

ADMINISTRATION REPORT
OF THE
MUNICIPAL COMMISSIONER
FOR THE
CITY OF BOMBAY
FOR THE YEAR 1940-41

BOMBAY :
MUNICIPAL PRINTING PRESS.

1941

ADMINISTRATION REPORT
OF THE
MUNICIPAL COMMISSIONER
FOR THE
CITY OF BOMBAY
FOR THE YEAR

1940-41



BOMBAY :
MUNICIPAL PRINTING PRESS.

1941

CONTENTS:

PART I

	PAGE
STANDING COMMITTEE'S REVIEW OF THE REPORT	i to xi
COMMISSIONER'S REPORT	1—31
Accompaniments.	
1. FINANCIAL—	
Reports of the Chief Accountant, with Appendices	33—168
2. REVENUE—	
Report of the Assessor and Collector	169—175
Report of the Election and Town Duty Officer	177—180
3. ELECTIONS—	
Report of the Election and Town Duty Officer	—
4. PUBLIC WORKS—	
Report of the City Engineer	181—247
<i>Architectural—</i>	
Repairs to Municipal Buildings and Municipal Building Construction	181—187
Inventory of Municipal Properties	187
<i>Buildings—</i>	
Private Building Construction (including set-backs)	187—192
<i>Mechanical—</i>	
Workshops	193—199
Pumping and Compressor Stations	199—200
Inspection of Factories, Motor Transport, etc.	201—205
<i>Works—</i>	
(i) <i>Construction—</i>	
Roads, Footpaths and Drains (New Works) and Improvement of	
Private Streets	206—209
(ii) <i>Maintenance—</i>	
Repairs to Roads, Tramways, Traffic Islands, etc.	210—215
Crushers and Asphalt Plant	215—217
Repairs to Drains and Sewers	218—220
Public Lighting	221—222
Statements	224—244
Disposal of Town Refuse	245—246
Sewerage Scheme for the North of the Island	247
5. ESTATES AND LAND MANAGEMENT—	
Report of the Deputy Municipal Commissioner (Improvements)	249—273
New Scheme	249—251
Disposal of Lands	252—254
Collection of Revenue	254—255
Land Acquisition and Management (Municipal)	255—256
Mahim Development Schemes	256—257
Statements and Appendix	258—273
6. WATER WORKS—	
Report of the Hydraulic Engineer	275—299
7. FIRE BRIGADE—	
Report of the Chief Officer	301—305
8. GARDENS—	
Report of the Superintendent	307—309
9. VICTORIA AND ALBERT MUSEUMS—	
Report of the Curator	311—312

2

87423100

	PAGE
10. GENERAL STORES— Report of the Storekeeper	313—316
11. LICENCES— Report of the Superintendent	317—323
12. MARKETS— Report of the Superintendent	325—331
13. PRINTING PRESS— Report of the Test Audit Officer (who is in charge of the Press)	333—336
14. K. E. M. HOSPITAL AND G. S. M. COLLEGE— Report of the Dean	337—407
15. EDUCATION— Report of the Schools Committee	409—419

PART II

16. PUBLIC HEALTH— Health Officer's Report	1—43
Report of the Medical Officer-in-charge, Arthur Road Hospital	47—59
Report of the Medical Officer-in-charge, Maratha Hospital	60—62
Report of the Municipal Analyst	63—72
Report of the Superintendent of Vaccination	73—75
Vital Statistics of Health Officer's Report	77—114
Summary of Sanitary Inspections	115
Table showing Meteorological Data	116

PART III

17. AUDIT— Municipal Chief Auditor's Report	1—94
--	------

APPENDIX "A"

Statement of charges met from the Municipal Commissioner's Discretionary Contingencies grant during 1940-41.

Sanctioning Authority.	No. and Date of Sanction.	Particulars of Charges.	Amount.	REMARKS.
			Rs. a. p.	
Municipal Commissioner	... H. 5522, dated the 27th September 1939	... Roberts McLean & Co. Ltd., cost of 11 General Service Respirators.	325 1 0	
Do.	... E 1738, dated the 20th June 1940	... Bombay Schools Committee—Bus hire for Works Committee's visit to Vaha.	2 3 0	
Do.	... H 5835, dated the 23rd December 1939	... Dr. G. G. Limaye, C/o H. O.—Purchase of A. R. P. Articles.	144 5 0	
Do.	... BR 502, dated the 7th November 1940	... Mr. M. D. Bhansali's Travelling Charges—Poona to V. T.	47 7 0	
Do.	... BR 507, dated the 21st November 1940	... Mr. M. D. Bhansali's Travelling Charges—V. T. to Poona.	47 7 0	
Do.	... 23rd October 1940	... M. C.—Municipal Printing Press Adjustment of Bills, for Head Clerk's and Deputy Superintendent's Examinations.	36 13 0	
Do.	... 23rd October 1940	... M. C.—Stationery. Do.	7 6 0	
Do.	... 5th December 1940	... M. E. Petrol bill for taking members of Works Committee to Tansa Lake.	18 0 0	
Do.	... H 5835, dated the 19th December 1940	... Ramji Brothers—Furniture for A. R. P.	32 8 0	
Do.	... MS 6552, dated the 11th November 1940	... Tambe Health Home, Breakfast, lunch and tea for members of Works Committee at Tansa on 6th October 1940.	57 8 0	
Do.	... L 187/E, dated the 11th February 1941	... S. L.—Fine imposed by Presidency Magistrate, Girgaum Court, on two Encroachment Department coolies.	80 0 0	
Corporation Resolution	... 1012, dated the 16th January 1941	... Mr. N. V. Modak, Travelling charges for attending the meeting of the Council of Indian Roads Congress held in Delhi in January 1941.	210 8 0	
Municipal Commissioner	... H 7000, dated the 10th January 1941	... H. S.—Imprest Account—Course joined by Miss Soonawala and Mr. Dave of Safety First Association.	6 0 0	
Total			1,015 2 0	

APPENDIX "B."

Statement of Stores Transactions for the year 1940-41,

(Appendix O and Clause XXIX of the Stores and Stores Audit Manual).

Central Stores Department.	FIGURES AS PER BOOK OF THE CHIEF ACCOUNTANT.					FIGURES AS PER BALANCE SHEET OF THE STOREKEEPER.			
	Opening Balance	Receipts.	Total.	Issues.	Closing Balance.	Opening Balance.	Receipts.	Issues.	Closing Balance.
1	2	3	4	5	6	7	8	9	10
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
General Stores	2,46,485 11 9	8,25,598 2 8	10,72,083 14 5	8,05,130 9 3	2,66,953 5 2	2,43,482 15 3	8,48,321 15 9	8,28,336 10 3	2,75,226 2 7
General Stores—Surplus Obsolete	12,080 6 7	29 1 0	12,109 7 7	12,109 7 7	.....	11,757 13 10		.....	.....
Line Suspense Account	80,327 11 10	18,231 6 4	98,559 2 2	643 8 3	97,915 9 11	80,327 11 10	920 11 0	793 9 3	98,686 3 11
Line Suspense Account Surplus and Obsolete	18,231 6 4	.....	18,231 6 4	18,231 6 4	.....	18,231 6 4		.....	.....
Capital Stores	1,69,420 8 3	5,90,223 1 0	7,59,643 9 3	6,69,495 6 0	90,148 3 3	1,62,847 10 3	6,39,810 4 0	6,74,653 5 0	1,28,004 9 3
Total Rs. ...	5,26,545 12 9	14,34,081 11 0	19,60,627 7 9	15,05,610 5 5	4,55,017 2 4	5,16,647 9 6	14,89,052 14 9	15,03,783 8 6	5,01,916 15 9
							Balance as per column 6		4,55,017 2 4
							Difference (a)		46,899 13 5

(a) The difference is due to a sum of Rs. 76,871-8-0 in respect of the purchases for 1940-41 not having been taken on the Stock Accounts by the Chief Accountant counterbalanced by non-adjustment of bills amounting to Rs. 29,971-10-7 for stores issued to the Departments.

Remarks.—Certificate of the Storekeeper for actual stock in hand was verified with the balances in the Chief Accountant's Books.

SCHEDULE II.

Report on the Schools Committee's Accounts.

(Note.—The figures in this report are in lakhs of Rupees unless otherwise expressly stated.)

The year under report opened with a balance of Rs. .20. The grant sanctioned for the contribution to the Schools Committee including renewed and additional grants aggregated to Rs. 40.88 against this the actual contribution paid to the Schools Committee amounted to Rs. 39.92. At the end of the year a sum of Rs. .20 was left in the School Fund being the minimum cash balance required under By-law No. 10 of the Schools Committee's By-laws. In addition to this a sum of Rs. 1,05,291-13-0 being the amount of contribution drawn in excess by the Schools Committee and held by them on 31st March 1941 was treated as an advance in the accounts of the Municipal General Fund as on 31st March 1941.

2. Summary of receipts and payments for the year :—

Particulars.	Actuals 1939-40	Budget 1940-41	Revised 1940-41	Actuals. 1940-41
Receipts (inclusive of opening balance)	37.09	40.72	41.13	40.43
Payments	36.89	40.52	40.93	40.23
Balance ... ..	.20	.20	.20	.20
Minimum Cash Balance. ... ..	.20	.20	.20	.20

Lapsed Grants.—The amount of the lapsed grants estimated to be renewed during the year 1941-42 aggregated to Rs. 47. The amount of expenditure of Rs. 40.23 shown above does not include other expenditure in respect of Primary Education paid direct by the Corporation from the Municipal General Fund on account of the Schools Committee's Office, Debt Charges, New Works, etc., amounting to Rs. 3.12 bringing the total expenditure on the Primary Education of the City to Rs. 43.35.

3. The following is a summary of receipts under different heads :—

Contribution from Municipal General Fund	Rs. 39.92
Fees from Municipal Schools ... ..	.24
Interest on Trust, Endowment Funds and Deposits ... ..	.06
Miscellaneous Receipts ... ..	.01

Total Rs. 40.23

4. The tabulations of grants maintained by the Schools Committee's Office were not found properly maintained and reconciled with the Ledger Accounts as reported to the Standing Committee under letter No. M.C.A. 1980/II dated 21st August 1941.

5. The following statement gives transactions of the School accounts for the last five years :—

Year	Receipts	Expenditure	Closing Balance.
	Rs.	Rs.	Rs.
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
1940-41	40.43	40.23	.20

6. The total assets and liabilities of the School Fund on 31st March 1941 as shown in their Balance Sheet were as under :—

Assets.	Rs.	a.	p.
1. Surplus Cash investments with the Imperial Bank of India 3½ per cent. Govt. Pro-missory Notes of the face value of Rs. 11,200.	10,801	0	0
2. Securities belonging to Prize and other funds deposited with the Imperial Bank of India for safe custody of face value of Rs. 1,92,200/-	1,92,197	10	0
3. Deposits with the Chief Accountant, Bombay Municipality for Provident Fund, Investments.	34,72,129	6	0
4. Advances recoverable :—			
(a) Advances to Officers	504	0	0
(b) Advances to Teachers	2,900	3	0
(c) Advance for Printing Music Books	651	1	0
(d) Advance to Garrison Engineer for Tenancy	5	0	0
	4,060	4	0

5. Cash Balances—		Rs.	a.	p.	
(a) With the Imperial Bank of India		1,39,655	14	4	
(b) In Office Treasury		2,873	7	10	
		<hr/>			
		Rs.	a.	p.	
		1,42,529	6	2	
		<hr/>			
	Total Rs. ...	38,21,717	10	2	

Liabilities.

1. Deposit Accounts					17,793	0	9
2. Unclaimed Wages					9,039	4	3
3. Deposit regarding Court attachment					8	4	0
4. Deposit from Contractors					1,334	0	0
5. Provident Fund Accounts					34,65,627	11	6
6. Prize Funds Govt. P. Notes, etc. (Face Value 1,92,200)... ..					1,92,197	10	0
7. Prize Funds Cash					9,329	6	8
8. Donations for Scholarships to Urdu Schools Girls					194	9	0
9. Income Tax					83	7	0
10. Advance from Chief Accountant					1,05,291	13	0
11. Deposit Account—Coaching Class for Urdu Lady Teachers					128	14	0
12. Deposit Account—Unclaimed Rents					689	10	0
Balance (Statutory)					20,000	0	0
		<hr/>					
	Total Rs. ...	38,21,717	10	2			

During the year a sum of Rs. 391-13-0 being the excess or irregular payments made on account of salaries, allowances etc. covering about 53 cases were ordered to be recovered from the staff and the recoveries amounting to Rs. 189-9-0 covering 43 cases have already been made leaving 10 cases for Rs. 202-4-0 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.

7. (i) Government Grant received during the year amounted to Rs. 9.50. As pointed out in previous audit reports estimated rents for Municipal Schools located in buildings built at Municipal cost or donated by public are not assessed and charged to the School Fund and consequently are not included in the figure of cost in respect of the Primary Education.

(ii) Provident Fund—The suggestion made in the last audit report for tallying the Provident Fund balances shown in the Schools Committee's Accounts with those maintained in the Chief Accountant's Department by making proper adjustments for interest allowed on individual accounts or in the alternative to discontinue showing the liabilities on account of Provident Fund in the Schools Committee's balance sheet, has not been given effect to.

