...	...	...	...	...
	Total	1,336	25,433	27,187	27,758	30,078	31,522

E

DIAGRAM

RATE OF MATERNAL DEATHS PER 1000 OF BIRTHS 1931 - 1939.



	1931	1932	1933	1934	1935	1936	1937	1938	1939
MATERNAL DEATHS	198	194	234	251	197	184	165	186	169
BIRTHS	29368	30914	33264	36089	36757	38334	37795	39313	40548
RATE	6.7	6.3	7.0	7.0	5.4	4.8	4.4	4.7	4.2

It is interesting to note that out of 40,548 births (including 2,726 still-births) registered in the City in 1939, (31,526) or 77.7 per cent. took place in Maternity Homes, as against 76.5 per cent. in 1938. The tendency of the people to avail themselves of the Maternity institutions is steadily on the increase. With the increased demand for hospital treatment, the number of maternity hospitals in the City is increasing and in order that these homes should be conducted on Sanitary principles and not be made a business only, control over them is necessary. Government have before them a Bill to provide for the registration and inspection of maternity homes in the Province of Bombay, which when enacted will fill up the necessary gap in this direction and enable the Health authorities to control the homes, which is very essential. The percentage of domiciliary confinements is getting less which may be attributed again to the economical conditions.

MEASURES FOR THE REDUCTION OF INFANT MORTALITY

In the annual reports, since the year 1920, it has been repeatedly stated that the percentage of deaths among infants under one year of age to the total mortality has been higher than in the case of any other age-group.

The Corporation passed Resolution No. 391, dated the 18th August 1938, inviting the attention of the Medical Relief and Public Health Committee to these observations and requesting the Committee to suggest ways and means, in consultation with the Municipal Commissioner to reduce the percentage of the infant mortality in the City. According to this, a scheme has been submitted on 15th June 1939. The matter has been before the Sub-Committee of the Medical Relief and Public Health Committee, since 25th September 1939.

This report on the scheme for the reduction of Infant Mortality deals chiefly with the following:—

- (1) Causes of Infant Mortality.
- (2) Relation of social conditions to Infant mortality.
- (3) An efficient Maternity service which should provide all the facilities for maternity and child welfare activities such as—
 - (a) Pre-natal care of the mother.
 - (b) Sufficient number of free maternity beds.
 - (c) Post-natal care of the mother.
 - (d) Home-visiting.
- (4) Birth Control Clinics.
- (5) Treatment of Venereal Diseases at the Clinics.
- (6) The abolition of overcrowding by slum clearance and housing schemes.
- (7) Establishment of a special branch of Maternity and Child Welfare work, under a Special Officer.

Maternal Mortality.—The following table gives the classification of causes of death in puerperal state in 1939 as required under Corporation Resolution No. 10544 dated the 30th March 1931:—

No.	Specific causes of Death.	No. of Deaths.
<i>Diseases of Puerperal State.</i>		
1	Ante-partum Haemorrhage	3
2	Post-partum Haemorrhage	29
3	Toxaemias (<i>Eclampsia, Hyperemesis Gravidarum Acute Yellow Atrophy Albuminuria</i>)	27
4	Puerperal Sepsis (<i>Sapraemia, Septicaemia, Phlegmasia Alba Dolens Coli Infection, etc.</i>)	45
5	Embolism	5
6	Shock during or immediately after delivery	16
7	Anaemia of Pregnancy	12
8	Malaria ... ..	...
9	Influenza, Pneumonia ... ..	...
10	T.B. ... ..	...
11	Heart Disease ... ..	...
12	Operative Interference ... ..	...
13	Ruptured Uterus	4
14	Breast Diseases ... ..	...
15	Puerperal Insanity	2
16	Other Causes	26
	Total	169

The attached chart "E" in the case will be of interest.

METEOROLOGY OF 1939.

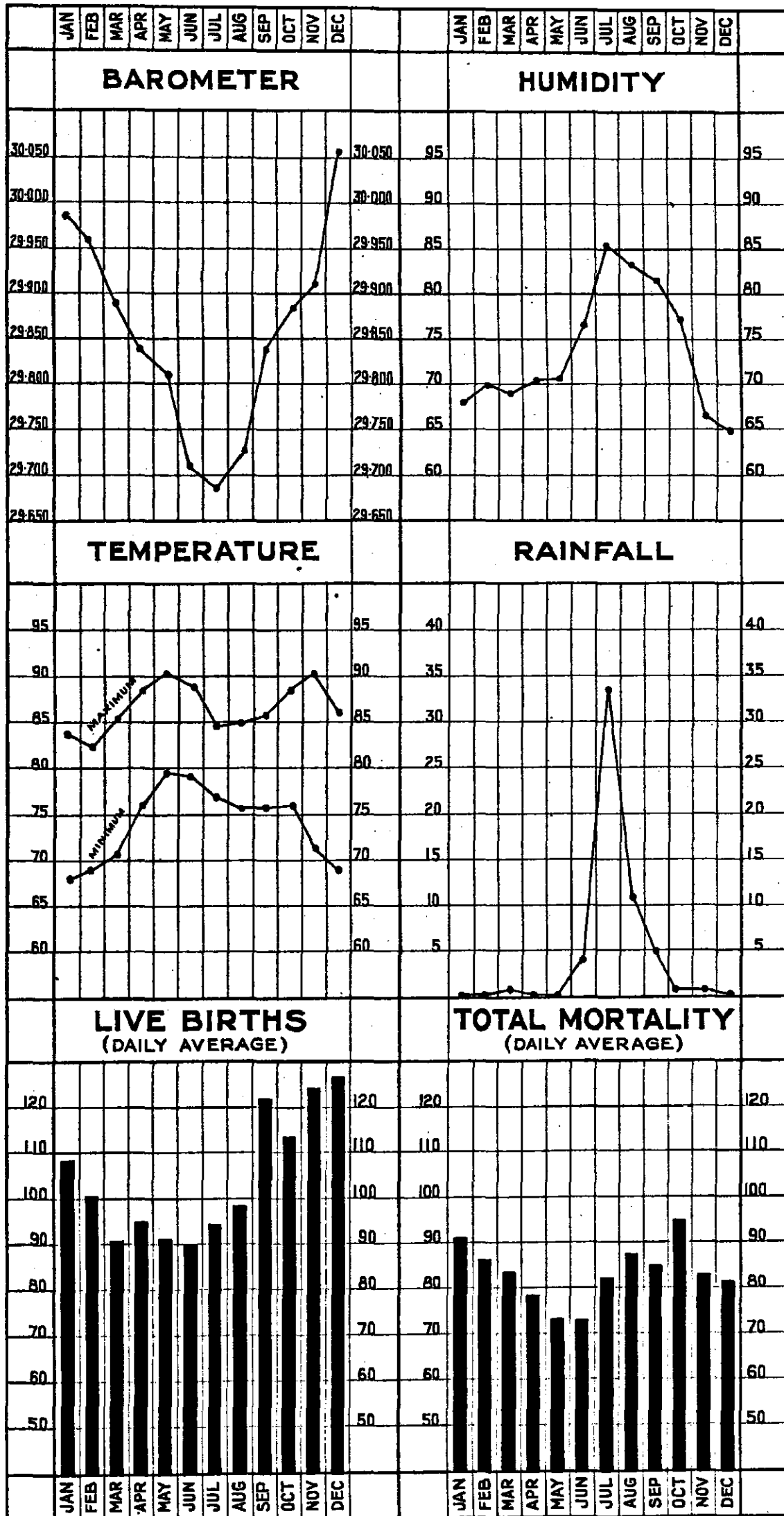
Table No. 23 appended to the Report gives the meteorological data of 1939.

Rainfall.—The total rainfall recorded at the Colaba Observatory during the year 1939 was 54.34 against 92.01 in 1938 and 70.72 in 1937 and was 16.20 below normal (70.54). Rain fell on 95 days during the year against 124 days in 1938 and 124 in 1937.

The maximum monthly rainfall was 33.08 inches in July against 31.24 inches in June 1938.

F DIAGRAM

DAILY MEAN BIRTHS DEATHS AND CLIMATIC CONDITIONS IN BOMBAY IN 1939.



EPIDEMIC AND OTHER DISEASES.

EPIDEMIC AND OTHER DISEASES.

Notification of Infectious Diseases.—Under the existing provisions of the Municipal Act, Medical Practitioners are to report to the Health Authorities cases of Infectious diseases noticed or treated by them. The total number of such cases reported during the year was 4,191, of which 275 were notified by Medical Practitioners as against 603 in 1938 and 3,916 or 93.4 per cent. were reported by the District Registrars. No cases were notified by Hakims and Vaidyas who are not required by law to do so.

The diseases to which the notifications received related are set out by Section in Table No. 4 (Appendix).

Year.	Number of notifications received from			Total No. of cases registered.	Percentage of total notifications to the total No. of cases registered.
	Medical Practitioners.	Hakims and Vaidyas.	Total.		
1934	331	...	331	2,859	10.4
1935	371	...	371	4,864	7.1
1936	320	...	320	4,514	6.6
1937	327	...	327	4,796	6.8
1938	603	...	603	7,636	8.0
1939	275	...	275	4,191	6.6

Plague.—Plague was absent during the year.

Anti Plague Measures.—The usual preventive and precautionary measures, namely (i) Inoculation, and (ii) Rat Destruction, were continued during the year.

(i) **INOCULATION.**—During the year 10 inoculations against plague were performed at the Haffkine Institute.

(ii) **RAT DESTRUCTION.**—The total number of rats collected and destroyed during the year was 7,80,747 against 7,34,333 in 1938. It will be seen from the following statement that of the 7,80,747 rats collected and sent to the Haffkine Institute, 2,11,512 were examined and no rat was found infected. The last date on which an infected rat was detected in the City was 11th October 1934.

STATEMENT SHOWING THE NUMBER OF RATS SENT TO THE HAFFKINE INSTITUTE, THE NUMBER EXAMINED AND THE NUMBER FOUND INFECTED IN 1939.

Months.	Number of Rats sent to the Haffkine Institute.	Number of Rats Examined. Total	Number of Rats found Infected.	Ratio Per Cent.
January	70,672	21,838	Nil.	Nil.
February	60,248	15,239		
March	65,033	16,885		
April	57,303	14,455		
May	57,313	17,519		
June	56,662	15,074		
July	65,993	16,680		
August	69,792	19,164		
September	61,815	14,944		
October	75,663	21,771		
November	65,643	19,461		
December	74,610	18,482		
Total	7,80,747	2,11,512

Increase in the growth of a susceptible rat.

From the point of view of susceptibility of rats to plague infection, it is of utmost importance to know after examination, different species of rats, whether the proportion of rats susceptible to plague infection is decreasing or increasing, as compared with other non-susceptible species obtained in Bombay.

Experiments made at the Haffkine Institute in connection with the degree of susceptibility to plague infection among rats of different species prove that the percentage of deaths from plague infection, among the two species of rats *viz.*, *Rattus Rattus* and *Rattus Norvegicus* which are common in the City and susceptible to plague infection, is noticeably less than the third species *viz.*, *Gunomys varius*, which is highly susceptible to plague.

During 1907 when plague epidemic was still active in Bombay, *Gunomys varius* was not a common rodent in Bombay and it formed only one percent of the rat population and the rest of them comprised *Rattus Rattus* and *Rattus Norvegicus*, etc.

Examination at the Haffkine Institute in recent years proves that as compared with the percentage of *Rattus Rattus* and *Rattus Norvegicus* to the total number of rats examined, rats of the species of *Gunomys varius* have considerably increased and form over 30 per cent. of the rat population.

The increase in the percentage of the rat-*Gunomys varius* (since 1907) which is proved to be highly susceptible, in the rat population of Bombay is, as observed by the Director of the Haffkine Institute, a source of danger, especially so when plague still persists in some parts of this Province. He further observes that if and when this species of rats becomes more numerous or replaces the house rat, the stage would be set for fresh epidemic.

This note of warning cannot be left to go unheeded and the rat destruction work carried on by the Health Department cannot therefore be allowed to suffer relaxation, but it requires to be intensified. It forms one of the significant factors in the prevention of recrudescence of plague in Bombay.

Small pox.—Small-pox caused during the year 201 deaths as against 1,862 in 1938 and 1,067 the average for the decennium 1929-38. The number of attacks from Small-pox registered during the year was 368 (including 42 imported cases) against 3,233 in 1938.

The death-rate from Small-pox during the year was 0.2 as against 1.6 in 1938 and 0.9 the average during the ten years (1929-38).

The number of deaths from Small-pox by months is shown in Table No. 12 and by Sections in Table No. 10 (Appendix).

All the precautionary measures including the primary and re-vaccinations taken in proper time succeeded in checking the spread of the disease.

The number of primary vaccinations done during the year was 32,294 against 34,714 in 1938 and that of re-vaccinations 38,890 as against 3,03,365 in 1938. Forty deaths from Small-pox occurred among children under one year of age during the year. Of these 35 were not vaccinated (14 being under six months of age), while 5 were presumably vaccinated during incubation period.

The necessary amendments to the Bombay Vaccination Act, 1877, proposed by the Corporation so as to make re-vaccination compulsory in the case of all children under 14 years of age are still under the consideration of Government. The decision of Government requires to be expedited in this connection as the passing of the proposed legislation is sure to help the authorities in keeping the disease always under proper control.

Cholera.—Cholera was absent during the year as against 6 attacks and 1 death in 1938.

Influenza.—Influenza was recorded as the cause of 58 deaths during the year as against 80 in 1938 and 80 the average for the preceding decennium (1929-38).

Enteric Fever.—The following table shows the number of cases of Enteric Fever registered in each month during the year. The number of deaths from this cause is shown in Table No. 10 by Sections and in Table No. 12 (Appendix) by months :—

Disease.	Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Enteric fever ...	53	36	35	45	51	45	69	103	84	108	38	56	723

Enteric fever is endemic in the City for a number of years and the preceding three years had shown successive increase every year in the number of cases. In 1938 it prevailed in an epidemic form. During the year under review it showed the autumnal increase which is the usual feature of all intestinal affections. All precautionary measures to keep the disease under control were continued during the year under report and proved to be successful in reducing the mortality to some extent. The following figures show the number of deaths for successive four years :—

Year.	Notified deaths from Typhoid Fever.
1936	292
1937	344
1938	507
1939	249

The factors responsible for causing infection of this disease have been already explained in the previous year's report. Methods of disposal of part of the town refuse mentioned in the last report still continue and give rise to fly nuisance. The improvements proposed to be introduced are mentioned further in the section of conservancy.

Diphtheria.—The following table shows the number of cases of Diphtheria registered each month during the year. The number of deaths from this cause is shown in Table No. 10 by Sections and in Table No. 12 (Appendix) by months :—

Disease.	Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Diphtheria	24	21	17	12	16	22	15	29	22	17	22	23	240

Leprosy.—For the detection of early cases of Leprosy and for treating such cases, diagnostic centres have been started in the Municipal Charitable Dispensaries under the control of the Health Department. The Medical Assistants in charge of these dispensaries who have been already trained in the treatment of Leprosy are doing this work. With a view to securing better facilities for this work and correct diagnosis of the disease, arrangements have been made with the Superintendent, Acworth Leper Home, Matunga, for his personal examination of Leprosy cases by visiting the different dispensaries where prophylactic treatment is given to such cases. The total number of these cases treated in the different dispensaries during the year was 31.

Cerebro-Spinal Meningitis.—Cases of Cerebro-Spinal Meningitis reported during the year numbered 198 including 33 imported, as against 258 in 1938 and the total number of deaths from the same was 94 during the year, as against 138 in 1938.

In order to check the spread of the disease, measures such as isolation of the patients, disinfection of the infected places and prophylactic inoculation of the contacts with anti-meningococcal vaccine supplied by the Haffkine Institute were taken. During the year 176 cases were treated in the Arthur Road Hospital. Out of them 77 proved fatal, 99 were discharged as cured.

TUBERCULOSIS

Number of Deaths and Death rate.—The total number of deaths from all causes was 30,520 out of which 2,034 were due to Tuberculosis. The death-rate from Tuberculosis was 1.7, per 1,000 of the population. The annual death-rates in the previous year have been as follows. For comparison, the decennial and quinquennial average rates have also been stated.

Period.	ANNUAL DEATH-RATE FROM TUBERCULOSIS.		
	Pulmonary.	Other Forms.	All Forms.
1929-38	1.3	0.2	1.5
1934-38	1.5	0.2	1.7
1938	1.6	0.2	1.8
1939	1.5	0.2	1.7

CLASSIFICATION ACCORDING TO SEX AND TYPE OF DISEASE.

Year.	Pulmonary T. B.	T. B. other parts.	Total number of Deaths.	Males.	Females.
1939	1,722	312	2,034	1,033	1,001
1938	1,794	284	2,078	1,009	1,069

Morbidity.—The Morbidity in tuberculosis is calculated as ten times more than the mortality. Calculating on this basis, there were probably 20,340 persons suffering from tuberculosis during the year under report. The tragic mortality and morbidity figures emphasize the necessity of an organised intensive anti-tuberculosis campaign in the City.

MUNICIPAL ANTI-TUBERCULOSIS MEASURES

The municipal anti-tuberculosis campaign is under the control of the Public Health Department. There are T. B. Clinics for out-door patients, a sanatorium for early cases and a Hospital for advanced cases.

T. B. CLINICS

Staff.—The staff at each clinic consists of a qualified Tuberculosis Officer, a fully trained nurse, a compounder, a peon and a full-time sweeper. The X-Ray department at the Princess Street clinic has in addition an Honorary Radiologist, a full time developer and an X-Ray attendant.

Attendance.—General Medical Practitioners, Medical Officers in charge of the ordinary municipal dispensaries, School Medical Officers and Medical Officers in charge of Railways, Mills, Port Trust and Factories refer their T. B. and suspicious T. B. cases to the clinics. A good number of patients approach direct on their own accord, for advice and treatment.

PROPAGANDA

Leaflets.—There are printed leaflets in English, Gujerati, Marathi and Urdu emphasizing the dangers of Tuberculous infection and advocating various measures for its prevention. These leaflets are distributed amongst the patients and their relations.

Lectures and Exhibition.—During Health Exhibitions, the Bombay Sanitary Association arranges for a Tuberculosis stall in co-operation with the Municipal Tuberculosis Department. Opportunity is taken of such exhibitions to distribute propaganda leaflets and to impress upon the public the value of preventive measures against tuberculosis. During the year 1939, the Health Visitor appointed by the Bombay Sanitary Association gave 84 lectures on Tuberculosis at different centres in the City with the aid of magic lantern slides. Out of these 22 were given in municipal schools and 62 in chawls. Besides 48 lectures were delivered with the aid of Cinema films in Public institutions and chawls.

Museum.—At the Tuberculosis clinic at Princess Street, a T. B. Museum is fitted up for the benefit of the public. It contains a number of wall posters illustrating the incidence and dangers of tuberculosis and emphasizing the methods of prevention.

Domiciliary Visits.—In addition to her duties at the clinic, each nurse visits the homes of patients attending the clinic and also of the notified cases. During her domiciliary visits, the nurse distributes printed propaganda leaflets and advises patients and their relations about ventilation, diet, clothing and general sanitation. In addition to the first visit, the nurse re-visits the same houses from time to time throughout the year, to keep up the continuity of the campaign. A special diary is prepared by each nurse describing the number of houses visited and re-visited, the progress of the patient and the advice given to the patient and the family.

Investigation of Patients.—The Diagnosis at the clinic is made on clinical bacteriological and radiographic findings. There is a well-equipped X-Ray installation at the clinic at Princess Street. Patients from the T. B. Clinics, the Turner Sanatorium and the Maratha Hospital are referred to this clinic for radiography and screening. After a careful diagnosis at the clinic, patients are directed to suitable institutions for treatment. Early cases are admitted to the Turner Sanatorium according to the accommodation available and advanced cases to the Maratha Hospital. Patients who are not able to take institutional treatment as in-patients are kept under observation and chronic cases discharged from Hospitals and Sanatoria receive symptomatic treatment at the clinics. The sputum examination of specimens referred by Medical Practitioners is undertaken free of charge at the Municipal Laboratory.

Investigation of Contacts.—The investigation of contacts is one of the most important functions of the clinic. Usually when the patient visits the clinic, he is accompanied by a few of his relations. Advantage is taken of their presence and careful investigation is made to find out the positive contacts. The remaining members who are in close association with the patient, are advised by the nurse to appear at the clinic for investigation. Suspicious contacts from sputum-positive cases are screened at the X-Ray Department at Princess Street.

Summary of work done at the clinics during the year 1939.

Total number of new admissions suffering from Tuberculosis was 4,138.

(a) Pulmonary T. B. ... 3,864 ... 93.4 per cent
(b) Non- Pulmonary T. B. ... 274 ... 6.6 per cent.

Analysis according to Caste and Sex :—

Castes.					Males.	Females.
Hindus	...	...	...	...	1,337	881
Mahomedans	...	...	...	...	680	763
Parsees	...	...	...	...	23	24
Christians	...	...	...	...	247	149
Jews	...	...	...	...	10	24
Total					2,297	1,841

Distribution according to age :—

Upto the age of	10	15	20	25	30	35	40	45	50 & upwards.	Total.
T. B. Cases	348	357	776	904	710	384	297	138	224	4,138

Total number of sputa examined ... 2,018
Total number of contacts investigated ... 4,420
Total number of Domiciliary visits ... 5,312
Total number of attendances ... 30,068

X-RAY DEPARTMENT, PRINCESS STREET.

Total number of Radiograms taken ... 778
Total number of Screenings done ... 2,694

TURNER SANATORIUM

Accommodation.—Turner Sanatorium, situated at Bhoiwada Hill, Parel, has accommodation for 40 beds. Of these 20 are reserved for males and 20 for females. The Corporation decided to increase the accommodation to 80 beds by constructing additional buildings required in the Turner Sanatorium compound and the King Emperor's Anti-Tuberculosis Fund, now the Bombay Province Anti-Tuberculosis Association offered to pay half the amount of the cost of structures, etc., i.e., Rs. 53,000. The construction of the additional structures was taken in hand in the year under review and the buildings will be completed by 1940. With the completion of these additional structures the Sanatorium will be able to accommodate 80 patients—40 males and 40 females.

Admission of Patients.—170 new cases were admitted in 1939. 36 patients remained at the end of last year. The total number of patients treated in the year 1939 was 206. Of this total, 171 were discharged and 35 remained at the end of the year. The average duration of stay for each patient was three months.

Diagnosis.—The diagnosis of cases was based on clinical, bacteriological and Radiographic findings.

Classification.—Discharged cases were classified as follows :—

1st Stage (Congestion)	58
2nd Stage (Consolidation)	91
3rd Stage (Cavitation)	8
T. B. Abdomen	12
T. B. Knee Joint	1
T. B. Bone (Tibia)	1
Total	171

Treatment.—Absolute rest, fresh air, nourishing diet, exercises and relief of distressing symptoms were the routine therapeutic measures. Calcium, Antimony, Sodium Morrhuate, Iron arsenite and gold were the principal injections in use. Artificial Pneumothorax was induced in 34 cases and the total number of refills was 316 Phrenic evulsion was performed on a few selected cases where the lesion was mainly basal and unilateral.

Result of Treatment :—

Improved	125
Not improved	32
In status quo	14
Died ... ..	...
Total	171

The above figures indicate that the treatment at the Sanatorium produced improvement in 73.1 per cent. of cases discharged during the year.

HOSPITAL AND ADVANCED CASES

Advanced cases of tuberculosis were admitted to the Maratha Hospital. A separate report on the working of this institution is given by the Medical Superintendent in charge of the Hospital on page 57 of this Report.

This Hospital is proposed to be transferred to Sewri near the Turner Sanatorium where new buildings for the purpose are under construction. The new buildings are likely to cost over Rs. 4,00,000 out of which Rs. 1,50,000 have been donated by Mr. and Mrs. Manecklal Premchand. As the scheme will involve a great out-lay, it is proposed to spread the expenditure over a number of years and to begin with, two stories of the building-ground and first floor will be built immediately to accommodate 70 beds. As soon as these buildings are complete the Maratha Hospital will be abolished and the patients transferred to the new Hospital. The new Hospital will be named as Ramesh Premchand Tuberculosis Hospital according to the wishes of the donors.

The average total annual expenditure incurred at present in connection with all the existing municipal Tuberculosis Institutions is Rs. 1,30,000.

MALARIA

Malaria was registered as the cause of 171 deaths. 762 deaths were registered as due to Ague and Remittent Fevers. A considerable proportion of the number under the last two heads probably represents cases of wrong diagnosis or diagnosis based on insufficient or incorrect data.

Average number of deaths.—The numbers of deaths from Malaria and from Ague Remittent Fevers in 1939 were 171 and 762 and the annual averages in the ten years 1929 to 1938 as shown in Table No. 11 were 115 and 1337 respectively.

Out of the total number of deaths due to Malaria—

48 were certified by Medical Practitioners.

88 were certified by Hospitals.

35 were verified by the staff after making inquiries from the relatives.

Inspection of houses and destruction of larvae were carried on, according to a systematic plan. The wards of the City have been sub-divided into areas and each overseer is given an area expected to be covered within a week. Breeding places detected were immediately dealt with. Minor structural and other defects likely to result in the breeding of mosquitoes were remedied by the staff and action was taken against owners only when the works required were extensive and costly or the defects recurred again and again.

Quinine and Cinchona.—For the treatment of patients attending the Municipal dispensaries, Municipal Maternity and Infectious diseases Hospitals, 516 lbs. of quinine and 114 lbs. of Cinchona Febrifuge were used during the year. 36,253 IV grain tablets of quinine Sulphate and 70,291 tablets of Cichona Febrifuge were also distributed.

Statement showing the quantities and costs of disinfectants etc., used during the year :—

					Rs.	a.	p.
(1) Oil furnace	...	...	...	...	10,260 Gallons	1,477	7 0
(2) Kerosene oil 125° (inferior quality)	...	...	...	...	7,046 do.	4,403	12 0
(3) Lysotol	...	...	...	...	815 do.	1,935	10 0
(4) Paris Green	...	...	...	...	168 lbs.	110	0 0
Total					...	7,926	13 0

The following table shows the work of inspection done by the staff during the year :—

Ward.	No. of houses.		No. of containers holding water.	
	Inspected.	Found breeding.	Inspected.	Found breeding.
A	101,155	1,074	252,052	1,384
B	140,347	489	149,803	713
C	218,269	226	173,367	266
D	206,815	4,187	473,639	4,569
E	255,377	1,873	267,480	2,560
F	79,217	1,211	163,123	1,637
G	99,750	1,652	247,681	2,761
Total	1,100,930	10,712	1,727,145	13,890

Note :—In the above table, the breeding recorded includes all the local varieties of mosquitoes.

Statement showing month by month the total number of wells, cisterns, etc., which were found breeding Anopheles mosquitoes during the year 1939 :—

Breeding noticed in.	Jan.	Feb.	Mar.	April	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Cisterns, overhead tanks	3	1	2	...	4	2	2	4	7	32	11	6	74
Wells	4	2	2	2	6	2	6	15	11	42	33	...	125
Masonry tanks	...	...	...	1	2	9	6	7	10	18	5	2	60
Mill tanks	5	4	2	2	3	2	...	...	...	...	...	...	18
Fountains	1	...	5	2	3	1	2	3	...	8	1	1	27
Machinery parts	...	...	...	...	...	...	...	...	4	...	...	...	4
Kundies	...	...	...	...	...	...	...	1	...	...	...	...	1
Cattle trough	...	...	...	...	...	...	...	1	1	1	2	1	6
Open channels	...	...	...	...	...	2	2	5	13	20	4	...	46
Cooling tanks	...	...	...	...	...	...	...	...	...	...	...	...	...
Pools	8	5	7	10	14	19	21	16	47	85	19	7	258
Terraces	...	...	...	...	1	1	...	...	2	1	...	...	5
Pits	1	...	2	1	2	5	2	14	9	16	3	2	57
Ponds and Puddles	3	...	1	1	3	...	...	...	1	6	5	4	24
Wooden tubs, vats	...	...	...	1	3	1	2	4	1	7	1	...	20
Buckets, tins, tin-boxes, odd receptacles, jars, pans	...	...	...	...	...	1	3	16	11	28	3	2	64
Roof Gutters	...	...	...	...	...	1	2	14	6	39	3	...	65
Depressions	...	...	...	...	...	...	16	21	23	4	...	...	64
Ruts, horsehoofs	...	...	...	...	...	...	4	2	4	...	...	...	10
Quarry holes	7	1	1	2	3	5	8	5	17	13	...	...	62
Iron barrels, Iron pipes, flushing tanks, tyres	...	...	...	...	...	1	2	8	8	11	3	1	34
Dye blocks	...	...	...	...	...	...	...	...	...	1	...	...	1
Storm water entrances	...	...	5	5	6	4	2	...	6	3	2	3	36
Chunam Chani	...	...	...	1	...	...	...	1	...	...	...	...	2
Low Lands, grass plots	...	...	...	...	...	2	7	5	6	10	1	2	33
Snake Farm	...	1	3	2	1	1	1	1	3	4	1	1	19
Tanks, Talao	3	1	...	1	1	3	...	2	...	...	1	1	13
Total	35	15	30	31	52	62	88	145	190	349	98	33	1,128

Statement showing by wards the total number of wells, cisterns, etc., which were found breeding Anopheles mosquitoes during the year 1939:—

Breeding noticed in	WARDS.							Total.
	A	B	C	D	E	F	G	
Cisterns, Overhead tanks	8	2	1	3	36	14	10	74
Wells	1	2	...	1	10	29	82	125
Masonry tanks	6	1	...	8	16	16	13	60
Mill tanks	...	...	...	...	...	2	16	18
Fountains	...	2	...	16	2	2	5	27
Machinery Parts	...	...	...	...	2	2	...	4
Kundies	...	...	...	...	...	1	...	1
Cattle trough	1	1	...	...	3	...	1	6
Open channel drains	4	...	...	1	4	33	4	46
Cooling tanks	...	...	...	...	...	...	...	...
Pools	20	8	2	95	41	44	48	258
Terraces	...	...	...	2	1	2	...	5
Pits	1	1	...	5	4	36	10	57
Ponds and Puddles	...	...	...	...	23	...	1	24
Wooden tubs	1	...	...	9	6	4	...	20
Buckets, tins, tin boxes, odd receptacles, jars, pans	1	1	...	1	21	33	7	64
Roof gutters	1	...	...	...	15	27	22	65
Depressions	8	...	1	...	3	37	15	64
Ruts	...	...	...	...	6	2	2	10
Quarry holes	...	...	...	...	...	62	...	62
Iron barrels, drums, Iron pipes, flushing tanks, tyres	1	...	1	1	9	18	4	34
Dye blocks	...	...	...	...	...	1	...	1
Storm water entrances	2	...	...	26	1	1	6	36
Chunam Ghani	...	...	...	...	...	1	1	2
Low Lands	...	...	...	...	2	19	12	33
Snake Farm	...	...	...	...	...	19	...	19
Tank, Talao	...	...	...	...	...	7	6	13
Total	55	18	5	168	205	412	265	1,128

Statement showing month by month the total number of wells, cisterns, etc., where Anopheles Stephensi was found breeding during the year 1939:—

Containers.	Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Cisterns, Overhead tanks	3	...	...	...	3	2	2	1	5	26	11	3	56
Wells	1	5	...	2	6	3	12	3	...	32
Mill tanks	...	1	...	...	...	...	...	...	...	...	...	...	1
Masonry tanks	2	3	1	3	6	13	3	...	31
Fountains	3	...	2	...	2	...	2	...	...	...	12
Machinery parts	1	4	...	...	...	4
Kundies	1	...	...	...	...	1
Cattle trough	1	...	1	1	...	3
Open channel drains	2	3	6	10	...	...	21
Cooling tanks
Pools	...	1	...	1	3	2	6	8	14	46	7	3	91
Terraces	1	1	...	...	...	1	...	...	3
Pits	3	...	7	2	4	1	...	17
Ponds and Puddles
Wooden tubs	1	2	3	1	5	...	...	12
Buckets, tins, tin boxes, odd receptacles, jars, pans	2	4	10	9	24	3	2	54
Roof gutters	1	2	14	5	38	3	...	63
Depressions	12	1	1	...	...	14
Ruts	2	2	2	...	...	...	6
Quarry holes	1	1	...	1	2	2	4	...	6	3	...	...	20
Iron barrels, drums, Iron pipes, flushing tanks, tyres	2	6	5	11	3	1	28
Dye blocks	2	1	...	...	1
Storm water entrances	1	...	...	2	3	...	...	6
Chunam Ghani	1	...	...	...	...	...	...	...	...	1
Low Lands	1	...	...	...	...	...	1	...	...	2
Snake Farm	2	...	2	1	1	1	...	1	1	2	...	...	11
Tanks, Talao	...	1	...	...	...	3	...	1	...	...	...	...	5
Total	6	4	5	6	19	22	31	82	72	204	35	9	495

Statement showing by wards the number of wells, cisterns, etc., where *Anopheles Stephensi* were found breeding during the year 1939:—

Containers.	WARDS.							Total.
	A	B	C	D	E	F	G	
Cisterns, Overhead tanks	8	1	1	3	28	11	4	56
Wells	...	2	...	1	6	9	14	32
Masonry Tanks	2	1	...	3	11	10	4	31
Mill tanks	...	...	...	...	...	...	1	1
Fountains	...	2	...	5	...	2	3	12
Machinery parts	...	...	...	...	2	2	...	4
Kundies	...	...	...	...	...	1	...	1
Cattle trough	...	...	...	...	2	...	1	3
Open channel drains	2	...	...	1	1	15	2	21
Cooling tanks	...	...	...	...	...	...	...	...
Pools	4	6	...	15	32	23	11	91
Terraces	...	...	...	2	1	...	...	3
Pits	...	1	...	1	...	10	5	17
Ponds and Puddles	...	...	...	...	...	...	...	...
Wooden tubs	...	...	...	4	6	2	...	12
Buckets, tins, tin boxes, odd receptacles, jars, pans	1	1	...	1	21	24	6	54
Roof gutters	1	...	...	...	15	26	21	63
Depressions	...	...	...	...	...	13	1	14
Ruts	...	...	...	...	3	2	1	6
Quarry holes	...	...	...	...	...	20	...	20
Iron barrels, drums, Iron pipes, flushing tanks, tyres	1	...	1	1	7	16	2	28
Dye blocks	...	...	...	...	...	1	...	1
Storm water entrances	...	...	...	2	...	1	3	6
Chunam Ghani	...	...	...	...	...	...	1	1
Low Lands	...	...	...	...	...	2	...	2
Snake Farm	...	...	...	...	...	11	...	11
Tanks, Talao	...	...	...	3	...	1	1	5
Total	19	14	2	42	135	202	81	495

The following table shows the number of children with enlarged spleen and their percentage found by the School Medical Inspection staff during the medical examination of children in Municipal Schools:—

Ward.	Section.	No. of pupils examined.	No. of pupils found with enlarged spleen.	Percentage.
A	Colaba	232	4	1.76
	Fort North	215	4	1.58
	Esplanade	129	...	...
B	Mandvi	441	1	.22
	Chukla	293	3	1.02
	Umarkhadi	259	...	...
C	Dongri	475	17	3.57
	Market	298	1	.33
	Dhobitalao	646	3	.46
D	Fanaswadi	1,630	7	.42
	Bhuleshwar	508	3	.59
	Kumbharwada	491	...	...
E	Khetwadi	696	1	.14
	Girgaum	2,062	...	...
	Chowpaty	438	4	.93
F	Mahalaxmi	397	3	.75
	Walkeshwar	267	1	.37
	Mazagaon	699	12	1.71
G	Tarwadi	250	5	2
	2nd Nagpada	...	...	...
	Kamathipura	1,071	11	1.02
F	Tardeo	581	1	.17
	Byculla	2,114	44	2.08
	1st Nagpada	433	5	1.15
G	Parel	1,780	84	4.7
	Sewri	167	4	2.39
	Sion	1,378	7	.5
G	Mahim	4,541	78	1.71
	Worli	911	19	2.08
Total	...	23,402	322	1.37

Blood slides.—The following table shows the number of slides taken by the Medical Officers in charge of Municipal dispensaries and examined in the Municipal Laboratory during the year 1939. Out of 6778 slides 946 were found positive for malaria :—

Dispensaries.	No. of Slides		Percentage.
	Examined.	Found positive.	
1. No. 1 District Dispensary	244	20	8.19
2. Colaba Dispensary	602	25	4.15
3. No. 3 District Dispensary	34	3	8.8
4. No. 4 do. do.	36	1	2.77
5. No. 5 do. do.	158	1	.63
6. No. 6 do. do.	433	23	5.31
7. No. 7 do. do.	3,447	651	18.88
8. No. 8 do. do.	278	29	10.43
9. Bai Gowrabai Dispensary	100	2	2
10. Khetwadi Maternity Home	2	...	...
11. Bai Gulbai Choksy Dispensary	681	80	11.74
12. Delisle Road Dispensary	44	5	11.36
13. Prabhadevi Dispensary	10	1	10
14. Worli Dispensary	9	1	11.11
15. Beggars Camp	1	1	...
16. M. O. T. C. (Lalbaug)	678	93	13.71
17. District No. 10 Dispensary	21	10	47.61
Total	6,778	946	13.95

Municipal Dispensaries.—The number of cases of Malaria treated month by month at the Municipal Dispensaries during 1939 is shown in the following table. In the preceeding year the number of patients, treated was 1957.

Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
49	62	58	89	154	169	234	699	1,263	5,192	3,979	1,668	13,616

Admission in Institutions.—The following table shows the number of Malaria cases admitted and treated in different institutions in the City during the year 1939.

Name of the Institution.	Admissions.
1. Colaba British Military Hospital	66
2. St. George Hospital	294
3. Cama Albless Hospital	85
4. Sir J. J. Hospital	6,823
5. Sir D. M. Petil and Motlibai Hospital	112
6. Northcote Police Hospital	4,427
7. G. I. P. Railway Dispensary	1,715
8. Adam Wylie Hospital	934
9. Bomanji Dinshaw Parsee General Hospital	138
10. Yamunabai Nair Hospital	1,042
11. Arthur Road Hospital	1,124
12. Maratha Plague Hospital	810
13. King Edward Memorial Hospital	17,518
14. Nowrosjee Wadia Maternity Hospital	451
15. B. B. & C. I. Railway Dispensary	583
16. Albless Charitable Dispensary	911
17. Bhatia General Hospital	21
18. Rachael Jacob Sassoon Dispensary	1,356
19. G. T. Hospital	470
20. Bai Jerbai Wadia Hospital for Children	253
Total	39,133

Statements showing the total number of wells in the City and their condition on 1st January 1940 :—

Ward.	Section.	Total No. of wells in the City.	No. of wells open or partially open.			No. of wells H. C. C. with or without pump.		
			Total No.	Open	T. D.	Total No.	With pump.	Without pump.
A	Upper Colaba ...	4	2	1	1	2	2	2
	Middle and Lower Colaba ...	30	2	1	1	28	2	26
	Fort, Southern ...	17	...	...	...	17	1	16
	Fort, Northern ...	265	22	20	2	243	14	229
	Esplanade ...	51	4	4	...	47	7	40
	Total ...	367	30	26	4	337	24	313
B	Mandvi ...	53	7	5	2	46	7	39
	Chakla ...	25	6	4	2	19	4	15
	Umarkhadi ...	19	8	2	6	11	...	11
	Dongri ...	4	...	...	...	4	1	3
	Total ...	101	21	11	10	80	12	68
C	Market ...	162	37	9	28	125	51	74
	Dhobitalao ...	262	61	15	46	201	47	154
	Fanaswadi ...	147	26	12	14	121	377	84
	Bhuleshwar ...	97	32	14	18	65	24	41
	Kharatalao ...	...	...	...	...	...	...	...
	Kumbharwada ...	15	2	2	...	13	4	9
	Total ...	683	158	52	106	525	163	362
D	Khetwadi ...	117	17	8	9	100	15	85
	Girgaon ...	148	19	8	11	129	14	115
	Chowpatty ...	47	10	1	9	37	11	26
	Walkeshwar ...	88	27	15	12	61	22	39
	Mahalaxmi ...	75	23	9	14	52	20	32
	Total ...	475	96	41	55	379	82	297
E	Mazagaon ...	55	3	2	1	52	12	40
	Tarwadi ...	55	14	4	10	41	15	26
	2nd Nagpada ...	...	...	...	...	...	...	...
	Kamathipura ...	3	1	...	1	2	...	2
	Tardeo ...	20	4	3	1	16	5	11
	Byculla ...	23	3	3	...	20	5	15
	1st Nagpada ...	2	1	...	1	1	...	1
	Total ...	158	26	12	14	132	37	95
F	Parel ...	55	20	13	7	35	15	20
	Sewri ...	22	8	8	...	14	6	8
	Sion ...	81	49	39	10	32	10	22
	Total ...	158	77	60	17	81	31	50
G	Mahim ...	207	117	114	3	90	40	50
	Worli ...	116	75	71	4	41	17	24
	Total ...	323	192	185	7	131	57	74
F	Mills ...	9	5	...	5	4	...	4
	Parel ...	6	3	2	1	3	...	3
	Sewri ...	3	3	1	2	...	...	...
	Sion ...	...	...	...	...	...	...	...
	Total ...	18	11	3	8	7	...	7
G	Mahim ...	8	3	...	3	5	2	3
	Worli ...	37	14	2	12	23	1	22
	Total ...	45	17	2	15	28	3	25
	Grand Total ...	2,328	628	392	236	1,700	409	1,291

Wells.—The following table shows by wards and sections the number of wells filled in, protected and examined for larvae during the year 1939 :—

Ward.	Section.	Total in the locality.	Dealt with			Wells examined			Examinations for larvae	
			Filled in	Covered Com- pletely.	With trap door	Total.	Larvae found	Larvae not found	Total.	Positive
A	Upper Colaba ...	4	...	...	...	4	...	4	119	...
	Middle and Lower Colaba ..	31	1	...	...	31	...	31	526	...
	Fort, Southern ...	17	...	...	...	17	...	17	269	...
	Fort, Northern ...	274	9	...	...	274	6	268	4,693	7
	Esplanade ...	51	...	...	...	51	2	49	1,176	6
B	Mandvi ...	54	1	...	...	54	4	50	2,614	12
	Chakla ...	26	1	...	...	26	4	22	1,259	9
	Umarkhadi ...	19	...	...	...	19	4	15	926	10
	Dongri ...	4	...	...	...	4	...	4	188	...
C	Market ...	164	2	...	...	164	7	157	607	9
	Dhobitalao ...	263	1	1	...	263	6	257	905	8
	Fanaswadi ...	151	4	1	...	151	2	149	506	2
	Bhuleshwar ...	98	1	...	...	98	5	93	456	7
	Khara Talao Kumbharwada ...	16	1	1	...	16	1	15	62	2
D	Khetwadi ...	120	3	...	...	120	6	114	1,908	14
	Girgaum ...	160	12	...	...	160	2	158	2,943	10
	Chowpaty ...	48	1	...	...	48	...	48	987	...
	Walkeshwar ...	87+1*	...	...	...	88	1	87	2,303	2
	Mahalaxmi ...	76	1	...	...	76	2	74	1,857	13
E	Mazagaon ...	55	...	...	...	55	6	49	2,473	3
	Tarwadi ...	55	...	...	...	55	22	33	1,575	6
	2nd Nagpada ...	...	...	...	...	...	...	...	...	...
	Karnathipura ...	3	...	...	...	3	...	3	130	...
	Tardeo ...	20	...	...	...	20	19	1	691	...
	Byculla 1st Nagpada ...	22+2*	1	...	...	24	...	24	929	...
F	Parel ...	64	...	...	...	64	8	56	1,097	10
	Sewri ...	28	...	1	...	28	1	27	253	4
	Sion ...	85	1	3	...	85	16	69	2,284	27
G	Mahim ...	231+11*	27	15	...	242	28	214	2,490	131
	Worli ...	155	2	...	1	155	33	122	1,613	92
Total ...		2383+14*	69†	22	1	2,397	185	2,212	37,908	384

* These are newly discovered wells.

† Out of these, 39 wells were H.C.C. and 30 open or partially open.

The total number of wells in the City was 2328 including the 14 wells newly discovered during the year.

Almost all wells which have been decided or proposed to be retained have been stocked with larvicidal fish. The stock is replenished every six months.

Cisterns.—Defective non-mosquito proof manhole covers were in response to letters or notices replaced by the new hinged cast iron standard pattern lids in 178 cases during the year. The total number of cisterns in the City is 54213.

Tanks.—(1) Mill tanks.—In the beginning of this year there were 85 mills with 98 mill tanks in the City. Out of the three tanks at Shapurjee Bharucha Mill at Delise Road one was filled in. Thus there remain 97 mill tanks in the City. In the beginning of the year there were two mills which participated in the scheme of oiling these tanks as devised by the Malaria Advisory Committee. One mill, however, dropped out from the scheme, subsequently in March 1939. The mill tanks were regularly examined and treated with larvicides when necessary.

The following table shows the number of mill tanks found breeding in each month in the year 1939 :—

Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.
6	7	7	4	7	4	3	3	2	5	10	...

Overhead Cisterns in Mills.—There are 190 overhead cisterns. All of them have been rendered mosquito-proof.

Prosecutions.—The following table shows the number of Prosecutions instituted during the year 1939 with their results :—

Number of Prosecutions	...	...	...	505
Requirement completed before the service of summonses	...	...	...	31
Requirements completed after the service of summonses	...	...	...	100
Penalties inflicted	...	...	...	118
Cases dismissed	...	...	...	36
Cases pending	...	...	...	220

SUMMARY OF WORK DONE IN 1939

Number of Wells filled in	...	...	...	69
Number of Wells hermetically covered	...	...	...	22
Number of Wells covered with trap doors	...	...	...	1
Number of inspections of buildings	...	...	...	1,143,169
Number of Notices issued for wells, cisterns, etc.	...	...	...	5,512
Number of cisterns made mosquito proof	...	...	...	1,669
Number of cisterns provided with standard pattern covers	...	...	...	178
Number of blood slides examined of dispensary patients	...	...	...	6,778
Number of pools treated with pestrine or kerosene oil emulsion	...	...	...	29,259
Number of odd receptacles removed	...	...	...	56,585
Number of Low-lying areas filled in	...	...	...	11
Number of large tanks filled in (including mill tanks)	...	...	...	3
Number of correspondence papers (new cases dealt with)	...	...	...	4,465

Results of anti-malarial measures for five years 1935-39 :—

Year.	Mosquito breeding in or near houses.	No. of containers found breeding.	Breeding places of Anopheles mosquitoes.	Spleen rate in localities selected at random.	Spleen rate in schools in different localities.	Percentage of positive blood slides.	Attendance of patients in Municipal dispensaries for fevers and Malaria.
1935	16,964	27,392	1,333	2.76	3.30	14.44	1,127
1936	18,155	21,539	1,925	2.22	1.61	18.85	1,191
1937	14,583	17,503	1,215	0.39	1.17	10.43	1,082
1938	12,619	18,040	1,252	0.14	0.8	11.4	1,957
1939*	10,712	13,890	1,128	...*	1.37	13.95	13,616

*Spleen examination was not made this year in localities selected at random as is usually done every year, since Malaria was prevalent in the City in an Epidemic Form.

Stegomyia Index.—*Aedes Aegypti* or stegomyia mosquito is known to be the carrier of Yellow Fever and to ensure sufficient safety against the risk of this disease being imported into Bombay is to keep the stegomyia index below 2 per cent. It will be seen from the attached chart G that the stegomyia index was maintained during the year much below the fixed standard.

Malaria Epidemic.—Malaria shows a tendency to be on an increase every year at the end of the monsoon and some time later. It, however, assumed a regular epidemic form last year, and E, F and G Wards were heavily affected. The cause of the epidemic in this area, has to be attributed to the increase in the number of temporary breeding places of *A. stephensi* formed, due to the irregular rains. Among these temporary breeding places, the roof gutters of mills contributed their share to a large extent. The epidemic prevailed for about 4 months from July till the middle of November 1939.

Special measures were taken to meet with the situation by appointing additional overseers and bigaries for the detection and treatment of breeding places in the affected areas. Kharwas who are experts in climbing roofs were appointed for helping in the inspection and treatment of the otherwise inaccessible roof gutters of mills. A Fire Brigade ladder was also requisitioned for the inspection of some of the inaccessible roof gutters for some days. Measures were also directed against the adult mosquitoes by appointing a special squad of boys for the purpose of spraying insecticide in the rooms of the people to destroy adult mosquitoes. For the treatment of affected people, 18 Table Dispensaries were opened temporarily at various centres and arrangements were also made for house to house distribution of Quinine to such people, as were unable to go to these dispensaries. Quinine was also supplied at half rates to several mill dispensaries. The epidemic showed a decline towards the middle of November 1939.

In spite of the periodical inspection by the Malaria staff of the potential permanent and temporary breeding places, the occurrence of the last epidemic indicates the necessity of increasing the inspectorial staff to prevent such calamity. The City has developed, houses have been added and consequently the staff which not only does not remain the same as it was in 1928, when the last Malaria Survey was made, but has been reduced by about 15 per cent. is found inadequate to cope with the work. A proposal has been submitted for the necessary increase in the staff.

Roof gutters in Mills.—There are 85 mills in the City and the number of roof-gutters in these mills is about 3,002. The condition of a large number of roof-gutters is such that they hold rain water and form breeding places for mosquitoes. During the last Malaria Epidemic, *A. stephensi*, the malaria-carrying mos-

quito was found breeding in several roof-gutters in the mill area. Owing to the inaccessibility of these roof-gutters for inspection by the Malaria staff, regular and periodical inspection of these gutters cannot be done, as is the case with other breeding places. During the epidemic, special measures were taken for the inspection of these gutters by appointing Kharwas and by using special ladders for inspecting and dealing with the breeding in the gutters.

The proposals made by the Bombay Millowners' Association for making the roof-gutters accessible have been accepted. Their proposal is that for the inspection of roof-gutters of the saw-toothed weaving sheds, a substantial portable iron ladder will be provided with permanent hooks fixed at the entrance to each of such saw-toothed gutters, and the staff of each Mill will be made available to move the ladder from place to place. The Millowners' Association have written to the owners or managers of such mills as are members of the Association. Similar requisition has been made by the Malaria Department on other mills which are not members of the Association. It is not known when this is likely to be done. In the meantime, steps are taken for a suitable amendment of the Municipal Act, requiring the owners of the mills to provide means of easy access to the roof-gutters for the purpose of inspection. In the absence of such powers, the problem cannot be solved by any other methods.

VENEREAL DISEASES

A League for Combating Venereal Diseases was founded in Bombay in 1918 under voluntary management. The methods used in England and subsequently in all other European Countries were followed by the Bombay League through a Clinic which was established for the purpose. This Clinic was taken over by the Municipality in 1925 and is now situated at 254 Bellasis Road. It is a medium for a sustained combat against Venereal Diseases. The methods employed are :—

- (1) Prophylactic disinfection for those who expose themselves to the risk of contracting the disease, day and night.
- (2) Laboratory Diagnosis for the Clinic as well as for general practitioners, and for hospitals and dispensaries in Bombay where such facilities do not exist.
- (3) Treatment of men, women and children, all in one centre, morning and evening.
- (4) Follow up work, *i.e.*, tracing the source of infection of men attending the Clinic (wives and children being induced to attend if necessary) and appraisal of local social organisations of particular cases for necessary action in the field of welfare work.
- (5) Propaganda work—directly, by free distribution of leaflets and pamphlets and indirectly through social organisations.
- (6) Post-graduate courses for students and short refresher courses to medical practitioners.

The idea underlying an institution of this type is to secure a co-ordinated combat against a social evil by public enlightenment to bring out a secret disease, by public disinfection to protect society, by providing facilities to medical men to obtain diagnosis for their patients and training for themselves, and by maintaining a follow up work in order to induce patients to seek treatment and trace infected wives and children without which it would nullify our work on men and leave the vicious chain to perpetuate the disease in a family.

The following is the report of the Medical Officer in Charge :—

Total Attendances.—The total attendances for the year under report are 96,828. These attendances have increased during the last five years as follows :—

1935	...	...	...	...	...	56,262
1936	...	...	...	...	...	58,926
1937	...	...	...	...	...	76,615
1938	...	...	...	...	...	99,165
1939	...	...	...	...	...	96,828

New Admissions.—During the year ending 31st December 1939, the number of *consultations for diagnosis and treatment* was 6,798. The number who attended for prophylactic disinfections was 5,878. The *total of new persons* who took advantage of the Clinic during the year under report was 12,676.

The following are figures for the last five years :—

	Diagnosis and Treatment.	Prophylaxis.	Total.
1935	4,340	4,605	8,945
1936	4,834	4,256	9,090
1937	5,762	5,730	11,492
1938	6,304	6,740	13,044
1939	6,798	5,878	12,676

Prophylaxis.—Prophylactic disinfection as a method of preventing Venereal Diseases for those who have exposed themselves to the risk of contracting it has been carried out at this clinic for the last five years. Our Centre is open day and night. Total disinfections during 1939 :—5,878.

Seven other Prophylactic Centres were proposed to be started at the district dispensaries of different wards in the City. For lack of accommodation at these dispensaries some of them could not start work. The attendance at the Centres which are already working was 287 during the year.

Attendance.—The daily average of new patients reporting for diagnosis or treatment and for prophylaxis and the average daily attendance was as follows :—

New Patients	{ Males ... 22.4 } { Females ... 3.7 }	Total ... 26.1	} Total for and 375.4 Diagnosis Treatment	} Total daily attendance 391.5
Old Patients	{ Males ... 268.2 } { Females ... 81.1 }	Total ... 349.3		
Prophylaxis	{ Day ... 3.5 } { Night ... 12.6 }	Total ... 16.1	} Total for Prophylaxis 16.1	

The following are daily attendances during the last five years :—

1935	1936	1937	1938	1939
206.2	237.7	304.9	387.8	391.5

Racial Distribution.—The racial distribution of all cases was as follows :—

	Diagnosis and Treatment.		Prophylaxis.
	Males.	Females.	
Mussalmans	2,608	377	1,037
Hindoos	2,610	477	1,097
Indian Christians	439	80	802
Parsees	85	16	779
Jews	45	19	909
Anglo Indians	23	1	663
Europeans	7	1	378
Japanese, Chinese and other castes	10	...	213
Total	5,827	971	5,878

Distribution of Cases.—Out of 6,798 cases (5,827 males and 971 females) registered during the year 1939 for diagnosis and treatment, 276 cases (235 males and 41 females) ceased attending before the diagnosis was completed and 908 (775 males and 133 females) were diagnosed as non-venereal. The remaining 5,614 (4,817 males and 797 females) with the addition of 934 (773 males and 161 females) carried over from previous years make a total of 6,548 (5,590 males and 958 females) venereal cases which are classified as follows :—

	Males.	Females.	Total.
Primary Syphilis	615	124	739
Secondary Syphilis	518	184	702
Late Syphilis	112	34	146
Congenital	58	18	76
Total	1,303	360	1,663
Acute and Sub-acute Gonorrhoea	2,269	320	2,589
Chronic Gonorrhoea	838	143	981
Total	3,107	463	3,570
Non-Syphilitic Sores	1,180	135	1,315
Total	1,180	135	1,315

GRAND TOTAL } Males : 5,590
6,548 } Females : 958

Non Venereal Cases.—In the total of consultations 908 cases were diagnosed as non-venereal and distributed as follows :—

Skin Lesions	...	...	...	...	308
Non Specific Urethrities	...	...	...	...	103
Non Specific Gynaecological cases	...	...	...	...	97
Marriage Certificates	...	...	...	...	89
Certificates of fitness	...	...	...	...	102
Others	...	...	...	...	204
					<hr/>
				Total	908
					<hr/>

Concomitant Diseases.—Other ailments of which patients complain of during the time they are under treatment for a venereal disease are treated at the Clinic to save the patients the inconvenience of attending at another institution while they have to frequent our Clinic. About 600 such cases received general medical, surgical or gynaecological treatment, during the year under review.

Treatment.—The system of treatment of early syphilis by Arsenic and Bismuth preparations given concurrently in unit courses with intermissions has been adhered to. When this combination could not be used or maintained other combinations used are Arsenic and Mercury, Arsenic and Iodides, Bismuth and Iodides and Mercury and Iodides in the form of injections, mixture or pills. The necessity of exhibiting a variety of drugs or of changing the route of administration is especially called for reasons of intolerance or unsatisfactory response, stage of disease or organic contraindications and sometimes because patients cannot attend for injections for a long time and are then recommended treatment by mouth during their absence.

In the treatment of Gonorrhoea we adhere to the view that the two principles of treatment *drainage* and *resistance* still hold the field and may not be dispensed with in future. We welcome the advent of Sulphonimide and its derivatives as a chemo-therapeutic agent and while it is probably too early to express a definite opinion on the efficacy of this drug as a curative agent *per se* our own experiments have only encouraged us to believe that it is a drug which if used in moderate doses as an adjunct to the usual therapy is capable of bringing about a reduction in the normal period required for cure of most cases and the avoidance of complications in many.

Laboratory Work.—The routine work of the laboratory includes a number of urine tests, examination of wet specimens and stained smears (simple and gram), etc., of which no account is kept. The following are the investigations carried out during the year of which a record is available :—

Wassermann Reactions	...	...	...	689
Kahn Test	...	...	...	1,793
Dark Ground Searches for T. P.	...	...	...	3,996
Cultures	...	...	...	402
Miscellanea (blood smears and counts spinal fluids, etc.)	...	...	...	280

During the year, the Haffkine Institute carried out 1,347 Wassermann Tests for our Clinic.

Follow up Work.—The Nurse of the Clinic paid 490 Domiciliary visits. In her daily rounds she traces defaulters and induces members of the families of patients to come to the Clinic with a view to submitting them for examination.

Propaganda.—Our *Propaganda Room* at the Clinic which contains a display of posters and exhibits is visited every day by patients and outsiders. Leaflets and pamphlets are distributed at the room and by the nurse in her house to house visits. At our *Information Bureau* inquiries verbal or written are answered. Outside propaganda is carried out through local social organisations details of which may be found in the reports of those organisations.

Medical Education.—Two honorary Clinical Assistants for a period of 3 or 6 months are admitted and there is always a demand for these posts.

Refresher Courses.—Six general practitioners attended for short periods to practice methods of diagnosis and treatment.

DISINFECTION

The following table shows the number of cases of Infectious diseases, those removed to Hospitals, of houses vacated and disinfected and of articles disinfected by steam :—

INFECTIOUS DISEASES—CAUSE AND NATURE OF ACTION TAKEN IN 1939.

On account of	Cases.	Cases removed to Hospitals.	Houses vacated.	Rooms disinfected.	Articles sterilized.
Plague	...	...	...	...	...
Small-pox	368	64	...	399	681
Measles	...	...	...	64	19
Chicken-pox	...	4	...	151	565
Typhoid fever	723	...	...	629	788
Relapsing fever	...	...	...	...	...
Influenza	48	...	...	37	16
Cholera	...	...	...	...	...
Erysipelas	...	...	...	...	...
Leprosy	69	...	...	...	...
Tuberculosis of Lungs	2,494	30	...	1,761	1,449
Cerebro-Spinal fever	198	...	...	...	...
Dead Rats	5	...	...	...	...
Other Causes	...	12	...	872	5,569
Total	3,900	110	...	3,918	9,087

Quantities and Cost of Disinfectants and Insecticides used.—The following statement shows (a) the quantities used for disinfecting dwelling houses, rooms and other places such as house gullies, drains, privies, etc., (b) the total cost of the disinfectants used for each purpose, and (c) the total quantities in which each kind of disinfectant was used during the year ending 31st December 1939 and their total cost :—

Name of disinfectant.	(a)		(b)		Total quantities of disinfectants used.	Total Cost.
	Quantities of disinfectants used.		Total cost of disinfectants used.			
	(i)	(ii)	(i)	(ii)		
	For disinfecting dwelling houses and rooms.	For disinfecting other places such as house gullies, drains, privies, etc.	For disinfecting dwelling houses and rooms.	For disinfecting other places such as house gullies, drains, privies, etc.		
			Rs. a. p.	Rs. a. p.		Rs. a. p.
Sal Hycl, Gallons	20	...	40 0 0	...	20	40 0 0
Sulphur, lbs.	666	309	46 14 2	32 13 0	975	79 11 2
Resotol Powder, Bags	...	23	...	178 4 0	23	178 4 0
Kerosene 125°, Gallons	320	7,046	227 15 6	4,403 12 0	7,366	4,631 11 6
Paris Green, Lbs.	...	168	...	110 0 0	168	110 0 0
Lysotol, Gallons	288½	1,202	580 1 9	2,718 7 0	1,490½	3,298 8 9
Phenol Popular, Drums	32	...	208 0 0	...	32	208 0 0
Tropical Chloride of Lime, Cwts.	...	381	...	2,286 0 0	381	2,286 0 0
Dettol, Lbs.	...	...	...	...	...	...
Disinfectant Clean Sell, Drums	5	...	45 0 0	...	5	45 0 0
Vap Lamps, Nos.	11	...	9 12 9	...	11	9 12 9
Oil Furnace, Gallons	16	15,117	2 4 0	2,209 6 0	15,133	2,211 10 0
Total	...	...	1,160 0 2	11,938 10 0	...	13,098 10 2

MEDICAL RELIEF

Municipal Dispensaries.—The sixteen Municipal Dispensaries were open throughout the year to administer, as in the past, free medical relief to the sick poor of the City.

The number of new cases treated at the Dispensaries during the year was 2,03,194 (1,35,687 males and 67,507 females) as against 1,64,702 in 1938. The total attendances numbered 6,53,285 as against 4,91,190 in 1938. These figures include 235 visits by the Dispensary Medical Officers to patients in their homes.

The increase in the attendance at the Dispensaries was due to the severe Malaria epidemic which raged in the City during the latter half of the year.

The diseases treated at the dispensaries during each month of the year are shown in Table No. 5 (Appendix).

In addition to the above dispensary work, women and children are treated by two part-time Lady Doctors at six Municipal dispensaries in the City between 12 noon and 2 p.m. twice a week and by the Lady Doctors in charge of the five Maternity Homes at the five Ante-Natal and Post-Natal Clinics attached to the respective Homes between 1 and 3 p.m. These Clinics have been working daily since June. The number of new cases treated at these dispensaries was 20,716 (16,457 women and 4,259 children) as against 16,813 in 1938. The total number of attendances at these dispensaries was 69,847.

Eye Dispensary and Hospital.—The free dispensary for the treatment of eye diseases opened and maintained in the Sanitary Insitute, Princess Street, under Corporation Resolution No. 12677 of 5th February 1920, was removed in June 1924 to the Bai Lingubai Building in Kamathipura and named "Rajanna Jalooji Charitable Dispensary". It was attended throughout the year by Dr. D. D. Sathaye. The Dispensary is fully equipped and is open every day from 8-30 a.m. to 9-30 a.m. except on Sundays. The total number of new cases treated in 1939 at this dispensary was 5,805 (4,916 for Eye and 889 for Ear) as against 5,584 in 1938. The total attendances was 29,092 during the year as against 21,518 in 1938.

Attendance of New and Old patients as compared with the three previous years was as follows :—

Year.	New Patients.	Old Patients.	Total.
1936	2,675	9,766	12,441
1937	4,266	12,615	16,881
1938	5,584	15,934	21,518
1939	5,805	23,287	29,092

Mr. Bhoomaya Pochaty Ashanol offered to construct a storey over the Municipal Eye Dispensary Building at Kamathipura to locate therein a small Eye Hospital. The offer was accepted by the Corporation and the necessary storey was erected. The Eye Hospital was declared open by His Worship the Mayor of Bombay on 18th January 1940, *i.e.*, shortly after the close of the year under review. The Hospital has an accommodation of 6 beds for males and 6 beds for females with a small Operation Theatre.

PUBLIC HEALTH ADMINISTRATION

The chief administrative functions of the Public Health Department constitute (1) Conservancy, (2) Medical relief, (3) Sanitation, and (4) Scientific work.

(1) The Conservancy consists of Municipal cleansing, scavenging, refuse disposal, dog catching and destruction, raids for capturing stray cattle, rat destruction, veterinary work of the Bullock Hospital and Infectious Diseases Hospital for Cattle.

(2) The Medical work comprises of control and prevention of Infectious Diseases including Tubercular and Venereal, registration of Births and Deaths, vaccination against small-pox, anti-malarial measures, Medical relief by means of free Municipal Hospitals and Dispensaries, provision for confinements in Municipal Maternity Homes, propaganda work in sanitation and hygiene during prevalence of Epidemic and endemic diseases, visits of Health Visitors to different premises for giving aid to poor women during their confinement including the provision of necessities during the period, Medical inspection of Municipal Schools and distribution of milk to school children.

(3) The sanitary work entails several duties, *viz.*, the inspection and supervision of all premises in order to detect insanitary conditions existing therein and to remedy them under the different Sanitary provisions of the Municipal Act, supervision of food supplies and destroying unwholesome food, etc., control over adulteration of food, condemning insanitary areas, houses and rooms, provisions of public sanitary conveniences in the City, control over cemeteries and sanitary control over factories and other licensable trades requiring attention from a sanitary point of view.

(4) Scientific work consists of bacteriological and chemical examinations of all kinds affecting health.

For administrative purposes the City has been divided into seven wards A to G with four divisions, *viz.*, A and B Wards, C and D Wards, E Ward and F and G Wards, under Assistant Health Officers who are responsible for the sanitary work of their respective divisions. There are thus four Assistant Health Officers in charge of the four main divisions of the City, who are under the direct control of the Executive Health Officer.

The Island has been further sub-divided into 50 sections in charge of Inspectors styled Medical Assistants and each Inspector in the section to which he is appointed is required to undertake the work incidental to Registration and Sanitation as well. As a necessary corollary all the newly appointed Inspectors are required to be qualified Medical Practitioners and to pass the Sanitary Inspectors' Examination.

The 50 sections have been arranged in groups to form 10 Registration and Sanitary Districts, the work in each of the 10 Districts being supervised by a Senior and Junior Medical Inspector. There are 7 Senior and 10 Junior Medical Inspectors who are required to be Medical Graduates and to work under the orders of the Assistant Health Officers of the wards in which their respective Districts are situated. An exception

in the rule as to the possession of a medical qualification is made in favour of the old grade. Sanitary and Assistant Sanitary Inspectors.

In addition to the 50 Medical Assistants in charge of sections the sixteen Municipal Dispensaries are managed by 13 Medical Assistants whose duty is to give free medical relief to the poor. Each of the ten Registration Offices had one trained midwife. All these midwives have been placed from the middle of the year under direct supervision of the Medical Officers in charge of the Maternity Homes and have been styled as Health Visitors.

For the control of milk trade, 6 Sub-Inspectors are employed under the Supervision of Medical Inspectors. Sampling of milk is carried out by Senior and Junior Medical Inspectors who are also responsible for taking samples of other articles of food under the Prevention of Adulteration Act.

The Malaria Branch was re-opened on 8th January 1923 and anti-malarial measures during the year carried out were by a staff consisting of 6 Medical Inspectors, 72 Sub-Inspectors, 7 Muccadums, 181 Coolies, 1 Carpenter and 1 Mason under the control of an Assistant Health Officer who is subject to the control of the Executive Health Officer.

There are two Municipal Hospitals for infectious diseases under the Health Department; one for Tuberculosis and road-side patients at Connaught Road and the other at the Arthur Road for the treatment of patients suffering from all other infectious diseases except Leprosy. They are under the Medical Superintendent with a staff of four Medical Assistants, two Matrons, two Sisters, ten Nurses and three Probationer Nurses.

The analysis of samples of food and samples of the Municipal Water supply is carried out by the Municipal Analyst in a laboratory attached to the Health Department.

The Veterinary Staff includes 1 Senior Inspector, and 3 Inspectors who are all qualified Veterinary Surgeons and inspect all public stables in the City and are also in charge of the Municipal Bullock Hospital and of the Segregation sheds at Tardeo Flats. In addition to this staff, there are 9 Veterinary Assistants who are responsible under the Conservancy Supervisors for the health of the bullocks in the eleven Health Department Stables.

The Vaccination Staff includes besides the Superintendent, 1 Head Vaccinator and 11 Vaccinators.

Since July 1938, a separate branch has been started to conduct welfare work among the labour staff. The branch is given in charge of a Lady Welfare Organiser with one Assistant and a staff of 10 teachers for sewing classes, 9 women workers, 9 male workers and 10 assistant male workers. Except the Organiser and her Assistant the other staff consists of part-time workers.

The Branch for the Medical Inspection of Schools was transferred to the Health Department from 1st April 1938, and the inspectorial staff of the branch consists of 2 Medical Inspectors, one Medical Inspectress, one Junior Medical Inspector and one Assistant to the Medical Inspectress.

Conservancy.—The work done by the Conservancy Branch during the year 1939 is described below :—

Owing to the development of the City, particularly of certain parts in "A", "D", "F" and "G" Wards, the work of the Conservancy Branch has been considerably increased and consequently there has been some increase in the Establishment of the labour staff.

The Conservancy Branch has to attend to Roads, Footpaths and House Gullies daily as many times as necessary. The area conserved is as follows :—

	TOTAL MILEAGE OF VARIOUS TYPES OF ROADS WITH THEIR AREAS IN SQUARE YARDS							
	Water bound.	Dressed with bitumen.	Asphalt grouted	Premix asphalted.	Set paved.	All concrete.	Private water bound.	Total in miles and sq. yards.
Mileage ...	12.77	124.25	38.31	42.08	9.05	6.89	34.19	268.04
Square yards ...	242,068	2,299,894	731,058	1,006,677	182,294	97,042	444,674	5,003,707

FOOTPATHS AND HOUSE GULLIES

Mileage of footpaths and House Gullies		
	Footpaths.	House gullies.
Miles ...	23,667	104
Square yards ...	2,258,485	329,700

Frequency of Cleansing in a day.—The frequency of cleansing depends upon the nature of roads and their importance. The majority of the roads are cleaned twice daily, but some are cleaned four and even six times. A few roads are cleaned once daily being at remote places without buildings or heavy traffic. All footpaths and house gullies are cleaned twice daily.

The following Table shows collection and removal of refuse by the Street Cleansing Branch :—

COLLECTION AND REMOVAL OF REFUSE BY THE STREET CLEANSING BRANCH FOR 1939.

Population Census 1931.	Area in acres.	TONNAGE OF REFUSE COLLECTED AND REMOVED			Total estimated.
		House and street.	Trade.	Market.	
1,161,383	15,480	397,833 tons 994,581 carts	20,055 tons 50,138 carts	18,100 tons 45,251 carts	435,988 tons 1,089,970 carts

Units for collection and removal of refuse.—The vehicles used for the collection of the street and House refuse consist of 305 Units of which 34 were mechanically propelled and 271 drawn by Bullocks.

PUBLIC RECEPTACLES FOR THE STORAGE OF REFUSE.

Street orderly bins.	Dust-bin cart stands.	Refuse bucket bins on stands.	Number of dust-bin sheds.	Refuse collection yards.	Sanitary bins provided by owners.
29	174	43	176	2	90,831

The refuse collection Yards mentioned above are situated at Palton Road "A" Ward and Parbhadevi "G" Ward. House refuse from some parts of "A", "B" and "C" Wards close to Palton Road Yard is brought by carts to that Yard and subsequently removed by motor lorries. Similar procedure obtains in the Parbhadevi Yard, where house refuse is conveyed by carts from some portions of "F" and "G" Wards.

The total number of Waste Paper Bins attached to the Tramways and Gas Light poles on the principal thoroughfares in the City was 756.

All Public Receptacles are regularly attended to, the refuse in majority of cases being removed at least twice or thrice a day or oftener in the case of more important centres in two shifts between the hours of 6 a.m. and 9 p.m. A few receptacles only are attended to once a day, as they need clearance only once. All these places are swept clean immediately after the removal of refuse and are sprinkled with deodorants. Out of 422 Refuse Stands, 318 are permanent and are properly paved. Experience has shown that after a Stand has been cleaned and treated, there is no nuisance at the place. It must however be admitted that in spite of all this, the Dust Bin Sheds are a source of nuisance and have become a necessary evil due to lack of intelligent co-operation from the Public. The Public requires to be educated in such a manner as to make them realise the benefits of collecting refuse on their premises in suitable bins and handing it over to the Municipal travelling carts. All possible attempts are however being made to eliminate the Cutchra sheds by extending house to house collection system.

Attempts at reducing the number of sheds were continued but from the number of the sheds and other Public Receptacles reduced in the year under report, it will be noticed that the reduction in their number is not very satisfactory. This is due to various difficulties that came in the way of these efforts. The sheds etc., can be reduced only by employing speedier methods of transport of refuse. In order to introduce such methods, new Trailers were purchased and experiments were made for taking them round from place to place for collecting refuse and ultimately attaching them to Motor Lorries for transport to Mahaluxmi Siding; but these experiments did not prove successful owing to the difficulty of the movement of this combined traction on narrow roads and streets of the City, particularly at turnings. To obviate these difficulties the question of drawing these Trailers by means of convenient Mechanical Tractors was considered and negotiations were carried on for purchasing small Mechanical Tractors for these Trailers with certain Firms dealing in Mechanical Tractors, but unfortunately owing to the outbreak of War the Tractors could not be purchased. Attempts are still continued in this direction and it is hoped that as soon as the Mechanical Traction is available and the System of House to House collection is enlarged, the number of sheds, particularly those found undesirable on sanitary grounds will be entirely eliminated.

