

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

BOMBAY :
MUNICIPAL PRINTING PRESS.

1941

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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

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	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
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Review of the Standing Committee of the Administration Report of the Municipal Commissioner for the City of Bombay for the year 1940-41.

1. Mr. Mathooradas Tricamjee, B.A., was the Mayor of Bombay, during the year. Mrs. Lilavati K. Munshi, M.L.A., held the office of the Chairman of the Standing Committee from 3rd April to 31st December 1940 from which date she resigned from that Committee and in her place Mr. Gordhandas G. Morarji, J.P., was elected Chairman of the Standing Committee on 4th January 1941. Mr. Morarji held that office till the close of the year. Dr. Mrs. Malinibai B. Sukthankar, M.B., B.S., J.P., was Chairman of the Improvements Committee during the year. Mr. I. S. Patel who was elected Chairman of the Schools Committee on 3rd April 1940, resigned his membership on 21st December 1940 and in his place Mrs. Jayashri N. Rajji was elected Chairman of the Schools Committee on 8th January 1941. She held that office till the end of the year.

During the year, the Corporation had to mourn the loss of two of their esteemed colleagues, viz., Mr. Erachshaw R. Hirjibehedin, J.P. and Mr. Patil Narayan Kajle. Mr. S. S. Mirajkar ceased to be a Councillor on the 7th March 1941 owing to his absence from the Corporation meetings for 12 successive months. Mr. Meyer Nissim resigned from 16th July 1940.

2. Mr. M. D. Bhat, I.C.S., continued to hold the office of the Municipal Commissioner throughout the year except for a short period from 11th September to 23rd November 1940 during which Mr. M. D. Bhansali, I.C.S., officiated as Municipal Commissioner.

3. The continuance of the War resulted in constant fluctuations in the commodity and other prices in the City. The foreign trade of India increased owing to War demand and consequently there was an impetus to the Indian industries. Especially the Mill Industry which was in a precarious condition at the commencement of the War benefited by large War orders from Government. The trade of the Port of Bombay however showed a decrease of 1.5 per cent. in value. These conditions were not reflected much in the Municipal finances during the year.

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

The incidence of taxation per head was Rs. 19-13-2 against Rs. 24-11-7 for the preceding year. The actual income of Rs. 3,56.32 lakhs in the Municipal Account exceeded the original estimates by Rs. 7.90 lakhs and the income of the previous year by Rs. 9.75 lakhs. The actual expenditure of Rs. 3,59.19 lakhs was Rs. 5.03 lakhs less than the original estimate but it exceeded the expenditure for the preceding year by Rs. 11.75 lakhs. The financial transactions in the Municipal Account for the year under review have thus resulted in a smaller deficit of Rs. 2.87 lakhs as against the budgeted deficit of Rs. 15.80 lakhs. This improvement was due partly to the increase in income under General Tax, Town Duties, Interest on Surplus Balances, Water Tax, Contribution from Government for Primary Education, Halalkhore Tax, Miscellaneous Receipts, Buildings, Land Acquisition and Management, Licensing and Removal of Encroachments, Markets and Slaughter Houses and partly to the reduction in expenditure under various heads. The Surplus Cash Balance inclusive of the minimum required by Law stood at Rs. 26.92 lakhs on 31st March 1941 as against Rs. 28.81 lakhs at the close of the previous year.

The actual income in the Improvement Schemes Account amounted to Rs. 98.07 lakhs against Rs. 1,04.33 lakhs in the previous year, showing a decrease of Rs. 6.26 lakhs. The actual expenditure amounted to Rs. 1,01.95 lakhs as against Rs. 99.72 lakhs in the previous year showing an increase of Rs. 2.23 lakhs. The financial transactions in the Improvement Schemes Account have thus resulted in a larger deficit of Rs. 3.88 lakhs as against the budgeted deficit of Rs. 2.04 lakhs, mainly on account of the decrease in

income due to less Land Revenue Realizations and decrease in the Contribution from the Municipal Corporation and receipts from Tobacco Duty and also on account of increase in expenditure under Maintenance of Properties and Streets.

4. There was a net increase of Rs. 9.75 lakhs in the Income in the Municipal Account as compared with the actuals of the preceding year, the total increases amounting to Rs. 11.03 lakhs against decreases amounting to Rs. 1.28 lakhs. The main increases in income were (1) General Tax, Rs. 4.07 lakhs; (2) Town Duties, Rs. 0.46 lakh; (3) Water Works, Rs. 1.57 lakhs; (4) Education, Primary, Rs. 0.52 lakh; (5) Public Health, Rs. 0.06 lakh; (6) Medical Relief and Education, Rs. 0.17 lakh; (7) Street Cleansing and Conservancy, Rs. 1.00 lakh; (8) Roads, Drains and Sewers, Rs. 1.17 lakhs; (9) Mechanical, Rs. 0.33 lakh; (10) Buildings, Land Acquisition and Management, Rs. 0.03 lakh; (11) Fire Brigade, Rs. 0.34 lakh; (12) Licensing, etc., Rs. 0.07 lakh; (13) Markets and Slaughter Houses, Rs. 0.41 lakh; (14) Extraordinary Receipts, Rs. 0.11 lakh and (15) Rebate from Government on account of Collection of the Urban Immovable Property Tax, Rs. 0.72 lakh.