8. Arrears of fees on 31st March 1941 as certified by the Secretary, Schools Committee were Rs. 2,274-9-0

9. The cash balance of Rs. 2,873-7-10 in office treasury was counted and found correct. The balance in the Bank as per Cash Book, viz., Rs. 1,39,655-14-4 was reconciled with the Bank Statements 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 years 1939-40 and 1940-41 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. The balances under Deposit Account, excepting the unclaimed wages deposits, as shown in the balance sheet could not be verified with the individual accounts as no deposit register in proper form is maintained showing the details.

14. Amounts of wages remaining unclaimed since the year 1934, are still held by the Schools Committee on the Deposit Account. In conformity with the practice followed by the Chief Accountant's Office such wage remaining unclaimed over 5 years should be written off and the amounts transferred to the Chief Accountant's Office.

15. During the year under report in one case rent for additional accommodation for a school at Rs. 22 per month for six months aggregating Rs. 132 was paid although possession of the accommodation was not taken by the Head Master of the School. This is apparently due to the system of making payments of rents without obtaining monthly certificates from the Head Masters. The necessity of obtaining such certificates was already suggested in the Audit report for 1938-39.

APPENDIX 'A'.

Comparative statement showing the expenditure incurred by the Schools Committee during 1939-40 and 1940-41.

Particulars.	EXPENDITURE.		Increase.	Decrease.
	1939-40.	1940-41.		
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Head Masters and Teachers ...	22,34,012 3 0	23,64,807 3 0	1,30,795 0 0	.....
Servants ...	1,65,143 0 0	1,82,386 6 0	17,243 0 0	.....
Rents ...	5,42,117 3 4	5,81,929 4 1	39,812 0 9	.....
Class Books for Teachers ...	1,682 5 6	1,102 9 9	.....	579 11 9
School furniture ...	41,129 4 6	56,683 4 9	15,554 0 3	.....
School Contingencies ...	26,249 13 6	30,592 10 6	4,342 19 0	.....
Scholarships ...	3,369 11 6	5,505 10 6	2,135 15 0	.....
Special Expenses in Schools ...	12,262 7 6	15,757 2 3	3,494 10 9	.....
Magazines for Schools ...	407 8 0	158 0 0	.....	249 8 0
Sewing and Drawing ...	3,873 12 9	3,871 3 0	.....	2 9 9
Uniforms and Umbrellas ...	584 6 0	7,821 0 3	7,236 10 3	1.....
Printing and Stationery ...	11,422 15 9	10,591 12 6	.....	831 3 3
Miscellaneous Expenses ...	8,533 13 9	13,205 7 6	4,669 9 9	.....
Sports ...	1,000 0 0	1,000 0 0	.....	.....
Local Committees ...	887 9 9	874 8 9	.....	13 1 0
Visual Instruction ...	376 15 0	328 6 0	.....	48 9 0
Sloyd and Handicrafts ...	8,921 14 9	11,072 13 6	2,150 14 9	.....
Boy Scouts and Girl Guides ...	11,279 13 6	12,671 15 9	1,392 2 3	.....
Remuneration to Auditors ...	63 9 0	5,022 0 0	4,958 7 0	.....
Grain Compensation ...	.....	55,340 4 0	55,340 4 0	.....
Stipends to Teachers ...	9,159 2 6	8,027 2 0	.....	1,132 0 6
Superintendents and their Establishments ...	90,418 15 9	93,939 12 3	3,520 12 6	.....
Grants-in-Aid ...	1,86,290 0 0	1,81,312 0 0	.....	4,978 0 0
Grant-in-Aid to Bombay City Literacy Association ...	5,000 0 0	.....	.....	5,000 0 0
Teachers' Library ...	2,090 2 9	2,236 10 0	146 7 3	.....
Superintendent Aided Schools ...	11,142 10 9	11,471 12 3	329 1 6	.....
Census Establishment ...	43,163 4 3	50,115 1 3	6,951 13 0	.....
Pensions and Gratuities ...	1,01,625 8 0	1,11,373 14 0	9,748 6 0	.....
Municipal Contribution towards Provident Fund ...	1,46,527 0 0	1,67,999 15 0	21,472 15 0	.....
Repairs to School Buildings ...	9,541 3 0	22,916 7 0	13,375 4 0	.....
Free Reading Rooms and Libraries ...	10,903 9 3	12,229 13 6	1,326 4 3	.....
Payments—Fines Fund ...	.....	903 0 0	903 0 0	.....
Total Rs. , ...	36,89,179 15 4	40,23,245 1 4	3,46,899 13 3	12,834 11 3

APPENDIX 'B'.

Detailed audit remarks on the Schools Committee's Accounts.

Audit objections are grouped under the following heads:—

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

I. Revenue and Receipts.

1. It was pointed out in the last year's report that two sub-tenants were in arrears of Rs. 200 and Rs. 110 M.C.A.1201 since 1937:—

28-6-1940

(a) No legal steps were found to have been taken for the recovery of Rs. 200 as decided under Schools Committee's Resolution No. 1274 dated the 29th November 1939. The Secretary, Schools Committee was written to again in the matter and the Schools Committee have since approached the Standing Committee to write off the amount stating that the party is not traceable (*vide* Standing Committee's Resolution No. 2080, dated the 26th March 1941).

(b) The other sub-tenant who was allowed to pay up his arrears amounting to Rs. 110 by monthly instalments of Rs. 5 from December 1939 was found not paying the same regularly. Attention of the Secretary, Schools Committee was drawn to this who placed the matter before the Schools Committee who under their Resolution No. 1633 dated the 12th February 1941 asked the Secretary to write to the party to clear up the arrears of rent by regular monthly instalments. There is still a balance of Rs. 80 remaining unrecovered from him.

2. A teacher who was in occupation of two rooms in a property handed over to the Municipality was M.C.A.1743 allowed to continue to occupy the same on payment of a rent of Rs. 5 per month under Schools Committee's Resolution No. 1303, dated the 18th December 1940. It was noticed that his 7-3-1941 name was neither entered in the Sub-Tenant's Register nor the rent for December 1940 recovered from him. Secretary's Reply is awaited.

(3) In seven cases sub-tenants had run into arrears for periods from July 1940, on wards. The M.C.A.1523 Secretary, Schools Committee was written to for effecting recoveries of these arrears.

The Sub-Tenant's Register was found maintained in an unsatisfactory manner as in one M.C.A.1743 case although no recovery was made amount was found posted as if recovered. 7 3 1941 Reply of the Secretary in the matter is awaited.

There are very few cases of rent recoveries to be made by the Schools Committee and they should be attended to and recovered with scrupulous care at the end of each month without piling up arrears which may require write off ultimately.

II.—Recoveries of excess or wrong payments.

(a) Out of the three cases of excess or wrong payments reported as outstanding in the last audit report M.C.A.565 recovery in one case has been made leaving the amount of Rs. 2-7-0 in two cases unrecovered. The authorities should show more promptness to attend to these excess payments.

4 9 1939

&
M.C.A.781

10 1 1940

(b) The following cases of excess or wrong payments were noticed recoveries effected thereof :—

Item No.	Case No. and Date.	Name.	Particulars.	Amount.
				Rs. a p.
1	M. C. A. 1044, dated the 19th April 1940 ...	Bai Shrinbai Dinshaji Chappgar ...	Pay drawn after the date of superannuation ...	3 5 0
2	M. C. A. 1267, dated the 26th July 1940 ...	Mr. Ismail Ibne Hasan Colandaji ...	Conveyance allowance drawn during vacation of 1940 ...	6 14 0
3	M. C. A. 1220, dated the 3rd July 1940 ...	Mr. Vithal Shakharam Gavankar ...	Grain Compensation Allowance drawn during the period he was not in service ...	0 11 0
4	M. C. A. 1263, dated the 26th July 1940 ...	Bala Bhau Savant, Peon ...	Grain Compensation Allowance drawn at full rate while on leave on half average pay ...	0 5 0
5	M. C. A. 1302, dated the 9th August 1940 ...	Dinkar Venkat, Peon ...	Duty Allowance paid for the period of leave ...	1 3 0
6	M. C. A. 1315, dated the 15th August 1940 ...	Private Night School meeting in Gamdevi Gujarati School. ...	Charges of electricity consumed by the School but paid by the Schools Committee ...	10 8 0
7	M. C. A. 1187, dated the 25th June 1940 ...	Land-Lord of premises occupied by Clerk Road Marathi Girl's School. ...	Excess payment of rent due to wrong calculations ...	3 0 0
8	M. C. A. 1479, dated the 24th October 1940 ...	Banubai Shaikh Mahomed ...	Payment of Grain Compensation Allowance not admissible ...	1 0 0
9	M. C. A. 1634, dated the 23rd January 1941 ...	Indirabai Powar ...	Amount of increment drawn from an earlier date than due ...	1 11 0
10	M.C.A. 1581, dated the 17th December 1940 ...	Namdeo V. Powar, Peon ...	Double payment of Grain Compensation ...	1 2 0
11	M. C. A. 1691, dated the 14th February 1941 ...	Kashibai Ibrahimpurkar, Peon ...	Double payment of 2 day's wages ...	1 12 0
12	M.C.A. 1572, dated the 16th December 1940 ...	C. M. Ughade, Peon ...	Excess payment of Morning Class Allowance ...	0 3 0
13	M.C.A. 1752, dated the 16th December 1940 ...	Mr. D. W. Joshi ...	Do. ...	0 8 0
14	M.C.A. 1752, dated the 16th December 1940 ...	Mr. P. D. Parab ...	Do. ...	0 8 0
15	M. C. A. 1524, dated the 27th November 1940. ...	Anusuyabai Shinde ...	Leave salary drawn while in receipt of stipends ...	33 11 0
16	Do. do. ...	Priyamvadabai Virkar ...	Grain Compensation drawn at full rate instead and at half rate ...	0 10 0
17	Do. do. ...	Parvatibai Khambete ...	Pay drawn for the day of absence on L. W. P. ...	1 4 0
18	M. C. A. 1378, dated the 17th September 1940 ...	Mr. S. D. Datar ...	Leave salary drawn at full average pay instead of at half average pay from 21st August 1940 to 1st September 1940 ...	28 5 0
19	M. C. A. 1385, dated the 21st September 1940 ...	Mr. K. D. Mhatre ...	Conveyance Allowance drawn for part of vacation in June 1940 ...	0 11 0
20	Do. do. ...	Mr. J. F. Poonegar ...	Do. do. do. ...	0 11 0
21	M. C. A. 1480, dated the 24th October 1940. ...	Mr. G. K. Ner ...	Excess payment of leave salary ...	10 6 0

Item No.	Case No. and Date.	Name.	Particulars.	Amount.	
				Rs.	a. p.
22	M. C. A. 1453, dated the 14th October 1940.	Indumatibai Bilgi ...	Leave salary drawn at full average pay instead of at half average pay from 16th February 1940 to 4th March 1940.	45	14 0
23	M. C. A. 1746, dated the 10th March 1941...	Mr. B. S. Vaidya ...	Difference between the substantive pay drawn and the average pay admissible while on earned leave	1	3 0
24	M. C. A. 1717, dated the 26th February 1941.	Mr. G. P. Mhapsekar ...	Excess payment of Grain Compensation	4	0 0
25	M. C. A. 1615, dated the 15th January 1941.	Mr. R. B. Samant ...	Excess payment of increment	4	0 0
26	Do. do.	Mr. L. N. Ghaitakdy ...	Do. do.	0	4 0
27	Do. do.	Mr. E. V. Nimkar ...	Do. do.	0	13 0
28	Do. do.	B. B. Valinjar ...	Do. do.	1	7 0
29	Do. do.	Mr. V. R. Musale ...	Do. do.	0	5 0
30	M. C. A. 1719, dated the 26th February 1941.	Mr. L. N. Ghaitakdy ...	Pay drawn at higher rate than due in December 1940	1	0 0
31	Do. do.	Mr. Hari A. Tukral, Acting Peon	Paid for one day in excess...	0	14 0
32	M. C. A. 1564, dated the 13th December 1940	Mr. W. B. Jathar ...	Annual increment drawn earlier than due	0	5 0
33	Do. do.	Mr. Y. S. Malve ...	Grain Compensation paid in excess	0	2 0
34	Do. do.	Mr. A. N. Mhatre ...	Salary drawn for the day of absence on Leave without pay	1	3 0
35	M. C. A. 1720, dated the 26th February 1941.	Mr. Sirdar Anwar Khan ...	Difference between the average pay and the substantive pay drawn while on Earned leave	1	12 0
36	Do. do.	Mr. J. A. Rane ...	Do. do. do. do.	0	2 0
37	M. C. A. 1419, dated the 2nd October 1940...	Banubai Sukthankar ...	Grain Compensation paid at full rate instead of at half rate	0	8 0
38	Do. do.	Mr. G. P. Mhapsekar ...	Do. do. do. do.	0	6 0
39	Do. do.	Mr. R. P. Desai ...	Excess payment of leave salary	0	4 0
40	Do. do.	Mr. D. G. Pathak ...	Salary of one day drawn at full rate instead of at half	1	0 0
41	M. C. A. 1858, dated the 2nd April 1942 ...	Head Mistress Byculla Marathi Girls' School	Amount paid in excess due to mistakes in the total of a pay-bill	5	0 0
42	M. C. A. 1472, dated the 19th October 1940.	Ragho Dhaku Girkar, Peon ...	Pay drawn for the period of absence without leave	4	11 0
43	M. C. A. 1316, dated the 15th August 1940...	Out-side party who was allowed to use the Kandewadi Marathi Boys' School and who consumed the electricity during May 1941.	Electricity charges for May 1940 paid by the Schools Committee	6	4 0
TOTAL				189	9 0