In this connection it may also be mentioned that a Scheme for the disposal of Town refuse by Incineration is being prepared by the City Engineer. Several sites for constructing Incinerators in the different parts have already been selected. If these Incinerators are provided within the City limits, they will facilitate quicker transport of refuse and this fact will also help in doing away with the temporary deposit places such as sheds, stand carts and the yards. Along with this Scheme it is also proposed to utilize certain low lying areas in the north of the City for controlled tipping, the refuse thus tipped being covered up with ashes and cinders from the Incinerators.

Refuse Disposal.—The following Table shows the quantity of refuse disposed of during the year 1939 in tons :—

QUANTITY OF REFUSE DISPOSED OF BY VARIOUS METHODS								TOTALS			Total yield.
By rail to Deonar			By reclamation			By incinerators (household).	By manure-pits (refuse from stables).	Household.	Trade.	Market.	
Household.	Trade.	Market.	Household.	Trade.	Market.						
321,202	64,161	18,100	66,527	11,292	...	10,104	57,693	397,833	133,146	18,100	549,079

THE WORK DONE BY THE HALALKHORE BRANCH FOR 1939 IS GIVEN BELOW :—

Number of hands employed.		Total number existing				Amount of excrementitious matter removed.		Method		No. of vacuum emptiers used.	Capacity of the Vacuum Emptiers		Number of cylindrical cesspool carts		No. of Pail carts.	Disposal of privy and cesspool content.
Basket halalkhores including V. G. Cs.	Cesspool cart drivers.	Privy seats.	Cesspools.	Septic tanks	Soakage pits.	From privies	From cesspools	Privies.	Cesspools and septic tanks.		800 gallons.	1,000 gallons.	Two-wheeled.	Three-wheeled.		Method.
						Baskets.	Gallons.									
*789	58	5,563	1,646	241	82	8,38,493 or 16,096 tons	17,314,300	Wholly by hand	By Vacuum Emptiers and Bullock hauled carts.	4	2	2	65	5	...	To night soil Depots in the City.

*Basket Halalkhores	... 285
Bungalow Women	... 2
Vacant Ground cleaners	... 194
Attendants at Public Conveniences	... 191
Depot Fillers	... 17
Cesspool Fillers	... 78
Halalkhores for Health Department Chawls	... 22
Total	... 789

PUBLIC SANITARY CONVENIENCES AS OBTAINING IN THE YEAR 1939 :—

LATRINES ONLY		URINALS ONLY		BATHING PLACES ONLY		COMBINED URINALS AND LATRINES			COMBINED URINALS, LATRINES AND BATHING PLACES				BASKET PRIVIES		TOTALS				
No. of structures.	No. of seats.	No. of structures.	No. of stalls.	No. of structures.	No. of seats.	No. of structures.	No. of stalls.	No. of seats.	No. of structures.	No. of stalls.	No. of seats.	No. of cubicles.	No. of structures.	No. of seats.	No. of structures.	No. of stalls.	No. of seats.	No. of cubicles.	No. of Privy seats.
46	333	125	410	8	31	53	218	258	17	58	104	79	11	116	260	695	686	110	116

The work of cleaning the Septic Tanks attached to private premises in the unsewered areas of the City was continued by the Conservancy Branch. This work was done free for the owners of properties. There are 241 Septic Tanks in the City, most of which are in "F" and "G" Wards. The annual expenditure, incurred by this Branch in this direction was Rs. 2,750-13-0.

Road Scraping, Road washing and Gully Flushing work done by the respective Gangs during the year 1939 is given below :—

STATEMENT SHOWING THE WORK OF ROAD WASHING, ETC., DURING THE YEAR 1939.

ROAD SERAPING		ROAD WASHING	
Area of road scraped in square yards.	Tonnage of road scraping and debris collected.	Road and footpath washing	Gully flushing
		Area of roads and footpaths washed in square yards.	Area of paved gullies flushed in square yards.
6,954,307	12,645	10,803,496	7,840,648

Carcasses.—Excluding dogs and cats, the carcasses of large and small animals collected by the Conservancy Branch numbered 2,726 and 19,212 respectively during the year. They were handed over to the Skinning Contractor who had taken the contract for Rs. 21,100.

Rat Destruction.—Rat operations were carried out throughout the year as before. To enable the rat population to be kept at its lowest limit, it is necessary to carry on intensive work. The table given below shows the number of rats dealt with during the year.

The total number of rats collected and destroyed during the year was 7,80,747 against 7,34,333 in the year 1938. It will be seen from the following statement that out of 7,80,747 rats collected and sent to the Haffkine Institute, 2,07,230 were examined and none was found infected.

RAT DESTRUCTION STATISTICS FOR 1939.

METHOD				No. of rats killed or found dead.	No. of rats taken alive.	Total.	No. of rats examined.	No. of rats infected with Plague.	No. of infected rats per 100.
Baits Ba. Co 2.	Traps Laid.	Cyano Gas Baby Dusters.	Other.						
6,131,316	427,050	31	Flooding and Dak Lime.	329,529	451,218	780,747	207,230	...	...

Dog Destruction.—The work of destroying stray and ownerless dogs was continued throughout the year as before. Captures as usual were effected mainly by the use of American Buck Skin Gloves. Tonges were used only in cases of rabid dogs when the dog to be captured was found to be unmanagable. The total No. of dogs caught was 9,594. Out of this number, 9090 were destroyed by electrocution and 504 were returned to owners.

The total number of dog bite cases treated at the Haffkine Institute during 1939 was 1955 against 1798 in 1938.

The question of supplementing the existing powers by the amendment of the Municipal Act enabling the Municipality to levy a Tax on dogs which has been referred to the Government of Bombay for their approval is still under their consideration.

Stray Cattle.—There was a marked decrease in the number of stray cattle in the year 1939. Nuisance from the cattle still exists to a considerable extent, particularly in "B", "C" and "F" Wards. The work of controlling the nuisance was carried out as before and periodical raids were carried out in the different localities and as a result thereof 347 cattle were caught and sent to the Pound.

The details of the work done month by month are shown below :—

Month.	Number of raids made.	Number of cattle caught and impounded.
1939		
January	17	28
February	16	14
March	17	31
April	21	39
May	15	18
June	17	45
July	17	35
August	17	20
September	23	34
October	19	33
November	22	33
December	20	17
Total	221	347

Basket Privies.—During the year 1939, 873 basket privy seats were converted. The number of seats to be converted in the sewered areas of the City is as below :—

Ward.	Number of blocks in sewered areas.	Number of privy seats in sewered areas.
A.	2	19
B.	2	4
C.	8	17
D.	2	4
E. E.	8	21
E. W.	8	22
F.	39	185
G. S.	23	80
G. N.	787	2543
Total ...	879	2895

The following statement shows the number of Basket Privies in the unsewered areas :—

Ward.	Number of privy blocks in unsewered areas.	Number of privy seats in unsewered areas.
F.	332	941
G. S.	295	1,186
G. N.	151	541
Total ...	778	2,668

Sanitary Bins.—22,059 buildings have been provided with sanitary bins and 6359 have yet to be provided.

Infectious Diseases Ambulances and Hearses.—Ambulance service under the control of the Health Department is rendered free of charge within the limits of the City of Bombay. There are four Ambulances for removing patients suffering from infectious diseases to the Infectious Diseases Hospital free of charge. These Ambulances are kept in readiness at the garage at the Arthur Road stables throughout the day and night. Patients suffering from other diseases either from the road side or charitable Institutions are also removed free in ambulance. Patients discharged either from the City Fever Hospital or the Maratha Hospital are allowed the free use of the ambulance for going back to their residences.

The service is also made available for removing patients suffering from infectious diseases from places outside the limits of the City of Bombay on a charge of annas twelve per mile. In these cases, deposits are required to be paid in advance.

There are two hearses for the removal of Christian and Non-Christian dead bodies from the Hospital to their homes or to cemeteries. There is also one dead body van attached to the K. E. M. Hospital for the same purpose. For the service of the dead body van of the K. E. M. Hospital, a charge of Rs. 5 is made for the first hour and Rs. 3 are recovered for every subsequent hour, exemptions being made only in deserving cases.

A free service of both the Hearses is made available for the removal of Christian Paupers to Cemeteries within the City limits on production to the Officer in charge Ambulance service at Arthur Road of a certificate from the Parish Priest.

The Hearses and the Van are also available for the removal of the dead bodies outside the limits of the City of Bombay on a charge of annas 12 per mile. Deposits are required to be paid in advance in such cases.

In addition to the above, Maternity Ambulance Service and Street Accident Ambulance Service is available to the Public and are under the control of the Chief Officer, Fire Brigade, Bombay. The former is made available for conveying patients from their homes to Maternity Homes or Hospitals free of charge, while the latter service with 5 ambulances is rendered free of charge for accidents occurring in the streets and factories in the City and also on a charge of Rs. 5 for the first hour and Rs. 3 for each succeeding hour or fraction thereof for removing patients suffering from diseases other than infectious diseases.

The work done by the Health Department Hearses and the Infectious Diseases Ambulances during the year 1939 is given below :—

(1) Number of pauper Christian dead bodies removed by the Health Department Hearses during the year	364
(2) Number of non-Christian dead bodies removed by the Health Department Hearses during the year	637
(3) Number of patients removed by Infectious Diseases Ambulances during the year ...	6,123

SCHOOL MEDICAL INSPECTION

The total number of schools visited by Medical Inspection staff was 362 out of which 244 were boys' schools and the remaining girls' schools. The total number of children examined was 25,455 out of whom 8,781 were from girls' schools. During the Medical Inspection the number on roll in the schools visited was 37,628. In addition 4,408 boys were specially examined in E, F and G Wards for Malaria and Spleen, 1,263 children were found to be suffering from Malarial fever. The number of children with enlarged spleen was 622.

The following are the percentages of the common defects found amongst the school children :—

(1) General debility or malnutrition	...	...	...	...	...	25	per cent.
(2) Dental diseases	...	...	...	...	...	23	Do.
(3) Diseases of ear, nose and throat	...	...	...	...	...	18	Do.
(4) External eye diseases	...	...	...	...	...	5	Do.
(5) Defects of vision	...	...	...	...	...	8	Do.
(6) Diseases of hearts and circulation	...	...	...	...	...	0.6	Do.
(7) Diseases of lungs	...	...	...	...	...	2	Do.
(8) Cases of enlarged Lymphatic Glands	...	...	...	...	...	6	Do.
(9) Contagious skin diseases	...	...	...	...	...	3.5	Do.
(10) Cases of enlarged spleen in A and B Wards	...	...	...	...	...	0.5	Do.
(11) Cases of enlarged spleen in F and G Wards	...	...	...	...	...	14.0	Do.

In addition to the routine work of the Medical Inspection of school children, the following activities were carried out by the Medical Inspection staff—

- (1) Distribution of free spectacles prescribed by the Ophthalmic Department of the Clinic.
- (2) Supply of emergency out-fits to school children.
- (3) Insanitary conditions in and around the school premises were brought to the notice of the Secretary, Schools Committee.
- (4) Interviews with parents and guardians in schools and the office.
- (5) Medical Examination of school teachers unwilling to undergo physical training on health grounds.

Free Spectacles.—106 spectacles were supplied to poor deserving children according to the advice of the Ophthalmic Surgeon at the School Clinic.

Emergency Out-fits.—Tinc. Benzoin, Tinc. Iodine, Cotton, Bandage Spt. Ammon, Aromaticus, Ammonii Carb., Ringworm ointment, Sulphur Ointment, etc., were supplied to 235 schools as stand-by in case of emergencies. The demand for this equipment is on the increase.

Interviews.—In some urgent cases, 67 parents were interviewed in various schools with a view to persuading and advising them to get their children treated either at the Municipal Dispensaries or at the school or privately.

Annual Sports.—The attendance of the Medical Inspectress was required at the annual school sports to treat cases of minor injuries which occurred amongst girls while at play. Injured boys were attended to by medical men of the Public Health Department.

Milk Ration in Schools.—The milk ration in schools began on 10th March 1939 from which date in all 4,091 (i.e., 2,685 boys and 1,406 girls) weak children received pasteurised milk for 5 days in a week, except holidays, each child being given 6 ozs. of milk daily. It has been found that 67 per cent. of the boys and 52 per cent. of the girls who received milk under our care improved satisfactorily in height, weight and general nutrition. These results would have been more satisfactory if there would not have been an outbreak of epidemic of malaria from which several children suffered.

Travelling Dental Clinic for School Children.—This clinic was managed by the part-time dental surgeon. He paid 177 visits to 66 schools and examined in all 2,418 fresh children. In all 1,437 boys and 1,317 girls including the children previously examined and remained untreated received treatment during the year. There were 1,086 cases of fillings, 1,214 cases of treatment and 3,039 cases of extractions.

School Clinic at the K. E. M. Hospital.—A fully equipped clinic has been maintained at the K. E. M. Hospital for the treatment of poor ailing school children. The children requiring treatment and willing to undergo it at the clinic are conveyed to the clinic and back from their respective schools during school hour in motor buses maintained for the purpose and are given treatment. The number of new children so treated during the year was 1,846 in addition to 6,424 old cases totalling 8,270 children in all.

The following table illustrates the total number of new cases registered under different defects as well as the old cases treated in each Department during the year as compared with the work done in the preceding year.

Departments.	1939			1938		
	New cases.	Old cases.	Total.	New cases.	Old cases.	Total.
Medical and Surgical	578	3,147	3,725	671	2,963	3,634
Aural	348	887	1,235	352	556	908
Ophthalmic	245	1,212	1,457	282	1,225	1,507
Dental	330	337	667	385	325	710
Skin	345	841	1,186	405	1,261	1,666
Total	1,846	6,424	8,270	2,095	6,330	8,425

One hundred and eleven children were operated upon in the Aural Department and 17 in the Ophthalmic Department. 11 minor operations were performed in the Out-patients Department. 21 cases were admitted in the wards and were treated for their respective diseases. Laboratory investigations were done for 55 children. X-Ray plates were taken in the case of 14 children. 6 cases of dog bite were referred to Haffkine Institute for treatment. Refraction was done on 152 children. 136 children were treated for malnutrition. 246 children for malaria as against 125 in 1938-39, the increase being due to severity of malaria epidemic particularly in the Northern part of the City.

SCHOOL BUILDINGS

There are altogether 379 Municipal primary schools and classes in the City. Out of those, 36 schools are located in buildings specially constructed for the purpose by the Corporation and the remaining 343 are accommodated in hired chawls and buildings. These chawls and buildings were never intended for being occupied as schools and they thus lack in most of the requirements of schools. The result is that children going to these schools are taken out from their homes for being located during school hours in premises unsuitable from the point of view of schools. Further the cubic space per child in these schools falls short of the minimum requirement of 90 cubic feet per head which leads to overcrowding in classes. The situation becomes still worse when more children than those intended to be located in a class have to be huddled up in rooms to meet the exigencies of the case. Sanitary arrangements in these hired premises are also far from satisfactory and quite inadequate. In short on the one hand primary education is proposed to be made compulsory, while on the other hand the children brought for education are accommodated in hired premises unsuitable for schools. This stage of things is likely to prove detrimental to the health of school children. It will not be denied that it is no advantage to the nation in making every child literate if the education is not based on sound health. The state of affairs needs immediate attention of the authorities concerned. Schools on hygienic principles need be built in different parts of the City in the immediate future and should be such as will be models to the school children for hygienic living which will ultimately be practised in their homes by them.

SOCIAL WELFARE WORK

Social Welfare work among the labour classes at ten centres (including one for the K. E. M. Hospital staff and one for the staff of the Mechanical Engineer's Department) was conducted by the Special Branch organized for the purpose under the Public Health Department. Social work among the labour staff was also carried on by 3 private agencies, *viz.*, Bhagini Samaj (Centre at Bellasis Road), the Hindu Sevak Samaj (Centre at Valpakhady) and the Municipal Scouts Local Association (Centre at Kasarwady) who receive grants-in-aid from the Corporation for the purpose.

The programme of welfare work carried on by the Welfare Branch at the ten centres consisted of :—

- (1) Recreational Activities ;
- (2) Educational Activities ;
- (3) Health Work ;
- (4) Labour Officer's Work ; and
- (5) Investigations into social living of the persons.

(1) **Recreational Activities.**—The games played included carrom, draughts, Ludo, "Chaupat", snakes and ladders ; Hu-tu-tu, Kho-kho, Atyapatya, Langadi, Volley ball, Foot-ball, Deck tennis and several other English and Indian group games. Akhada activities included Wrestling, Malkhamb, Lathi, Lezim, Pole-drill, etc., Gymnastic exercises like free hand drill, wand drill, dumb-bells, pyramids, boxing, etc., were also regularly conducted.

A cheerful feature of the life of the centres was the arrangement of inter centre matches and tournaments. These matches provided an extraordinary incentive to regular attendances and had most definitely raised the standard of the play.

Every month men, women and children from each centre were taken out of Bombay for picnics and they were also taken to see educational and social films.

The Bhajan mandalis proved to be social gatherings for adults who took a very keen interest in them and these occasions were utilised for giving various social discourses. Music and dramatic clubs were organised where people were allowed to give free expression to their artistic talents and cultivate their inborn capacity for aesthetic enjoyment. Music was taught on harmonium and tablas; gramophone records were played in the chawls and short dialogues and dramas were also taught and performed. Folk songs and folk dances like Garba, Ras-dandya, Kathiawadi Doha, Tipris, etc., were also regular features of these clubs. Social gatherings were held to celebrate feasts and festivals.

These recreational activities provided ample opportunities to our employees and their children to make the best of their leisure time. The indoor games' rooms and out-door play-grounds at the ten centres were taken advantage of daily by two thousand adults and children.

(2) Educational activities.—At every centre literacy classes for both men and women were conducted. Lessons were accompanied by and alternated with cultural instruction in the form of lectures with the help of lantern slides, maps, charts and pictures, story-telling, reading of interesting passages from books and magazines in order to open their minds by means of useful and interesting information.

Classes were run for those who wished to learn English. Coaching was given to those school-going children who were in need of it; facilities for study in the centre rooms were given to high school pupils as they had so little privacy in their own homes.

Talks and lantern-slide lectures were arranged on current topics and social subjects of immediate interest to the employees, *i.e.*, on elementary history, geography, cleanliness and sanitary living, domestic-economy, maternity and child-welfare, balanced diets, first aid, safety first, etc. Debates were organised once a week at all the centres. The adults showed keen interest in the subjects discussed and participated in the discussions in great numbers. Some of the centres issued their own magazines to which articles, stories and plays were contributed by educated boys and men.

For women, classes in sewing, embroidery, literacy and elementary home-nursing were conducted; training was also given in the art of home-making and in the various duties of wives and mothers.

Not only their reading, writing and arithmetic but the improvement in their general outlook regarding clean, healthy and dutiful life had been our concern. In short all possible efforts were made to make them better wives, better mothers and better citizens.

We had five hundred boy scouts and two hundred girl scouts affiliated to the Hindusthan Scout Association. Boys were occasionally sent out for camping. Eighteen scouts from our centres were sent to Amritsar Mella and they had an opportunity of visiting Delhi, Agra and other historical places.

Children and adults were taken to exhibitions whenever they were held in the City.

(3) Health Work.—Home visitation was an important item in our programme. Chawls were visited regularly by the part-time workers who discussed with the occupants family problems in a friendly manner and through these means people were persuaded to change their unhygienic habits and to realise the importance of cleanliness and sanitary living.

Lectures were delivered on personal hygiene, the care of eyes, nose, lungs and other organs. These lectures were illustrated by slides, posters, bulletins and films on housing conditions, flies, tuberculosis, venereal diseases, etc.

Children were made to wash their hands, face, feet and comb their hair in the centres. Competitions were held for the cleanest and best kept rooms and prizes were given to encourage cleanliness.

Every month a cleanliness campaign was held when the boys swept the chawls and kept their surroundings and home clean. In times of illness, people were directed to dispensaries and hospitals. During the last malaria epidemic, statistics of illness among the chawl inmates were collected and arrangements made to visit the sick in their homes and provide free medicines.

Every centre was equipped with medical appliances such as hot water bags, ice bags, thermometers, bed pans, quinine pills, iodine, etc., which were supplied to the people whenever needed.

Women were taught to prepare balanced diets very cheaply. They were persuaded to take advantage of the maternity hospitals and women with large families were also taken to birth-control clinics.

(4) Labour Officer's Work.—Legitimate grievances of the employees regarding their housing, recruitment, leave, conditions of work, co-operative societies were looked into and brought to the notice of their officers and were wherever possible redressed by them.

Efforts were made to procure scholarships for deserving students from the Harijan Sevak Sangh and other associations. People requiring legal advice were directed to the Legal Aid Society.

(5) Investigations into the Social Living of the People.—The people especially the women folk were given homely talks about their living in their homes and they were instructed as to the ways in which the same can be improved. Statistics were collected about the number of school going age children who were

not attending schools and about the reasons of their non-attendance and every effort was made to see that they get some education at least.

The annual expenditure incurred by the Municipality in connection with the Welfare work was Rs. 19,420.

THE TOTAL NUMBER OF PERSONS INCLUDING BOYS, GIRLS AND WOMEN WHO TOOK ADVANTAGE OF DIFFERENT CENTRES WAS AS FOLLOWS :—

Serial No.	Situation of each centre.	Total number of persons who took advantage of centres.	Number of outsiders who attended Bhajans, Camp-fires Lectures and other general functions.
1	Dadar	218	250
2	K. E. M. Hospital	202	300
3	Prabhadevi	142	200
4	Arthur Road	194	350
5	Agripada	137	200
6	Love Grove	147	250
7	Mahalaxmi	194	350
8	Umerkhadi	126	200
9	Cochin Street	120	150
10	Palton Road	265	350

Welfare Centres conducted by Private Agencies.—The Bhagini Samaj, which is situated in the compound of the C. I. T. Chawl at Bellasis Road is carrying on a social work and its different activities are taken advantage of by the staff of the Conservancy Branch residing in the three hired chawls closeby along with the members of the Harijan communities residing in the locality. The grant paid to this institution by the Municipality during the year was Rs. 1,500.

The Hindu Sevak Samaj is also doing a similar work. It has established a Bal Mandir and a Creche in the Municipal Chawls at Valpakhadi occupied by the staff of the Conservancy Branch. The activities of the institution are taken advantage of by this staff as well as other members of the Harijan communities. The grant paid to this Samaj by the Municipality during the year was Rs. 1,200.

The Municipal Scouts Local Association carries on its activities in the Municipal Chawls at Kasarwadi for the benefit of the staff of the Conservancy Branch residing thereat. The grant paid to this Association during the year was Rs. 900.

A brief account of the activities carried on by each of the above Institutions is given below :—

(1) The Bhagini Samaj.

- (i) Recreational activities Indoor and outdoor games for boys. Band.
- (ii) Educational activities Night Schools for grown-up boys, where Marathi, Gujrathi and English are taught.
- Literacy classes for old and young girls for teaching them to read and write.
- (iii) Other activities Bal Mandir for children. Handicraft such as cane work for boys and young men and sewing and bead work for girls.
- Visits by trained teachers to the Chawls and talks on sanitation and cleanliness. Free distribution of milk to the children and social discourses and medical aid.

(2) The Hindu Sevak Samaj.

- (i) Educational activities Anglo Vernacular School for boys and girls.
- (ii) Recreational activities Physical Classes and Band.
- (iii) Other activities Creche, Bal Mandir.
- Tailoring and Sewing classes.

(3) The Municipal Scouts Local Association.

- (i) Recreational activities Game classes for boys and girls. Gymnasium and Scouting.
- (ii) Educational activities Night classes both for Marathi and Gujrathi knowing people. English is also taught. Small Library is maintained.
- (iii) Other activities Sanitation rounds. Home visits for impressing on the minds of the people the importance of adult and compulsory education.

In conclusion, as regards the Municipal Welfare Centres it must be said that a modest beginning has been made and there is much scope for developing these activities. Before thinking of increasing the number of the centres it is much more desirable to put the existing centres on a sound basis. The chief requirements are two—i.e., (1) Suitable accommodation for in-door activities, and (2) Grounds for out-door sports and games. The need of these is being very keenly felt in carrying on the work.

Milk Supply.—The inquiries made and the reports submitted by the Dairy Superintendent in 1923 show that the quantity of milk available per head of population was 3.1 ounces, an amount which must be regarded insufficient for the consumers of whom a majority are vegetarians. As ascertained in 1938, daily consumption of milk in the City is approximately 3,50,000 lbs. of which 2,25,000 lbs. are produced in the City stables and 1,25,000 lbs. are imported from outside.

Since the year 1920, various schemes for the improvement of City's milk supply were under the consideration of the Corporation. For various reasons, however, all the schemes have failed.

During the year 2,702 hawkers importing milk by train were inspected. 622 were found to have no licence and 294 were carrying milk in open cans without covers. The number found with grass rings in the milk vessels was 189.

A specially devised milk vessel for the carriage of milk was introduced with effect from 1st April 1939 and condition No. 6 of the milk licence was modified so as to compel the licensees to make use of this type of vessel only for the carriage of milk. The condition as modified runs as under :—

“ The Licensee shall not keep, convey, or cause to be conveyed any milk in open vessels, but all vessels containing such milk shall be of the type prescribed by the Municipal Commissioner, with proper close fitting covers of approved pattern and taps through which the milk shall be retailed to customers, a model of which can be seen in the office of the Assistant Health Officer.”

Skimmed milk is imported into the City from Anand and other places in Gujarat. On account of the length of the journey, this milk must necessarily be preserved with boracic acid or formaline. As usual, all the measures to stop importation of this milk were taken including the raids organised at Railway Stations as well as at the places in the City at which the trade in this milk was generally suspected to be carried on and also at different tea shops and Eating Houses.

Prosecutions were instituted in 1,346 cases of hawkers found selling milk in the streets without a licence. Details with regard to the adulteration of milk and the number of prosecutions for the sale of adulterated milk will be found in the report of the Municipal Analyst.

The total number of prosecutions for the sale of milk by unlicensed persons and for breaches of the licence regulations was 398.

Unwholesome Food.—The following list shows the articles of unsound food seized and destroyed under Sections 415 and 416 of the Municipal Act :—

Fruit (dry) ...	4,092 lbs.	Chocolate (pieces) ...	3,354 lbs.
Fruit (fresh) ...	1,058 No.	Crystal beet sugar ...	29,400 tins.
Tins of preserved fruit ...	4,045 tins.	Flesh (beef) ...	6 „
Potatoes ...	32 lbs.	Fish (tinned) ...	223 „
Milk (fresh) ...	10 lbs.	Ham ...	3,114 lbs.
Milk (condensed) ...	7 Cases.	Onions ...	50 lbs.
Indian sweetmeats ...	113 lbs.	Pickles ...	42 lbs.
Cheese ...	1,568 lbs.	Vegetables ...	210 lbs.
Tea or coffee ...	9 lbs.	Buttermilk ...	2 mds.
Biscuits ...	50 lbs.	Curds ...	3 lbs.
Milk sterilized ...	2 tins.	Bacon ...	454 tins.
Grains ...	32 Bags.	Flesh ...	147 „
Fish (fresh) ...	1 Basket.		

Statutory Notices.—The following list gives the number of Notices served by the Inspectors and the number of Prosecutions undertaken for various offences under the Municipal Act during the year :—

NOTICES UNDER THE MUNICIPAL ACT IN 1939.

	Number of Notices issued under various sections of the Municipal Act.
Total number of Notices issued	13,979
Number complied with	8,554
Number not complied with	3,138
Number pending (disputed or not served)	2,138
Number cancelled	149
Number of Notices in 1938	16,561

STATEMENT SHOWING THE NUMBER OF COURT CASES FILED UNDER DIFFERENT SECTIONS AND THE CASES OUTSTANDING ON 1ST JANUARY 1940.

1	2	3	4	5	6
Sections under which prosecutions were instituted.	Number of cases outstanding on 1st January 1939.	Number of cases filed in the year 1939.	Total of columns Nos. 2 and 3.	Number of cases disposed of.	Number of cases outstanding on 1st January 1940.
248	49	92	141	110	31
249	10	44	54	53	1
250	...	1	1	1	...
251A	...	10	10	10	...
257	37	340	377	355	22
257, 375, 372	72	638	710	654	56
258	...	22	22	22	...
274	2	17	19	18	1
316	...	5	5	5	...
367, 368	1	39	40	36	4
372	91	1,410	1,501	1,395	106
375	12	160	172	166	6
375A	11	180	191	169	22
377	7	63	70	58	12
378	10	26	36	33	3
379	2	2	4	4	...
380	60	480	540	402	138
381	42	450	542	464	28
381A	5	16	21	21	...
384, 384A	9	136	145	133	12
390	24	99	123	115	8
394	131	1,767	1,898	1,771	127
397	1	6	7	7	...
412A	551	2,653	3,204	2,690	514
472	16	93	109	98	11
Total	1,143	8,749	9,892	8,970	1,102
Bombay Prevention of Adulteration Act	559	1,716	2,060	1,622	438

The total amount of fines inflicted during the year on account of these cases was Rs. 87,763.

SANITARY STATE OF THE CITY

The principal causes of the insanitary conditions which maintain the death-rate at a high level even in non-epidemic periods, are the insufficiency of the sewers, the continuance of the basket privy system in unsewered areas and the density of houses and persons per acre. With a view to accelerating the conversion of all the remaining basket privies into water closets in the unsewered area, a subsidy is being given to the house-owners since December 1939.

Water Supply.—With the completion of the Tansa pipe line, the City as a whole is now provided with an adequate supply of water from Tansa Lake. The whole supply has been chlorinated throughout the year. No provision of any kind is made for filtration.

Drainage.—The work of providing sewerage in the North of the Island is now nearing completion and the few works that are in hand, as intimated by the City Engineer, are expected to be completed early in the financial year 1941-42.

HOUSING

Insanitary Dwellings.—The routine inspection of dwellings and premises presenting or likely to present sanitary defects has been systematised under a scheme whereby each one of the 50 Medical Assistants and 17 Medical Inspectors is required to devote not less than one afternoon a week to the inspection of the houses in streets or areas definitely allotted for the purpose by the Assistant Health Officer. The scheme aims at the inspection of not less than 5 houses per week by each member of the inspectorial staff or 17,500 houses in all in the year. Were inspection the single object in view, these numbers could be doubled or trebled. Since, however, the primary inspections are only the first step in securing the remedy of the sanitary defects discovered, their number is strictly limited by the number of secondary visits which the enforcement of the requirements of the Department entails.

Eight hundred and ninety-six insanitary dwellings were evacuated during the year, and 179 rooms were improved.

Sanitary Inspection.—In Table 22 (Appendix) will be found a summary of the inspections (2,00,319) made by the Medical Inspectors and Medical Assistants during the year and of the sanitary works (21,020) carried in response to their orders.

Scheme for Clearance of Slum Areas in the City.—There are many slum areas in the City which require prompt and immediate attention for their improvements. As Corporation have already passed the scheme for the improvement of these areas, it is highly desirable in the interest of Public Health of the City that the entire scheme should be completed without any delay.

Milch Cattle Stables.—For the last 15 years, it has been the policy of the Corporation not to allow construction of any new milch cattle stable in the City or the conversion of the existing bullock or horse stable into milch cattle ones in any part of the City. There are at present 82 licensed milch cattle stables in the City and the total number of milch cattle licensed to be kept in them is 16,178. These stables were licensed before the Corporation began to pursue the abovementioned policy and as they will have to be tolerated until a suitable arrangement is made for their location elsewhere, the Corporation's policy, though being strictly followed for the last several years, has not created any material advantage to the City in getting rid of one of the most insanitary conditions caused by the existence of the milch cattle stables in the heart of the City.

Milch cattle stables located in a big City like Bombay cannot be really sanitary, nor can they be entirely free from nuisance whatever strict supervision over them is exercised and due precautions are taken in enforcing the bye-laws as rigidly as possible. Many factors such as the collection of animals housed close together, the accumulation of dung even for a few hours, the smell which cannot be avoided when large numbers of animals are packed into a confined space in a highly populated area, the collection of milk in large quantities in the dusty and possibly disease-infected air of towns tend towards the lowering of the standard of milk produced, lead to the creation of a nuisance in the neighbourhood, and may result in the possible dissemination of disease by means of the flies which inevitably follow cattle stables and therefore housing many thousands of milch cattle among the human population of a big city is not desirable if any other satisfactory system can be found.

Taking these factors into consideration, it is desirable to formulate a scheme under which the City may get rid of these stables without much delay.

PUBLIC HEALTH DEPARTMENT, }
MUNICIPAL BUILDINGS, }
BOMBAY, 15th June 1940. }

R. K. MHATRE,
L.M.&S., D.P.H., D.T.M.&H. (Cantab.), M.R.SAN.I. (London),
Executive Health Officer.

APPENDIX.

REPORT OF THE CITY FEVER HOSPITALS, ARTHUR ROAD FOR THE YEAR, 1939.

I was in continuous charge of the hospitals throughout the year. The Medical and Nursing Staff of the hospital comprises of the Medical Superintendent, two medical assistants, one matron, two sisters, four nurses, three probationers and a compounder. In addition to this a temporary staff was engaged during the year on account of increased number of patients. The maximum staff was engaged in the month of October, 1939 and comprised of three medical assistants, one sister, fourteen nurses, sixteen ward attendants, three cooks, eighteen sweepers, three dhobies, three hamals, one ambulance bearer, one telephone clerk and one compounder.

EXTENSION OF THE HOSPITAL.

One new ward which was under construction in the small-pox unit last year is now ready. The work of constructing a small operation theatre and extension of the laboratory is in progress.

II.—GENERAL STATISTICS.

Admissions.

The total number of admissions during the year was 4,381, as compared with 4,460 in the previous year.

TABLE No. I.

The following table shows the admissions during the year under report :—

	Small-pox.	Chicken-pox.	Measles.	Mumps.	Diphtheria.	Scarlet Fever.	Meningococcal Meningitis.	Typhus.	Erysipelas.	Influenza.	Encephalitis.	Whooping cough.	Enteric Fever.	B Dysentery.	A Dysentery.	Other diseases.	Total.	Deaths.	Discharged.	Daily average number of patients.
January	7	54	19	20	24	...	26	...	...	9	1	1	14	2	3	82	262	44	218	94
February	11	108	31	18	21	...	25	...	3	1	5	...	10	1	2	68	304	40	264	111
March	41	159	19	39	7	...	20	...	...	1	...	...	14	...	...	75	377	34	343	134
April	35	97	33	72	9	5	12	...	...	6	4	1	17	1	4	74	370	39	331	155
May	26	26	24	57	13	...	4	...	...	4	4	7	22	2	1	71	258	28	230	130
June	25	7	12	30	17	...	18	2	...	7	3	...	5	...	...	69	196	28	168	108
July	20	11	12	24	7	...	15	3	1	19	3	1	20	...	4	138	284	35	249	132
August	11	6	6	11	23	...	13	...	...	29	3	3	31	10	13	302	485	41	444	156
September	3	3	4	12	18	...	14	1	1	20	6	1	20	19	19	368	502	35	467	169
October	2	4	9	9	13	...	13	1	1	11	6	2	23	13	13	479	590	37	553	177
November	4	13	5	9	17	...	11	1	1	5	4	2	13	7	7	345	438	39	399	148
December	25	21	17	9	22	...	5	3	...	6	2	1	13	11	8	172	315	41	274	140
Total	210	509	191	304	191	5	176	10	6	118	35	19	202	86	76	2,243	4,381	441	3,940	1,644

TABLE No. II.

Showing the particulars of the patients remaining on 1st January, 1939, fresh admissions during the year and the total number of patients including the remaining ones treated and the number discharged.

	Small-pox.	Chicken-pox.	Measles.	Mumps.	Diphtheria.	Scarlet Fever.	Meningococcal Meningitis.	Typhus.	Erysipelas.	Influenza.	Encephalitis.	Whooping cough.	Enteric Fever.	B Dysentery.	A Dysentery.	Other diseases.	Total.
Patients remaining on 31-12-1938	1	3	8	4	19	...	8	...	...	5	1	...	26	...	...	17	92
Admitted from 1-1-39 to 31-12-1939	210	509	191	304	191	5	176	10	6	118	35	19	202	86	76	2,243	4,381
Total treated	211	512	199	308	210	5	184	10	6	123	36	19	228	86	76	2,260	4,473
Discharged	150	496	182	307	132	5	97	7	6	113	12	18	177	75	75	2,014	3,866
Died	39	...	9	...	54	...	77	...	...	4	23	...	35	11	1	195	448
Mortality rate P.C.	19	...	5	...	26	...	42	...	...	3	64	...	15	13	1	8	10
Patients remaining on 31-12-1939	22	16	8	1	24	...	10	3	...	6	1	1	16	...	...	51	159
Maximum number of beds occupied on one day	On 5th October 1939 ... 223 beds.																

Accommodation.—The hospital accommodation, at present consists of :—

The Small-pox Unit :—

Wards Nos. 1, 2, 3 with 19 beds each	... 57
Wards Nos. 4, 5, 6 with 25 beds each	... 75
Wards Nos. 7, 8 with 14 beds each	... 28
Wards No. 14, 16 with 36 beds each	... 72

Two wards with 25 beds each of this unit are under grossly dilapidated condition and unfit for human occupation and, therefore, could not be utilized even after a fair amount of repairs. The number of beds actually available in this unit is therefore 182.

The General Unit :—

Wards Nos. 9, 10, 11, 12 with 14 beds each	... 56
Wards Nos. 12 and 15 with 36 beds each	... 72
	128
	Grand Total 360 beds.

These figures are based on an allowance of 100 square feet of floor space per bed. In an emergency the number of beds can be increased.

TABLE No. III.

Cost.—The average weekly cost per patient compared with three previous years is as follows :—

PARTICULARS.	1936	1937	1938	1939
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Medicines	2 4 9	2 4 2	1 10 3	2 13 6
Diets	3 12 1	4 3 1	3 12 3	3 10 11
Clothings	0 13 5	1 1 6	1 3 3	0 8 2
Disinfectants	0 2 4	0 2 11	0 1 9	0 1 9
Stores	0 12 10	1 1 6	0 8 9	0 9 0
Total per week	7 13 5	8 13 2	7 4 3	7 11 4
Total number of Patients treated	2,321	2,531	4,671	4,381

TABLE No. IV.

The details of the total cost per patient per day for the year 1939 will be seen from the following table :—

Year.	Diets.	Drugs, Dressings, etc.	Stores and linen.	Lighting.	Miscellaneous.	Establishments.	Repairs, etc.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1939	0 9 6	0 6 6	0 3 1	0 1 1	1 12 0	0 2 10	0 1 0	3 4 0

III.—DISEASES.

Small-pox.

Epidemiology.—Small-pox is generally sporadic in Bombay and there are also many cases imported into the City every year. Thus there were 210 cases admitted to this hospital during the year.

Highest number of admissions were in March and April.

Age.—Persons in the age group of 20 to 30 showed the highest incidence while the 2nd highest was in the age group of 10 to 20. Out of 210 cases there were 34 cases in the children under 5 years, and all these except in 2 cases had occurred in the unvaccinated thus showing the effectiveness of primary vaccination as well as the need for greater vigilance in enforcing it.

(Vaccinal condition of patients. Incidence by age).

TABLE V.

AGE.	VACCINATED.		UNVACCINATED.	
	Admissions.	Deaths.	Admissions.	Deaths.
0 to 1	...	...	3	1
1 to 2	...	...	6	4
2 to 3	1	...	5	1
3 to 4	...	...	6	2
4 to 5	...	...	3	1
5 to 6	2	...	5	1
6 to 7	1	...	...	...
7 to 8	2	...	1	...
8 to 9	...	...	2	...
9 to 10	...	...	1	...
10 to 11	1	...	2	...
11 to 12	1	...	1	1
12 to 13	3	...	...	...
13 to 14	...	...	1	...
14 to 15	2	...	...	...
15 to 16	2	...	...	...
16 to 17	5	1	3	2
17 to 18	3	...	2	1
18 to 19	6	...	4	1
19 to 20	5	...	...	...
20 to 30	71	3	22	8
30 to 40	23	2	6	5
40 to 50	4	1	4	4
50 to 60	...	...	...	...
Total	133	7	77	32

All cases are classified into 4 types according to the clinical manifestations :—

TABLE VII.

Types.	Admissions.	Deaths.	Recovered,	Mortality Rate in P. C.
(1) Haemorrhagic	16	15	1	93.8 per cent.
(2) Confluent	32	21	11	65.6 per cent.
(3) Semi-confluent	56	3	53	5.3 per cent.
(4) Discrete	106	...	106	...

As will be seen from the above table the mortality is the greatest from the Haemorrhagic type. In this type again the cases are of two types. In one type Haemorrhage occurs right from the onset and the rash is of the purpuric variety while there are haemorrhages from mucous membranes of the conjunctivae mouth and all haematuria, melaena, haemoptysis and haematemesis and the patient succumbs within a week of the onset. In the other type haemorrhage is not seen first but only after the rash is fully developed and then it is found into the pox. This type is described as *V. haemorrhagica pustulosa*. Another serious type is the confluent type and in it especially those cases are serious when the rash is flat instead of prominently projective. The next two types *viz.*, Semi-confluent and discrete are harmless forms of the diseases in so far as the patient is concerned the mortality is negligible. They are mostly found in persons who have been successfully vaccinated in infancy.

Complications :—

Corneal Ulcer	...	3
Conjunctivitis	...	55
Otitis media	...	4
Furunculosis	...	18
Bronchitis and Broncho pneumonia	...	30
Septicimia	...	9
Arthritis	...	8
Abortion	...	3
Parotitis	...	3

Mortality.—There were 210 cases of small-pox admitted to the hospital and the total number of deaths was 39 thus giving a mortality rate of 18.5 per cent.

The following table compares the vaccinal condition of patients and the mortality rate during the year under report with those of the previous ten years.

TABLE No. VIII.

Years.	VACCINATED.		UNVACCINATED.	
	Admissions.	Mortality P. C.	Admissions.	Mortality P. C.
1929	569	5	484	41
1930	592	7	703	43
1931	22	9	7	57
1932	195	2	107	53
1933	1,173	6	944	36
1934	86	6	77	45
1935	501	4	420	40
1936	372	3	338	36
1937	373	4	278	40
1938	1,095	5	576	46
1939	133	5	77	41

Treatment.—Besides routine treatment Sulphapyridine compound M and B 693 was used in a certain number of selected cases. There were 16 cases in all treated with this drug. All were of a severe type and confluent variety. Out of these, 10 cases were among unvaccinated persons and 6 in those vaccinated in infancy. There were 6 deaths in all out of which 5 were in unvaccinated. Total death rate was 37.5 per cent. In some of these cases the drug was given in early eruptive stage, before the pustular stage developed. But it did not abort the eruption nor did it prevent the occurring of pustular stage which was rather less severe in many cases and drying took place earlier without untoward complications. The drug was effective in the late septic conditions like septicaemia, arthritis, furunculosis etc., and in lung complications.

Conclusions.—This drug is not fit all specific for the small-pox infection in that it does not abort nor does it modify the course of this disease. In haemorrhagic type various drugs such as Coagulen, Liver extract, Vit. C., Congrat, Normal Horse serum and also M and B 693 were tried with no effect.

DIPHTHERIA.

Epidemiology.—This disease is endemic in Bombay and the highest number of the cases occurred in the months of January, February, August and December.

There were 191 admissions during this year as compared to 205 in the year 1938. 137 cases recovered after treatment, while out of 54 deaths 34 occurred within 24 hours. Thus the total mortality rate is 27.8 per cent. while on excluding those that died within 24 hours as moribund cases the mortality among the treated cases is 12.5 per cent.

Incidence by Locality.—It will be seen that the highest incidence was found in the Byculla and Dadar localities while Parel came next to them. Cases have been found to be occurring all over the city. (See table IX).

TABLE IX. (Incidence by locality).

—	Fort.	Kalbadevi-Mandvi.	Bhendy Bazar.	Girgaum.	Byculla.	Parel.	Dadar.	Outside.	Total.
Cured ...	6	14	11	11	40	16	32	7	137
Died ...	1	4	2	6	9	11	14	7	54
Total ...	7	18	13	17	49	27	46	14	191

Age Incidence.—Highest incidence was found in the age groups between one and five years while the next group is that between 5 and 10 years. See table below :—

TABLE No. X (Age incidence).

	0-1 year.	1-5 years.	5-10 years.	10 years and onward.	Total.
Cured	12	56	33	36	137
Died	18	28	6	2	54
Total	30	84	39	38	191
Mortality P. C.	60%	32%	11.9%	5.26%	27.8

Incidence by Caste.—Hindus predominated while the next came Christians. See table below :—

TABLE No. XI.

Hindus	...	90
Mohamedans	...	38
Christians	...	50
Parsees	...	3
Jews	...	7
Others	...	3
Total	...	191

Types of cases.—Out of 191 cases admitted there were following types with death incidence as shown against each :—

	No. of cases.	Deaths.
Faucial type	131	26
Laryngeal type	32	15
Nasal type	2	Nil.
Faucial and Laryngeal	19	12
Faucial and Nasal	4	Nil.
Vaginal	2	Nil.

Operations.—Total number of Tracheotomy cases was 10 out of which 7 had the operation done outside. Out of these 3 cases recovered from operation but died later from cardiac failure. All these cases were late cases and of severe type.

Complications were as follows :—

1. Bronchitis and Broncho-pneumonia	...	15
2. Paralysis of soft palate and vocal cords	...	13
3. Tachycardiac and Cardiac Irregularities	...	7
4. Late cardia failure	...	3
5. Respiratory difficulty	...	27
6. Albuminuria	...	8
7. Nephritis	...	1
8. Paralysis of eye muscles	...	3
9. Monoplegias	...	3
10. Serum rash	...	12
11. Cervical adenitis	...	43
12. Secondary infection with Streptococci	...	32

Diagnosis.—All cases were examined bacteriologically and except 15 cases of laryngeal diphtheria all gave positive culture on Löffler's medium.

The following table compares the number of Diphtheria cases admitted and their mortality per cent. during the last five years :—

TABLE No. XII.

Year.	Admissions.	Deaths.	Recovered.	Mortality P. C.
1935	92	20	72	21.3
1936	61	16	45	26.2
1937	127	48	79	38
1938	205	53	155	25
1939	191	54	137	27.9

More cases occurred in the male than in the female.

Analysis of deaths showed that (I) Cardiac failure accounted for 18 deaths, (II) Lung complications accounted for 10 deaths, (III) Nephritis accounted for 1 death and (IV) Acute toxaemia account for 23 deaths.

The onset of this disease is very insidious and hence not only parents fail to notice the disease early but even many doctors make the same mistake in not diagnosing it early, with the result that much of the precious time is wasted before treatment is begun causing the death role to mount up in these cases.

Many times in such late cases patients give the history of onset of vary short duration though in reality it is quite long as in such cases they have failed to notice or neglected or attributed such symptoms as slight pain in the throat, cough, low fever or slight adenitis, to an attack of cold and so have taken very little notice of it, until it has progressed to a serious stage with severe dyspnoea, regurgitation of fluids or nasal voice from paralysis of soft palate, enlarged neck glands from severe adenitis etc.

Treatment.—A (Curative).—Anti-toxic serum was given as a routine to every patient admitted for clinical diphtheria without waiting for the bacteriological diagnosis. Amount of serum given depended on the condition of toxaemia of the patient, extension of the membrane and the complications.

Thus in severe and late cases amount given was from 20,000 units to a maximum of 70,000 units or more as the initial dose.

The initial dose in all early, mild and doubtful cases was 8,000 units irrespective of age.

Diphtheria anti-toxic serum (concentrated) of an Indian brand was used with good results throughout the year and there were very few serum complications. Glucose by mouth and also 25 cc. of 25 per cent. I. V. and ephedrin and Vit B. and Vit. C were given from the beginning in very severe cases while lung complications were treated with Sulphapyridine compound (M and B 693).

In cases with superimposed streptococcal infection sulphonamide group of drugs was used with excellent results.

(b) **Prophylaxis.**—We have been asked recently now and again by doctors as well as lay public regarding the prophylaxis of this disease and hence recommend the following course.

Passive Immunization.—In all contacts except those previously immunized irrespective of age a prophylactic dose of 2,000 units of Diphtheria anti-toxic serum should be immediately given.

Active Immunization.—After that in case of all children under the age of 8 years, alum precipitated toxoid of Park Devis or Burrows Welcome or any other reliable brand should be given in two doses of viz., first 0.1 cc. and the second 0.5 c.c. at an interval of 15 to 20 days which gives a life long immunity to a child. Schick test may be done when facilities are available and then only Schick positive should be immunized.

In case of older children 3 doses prophylaxis by toxiod-anti-toxic floccules each 1 cc. dose to be given 15 days interval is found reliable.

We take this opportunity to impress the fact that the disease diphtheria is recently found to be prevailing far more in the City than the admissions to the hospital would suggest and that not only the lay public but even many general practitioners are not aware of its prevalance and hence I think a time has come when propaganda among the parents and introduction of prophylaxis in school children as well as in the pre-school child should be introduced.

Mortality.—Out of 191 admissions there were 54 deaths and out of these 34 occurred within 24 hours of admission which being excluded the mortality in treated cases is 12.5 per cent.

ENTERIC FEVER.

Epidemiology.—Typhoid fever is endemic in Bombay. It prevailed in a mild epidemic form for last two years. This year also there was an increased number of cases admitted to this hospital.

Total Number. There were 202 cases of Enteric Fever admitted in the hospital this year.

Age.—Lowest age of incidence was 5 years while the highest was 60 years and the maximum number of cases occurred in 2nd and 3rd decades. See table XIII.

Incidence by age.

TABLE No. XIII.

	0-10 YEARS		10 TO 20 YEARS		20 TO 30 YEARS		30 TO 40 YEARS		40 ONWARD		TOTAL.	
	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.
Males ...	12	1	20	9	63	10	27	3	7	2	129	25
Females ...	5	...	19	3	7	6	5	1	2	...	38	10
Total ...	17	1	39	12	70	16	32	4	9	2	167	35

It was more common in the males than in the females.

Locality.—Certain localities in the city showed a far greater incidence than the others. Thus the highest number of cases admitted were from Dadar, Parel and Byculla-Mazagaon area. Last year and year before last also these localities showed greater incidence of this disease than others and hence it seems as if there is some definite endemic focus of infection there which is spreading the disease from this area. See table below :—

TABLE No. XIV (Incidence by Locality.)

	Fort.	Kalbadevi Mandvi.	Bhendy Bazar.	Girgaum.	Byculla- Mazagaon.	Parel	Dadar- Matunga.	Sewri.	Outside.	Total.
Cured	8	11	2	13	21	27	46	7	32	167
Died	...	...	...	5	5	5	12	1	7	35
Total	8	11	2	18	26	32	58	8	39	202

Clinical features.—Out of the 202 patients 28 cases were of very severe type with typical temperature, slow pulse and developing the characteristic 'typhoid state' during the 3rd week with drowsiness delirium etc.

There were 123 cases of moderate severity where the temperature lasted on an average for 3 weeks and then gradually settled down to normal.

There were 56 cases which may be called mild in that the symptoms were not very marked and the temperature came down at the end of the 2nd week.

There were 12 cases of typhoid fever which had pneumonia at the onset. There were 2 cases with meningal symptoms. 5 cases had typical rose spot rash. Spleen was palpable in 26 cases. Distention was observed in 26 cases. Diarrhoea was found in 12 cases.

Details of some major complications :—

1. Lung complications	...	61
(a) Pneumonia and Broncho-pneumonia	...	32
(b) Pulmonary cedema	...	1
(c) Bronchitis	...	28
2. Haemorrhage	...	7
3. Cardiac irregularities or failure	...	"
4. Parotitis	...	6
5. Nephritis	...	1
6. Hyperpyrexia	...	12
7. Cystitis and Pyelitis	...	7
8. Relapse	...	12

Diagnosis.—Apart from clinical features diagnosis was confirmed by laboratory tests; *Widal Reaction*. It was found positive for B. Typhosus in dilution of 1 in 50 or above in 185 patients. In 3 cases Widal was positive for Para. A in dilution of 1 in 100 or above.

Carriers.—There was one person who was found to be a carrier discharging Typhoid bacilli in the stools for nearly two and half months but later on cleared up.

Treatment.—Prophylaxis : Vaccination with T. A. B. There were 2 cases who had received T. A. B. vaccine, both having received one dose. Of these one case had an attack of a severe type while in the other the attack was mild and typical.

General : Usual symptomatic treatment and care in diet and nursing were adopted.

Specific.—Besides usual routine treatment sulphapyridine compound M and B 693 was tried in certain selected cases of fair severity. There were in all 50 cases treated by this drug with 10 deaths in these. Out of these two died within 48 hours of admission which being excluded there were 8 deaths in 50 cases with a mortality of 16 per cent. Out of the 32 cases in 14 cases drug did not seem to have any effect on the course of the disease. Two cases had also a relapse. In 9 cases the effect was doubtful in that the temperature came down to normal in the 3rd week so that whether it was a coincident or due to the drug effect could not be definitely stated. It may be noted that the drug was given for at least five to seven days before the temperature came down to normal in a dose of 2 tablets 4 hourly for an adult.

In the above series there were 23 cases with lung complications of which 13 responded to the drug.

There were 5 cases in which drug appeared to have cut short the course with temperature abruptly becoming normal at the end of the 2nd week.

Result of M and B 693 treatment and total mortality per cent.

	Deaths.	Mortality per centage.
Total No. of Enteric fever cases treated in this hospital—202 ...	33	16.5
No. of cases treated with M and B —693 50 ...	8	16

Mortality.—There were 202 cases in all admitted to the hospital with 36 deaths among them out of which 3 died within 24 hours of admission. These being excluded as moribund cases the mortality of treated cases come to 16.5 per cent.

MENINGOCOCCAL MENINGITIS.

(Cerebro Spinal Fever).

Epidemiology.—This disease is now established in Bombay and has become endemic. There were 176 cases admitted to this hospital during the year the highest being during the months of January, February, and March.

Age.—Commonest age of incidence was between 10 and 30 years but there was also a fair proportion of children. See table below :—

TABLE NO. XV.—(Incidence by age).

	0-1 YEAR.		1 TO 5 YEARS.		5 TO 10 YEARS.		10 TO 20 YEARS.		20 TO 30 YEARS.		30 TO 40 YEARS.		40 ONWARDS.		TOTAL.	
	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.
Male ...	5	4	2	3	4	3	17	12	40	14	12	14	4	13	84	63
Female ...	...	1	1	2	5	3	3	1	4	2	1	2	1	3	15	14
Total ...	5	5	3	5	9	6	20	13	44	16	13	16	5	16	99	77

Locality.—Cases were noted from all parts of the City but the greatest incidence was noted in the localities of Byculla, Parel and Dadar which are inhabited by working class population among whom overcrowding and lower resistance are specially noted. See table below :—

TABLE NO. XVI.—(Incidence by locality).

	Fort.	Kalbadevi-Mandvi.	Bhendy Bazar.	Girgaum.	Byculla.	Parel.	Dadar.	Outside.	Total.
Cured ...	3	11	3	10	22	19	19	12	99
Died ...	4	6	4	9	18	13	10	13	77
Total ...	7	17	7	19	40	32	29	25	176

No cases were recorded of the disease having occurred in more than one member of a family.

Caste.—Hindus and Mohamedans formed the majority of cases the former predominating. Many of these belonged to poor working class population

Hindus	...	122
Mohamedans	...	47
Christians	...	7
Parsees	...	...
Jews	...	...
Others	...	...
Total	...	176

Types of Cases.	No. of cases.	Deaths.
1. Fulminant	...	13
2. Average Severity	...	159
3. Chronic Hydrocephalic	...	4
		7
		58
		3

Diagnosis.—Apart from clinical symptoms, diagnosis in every case was confirmed by Lumbar Puncture and examination of C. S. fluid both microscopically and by culturing of meningococci.

Complications.—Many patients were admitted unconscious, of whom most recovered but out of these that passed into encephalitic stage, few could be saved. There were 5 such cases.

Respiratory complications were quite common. 18 cases had a recurrence of symptoms after being normal for some days. Five cases had purpuric rash all over the body with severe symptoms of which 4 proved fatal.

List of complications :—

Pneumonia and Broncho-pneumonia	...	9
Cardiac irregularities	...	2
Paralysis of eye muscles	...	3
Hemiplegia, Monoplegia etc.	...	2
Sinus thrombosis	...	1
Encephalitis	...	7
Hydrocephalus	...	4
Anaemia	...	4
Serum rash and arthritis	...	4

Treatment.—Besides the treatment by Polyvalent serum this year the treatment by Sulphonamide group of drugs was continued while in addition treatment by Sulphapyridine was also tried in a group of cases as follows

TABLE No. XVII.

	Total cases treated.	Recovery.	Deaths.	Mortality P.C.
Group (1) * S and P. S.	62	47	16	24.2
Group (2) *S & P & M & B 693	15	14	1	6.7
Group (3) * S & M & B 693	21	17	4	19
Group (4) *M & B 693	28	23	5	17.9

(1) *Serum Prontosil I. M. Sulphonamide tablets.

(2) *Serum I. M. Prontosil I. M. M. and B. 693 tablets orally.

(3) *Serum I. M. M. and B. 693 tablets by mouth.

(4) *M and B 693 tablets alone by mouth.

In the table above group (1) was treated by serum in large doses of 100 cc. on admission and also next day and by Prontosil 10 cc. I. M. inj. followed by Sulphonamide tablets 2 at 4 hourly intervals for first week and then 1 tablet T. D. S. for 2 days after which it was stopped.

In group 2 serum as in group 1 was given and also 10 cc. of Prontosil rubrum I. M. on admission followed by M and B 693 2 tablets 4 hourly for next 4 days after which 1 tablet 4 hourly for next 4 days and then 1 tablet T. D. S. for 2 days and then it was stopped.

In group 3 serum was given as in group one and followed by M and B tablets, 2, 4 hourly for next 4 days and then 1 tablet 4 hourly next 4 days after which 1 tablet T. D. S. for 2 days and then stopped.

In group 4, M and B 693 tablets alone were given but the initial dose was 3 tablets in an adult followed by 2 tablets every 2 hourly for the first 2 days and then 2 tablets 4 hourly for next 3 days after which it was reduced to 1 tablet 4 hourly for 4 days and then 1 tablet T. D. S. for 2 days and then stopped. As the number of cases is a small one in each series no definite conclusions can be drawn but it seems that M & B 693 is undoubtedly a better drug than Prontosil or Sulphonamide group of drugs in the treatment of meningococcal meningitis.

In the above series we have excluded all the cases that came in and died within 24 hours *viz.*—36 cases and 2 cases which died within 36 hours. Similarly 3 cases treated with serum alone for certain reasons such as complicated by severe Anaemia, have also been excluded from the above series.

Finally 3 cases with acute pulmonary oedema which died within 48 hours and 3 cases of chronic meningitis admitted on 15th, 19th and 20th day of diseases respectively have been excluded as well as one case admitted with Syphilitic paraplegia also.

Mortality.—There were 77 deaths among the total admissions of 176 out of which 36 died within 24 hours which being excluded as moribund cases the mortality among treated cases is 29.2 per cent.

Besides the meningococcal meningitis the following other types of meningitis were differentiated and treated. All these were sent as suspicious cases of cerebro-spinal fever.

Pneumococcal Meningitis.—There were 23 cases found to be pneumococcal meningitis on microscopic and cultural examination. Except one case of a child of 7 years, all proved fatal. It may be noted that in many cases sulphapyridine compound M & B 693 was used from the beginning and also quite a large dose *viz.*—4 tablets on admission and then 2 tablets every 2 hourly for first 48 hours and then 2 tablets 4 hourly for next 3 days.

In two cases M and B 693 sodium salt was used by intravenous route followed by tablets but with no effect.

As stated above only one case responded to treatment with this drug.

Tuberculous Meningitis.—There were 24 cases found to be suffering from Tuberculous meningitis on microscopic and chemical examination of C. S. fluid. Out of these 17 showed tubercle bacilli in the C. S. fluid on microscopic examination. All cases proved fatal. M and B 693 was tried in 10 of these cases in the dose same as in pneumococcal meningitis without any effect.

Benign Lymphocytic meningitis. (Acute aseptic meningitis).

There was one case in which the above diagnosis was made. It was sent as a suspicious case of cerebro-spinal fever with meningeal symptoms. On lumbar puncture the fluid was haazy which on microscopic examination showed a preponderance of lymphocytes with only an occasional Polymorph Sugar and chlorides were normal and no organisms were detected. On culture the fluid was found to be sterile. On admission the

patient was running a temperature varying from 100 to 102 with a very slow pulse of 70. Blood for Kahn's test was done and gave a negative result. Temperature settled down after 4 days and Lumbar Puncture when next done after 5 days showed clear fluid with slight increase in lymphocytes. The patient made an uneventful recovery.

Syphilitic meningitis.—There was one case found to be suffering from syphilitic meningitis.

MEASLES.

There were 191 cases admitted for measles with 8 deaths giving a mortality rate of 4.1 per cent.

Out of these 8 deaths, 2 occurred within 24 hours while 2 were in children who got broncho-pneumonia while they were also suffering from severe rickets. One case was in a young man who had broncho-pneumonia and later developed lung abscess.

Most of the cases occurred in children.

Complications.—Broncho-pneumonia was the commonest and most serious of the complication.

Treatment.—M and B 693 was used in most cases with pneumonia as a complication with good results.

TYPHUS FEVER.

This disease seems to be occurring sporadically in the City. This year there were 10 cases reported from the City Fever Hospitals. Most of the cases were in the indigenous population and were found to be occurring in different parts of the City. They were all of a mild type. By proper clinical and serological examination many more cases could be isolated if they were looked for.

Main clinical features common to all were a continuous temperature for 12 to 18 days with slow pulse, severe joint pains and general body-ache and signs of Bronchitis or Broncho-pneumonia in the lungs. There was no rash seen in any of these cases.

All these cases were diagnosed bacteriologically at the City Fever Hospitals Laboratory by Dr. Tribhuvandas B. Patel, and some of them were confirmed at the Enteric Laboratory, Kasauli, and Haffkine Institute, Bombay.

BACTERIOLOGICAL AND PATHOLOGICAL EXAMINATIONS.

The following table shows the number of bacteriological examinations made at the City Fever Hospitals.

Examinations.	Nos.
1. Blood films for parasites and differential counts	770
2. Total R. B. C. and W. B. C. counts	110
3. Blood cultures	70
4. Material from buboes and ulcers abscesses etc., for microscopic and cultural examination	170
5. Sputum for organisms.	98
6. Stools for the detection of Amoeba, Cysts, Ova, Bacilli, Vibrios and cultural investigations with a view to arrive at diagnosis and for detection of typhoid carriers	665
7. Blood for Widal examination	340
8. Blood for Weil Felix reaction	125
9. Blood for agglutination with <i>B. abortus</i>	45
10. Blood for Kahn test	95
11. Urine for complete analysis and for culturing to detect typhoid carriers	570
12. Cerebro-Spinal fluid for microscopic, chemical and cultural examination	840
13. Urethral smears	18
Vaginal smears	5
14. Throat swabs for cultural examinations for <i>C. Diphtheria</i>	630
15. Throat swabs for cultural examination of meningococci	370
16. Post-mortem examination	2
Total	4,923

TABLE No. XVIII.

Showing the Diseases and the Number of Patients Treated at the City Fever Hospitals, Aurthur Road and Maratha Tuberculosis Hospital during the last twenty years, viz., from 1920 to 1939 :—

Disease	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939
Small-pox	520	542	84	554	1,088	452	389	726	522	1,058	1,298	29	302	2,198	171	929	721	651	1,807	211
Chicken-pox	94	109	72	65	82	79	53	126	79	81	296	171	177	259	414	492	416	489	593	512
Measles	41	77	14	25	31	60	26	66	59	98	154	71	93	88	196	196	170	231	296	199
Cholera	153	14	10	185	30	2	...	88	17	15	33	109	3	15	20	18	4	3	4	...
Plague	123	339	234	343	120	56	25	61	129	22	21	17	28	30	16	...	1	...	...	...
Relapsing fever	82	151	162	10	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...
Mumps	91	64	2	11	39	26	18	31	49	48	18	57	199	31	57	301	78	88	150	308
Whooping cough	2	2	...	...	2	...	...	7	...	3	3	7	8	10	7	...	48	14	28	19
Erysipelas	8	...	...	...	5	4	13	5	3	9	15	20	24	19	19	24	14	37	12	6
Typhoid fever	...	...	...	...	...	...	...	1	4	1	4	3	3	8	32	3	8	106	242	228
Typhus fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10
Dysentery amoebic	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	17	39	98	76
Dysentery bacillary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	53	72	86
Phthisis	...	...	...	...	...	34	329	414	532	496	747	869	941	926	1,002	1,023	1,281	1,128	1,195	1,166
Meningococcal Meningitis (Cerebro-spinal fever).	23	123	75	46	20	18	9	5	3	1	2	9	6	2	52	196	343	240	260	184
Scarlet fever	...	...	...	...	...	...	...	...	1	10	8	3	2	...	1	...	...	...	...	5
Encephalitis Lethargica	...	...	...	...	...	3	1	1	2	2	1	1	7	...	3	3	3	...	1	36
Diphtheria	...	1	...	...	4	1	1	2	21	32	30	39	58	65	100	95	63	127	208	210
Chigger	1	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...
Influenza	295	72	73	60	62	56	42	31	27	30	13	26	23	8	26	11	8	28	12	123
General diseases	356	513	228	214	265	276	212	257	313	267	217	285	416	397	724	368	453	405	892	2,275
Total	1,789	2,037	964	1,513	1,749	1,067	1,118	1,821	1,761	2,174	2,860	1,716	2,292	4,037	2,840	3,863	3,635	3,649	5,870	5,654

CITY FEVER HOSPITALS,
ARTHUR ROAD,
BOMBAY, 22nd May 1940.

P. T. PATEL,
M.D. (Lond.), M.R.C.P. (Lond.), D.T.M. & H. (Cantab.), F.R.C.S.,
Medical Superintendent, City Fever Hospitals.

MARATHA TUBERCULOSIS HOSPITAL.

Annual Report 1939.

I was in charge of this hospital throughout the year.

Staff.—The present staff of the hospital comprises of an Honorary Surgeon, two Resident Medical Assistants, one Matron, six Nurses, one Clerk and one Compounder under the Control of the Medical Superintendent, Hospitals.

ACCOMMODATION.

There are five wards each accommodating sixteen patients. The total beds are eighty.

Many times the accommodation had to be increased by putting extra beds in some of the Wards owing to the rush of patients. The daily average number of patients was 84.4.

COST.

The average weekly cost per patient (indoor) compared with the previous three years is as follows :—

	1936	1937	1938	1939
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Medicines ...	0 9 11	0 10 11½	0 9 9¼	0 10 4¼
Diets ...	3 3 2¼	3 7 10½	3 1 9¼	3 8 8½
Clothings ...	0 6 10¼	0 8 9	0 8 5½	0 7 10½
Disinfectants ...	0 2 2¼	0 2 2¼	0 2 0½	0 2 9¼
Stores ...	0 4 11½	0 3 7¼	0 5 4¾	0 5 11¾
Total ...	4 11 2	5 1 5	4 11 5½	5 3 8½
No. of patients ...	1,241	1,155	1,199	1,104

GENERAL STATISTICS.

	Phthisis.	Other Diseases.	Total.
Patients remaining on 1st January 1939 ...	77	...	77
Patients admitted ...	1,089	15	1,104
Total treated ...	1,166	15	1,181
Discharges ...	469	12	481
Deaths ...	620	3	623
Mortality per cent. ...	53.4		53.4
Remaining at the 1st January 1940 ...	77	...	77

Statement showing the persons of different communities treated.

Classes.	Males.	Females.	Total.
Hindus—			
Adults	435	231	666
Children	2	1	3
Mahomedans—			
Adults	169	80	249
Children	3	2	5
Christians—			
Adults	91	64	155
Children	...	...	...
Europeans & Anglo-Indians—			
Adults	6	5	11
Children	...	...	...
Others—			
Adults	9	5	14
Children	1	...	1
	716	388	11,04

Patients admitted, died and discharged during each month.

Months.	Phthisis.	Malaria.	Other diseases.	Total.	Deaths.	Discharged.	Daily average number of patients treated.
January	86	...	7	93	39	54	81.0
February	88	...	3	91	45	39	82.3
March	79	...	...	79	51	32	79.1
April	77	...	...	77	38	41	81.1
May	82	...	...	82	43	35	82.3
June	93	...	...	93	55	35	79.9
July	99	...	1	100	54	44	86.7
August	101	1	...	102	63	36	85.6
September	104	...	1	105	63	42	91.4
October	103	1	...	104	56	47	90.6
November	92	...	1	93	53	40	89.1
December	85	...	...	85	63	36	83.7
Total	1,089	2	13	1,104	623	481	84.4

OTHER DISEASES.

Road side cases.—These cases were sent by Police and Municipal District Officers and a few had to be admitted from the out-door dispensary. Most of them suffered from chronic diarrhoea, anaemia and extreme weakness due to starvation.

Malaria.—Only 808 cases were treated at the out-door patients dispensary during the year 1939. Out of 221 blood films examined 27 were found positive. 326 cases were reported to Malaria Office and the rest were not reported to for want of proper addresses.

TUBERCULOSIS.

During the year 1104 cases of tuberculosis were admitted in the hospital. The particulars are given below:—

Particulars.	Number.
Patients remained on 1st January 1939	77
Patients admitted during the year	1,104
Patients relieved	60
Patients discharged at request or otherwise	421
Patients died	623
Patients mortality per cent.	53.4
Patients remained on 1st January 1940	77

X-Ray Examination of the chests was carried out in 257 cases at Turner Dispensary Princess Street. Screening was performed in 19 cases for determining the extent of collapse by Artificial Pneumothorox.

TREATMENT.

Drugs.—No special drugs were used as none seemed to have any effects.

COLLAPSE (RELAXATION) THERAPY OF LUNGS.

(1) Artificial Pneumothorax :—

(2) The artificial Pneumothorax was induced in 61 cases and the total No. of refills was 363.

Total No. of cases.	Improved.	Continued.	Discontinued for various reasons.	Became worse and died.	Cured.	Percentage of improvement.
61	27	9	17	1	7	55.7

(3) Operative Treatment on Phrenic Nerve and Scaleneotomy :—

Total No. of Cases.	Improved.	Not improved.	Became worse and died.	Percentage of improvement.
37	24	10	3	64.8

(4) Thoracoplasty.—There were cases suitable for further surgical treatment like Thoracoplasty but the patients, in spite of repeated advice to undergo the operation refused on several occasions.

(5) A case for Pneumolysis was found suitable and operation was performed successfully some adhesions were cut but the patient refused the remaining adhesion cut at the next time.

The following operations were done by the Honorary Surgeon Dr. C. S. Patel, F.R.C.S.—

Particulars.	Number.
Pneumolysis	1
Phrenic Evulsion	28
Phrenicotomy	9
Scaleneotomy along with phrenic evulsion	3

OUT-PATIENTS DISPENSARY.

The out-door dispensary was well attended as seen from the attendance from year to year.

	1934	1935	1936	1937	1938	1939
No. of Cases treated	3,701	5,291	5,252	4,221	3,860	4,270

The following table shows the different diseases treated in the out-patients dispensary :—

Diseases.	No. of patients treated.
Influenza	107
Dysentery	50
Diarrhoea	87
Malaria	808
Fever not defined	537
Bronchitis	387
Pneumonia	12
Diseases of teeth	41
Corneal Ulcer	...
Ophthalmia	...
Ring-worms	144
Scabies	283
Round-worm	83
Other diseases	1,731
Total	4,270

LABORATORY.

Particulars.	No. of specimens examined.
Sputum	1,393
Blood films	221
Urine	30
Stools	5
Total	1,649

The Indian Oxygen and Acetylene Co., Ltd., were kind enough to continue the supply of gas for the use of patients free of charge.

P. T. PATEL,
M.D. (Lond.), M.R.C.P. (Lond.), D.T.M. & H. (Cantab.), F.C.P.S. (Bom.)
Medical Superintendent,
Maratha Tuberculosis Hospital.

**REPORT OF THE WORK DONE IN THE MUNICIPAL LABORATORY DURING THE
YEAR ENDING 31st DECEMBER 1939.**

The total number of samples examined during the period under report was 15,899 (excluding Malaria Slides) as compared with 17,140 samples in the year 1938. Of the above 12,450 samples were examined chemically and 3,440 bacteriologically. In 1938, the total number of chemical and bacteriological samples was 13,593 and 3,547 respectively.

Besides the above 6,781 slides from the Municipal dispensaries were examined for the detection of Malaria Parasites, whereas those examined in 1938 were 2,057. The increase in the year under review was due to the epidemic of Malaria.