(c) The following cases of excess or wrong payments were noticed and reported for which no replies have so far been received :—

Item No.	Case No. and Date.	Name.	Particulars.	Amount.	
				Rs.	p.
1	M. C. A. 1195, dated the 26th June 1940 ...	24 Teachers ...	... Payment of Grain Compensation not admissible due to their emoluments including Morning Class Allowance having exceeded Rs. 50	83	3 0
2	Do. do. ...	Mr. L. N. Ghaitakdy ...	... Grain Compensation drawn at full rate instead of at half ...	0	1 0
3	Do. do. ...	Kamlabai Kandalgaonkar ...	... Do. do. do. ...	0	5 0
4	Do. do. ...	Sakhubai Chavan ...	... Do. do. do. ...	0	1 0
5	Do. do. ...	Indirabai Tendulkar ...	... Grain Compensation paid for period of leave not sanctioned ...	0	4 0
6	M. C. A. 1431, dated the 4th October 1940...	Furniture Removing Contractor	... Excess amount paid for removing furniture of 5 classes each in respect of 2 Schools	3	0 0
7	M. C. A. 1536, dated the 29th November 1940	Do. do.	... Do. do. do. do. 3 Schools ...	4	8 0
8	M. C. A. 1710, dated the 21st February 1941.	Ms. M. G. Bohrade ...	... Excess payment of Grain Compensation ...	0	4 0
9	M. C. A. 1487, dated the 5th November 1940.	37 Teachers ...	... Excess payment of Grain Compensation due to total emoluments including attendance teachers' allowance having exceeded Rs. 50.	107	6 0
10	M. C. A. 1743, dated the 7th March 1941 ...	Mr. V. L. Dhumal ...	... Rent for December 1940 ...	3	4 0
TOTAL ...				202	4 0

III.—Extra measures resulting in increased expenditure.

(1) A lady-teacher deputed to the Training College as a stipendary was found granted leave on half pay. The Secretary, Schools Committee was requested to state the authority under which both the stipends as well as leave salary were granted. As a result the leave granted was cancelled under the Schools Committee Resolution No. 1773 dated the 12th March 1941 and the leave salary amounting to Rs. 33-11-0 was recovered from her.

M.C.A.1524
27-11-1940

(2) A scout and cub masters was paid 'out of pocket expenses' allowance for the period he was on leave for three months. This was objected to in Audit. And the Schools Committee under their Resolution No. 1336 dated the 18th December 1940 approved of the payment already made and decided that in future out of pocket expenses allowance should not be paid to the Scout and Cub-Master for the period of their absence on leave exceeding one month.

M.C.A.1230
15-7-1940

(3) Certain Head Masters and teachers who worked in the Attendance Teachers' Scheme from 22nd July 1940 to 21st September 1940 on an allowance of Rs. 15 and Rs. 10 respectively were also paid grain compensation allowance although their monthly emoluments including the allowance for working the Attendance Teachers' Scheme exceeded the limit of Rs. 50 fixed for the purposes of granting grain compensation.

M.C.A.1487
15-11-1940

A list of 37 teachers to whom an amount of Rs. 107-6-0 was paid in excess was forwarded to the Secretary Schools Committee for effecting necessary recoveries, with a request to submit a complete list of such other employees and to effect recoveries from them also. The Secretary however contended that as these teachers worked in the above Scheme during their leisure time and outside the scheduled hours of duty in the Schools, it was doubtful if the emoluments earned by doing additional work in their leisure hours could be taken into consideration while arriving at the total amount of salary drawn for grain compensation purposes. He further stated that the teachers were taking a serious objection to refunding the amount.

The Secretary's attention was drawn to the Commissioner's circular in which whole position is clearly stated. The grain compensation allowance is granted only to such employees whose monthly emoluments did not exceed Rs. 50, irrespective of whether the duties were performed within or without the scheduled time and that excepting house rent and conveyance allowance all other emoluments earned by the Municipal servants were to be taken into account. The Secretary was therefore advised to effect early recoveries of the excess amounts paid.

Similarly a list of 24 teachers of the Morning Classes to whom an aggregate sum of Rs. 83-3-0 was paid in excess on account of grain compensation allowance for the period from January to March 1940 was sent to the Secretary requesting him to prepare a complete list of such teachers also and to effect recoveries.

M.C.A.1195
26-6-1940

No reply is yet received.

IV. Internal Audit and Control.

(1) Peons were being appointed in vacant posts by the Secretary, Schools Committee and paid as such without obtaining requisite sanction of the Schools Committee. The Secretary was informed that the practice was not in order. He explained that it was misunderstood by his office that the Secretary, Schools Committee could make acting appointments in vacancies of any nature for a period upto three months and that care would be taken in future to obtain sanctions of the Schools Committee for appointments to vacant posts. The sanctions for the appointments already made were obtained subsequently.

M.C.A.1428
4-10-1940
M.C.A.1472
19-10-1940
M.C.A.1719
26-2-1941

(2) A mistake of Rs. 100 in the total of grain compensation column of the summary of Urdu Schools pay-bills paid on 2nd May 1940 was detected. However as this was counter balanced by a corresponding mistake in the total of Provident Fund subscriptions column on deductions side the net amount payable remained unaffected. To a query as to how the mistake in case of Provident Fund subscriptions could not be noticed by his Department through subsidiary books of Provident Fund Accounts, the reply of the Secretary, Schools Committee was that the office was busy with closing of accounts for 1939-40 and the mistake escaped attention.

M.C.A.1188
25-6-1940

(3) Payments made during April, May and June 1940 under supplementary pay-bills to the Superintendent's Office staff were not recorded in the respective Original pay-bills. It was pointed out to the Secretary, Schools Committee that this was a serious omission and carried the risk of claims being passed for a second time. Necessary instructions have been issued to the bill clerk by the Secretary, Schools Committee in this respect.

M.C.A.1268
26-7-1940

- (4) (a) Absentee statements are not being verified with leave records. Variations in the leaves as shown in the absentee statements and as entered in the leave records were noticed in two cases. Variations were also noticed in the periods of leave as shown in the pay-bills by the Head Masters and as appearing in the absentee statements. Dates of resumption of duties were not mentioned in the absentee statements in several cases whereas payments for the days after the expiry of such leave were made. In some cases absence of employees from duty was not mentioned in the respective absentee statements.
- | |
|------------|
| M.C.A.1060 |
| <hr/> |
| 25-4-1940 |
| M.C.A.1420 |
| <hr/> |
| 2-10-1940 |
| M.C.A.1421 |
| <hr/> |
| 2-10-1940 |
| M.C.A.1472 |
| <hr/> |
| 19-10-1940 |
| M.C.A.1720 |
| <hr/> |
| 28-2-1941 |
| M.C.A.1479 |
| <hr/> |
| 28-2-1941 |
| M.C.A.1572 |
| <hr/> |
| 6-12-1940 |

(b) *Effective Certificates.*—In several cases persons who remained absent after the submission of pay-bills were not reported in the effective certificates with the result that such persons were paid full amounts of salaries drawn in the pay-bills although they were not effective upto the end of the month. Some of the effective certificates were issued before the expiry of the period covered—by the certificates, while in some cases payments were made without obtaining such certificates. Some of the certificates were not signed by the heads of Schools. Variations between the dates of absence as reported in the effective certificates and as shown in the absentee statements were also noticed.

(c) In some cases payments of salaries were found made without obtaining discharge of payments from the employees.

(d) In a few cases certificates for the maintenance of motor car were not obtained in proper form.

- (5) In two cases contrary to the Rules conveyance allowance was subjected to Provident Fund deductions. On pointing out this to the Secretary, Schools Committee the deductions were refunded.
- | |
|------------|
| M.C.A.1780 |
| <hr/> |
| 19-3-1941 |
| M.C.A.1472 |
| <hr/> |
| 19-10-1940 |

(6) The practice of preparing annual promotion statements which had resulted in several excess payments in the past was allowed to be restarted on the representation of the Secretary, Schools Committee that it would avoid preparation of many supplementary bills. However while obtaining sanction of the Schools Committee under their Resolution No. 944 of 25th October 1940 for restarting the practice, a condition was laid down at the suggestion of this office that no payment should be made unless the dates and the amounts of increments were verified from the service books and Service records and the Secretary's orders obtained at the time of actual payments. It was noticed that the promotion statements of Marathi Schools for 1940-41 were not accordingly verified and submitted to the Secretary, Schools Committee although the increments were allowed and paid through pay-sheets for October 1940. This again resulted in several excess payments of promotions.

M.C.A.1565
<hr/>
13-12-1940
M.C.A.1615
<hr/>
15-1-1941

The Secretary states that hereafter the increment statements will be prepared separately for each month and will be checked before payments are made.

(7) Teachers who remained absent in continuation of X'mas Holidays in January 1941 were paid their salaries for the full month of December 1940 before their leave question was settled on the assumption that the X'mas holidays would be allowed to be prefixed to their leave. The Secretary, was informed that such payments made before leave questions were settled were irregular.

M.C.A.1719
<hr/>
28-2-1941

(8) Two part-time teachers and a part-time peon were found paid from the dates earlier than those sanctioned by the Schools Committee. In reply to audit reference the Secretary, Schools Committee stated that wrong dates were reported to the Schools Committee which were got rectified. (Resolution No. 1608, dated the 12th February 1941.)

M.C.A.1043
<hr/>
19-4-1940

(9) (a) In one case receipt acknowledged by a party was for lesser amount than that actually paid.

M.C.A.1083
<hr/>
4-5-1940
<hr/>
M.C.A.1715
<hr/>
26-2-1941

b) Payments of bills were found made without obtaining certificates of having received the supply by the certifying officers in some cases.

(c) On several vouchers the word 'Original was not found written.

Such irregularities were brought to the notice of the Secretary, Schools Committee and got rectified.

(d) Receipts for amounts of stipends exceeding Rs. 20 paid to teachers under training were not affixed with one anna revenue stamps in several cases. The Secretary was requested to quote the clause of the Stamp Act, if the stipends were exempted under the Act. The Educational Inspector, Bombay Division who was consulted in this matter by the Secretary, Schools Committee replied that no Government orders in this connection were traceable and that the Heads of the Training Institutions be asked to obtain stamped receipts for stipends. The Secretary has agreed to do this.

(10) In payments of subscriptions to magazines for libraries it was observed that in four cases the periods for which the subscriptions were paid as stated in the bills did not agree with the periods noted in the Magazine Register, whereas in one case the bill dated the 17th January 1939 was found paid on 26th March 1940 after a lapse of over a year. The usual certificates from the librarians that the magazines were received regularly by them and they were required for the period were also not obtained in several cases before making payments. A reference is made to the Secretary, whose reply is waited.

M.C.A.1082
4-5-1940
&
M.C.A.1536
29-11-1940

(11) A teacher was paid his stipends for four months directly in the office of the Schools Committee without obtaining from the Principal of the Training College a certificate that he actually attended the College during that period. On a reference being made to the Secretary, Schools Committee, he replied that as the teacher was not paid his stipends for certain technicality he had personally come to the office for inquiry when he was paid. The Secretary has been asked to get the claims of stipends certified by the training institutions before payments.

M.C.A.1635
23-1-1941

The usual agreement bond was not obtained from one teacher before payment of stipends to him. The Secretary's reply is awaited.

M.C.A.1536
29-11-1940

(12) A set of clothing was supplied to a peon of the Schools on 30th July 1938 and the bill for it amounting to Rs. 6-5-0 was paid on 24th October 1940 on production of a duplicate bill by the dealer which was dated the 30th July 1939 debiting the grant for the year 1940-41 marking the duplicate copy of the bill as 'Original' and without a certificate from the Superintendent of Accounts thereon to the effect that the bill was not previously passed by him for payment. Explanation of the Secretary, Schools Committee is awaited.

M.C.A.1536
29-11-1940

(13) On test checking the account books in April 1940 of the Binding Class at Foras Road Marathi Boys' Schools where the work of binding the books of Schools and Libraries is also done at the rates fixed by the Schools Committee, receipts for the months of February and March 1940 were found shown less by Rs. 4-10-0 whereas the expenditure incurred in February 1940 was shown in excess by Rs. 2-9-0.

M.C.A.1042
19-4-1940

The account books of the class were not being checked by any responsible officer of the Schools Committee. It was suggested that the class expenditure may be made on Imprest system and the charges for binding books adjusted periodically to proper grants. Reply of the Secretary, Schools Committee is awaited.

(14) A teacher of the Gujarati Class at Lower Colaba School was granted an allowance of Rs. 5 per month from 1st July 1940 on conversion of that class into an independent school as Head Master of that school. The Committee's sanction quoted by the Secretary, Schools Committee for the grant of this allowance, viz., Resolutions Nos. 134(c) dated the 22nd June 1938 and 858 dated the 15th November 1938 relates to the Head Masters of Tamil, Telgu and Malayalam Schools only. The Secretary, has therefore been requested to place the matter before the Schools Committee for early orders in the matter.

M.C.A.1421
2-10-1940

(15) Tabulation Registers of expenditure were not being properly maintained to watch the progress of expenditure against the budget grants on major and minor heads of accounts. No periodical reconciliation of the tabulations with the ledger was also found made.

M.C.A.1106
10-5-1940
&
M.C.A.1740
7-3-1941

It was pointed out to the Secretary, Schools Committee that unless these details were completed and the registers reconciled with the ledger it would not be possible for audit to ascertain that the expenditure booked under each head of account was within the sanctioned budget grant. It was also stressed that maintenance of tabulations and watching the progress of expenditure against the budget grants was the elementary and primary functions of the accounts section and under any circumstances it should not be neglected.

(16) Two cheques for the payments of rents were drawn though the rent was not due as the premises occupied by the Schools were vacated. The cheques were cancelled and the amounts of the cancelled cheques were kept in deposit account instead of being credited back to the grant. The Secretary, was requested to effect the necessary adjustment and to explain the circumstances under which the cheques for rents not due were drawn and taken to deposit account. The Secretary in reply stated that the cheques for payment of rents are drawn in the first week of each month and it takes some time before complete order papers regarding the changes in the Schools premises are received by the Accounts Section.

M.C.A.1225
6-7-1940

The explanation of the Secretary could not be accepted as in these particular cases intimations of the premises having been vacated were already noted by the Rent Clerk before the cheques were drawn. The Superintendent of Accounts has been asked to state the reasons for overlooking these intimations and whether Rent Register on the authority of which cheques could be drawn was being kept upto date. Explanation is awaited.

(17) Explanation of the Secretary, Schools Committee has not yet been received for payment of rent for full month of August 1939 for additional accommodation for a class although the rent was payable from 3rd August 1939 as reported in the last year's Audit Report.

M.C.A.734

14-12-1939

(18) Replies for the irregularities noticed in the Imprest Account of (a) Office Postage, (b) Special

M.C.A.968

3-4-1940

M.C.A.970

3-4-1940

(19) Explanation of the Secretary, Schools Committee regarding payments made for cooking classes in two Gujarati Schools in excess of the amounts actually spent by Rs 103-8-6 as referred to in the last audit report is still not received.

M.C.A.809

28-1-1940

(20) In the Imprest Accounts of the Special Attendance Officer, Superintendent Aided Schools and Visual

M.C.A.1820

& 1821

30-3-1941

Instruction test checked in March 1941, the following kinds of irregularities were noticed :—

Imprest Account of the Special Attendance Officer.

- (1) Cash Box was not maintained and the Imprest amount of Rs. 30 was allowed to be kept with the clerk.
- (2) Sub-vouchers were not marked 'Original' and enfaced with stamp 'Paid from Imprest.'

Imprest Accounts of the Superintendent Aided Schools and Visual Instructions.

(1) Balance in cash box including stamps was in excess by Rs. 5-13-0. The explanation of the clerk concerned was that stamps were purchased from his own money as on one or two occasions the key of the cash-box was forgotten by him at home and this money was not withdrawn from the Imprest.

(2) Out of the advance of a sum of Rs. 2 was shown as with a peon who was on long leave. There was no acknowledgement from him for the same.

(3) No sub-voucher or receipt was obtained in one case.

(4) The sub-vouchers were not marked as 'Original' and enfaced with stamp 'Paid from Imprest.'

(5) Payment of a sub-voucher was made without obtaining sanction of the Superintendent.

(6) Declaration of the expenses incurred was not obtained on a sub-voucher.

The Secretary replied that steps are taken to see that the irregularities do not occur again.

(21) A mistake of Rs. 5 in the total of a morning class pay-bill resulting in excess payment of Rs. 5 to a Head Mistress of a School was noticed. The explanations of the employees who failed to verify the paybill show that the burden of responsibility is shifted to one another. The amount was subsequently refunded by the Head Mistress and necessary instructions have been issued by the Secretary.

M.C.A.1859

2-4-1941

V.—Non-observance of Municipal Service Regulations.

(1) A complete list of employees whose pay was not in the stages of their respective time scale of pay—asked for—as stated in the last audit report has since been received from the Secretary, Schools Committee and the matter is being pursued further.

M.C.A.828

3-2-1940

(2) Objection raised on the payments made to certain peons acting in leave vacancies for the period of vacation when the permanent incumbents were treated as on duty as mentioned in the last audit report has not been yet replied to by the Secretary, Schools Committee.

M.C.A.467

20-7-1939

(3) The case of a teacher who was drawing Rs. 51 in the un-trained teachers' grade of Rs. 40-1-65 and who was allowed to draw Rs. 52, i.e., a stage higher than his substantive pay after he was granted the 1st year trained teachers' grade of Rs. 50-1-60-2-70 as reported in the last audit report is still under objection.

M.C.A.564

4-9-1939

(4) The cases of two peons who were continued in service after the completion of 55 years of their age referred to in the last audit report have been now reported to the Corporation as advised and are before the Establishment Sub-Committee of the Standing Committee *vide* Standing Committee's Resolution No. 584 dated the 24th July 1940.

M.C.A.412

21-6-1939

(5) The list of the employees who were on military duty and were paid their full salary for the period they were on military duty which was asked for from the Secretary, Schools Committee as stated in the last audit report, was submitted by him. It was however returned to him requesting him to ascertain from the military authorities the pay which the employees mentioned in the list might have received from the military authorities while on military duty.

M.C.A.858

23-2-1940

Reply is awaited.

(6) In contravention of the provisions of Municipal Service Regulations 97(d) and 96(b) (ii) two teachers were found granted leave on average pay in excess of the limit of eight months including vacation. As a result of the audit objection the leave on average pay granted in excess of eight months was converted into leave on half average pay under Schools Committee's Resolution No. 1144, dated the 13th November 1940 and recoveries of excess amounts paid were effected.

M.C.A.1378
17-9-1940
&
M.C.A.1453
14-10-1940

(7) A teacher who was arrested on 20th July 1940 in connection with certain fraudulent transactions in the affairs of the Schools Committee's Employees' Co-operative Credit Bank was suspended on 8th August 1940 after obtaining the sanction of the Schools Committee under their Resolution No. 623 dated the 7th August 1940. Suspension in such cases should take place from the date of arrest as laid down in Municipal Service Regulation 63. The Secretary explained that the teacher was arrested and released on bail and had actually worked and was paid for until the orders of the Schools Committee for his suspension were obtained. The teacher should not have been taken on duty until the Court proceedings against him were terminated. The Secretary, was requested to place the matter before the Schools Committee to avoid such occurrences in future. The Schools Committee have under their Resolution No. 277 dated the 14th May 1941 authorised the Secretary to suspend an employee as soon as he gets information of the arrest of an employee and subsequently report the matter to the Committee for confirmation.

M.C.A.1398
1-10-1940

(8) In several cases it was observed that while on earned leave the employees under the revised leave rules were allowed to draw their leave salary equal to their substantive pay instead of equal to average pay as laid down in Rule 12(1)(a) of the leave rules for new entrants. Attention of the Secretary, Schools Committee was already drawn in the year 1939 to the breach of this rule and he agreed to see that it was duly observed in future. However, cases of breaches continued and the Secretary, was again requested to take proper steps to avoid recurrence of such cases.

M.C.A.1720
26-2-1941
M.C.A.1746
10-3-1941
M.C.A.614
20-4-1939

(9) A clerk in the Schools Committee's Office was paid an allowance of Rs. 10 for doing the work of the local Committees during the period of his leave in addition to leave salary admissible under the Municipal Service Regulations. The Secretary was advised to see that in future no Municipal servant should be allowed to work in any capacity and draw any such allowance while on leave

M.C.A.1310
12-8-1940

(10) A peon in Marathi School was on military duty and acting arrangement was made in his place. An employee on military service is treated as not on leave but on duty and two persons cannot be attached to one post at the same time. Audit reference was made and the matter was regularised by the creation of a temporary post under the Schools Committee's Resolution No. 246 dated the 14th May 1941.

M.C.A.1718
26-2-1941

(11) The Schools Committee had under their resolution No. 1831 dated the 22nd March 1941 sanctioned Secretary's proposal to adjust the salary of a teacher on the basis of aggregate service rendered by him on the ground that the breaks in his service were treated as leave without pay by the Schools Committee. There is no provision in the Municipal Service Regulations for condoning the breaks in service of a Municipal employee for the purpose of fixing his salary on the basis of total length of service including the periods of service prior to breaks. The Corporation have also passed orders in similar cases disallowing such service being counted for fixing the pay under their Resolution No. 207 dated the 11th June 1940. The matter was reported to the Standing Committee (*vide* letter No. M.C.A./1862-II, dated the 3rd April 1941 underlying their Resolution No. 55 dated the 9th April 1941) for requesting the Schools Committee to reconsider the case and they have accordingly rescinded their previous orders under the Schools Committee's Resolution No. 287 dated the 14th May 1941.

M.C.A.1862
3-4-1941

VI. General.

(1) (a) Slates worth Rs. 496 were purchased by the Special Attendance Officer without inviting quotations and without obtaining Committee's approval for rates at which they were purchased.

M.C.A.1113
13-5-1940

(b) A sum of Rs. 1,250 was advanced to the Supervisor Handicrafts on 28th March 1940 by debiting the grant to carry out repairs to the Schools furniture. It is not correct to debit grants at the fag end of the year by giving advance for expenditure to be incurred in the next year. Besides this technical question another objectionable feature is that the spending officers are entrusted with advances to incur expenditure and make payments themselves instead of calling from them the proposals for sanction after inviting quotations and making payments of the bills direct from office after the work is executed and bills are duly certified by the spending officers. The spending officers should have no hand in making such payments.

No reply is yet received to the audit reference in this matter.

(2) An amount of Rs. 2,620 was paid to the Assistant Organizing Commissioner Municipal Boy Scouts for making payments to the Scout and Cub Masters. This amount remained in cash with him for about 18 days before disbursement. The Secretary explained that it took time to disburse the amount after giving intimations and fixing date convenient to all the teachers. Such large amounts should not be allowed to remain with any individual officer. The date of payment should be fixed first and intimated to all the teachers and then on the date so fixed payments may be made to the disbursing officer. This has been noted for future guidance by the Secretary, Schools Committee.

M.C.A.1200
28-6-1940

(3) (a) As reported in the last audit report some of the special teachers were being paid allowances during vacation and some were not. The Secretary was requested to place this irregularity before the Schools Committee for doing the needful. No reply has yet been received.
M.C.A.457
 17-7-1939]

(b) Three special teachers on Marathi Boys' Side who were not paid the allowance of Rs. 10 per month during the vacation of 1939 were allowed to draw it during vacation of 1940. Secretary's explanation is awaited.
M.C.A.1418
 2-10-1940

(c) During the year under report, the Boy-Scout and Girl Guide Organisers were not paid the allowance for May 1940 but were allowed to draw it for the remaining part of the vacation. The Secretary has been asked to state the authority who decided the payment.
M.C.A.1385
 21-9-1940

(4) *Bai Jivkore Lallubhai Scholarship and Prize Fund.*—As per the terms of the donation the balance after making provision for the scholarships and prizes is to be credited to the corpus of the fund. This was not being done as stated in the last audit report. The Secretary has been asked to place the matter in order.

(5) No reply is still received for the reference in respect of wanting receipts for certain vouchers.
M.C.A.519

9-8-1939

(6) The work of removing school furniture from one building to another or from stores to the Schools was being entrusted by the Schools Committee to a private agency. The bills for such removals during 1939-40 came to a sum of Rs. 1,751-6-0.
M.C.A.1381
 17-9-1940

It was suggested that the work should be entrusted to the Transport Section of the Mechanical Engineer's Department which maintains necessary staff for such Municipal work.

The Schools Committee have under their Resolution No. 218 dated the 7th May 1941 left the work to be carried out by the private agency or through Mechanical Engineer at the discretion of the Secretary. It is hoped that all such work will in future be entrusted to the Municipal Department.

(7) Furniture removing contractor was paid a sum of Rs. 4 for expenses incurred by him for sending coolies to seven different schools although no furniture was removed by his men, the same having been already removed previously. The Secretary, Schools Committee has been requested to state the circumstances under which order for removing furniture was given to the contractor when the same was already removed and the person responsible for this extra cost to the Municipality Reply is awaited.
M.C.A.1431
 4-10-1940

(8) In two cases the total charges for the same works were split into small amounts of less than Rs. 20 and sanctioned by the Secretary. It was pointed out to the Secretary, Schools Committee that as the amount spent on each group exceeded Rs. 20 Committee's sanction was necessary which was subsequently obtained under Resolution No. 354 dated the 11th June 1941.
M.C.A.1384
 21-9-1940

(9) No recurring charges register for payments of bills of recurring nature, such as electricity charges paid to landlords, telephone charges, monthly contingencies paid to libraries etc. was being maintained to guard against a claim being paid second time. On a reference being made the same has since been introduced.
M.C.A.—1463
 15-10-1940

(10) A sum of Rs. 300 on account of assessment bills in respect of rented schools premises was adjusted by debit to deposit account although the rent of the premises was not charged to grant and credited to deposit account. Nothing can be paid by debit to deposit account unless there is corresponding credit to that account. This was set right after audit reference was made.
M.C.A.1509
 10-11-1940

The irregular mode of debiting the deposit account without ascertaining the amount standing to the credit of that account was due to not maintaining a proper Deposit Register. A new Deposit Register has been introduced only recently at the instance of audit. Even this Register is not being maintained properly in the following respects :—

(i) All the previous deposits are not copied out.