Chemicals.—Out of 12,450 samples examined chemically, the following were food-stuffs :—

Nature.	Statutory and Municipal.	Private.	Total.
Milk	5,437	94	5,531
Ghee	1,653	45	1,698
Butter	762	9	771
Vegetable Product	510	...	510
Margarine	42	...	42
Tea and Tea Dust	539	2	541
Flours	217	...	217
Aerated Waters	81	1	82
Prepared Tea	94	...	94
Curds	229	3	232
Asafoetida	57	...	57
Coffee	32	...	32
Oils	19	...	19
Other Food-Stuffs	148	8	156
Total	9,820	162	9,982

Milk.—Out of 5,531 samples of milk examined, 17 were sent by the Executive Health Officer, 63, by the Dean, King Edward Memorial Hospital, 5357 by the Assistant Health Officers under Section 412-A of the Municipal Act and 94 by private individuals.

The samples from the Assistant Health Officers showed adulteration in 800 instances, thus giving a percentage of adulterated samples of 14.93. Out of those sent by the Dean, King Edward Memorial Hospital and private individuals, 4 and 14 were found to be adulterated respectively, while all the samples, except 4, from the Executive Health Officer were, on examination, found to be genuine.

Statement showing samples of milk submitted under the Food Adulteration Act of 1925 :—

Received from	Total.	Genuine.	Not Genuine.	Percentage of adulterated Samples.
Assistant Health Officer—				
A and B Wards	664	571	93	14.01
C and D Wards	1,517	1,287	230	15.16
E Ward	1,441	1,264	177	12.28
F and G Wards	1,735	1,435	300	17.29
Total	5,357	4,557	800	14.93

Preservatives in Milk.—The above mentioned 5,357 samples of milk were examined for preservatives, *viz.* Boric Acid and Formalin.

In 2 samples Boric Acid was detected.

Ghee.—1,698 samples of ghee were examined. Out of these 1,390 were received from the Assistant Health Officers for legal purposes, 140 from the Executive Health Officer, 123 from the Dean, King Edward Memorial Hospital and 45 from the private individuals.

The samples from the Assistant Health Officers showed adulteration in 91 instances, thus giving a percentage of adulterated samples of 6.55. Those sent by the Executive Health Officer and private individuals showed adulteration in 1 and 8 instances respectively. The remaining samples were, on examination, found to be genuine.

Statement showing the samples of ghee submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from.	Total.	Genuine.	Not Genuine.	Percentage of adulterated samples.
Assistant Health Officer—				
A and B Wards ...	185	172	13	7.03
C and D Wards ...	555	514	41	7.39
E Ward ...	352	339	13	3.69
F and G Wards ...	298	274	24	8.05
Total ...	1,390	1,299	91	6.55

Butter.—771 samples of butter were examined. Out of these 710 samples were sent by the Assistant Health Officers for legal purposes, 52 by the Dean, King Edward Memorial Hospital and 9 by private individuals.

The samples from the Assistant Health Officers showed adulteration in 74 instances, thus giving a percentage of adulterated samples of 10.42, while all the samples, except 7 from the Dean, King Edward Memorial Hospital were, on examination, found to be genuine. 6 samples received from private individuals found to be adulterated.

Statement showing the samples of butter submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total.	Not Genuine.	Genuine.	Percentage of adulterated samples.
Assistant Health Officer—				
A and B Wards ...	152	413	9	5.92
C and D Wards ...	175	158	17	9.71
E Ward ...	250	220	30	12.00
F and G Wards ...	133	115	18	13.53
Total ...	710	636	74	10.42

Butter for excess moisture.—Of the above mentioned 710 samples of butter, 42 samples were specially sent for the detection of excess moisture, out of which 11 were found to contain excess moisture.

Vegetable Product.—510 samples of vegetable product were received for analysis, all of which were submitted by the Assistant Health Officers for legal purposes. All the samples, except 7 were, on examination, found to be free from butter fat.

Statement showing the samples of vegetable product submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total.	Genuine.	Not Genuine.	Percentage of adulterated samples.
Assistant Health Officer—				
A and B Wards ...	110	108	2	1.82
C and D Wards ...	141	137	4	2.84
E Ward ...	133	133	...	0.00
F and G Wards ...	126	125	1	0.79
Total ...	510	503	7	1.37

Margarine.—42 samples of margarine were received, 3 being submitted by the Assistant Health Officer A and B Wards, 24 by the Assistant Health Officer E Ward and 8 by the Assistant Health Officer F and G Wards. Six samples sent by the Executive Health Officer and 1 by the Town Duty Officer were, on examination, found to be free from butter fat. The samples from the Assistant Health Officers were sent for legal purposes, all of which except 1 from the Assistant Health Officer F and G Wards, were found to be free from butter fat.

Tea and Tea Dust.—541 samples of tea and tea-dust were received, 532 being submitted by the Assistant Health Officers for legal purposes, 4 from the Dean, King Edward Memorial Hospital, 3 from the Executive Health Officer and 2 from Private individuals; all except 3 were, on examination, found to be genuine.

Statement showing the samples of tea and tea-dust submitted under the Bombay Prevention of Adulteration Act of 1925. :—

Received from	Total.	Genuine.	Not-genuine.
Assistant Health Officer—			
A and B Wards	112	112	...
C and D Wards	144	144	...
E Ward	177	177	...
F and G Wards	99	99	...
Total	532	532	...

Flour.—217 samples of flours were received, out of which 212 were wheat flour, 4 rice flour and 1 gram flour. 211 were submitted by the Assistant Health Officers for legal purposes 4 by the Dean, King Edward Memorial Hospital and 2 by the Executive Health Officer. All the samples were, on examination, found to be genuine.

Statement showing samples of flours submitted under the Food Adulteration Act of 1925 :—

Received from	Total.	Genuine.	Not-genuine.
Assistant Health Officer—			
A and B Wards	59	59	...
C and D Wards	41	41	...
E Wards	97	97	...
F and G Wards	14	14	...
Total	211	211	...

Aerated Waters.—82 samples of aerated waters, 78 from the Assistant Health Officers, 3 from the Municipal Analyst and 1 from private individual were examined for the detection of saccharine. In 54 samples only the saccharine was detected.

Statement showing the samples of aerated waters submitted by the Assistant Health Officers for the detection of saccharine :—

Received from	Total	Saccharine detected.	Saccharine not detected.
Assistant Health Officer—			
A and B Wards	31	14	17
C and D Wards	25	23	2
E Ward	10	6	4
F and G Wards	12	9	3
Total	78	52	26

Prepared Tea.—94 samples of prepared tea were submitted by the Assistant Health Officers for the detection of saccharine. All the samples were found to be free from the same.

Statement showing the samples of prepared tea submitted by the Assistant Health Officers for the detection of saccharine :—

Received from	Total.	Saccharine not detected.	Saccharine detected.
Assistant Health Officer—			
A and B Wards	35	35	...
C and D Wards	11	11	...
E Ward	23	23	...
F and G Wards	25	25	...
Total	94	94	...

Curds.—232 samples of curds, 229 from the Assistant Health Officers for legal purposes, and 3 from private individuals were received. Out of these 72 samples were found to be deficient in fat.

Statement showing the samples of curds submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total.	Genuine.	Not-Genuine.
Assistant Health Officer—			
A and B Wards	50	35	15
C and D Wards	86	58	28
E Ward	61	42	19
F and G Wards	32	22	10
Total	229	157	72

Asafoetida.—57 samples of asafoetida were received from the Assistant Health Officer for legal purposes and all of them were found to be below the standard.

Statement showing the samples of asafoetida submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total.	Below the Standard.
Assistant Health Officer—		
A and B Wards	17	17
C and D Wards	15	15
E Ward	11	11
F and G Wards	12	12
Total	57	57

Coffee.—32 samples of coffee were received from the Assistant Health Officers for legal purposes, 28 from the C and D Wards, 2 from A and B Wards and 2 from E Ward. 19 received from the Assistant Health Officer C and D Wards and 1 from the E Ward were found to be a mixture of Coffee and Chicory. The rest of the samples were found to be of pure coffee.

Oils.—19 samples of oils were received as under, for analysis, from the Assistant Health Officer C and D Wards and the Store-keeper. All the samples were, on examination, found to be genuine.

Received from	Cocoanut oil.	Sweet Oil.	Castor Oil.	Total.
Assistant Health Officer—				
C and D Wards	...	1	...	1
The Storekeeper	9	4	5	18
Total	9	5	5	19

Other Food stuffs.—156 samples of other food-stuffs were received as under :—

Nature of the sample.	Total.	Remarks.
Sweets	59	Saccharine not detected.
Dry Fruits	8	Unfit for human consumption.
Biscuits	8	Do. do.
Mango Juice	8	Fit for human consumption.
Wet Grain	7	Unfit for human consumption.
Tallow	7	For Acid Value.
Sugar	7	5 contain metallic substance and 2 are free from foreign ingredient.
Milk Chocolate	5	Unfit for human consumption.
Skimmed Milk powder	5	Genuine.
Condensed Milk	4	Genuine.
Honey	3	Genuine.
Butter Milk	3	2 Unfit for human consumption and 1 fit for consumption.
Milk Powder	2	Milk fat not detected.
Cocoa	2	Unfit for human consumption.
Sundries	28	Fit for human consumption.
Total	156	

Water.—1,799 Samples of water were examined as under :—

192 from Public Supply; 1,562 from Wells and 45 from Other Sources—Total.—1,799.

Out of 1,562 samples of well water examined, 1,550 were submitted by the Assistant Health Officers as under and 12 by private individuals. Of these 267 from the Assistant Health Officers and 4 from private individuals were found to be unfit for potable purposes.

Statement showing the samples of well water received from the Assistant Health Officers :—

Received from	Total.	Fit.	Unfit
Assistant Health Officer —			
A and B Wards	151	128	23
C and D Wards	943	830	113
E Ward	53	44	9
F and G Wards	394	275	119
Malaria	9	6	3
Total	1,550	1,283	267

Samples for Diagnostic Purposes.—491 samples of Urine were examined chemically, out of which 291 were sent by the Municipal Authorities and 200 by private individuals.

Miscellaneous.—178 miscellaneous samples were received as under :—

Nature of the Sample.	Total.
Ink	54
Turpentine	13
Linseed Oil	18
Tropical Chloride of Lime	12
Soaps	10
Sand	13
Earth	12
Colours	7
Other Oils	17
Drugs	10
Sundries	12
Total	178

Bacteriological.—10,230 samples were examined bacteriologically, including 6,781 slides for the detection of Malaria Parasites.

WATERS.

675 samples of water were examined as under :—

161 from Public Supply; 495 from Other Sources and 19 from Well Waters—Total.—675.

Disinfectants.—60 samples of disinfectants were examined to determine the Rideal Walker Co-efficient.

SAMPLES FOR DIAGNOSTIC PURPOSES.

Nature of the sample.	Total.	SPECIFIC ORGANISM.		
		Present.	Absent.	
Blood for Malaria	6,781	945	5,836	33
Blood for Differential	33	...	...
Sputum for T. B.	2,150	274	1,876	
Swab for Diphtheria	305	2	303	
Milk for B. Typhosus	1	...	1	
Urine for Gonococci	3	...	3	
Stool for Ova	2	...	2	
Blood for Widal Test	2	...	2	
Smear of Urethral discharge	17	2	15	
Total	9,294	1,223	8,038		33

Miscellaneous.

Vaccine	... 142
Ice-Cream	... 22
Ice-Waters	... 2
Sundries	... 35
Total	... 201

J. H. DOCTOR,
M.B., B.S., B.Hy.
Municipal Analyst.

CHEMICAL STATEMENT No. 1.

Statement of samples received for chemical examination during the year ending 31st December 1939.

Received from.	WATERS			FOOD-STUFFS							OTHER FOOD-STUFFS					OILS			Urine.	Turpen- tine.	Miscel- laneous.	Grand total.	
	Bom- bay.	Other.	Well.	Milk.	Ghee.	But- ter.	Vege- table product.	Marga- rine.	Tea and tea- dust.	Flours.	Aerated waters.	Pre- pared tea.	Curds	Asa- foe- tida.	Coffee.	Miscel- laneous.	Cocoe- nut.	Sweet					Castor
The Hydraulic Engineer	120	25	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22	167
The Municipal Commissioner	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	54	54
The Executive Health Officer	...	3	...	17	140	...	...	6	3	2	...	...	...	...	17	...	...	...	...	...	...	7	195
The Asstt. Health Officer, A & B Wards	...	2	151	664	185	152	110	3	122	59	31	35	50	17	2	89	...	...	...	...	...	1	1,663
The Asstt. Health Officer, C & D Wards	...	3	943	1,517	555	175	141	...	144	41	25	11	86	15	28	16	...	1	...	...	...	9	3,710
The Asstt. Health Officer, E Ward	...	...	53	1,441	352	250	133	24	177	97	10	23	61	13	2	4	...	...	...	...	...	1	2,641
The Asstt. Health Officer, F & G Wards	...	2	394	1,735	298	133	126	8	99	14	12	25	32	12	...	12	...	...	...	...	...	1	2,903
The Asstt. Health Officer, Malaria	...	4	9	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	16
The Town Duty Officer	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
The Storekeeper	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9	4	5	...	12	...	38	68
The Superintendent of Licences	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	22	22
The Superintendent of Maratha Hospital	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	2
The Dean, K.E.M. Hospital	...	...	...	63	123	52	...	...	4	4	...	...	...	...	...	...	...	...	...	...	...	1	247
The City Engineer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5	5
The Municipal Authorities	72	...	...	...	...	...	...	...	...	3	...	...	...	...	10	...	...	...	291	...	...	...	376
Private	6	12	94	45	9	...	...	2	...	1	...	3	...	...	8	...	...	...	200	...	...	...	380
Grand Total	192	45	1,562	5,531	1,698	771	510	42	541	217	82	94	232	57	32	156	9	5	5	491	12	166	12,450

J. H. DOCTOR,
Municipal Analyst.

BACTERIOLOGICAL STATEMENT No. 2.

Statement of Samples received for Bacteriological Examination during the year ending 31st December 1939.

Received from.	WATERS			Swabs for diphtheria.	Differential Counts.	Smear urethral discharge.	Urine for gonococci.	Widal test.	Stool for ova.	Milk for B Typhus.	Vaccine.	Sputum for T. B.	Malaria slides.	Ice-cream.	Ice-water.	Disinfectants.	Sundries.	Grand Total.
	Bombay.	Well.	Other.															
The Hydraulic Engineer ...	89	...	412	...	...	...	...	...	...	...	...	...	...	...	...	...	...	501
The Executive Health Officer ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	46	2	48
The Assistant Health Officer, Malaria ...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4
The Assistant Health Officer, A & B Wards ...	...	8	37	...	...	...	...	...	...	1	...	...	...	16	1	...	15	78
The Assistant Health Officer, CandD Wards ...	...	7	9	...	...	...	...	...	...	...	...	...	...	6	1	...	4	78
The Assistant Health Officer, E Ward ...	...	2	8	...	...	...	...	...	...	...	...	...	...	...	...	...	11	21
The Assistant Health Officer, F & G Wards ...	...	...	5	...	...	...	...	...	...	...	...	...	...	...	...	...	...	5
The Superintendent, Maratha Hospital ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
The Superintendent of Vaccination ...	...	...	...	...	...	...	...	...	...	...	142	...	...	...	...	...	...	142
The Storekeeper ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11	...	11
Municipal Authorities ...	72	...	...	305	33	16	...	2	...	...	...	1,930	6,781	...	...	...	2	9,141
Private individuals ...	...	2	20	...	...	1	3	...	2	...	...	220	...	...	...	3	...	251
Grand Total ...	161	19	495	305	33	17	3	2	2	1	142	2,150	6,781	22	2	60	35	10,230

88

J. H. DOCTOR,
Municipal Analyst.

TABLE No. III.

CHEMICAL

Statement of results of Bombay waters for the year ending 31st December 1939.

Source.	January.		February.		March.		April.		May.		June.		July.		August.		September.		October.		November.		December.	
<i>Tansa Water—</i>																								
Total Solids	10.0	9.0	10.0	11.0	10.0	9.0	10.0	9.0	10.0	9.0	9.0	8.0	10.0	9.0	9.0	9.0	10.0	10.0	11.0	11.0	11.0	10.0	11.0	10.0
Chlorine	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Free Ammonia
Oxygen absorbed at 80°F (Tidy's Process)	0.014	0.020	0.022	0.020	0.022	0.020	0.022	0.020	0.020	0.022	0.028	0.026	0.020	0.022	0.020	0.018	0.020	0.020	0.020	0.022	0.022	0.022	0.024	0.022
<i>Tuli Water—</i>																								
Total Solids	11.0	12.0	11.0	12.0	12.0	13.0	12.0	12.0	13.0	12.0	13.0	13.0	12.0	12.0	12.0	13.0	12.0	12.0	12.0	12.0	13.0	12.0	13.0	
Chlorine	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	
Free Ammonia	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Oxygen Absorbed at 80°F (Tidy's Process)	0.028	0.014	0.030	0.032	0.030	0.036	0.032	0.026	0.030	0.030	0.028	0.036	0.026	0.026	0.028	0.028	0.028	0.030	0.030	0.028	0.036	0.032	0.032	
<i>Velar Water—</i>																								
Total Solids	12.0	11.0	12.0	13.0	12.0	12.0	12.0	13.0	12.0	12.0	13.0	13.0	13.0	13.0	12.0	13.0	14.0	13.0	13.0	13.0	14.0	13.0	13.0	
Chlorine	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	
Free Ammonia	...	...	...	...	...	...	...	...	...	...	...	...	0.001	...	...	...	...	...	...	...	...	...	...
Oxygen Absorbed at 80°F (Tidy's Process)	0.032	0.030	0.028	0.030	0.032	0.030	0.030	0.030	0.030	0.028	0.024	0.038	0.036	0.032	0.040	0.038	0.036	0.040	0.030	0.034	0.036	0.054	0.042	

J. H. DOCTOR,
Municipal Analyst.

TABLE No. 4.

BACTERIOLOGICAL.

Statement of bacteriological Analysis of Bombay waters during the year ending 31st December 1939.

Lactose Fermenters.

Source.	January.		February.		March.		April.		May.		June.		July.		August.		September.		October.		November.		December.	
	c.c.	—in	c.c.	—in	c.c.	—in	c.c.	—in	c.c.	—in	c.c.	—in	c.c.	—in	c.c.	—in	c.c.	—in	c.c.	—in	c.c.	—in	c.c.	—in
Tansa water collected at Ghatkopar	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Tansa water from 72" Tansa Main at Powai	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Tansa water from the Outlet at Malabar Hill Reservoir.	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Tansa water from the Out-let at Bhandarwada Reservoir.	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100

J. H. DOCTOR,

Municipal Analyst.

**THE ANNUAL REPORT OF THE SUPERINTENDENT OF
VACCINATION FOR THE YEAR 1939.**

In 1909 the Vaccination Department of the City was taken over from Government by the Municipality who continued the practice of calf-to-arm vaccination and also prepared and used glycerinated vaccine for vaccination. Since 1923, the preparation of calf-lymph preserved in glycerine was discontinued and vaccine prepared at Belgaum was used instead. Since the Vaccination Act was brought into force, calf-lymph only is used for vaccination. The method followed in Bombay is that of Scarification by which scratches, single or multiple, about $\frac{1}{2}$ inch long are made with the vaccination lancet previously charged with lymph. The method secures an area of $\frac{1}{2}$ square inch in vaccination marks recommended by the Royal Commission on Vaccination to ensure efficient protection against Small-pox.

During the year under report, I was in charge from 1st May 1939 to 31st May 1939 and from 3rd August 1939 to 1st November 1939, Dr. B. R. Master from 1st January 1939 to 30th April 1939 and from 1st June 1939 to 2nd August 1939 and Dr. F. Lobo from 2nd November 1939 to 31st December 1939.

There are in all 27 Public Vaccination Stations in the City; out of these 22 are worked once a week from 8 A.M. to 10-30 A.M. (S.T.) Of the remaining 5 stations, 3 are Infant Welfare Centres, 2 of which are worked from 9 A.M. to 10 A.M. (S.T.) and 1 from 4 P.M. to 5 P.M. (S.T.) weekly. There remain then 2 daily public vaccination stations which are at (1) Princess Street to cater for the South of the City and open from 8 A.M. to 10-30 A.M. (S.T.) and 2-30 P.M. to 5-30 P.M. (S.T.) except on Sundays and Bank Holidays when it is open from 8 A.M. to 10-30 A.M. (S.T.) and, (2) Central Vaccination Department, Parel, for the North of the City and open from 7-30 A.M. to 5-30 P.M. (S.T.) except on Sundays and Bank Holidays when it is open from 7-30 A.M. to 10-30 A.M. (S.T.)

(1) Vaccine Operation with Results.—The following statement shows the number of persons primarily vaccinated and those revaccinated during the year 1939 and the preceding nine years and the percentage of successful primary operations in each year:—

Year.	PRIMARY VACCINATION.			No. of re-vaccinations.	Total No. of persons vaccinated.
	No. of children vaccinated.	Number successful.	Percentage of successful vaccination to the total No. of vaccinations.		
1930	24,710	21,777	88	99,808	124,518
1931	19,952	18,944	95	7,709	27,661
1932	23,783	22,292	94	12,436	36,219
1933	33,439	27,428	82	2,43,102	2,76,541
1934	26,203	24,774	95	17,824	44,027
1935	32,729	29,189	89	1,01,531	1,34,260
1936	29,462	27,240	92	61,388	90,850
1937	35,151	32,519	93	71,957	1,07,108
1938	34,714	30,072	87	3,03,365	3,38,079
1939	32,294	29,903	93	38,890	71,184

Out of the children vaccinated primarily 22,732 were born in Bombay City and 9,562 out-side the City, as against 24,896 and 9,818 respectively in the previous year.

The percentage of known success in the case of primary vaccinations was 92.60. This is to be considered satisfactory, considering that a large number of children were after vaccination removed from the City to up-country, and suburbs. The percentage would have been still greater, if the results of children removed from the City after vaccination could have been ascertained.

(2) The Result of Vaccination (Primary) by Ages.—The following table represents the results of primary vaccinations by ages:—

Results.	Under 1 year.	1-6 years.	6 years and upwards.	Total.
Successful	23,462	6,323	118	29,903
Unsuccessful	100	35	3	138
Unknown	1,607	627	19	2,253
Total	25,169	6,985	140	32,294

(3) **Inspections of Results.**—The report of the Vaccinators were checked by the Superintendent in 6,307 cases and by the Head-Vaccinator in 6,745 cases. Details are given in the statement below :—

Details of inspection.	By the Superintendent.	By the Head Vaccinator.
No. of cases inspected	6,307	6,745
No. of cases successful	6,303	6,736
No. of cases unsuccessful	4	9
Percentage of success in the inspected cases	99.94	99.87
Percentage of inspection to the total vaccinated	19.53	20.44

It will be seen from the above statement that care was taken to check 'Vaccinators' work in a large number of the cases that revisited the stations for inspection after 7 days and that the same was found to be satisfactory. By this inspection it also came to be ensured that the vaccine used was of good potency.

(4) **Income.**—The following statement shows the details of income derived from the sale of lymph, fees charged for vaccinations done at private places, firms etc., for giving instructions in Vaccination and for supplying extracts from vaccination registers etc., during the year under report :—

Amount realised from sale of lymph.	Municipal moiety of the fees realised from private vaccinations.	Municipal fees (moiety only) recovered from medical and private students for receiving instructions.	Fees realised from vaccination extracts and miscellaneous	Total.
Rs. a. p. 1,344 4 0	Rs. a. p. 485 14 0	Rs. a. p. 965 0 0	Rs. a. p. 121 0 0	Rs. a. p. 2,916 2 0

(5) **Cost of Single Operation.**—The cost of each successful vaccine operation taking into account all the charges incurred by the Vaccination Branch was Rs. 1-14-7 as against Rs. 2-12-2 in the preceding year. If the amount of income of Rs. 2,916-2-0 shown above is excluded from the total expenditure, the cost works out at Rs. 1-13-0 as against Rs. 2-8-10 in the previous year. If calculated against the total number of vaccine operations, i.e., both primary and re-vaccinations, the cost of each operation after deducting the amount of the income as above comes to Rs. 0-12-2 compared to Re. 0-3-8 in the preceding year.

(6) **Postponement Certificates.**—During the year under report 503 Certificates for the postponement of the vaccination of children were granted.

(7) **Prosecution.**—There were no cases of prosecution instituted for failure to bring infants for vaccination, or for failure to present them for inspection seven days after the operation.

(8) **Ill effects from Vaccination.**—No serious ill-effects following vaccination were observed or reported during the year.

(9) **Instruction to students.**—During the year under report 174 Civil Medical Pupils and 106 private students from the City and the mofussil attended different Public Vaccination Stations for instructions in vaccination. Besides these, 11 Lady Health Visitors of the Bombay Presidency Infant Welfare Society were given instructions in vaccination under a request made by the Secretary of the Society.

(10) **Vaccination of Pilgrims.**—The number of pilgrims who left Bombay for 'Haj' during the year was 2,381. Of these 2,381 or 100 per cent. were vaccinated in Bombay City prior to embarkation.

The following table shows the number of males and females and the number of primary and re-vaccinations performed among the pilgrims by the special staff engaged for the work :—

	Males.	Females.	Total.
Primary Vaccinations	4	3	7
Re-Vaccinations	2,178	196	2,374
Total	2,182	199	2,381

(11) Vaccine Lymph was obtained from the Director, Vaccine Institute, Belgaum, and it was promptly and regularly supplied by him.

Acting Superintendent of Vaccination
Bombay.

Table No. 1.
POPULATION BY SECTIONS.

1		2			3		
Ward.	Section.	POPULATION.					
		By the Census 1921.			By the Census 1931.		
		Males.	Females.	Total.	Males.	Females.	Total.
A	Upper Colaba	2,813	934	3,747	288	148	436
	Middle and Lower Colaba	13,758	6,290	20,048	13,628	6,326	19,954
	Fort, South	3,469	684	4,153	2,854	641	3,495
	Fort, North Esplanade	19,642 11,591	11,279 3,980	30,021 15,571	16,823 9,814	9,009 4,489	25,832 14,303
B	Mandvi	25,789	12,823	38,612	27,050	14,656	41,706
	Chukla	16,533	6,463	22,996	12,031	6,006	18,037
	Umerkhadi	29,635	17,583	47,218	25,588	16,006	41,594
	Dongri	12,596	8,153	20,749	8,101	4,927	13,028
C	Market	27,008	8,072	35,080	26,952	11,699	38,651
	Dhobi Talao	27,873	14,298	42,171	27,568	16,804	44,372
	Fanaswadi	19,732	10,373	30,105	19,722	12,355	32,077
	Bhuleshwar	23,744	10,878	34,622	23,097	12,009	35,106
D	Khara Talao	16,038	7,887	23,925	14,998	8,245	23,243
	Kumbharwada	21,726	10,755	32,481	19,815	12,212	32,027
	Khetwadi	24,481	15,134	39,615	24,350	14,957	39,307
	Girgaum	22,333	13,670	36,003	24,369	14,417	38,786
E	Chowpati	8,870	5,390	14,260	10,091	6,106	16,197
	Walkeshwar	11,502	6,609	18,111	14,523	8,211	22,734
	Mahalakshmi	24,197	13,843	38,040	22,948	13,621	36,569
	Mazagon	23,130	13,643	36,773	28,414	14,739	43,153
F	Tarwadi	26,724	13,993	40,717	24,678	15,660	40,338
	2nd Nagpada	14,583	8,520	23,103	13,338	7,694	21,032
	Kamathipura	27,369	17,216	44,585	23,488	14,083	37,571
	Tardeo	19,650	12,336	31,986	19,200	12,548	31,748
G	Byculla	58,370	32,970	91,340	59,098	32,887	91,985
	1st Nagpada	5,131	2,514	7,645	4,672	2,551	7,223
	Parel	38,164	22,032	60,196	40,407	23,153	63,560
	Sewri	17,126	11,519	28,645	17,376	9,380	26,756
G	Sion	34,507	21,937	56,444	43,167	26,031	69,198
	Mahim	29,425	18,705	48,130	30,048	19,196	49,244
	Worli	78,444	41,346	119,790	73,644	40,887	114,531
Harbour, Docks, Railways and Unknown	35,379	2,753	38,132	25,241	2,349	27,590	
Total		771,332	404,582	1,175,914	747,381	414,002	1,161,383

Table No. 2.

TABLE SHOWING THE AREA, DENSITY OF POPULATION, THE NUMBER OF BIRTHS, THE BIRTH-RATE AND DEATHS UNDER ONE YEAR PER 1,000 BIRTHS BY SECTIONS IN 1939.

1	2	3	4	5			6	7	8
Ward.	Sections.	Area in Acres.	Average Population per Acre calculated on the Census Population of 1931.	Number of Births registered.			Number of Births per 1,000 of Population.	Mean ratio of Births per 1,000 of Population during the preceeding 5 years.	Deaths under 1 year per 1,000 Births.
				Males.	Females.	Total.			
A	Upper Colaba	163	3	73	72	145	33.1	29.6	193
	Middle and Lower Colaba	527	38	283	248	531			
	Fort, Southern	133	26	27	28	55			
	Fort, Northern	159	162	423	427	850			
	Esplanade	787	18	279	263	542			
B	Mandvi	187	223	449	438	887	21.3	20.8	235
	Chukla	47	383	337	333	670	37.1	32.1	174
	Umarkhadi	101	413	731	714	1,445	34.7	35.4	170
	Dongri	303	43	396	366	762	58.5	45.9	165
C	Market	85	453	485	454	939	24.3	23.5	180
	Dhobi Talao	208	213	684	619	1,303	29.4	29.9	215
	Fanaswadi	99	321	568	514	1,082	33.7	30.7	158
	Bhuleshwar	73	478	518	506	1,024	29.2	29.2	217
	Khara Talao	41	565	338	361	699	30.1	30.7	161
	Kumbharwada	44	727	419	388	807	25.2	24.6	250
	Khetwadi	155	254	703	669	1,372	34.9	34.2	168
D	Girgaum	112	345	685	705	1,390	35.8	33.1	140
	Chowpati	109	149	334	349	683	42.2	38.9	93
	Walkeshwar	590	39	293	322	615	27.0	24.3	107
	Mahalakshmi	659	56	644	572	1,216	33.2	28.7	191
	Mazagon	1,075	40	563	544	1,107	25.6	34.8	232
E	Tarwadi	499	81	719	720	1,439	35.7	37.2	204
	2nd Nagpada	33	636	273	247	520	24.7	23.5	215
	Kamathipura	62	602	523	450	973	25.9	27.1	325
	Tardeo	150	212	474	499	973	30.6	35.5	175
	Byculla	568	162	1,110	1,035	2,145	23.3	24.1	303
	1st Nagpada	29	246	99	115	214	29.6	31.5	121
F	Parel	561	113	1,245	1,043	2,288	35.9	34.0	197
	Sewri	578	46	387	335	722	26.9	27.5	321
	Sion	3,559	19	1,675	1,446	3,121	45.1	35.6	212
G	Mahim	1,511	33	1,502	1,309	2,811	57.1	43.2	192
	Worli	2,273	50	2,319	2,173	4,492	39.2	35.0	265
	Harbour, Docks, Railways and Unknown	...	...	...	...	...	...	...	...
	Total	15,480	75	19,558	18,264	37,822	32.6	30.1	211

Table No. 3.

TABLE OF POPULATION AND BIRTHS BY COMMUNITIES OR CASTES IN 1939.

Race or Caste.	POPULATION		BIRTHS				
	By the Census of 1921	By the Census of 1931	Registered in 1939			Number per 1,000.	
			Males.	Females.	Total.	1939	1938
Jains ...	23,884	12,424	618	608	1,226	31.6	30.4
Brahmins ...	72,400	75,966	1,651	1,582	3,233		
Lingaits ...	866	347	184	168	352		
Bhatias ...	9,015	5,895	121	142	263		
Banias ...	58,824	50,822	788	728	1,516		
Hindus of other Castes ...	5,60,951	553,580	8,068	7,411	15,479		
Hindus, Scheduled class ...	135,634	103,251	2,801	2,524	5,325	51.6	49.1
Mussalmans ...	184,685	209,246	3,106	3,042	6,148	29.4	28.8
Parsees ...	52,234	57,765	502	463	965	16.7	17.7
Jews ...	7,548	8,621	161	149	310	35.9	36.4
Indian Christians ...	48,719	64,269	1,387	1,297	2,684	41.7	41.6
Anglo-Indians ...	4,724	7,039	62	58	120	17.0	22.0
Europeans ...	14,726	9,420	81	65	146	15.5	16.3
Buddhists ...	1,645	1,630	26	26	52	31.9	31.3
Other and unknown Castes	59	1,108	2	1	3	2.7	22.5
Total ...	1,175,914	1,161,383	19,558	18,264	37,822	32.6	31.6

Table No. 4.

TABLE SHOWING CASES OF INFECTIOUS DISEASES NOTIFIED FROM ALL SOURCES DURING THE YEAR 1939.

1 Ward.	2 Sections.	3 Total Number of Cases notified in each Section.													
		Cholera.	Small-pox.	Plague.	Enteric Fever.	Diphtheria.	Typhus.	Relapsing Fever.	Puerperal Fever.	Tuberculosis.	Leprosy.	Influenzal Pneumonia.	Cerebral Spinal Meningitis.	Scarlet Fever.	Total.
A	Upper Colaba ...	...	1	...	...	1	...	...	...	3	...	...	...	2	7
	Middle and Lower Colaba	...	1	...	15	7	...	...	...	34	...	...	1	...	7
	Fort, Southern	...	1	...	3	...	...	...	...	8	...	...	...	...	58
	Fort, Northern	...	3	...	23	2	...	...	...	63	...	1	...	...	12
	Esplanade	...	2	...	22	5	...	...	...	62	...	2	...	...	95
B	Mandvi	...	8	...	14	4	...	...	1	60	...	2	...	...	98
	Chukla	...	1	...	3	1	...	...	...	35	...	...	...	...	92
	Umarkhadi	...	6	...	14	10	...	...	1	138	...	...	...	...	46
C	Dongri	...	3	...	8	5	...	...	2	27	...	...	...	...	176
	Market	...	5	...	20	7	...	...	...	41	...	...	...	...	48
	Dhobi Talao	...	6	...	46	2	...	...	1	100	...	...	2	...	75
	Fanaswadi	...	2	...	23	3	...	...	...	55	...	2	...	...	163
	Bhuleshwar	...	2	...	12	4	...	...	1	112	1	1	...	...	87
D	Khara Talao	...	4	...	3	6	1	...	...	93	...	2	...	...	137
	Kumbharwada	...	10	...	7	3	...	...	...	71	...	1	...	...	110
	Khetwadi	...	5	...	31	8	...	...	2	103	...	...	...	...	94
	Girgaum	...	1	...	20	4	...	...	...	88	1	...	...	...	159
	Chowpati	...	1	...	14	6	...	...	...	30	...	3	...	...	117
	Walkeshwar	...	4	...	16	2	1	...	2	18	...	...	...	...	57
	Mahalakshmi	...	37	...	28	13	1	...	1	81	...	...	...	...	46
E	Mazagon	...	15	...	12	6	...	...	...	68	...	1	...	...	168
	Tarwadi	...	18	...	12	10	1	...	2	291	1	...	...	1	106
	2nd Nagpada	...	8	...	4	1	1	...	1	67	...	...	10	...	350
	Kamathipura	...	18	...	2	1	...	...	...	95	...	...	5	...	87
	Tardeo	...	6	...	13	5	...	...	1	67	...	...	6	...	122
F	Byculla	...	38	...	78	45	1	...	5	181	...	...	7	...	100
	1st Nagpada	...	1	...	1	4	...	...	...	10	...	9	33	...	390
	Parel	...	20	...	32	7	...	...	2	115	...	...	...	...	16
	Sewri	...	4	...	10	4	...	...	2	19	...	2	16	...	194
G	Sion	...	21	...	96	20	...	...	5	103	65	1	4	...	45
	Worli	...	32	...	80	24	...	...	6	117	...	2	16	1	329
	Mahim	...	84	...	59	20	1	...	4	139	...	6	8	...	273
	Harbour, Docks, Railways and Unknown	...	...	...	2	...	...	...	...	...	5	19	...	...	331
	Total ...	...	368	...	723	240	7	...	39	2,494	69	48	198	5	4,191

Table No. 5.
TABLE of Cases treated at all the Municipal Dispensaries during 1939.