(ii) No columns are provided for amounts refunded or adjusted.

(iii) Except the deposits from contractors no other deposits are entered therein.

(iv) It requires to be maintained in sections for different kinds of deposits such as (a) deposits from contractors; (b) unclaimed rents deposits; (c) deposits regarding court attachments and (d) miscellaneous deposits etc.

(v) Certificates of the existence of deposits on the refund vouchers are given without referring to the same.

(vi) It is not reconciled with the ledger for opening and closing balances which are obviously incorrect as some of the previous deposits are not copied out therein.

(11) A number of irregularities were noticed in the accounts rendered by the officers against the amounts advanced to them as given below :—
M.C.A.1482
 28-10-1940

- (i) Sub-vouchers were not enfaced 'Paid.'
- (ii) Account rendered in one case was less than the amount advanced by Rs. 3.
- (iii) Bills produced as paid were not receipted by the parties in two cases.
- (iv) Amounts received back as unexpended balances which should have been credited to proper heads of account were kept under deposit.

Needful was got done in these cases.

(12) Receipts for some payments made from July 1940 to November 1940 were not attached to the respective vouchers. A register of such payments made pending receipts was suggested to be introduced in order to watch receipts. No reply is yet received.

M.C.A.1742
7-3-1941

(13) Electric bill of Dadabhoy Nowroji School and Library taken over by the Schools Committee was preferred by the B. E. S. T. Company in the name of a teacher who was sub-tenant in the said premises and was paid by the School Committee's Office. The bill included Government electricity duty from which the Schools premises are exempt. Moreover proportionate charges for the electric energy consumed by the sub-tenant were also not recovered from him. The Secretary has been requested to do the needful. No reply is yet received.

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

(14) On reconciling the bank balances with the cash book as on 30th June 1940 it was observed that cheques to the extent of Rs. 3,128-12-6 were drawn without bank balance. The Secretary explained that the cheques represented charges for April and May 1940 which were not likely to be issued then. The office was aware of short balance in the bank account and steps were taken to replenish the same before the outstanding cheques were issued. Attention of the Chairman, Schools Committee was drawn to this with a request that a statement of available bank balance may be called over at the time of signing cheques as it was always safer to draw cheques only to the extent of available bank balance.

M.C.A.1317
15-8-1940

(15) In several cases amounts were found debited to incorrect heads of accounts and were got rectified.

M.C.A.1379
17-9-1940
M.C.A.1423
2-10-1940
M.C.A.1083
4-5-1940
M.C.A.1526
27-11-1940

(16) Sanction of the Schools Committee was obtained by the Secretary for payment of scholarships to the pupils during the year 1940-41 under their Resolution Nos. 1331 dated the 18th December 1940 and 1448 dated the 22nd January 1941. The sanctioned amount was in excess of the available balance in the grant. The Secretary being asked stated that the suggestion to restrict the proposals for the Committee's sanction to the balance available in the sanctioned budget grant was noted for future guidance.

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

However the office of the Secretary allowed excess expenditure to be incurred under the grant while making payments on 26th March 1941. The Secretary has been requested to place this before the Schools Committee.

(17) Under the Schools Committee's Resolution No 514, dated the 17th July 1940 a conveyance allowance of Rs. 20 was sanctioned to be paid to a clerk under the Superintendent Aided Schools for four months only in a year. In the revised budget estimates for 1940-41 the provision for payment of this allowance was made for seven months. Again in the budget estimates for 1941-42 the provision for conveyance allowance for the staff under Superintendent Aided Schools was made in excess by Rs. 590 than the amount sanctioned by the Schools Committee. The Secretary has been asked to state the authority under which the increased provision for allowances had been made. Reply is awaited.

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

It would be strongly advisable not to include any charges which are not specifically sanctioned in the budget or in the revised budget except in cases of urgency which should be specifically brought to the notice of the Committee by special notes.

(18) Under Schools Committee's Resolution No. 1249 dated the 22nd February 1939 the expenditure on Training Classes was directed to be shown under a separate head 'Training Classes' under A Schools with sub-heads showing different items of expenditure. However in the budget estimates for 1940-41 and 1941-42 no effect has been given to the orders passed by the Committee in this respect.

M.C.A.1778
19-3-1941

On a reference being made the Secretary replied that steps were being taken to maintain the account as suggested.

(19) The teacher in charge of printing press of the Schools Committee used to place order for binding and ruling and pay the bills direct from the imprest of Rs 100 with him. The Secretary being asked stated that no quotations were being invited by the teacher before placing orders.

M.C.A.1463
15-10-1940

During the last year such charges paid out of the imprest to private parties amounted to Rs. 855-10-0.

Reference was therefore made to the Test Audit Officer (Printing) through the Municipal Commissioner inquiring whether the Municipal Printing Press can not carry out such work as can not be done by the Schools Committee's Press as a result of which the Secretary, Schools Committee has been informed by the Municipal Commissioner that all such work may in future be sent to the Municipal Printing Press.

(20) M.C.A.1601 Teacher in charge of the Schools Committee's Printing Press who holds an imprest of Rs. 100 for the purchase of press materials and also handles stores and materials of the press had not furnished any security. The Secretary has been requested to get a security fixed for this post.
18-2-1941

(21) M.C.A.1822 Paper required for the Schools Committee's Printing Press was being purchased by the Teacher-in-charge of the press as and when required and the bills for the supply were forwarded to the office of the Secretary for sanction of the Schools Committee and payment. Such bills amounting to Rs. 1,711-4-6 were paid during 1940-41 upto 13th February 1941. It has been pointed out to the Secretary, Schools Committee that under the Schools Committee's Resolution No. 232 dated the 5th July 1933 articles required by the press are to be ordered, received and properly certified by his office.
30-3-1941

He now states that no quotations were invited for the purchase of paper and assures that the same would be indented from the Municipal Contractor for press paper and instruction given by the Schools Committee in their aforesaid resolution would be followed.

(22) M.C.A.1716 For the advances given to the officers and Head Masters for contingent expenses, certificates from all the officials acknowledging the balances at the close of the year 1939-40 were not produced and balances tallied with the ledger balances.
26-2-1941

(i) There was a difference of Rs. 2-11-0 between the amount of advance as per ledger account and as per acknowledgements received from the Head Masters of Marathi Schools.

(ii) A Head Master of a school who had given an acknowledgement of Rs. 6-8-0 as advance standing with him refunded Rs. 7 on amalgamation of his school with another school.

(iii) The teacher-in-charge of the Printing Press did not acknowledge the advance of Rs. 20 which stood against his name in the ledger account. Attention of the Secretary was drawn to these irregularities. His explanation for the difference of Rs. 2-11-0 was that the amount was recovered in excess from the Provident Fund Claim of a Head Master who held the advance. This amount has since been transferred to deposit account. The excess of Rs. 8 refunded by the Head Master on amalgamation of the school has also been transferred to deposit account pending explanation of the Head Master which has been called for by the Secretary.

Regarding the fixed advance of Rs. 20 standing in the ledger account against the teacher-in-charge of the Printing Press, the Secretary explained that no advance was made to the teacher but the advance payment was booked through error to 'fixed advances to the officers'. The matter was placed before the Schools Committee who under their Resolution No. 1649 dated the 19th February 1941 sanctioned to write off the advance of Rs. 20 and referred the matter to their Finance and Establishment Sub-Committee to report the circumstances under which the anomaly had taken place. The result is awaited. The fixed advance of Rs. 20 has been wiped off by passing a journal entry debiting the grant for 1940-41. The voucher has been asked for.

Such discrepancies could have been avoided if acknowledgements of the officers had been called by the Department and tallied with the ledger balances.

(23) M.C.A.1912 Sanction of the Schools Committee was obtained under their Resolution Nos. 1673 dated the 19th February 1941 and 1765 dated the 12th March 1941 to pay certain charges incurred during the year 1939-40 out of the grant for the year 1940-41 on the ground that the grant for the year 1939-40 had lapsed. Charges for the previous years cannot be debited to the budget grant for the current year. The Secretary, Schools Committee was therefore requested to place the matter before the Schools Committee and to take necessary measures to prevent recurrences of this type.
15-4-1941

(24) M.C.A.1913 Some of the vouchers paid during February 1941 were found signed by the Acting Secretary who took charge from 7th March 1941 instead of by the permanent Secretary who was then in charge. The balancing of cash book for February 1941 at the close of the month was also not signed by the Secretary. On a reference being made the Secretary explained that some of the vouchers passed and paid in February 1941 remained unsigned by the retiring Secretary owing to pressure of work which were subsequently signed by the acting Secretary and arrangements are being made to obtain the signature of the permanent Secretary on the balancing of the cash book for February 1941.
15-4-1941

It is hardly necessary to say that the vouchers when signed become pay orders authorising the Cashier to make payments. The Secretary has been informed that in future no payments should be made unless the vouchers are duly signed by him.

(25) M.C.A.1236 A sum of Rs. 63-9-0 being the amount of a bill for providing electric fan and light in the Auditor's room in the Schools Committee's Office has been debited to the Budget Grant for 'Auditor's Remuneration'. The Secretary, Schools Committee on being asked stated that provision was made for fan and light under that head and the amount was correctly debited to that grant. This shows that the Department pays little attention to the proper classification of budget provisions according to the nature of expenditure. The cost should have been debited to the grant under '8 Miscellaneous Expenses, the fan being an article of dead stock and entered in that Register.
12-7-1940

(26) Out of the realizations of the Handi Craft articles placed in the exhibition held from 8th March 1941 to 14th March 1941 a sum of Rs. 241-9-6 was paid into the office by the Handi Craft Supervisor on 5th May 1941, i.e., nearly 7 weeks after the close of the exhibition. His explanation was that he could not send this earlier as the accounts were not checked and he was otherwise busy in examination work. It is also learnt on enquiry that no list of the articles exhibited, articles sold and the articles left at the end is available and it is difficult to understand how the office of the Secretary can keep necessary check over the articles and their realizations in absence of such a list. Explanation in this matter is awaited. The Secretary should also see that in future no recoveries are allowed to remain in the hands of the Supervisor for more than 24 hours.

(27) Inspection on 3rd May 1941 of the cash book and other Registers for the year 1940-41 showed various kinds of defects for which a separate report has been made to the Standing Committee under No. M.C.A. 1980-II, dated the 7th May 1941 underlying Standing Committee's Resolution No. 186 dated the 14th May 1941.

List of Audit Notes issued upto 31st March 1941 remaining uncleared upto 30-6-41.

Serial No.	Case No. and Date.	Particulars of objections.	Reply received or not.	Further reference.
1	M. C. A. 876, dated the 13th March 1939	... Allowance of Rs. 15 to Mr. S. N. Malgamkar for instructions in Training Class ...	Yes.	M. C. A. 876, dated the 3rd June 1939.
2	M. C. A. 457, dated the 17th July 1939	... Allowances drawn during vacation ...	Yes.	E. 3353, daed the 5th August 1939.
3	M. C. A. 467, dated the 20th July 1939	... Acting Peons paid during vacation ...	No.	
4	M. C. A. 519, dated the 9th August 1939	... Certain wanted receipts for payments made ...	No.	
5	M. C. A. 564, dated the 4th September 1939	... Fixation of pay in the new grade—Mr. H. C. Patel ...	Yes.	M. C. A. 564, dated the 9th January 1940.
6	M. C. A. 565, dated the 4th September 1939	... Certain Discrepancies—July 1939 vouchers ...	No.	
7	M. C. A. 612, dated the 27th September 1939	... Want of proper receipt for payment ...	No.	
8	M. C. A. 734, dated the 14th December 1939	... Rent payment not in conformity with Committee's Resolution No. 751, dated the 23rd August 1939.	No.	
9	M. C. A. 781, dated the 10th January 1940	... Excess payment—V. R. Rane, Peon ...	No.	
10	M. C. A. 809, dated the 26th January 1940	... Cooking class expenses at Gulabbai and Matunga Gujarati Girls' School ...	Yes.	M. C. A. 809, dated the 25th June 1940.
11	M. C. A. 814, dated the 30th January 1940	... Grant of H. J. Anjaris Scholarship ...	Yes.	M. C. A. 814, dated the 7th October 1940.
12	M. C. A. 828, dated the 3rd February 1940	... Fixation of pay in the time scale of pay—Present pay not a stage ...	Yes.	
13	M. C. A. 839, dated the 9th February 1940	... Certain irregularities in pay-bills—W. R. Mohore—Leave granted in lieu of vcaation ...	Yes.	
14	M. C. A. 858, dated the 23rd February 1940	... Payment of pay for the period of military duty to the employees of the Schools Committee	Yes.	E. 8542, dated the 15th March 1941.
15	M. C. A. 968, dated the 3rd April 1940	... Irregularities in the imprest account of Special Attendance Officer...	No.	
16	M. C. A. 970, dated the 3rd April 1940	... Irregularities in the imprest account of Superintendent, Aided Schools and Visual Instruc-tions	Yes.	M. C. A. 970, dated the 21st August 1940.
17	M. C. A. 967, dated the 7th April 1940	... Irregularities in the imprest account of Office postage ...	No.	
18	M. C. A. 1042, dated the 19th April 1940	... Discrepancies in the Binding Class Account ...	No.	
19	M. C. A. 1082, dated the 4th May 1940	... Irregularities noticed in the vouchers for payments of subscriptions to magazines	No.	
20	M. C. A. 1113, dated the 13th May 1940	... Purchase of slates without inviting quotations, etc. ...	No.	

Serial No.	Case No. and Date.	Particulars of objections.	Reply received or not.	Further reference
21	M. C. A. 1195, dated the 26th June 1940	... Excess payments in Grain Compensation Allowance ...	No.	
22	M. C. A. 1201, dated the 28th June 1940	... Sub-Tenants in Arrears ...	Yes.	M. C. A. 1201, dated the 5th July 1941.
23	M. C. A. 1225, dated the 6th July 1940	... Discrepancies noticed in the payments of rents of Schools ...	Yes.	M. C. A. 1225, dated the 5th May 1941.
24	M. C. A. 1316, dated the 15th August 1940	... Electric charges of Kandewadi Marathi Boys' School for May 1940 ...	No.	
25	M. C. A. 1378, dated the 17th September 1940	... Grant of Leave on Average Pay in excess of 8 months leave and interposition of vacation— Mr. S. D. Datar.	Yes.	
26	M. C. A. 1381, dated the 17th September 1940	... Charges paid to Furniture Removing Contractor ...	Yes.	M. C. A. 1381, dated the 14th January 1941.
27	M. C. A. 1385, dated the 21st September 1940	... Discrepancies noticed in the paysheets for June 1940 ...	Yes.	M. C. A. 1385, dated the 6th May 1941
28	M. C. A. 1418, dated the 2nd October 1940	... Allowance drawn during Vacation ...	No.	
29	M. C. A. 1421, dated the 2nd October 1940	... Discrepancies in the Gujarati paysheets for July and August 1940 ...	Yes.	M. C. A. 1421, dated the 20th January 1941.
30	M. C. A. 1431, dated the 4th October 1940	... Discrepancies noticed in the bills of Furniture Removing Contractor ...	Yes.	M. C. A. 1431, dated the 26th October 1940
31	M. C. A. 1432, dated the 4th October 1940	... Appointment of Temporary Teachers ...	No.	
32	M. C. A. 1453, dated the 14th October 1940	... Grant of Leave on Average Pay in excess of 8 months' leave and interposition of vacation— Indumati Bilgi.	Yes.	
33	M. C. A. 1454, dated the 14th October 1940	... Appointment of Temporary Clerk—Provision not shown in the revised Budget ...	Yes.	M. C. A. 1454, dated the 27th November 1940.
34	M. C. A. 1463, dated the 15th October 1940	... Discrepancies noticed in Miscellaneous vouchers ...	Yes.	M. C. A. 1463, dated the 30th June 1941.
35	M. C. A. 1472, dated the 19th October 1940	... Discrepancies—Marathi Boys' School's pay-bills for July 1940 ...	Yes.	M. C. A. 1472, dated the 28th May 1941.
36	M. C. A. 1482, dated the 26th October 1940	... Advances—Schools Committee ...	Yes.	M. C. A. 1482, dated the 11th June 1941.
37	M. C. A. 1487, dated the 5th November 1940	... Excess payments of Grain Compensation to Teachers ...	Yes.	M. C. A. 1487, dated the 27th November 1940.
38	M. C. A. 1526, dated the 27th November 1940	... Bill for Hindi Books for Teachers' Library debited to Public Libraries ...	No.	
39	M. C. A. 1536, dated the 29th November 1940	... Discrepancies—Miscellaneous vouchers paid during August to October 1940 ...	* No.	
40	M. C. A. 1537, dated the 29th November 1940	... Debiting current year's grant for expenses pertaining to the year 1938-39 ...	Yes.	M. C. A. 1537, dated the 17th February 1941.
41	M. C. A. 1545, dated the 4th December 1940	... Conveyance Allowance to the staff under Superintendent Aided School ...	No.	

Serial No.	Case No. and Date.	Particulars of objections.	Reply received or not.	Further reference.
42	M. C. A. 1701, dated the 18th February 1941	Non furnishing of security by the teacher-in-charge of the Printing Press	Yes.	M. C. A. 1701, dated the 26th February 1941.
43	M. C. A. 1710, dated the 21st February 1941	Excess payment—M. G. Borhade	No.	
44	M. C. A. 1742, dated the 7th March 1941.	Wanting receipts for payments made	No.	
45	M. C. A. 1743, dated the 7th March 1941	Sub-Tenants in arrears and discrepancies noticed in the Sub-Tenants' Register	No	
46	M. C. A. 1778, dated the 19th March 1941	Expenditure on Training Classes not shown separately in the Budget	Yes.	M. C. A. 1778, dated the 27th June 1941.
47	M. C. A. 1779, dated the 19th March 1941	Scholarships—Sanction obtained for amount in excess of Budget Grant	Yes.	M. C. A. 1779, dated the 15th May 1941.
48	M. C. A. 1781, dated the 19th March 1941	Electric Bill of Dadabhoy Nowroji School	No.	

APPENDIX " C "

Pupils and Teachers in Municipal Schools 1940-41.

Side.	No. on Rolls.			Teachers required for			Total teachers engaged.	Teachers assigned for leave vacancies.	Teachers available on	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 1940.</i>															
Marathi Schools	29,795	38,668	68,463	497	1,105	1,602	1,718½	190	1,528½	...	1,528½	...	73½	135	
Gujrati Schools	6,841	10,653	17,494	114	305	419	446	38	408	...	408	...	11	35	
Urdu Schools	7,719	7,689	15,408	128	219	347	399	25	374	...	374	27	...	42	
Rest	2,006	2,490	4,496	33	71	104	110	8	102	...	102	...	2	5	
Total	46,361	59,500	1,05,861	772	1,700	2,472	2,673½	261	2,412½	...	2,412½	27	86½	217	
<i>As on 1st April 1940.</i>															
Marathi Schools	29,459	38,485	67,944	491	1,100	1,591	1,738	...	...	...	...	147	...	...
Gujarati Schools	7,081	10,563	17,644	118	302	420	454½	...	...	...	...	34½	...	...
Urdu Schools	8,154	7,564	15,718	136	216	352	398	...	...	...	...	46	...	...
Rest	2,109	2,395	4,504	35	69	104	111½	...	...	...	...	7½	...	...
Total	46,803	59,007	1,05,810	780	1,687	2,467	2,702	...	...	...	...	235	...	...
<i>As on 1st May 1940.</i>															
Marathi Schools	29,386	32,529	61,915	490	929	1,419	1,573	137	1,436	...	1,436	17	...	...
Gujarati Schools	6,918	8,968	15,886	115	256	371	425	35	390	...	390	19	...	22	
Urdu Schools	7,971	7,389	15,360	133	212	345	399	25	374	...	374	29	...	26	
Rest	1,883	2,064	3,947	32	59	91	104½	7	97½	...	97½	6½	...	3	
Total	46,158	50,950	97,108	770	1,456	2,226	2,501½	204	2,297½	...	2,297½	71½	...	51	
<i>As on 1st July 1940.</i>															
Marathi Schools	20,367	44,103	64,470	339	1,260	1,599	1,687	205	1,482	...	1,482	...	117	85	
Gujarati Schools	4,723	11,792	16,515	78	337	415	460	37	423	...	423	8	...	23	
Urdu Schools	5,710	9,055	14,765	95	259	354	390	24	366	...	366	12	...	35	
Rest	1,447	2,806	4,253	24	80	104	111½	8	103½	...	103½	...	...	8	
Total	32,247	67,756	1,00,003	536	1,936	2,472	2,648½	274	2,374½	...	2,374½	20	117½	151	

Side.	No. on Rolls.			Teachers required for			Total teachers engaged.	Teachers assigned for leave vacancies.	Teachers available on	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 1940.</i>															
Marathi Schools	20,107	45,162	65,269	335	1,290	1,625	1,783	208	1,575	...	1,575	...	50	115	
Gujarati Schools	4,882	11,403	16,285	81	326	407	460	36	424	...	424	17	...	21	
Urdu Schools	6,185	8,956	15,141	104	255	359	390	36	354	...	354	...	5	48	
Rest	1,517	2,689	4,206	26	77	103	117½	8	109½	...	109½	6½	...	6	
Total	32,691	68,210	1,00,901	546	1,948	2,494	2,750½	288	2,462½	...	2,462½	23½	55	190	
<i>As on 1st September 1940.</i>															
Marathi Schools	26,245	45,509	71,754	438	1,300	1,738	1,854	214	1,640	...	1,640	...	98	115	
Gujarati Schools	5,301	11,261	16,562	88	321	409	456½	37	419½	...	419½	10½	...	22	
Urdu Schools	7,038	8,904	15,942	117	254	371	409	37	372	...	372	1	...	41	
Rest	1,962	2,727	4,689	32	78	110	125	8	117	...	117	7	...	8	
Total	40,546	68,401	1,08,947	675	1,953	2,628	2,844½	296	2,548½	...	2,548½	18½	98	186	
<i>As on 1st October 1940.</i>															
Marathi Schools	27,027	45,040	72,067	450	1,287	1,737	1,899½	214	1,685½	...	1,685½	...	51½	117	
Gujarati Schools	5,626	11,411	17,037	93	326	419	453½	37	416½	...	416½	...	2½	23	
Urdu Schools	7,331	8,855	16,186	123	253	376	413½	28	385½	...	385½	9½	...	44	
Rest	2,097	2,768	4,865	35	79	114	126	8	118	...	118	4	...	4	
Total	42,081	68,074	1,10,155	701	1,945	2,646	2,892½	287	2,605½	...	2,605½	13½	54	188	
<i>As on 1st November 1940.</i>															
Marathi Schools	29,344	45,129	74,473	489	1,290	1,779	1,914	215	1,699	...	1,699	...	80	47½	
Gujarati Schools	6,045	11,569	17,614	101	330	431	454½	38	416½	...	416½	...	14½	12½	
Urdu Schools	7,516	8,808	16,324	125	251	376	426	37	389	...	389	13	...	2	
Rest	2,108	2,801	4,909	35	80	115	127	8	119	...	119	3½	...	...
Total	45,013	68,307	1,13,320	750	1,951	2,701	2,921½	298	2,623½	...	2,623½	16½	94½	62	

APPENDIX "C"

Pupils and Teachers in Municipal Schools 1940-1941.

Side.	No. on Rolls.			Teachers required for			Total teachers engaged.	Teachers assigned for leave vacancies.	Teachers available on	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 1940.</i>															
Marathi Schools	29,136	44,589	73,725	486	1,274	1,760	1,954	214	1,740	...	1,740	...	20	15½	
Gujarati Schools	6,201	11,576	17,777	104	330	434	461½	38	423½	...	423½	...	10½	5½	
Urdu Schools	7,626	8,672	16,298	127	248	375	428	37	391	...	391	16	...	1½	
Rest	2,141	2,742	4,883	36	78	114	127	8	119	...	119	5	...	½	
Total	45,104	67,579	1,12,683	753	1,930	2,683	2,970½	297	2,673½	...	2,673½	21	30½	21½	
<i>As on 1st January 1941.</i>															
Marathi Schools	31,179	44,758	75,937	520	1,279	1,799	1,967½	217	1,750½	...	1,750½	...	48½	39	
Gujarati Schools	6,733	11,694	18,427	112	334	446	469	39	430	...	430	...	16	10	
Urdu Schools	8,259	8,656	16,915	138	247	385	427	38	389	...	389	4	...	4	
Rest	2,284	2,821	5,105	38	81	119	127½	8	119½	...	119½	1	...	...
Total	48,455	67,927	1,16,384	808	1,941	2,749	2,991	302	2,689	...	2,689	5	64½	53	
<i>As on 1st February 1941.</i>															
Marathi Schools	31,389	44,613	76,002	524	1,275	1,799	1,994½	217	1,777½	...	1,777½	...	21½	14	
Gujarati Schools	6,825	11,605	18,430	114	331	445	477	39	438	...	438	...	7	8	
Urdu Schools	8,386	8,704	17,090	140	249	389	429½	38	391½	...	391½	2½	...	...
Rest	2,296	2,936	5,032	39	79	118	127½	8	119½	...	119½	1½	...	...
Total	48,896	67,658	1,16,554	817	1,934	2,751	3,028½	302	2,726½	...	2,726½	4	28½	22	

MUNICIPAL CHIEF AUDITOR'S REPORT.