Description of disease	January.	February.	March.	April.	May.	June.	July.	August.	September	October.	November.	December.	Total.
Measles	1	5	4	4	4	4	2	2	...	2	...	2	30
Whooping Cough	7	7	7	12	5	12	4	6	5	5	4	8	82
Dengue	...	...	...	...	...	...	...	...	...	...	...	...	...
Influenza	422	406	594	465	543	687	1,006	1,301	1,328	1,148	727	364	8,991
Dysentery	190	144	173	236	224	128	294	404	260	166	154	169	2,542
Diarrhoea	295	248	315	338	296	303	561	586	344	221	330	335	4,172
Malarial Fever	60	74	60	84	155	161	222	733	1,365	5,163	3,950	1,604	13,631
Fever not defined	1,727	1,627	1,765	1,835	2,054	2,677	2,621	4,160	4,719	4,740	2,757	1,976	32,688
Bronchitis	126	90	128	131	109	110	123	121	169	208	172	182	1,669
Pneumonia	29	35	24	37	39	45	47	47	61	38	36	21	459
Diseases of the teeth	378	358	356	408	444	460	423	442	423	384	370	345	4,791
Ophthalmia	210	237	243	237	297	295	264	284	264	249	183	191	2,954
Corneal Ulcer	1	...	2	2	...	1	1	...	1	3	...	...	11
Ringworm	336	263	323	386	355	418	537	536	518	567	367	389	4,995
Scabies	903	799	911	881	824	688	890	887	1,012	1,078	1,014	1,118	11,005
Worms	494	437	546	511	533	516	559	626	508	623	436	335	6,124
All other diseases and injuries	8,433	7,743	8,815	9,022	9,223	8,888	10,240	10,443	10,567	10,101	7,944	7,622	1,09,041
Leprosy	...	1	2	1	...	...	2	...	1	...	2	...	9
Total new cases	13,612	12,474	14,268	14,590	15,105	15,393	17,796	20,578	21,545	24,696	18,476	14,661	2,03,194

*Including 4,270 cases treated at the Maratha Hospital, out-door Department, 15,172 at Dharavi Dispensary (opened on 1-7-1936) and 2,720 at Tardeo Flats Dispensary (opened on July 1938).

Note.—This Table does not include the number of patients treated at the four Dispensaries for Tuberculosis (see page 18) and at those for Women and Children. (see page 31).

Table No. 6.
DEATHS FROM ALL CAUSES BY SECTIONS AND AGE-PERIOD IN 1939.

1 Wards.	2 Sections.	3 Under 1 year.	4 1 to 5 years.	5 5 to 10 years.	6 10 to 15 years.	7 15 to 20 years.	8 20 to 30 years.	9 30 to 40 years.	10 40 to 50 years.	11 50 to 60 years.	12 60 years and upwards.	13 Age unspecified.	14 TOTAL DEATHS			15 No. of deaths among males to 100 deaths among females.	16 Ratio of deaths per 1,000 of population.	
													Males.	Females.	Persons.		1939	Mean during the previous 5 years.
A	Upper Colaba	18	2	2	...	2	4	4	2	2	7	...	22	21	43	104	21.9	20.8
	Middle and Lower Colaba	113	55	13	2	9	46	44	29	29	65	...	233	172	405			
	Fort, Southern	6	5	...	1	2	3	4	5	2	3	...	21	10	31			
	Fort, Northern	182	92	17	14	14	67	59	49	53	74	...	349	272	621			
	Esplanade	79	37	9	5	10	41	46	34	25	49	...	219	116	335			
B	Mandvi	209	92	24	15	19	64	58	54	48	104	...	407	280	687	145	16.4	18.5
	Chukla	117	46	8	7	9	32	28	24	24	57	...	212	140	352	151	19.5	22.4
	Umarkhadi	246	153	25	27	48	120	113	101	91	195	...	599	520	1,119	115	26.9	29.0
	Dongri	126	77	10	6	17	38	50	33	42	53	...	257	195	452	131	34.6	32.3
C	Market	169	94	18	11	17	53	48	53	47	69	...	347	232	579	149	14.9	18.2
	Dhobi Talao	281	141	23	12	29	73	71	74	81	166	...	506	445	951	113	21.4	23.5
	Fanaswadi	171	104	12	9	16	73	54	42	46	104	...	324	307	631	105	19.6	23.4
	Bhuleswar	223	116	23	14	38	91	78	70	69	126	...	467	381	848	122	24.1	26.9
	Khara Talao	113	68	22	8	22	65	41	40	42	91	...	265	247	512	107	22.0	24.3
	Kumbharwada	202	123	22	9	10	77	67	53	47	75	...	344	341	685	100	21.3	25.1
D	Khetwadi	231	129	31	23	24	86	84	82	79	130	...	467	432	899	108	22.8	24.6
	Girgaum	195	118	29	15	16	68	67	51	54	121	...	386	348	734	110	18.9	21.7
	Chowpati	64	35	9	3	16	38	29	15	29	65	...	145	158	303	91	18.7	19.6
	Walkeswar	66	33	8	4	8	26	20	25	30	90	...	179	131	310	136	13.6	15.2
	Mahalakshmi	233	117	27	17	22	91	86	71	57	193	...	501	413	914	121	24.9	23.7
E	Mazagaon	257	144	28	14	21	79	92	65	60	114	...	497	377	874	131	20.2	22.5
	Tarwadi	294	202	35	18	33	156	137	129	94	202	1	734	567	1,301	129	32.2	33.6
	2nd Nagpada	112	65	10	10	23	67	55	43	41	92	...	283	235	518	120	24.6	25.2
	Kamathipura	317	205	48	16	30	141	132	105	88	164	...	655	591	1,246	110	33.1	32.3
	Tardeo	171	119	20	14	20	87	73	77	61	133	...	427	348	775	124	24.4	28.1
	Byculla	650	329	84	45	75	304	246	194	135	335	...	1,275	1,122	2,397	113	26.1	27.7
	1st Nagpada	26	14	1	...	7	14	14	10	9	21	...	69	47	116	146	16.1	18.5
F	Parel	452	262	56	23	61	214	191	157	118	238	...	957	815	1,772	117	27.9	26.2
	Sewri	232	143	24	16	23	101	96	71	64	122	...	501	391	892	128	33.3	30.7
	Sion	662	338	64	42	63	238	230	136	146	289	...	1,118	1,090	2,208	102	31.9	33.1
G	Mahim	540	290	54	35	58	191	158	131	95	273	...	960	865	1,825	110	37.0	34.1
	Worli	1,192	801	182	77	119	457	407	287	280	630	...	2,310	2,122	4,432	108	38.7	31.9
	Harbour, Docks, Railways and Unknown	59	26	16	12	26	156	138	131	107	82	...	548	205	753	267	27.3	17.2
	Total	8,008	4,575	954	524	907	3,361	3,020	2,442	2,196	4,532	1	16,581	13,939	30,520	118	26.3	26.4

Table No. 7.

DEATHS BY CASTES AND AGES IN THE YEAR 1939.

Date.	Under 7 days		1 to 4 weeks		4 weeks to 6 months		6 to 12 months		1 to 2 years		2 to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 30 years		30 to 40 years		40 to 50 years		50 to 60 years		60 and over		Age unspecified		All ages.			
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Persons.	
Jains ...	21	16	17	13	21	22	42	32	32	30	26	17	15	20	4	5	10	6	29	38	33	12	32	12	37	15	31	41	...	...	350	279	629
Brahmins ...	48	51	41	31	86	64	109	99	84	76	42	48	24	33	19	14	27	25	85	105	86	60	93	47	78	39	152	135	...	...	974	827	1,801
Lingayats ...	18	17	18	9	43	24	20	19	27	39	23	31	16	19	3	6	8	10	23	35	24	17	21	9	11	8	34	38	...	...	289	281	570
Bhatias ...	7	3	...	1	5	2	5	9	4	2	5	9	3	2	3	1	2	6	2	9	5	10	11	5	13	8	20	17	...	...	85	84	169
Banias ...	22	12	14	15	29	31	40	37	33	49	16	12	5	6	3	6	7	18	27	37	40	28	48	23	49	22	47	39	...	...	380	335	715
Hindus (other castes).	570	418	389	314	483	428	542	528	546	616	436	447	200	259	103	137	231	186	846	802	964	570	786	318	671	277	886	950	1	...	7,654	6,250	13,904	
Scheduled Class...	160	137	118	90	198	194	240	231	281	275	264	308	73	71	30	41	42	61	162	229	158	174	155	69	124	101	223	269	...	...	2,228	2,250	4,478
Mahomedans ...	146	111	112	89	178	143	181	163	165	117	134	152	60	90	52	65	68	136	330	393	392	236	394	149	334	123	559	367	...	...	3,105	2,364	5,469
Parsees ...	17	9	12	10	14	10	11	14	5	10	9	4	6	4	3	1	8	8	15	17	24	21	42	37	58	43	244	189	...	...	468	377	845
Jews ...	9	7	5	1	1	3	9	2	4	6	2	3	2	3	...	1	...	7	1	3	3	1	12	3	11	5	29	23	...	...	88	68	156
Indian Christians	52	40	49	55	105	128	47	53	31	37	47	32	17	22	12	12	17	21	73	87	69	61	75	56	97	32	94	92	...	...	785	728	1,513
Anglo-Indians ...	3	2	2	5	5	5	6	1	1	2	2	1	1	...	2	1	2	1	3	4	10	4	11	5	5	5	15	7	...	...	68	43	111
Europeans ...	3	...	1	...	2	1	1	2	...	1	...	...	2	1	...	...	...	...	2	1	11	5	20	5	16	8	16	12	...	...	74	36	110
Negro Africans
Buddhists ...	1	2	1	1	2	2	3	1	...	1	...	...	...	...	...	...	...	...	2	1	2	...	4	...	6	...	2	...	...	...	23	8	31
Other and unknown castes.	8	7	...	2	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	9	19
Total { Male ...	1,085		779		1,172		1,256		1,214		1,006		424		234		422		1,600		1,821		1,704		1,510		2,353		1		16,581			
{ Female		832		636		1,057		1,191		1,291		1,064		530		290		485		1,761		1,199		738		686		2,179		...		13,939	30,520	

Table No. 8.

THE DEATHS BY AGE AND MONTH IN 1939.

	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.
Under 7 days... ..	177	122	125	114	113	133	171	183	183	232	180	184	1,917
1 to 4 weeks	157	109	92	100	84	96	115	126	138	156	120	122	1,415
4 weeks to 6 months	209	156	188	171	166	159	201	218	174	237	157	193	2,229
6 months to 12 months... ..	145	169	209	189	201	211	285	286	218	214	152	168	2,447
1 to 2 years	207	205	237	229	212	180	239	255	194	197	179	171	2,505
2 to 5 years	211	206	207	179	175	132	162	199	159	164	150	126	2,070
5 to 10 years	81	86	99	75	78	69	61	81	90	95	83	56	954
10 to 15 years	42	35	41	46	34	54	45	56	42	61	36	42	524
15 to 20 years	87	79	81	56	70	68	68	84	71	105	74	64	907
20 to 30 years	317	275	258	265	268	251	254	266	290	310	310	297	3,361
30 to 40 years	280	254	265	269	226	195	231	229	258	273	284	256	3,020
40 to 50 years	249	208	211	153	170	176	219	184	203	246	206	217	2,442
50 to 60 years	194	162	190	189	151	159	165	185	175	224	212	190	2,196
60 and over	465	361	399	340	318	314	340	383	388	441	355	428	4,532
Ages Unspecified ... ..	...	...	...	...	...	...	...	1	...	...	...	...	...
Total	2,821	2,427	2,592	2,375	2,266	2,197	2,556	2,736	2,583	2,955	2,498	2,514	30,520

Table No. 9.

TABLE OF DEATHS BY SECTIONS AND MONTHS IN 1939.

Wards.	Sections.	MONTHS.												TOTAL.
		Jan.	Feb.	March.	April.	May.	June.	July.	August.	Sept.	Oct.	Nov.	Dec.	
A	Upper Colaba ...	4	1	3	...	2	7	5	6	3	6	1	5	43
	Middle and Lower Colaba.	36	44	29	28	42	26	35	23	45	43	35	19	405
	Fort, Southern ...	4	1	3	1	3	4	5	5	...	1	4	...	31
	Fort, Northern ...	54	52	54	56	55	44	62	51	39	50	51	53	621
	Esplanade ...	35	26	29	16	26	24	34	26	23	32	30	34	335
B	Mandvi ...	76	62	71	58	57	40	55	65	46	59	51	47	687
	Chukla ...	33	24	33	29	33	42	25	32	26	15	27	33	352
	Umarkhadi ...	96	89	114	78	91	88	82	104	95	109	90	83	1,119
	Dongri ...	50	28	43	37	26	36	47	42	35	39	28	41	452
C	Market ...	51	63	51	47	50	37	47	56	33	50	44	50	579
	Dhobi Talao ...	84	80	90	87	73	72	80	89	82	79	61	74	951
	Fanaswadi ...	53	57	65	43	57	54	60	49	48	46	45	54	631
	Bhuleshwar ...	79	76	77	72	65	64	77	68	64	67	66	73	848
	Khara Talao ...	57	45	44	40	42	36	43	37	43	37	44	44	512
	Kumbharwada ...	54	54	61	64	56	51	55	79	56	53	47	55	685
D	Khetwadi ...	91	81	85	75	76	67	74	70	72	77	58	73	899
	Girgaum ...	77	64	70	52	62	64	55	64	59	67	42	58	734
	Chowpati ...	29	24	21	32	23	27	23	25	24	27	27	21	303
	Walkeshar ...	27	20	35	23	23	21	28	33	25	33	14	28	310
	Mahalakshmi ...	95	71	77	68	67	78	74	74	69	74	72	95	914
	Mazagaon ...	87	79	98	62	70	62	58	67	60	82	77	72	874
	Tarwadi ...	124	104	89	98	104	111	121	126	110	111	89	114	1,301
E	Second Nagpada ...	49	39	36	39	41	49	50	42	34	52	44	43	518
	Kamathipura ...	129	118	119	106	87	109	90	96	93	87	103	109	1,246
	Tardeo ...	89	78	68	61	47	61	56	62	62	69	61	61	775
	Byculla ...	216	202	195	216	176	162	168	235	207	239	189	192	2,397
	First Nagpada ...	15	8	6	11	4	6	10	11	11	13	9	12	116
F	Parel ...	156	137	119	143	106	95	155	175	202	211	163	110	1,772
	Sewri ...	82	72	76	58	56	40	74	77	90	110	71	86	892
	Sion ...	192	168	194	189	164	154	186	193	191	225	179	173	2,208
G	Mahim ...	158	136	140	134	119	145	192	153	165	170	167	146	1,825
	Worli ...	357	269	333	309	328	284	376	451	425	527	414	359	4,432
	Harbour, Docks, Railways and Unknown ...	82	55	64	43	35	37	54	50	46	95	95	97	753
	Total ...	2,821	2,427	2,592	2,375	2,266	2,197	2,556	2,736	2,583	2,955	2,498	2,514	30,520

TABLE OF DEATHS BY CAUSES

Classification Number*		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Wards.	SECTIONS.	Typhoid and Para-Typhoid Fever (1-2).	Measles (7)	Scarlet Fever (8)	Whooping Cough (9)	Diphtheria (10)	Influenza (11)	Encephalitis Lethargica (17)	Cerebro-Spinal Fever (18)	Tuberculosis of Respiratory System (23)	Other Tuberculosis Diseases (24-32)	Syphilis (34)	General Paralysis of the Insane, Tabes dorsalis (80, 83)	Cancer, Malignant Diseases (45-53)	Diabetes (59)	Cerebral Haemorrhage, etc. (62)	Heart Disease (90-95)	Aneurysm (96)	Other Circulatory Diseases (97-103)	Bronchitis (106)	Pneumonia (all forms) (107-109)	Other Respiratory Diseases (104, 105, 110-114)	Peptic Ulcer (117)	Diarrhoea and Enteritis (119, 120)
A	Upper Colaba ...	...	...	...	...	...	...	...	...	2	1	...	...	...	...	...	...	...	...	...	12	2	...	...
	Middle & Lower Colaba ...	6	...	...	...	2	2	...	1	22	4	1	...	11	3	9	14	...	1	2	103	19	1	11
	Fort, Southern ...	2	...	...	...	...	...	...	...	3	2	...	...	1	...	1	1	...	...	...	3	1	...	2
	Fort, Northern ...	9	5	...	1	...	2	1	2	42	9	1	...	10	6	11	7	2	2	4	146	24	1	25
	Esplanade ...	4	1	...	...	1	2	...	2	32	4	...	...	6	4	7	11	...	...	3	89	10	...	12
B	Mandvi ...	7	2	...	...	1	1	...	1	41	6	1	...	15	4	6	9	...	4	11	265	26	1	6
	Chukla ...	...	1	...	...	1	...	...	2	18	11	...	...	9	1	5	7	1	1	4	95	16	1	22
	Umarkhadi ...	7	7	...	...	2	...	...	5	93	17	...	...	18	4	21	19	4	7	17	216	95	2	26
	Dongri ...	2	3	...	...	1	...	...	...	20	6	...	...	7	1	6	10	...	3	15	114	15	4	24
C	Market ...	9	2	...	...	3	...	...	2	25	8	...	...	5	1	19	15	...	2	11	186	19	1	10
	Dhobi Talao ...	15	5	...	...	...	2	...	3	75	15	...	...	18	14	18	13	1	4	18	270	41	1	27
	Fanaswadi ...	10	6	...	...	1	1	...	1	37	14	...	1	12	4	17	10	1	1	9	186	25	...	28
	Bhuleshwar ...	3	3	...	...	1	1	...	3	76	13	2	...	13	2	12	12	2	7	69	213	25	3	8
	Khara Talao ...	1	2	...	...	...	1	...	2	73	9	...	...	4	2	3	3	1	...	35	167	25	1	6
	Kumbharwada ...	4	2	...	...	...	2	1	1	54	6	2	...	4	1	5	5	...	1	40	196	37	1	13
D	Khetwadi ...	8	2	...	...	1	4	1	6	73	8	...	...	19	12	12	26	1	7	31	230	36	1	14
	Girgaum ...	8	7	...	1	3	2	...	2	60	16	2	1	14	7	20	18	2	5	23	159	29	...	23
	Chowpati ...	6	1	...	...	2	3	...	2	20	7	...	...	5	1	7	10	1	5	3	75	16	...	8
	Walkeshwar ...	4	...	...	...	...	...	...	1	14	1	...	...	8	7	9	11	1	7	1	73	18	...	12
	Mahalakshmi ...	8	1	...	...	5	1	...	3	56	11	...	...	18	10	16	25	2	4	21	251	20	2	21
	Mazagaon ...	6	8	...	...	...	1	...	3	59	3	...	...	6	4	9	13	2	...	20	320	30	...	23
	Tarwadi ...	2	4	...	...	1	3	...	4	116	10	1	...	15	1	13	14	2	2	18	455	45	1	22
E	2nd Nagpada ...	3	...	...	...	...	...	...	1	51	4	1	...	1	2	6	7	1	1	10	156	64	1	13
	Karnathipura ...	...	4	...	...	...	1	...	2	83	10	3	...	6	...	5	8	2	4	53	388	113	1	34
	Tardeo ...	9	3	...	...	1	2	...	2	43	7	...	...	10	7	6	12	...	3	37	204	13	1	25
	Byculla ...	20	11	...	...	9	6	1	12	126	17	7	...	22	4	21	14	2	9	86	634	123	4	93
	1st Nagpada ...	...	1	...	...	...	1	...	...	8	2	...	...	1	1	...	1	...	4	2	28	8	1	2
	Parel ...	13	...	...	...	4	...	...	10	57	14	1	...	7	4	12	13	2	5	15	558	105	...	53
	Sewri ...	4	...	...	...	3	...	...	1	14	2	...	...	2	...	...	1	...	1	4	320	57	1	18
G	Sion ...	20	3	...	2	6	4	...	8	59	15	1	...	20	7	18	22	1	8	68	537	74	2	175
	Mahim ...	22	3	...	1	8	10	1	...	68	20	3	...	12	7	19	18	...	4	20	527	75	1	65
	Worli ...	14	15	...	...	5	4	1	7	85	24	4	...	17	5	27	15	1	7	44	1,328	250	...	166
Total	Harbour, Docks, Railways and unknown ...	23	...	...	...	4	2	1	5	117	16	1	...	24	1	11	16	5	8	6	94	18	...	26
	Total ...	249	102	...	5	65	58	7	94	1,722	312	31	2	340	127	351	380	37	117	700	8,598	1,474	33	1,033

*The Classification Numbers are the same and have the same application as those used in the Short List of causes of death adopted by the Registrar-

No. 10.

AND SECTIONS IN 1939.

24	25	26	27	28	29	30	31	32	33	34	35											36		
Appendicitis (121)	Cirrhosis of Liver (124)	Other Diseases of Liver, etc (125-127)	Other Digestive Diseases (115, 116, 118, 122, 123, 128, 129)	Acute and Chronic Nephritis (130-132)	Puerperal Sepsis (140, 145)	Other Puerperal Sepsis (141-144, 146-150)	Congenital Debility premature birth, Malformation, etc. (157-161)	Senility (162)	Suicide (163-171)	Other Violence (172-198)	OTHER DEFINED DISEASES											Causes ill-defined or unknown (199-200)	Still-born.	Total
											A Small-pox (6)	B Plague (14)	C Kala Azar (39-A)	D Malaria (38A)	E Acute and Recurrent fever (38B)	F Relapsing fever (4)	G Fever not Defined (200-2a)	H Cholera (12)	J Dysentery (13)	K Leprosy (33)	L Other Defined Diseases			
..	1	..	..	..	..	3	12	3	..	..	..	..	..	..	..	..	..	1	..	2	3	4	43	
3	4	4	6	12	2	2	50	20	2	15	..	..	..	2	2	..	5	..	5	..	45	14	28	405
..	..	2	..	..	..	1	1	1	..	1	..	..	..	..	..	1	..	..	..	5	3	3	31	
1	2	7	12	5	1	10	73	31	2	15	1	..	..	4	..	..	21	..	5	..	89	32	55	621
2	4	1	3	4	1	2	38	13	1	12	..	..	..	2	3	..	5	..	4	..	36	16	30	335
2	..	3	6	4	1	3	68	47	..	18	6	..	..	3	2	..	2	..	6	..	90	19	68	687
3	..	..	4	5	..	1	45	23	1	3	..	..	..	2	1	..	2	..	6	..	50	11	41	352
2	2	..	6	12	2	5	87	90	4	20	2	..	..	4	44	..	5	..	19	1	200	54	98	1,119
2	3	1	1	4	..	2	37	29	1	14	2	..	..	3	13	..	..	..	6	..	84	19	56	452
1	8	5	3	6	..	3	52	31	2	20	2	..	..	1	8	..	4	..	7	..	83	25	56	579
1	8	7	9	18	1	3	97	56	4	19	5	..	..	5	..	..	4	..	13	..	126	35	109	951
1	12	2	5	3	1	5	47	39	2	22	1	..	..	2	9	..	3	..	5	..	95	13	54	631
1	6	1	3	2	1	12	76	60	5	10	1	..	..	1	11	..	1	..	14	..	156	19	68	848
..	1	1	5	4	..	5	30	42	1	6	1	..	..	7	12	..	4	..	2	..	31	25	41	512
1	3	..	4	2	..	2	69	38	2	7	10	..	..	1	20	..	2	..	2	..	132	15	54	685
..	12	5	8	14	3	4	101	45	4	18	3	..	..	3	1	..	5	..	7	..	144	30	79	899
1	12	13	9	14	..	2	71	49	1	18	1	..	..	1	9	..	6	..	10	..	95	20	69	734
..	2	1	4	5	..	2	34	23	2	6	..	..	..	3	..	..	2	..	2	..	35	10	25	303
1	..	2	4	5	2	..	23	24	2	13	2	..	..	1	1	..	1	..	3	..	44	15	17	310
1	5	6	7	15	1	4	113	98	1	18	18	..	..	2	..	..	2	..	12	..	103	33	85	914
1	4	1	3	9	2	4	121	73	..	20	6	..	..	3	19	..	3	..	7	..	63	28	83	874
1	3	6	5	4	2	1	139	116	2	33	12	..	..	11	45	..	2	..	20	..	117	53	80	1,301
..	..	3	3	2	1	..	44	41	1	7	1	..	..	3	25	..	..	..	3	..	54	8	44	518
5	1	8	5	7	2	1	146	75	..	16	12	..	..	1	53	..	1	..	13	..	159	24	82	1,246
2	1	3	1	12	1	5	72	77	5	16	1	..	..	4	33	..	2	..	11	..	114	30	57	775
1	3	9	12	9	6	13	341	180	5	25	15	..	..	18	95	..	37	..	62	2	292	51	164	2,397
..	1	..	3	..	..	1	11	10	2	3	..	..	..	1	1	..	..	..	3	..	17	3	9	116
2	6	5	12	8	1	5	257	108	7	26	9	..	..	20	123	..	8	..	29	..	221	52	208	1,772
1	2	..	3	3	1	1	111	85	4	16	4	..	..	5	101	..	3	..	11	..	104	9	80	892
4	11	7	14	21	5	8	309	193	11	47	10	..	..	8	79	..	17	..	41	60	257	56	236	2,208
..	7	8	7	12	7	6	275	178	8	34	19	..	..	8	27	..	9	..	26	..	269	41	205	1,825
1	9	3	17	11	1	2	646	489	7	56	56	..	..	26	25	..	7	..	165	..	816	76	388	4,432
4	8	10	16	6	..	6	31	23	3	92	1	..	..	15	..	..	3	..	18	1	86	52	50	753
45	141	124	200	238	45	124	3,627	2,410	92	646	201	..	..	171	762	..	167	..	538	64	4,214	394	2,726	30,520

General and the Local Government Board. The Number following the causes of Death are the corresponding Numbers in the Detailed List.

Table No. 11.

COMPARATIVE TABLE OF BIRTHS AND DEATHS FROM SOME OF THE PRINCIPAL CAUSES DURING 1939 AND THE PRECEDING 10 YEARS.

Year.	Births (excluding still-births).		Total Deaths.		Plague.		Small-pox.		Measles.		Cholera.		Influenza.		Enteric Fever.		Malaria.		Ague and Remittent Fever.		Tuberculosis.		Diarrhoea, Enteritis and Dysentery.		Respiratory Diseases.		Deaths under 1 year.		Deaths of Children (1 to 5 years.)		Still-born.
	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Percentage to total deaths.	
1929	24,220	18.6	26,555	20.4	29	0.0	1,135	0.9	113	0.1	8	0.0	63	0.1	170	0.1	216	0.2	1,540	1.2	1,520	1.2	1,226	0.9	9,550	7.4	7,225	298.3	4,607	17.4	1,860
1930	25,329	19.5	27,552	21.2	29	0.0	1,677	1.3	136	0.1	40	0.0	75	0.1	188	0.1	195	0.2	1,541	1.2	1,450	1.1	1,470	1.1	9,703	7.5	7,506	296.3	5,090	18.5	2,013
1931	27,204	23.4	25,105	21.6	24	0.0	31	0.0	45	0.0	80	0.1	130	0.0	186	0.2	131	0.1	1,398	1.2	1,566	1.3	1,295	1.1	9,096	7.8	7,401	272.0	3,920	15.6	2,164
1932	28,894	24.8	22,856	19.7	37	0.0	313	0.2	100	0.1	7	0.0	76	0.1	185	0.2	76	0.0	1,217	1.0	1,389	1.2	968	0.8	8,282	7.1	6,298	218.0	3,855	16.8	2,024
1933	30,926	26.6	27,174	23.4	48	0.0	2,659	2.3	86	0.1	17	0.1	76	0.1	241	0.2	71	0.0	1,192	1.0	1,594	1.4	1,035	0.9	9,102	7.8	8,320	269.0	4,675	17.2	2,338
1934	33,724	29.0	27,370	23.6	31	0.0	152	0.1	161	0.1	13	0.0	98	0.1	240	0.2	101	0.1	1,397	1.2	1,856	1.6	1,280	1.1	10,056	8.7	8,253	245.0	4,540	16.6	2,365
1935	34,428	29.6	29,289	25.2	1	0.0	1,248	1.1	264	0.2	13	0.0	72	0.1	232	0.2	97	0.1	1,389	1.2	1,929	1.7	1,235	1.1	10,641	9.2	8,455	245.6	5,537	18.9	2,329
1936	35,905	30.9	29,934	25.8	2	0.0	906	0.8	146	0.1	5	0.0	71	0.1	292	0.2	91	0.1	1,332	1.2	1,993	1.7	1,475	1.3	10,601	9.2	8,946	249.1	4,340	17.8	2,429
1937	35,455	30.5	30,768	26.5	...	0.0	688	0.6	211	0.2	4	0.0	68	0.1	344	0.3	73	0.1	1,298	1.1	2,037	1.7	1,662	1.4	11,241	9.7	8,688	245.0	5,740	18.7	2,340
1938	36,748	31.6	35,999	31.0	...	0.0	1,862	1.6	269	0.2	1	0.0	80	0.1	507	0.4	103	0.1	1,065	0.9	2,078	1.8	1,862	1.6	13,584	11.7	9,801	267.0	7,111	19.7	2,565
Average of 1929-38	31,283	26.5	28,260	23.9	20	0.0	1,067	0.9	153	0.1	19	0.0	81	0.1	259	0.2	115	0.1	1,337	1.1	1,741	1.5	1,351	1.1	10,186	8.6	8,089	258.6	5,041	17.8	2,243
Average of 1934-38	35,252	30.3	30,672	26.4	7	0.0	971	0.8	210	0.2	7	0.0	78	0.1	323	0.3	93	0.1	1,296	1.1	1,979	1.7	1,503	1.3	11,224	9.7	8,829	250.4	5,654	18.4	2,406
1939	37,822	32.6	30,520	26.3	...	0.0	201	0.2	102	0.1	...	0.0	58	0.0	249	0.2	171	0.1	761	0.8	2,034	1.7	1,551	1.3	10,772	9.3	8,008	211.7	4,575	15.0	2,726

Table No. 12.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1939.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	March	April	May	June	July	August	Sep.	Oct.	Nov.	Dec.	Total
(1-44)	<i>I.—Infectious and Parasitic Diseases.</i>													
1. 2	Typhoid and paratyphoid fever	18	14	13	16	11	26	17	36	29	38	10	21	249
3	Typhus fever	
4	Relapsing fever ("spirillum obermeieri")	...	...	...	...	...	...	...	...	...	...	...	...	...
5	Undulant fever	...	...	...	...	...	...	...	...	...	...	...	...	...
6	Small-pox	9	15	25	19	25	26	29	19	1	5	8	20	201
7	Measles	7	19	17	14	13	7	7	7	3	2	1	5		102
8	Scarlet fever	...	...	...	...	...	...	...	...	...	...	...	...	...
9	Whooping cough	...	...	...	1	1	...	...	1	...	1	...	1	5
10	Diphtheria	4	4	7	3	6	7	1	12	4	2	8	...	65
11	Influenza—													
	(a) With respiratory complications	5	2	3	2	...	...	1	1	...	3	1	3	21
	(b) Without respiratory complications	2	4	2	3	5	1	5	4	5	3	2	1	37
12	Cholera	...	...	...	...	...	...	...	...	...	...	...	...	...
13	Dysentery	48	34	47	56	40	23	64	79	46	34	31	36	538
14	Plague	
15	Erysipelas	1	1	1	...	2	...	1	...	...	...	2	1	9
16:1	Acute poliomyelitis	...	...	...	...	...	...	...	...	2	1	...	...	3
16:2	Acute polioencephalitis	...	...	...	...	...	...	1	...	...	...	...	...	1
17	Encephalitis lethargica	...	...	...	...	...	2	...	1	...	...	2	2	7
18	Cerebro-spinal fever	20	13	8	9	4	8	5	6	7	5	5	4	94
19	Glanders	
20	Anthrax	...	...	...	...	...	...	...	...	...	...	...	...	...
21	Rabies shown under 176 (a)	...	...	...	...	...	...	...	...	...	...	...	...	...
22	Tetanus	17	14	17	13	11	11	10	10	8	6	10	12	139
(23-32)	Tuberculosis (all forms)													
23	Tuberculosis of respiratory system	145	130	138	132	138	156	155	144	156	140	142	146	1,722
24	Tuberculosis of central nervous system	4	13	16	14	16	9	14	13	15	13	13	10		150
25	Tuberculosis of intestines and peritoneum	5	6	10	10	8	13	9	15	14	11	7	10	128
26	Tuberculosis of vertebral column	1	1	1	1	2	2	4	1	...	2		15
27	Tuberculosis of other bones and joints	...	...	...	...	...	...	1	...	...	1	2	2	6
28	Tuberculosis of skin and subcutaneous tissues	...	...	...	...	...	...	...	...	...	...	...	...	...
29	Tuberculosis of lymphatic system (abdominal and bronchial glands excepted)	...	...	1	1	...	1	...	1	1	...	1	...	6

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1939—Contd.

Classification No	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL.
	<i>I.—Infectious and Parasitic Diseases.—contd.</i>													
30	Tuberculosis of genito-urinary system ...	...	...	...	...	...	...	...	...	...	...	1	...	1
31	Tuberculosis of other organs ...	...	...	...	...	...	...	...	1	...	...	...	...	1
32	Disseminated tuberculosis ...	...	3	1	2	...	3	2	1	...	2	...	1	15
33	Leprosy ...	4	6	6	3	4	1	5	4	8	9	6	8	64
34	Syphilis ...	2	4	1	1	4	5	4	5	3	...	1	1	31
35 : 1	Gonorrhoeal or purulent ophthalmia ...	...	...	...	...	...	...	...	...	...	...	...	...	...
35 : 2	Other venereal diseases ...	...	...	...	...	...	1	...	...	...	...	...	...	1
36	Purulent infection, septicaemia ...	12	15	13	9	9	18	17	10	9	10	7	11	140
37	Yellow fever ...	...	...	...	...	...	...	...	...	...	...	...	...	...
38 : a	Malaria ...	6	3	3	6	5	8	11	8	31	49	32	9	171
38 : b	Remittent fever ...	54	64	77	59	47	51	51	78	67	72	74	68	762
39 : a	Kala-azar ...	...	...	...	...	...	...	...	...	...	...	...	...	...
39 : b	Other diseases due to protozoa ...	...	...	1	...	...	...	...	...	...	...	...	...	1
40	Ankylostomiasis ...	...	...	...	...	...	...	2	...	...	1	...	...	3
41	Hydatid cysts—													
	(a) Liver ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(b) Other organs ...	...	...	...	...	...	...	...	...	...	...	...	...	...
42	Other diseases due to helminths ...	...	...	1	1	...	...	...	1	...	...	...	...	3
43 : 1	Actinomycosis ...	...	...	...	...	...	...	...	...	...	...	...	...	...
43 : 2 : a	Sprue ...	5	2	3	3	2	2	2	4	3	3	2	7	38
43 : 2 : b	Other mycoses ...	...	...	...	...	...	...	...	...	...	...	...	...	...
44	Other infectious or parasitic diseases—													
	1. Vaccinia ...	...	...	...	...	...	...	...	...	1	...	...	...	1
	2. Other sequelae of vaccination ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	3. German measles ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	4. Varicella ...	2	...	1	...	...	...	...	...	...	...	...	...	3
	5. Mumps ...	...	...	1	...	...	...	...	...	...	...	...	...	1
	6. Other diseases included under 44 ...	...	...	...	...	...	...	1	...	...	...	...	...	1
(45-55)	<i>II.—Cancer and other Tumours.</i>													
45	Cancer of the buccal cavity and pharynx ...	1	1	...	...	6	3	2	1	4	9	9	3	39
46	Cancer of the digestive organs and peritoneum—													
	(a) Oesophagus ...	1	1	...	...	1	2	2	1	2	4	1	4	19
	(b) Stomach and duodenum ...	2	1	2	4	3	2	3	...	2	4	3	5	31
	(c) Rectum ...	2	1	1	...	...	...	1	3	1	1	...	4	14
	(d) Liver and biliary passages ...	1	...	1	2	1	1	4	1	5	1	2	2	21
	(e) Pancreas ...	...	...	...	...	...	1	...	...	...	...	...	...	1
	(f) Peritoneum ...	1	...	...	...	...	...	1	...	...	1	...	...	3
	(g) Other digestive organs ...	2	3	...	2	3	2	...	...	2	2	...	...	17

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1939—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL
	<i>II—Cancer and other Tumours—contd.</i>													
47	Cancer of the respiratory organs ...	3	3	...	5	4	5	4	2	5	1	4	3	39
48	Cancer of the uterus ...	3	1	4	3	1	1	3	2	1	2	4	1	26
49	Cancer of the other female genital organs ...	1	1	1	2	1	...	...	1	1	1	...	...	9
50	Cancer of the breast ...	2	...	2	2	...	2	2	...	1	...	2	4	17
51	Cancer of the male genito-urinary organs ...	...	1	...	1	...	...	1	1	...	1	2	1	8
52	Cancer of the skin ...	...	1	...	...	2	...	...	...	1	...	...	...	4
53	Cancer of the other or unspecified organ ...	6	7	10	6	7	6	7	7	7	16	6	7	92
54	Non-malignant tumours—													
	(a) Female genital organs ...	...	1	...	...	...	...	1	1	...	1	...	...	4
	(b) Other sites ...	...	...	...	...	...	1	...	...	...	2	...	...	3
55	Tumours of undetermined nature—													
	(a) Female genital organs ...	...	...	...	...	...	...	...	...	...	...	1	...	1
	(b) Other sites ...	2	4	...	2	...	2	1	1	...	1	2	2	17
(56-69)	<i>III.—Rheumatism, Diseases of Nutrition and of Endocrine Glands, and other General Diseases.</i>													
56	Rheumatic fever ...	2	...	1	...	1	1	3	...	2	2	2	3	17
57 : 1	Chronic rheumatism ...	...	...	...	...	2	...	...	...	...	1	...	...	3
57 : 2	Rheumatoid arthritis, osteoarthritis ...	1	...	...	...	1	1	...	1	...	1	1	1	7
58	Gout ...	...	...	...	...	...	...	...	...	...	...	...	...	...
59	Diabetes ...	11	3	9	5	9	9	18	15	16	13	12	7	127
60	Scurvy ...	...	...	...	...	1	1	...	...	1	1	1	...	5
61	Beri-beri ...	...	...	1	...	...	...	...	...	...	...	...	...	1
62	Pellagra ...	...	...	...	...	...	...	...	...	...	...	...	...	...
63	Rickets ...	88	70	100	86	94	58	88	82	72	81	72	67	958
64	Osteomalacia ...	...	...	...	...	...	...	...	...	...	...	...	...	...
65	Diseases of the pituitary gland ...	...	...	...	...	...	...	...	...	...	...	...	...	...
66	Diseases of the thyroid and parathyroid glands—													
	(a) Simple goitre ...	...	...	...	...	2	...	...	1	...	...	...	...	3
	(b) Exophthalmic goitre ...	...	...	...	...	1	...	...	1	1	...	2	...	5
	(c) Myxoedema, cretinism ...	...	...	...	...	...	...	...	1	...	1	...	...	2
	(d) Tetany ...	...	...	...	...	1	...	...	...	...	...	2	...	3
	(e) Other diseases included under 66 ...	...	...	...	...	...	...	...	...	...	...	...	...	...
67	Diseases of the thymus ...	...	...	...	...	...	...	...	...	...	...	...	...	...
68	Diseases of the adrenals ...	...	...	...	...	...	...	...	1	1	...	...	...	2
69	Other general diseases ...	...	...	...	1	...	...	1	2	...	2	2	3	11
(70-74)	<i>IV.—Diseases of the Blood and Blood-forming Organs.</i>													
70	Haemorrhagic conditions—													
	(a) Purpura ...	...	...	1	...	...	...	...	...	...	...	...	...	1
	(b) Haemophilia ...	...	...	...	1	...	...	1	...	...	2	...	...	4

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1939—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL.
	<i>IV—Diseases of the Blood and Blood-forming Organs—Contd.</i>													
71 : a	Pernicious anaemia ...	9	12	5	5	4	6	1	2	8	6	8	8	74
71 : b	Other anaemias and chlorosis ...	141	141	139	135	133	115	128	157	159	191	189	156	1,784
72 : a	Leukaemia...	1	4	2	2	...	1	1	...	3	...	2	...	16
72 : b	Aleukaemia (lymphadenoma) ...	...	...	...	...	...	...	1	...	...	...	...	1	2
73	Diseases of the spleen ...	...	...	1	1	1	...	...	...	...	...	...	...	3
74	Other diseases of the blood and blood-forming organs ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(75-77)	<i>V.—Chronic Poisoning.</i>													
75	Alcoholism (acute or chronic) ...	...	...	...	...	...	...	...	1	...	...	...	...	1
76	Chronic poisoning by other organic substances.	...	...	...	...	...	...	...	...	...	...	...	...	...
77	Chronic poisoning by mineral substances—													
	(1) Occupational lead poisoning ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(2) Mercury ...	...	...	...	...	...	...	1	...	...	...	...	...	1
	(3) Other chronic poisoning by mineral substances ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(78-89)	<i>VI.—Diseases of the Nervous System and Sense Organs.</i>													
78	Encephalitis—													
	(a) Cerebral abscess ...	...	...	1	...	...	...	1	...	...	...	...	1	3
	(b) Other diseases included under 78 ...	5	12	2	7	7	...	5	4	7	7	3	3	62
79	Meningitis ...	12	8	8	8	10	6	3	7	5	8	10	15	100
80	Tabes dorsalis (locomotor ataxy) ...	...	...	...	...	...	1	...	...	...	...	...	...	1
81	Other diseases of the spinal cord ...	2	3	1	1	...	1	1	3	2	1	...	...	15
82 : a	1. Cerebral haemorrhage ...	6	10	7	9	14	10	8	6	10	13	17	15	125
	2. Apoplexy (lesion unstated) ...	1	3	1	4	2	1	4	3	1	3	4	3	30
	3. (a) Mania ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(b) Malancholia ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(c) Dementia ...	...	...	...	...	...	...	...	...	...	...	...	...	...
82 : b	1. Cerebral embolism ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2. Cerebral thrombosis ...	2	3	1	3	6	5	3	5	4	2	...	2	36
	3. Cerebral softening ...	...	...	...	...	...	...	...	...	...	...	...	...	...
82 : c	1. Hemiplegia ...	14	8	7	4	5	12	13	2	6	11	10	10	102
	2. Other paralyzes of unstated origin ...	5	4	5	2	10	2	4	6	4	5	5	6	58
83	General paralysis of the insane ...	1	...	...	...	...	...	...	...	...	...	...	...	1
84	Other forms of insanity ...	...	...	...	1	...	...	...	...	...	...	...	...	1
85	Epilepsy ...	3	2	1	1	3	...	2	2	...	...	1	1	16
86	Infantile convulsions—													
	(a) Under 5 years ...	55	36	46	49	23	34	45	52	60	41	34	43	518
	(b) Above 5 years ...	...	...	...	1	1	1	...	2	3	1	5	1	15

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1939—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL
	<i>VI.—Diseases of the Nervous System and Sense Organs.—contd.</i>													
87	Other diseases of the nervous system—													
	(a) Chorea											3	1	4
	(b) Neuritis, neuralgia													
	(c) Paralysis agitans			1					1		1	1		4
	(d) Disseminated sclerosis													
	(e) Other diseases included under 87.					1								1
88	Diseases of the eye and annexa													
89 : a	Otitis, and other diseases of the ear		1				1			1	1			4
89 : b	Diseases of the mastoid sinus			2			1				1	1	1	6
(90-103)	<i>VII.—Diseases of the Circulatory System.</i>													
90	Pericarditis		1				1				3		2	7
91	Acute endocarditis		1		1	2	1	1	2		2	1		11
92	1-5 chronic endocarditis, valvular diseases	4	4	1	1	2	5	4	4	2	3	5	9	44
93 : a	Acute myocarditis					1			1			1		3
93 : b	Myocardial degeneration—													
	1. Fatty heart								1		1			2
	2. Cardio-vascular degeneration													
	3. Other diseases included under 93 b	3	4	3	2		1	5	1	3	1	2	4	29
93 : c	Myocarditis, not returned as acute or chronic. .	1	1	4	3	2	2	3	1	4	1	2	3	27
94	Diseases of the coronary arteries, angina pectoris	13	13	18	27	6	9	11	13	18	10	15	19	172
95	Other diseases of the heart—													
	(a) Disordered action of heart	1		1	1	2				1			1	7
	(b) Other diseases included under 95—													
	1. Dilatation of heart (cause unspecified). .	5			1	3	2	3		3	3	2	1	23
	2. Heart disease, undefined	4	3	8	6	3	3	2	5	3	7	2	9	55
96	Aneurysm		3	4	4	4	4	1	3	3	4	3	4	37
97 : 1	Arterio-sclerosis, with cerebral haemorrhage	1	1											2
97 : 2	Arterio-sclerosis, with record of other cerebral vascular lesion													
97 : 3	Arterio-sclerosis, without record of cerebral vascular lesion			1			2	2	1			1	1	8
98	Gangrene	7	4	5	3	3	1	2	1	7	5	2	3	43
99	Other diseases of the arteries	2	1	1	1	2	1	1	1	2				12
100	Diseases of the veins (varix,) haemorrhoids, phlebitis, etc.)						1	2	1	1	1	1	1	8
101	Diseases of the lymphatic system (lymphangitis, etc.)	1					1							2
102	Abnormalities of blood-pressure	2	3	3	2	4	3	6	3	3	1	1	3	34
103	Other diseases of the circulatory system		1	1				2	2	1		1		8

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1939—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL	
(104-114)	<i>VIII.—Diseases of the Respiratory System.</i>														
104	Diseases of the nasal fossae and annexa	...	...	...	...	...	...	...	...	...	...	...	...	...
105	Diseases of the larynx	...	1	...	3	1	...	...	...	...	...	...	1	6	
106 : a	Acute bronchitis	...	...	...	4	1	1	...	2	...	...	1	...	9	
106 : b	Chronic bronchitis	...	37	47	37	55	41	23	44	49	52	40	44	49	518
106 : c	Bronchitis, not defined as acute or chronic	...	19	21	10	12	11	21	12	11	14	14	9	20	174
107	Broncho-pneumonia	...	461	454	508	463	408	375	497	550	433	498	376	350	5,373
108	Lobar pneumonia	...	36	29	28	21	11	18	14	22	22	33	26	29	289
109	Pneumonia (not otherwise defined)	...	358	265	299	216	227	207	200	202	227	277	248	209	2,935
110 : 1	Empyema	...	3	2	...	1	3	1	...	...	2	1	1	2	16
110 : 2	Other pleurisy	...	4	1	3	1	4	...	4	3	5	4	3	2	34
111	Congestion and hæmorrhagic infarct of lung, etc.	...	10	10	2	12	6	4	4	7	12	15	6	15	103
112	Asthma	...	135	93	129	110	91	81	85	93	100	139	106	107	1,269
113	Pulmonary emphysema	...	...	...	2	1	...	...	...	...	1	2	...	...	6
114 : a	Chronic interstitial pneumonia, including occupational diseases of the lung	...	...	...	1	...	...	...	...	...	1	...	...	...	2
114 : b	Other diseases included under 114	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	1. Gangrene of the lung	...	2	1	1	...	...	1	...	...	...	...	...	...	5
	2. Other diseases included under 114b	...	5	2	2	6	1	5	1	2	1	1	3	4	33
(115-129)	<i>IX.—Diseases of the Digestive System.</i>														
115 : 1	Diseases of the teeth and gums	...	...	...	...	...	...	...	...	2	1	1	...	4	
115 : 2	Ludwig's angina	...	...	1	...	...	...	1	...	...	...	1	1	4	
115 : 3	Diseases of the tonsils	...	...	2	...	1	1	1	...	1	1	...	1	8	
115 : 4	Other diseases included under 115	...	...	...	3	1	...	2	...	...	...	...	...	6	
116	Diseases of the oesophagus	...	...	...	1	...	...	1	...	...	...	...	...	2	
117	Ulcer of the stomach or duodenum	...	4	4	4	1	2	5	2	2	4	...	3	2	33
118	Other diseases of stomach	...	1	2	1	4	1	3	3	1	...	4	4	1	25
119 : 120	Diarrhoea and enteritis	...	68	71	74	73	66	69	126	151	74	81	67	93	1,013
121	Appendicitis	...	5	3	2	3	3	3	5	5	1	7	3	5	45
122 : a	Hernia	...	2	1	1	1	1	...	1	3	3	1	2	1	17
122 : b	Intestinal obstruction	...	1	3	4	2	3	4	2	6	4	3	1	1	34
123	Other diseases of the intestines	...	2	6	2	...	1	1	...	1	1	2	1	1	18
124	Cirrhosis of the liver	...	9	17	13	12	7	15	15	15	6	12	12	8	141
125 : 1	Acute-yellow atrophy	...	1	2	1	1	...	...	...	...	1	...	2	8	
125 : 2	Other diseases of the liver	...	7	7	5	6	14	9	11	6	9	12	13	7	106
126	Biliary calculi	...	...	...	...	...	...	...	...	...	...	1	...	1	
127	Other diseases of the gall bladder and ducts	...	...	...	...	...	1	2	3	1	1	...	1	9	
128	Diseases of the pancreas	...	1	...	1	1	...	1	...	1	...	3	...	1	9
129	Peritonitis without stated cause	...	6	6	5	8	2	9	6	6	5	4	9	7	73

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1939—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL
(130-139)	<i>X—Non-Veneral Diseases of the Genito-urinary System and Annexa.</i>													
130	Acute nephritis	1	2	3	...	3	2	...	1	1	2	...	1	16
131	Chronic nephritis	8	5	5	3	5	2	3	3	4	5	4	2	49
132	Nephritis (not stated to be chronic or acute)	23	13	17	10	13	16	17	16	15	5	14	14	173
133	Other diseases of the kidney and annexa	2	2	3	4	5	8	2	3	5	5	4	4	47
134	Calculi of the urinary passages	...	...	...	...	1	...	1	...	...	...	...	...	2
135 : a	Cystitis	1	1	...	...	...	2	1	1	...	...	...	1	7
135 : b	Other diseases of the bladder	...	1	1	1	1	...	...	...	...	...	...	...	4
136 : a	Stricture of the urethra	...	1	...	...	...	...	...	...	...	...	...	...	1
136 : b	Other diseases of the urethra, etc.,	...	...	...	...	...	...	...	...	...	...	...	...	...
137	Diseases of the prostate	...	...	1	1	1	...	...	2	3	...	...	1	9
138	Non-venereal diseases of the male genital organs	...	1	...	...	...	1	1	...	...	1	3	...	7
139	Diseases of the female genital organs—													
	(a) Diseases of the ovary, fallopian tube and parametrium	3	...	2	...	1	...	...	...	...	1	1	1	9
	(b) Diseases of the uterus	...	...	1	1	...	...	...	...	...	1	...	...	3
	(c) Diseases of the breast	...	...	...	...	...	...	...	...	...	...	...	...	...
	(d) Other diseases of the female genital organs	...	...	...	...	...	...	...	...	...	...	...	...	...
(140-150)	<i>XI.—Diseases of Pregnancy, Child-birth and the Puerperal State.</i>													
140	Post abortive sepsis	...	...	1	...	...	...	...	1	...	...	...	...	2
141	Abortion not returned as septic	...	...	...	1	1	1	1	...	...	2	...	...	6
142	Ectopic gestation	...	...	1	1	...	...	...	1	...	2	...	...	5
143	Other accidents of pregnancy	...	...	...	...	3	...	...	1	1	5	3	1	14
144	Puerperal haemorrhage—													
	(a) Placenta praevia	1	2	...	1	1	1	...	...	1	2	1	1	11
	(b) Other puerperal haemorrhage	1	1	1	3	3	...	1	1	4	...	2	3	20
145	Puerperal sepsis not returned as post abortion													
	(a) Puerperal septicaemia and pyaemia	5	6	1	6	1	2	5	2	2	2	6	3	41
	(b) Puerperal tetanus	...	...	...	...	...	...	...	...	...	...	2	...	2
146	Puerperal albuminuria and convulsions	4	...	1	...	1	2	1	1	3	2	2	1	18
147	Other toxaeemias of pregnancy	2	...	2	...	...	1	1	...	...	1	...	1	8
148 : a	Puerperal phlegmasia alba dolens not returned as septic	...	...	...	...	...	...	...	...	...	...	...	...	...
148 : b	Puerperal embolism and sudden death	...	3	2	1	...	1	...	...	2	2	...	3	14
149	Other accidents of child-birth	1	4	...	...	1	2	...	...	1	1	3	1	14
150	Other or unspecified conditions of the puerperal State—													
	(1) Puerperal insanity	1	...	...	...	...	...	...	1	...	2	1	...	5
	(2) Puerperal diseases of the breast	...	...	...	...	...	...	...	...	...	...	...	...	...
	(3) Child-birth (unqualified)	1	...	3	...	...	...	1	1	...	2	...	1	9

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1939—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL
(151-153)	<i>XII—Diseases of the Skin and Cellular Tissue.</i>													
151	Carbuncle, boil	...	1	1	...	1	3	1	3	2	...	...	3	15
152	Cellulitis, acute abscess	4	4	1	7	6	6	8	5	4	4	5	2	56
153	Other diseases of the skin and its annexa	...	1	2	...	...	1	1	3	1	3	...	...	12
(154-156)	<i>XIII—Diseases of the Bones and Organs or Locomotion.</i>													
154	Acute infective osteomyelitis and periostitis	1	...	1	1	1	1	1	...	1	...	...	2	9
155	Other diseases of the bones	...	...	...	...	1	...	1	1	...	...	...	...	3
156 : a	Diseases of the joints	1	1	...	...	...	...	...	1	...	...	...	2	5
156 : b	Diseases of other organs of locomotion	...	...	...	...	...	...	...	...	...	...	...	...	...
(157)	<i>XIV.—Congenital Malformations.</i>													
157	Congenital malformations	5	3	1	3	5	2	4	3	4	6	4	4	44
(158-161)	<i>XV.—Diseases of Early Infancy.</i>													
153	Congenital debility	226	153	161	156	163	188	177	200	234	297	225	201	2,381
159	Premature birth	89	73	58	49	57	66	81	94	71	120	95	106	959
160	Injury at birth	1	...	3	5	4	1	7	5	2	1	3	...	32
161	Other diseases peculiar to early infancy—													
	(a) Atelectasis	11	4	7	3	5	6	6	11	10	11	8	11	93
	(b) Icterus neonatorum	13	9	6	5	8	3	5	5	6	4	3	4	71
	(c) Other diseases included under 161—													
	1. Diseases of the umbilicus	1	...	...	...	1	...	...	1	...	...	...	...	3
	2. Pemphigus neonatorum	...	...	...	...	...	...	...	...	...	...	...	...	...
	3. Other diseases included under 161c	1	3	7	1	3	3	5	4	4	10	1	2	44
(162)	<i>XVI.—Old age.</i>													
162 : a	Senile dementia	...	...	...	...	...	...	...	...	...	...	...	...	...
162 : b	Other forms of senile decay	247	192	207	165	157	176	190	189	215	238	200	234	2,410
(163-198)	<i>XVII.—Deaths from Violence.</i>													
(163-171)	<i>Suicide.</i>													
163	By solid or liquid poisons and corrosive substances	1	4	3	6	7	5	9	...	1	1	2	8	47
164	By poisonous gas	...	...	...	...	...	...	...	...	...	...	...	...	...
165	By hanging or strangulation	2	...	...	1	1	...	1	1	...	...	...	...	6
166	By drowning	1	...	...	...	...	...	...	...	...	1	...	...	2
167	By firearms	...	...	...	...	2	...	1	...	1	1	...	...	5
168	By cutting or piercing instruments	...	...	...	2	1	...	...	...	2	...	1	...	6
169	By jumping from high places	...	...	...	1	1	...	1	...	1	1	1	2	8
170	By crushing	...	...	1	...	1	1	...	1	...	...	...	...	4
171	By other means	1	...	...	2	1	3	...	2	2	1	1	1	14

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1939—*Concluded.*

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL
	<i>XVII.—Deaths from Violence—contd.</i>													
194	Other and unstated forms of accidental violence—													
	1. Inattention at birth ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2. Other causes included under 194 ...	9	9	6	5	3	3	5	8	...	5	7	7	67
195	Violent deaths of unstated nature (i.e., accidental, suicide, etc.) ...	5	3	4	10	5	8	5	13	9	16	9	5	92
196	Wounds of war ...	...	...	...	...	...	...	...	...	...	...	...	...	...
197	Execution of civilians by belligerent armies ...	...	...	...	...	...	...	...	...	...	...	...	...	...
198	Execution ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(199-200)	<i>XVIII.—Ill-defined Diseases.</i>													
199	Sudden death ...	2	...	1	...	...	...	1	1	...	...	1	...	6
200	Cause of death unstated or ill-defined ...													
	1. Heart failure ...	69	57	47	57	48	56	60	41	49	55	51	43	633
	2 : a Fever not defined ...	14	10	15	12	12	14	15	20	13	22	10	10	167
	2 : b Other ill-defined causes ...	23	12	10	10	27	15	21	29	24	16	18	26	231
	3. Cause not specified ...	4	4	...	2	2	1	2	1	2	3	2	1	24

Table No. 13.

DEATHS AMONG INFANTS BY CAUSES MONTHS AND AGES IN 1939.

Cause of Deaths.	Total.	MONTHS.													AGES.		
		Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Under 1 week.	1 to 4 weeks.	4 weeks to 6 months.	6 to 12 months.
38a Malaria ...	10	...	...	...	1	1	...	2	...	2	2	2	...	1	1	5	3
38b Ague and Remittent Fever ...	13	1	...	2	1	1	...	1	3	1	3	...	...	1	1	3	8
6 Small-pox ...	40	1	2	8	2	5	5	5	5	...	1	2	4	...	1	13	26
7 Measles ...	22	...	3	7	3	2	2	...	2	1	...	...	2	...	...	3	19
8 Scarlet Fever ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
9 Whooping Cough ...	3	...	...	...	1	1	...	...	1	...	...	...	...	...	...	1	2
10 Diphtheria ...	10	2	1	1	...	1	1	...	1	...	...	1	2	...	1	1	8
11 Influenza ...	10	...	...	1	1	1	...	1	2	1	2	...	1	...	...	5	5
12 Cholera ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13 Dysentery ...	85	5	4	5	11	6	5	11	19	7	5	3	4	...	8	25	52
14 Plague ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
18 Cerebro-Spinal Fever	7	2	3	...	...	...	1	...	...	...	...	...	1	...	...	2	5
23 Tuberculosis of Respiratory system ...	5	...	...	1	...	1	1	...	...	...	...	1	1	...	...	1	4
24-32 Other Tuberculosis Diseases ...	16	2	2	3	...	1	...	1	1	2	...	3	1	...	...	6	10
34 Syphilis ...	21	1	2	1	...	3	5	2	2	3	...	1	1	5	4	10	2
63 Rickets ...	166	15	14	10	15	15	18	16	12	12	13	12	14	1	5	59	101
86a Convulsions ...	430	44	32	38	40	17	25	40	46	45	37	29	37	87	78	169	96
106 Bronchitis ...	44	2	4	1	5	2	2	6	2	4	6	2	8	1	4	13	26
107-109 Pneumonia (all forms) ...	2,692	209	201	234	213	201	205	293	285	246	261	159	185	43	71	968	1,610
104, 105, 110-114 Other Respiratory Diseases	11	2	...	2	1	1	1	...	...	...	1	...	3	3	...	6	2
118-1 Gasteritis ...	6	...	2	...	1	1	2	...	...	...	...	...	...	6	...	...	...
119-120 Diarrhoea and Enteritis ...	510	31	33	31	33	35	45	82	73	29	31	32	55	34	106	193	177
157 Congenital Malformation ...	13	1	...	...	1	1	1	...	1	...	2	3	3	13	...	...	...
158 Atrophy, Debility and Marasmus ...	2,595	269	166	161	143	193	211	195	219	235	337	246	220	947	863	613	172
159 Premature-Birth ...	959	88	75	73	69	52	56	77	94	89	103	83	100	682	249	24	4
160 Injury at Birth ...	25	...	...	...	5	...	...	7	5	4	1	3	...	25	...	...	...
161a Atelectasis ...	35	...	4	...	3	...	...	6	4	3	6	4	5	35	...	...	...
200-2b Suffocation Over-Lying ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
200-2a G Fever not defined	74	7	3	5	7	4	5	6	10	8	10	4	5	8	8	42	16
Other Causes ...	206	6	5	30	18	19	8	21	26	21	18	19	15	25	15	67	99
Total ...	8, 008	688	556	614	574	564	599	772	813	713	839	609	667	1,917	1,415	2,229	2,447

DEATHS BY CAUSES BY

No. in Short List.	Corresponding No. in detailed List.	Causes of deaths.	CASTES.													
			Jains.		Brahmins.		Lingaits.		Bhatias.		Banias.		Hindus of other Castes.		Hindus scheduled class.	
			Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.
1	1-2	Typhoid and Para Typhoid Fever	12	8	35	16	...	...	3	4	7	4	57	22	3	2
2	7	Measles	1	2	3	2	...	...	...	...	1	1	27	18	17	14
3	8	Scarlet Fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	9	Whooping Cough	...	...	2	1	...	...	...	...	...	...	2	...	...	...
5	10	Diphtheria	1	2	4	8	...	...	...	...	2	1	10	11	5	1
6	11	Influenza	...	1	10	2	1	1	1	...	...	1	20	6	1	...
7	17	Encephalitis Lethargica	...	...	...	...	...	...	...	...	...	...	3	2	...	...
8	18	Cerebro-Spinal Fever	1	...	10	3	...	...	...	...	5	1	30	8	5	...
9	23	Tuberculosis of Respiratory System	7	8	33	50	3	9	1	1	16	21	451	325	52	60
10	24-32	Other Tuberculosis Diseases	6	4	7	25	...	...	1	3	3	9	47	93	6	16
11	34	Syphilis	1	...	1	...	...	1	...	...	1	1	5	1	4	1
12	80-83	General Paralysis of the insane, Tabes Dorsalis	...	...	1	...	...	...	...	...	...	...	...	...	...	...
13	45-53	Cancer, Malignant Diseases	5	2	16	16	...	...	3	2	13	4	62	30	7	3
14	59	Diabetes	2	2	11	5	...	...	2	...	5	...	14	9	...	...
15	82	Cerebral Haemorrhage, etc.	14	3	25	10	...	...	5	3	5	4	69	32	6	2
16	90-95	Heart Disease	13	3	29	10	...	...	6	...	18	5	89	19	7	...
17	96	Aneurysm,	2	...	3	...	1	...	1	...	1	...	14	...	1	...
18	97-103	Other Circulatory Diseases	1	...	8	3	...	1	1	1	6	1	26	11	4	2
19	106	Bronchitis	5	6	21	9	5	4	1	4	12	7	171	133	57	67
20	107-109	Pneumonia (all forms)	105	82	267	225	107	96	15	15	100	84	2,399	1,812	842	805
21	104, 105, 110,-114.	Other Respiratory Diseases	6	9	22	26	18	16	3	1	11	6	449	256	106	86
22	117	Peptic Ulcer	2	...	3	...	2	...	...	...	1	...	13	...	2	1
23	119-120	Diarrhoea and Enteritis	13	6	41	33	5	2	4	...	10	11	220	164	72	78
24	121	Appendicitis	1	...	2	1	1	...	...	...	1	...	13	2	3	...
25	124	Cirrhosis of Liver	4	1	14	13	...	1	...	1	5	3	50	16	5	4
26	125-127	Other Diseases of Liver, etc.	3	2	7	5	3	...	1	...	3	1	39	18	6	3
27	115, 116, 118, 122, 123, 128, 129.	Other Digestive Diseases	4	1	18	10	...	...	...	1	6	1	47	23	7	7
28	130-132	Acute and Chronic Nephritis.	5	1	13	12	1	...	1	...	3	2	29	31	2	5
29	140-145	Puerperal Sepsis	...	...	...	5	...	1	...	...	...	2	...	23	...	5
30	141, 144, 146,-150.	Other Puerperal Causes	...	2	...	7	...	1	...	2	...	3	...	49	...	13
31	157-161	Cong. Debility, Premature Birth, Malformation, etc.	33	29	84	73	60	39	7	4	34	30	1016	814	342	282
32	162	Senility	15	23	53	60	22	27	5	11	10	23	479	688	167	223
33	163-171	Suicide	2	...	3	4	...	1	...	...	...	1	37	9	6	2
34	172-198	Other Violence	8	7	18	15	4	1	5	6	10	13	229	91	38	21
35	6	(A) Small-pox	3	3	6	3	8	6	...	2	1	1	62	54	23	15
	14	(B) Plague	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	39a	(C) Kala Azar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	38a	(D) Malaria	1	2	8	3	1	...	...	...	...	...	...	...	...	...
	38b	(E) Ague and Remittent Fever	1	3	7	4	9	9	1	1	3	1	38	35	8	5
	4	(F) Relapsing Fever	...	...	...	...	...	...	...	...	3	3	212	191	68	77
	200-2a	(G) Fever not defined	2	1	9	7	...	...	...	1	2	3	30	28	12	11
	12	(H) Cholera	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	(J) Dysentery	6	3	17	15	2	5	...	3	3	2	...	84	49	37	
33	(K) Leprosy	...	...	1	1	...	...	...	...	3	2	157	37	11	1	
36	199-200	(L) Other defined Diseases	50	53	119	123	36	59	13	18	56	74	795	1,095	246	375
		Causes ill-defined or unknown	15	10	43	22	...	1	5	...	23	11	206	96	48	25
		Still born	36	17	78	78	20	22	16	17	43	34	705	566	206	158
		Total	350	279	974	827	289	281	85	84	380	335	7,654	6,250	2,228	2,250

SEX AND CASTE IN 1939.

CASTES.																	Total.		Persons.	
Mussalmans.	Parsees.	Jews.	Indian Christians.	Anglo-Indians.	Europeans.	Buddhists.	Other and unknown Castes.													
SEX.																				
Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
21	3	9	7	...	3	17	13	1	1	1	166	83	249	
7	4	1	1	2	1	59	43	102	
...
...	4	1	5	
7	...	2	...	1	...	6	1	1	1	...	1	39	26	65	
3	2	1	3	3	2	40	18	58	
1	1	5	2	7	
18	4	3	1	4	1	76	13	94	
243	255	10	7	2	...	77	71	10	...	4	...	5	1	...	...	914	808	1,722
33	44	4	1	1	...	9	8	2	...	...	...	...	...	...	...	119	193	312
5	...	...	...	...	...	4	6	...	...	...	...	...	...	...	...	21	10	31
...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	2	...	2
48	21	16	22	1	...	26	21	5	2	9	6	...	...	...	...	211	129	340
10	9	26	20	...	1	3	4	1	2	...	1	...	...	...	...	74	53	127
45	22	29	25	6	4	16	14	1	3	2	4	2	...	...	...	225	126	351
62	12	35	30	3	1	15	8	5	1	7	1	1	...	...	...	290	90	380
7	...	1	...	1	...	3	...	1	...	1	...	...	...	...	...	37	...	37
23	6	3	2	3	...	5	6	1	...	2	...	1	...	...	...	84	33	117
104	65	4	5	...	1	10	8	...	1	...	...	...	...	...	...	390	310	700
742	534	24	25	12	9	146	128	5	3	5	1	5	2	1	...	4,777	3,821	8,598		
241	128	23	15	6	4	24	6	2	1	5	2	2	...	...	...	918	556	1,474
5	...	1	...	...	...	1	...	...	...	2	...	...	...	...	...	32	1	33
87	64	26	15	8	6	66	64	5	7	1	2	1	1	...	1	559	454	1,013		
7	4	...	...	...	1	3	1	...	...	4	1	...	...	...	...	35	10	45
10	3	3	...	2	...	3	1	...	...	2	...	...	...	...	...	98	43	141
11	7	5	3	...	...	5	1	...	1	...	...	...	...	...	...	83	41	124
20	10	8	4	1	...	14	10	1	...	5	2	...	...	...	...	131	69	200
29	15	35	19	1	2	13	14	...	2	1	2	...	...	...	...	133	105	238
...	5	...	1	2	1	45	45	...	
...	26	...	3	15	...	1	...	2	124	124	...	
272	204	26	18	10	8	108	111	6	5	4	...	3	4	...	1	2,005	1,622	3,627		
247	230	46	52	15	10	18	33	2	...	1	...	...	...	...	...	1,080	1,330	2,410
8	4	7	3	...	...	3	...	1	...	1	...	...	...	...	...	68	24	92
92	19	12	10	2	2	20	4	2	1	5	...	1	...	4	6	450	196	646		
8	4	...	...	...	...	1	1	...	...	...	...	...	...	...	...	112	89	201
...	
25	15	2	1	...	1	7	9	1	2	1	...	...	...	...	...	96	75	171
77	87	...	...	1	...	4	5	1	...	...	...	...	...	...	...	383	379	762
...	
12	10	...	3	1	1	14	20	...	...	...	...	...	...	...	...	82	85	167
...	
60	16	7	9	...	1	33	23	3	...	1	1	1	...	...	...	339	199	538
6	1	...	...	...	...	1	2	...	...	...	...	...	...	...	1	47	17	64
341	472	56	52	7	5	59	90	6	6	4	4	...	...	...	...	1,788	2,426	4,214
168	59	44	21	3	7	39	24	4	3	6	5	1	...	...	4	609	285	894
262	198	28	23	9	8	82	63	3	5	3	4	...	...	20	12	1,511	1,215	2,726
3,105	...	468	...	88	...	785	...	68	...	74	...	23	...	10	...	16,581	...	...
...	2,364	...	377	...	68.	...	728	...	43	...	36	...	8	...	9	13,939	...	30,520		

Table No. 15.

TABLE SHOWING BY RACE THE RATE OF MORTALITY PER 1,000 OF POPULATION FROM DIFFERENT CAUSES OF DEATHS IN 1939.

Race and Caste.	Small-pox.	Measles.	Plague.	Scarlet fever.	Kala-Azar.	Enteric fever.	Malaria.	Ague and Remittent fever.	Relapsing fever.	Influenza.	Cholera.	Diar-rhoea and Enteritis.	Dysentery.	Tuber-culosis.	Respi-ratory diseases.	Acci-dents.	All other causes.	Total
Hindus (scheduled class)	0.4	0.3	...	...	...	0.0	0.1	1.4	...	0.0	...	1.4	0.8	1.3	19.0	0.6	17.9	43.4
Hindus of all other Castes	0.2	0.1	...	...	...	0.2	0.1	0.6	...	0.1	...	0.7	0.4	1.6	9.3	0.7	11.4	25.4
Hindus all Castes	0.2	0.1	...	...	...	0.2	0.1	0.7	...	0.1	...	0.8	0.5	1.6	10.6	0.7	12.2	27.7
Mussalmans	0.1	0.1	...	...	...	0.1	0.2	0.8	...	0.0	...	0.7	0.4	2.7	8.7	0.6	11.8	26.1
Parsees	...	...	...	...	...	0.3	0.1	...	...	0.1	...	0.7	0.3	0.4	1.7	0.6	10.6	14.6
Jews	...	0.2	...	...	...	0.3	0.1	0.1	...	...	...	1.6	0.1	0.3	3.7	0.4	11.0	18.1
Christians	0.0	0.0	...	...	...	0.5	0.2	0.1	...	0.1	...	2.0	0.9	2.6	5.0	0.4	11.6	23.5
Anglo-Indians	...	...	...	...	...	0.3	0.4	0.1	...	...	...	1.7	0.4	1.7	1.7	0.6	8.8	15.7
Europeans	...	...	...	...	...	0.1	0.1	...	...	...	...	0.3	0.2	0.4	1.4	0.6	8.4	11.7
Bhuddhists	...	...	...	...	...	...	...	...	...	...	...	1.2	0.6	3.7	5.5	1.2	7.3	19.0
Other and unknown Castes	...	...	...	...	...	...	...	...	...	...	...	0.9	...	...	0.9	9.0	6.3	17.1
Total	0.2	0.1	...	...	...	0.2	0.1	0.6	...	0.0	...	0.9	0.5	1.7	9.3	0.6	12.0	26.3

DEATHS IN DIFFERENT HOSPITALS FROM PRINCIPAL

Year.	Month.	Day.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
HOSPITALS.			Typhoid and Paratyphoid Fever (1, 2).	Measles (7).	Scarlet Fever (8).	Whooping Cough (9).	Diphtheria (10).	Influenza. (11).	(Encephalitis Lethargica (17).	Cerebro-Spinal Fever (18).	Tuberculosis of Respiratory System (23).	Other Tuberculosis Diseases (24-32).	Syphilis (34).	General Paralysis of the Insane, Tabes Dorsalis (80, 83)	Cancer, Malignant Diseases (45-53).	Diabetes (59).	Cerebral Haemorrhage, etc. (82).	Heart Disease (90-95).	Aneurism (96).	Other Circulatory Diseases (97-109).	Bronchitis (106).	Pneumonia (all forms) (107-109).	Other Respiratory Diseases. (104, 105, 110-114).	Peptic Ulcer (117).	Diarrhoea and Enteritis (119-120).	Appendicitis (121).	Cirrhosis of Liver (124).
Adams Wylie Memorial Hospital			3	...	...	...	...	...	...	...	4	1	...	...	2	1	...	3	1	...	11	14	...	...	8	...	1
Albless Cama Hospital			3	...	...	...	...	1	1	...	5	6	4	...	2	...	...	2	...	...	...	36	3	1	21	...	1
Arthur Road Hospital			35	9	...	...	54	4	...	7	...	26	...	...	...	1	2	...	...	...	104	1	...	17	...	...
Bai Jerbai Wadia Hospital for Children			5	...	...	...	...	...	...	2	1	19	3	...	2	...	...	2	...	1	5	84	9	1	54	2	6
Bai Motlabai and Sir D. M. Petit Hospital			5	3	...	...	6	...	...	...	...	...	2	11	3	...	2	...	...
Bai Yamunabai L. Nair Hospital			9	...	...	...	...	...	...	...	7	6	...	...	4	...	2	9	...	1	1	26	3	1	5	1	2
Bhatia General Hospital			2	...	...	...	...	...	...	...	...	2	...	...	2	1	5	1	...	...	...	5	...	...	...	...	1
B. D. Petit Parsee General Hospital			8	...	...	...	1	...	...	3	5	6	3	...	7	11	12	14	...	3	1	6	16	1	8	1	2
Byramji Jjeebhoy Hospital for Children			4	...	...	...	...	...	...	3	13	17	4	...	9	3	9	7	...	4	3	45	10	3	36	...	2
Colaba Station Hospital (Military)			1	1	...	...	...	1
Goculdas Tejpal Hospital			13	...	...	...	...	4	...	4	64	18	...	1	23	5	16	11	7	4	5	97	8	2	10	6	9
King Edward VII Memorial Hospital			19	...	...	...	1	3	2	3	44	47	6	1	40	5	26	32	5	23	15	251	37	7	28	5	22
Matunga Leper Asylum		
Maratha Hospital			620	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine Lines Hospital (Military)		
Masina Hospital			1	...	...	...	...	...	...	...	1	...	...	...	1	...	...	...	...	...	1	1	...	...	...	...	...
Municipal Maternity Homes			2	1	...	...	...	...	...	...	...	...	1	1	1	...	3	...
Nowroji Wadia Maternity Hospital			4	...	...	...	...	1	1	...	...	...	5	27	4	1	55	...	...
Othe Private Maternity Hospitals.			1	...	...	...	...	...	...	...	1	2	...	...	3	2	3	...	...	1	1	10	2	3	4	...	1
Other Private Hospitals			3	...	...	...	...	...	...	...	1	4	1	...	7	4	7	3	...	...	...	30	2	...	4	1	3
Parsee Lying in Hospital			1	1	...	...	1	...	...	...	...	1	...	1	...	...	...	1	...	...	2	...	...
Police Hospitals			2	...	...	...	...	...	...	...	1	...	...	...	...	...	...	1	...	1	1	5	...	...	...	...	...
Sir Harkisandas Narottamdas Hospital			22	...	...	...	...	...	...	...	3	6	1	...	3	3	3	11	1	6	...	21	2	...	...	4	1
Sir J. J. Hospital			17	...	...	...	...	...	...	2	150	27	3	...	42	13	40	18	5	20	17	166	60	5	41	6	10
St. Joseph's Foundling Home			4	...	...	2	3	...	...	...	2	5	1	1	19	...	...
St. George's Hospital			5	...	...	...	2	...	1	...	8	...	...	...	10	2	8	5	1	1	1	18	9	1	5	7	...
Total			152	9	...	...	59	13	4	94	938	195	30	2	163	53	136	123	20	66	72	964	172	27	322	33	63

CAUSES IN THE CITY OF BOMBAY DURING THE YEAR 1939.