No. M.C.A.2261/IV of 1941-42.

BOMBAY, 11th September 1941.

FROM

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

BOMBAY.

TO

THE MUNICIPAL SECRETARY,

BOMBAY.

RE.—OUTSTANDING BALANCES OF RATES AND TAXES ON 31st MARCH 1941.

Sir,

In compliance with the Town Council Resolution No. 1455, dated the 6th October 1879, and with reference to Section 137 of the City of Bombay Municipal Act, I have the honour to submit my report on the examination of outstanding bills of Municipal rates and taxes, Additional General (Riot) Taxes, Urban Immoveable Property Taxes, street number plates and Meter hire which were in the hands of Ward Superintendents in the several Ward Offices and in the Office of the Assessor and Collector on the 31st March 1941. 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 1941 under different heads are summarised below :—

Particulars.	No. of Bills.	Amount.	Remarks.
		Rs. a. p.	
(a) Property Taxes including Wheel Tax	17,440	22,54,021 12 9	Exclusive of Urban Immoveable Property Tax amounting to Rs. 8,49,456-8-9.
(b) Meter Hire	183	3,875 0 0	
(c) Street Number Plates	805	2,188 12 0	
(d) Payment by Government in lieu of General Tax under Section 144 of the Municipal Act	...	15,17,725 14 10	
(e) Additional General Tax No. V.	172	7,253 8 3	
(f) Additional General Tax No. VI.	5	60 13 0	
(g) Additional General Tax No. VII.	35	127 10 0	
(h) Additional General Tax No. VIII.	3	28 9 0	
(i) Additional General Tax No. X.	529	59,442 10 7	
(j) Additional General Tax No. XI.	41	239 7 0	
(k) Additional General Tax No. XII.	1,039	33,637 15 0	
(l) Additional General Tax No. XIII.	260	7,097 3 0	
(m) Additional General Tax No. XIV.	2,864	6,055 6 0	
*(n) Urban Immoveable Property Taxes.	*	8,49,456 8 9	* The number of bills outstanding for Urban Immoveable Property Tax are included in the number of bills shown under item (a) above.
Total	23,376	47,41,211 2 2	

(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 1940.	31st March 1941.
		Rs. a. p.	Rs. a. p.
1	(a) Payment by Government in lieu of General Tax under Section 144 of the Municipal Act ...	13,76,029 14 10	15,17,725 14 10
	(b) Government (Property Taxes) ...	8,846 3 0	2,647 8 0
2	Bombay Port Trust ...	3,592 13 0	243 15 0
3	Bombay Municipal Corporation (Improvements) ...	35,941 14 0	15,015 1 0
4	G. I. P. Railway ...	71 4 0	218 6 0
5	B. B. & C. I. Railway ...	1,90,264 6 0	1,66,583 10 0
6	Mills ...	17,496 6 0	1,934 11 0
7	Other rate payers ...	23,84,242 10 6	20,67,378 9 9
	Total Rs. ...	40,16,485 7 4	37,71,747 11 7
8	Meter Hire ...	2,552 0 0	3,875 0 0
9	Street Number Plates ...	3,973 8 0	2,188 12 0
	Grand Total Rs. ...	40,23,010 15 4	37,77,811 7 7

1 (a) The sum of Rs. 15,17,725-14-10 includes taxes amounting to Rs. 9,49,609-5-10 payable by the Government for the period upto 1939-40.

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

2 The sum of Rs. 243-15-0 is in respect of the Special Halalkhore Tax due by the Bombay Port Trust.

3 The taxes amounting to Rs. 15,015-1-0 due by the Bombay Municipal Corporation (Improvements) is a mere matter of departmental adjustment which should have been effected before closing the accounts.

4 The sum of Rs. 218-6-0 due by the G. I. P. Railway has since been recovered.

5 The outstanding of Rs. 1,66,583-10-0 is due to the dispute on valuations of properties for the years 1934-35 to 1936-37 not having been settled.

6 The sum of Rs. 1,934-11-0 includes taxes amounting to Rs. 1,593-15-0 payable by the Madhavrao Scindia Mills pending settlement of the complaint against valuation.

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. 2260/I, dated the 11th September 1941.

(3) 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 31st March 1940.	No. of Bills.	Outstanding on 31st March 1941.
		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	1	94 3 0
1929-30	4	503 0 0	2	167 2 0
1930-31	14	1,368 13 0	10	862 7 0
1931-32	28	7,342 14 0	23	6,511 6 0
1932-33	77	16,724 10 0	54	13,897 2 0
1933-34	118	24,681 3 0	84	21,183 3 0
1934-35	222	88,570 9 0	154	82,384 13 0
1935-36	372	1,06,647 15 0	243	96,746 1 0
1936-37	701	1,17,967 8 0	445	1,02,664 0 0
1937-38	1,294	1,10,382 9 0	751	67,457 11 0
1938-39	2,534	2,24,843 7 6	1,291	1,08,613 3 0
1939-40	12,745	19,37,533 9 0	2,548	2,58,145 7 0
1940-41	...	...	11,830	14,91,501 6 9
Total	18,115	26,40,455 8 6	17,440	22,54,021 12 9
Add—Payment by Government in lieu of General Tax	...	13,76,029 14 10	...	15,17,725 14 10
Grand Total	...	40,16,485 7 4	...	37,71,747 11 7

The percentage of all the outstandings in respect of Property Taxes and Wheel Tax to the total demand was 11.86 as against 12.87 for the previous year showing a reduction of 1.01 per cent.

(4) During the year under report bills amounting to Rs. 66,000 for Additional General Tax in connection with the Communal Riot of 1938 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 1940	40,16,485	7	4
<i>Add—</i>			
Demand during the year	2,77,67,871	2	0
	<hr/>		
	3,17,84,356	9	4
<i>Less—</i>			
Recoveries during the year	2,80,12,608	13	9
	<hr/>		
Balance on 31st March 1941—exclusive of amount of bills for meter hire and street number plates	37,71,747	11	7

(6) The amounts of drawbacks and refunds allowed during the year under report were Rs. 3,94,999-4-0 and Rs. 5,03,601-0-0 respectively as against Rs. 3,42,931-4-0 and Rs. 3,26,026-9-0 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. 13,309-6-0.

(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 1941, was 23,376. 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, 11th September 1941.

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 1941.

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 Immove-able Property Tax.	Grand Total.	No. of Bills.	Amount.
				On Value.	By meter measurement.	Compounded tax.	On Value.	At a special rate.						
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.
1926-27	E ...	2	960 2 0	311 7 0	...	...	249 1 0	...	...	1,520 10 0	...	1,520 10 0	...	...
	Total ...	2	960 2 0	311 7 0	...	...	249 1 0	...	...	1,520 10 0	...	1,520 10 0	...	...
1927-28	E ...	2	1,432 6 0	467 2 0	...	...	373 10 0	...	...	2,273 2 0	...	2,273 2 0	...	...
	Total ...	2	1,432 6 0	467 2 0	...	...	373 10 0	...	...	2,273 2 0	...	2,273 2 0	...	...
1928-29	G ...	1	42 14 0	28 8 0	...	...	22 13 0	...	...	94 3 0	...	94 3 0	...	...
	Total ...	1	42 14 0	28 8 0	...	...	22 13 0	...	...	94 3 0	...	94 3 0	...	...
1929-30	G ...	2	105 4 0	34 6 0	...	...	27 8 0	...	...	167 2 0	...	167 2 0	...	...
	Total ...	2	105 4 0	34 6 0	...	...	27 8 0	...	...	167 2 0	...	167 2 0	...	...
1930-31	B ...	2	139 14 0	68 8 0	...	...	54 12 0	...	...	263 2 0	...	263 2 0	...	...
Do.	C ...	2	81 10 0	26 10 0	...	...	21 4 0	...	...	129 8 0	...	129 8 0	...	...
Do.	E ...	2	143 15 0	52 2 0	...	...	41 12 0	...	...	237 13 0	...	237 13 0	...	...
Do.	G ...	4	146 2 0	47 12 0	...	...	38 2 0	...	...	232 0 0	...	232 0 0	...	...
	Total ...	10	511 9 0	195 0 0	...	...	155 14 0	...	...	862 7 0	...	862 7 0	...	...

STATEMENT A—continued.

Bills on account of Property Taxes outstanding on 31st March 1941.

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.
1931-32	B	14	4,103 10 0	650 6 0	...	...	1,023 4 0	...	...	5,777 4 0	...	5,777 4 0	...	...
Do.	C	3	183 11 0	26 10 0	...	...	43 3 0	...	...	253 8 0	...	253 8 0	...	...
Do.	E	2	172 8 0	56 4 0	...	...	45 0 0	...	...	273 12 0	...	273 12 0	...	...
Do.	G	4	122 12 0	46 12 0	...	...	37 6 0	...	...	206 14 0	...	206 14 0	...	...
	Total	23	4,582 9 0	780 0 0	...	...	1,148 13 0	...	...	6,511 6 0	...	6,511 6 0	...	...
1932-33	A	1	8 15 0	2 15 0	...	...	2 5 0	...	...	14 3 0	...	14 3 0	...	...
Do.	B	32	7,763 14 0	1,860 13 0	...	...	2,119 0 0	...	...	11,743 11 0	...	11,743 11 0	...	...
Do.	C	5	474 10 0	26 10 0	...	...	131 12 0	...	...	633 0 0	...	633 0 0	...	...
Do.	E	5	765 11 0	97 12 0	...	...	201 5 0	...	...	1,064 12 0	...	1,064 12 0	...	...
Do.	F	4	89 2 0	...	...	...	23 0 0	...	...	112 2 0	...	112 2 0	...	...
Do.	G	7	151 3 0	77 3 0	...	...	101 0 0	...	...	329 6 0	...	329 6 0	...	...
	Total	54	9,253 7 0	2,065 5 0	...	...	2,578 6 0	...	...	13,897 2 0	...	13,897 2 0	...	...
1933-34	A	6	343 14 0	10 10 0	...	...	89 10 0	...	...	444 2 0	...	444 2 0	...	...
Do.	T	3	181 9 0	8 9 0	...	...	53 5 0	...	...	243 7 0	...	243 7 0	...	...
Do.	B	41	8,719 8 0	2,350 13 0	26 4 0	...	2,523 6 0	...	...	13,619 15 0	...	13,619 15 0	...	...
Do.	C	10	803 9 0	80 2 0	...	...	223 12 0	...	25 0 0	1,132 7 0	...	1,132 7 0	...	...
Do.	D	4	93 2 0	31 7 0	...	...	25 2 0	...	40 0 0	189 11 0	...	189 11 0	...	...
Do.	E	4	568 12 0	34 8 0	...	...	148 6 0	...	...	751 10 0	...	751 10 0	...	...
Do.	F	5	110 2 0	...	...	...	31 1 0	...	...	141 3 0	...	141 3 0	...	...
Do.	G	11	627 6 0	204 12 0	3,665 0 0	...	163 10 0	...	...	4,660 12 0	...	4,660 12 0	...	...
	Total...	84	11,447 14 0	2,720 13 0	3,691 4 0	...	3,258 4 0	...	65 0 0	21,183 3 0	...	21,183 3 0	...	...

STATEMENT A—continued.

Bills on account of Property Taxes outstanding on 31st March 1941.

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	9	373 12 0	61 7 0	...	...	89 10 0	...	75 0 0	599 13 0	...	599 13 0	...	...
Do.	G. P. R.	2	45,345 6 0	...	...	...	10,882 14 0	...	...	56,228 4 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	...	1,665 11 0	...	...
Do.	B	47	10,507 5 0	2,452 10 0	...	...	2,544 14 0	...	90 0 0	15,594 13 0	...	15,594 13 0	...	...
Do.	C	14	967 4 0	71 8 0	...	...	216 14 0	...	83 5 0	1,338 15 0	...	1,338 15 0	...	...
Do.	D	21	430 0 0	131 4 0	403 2 0	...	104 14 0	...	193 5 0	1,262 9 0	...	1,262 9 0	...	...
Do.	E	16	954 1 0	206 7 0	...	...	229 0 0	...	270 0 0	1,659 8 0	...	1,659 8 0	...	...
Do.	F	13	162 12 0	...	...	...	42 12 0	...	105 0 0	310 8 0	...	310 8 0	...	...
Do.	G	19	917 3 0	238 0 0	2,347 8 0	...	222 1 0	...	...	3,724 12 0	...	3,724 12 0	...	...
	Total	154	60,012 4 0	3,211 1 0	3,926 6 0	...	14,418 8 0	...	816 10 0	82,384 13 0	...	82,384 13 0	...	...
1935-36	A	19	498 2 0	103 8 0	...	...	119 8 0	...	240 0 0	961 2 0	...	961 2 0	...	...
Do.	G. P. R.	2	45,345 6 0	...	...	...	10,882 14 0	...	...	56,228 4 0	...	56,228 4 0	...	...
Do.	B	65	11,281 2 0	2,475 1 0	...	...	2,620 15 0	...	433 5 0	16,810 7 0	...	16,810 7 0	...	...
Do.	C	30	2,770 3 0	561 9 0	...	...	684 7 0	...	341 5 0	4,357 8 0	...	4,357 8 0	...	...
Do.	D	35	1,430 10 0	104 10 0	1,824 12 0	...	343 5 0	...	670 0 0	4,373 5 0	...	4,373 5 0	...	...
Do.	E	37	874 10 0	154 7 0	...	...	227 15 0	...	848 8 0	2,105 8 0	...	2,105 8 0	...	...
Do.	F	22	636 13 0	23 13 0	...	...	161 6 0	...	173 5 0	995 5 0	...	995 5 0	...	...
Do.	G	33	1,406 14 0	383 5 0	8,720 2 0	...	354 5 0	...	50 0 0	10,914 10 0	...	10,914 10 0	...	...
	Total	243	64,243 12 0	3,806 5 0	10,544 14 0	...	15,394 11 0	...	2,756 7 0	96,746 1 0	...	96,746 1 0	...	...