	26	27	28	29	30	31	32	33	34	OTHER DEFINED DISEASES.											36	TOTAL.		
	26	27	28	29	30	31	32	33	34	A.	B.	C.	D.	E.	F.	G.	H.	J.	K.	L.	36			
Other Diseases of Liver, etc. (125-127).	2	1	3	...	...	2	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	69	
Other Digestive Diseases (115, 116, 118, 122, 123, 128, 129).	4	2	2	5	27	291	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	489	
Acute and Chronic Nephritis (130-132).	2	446
Puerperal Sepsis (140, 145).	10	340
Other Puerperal Causes (141-144, 146-150).	446
Congenital Debility, Premature Birth, Malformations, etc., (157-161).	489
Senility (162).	446
Suicide (163-171).	489
Other Violence (172-198).	489
Small-pox (6).	446
Plague (14).	489
Kala-Azar (39a).	446
Malaria (38a).	489
Ague and Remittent Fever (38b).	446
Relapsing Fever (4).	489
Fever not defined (200-2a.)	446
Cholera (12).	489
Dysentery (13).	446
Leprosy (33).	489
Other Defined Diseases.	446
Causes ill-defined or unknown (199-200).	489
Still-born.	446
TOTAL.	65	111	116	36	91	1,233	39	2	28	39	...	...	88	3	...	44	...	151	25	944	277	1,524	7,002	

Table No. 17.
TABLE OF DEATHS BY AGES, SEXES AND CAUSES IN 1939.

No. in Short List.	Corresponding No. in detailed List.	Causes of deaths.	Under 7 days.		1 to 4 weeks.		4 weeks to 6 months.		6 to 12 months.		1 and 2 years.		2 to 5 years.		5 to 10 years.		10 to 15 years.		15 to 20 years.		
			Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
1	1-2	Typhoid and Para Typhoid Fevers	...	...	...	...	1	...	2	1	1	1	3	4	8	10	7	6	22	9
2	7	Measles	...	...	...	...	2	...	13	6	20	22	17	4	6	2	1	1	...	...
3	8	Scarlet Fever	...	...	...	...	...	...	...	...	...	...	11	6	2	...	...	...	...	...
4	9	Whooping Cough	...	...	...	...	1	...	1	...	1	...	...	...	...	...	...	...	...	...
5	10	Diphtheria	...	...	1	...	...	1	...	9	...	5	...	...	...	...	...	...	...	...
6	11	Influenza	...	...	...	...	4	1	7	2	3	3	16	11	4	6	...	1	1	...
7	17	Encephalitis Lethargica	...	...	...	...	...	...	...	...	2	2	1	2	1	...	...	...	...	...
8	18	Cerebro Spinal Fever	...	...	...	...	2	...	4	...	1	2	1	...	...	...	...	...	...	...
9	23	Tuberculosis of Respiratory System	...	...	...	...	1	...	2	1	3	2	3	4	4	1	3	3	11	1
10	24-32	Other Tuberculous diseases	...	...	...	...	3	3	5	5	14	7	12	23	7	10	16	41	42	76
11	34	Syphilis	4	1	2	2	3	7	2	...	...	...	...	11	16	1	9	1	23	...
12	80-83	General Paralysis of the insane, Tabes dorsalis	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	45-53	Cancer, Malignant diseases	...	...	...	...	...	...	...	...	...	3	...	2	...	2	...	...	...	...
14	59	Diabetes	...	...	...	...	...	...	...	...	...	3	...	2	...	2	...	3	...	...
15	82	Cerebral Haemorrhage, etc.	3	...	...	...	1	...	1	2	...	...	...	1	...	...	1	1	1	1
16	90-95	Heart diseases	...	...	...	...	1	1	1	...	...	3	1	3	1	...	2	6	5	...
17	96	Aneurysm	...	...	...	...	1	...	...	...	...	...	...	...	...	...	2	...	...	...
18	97-103	Other Circulatory diseases	...	...	...	...	...	...	...	...	1	...	1	...	...	...	...	...	...	...
19	106	Bronchitis	...	1	1	3	4	9	15	11	18	13	14	21	5	12	3	6	5	1	
20	107-109	Pneumonia (all forms)	23	20	41	30	528	440	809	801	738	782	506	570	171	256	78	96	135	97	
21	104, 105, 110, 114	Other Respiratory diseases	1	2	...	...	5	1	1	7	4	5	3	2	1	2	1	6	6	8
22	117	Peptic Ulcer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23	119-120	Diarrhoea and Enteritis	15	19	59	47	93	100	99	78	62	61	37	40	11	7	9	2	7	3	
24	121	Appendicitis	...	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	2
25	124	Cirrhosis of liver	...	...	...	...	...	...	1	...	17	16	17	10	1	3	2	...	1	2
26	125-127	Other diseases of liver, etc.	...	...	...	...	1	1	1	5	7	8	5	6	2	1	...	...	3	1
27	115, 116, 118, 122 123, 128 & 129	Other digestive diseases	2	4	1	...	1	4	1	4	5	4	4	3	7	4	3	2	7	...	
28	130-132	Acute and Chronic Nephritis	...	...	...	2	2	1	...	1	1	3	3	...	5	6	2	2	8	5
29	140-145	Puerperal Sepsis	...	...	...	...	...	...	...	...	...	...	...	...	5	6	2	8	5	6
30	141, 144, 146, 150	Other Puerperal, causes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
31	157-161	Cong. debility, Premature birth, Malformation, etc.	961	741	618	494	327	310	99	77	...	...	...	...	...	...	...	...	...	...
32	162	Senility	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
33	163-171	Suicide	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
34	172-198	Other Violence	6	4	...	1	1	2	1	...	8	8	10	18	21	13	15	8	24	3	
	6	(A) Small pox	...	...	...	1	7	6	10	16	7	11	24	17	11	15	1	2	9	6
	14	(B) Plague	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	39a	(C) Kala Azar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	38z	(D) Malaria	...	1	...	1	3	2	2	1	3	7	6	5	7	6	3	3	10	6	
	38b	(E) Ague and Remittent Fever	...	1	1	...	2	1	4	4	4	9	16	23	22	28	12	25	23	30	
35	4	(F) Relapsing Fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	200-2r	(G) Fever not defined	5	3	4	4	14	28	7	9	10	8	7	7	4	8	2	1	4	2	
	12	(H) Cholera	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	13	(J) Dysentery	...	...	4	4	12	13	28	24	25	32	51	41	25	15	5	1	9	5
	33	(K) Leprosy	1	1
36		(L) Other defined diseases	54	34	47	45	151	123	136	139	219	243	218	220	73	98	52	74	58	160	
		Causes Ill-defined or unknown	11	1	...	2	2	2	2	4	31	39	19	24	4	6	2	3	4	7	
		All ages	1,085	832	779	636	1,172	1,057	1,256	1,191	1,214	1,291	1,006	1,064	424	530	234	290	422	485	
		Persons	1,917	1,415	2,229	2,447	2,505	2,070	954	524	907										
		Percentage to the total mortality by age periods			26.2			15.2							3.1		1.7			3.0	

Table No. 17—Contd.

TABLE OF DEATHS BY AGES, SEXES AND CAUSES IN 1939—contd.

No. in Short List.	Corresponding No. in detailed List.	Causes of deaths.	20 to 30 years.		30 to 40 years.		40 to 50 years.		50 to 60 years.		60 and over.		Age unspecified.		Total		Persons.
			Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
			1	1-2	Typhoid and Para Typhoid Fever	66	31	33	9	17	7	4	4	2	1	...		...	166	83	249
2	7	Measles	...	...	...	...	...	...	...	...	...	...	...	...	59	43	102
3	8	Scarlet Fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	9	Whooping Cough	...	...	...	...	...	1	...	...	...	...	...	...	4	1	5
5	10	Diphtheria	...	1	...	...	1	...	...	...	...	...	...	...	39	26	65
6	11	Influenza	8	1	5	3	6	2	4	1	2	1	...	...	40	18	58
7	17	Encephalitis Lethargica	...	...	2	...	...	...	1	...	1	...	...	...	5	2	7
8	18	Cerebro-Spinal Fever	21	3	14	1	5	2	7	...	2	...	...	...	76	18	94
9	23	Tuberculosis of Respiratory System	244	349	272	199	176	78	108	32	40	21	...	...	914	808	1,722
10	24-32	Other Tuberculosis diseases	16	62	21	29	15	9	5	6	1	1	...	...	119	193	312
11	34	Syphilis	1	...	2	...	1	...	2	...	2	...	...	...	21	10	31
12	80-83	General Paralysis of the insane, Tabes dorsalis	...	...	...	...	1	...	...	1	...	...	...	...	2	...	2
13	45-53	Cancer, Malignant diseases	11	5	22	17	54	34	70	41	44	32	...	...	211	129	340
14	59	Diabetes	1	1	4	4	20	16	24	16	25	15	...	...	74	53	127
15	82	Cerebral Haemorrhage, etc.	12	7	22	5	50	18	48	21	85	70	...	...	225	126	351
16	90-95	Heart diseases	22	11	40	4	72	13	66	7	77	45	...	...	290	90	380
17	96	Aneurysm	3	...	9	...	15	...	4	...	5	...	...	...	37	...	37
18	97-103	Other Circulatory diseases	6	4	13	5	19	6	17	4	28	11	...	...	84	33	117
19	106	Bronchitis	26	24	49	29	76	44	96	56	78	80	...	...	390	310	700
20	107-109	Pneumonia (all forms)	456	253	474	184	336	105	272	60	210	127	...	...	4,777	3,821	8,598
21	104, 105, 110, 114	Other Respiratory diseases	57	44	105	43	195	85	249	133	283	230	...	...	918	556	1,474
22	117	Peptic Ulcer	5	1	9	...	8	...	4	...	4	...	...	...	32	1	33
23	119-120	Diarrhoea and Enteritis	29	21	32	12	33	14	31	15	42	35	...	...	559	454	1,013
24	121	Appendicitis	11	6	11	1	7	...	2	...	...	...	...	...	35	10	45
25	124	Cirrhosis of liver	6	3	19	3	13	2	12	1	8	4	...	...	98	43	141
26	125-127	Other diseases of liver, etc.	11	11	10	2	26	6	5	3	5	2	...	...	83	41	124
27	115, 116, 118, 122, 123, 128 & 129	Other digestive diseases	25	14	22	11	14	5	25	5	14	9	...	...	131	69	200
28	130-132	Acute and Chronic Nephritis	8	20	17	10	17	9	17	15	53	31	...	...	133	105	238
29	140-145	Puerperal Sepsis	...	27	...	12	...	...	...	...	...	...	...	...	...	45	45
30	141, 144, 146, 150	Other Puerperal, causes	...	70	...	44	...	3	...	...	...	...	...	...	...	124	124
31	157-161	Cong. debility, Premature birth, Malformation, etc.	...	...	...	...	3	2	70	68	1007	1,260	...	...	2,005	1,622	3,627
32	162	Senility	...	...	...	...	...	...	...	...	...	...	...	...	1,080	1,330	2,410
33	163-171	Suicide	18	10	26	5	7	2	4	2	7	2	...	...	68	24	92
34	172-198	Other Violence	103	41	103	23	60	12	51	15	47	34	...	...	450	196	646
	6	(A) Small-pox	20	8	15	3	5	3	...	...	1	...	...	...	112	89	201
	14	(B) Plague	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	39a	(C) Kala-Azar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	38a	(D) Malaria	28	20	16	10	7	4	6	4	5	5	...	...	96	75	171
	38b	(E) Ague and Remittent Fever	85	108	96	79	80	42	31	20	7	9	...	...	383	379	762
35	4	(F) Relapsing Fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	200-2a	(G) Fever not defined	9	5	5	...	2	4	2	3	7	3	...	...	82	85	167
	12	(H) Cholera	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	13	(J) Dysentery	34	13	53	17	44	8	24	9	25	17	...	...	339	199	538
	33	(K) Leprosy	7	2	12	8	15	...	6	4	5	2	...	...	47	17	64
		(L) Other defined diseases	206	560	185	396	179	170	111	98	98	66	1	...	1,788	2,426	4,214
36		Causes ill-defined or unknown	45	25	103	31	124	33	129	43	133	65	...	...	609	285	894
		All ages	1,600	1,761	1,821	1,199	1,704	738	1,510	686	2,353	2,179	1	...	16,581	13,939	30,520
		Percentage to the total mortality by age periods	11.0	9.9	8.0	7.2	14.7	...	100.0	...	...	...	...	...	...	...	...

Table
DEATHS BY CAUSES AND

Order.	Groups.	Number of Nature of Occupation.	CAUSES OF							
			1-200	23	45-53	56	58	59	75	(1) 77
			All causes.	Tuber- culosis of res- piratory system.	Cancer, Malignant Disease.	Rheu- matic Fever.	Gout.	Diabetes.	Alcoholism.	Plumb- ism (Lead Poison- ing).
PRODUCTION OF RAW MATERIALS— CLASS A (I AND II).										
1	1-16	Pasture, agriculture, farm labourers, etc.	147	6	5	...	...	...	...	...
2	17-18	Fishing and hunting	23	...	...	...	...	...	...	...
3	19-21	Mines, metallic minerals, coal, etc., and petroleum wells	...	...	...	...	...	...	...	...
4	22	Quarries of hard rocks	...	...	...	...	...	...	...	...
5	23-24	Salt works, extraction of saltpetre, alum, etc.	...	...	...	...	...	...	...	...
III.—INDUSTRY.										
6	25-27	Textiles, cotton mills, workers in cotton	464	22	2	...	...	...	...	...
	28	Jute spinning, weaving, etc.	...	...	...	...	...	...	...	...
	29-30	Rope, twine, and string making, workers in other fibres	...	...	...	...	...	...	...	...
	31-33	Woollen mills, blankets, carpets, etc.	3	...	...	...	...	...	...	...
	34-36	Workers in silk and hair (camel, horse, etc.)	1	...	...	...	...	...	...	...
	37	Dyeing, bleaching, calico printing, etc.	1	...	...	...	...	...	...	...
	38	Other textiles and millhands, weavers, etc., insufficiently described	701	61	7	...	...	1	...	...
7	39-42	Furriers workers in leather, bone, etc.	56	3	...	...	...	...	...	...
8	43-45	Sawyers, carpenters, basket makers, etc.	145	19	6	...	...	...	...	...
9	46-48	Workers in iron, makers of guns, etc.	37	3	...	...	...	...	...	...
	49	Workers in brass, copper and bell metal	10	2	...	...	...	...	...	...
	50	Workers in lead, quicksilver and other metals	20	3	...	...	...	1	...	...
	51	Workers in mints, die-sinkers, etc.	4	1	...	...	...	...	...	...
10	52-57	Workers in ceramics, glass, pottery, porcelain, bricks, etc.	9	...	...	...	...	...	...	...
11	58	Making of matches and explosives	...	...	...	...	...	...	...	...
	59	Making of aerated waters and ice	4	...	...	...	...	...	...	...
	60	Making of dyes, paints and ink	...	...	...	...	...	...	...	...
	61-62	Making, refining vegetable and mineral oils	2	...	...	...	...	...	...	...
	63	Making of paper, papier mache, etc.	5	...	...	...	...	...	...	...
	64	Making of soap, candles, perfumes, drugs	3	...	...	...	...	...	...	...
12	65-72	Bakers, butchers, fish-curers, flour-grinders, makers of other food	51	5	...	...	...	...	...	...
	73-74	Brewers, distillers, toddy drawers	8	...	...	...	...	...	...	...
	75	Making of tobacco, opium and ganja	81	11	...	...	...	...	...	...
13	76-79	Tailors, etc., makers of umbrellas, boots, hats and other articles of dress	145	25	4	...	...	1	...	...
	80	Washing, cleaning and dyeing clothes	93	11	2	...	...	...	...	...
	81-82	Barbers and other industries connected with the toilet	44	8	...	...	...	...	...	...
14	83-84	Furniture, cabinet, tent-makers, carriage painters, upholsterers, etc.	20	3	...	...	...	...	...	...
15	85-88	Building industries, lime burners, excavators, stone cutters, etc.	63	6	...	...	...	...	...	...
	89	House decorators, builders, painters, plumbers, tilers, etc.	47	2	...	...	...	...	...	...
16	90-92	Makers of vehicles, ships, aeroplanes, etc.	...	...	...	...	...	...	...	...
17	93	Gas works and electric light	33	6	...	...	...	...	...	...
	94	Printers, lithographers, engravers, etc.	55	9	2	...	...	...	...	...
18	95-97	Book-binders, makers of musical instruments, clocks, etc.	16	3	1	...	...	1	...	...
	98-100	Workers in jewellery, necklaces, toys, etc.	70	10	2	...	...	...	...	...
	101-102	Employees (not actors) in theatres, race-courses, contractors, etc.	7	...	...	...	...	...	...	...
	103	Sweepers, scavengers, etc.	142	6	2	...	...	...	...	...
IV.—TRANSPORT.										
19	104	Persons (not makers) concerned with aerodromes and aeroplanes	1	...	...	...	...	...	...	...
20	105-110	Persons employed in transport by water	127	13	3	...	...	...	1	...
21	111-112	Persons employed on construction, etc., of roads and bridges	17	2	...	...	...	...	...	...
	113-114	Managers and employers connected with vehicles	86	4	3	...	...	...	...	...
	115-116	Bullocks, ass etc., owners and drivers	44	...	...	...	...	...	...	...
	117	Porters and messengers	1	1	...	...	...	...	...	...
22	118	Railway employees (other than labourers)	58	6	2	...	...	...	...	...
	119	Labourers and coolies of railways	83	5	2	1	...	...	...	...
23	120	Post, telegraph and telephone services	27	3	1	...	...	1	...	...

* Excluding intervening numbers in preceding columns.

Table
DEATHS BY CAUSES AND

Number of		Nature of Occupation.	CAUSES OF							
			1-200	23	45-53	56	58	59	75	(1) 77
Order	Groups.		All Causes.	Tuber- culosis of res- piratory system.	Cancer Malign- nant Disease.	Rheu- matic Fever.	Gout.	Diabetes.	Alcohol- ism.	Plumb- ism (Lead Poison- ing).
V.—TRADE.										
24-25	121-122	Bank managers, money-lenders, brokers, agents, etc., and employees	121	3	5	...	...	2	...	...
26-31	123-128	Traders (not makers) in various wares	128	5	5	...	...	1	...	...
32	129-130	Vendors of wine, liquors, aerated waters, hotel managers and servants	221	28	4	...	...	1	...	...
33	131-139	Dealers in food-stuffs, fish, milk, oil, sugar, etc.	203	8	4	...	...	4	...	...
34-36	140-143	Trade in clothing, toilet, furniture, building materials	57	7	2	...	...	...	...	...
37	144-146	Trade in means of transport, hirers of horses, etc.	4	...	...	...	...	...	...	...
38	147	Dealers in firewood, charcoal and other fuel	35	1	...	...	...	1	...	...
39	148-150	Dealers in jewellery, bangles, books, stationery, etc.	28	...	...	...	...	2	...	...
40	151	Dealers in rags, stable refuse, etc.	3	...	...	...	...	...	...	...
	152-153	Store and shopkeepers not defined, pedlars and hawkers	353	31	6	...	...	...	...	...
	154	All other trades	6	...	...	...	...	...	...	...
VI.—PUBLIC FORCE.										
41	155-156	Army	5	...	...	...	...	...	...	...
42	157	Navy	4	...	...	...	...	...	...	...
43	158	Air force	...	...	...	...	...	...	...	...
44	159-160	Police and village watchmen	24	3	2	...	...	...	...	...
VII.—PUBLIC ADMINISTRATION.										
45	161-164	Service of the State, Indian, Foreign and Municipal not assigned to any other group	23	1	1	...	...	1	...	...
VIII.—PROFESSIONS AND LIBERAL ARTS.										
46	165	Priests, ministers, etc.	43	1	1	...	...	1	...	...
	166	Religious mendicants, inmates of monasteries, etc.	44	8	...	...	...	...	...	...
	167-168	Church and mission, temple, burial or burning ground service	16	2	1	...	...	1	...	...
47	169-170	Lawyers, all kinds and their clerks	21	3	...	...	...	...	...	...
48	171	Medical practitioners, all kinds of veterinary surgeons, dentists	26	1	3	...	...	2	...	...
	172	Midwives, vaccinators, compounders, nurses	17	5	2	...	...	...	...	...
49	173-174	Professors, teachers and educational clerks	36	3	1	...	...	...	...	...
50	175-179	Scribes, architects, authors, editors, music composers, etc.	62	6	5	...	...	1	...	...
IX.—PERSONS LIVING PRINCIPALLY ON THEIR INCOME.										
51	180	Persons living on rent, watans, pensions, etc.	152	1	8	...	...	8	...	...
X.—DOMESTIC SERVICE.										
52	181-183	Cooks, doorkeepers, grooms, motor drivers, etc.	345	65	6	1	...	4	...	...
XI.—INSUFFICIENTLY DESCRIBED OCCUPATIONS.										
53	184	Manufacturers, businessmen unspecified	65	4	4	...	...	5	...	...
	185	Cashiers, accountants, clerks otherwise unspecified	173	15	5	...	...	6	...	...
	186	Mechanics otherwise unspecified	100	13	1	...	...	1	...	...
	187	Labourers and workmen otherwise unspecified	917	65	15	...	...	4	...	...
XII.—UNPRODUCTIVE.										
54	188	Inmates of jails, asylums, hospitals and alms houses	10	2	...	...	...	...	...	...
55	189	Beggars and vagrants	121	17	...	...	...	...	...	...
	190	Procurers and prostitutes	4	1	...	...	...	...	...	...
	191	Other unclassified unproductive occupation	...	...	...	...	...	...	...	...
		Children and others following no occupation	24,215	1,164	215	15	...	76	1	...
Total			3,0520	1,722	340	17	...	127	1	...

* Excluding intervening numbers in preceding columns.

No. 18.

OCCUPATIONS IN 1939—concluded.

DEATH.

78-89	90-95	96	97-103	104-114	122A.	124-127	115-129	130-132	133-139	163-171	172-198		Death rate per 1,000 of actual workers by the census of 1931.	Population by the Census of 1931.
Disease of the Nervous System.	Valvular Disease of the Heart.	Aneurism.	Other Diseases of the circulatory system*.	Disease of the respiratory System.	Hernia.	Disease of the Liver.	Other Diseases of the digestive system.*	Bright's Disease.	Other Diseases of the urinary system.	Suicide.	Accidents.	All other Causes.		Actual workers.
3	12	...	5	28	...	1	5	3	...	2	11	41	14.2	8,523
5	17	...	...	36	...	...	4	3	...	...	...	51	50.9	2,516
5	10	1	3	77	...	4	9	3	...	2	9	65	21.7	10,183
4	10	...	2	70	...	3	10	3	...	...	5	79	16.2	12,549
3	2	...	2	16	1	...	1	1	...	...	1	21	26.4	2,160
...	...	...	...	2	...	...	...	...	...	...	...	2	10.4	384
3	...	...	...	14	...	...	1	...	...	...	1	14	65.8	532
1	2	...	1	7	...	...	...	...	...	...	...	15	28.9	970
...	...	...	...	1	...	...	...	...	...	...	...	2	200.0	15
4	8	1	2	136	2	5	12	7	1	5	12	121	7.8	45,323
...	...	...	1	3	...	...	...	...	...	...	...	2	3.3	1,819
1	...	...	...	1	...	...	1	...	...	2	1	...	1.6	3,053
...	...	...	...	...	...	...	...	...	...	...	...	3	5.9	674
...	3	...	1	5	...	1	1	...	...	2	1	5	4.5	16
...	...	...	...	...	...	...	...	...	...	...	...	...	...	5,299
4	3	...	1	3	...	...	1	2	...	1	...	5	0.7	32,284
6	3	...	...	8	...	1	3	1	2	...	...	16	37.2	1,155
...	...	...	...	8	...	...	2	1	1	...	1	23	52.6	836
...	2	...	...	5	...	...	1	...	...	...	1	3	19.9	804
2	4	1	1	3	...	1	...	...	...	...	2	3	12.1	1,731
1	1	...	...	5	...	1	1	...	1	...	1	9	12.5	2,080
...	3	...	...	5	...	...	...	...	...	1	...	1	10.1	1,684
4	1	...	...	4	...	...	2	2	1	...	2	16	9.1	3,937
6	2	...	...	15	...	2	...	...	...	...	...	25	8.0	7,749
13	7	...	3	32	...	4	3	7	...	...	1	65	82.0	1,854
10	10	2	1	96	...	4	8	2	2	3	28	103	8.6	40,259
3	8	1	...	16	1	...	2	2	...	...	2	17	9.8	6,630
5	11	1	3	45	...	1	16	6	2	1	6	50	3.3	52,424
...	4	...	...	33	...	2	2	1	1	2	5	35	20.1	4,985
13	19	5	5	392	...	10	29	4	1	4	74	277	14.8	61,956
...	...	...	...	2	...	...	1	...	...	...	1	4	48.1	208
...	1	...	2	30	...	1	4	...	1	1	15	49	23.7	5,104
...	...	...	...	...	...	...	...	...	1	...	...	2	3.5	1,150
...	...	...	...	...	...	...	...	...	...	...	...	...	...	3,116
9,67	183	17	75	8,462	10	193	1,081	172	65	43	362	11,114	...	5,98,341
1,102	380	37	117	10,772	17	265	1,274	238	89	92	646	13,284	26.3	1,161,383

Table No. 21.

TABLE OF BIRTHS REGISTERED AND OF VACCINATIONS UNDER ONE YEAR OF AGE
PERFORMED IN THE YEAR 1939.

Ward.	Sections.	Total number of births exclusive of still-born.	Deaths under one year.	Number of infants surviving.	Number of infants vaccinated under one year.	Percentage of vaccinations to births registered.
A	Upper Colaba	145	18	127	339	50.14
	Middle and Lower Colaba	531	113	418		
	Fort, Southern	55	6	49	747	82.54
	Fort, Northern	850	182	668		
	Esplanade	542	79	463			276	50.09
B	Mandvi	887	209	678	485	54.62
	Chukla	670	117	453	519	77.46
	Umarkhadi	1,445	246	1,199	826	57.16
	Dongri	762	126	636	579	75.99
C	Market	939	169	770	832	88.60
	Dhobi Talao	1,303	281	1,122	1,063	81.58
	Fanaswadi	1,082	171	911	756	69.86
	Bhuleshwar	1,024	223	801	724	70.70
	Khara Talao	699	113	586	555	79.54
	Kumbharwada	807	202	605	528	65.42
D	Khetwadi	1,372	231	1,141	818	59.62
	Girgaum	1,390	195	1,195	1,057	76.04
	Chowpati	683	64	619	397	58.12
	Walkeshwar	615	66	549	324	52.68
	Mahalakshmi	1,216	233	983	778	63.98
E	Mazagon	1,107	257	850	665	60.07
	Tarwadi	1,439	294	1,145	940	65.32
	Second Nagpada	520	112	408	333	64.03
	Karnathipura	973	317	656	732	75.23
	Tardeo	973	171	802	790	81.19
	Byculla	2,145	650	1,495	1,251	58.32
	First Nagpada	214	26	188	159	74.29
F	Parel	2,288	452	1,836	1,147	50.13
	Sewri	722	232	490	404	55.95
	Sion	3,121	662	2,459	2,032	65.10
G	Mahim	2,811	540	2,271	2,873	102.20
	Worli	4,492	1,192		1,979	
	Harbour, Docks, Railways and Unknown		59	3,300	261	49.86
	Total	37,822	8,008	29,814	25,169	66.54

Table No. 22.

SUMMARY OF SANITARY INSPECTIONS MADE AND SANITARY IMPROVEMENTS
SECURED BY THE S. M. I's, J. M. I's AND MEDICAL ASSISTANTS IN 1939.

	No. of Inspections, etc., by	
	S. M. I's and J. M. I's.	Medical Assistants.
<i>A—Nature of Inspection or premises visited—</i>		
1. Dwelling Houses ...	10,978	26,965
2. Milch Cattle Stables ...	1,024	3,640
3. Other Stables ...	1,188	2,703
4. Dairies and Milkshops ...	5,059	7,055
5. Eating Houses ...	9,488	23,760
6. Markets ...	...	...
7. Other premises where food is sold ...	5,562	9,524
8. Aerated Water Works ...	103	117
9. Other Workshops and Factories ...	7,385	14,950
10. Accumulations of Refuse ...	2,157	5,370
11. Building Works ...	...	...
12. Drains and Fittings ...	5,490	13,226
13. Other Inspections and Inquiries ...	10,055	34,520
Total No. of Inspections ...	58,489	1,41,830
<i>B—Works, etc., completed—</i>		
1. Dwellings—		
(a) Limewashed ...	1,062	2,209
(b) Water supply provided ...	5	8
(c) Overcrowding abated ...	3	5
(d) Insanitary dwellings evacuated ...	484	825
2. Stables—		
(a) Paved and drained ...	175	117
(b) Cleaned and refuse removed ...	13	74
(c) Licence cancelled ...	2	...
3. Eating Houses, Dairies, etc.—		
(a) Regulations enforced ...	1,137	2,053
(b) Licences cancelled ...	41	4
4. Factories and Workshops—		
* Limewashing, etc., carried out ...	195	179
5. Drains, etc., repaired ...	1,915	3,558
6. Privies abolished ...	51	78
7. New W. Cs. provided ...	232	301
8. Accumulation of Refuse removed ...	704	1,346
9. Other Works completed ...	1,466	2,778
Total Sanitary Work completed ...	7,485	13,535

Table No. 23.

METEOROLOGICAL DATA (GOVERNMENT OBSERVATORY, COLABA), LATITUDE 18°-53'-36" NORTH LONGITUDE 72°-48'-56" EAST.

Months.	WIND.		TEMPERATURE.						HUMIDITY AT 8 HOURS.		RAINFALL.						
	Direction.	Mean Velocity in Miles per hour.	Mean Maximum Temperature.	Departure from Normal.	Highest in month.	Mean Minimum Temperature.	Departure from Normal.	Lowest in month.	Mean.	Departure from Normal.	Total rainfall in the month.	Departure from Normal.	Heaviest fall in one day.		Minimum fall in one day.		Numbers of rainy days.
													Inches.	Date.	Inches.	Date.	
1939.																	
January	N.	6.4	84.8	+2.2	92.4	68.4	+2.0	64.2	68	0	0.00	-0.09	...	...	...	...	...
February	N. N. W.	6.8	83.8	+1.0	90.3	69.3	+2.3	64.9	70	+2	0.00	-0.06	...	...	...	...	...
March	N. N. W.	8.0	85.3	-0.4	91.8	71.8	+0.2	66.7	69	-3	0.01	-0.03	0.01	29th	0.01	29th	1
April	N. W.	8.0	87.9	-0.5	90.5	76.1	+0.3	73.1	71	-3	0.00	-0.04	...	...	...	...	...
May	N. W.	7.9	90.4	-0.3	95.9	79.2	0.0	76.0	71	-3	0.00	-0.68	...	...	...	...	...
June	W. S. W.	9.4	89.7	+1.5	93.9	79.9	+1.6	75.2	77	-4	4.67	-15.01	0.89	12th	0.01	6th & 26th	21
July	W. S. W.	12.8	84.2	-1.0	88.0	77.2	+0.9	71.6	86	+1	33.08	+9.13	9.12	2nd	0.01	28th, 29th & 31st	28
August	W.	11.9	85.0	+0.2	88.5	76.6	+0.9	72.2	83	-1	10.87	-2.34	1.20	21st	0.01	6th & 15th	23
September	W.	7.6	85.4	+0.4	87.5	76.5	+1.2	73.0	82	-1	5.39	-4.90	2.01	21st	0.01	6th, 24th & 27th	19
October	N.	6.7	88.5	-0.1	95.0	76.6	+1.4	71.8	78	0	0.17	-1.89	0.16	1st	0.01	31st	2
November	N. N. E.	6.3	90.3	+1.3	94.4	72.9	+0.9	68.2	67	-3	0.15	-0.24	0.15	1st	0.15	1st	1
December	N. E.	6.8	87.9	+1.5	92.3	69.5	+1.0	67.3	65	-3	0.00	-0.05	...	...	...	...	...

INDEX.

	PAGE
Administration and Divisions of the City	31
Adulteration of Food	41
Analyst, Municipal, Annual Report of	62
Appendix—Supplementary Reports and Tables	45
Area and Population	1
Arthur Road Hospital—Annual Report	47
Basket Privies	36
Births and Birth-rates	2
Births by Months	2
Births by Races	3
Causes of Deaths	4
Certificates of the Cause of Death	4
Cholera	16
Cerebro-Spinal Meningitis	17
Conservancy	32
Consumption	17
Death and Death-rate	3
Death by Months	5
Death by Occupation	6
Death by Sections	5
Death by Sex and Age	3
Death—Causes of	4
Death from Principal Causes	4
Disinfection	30
Dispensaries—Municipal	30
Dogs—Destruction of	35
Dogs—Stray	35
Epidemic Diseases	15
Food—Seizure of and Adulteration	41
Hospitals—Isolation	47-61
Housing	43
Infant Mortality	6
Infant Mortality—Prevention of	9

	PAGE.
Infectious Diseases	15
Influenza	16
Legal Proceedings	42
Malaria, Ague and Remittent Fevers	19
Malaria,—Anti-Malarial Work	19
Maratha Hospital—Annual Report	58
Maternal Mortality	13
Maternity Homes	11
Medical Relief	30
Meteorology of 1939	14
Midwives—Municipal	10
Milk—Adulteration	41
Milk Supply	41
Notice under Municipal Act	42
Notification of Infectious Diseases	15
Nurses—Municipal	10
Phthisis	17
Plague	15
Population	2
Prosecutions	42
Review of the year	1
Sanitary Inspection	42
School Medical Inspection	37
Small-pox	16
Social Welfare Work	38
Still-births	3
Stray Cattle	35
Tuberculosis	17
Vaccination	16
Vaccination Report of the Superintendent	71
Venereal Diseases	27
Water Supply	42