STATEMENT A—Continued.

Bills on account of Property Taxes outstanding on 31st March 1941.

Year.	Wards.	No. of bills.	DETAILS OF DEMAND.										METER HIRE	
			General Tax.	WATER TAX			HALALE NORE 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	65	792 3 0	133 1 0	...	...	222 5 0	...	1,233 13 0	2,381 6 0	...	2,381 6 0	...	...
Do.	G. P. R.	2	41,717 12 0	...	...	...	10,882 14 0	...	...	52,600 10 0	...	52,600 10 0	...	...
Do.	B	91	11,371 11 0	3,334 15 0	482 9 0	14 12 0	2,973 0 0	...	994 2 0	19,171 1 0	...	19,171 1 0	...	...
Do.	C	44	2,523 7 0	365 8 0	...	...	707 13 0	...	588 0 0	4,184 12 0	...	4,184 12 0	...	...
Do.	D	59	3,733 13 0	99 0 0	177 0 0	...	993 13 0	...	1,085 0 0	6,088 10 0	...	6,088 10 0	...	...
Do.	E	83	1,568 14 0	205 14 0	...	...	427 0 0	...	2,154 0 0	4,355 12 0	...	4,355 12 0	...	...
Do.	F	33	918 9 0	...	...	...	243 4 0	...	355 11 0	1,517 8 0	...	1,517 8 0	...	...
Do.	G	68	2,394 11 0	300 15 0	8,661 1 0	...	624 5 0	...	383 5 0	12,364 5 0	...	12,364 5 0	...	...
	Total	445	65,021 0 0	4,439 5 0	9,320 10 0	14 12 0	17,074 6 0	...	6,793 15 0	1,02,664 0 0	...	1,02,664 0 0	...	...
1937-38	A	156	1,683 5 0	259 1 0	...	...	420 5 0	...	2,882 10 0	5,245 5 0	...	5,245 5 0	...	...
Do.	G. P. R.	4	381 10 0	...	...	...	...	39 0 0	...	420 10 0	...	420 10 0	...	...
Do.	B	19	1,373 9 0	1 11 0	1,366 2 0	...	357 2 0	...	...	3,098 8 0	...	3,098 8 0	...	...
Do.	C	151	12,953 11 0	3,554 13 0	...	14 12 0	3,356 0 0	...	2,914 13 0	22,794 1 0	...	22,794 1 0	...	...
Do.	D	88	6,484 2 0	480 14 0	...	...	1,795 15 0	...	1,056 0 0	9,816 15 0	...	9,816 15 0	...	...
Do.	E	108	6,716 6 0	379 7 0	...	...	1,822 7 0	...	2,388 15 0	11,307 3 0	...	11,307 3 0	...	...
Do.	F	107	3,533 8 0	211 13 0	...	...	1,014 7 0	...	2,674 3 0	7,433 15 0	...	7,433 15 0	...	...
Do.	G	40	1,154 8 0	191 5 0	...	...	347 0 0	...	336 10 0	2,029 7 0	...	2,029 7 0	...	...
Do.		78	2,974 4 0	330 1 0	891 12 0	2 0 0	774 2 0	...	339 8 0	5,311 11 0	...	5,311 11 0	...	...
	Total	751	37,254 15 0	5,409 1 0	2,257 14 0	16 12 0	9,887 6 0	39 0 0	12,592 11 0	67,457 11 0	...	67,457 11 0	...	...

STATEMENT A—Continued.

Bills on account of Property Taxes outstanding on 31st March 1940.

Year.	Ward.	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.						
			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	276	4,315 8 0	724 3 0	...	...	1,138 4 0	...	5,041 11 0	11,219 10 0	...	11,219 10 0	...	...
Do.	G. P. R.	5	381 10 0	...	...	...	...	49 5 0	...	430 15 0	...	430 15 0	...	...
Do.	T	21	1,036 10 6	3 6 0	104 1 0	...	267 13 6	...	...	1,411 15 0	...	1,411 15 0	...	...
Do.	B	229	17,062 4 0	3,889 6 0	38 14 0	14 12 0	4,491 7 0	...	3,357 12 0	28,854 7 0	...	28,854 7 0	...	...
Do.	C	176	11,464 9 0	1,181 7 0	...	...	3,063 10 0	...	1,783 5 0	17,492 15 0	...	17,492 15 0	...	...
Do.	D	180	13,236 14 0	1,648 14 0	...	...	3,566 12 0	...	3,850 5 0	22,302 13 0	...	22,302 13 0	...	...
Do.	E	182	9,628 11 0	358 8 0	...	...	2,766 2 0	...	3,507 11 0	16,261 0 0	...	16,261 0 0	...	...
Do.	F	78	1,812 14 0	385 9 0	...	...	499 7 0	...	1,218 5 0	3,916 3 0	...	3,916 3 0	...	...
Do.	G	144	4,121 10 0	520 9 0	84 0 0	2 0 0	1,002 14 0	...	992 4 0	6,723 5 0	...	6,723 5 0	...	...
	Total	1,291	63,060 10 6	8,711 14 0	226 15 0	16 12 0	16,796 5 6	49 5 0	19,751 5 0	1,08,613 3 0	...	1,08,613 3 0	...	...
1939-40	A	663	17,909 6 0	2,943 2 0	...	...	5,223 9 0	...	12,258 3 0	38,334 4 0	17,327 1 0	55,661 5 0	...	...
Do.	G. P. R.	9	381 10 0	...	...	...	...	80 5 0	...	461 15 0	...	461 15 0	...	...
Do.	T	20	2,002 9 0	653 3 0	...	...	519 3 0	...	...	3,174 15 0	215 2 0	3,390 1 0	...	...
Do.	B	376	36,503 4 0	7,706 9 0	2 9 0	14 12 0	10,901 12 6	...	3,790 7 0	58,919 5 6	31,834 10 9	90,754 0 3	...	...
Do.	C	277	22,411 2 0	2,266 13 0	87 12 0	31 15 0	6,348 3 0	...	1,878 2 0	33,023 15 0	19,491 2 0	52,515 1 0	...	...
Do.	D	402	44,936 12 0	4,346 13 0	...	...	13,634 4 0	...	4,605 8 0	67,523 5 0	38,641 10 0	1,06,164 15 0	...	...
Do.	E	371	20,471 14 6	1,200 1 0	...	7 0 0	5,777 5 0	...	4,400 13 0	31,857 1 6	17,552 8 0	49,409 9 6	...	...
Do.	F	157	5,329 14 0	1,498 11 0	113 15 0	1 0 0	1,248 0 0	...	1,712 5 0	9,903 13 0	3,586 1 0	13,489 14 0	...	...
Do.	G	273	8,972 5 0	1,021 10 0	1,303 5 0	7 0 0	2,001 5 0	...	1,641 4 0	14,946 13 0	4,845 11 0	19,792 8 0	...	...
	Total	2,548	1,58,918 12 6	21,636 14 0	1,507 9 0	61 11 0	45,653 9 6	80 5 0	30,286 10 0	2,58,145 7 0	1,33,493 13 9	3,91,639 4 9	...	...

STATEMENT A—Continued.

~~Bills—Amount of Property Taxes—Continued~~

Year.	Ward.	Bills.	DETAILS OF DEMAND.										Grand Total.	METER HIRE.	
			General Tax.	WATER TAX.			HALALKHORE TAX.		Tax on Vehicles and animals.	Total of Municipal Taxes.	Urban Immoveable Property Tax.	No. of Bills.		Amount.	
				On Value.	By Meter Measurement.	Compounded Tax.	On Value.	At a Special Rate.							
			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.
1940-41	A	1928	73,924 6 3	21,148 0 0	12,012 6 0	47 5 0	21,090 11 0	...	36,737 1 0	1,64,959 13 3	68,438 2 0	2,33,397 15 3	49	997 0 0	
	G. P. R.	37	444 9 0	20 10 0	1,854 5 0	15 0 0	110 11 0	877 10 0	...	3,322 13 0	44 8 0	3,367 5 0	3	87 0 0	
	T	104	3,069 3 0	996 3 0	63 2 0	16 0 0	785 14 0	...	...	4,930 6 0	270 2 0	5,200 8 0	...	...
	B	817	75,418 14 0	21,872 15 0	1,916 1 0	106 4 0	21,401 9 6	...	10,035 0 0	1,30,750 11 6	65,820 12 0	1,96,571 7 6	22	384 0 0	
	C	1184	1,36,597 7 0	37,232 9 0	1,936 3 0	987 14 0	38,696 2 0	...	7,231 8 0	2,22,681 11 0	1,24,996 14 0	3,47,678 9 0	19	372 0 0	
	D	2393	1,94,494 7 0	49,990 3 6	27,329 9 0	160 14 0	55,311 5 0	...	37,020 0 0	3,64,306 6 6	1,76,394 15 0	5,40,701 5 6	45	958 8 0	
	E	1929	1,43,330 0 0	33,978 9 0	19,090 7 0	60 1 0	40,175 5 0	...	22,606 5 0	2,59,240 11 0	1,21,352 2 0	3,80,592 13 0	3	63 0 0	
	F	1261	86,630 10 0	22,630 13 6	3,404 10 0	40 12 0	23,558 10 0	...	13,688 10 0	1,49,954 1 6	74,348 8 0	2,24,302 9 6	16	405 0 0	
	G	2177	1,08,890 4 0	29,024 2 0	15,957 11 0	44 7 0	28,206 5 0	...	9,232 0 0	1,91,354 13 0	84,296 12 0	2,75,651 9 0	26	608 8 0	
	Total	11,830	8,22,799 12 3	2,16,894 1 0	83,564 6 0	1,478 9 0	2,29,336 8 6	877 10 0	1,36,550 8 0	14,91,501 6 9	7,15,962 11 0	22,07,464 1 9	183	3,875 0 0	
	Grand Total.	17,440	12,99,647 3 3	2,70,711 2 0	1,15,039 14 0	1,588 8 0	3,56,375 11 6	1,046 4 0	2,09,613 2 0	22,54,021 12 9	8,49,456 8 9	31,03,478 5 6	183	3,875 0 0	

93

Amount due from Government in lieu of the General Tax under Section 144 of the Municipal Act for the years 1934-35 to 1939-40 9,49,609 5 10
 Do. do. do. do. do. 1940-41 5,68,116 9 0
 Meter Hire Bills 3,875 ...
 Bills for Street number plates ... 2,188 12 0
 Additional General Tax ... 1,13,943 1 10
 Urban Immoveable Property Tax ... 8,49,456 8 9
GRAND TOTAL ... 47,41,211 2 2

STATEMENT B.

Bills on account of Riot Taxes outstanding on 31st March 1941.

Ward.	A.G.T. V.		A.G.T. VI.		A.G.T. VII.		A.G.T. VIII.		A.G.T. X.		A.G.T. XI.		A.G.T. XII.		A.G.T. XIII.		A.G.T. XIV.	
	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.	No. of Bills.	Amount.
1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19
		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.		Rs. a. p.
A ...	6	290 8 0	...	...	2	5 11 0	...	...	25	5,827 2 0	5	26 4 0	64	3,003 6 0	9	288 11 0	358	1,025 7 0
G.P.R. ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
T ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
B ...	52	2,616 7 3	5	60 13 0	33	121 15 0	3	28 9	149	13,726 14 0	2	25 1 0	219	7,924 14 0	59	2,315 12 0	466	1,200 9 0
C ...	12	763 13 0	...	...	...	...	...	...	146	20,308 12 7	34	188 2 0	407	14,085 3 0	160	3,932 12 0	916	1,840 13 0
D ...	32	2,868 5 0	...	...	...	...	...	...	59	13,429 15 0	...	...	73	2,947 14 0	21	449 2 0	443	982 9 0
E ...	43	317 5 0	...	...	...	...	...	...	100	4,165 8 0	...	...	71	2,203 15 0	10	93 2 0	232	413 11 0
F ...	14	197 5 0	...	...	...	...	...	...	15	672 13 0	...	...	76	1,066 11 0	...	...	178	276 9 0
G ...	13	199 13 0	...	...	...	...	...	...	35	1,311 10 0	...	...	129	2,406 0 0	1	17 12 0	271	315 12 0
Total ...	172	7,253 8 3	5	60 13	35	127 10	3	28 9	529	59,442 10 7	41	239 7 0	1,039	33,637 15	260	7,097 3 0	2,864	6,055 6 0