The items which mainly contributed to the decrease in revenue were (1) Grant-in-aid of the fees for Land Conveyance, etc., Rs. 0.16 lakh; (2) Interest and Profit on Investment of Surplus Loans, etc., balances and Plant and Machinery Depreciation Fund, Rs. 0.49 lakh; (3) Miscellaneous, Rs. 0.21 lakh and (4) Contribution from Capital Funds to Revenue, Rs. 0.42 lakh.

The main items which contributed to the decrease in the receipts under General Account of the Improvement Schemes were (1) Land Revenue Realizations, Rs. 0.95 lakh; (2) Contribution from the Corporation, Rs. 1.38 lakhs and (3) Tobacco Duty Receipts, Rs. 4.49 lakhs. These decreases were partly counterbalanced by increases under (1) Interest and Profit on Investments, Rs. 0.50 lakh and (2) Miscellaneous Receipts, Rs. 0.06 lakh.

5. There was a net increase of Rs. 11.75 lakhs in expenditure in the Municipal Account during the year as compared with the actuals of the preceding year, the total increases amounting to Rs. 14.04 lakhs and decreases amounting to Rs. 2.29 lakhs. The main items which contributed to the increase in expenditure were (1) Water Works, Rs. 2.46 lakhs; (2) Education, Primary, Rs. 3.65 lakhs; (3) Public Health, Rs. 0.29 lakh; (4) Medical Relief and Education, Rs. 0.68 lakh; (5) Street Cleansing and Conservancy, etc., Rs. 0.58 lakh; (6) Roads, Drains and Sewers, Rs. 0.22 lakh; (7) Mechanical, Rs. 1.40 lakhs; (8) Fire Brigade, Rs. 0.07 lakh; (9) Licensing etc., Rs. 0.19 lakh; (10) Gardens and Open Spaces, Rs. 0.01 lakh; (11) Markets and Slaughter Houses, Rs. 0.40 lakh; (12) Provident Fund, Pension, etc., Rs. 0.36 lakh; (13) Urban Immovable Property Tax on Municipal Properties in the City, Rs. 1.32 lakhs and (14) Grain Compensation, Rs. 2.41 lakhs. The aforesaid increases were partly set off by decreases under (1) General Supervision, Rs. 0.80 lakh; (2) Education, Secondary, Rs. 0.01 lakh; (3) Buildings, Land Acquisition and Management, Rs. 0.10 lakh; and (4) Contribution towards Improvement Schemes, Rs. 1.38 lakhs.

The expenditure under General Account of the Improvement Schemes showed an increase of Rs. 2.23 lakhs as compared with the expenditure for the preceding year. This is comprised of an increase of Rs. 2.14 lakhs, under Maintenance of Properties and Streets and Rs. 0.09 lakh under Debt Charges.

6. The Revised Budget provision for Loan Works including the amount on account of subvention for the conversion of privies into water closets and charges for the raising of the new loan, etc., was Rs. 73.60 lakhs and the total funds made available for expenditure during the year amounted to Rs. 52.24 lakhs. The actual expenditure booked however amounted to only Rs. 41.77 lakhs leaving an unspent balance of Rs. 10.47 lakhs. The actuals fell short of the revised estimates by 44 per cent. as against 42 per cent. in the preceding year. The Standing Committee regret to note that the hope expressed by them so often in the past that the executive would strive to reduce the disparity between the estimates and the actuals by limiting their demand for provisions for only such works as they reasonably expect to carry out during any particular year has not been fulfilled.

7. The loan liabilities of the Corporation which stood at Rs. 15,66.25 lakhs at the commencement of the year decreased to Rs. 15,57.20 lakhs during the year. The net debt per head of population was Rs. 81-14-3 as against Rs. 106-13-11 in the preceding year. The repayments during the year aggregated Rs. 54.77 lakhs of which Rs. 52.31 lakhs were repaid to Government and the Public and Rs. 2.46 lakhs into the different Special Funds.

Although a provision for a loan of Rs. 58 lakhs was made in the Budget for Capital Expenditure during the year, the raising of a loan of Rs. 48 lakhs only was sanctioned on the basis of the revised loan works programme. As, however, the loan works expenditure fell short of the budgeted estimate, a loan of Rs. 20 lakhs only was raised, the amount being wholly reserved for investment of the Municipal Sinking and Special Funds and the raising of the balance of Rs. 28 lakhs was deferred. In addition to the loan of Rs. 20 lakhs, a loan of Rs. 25 lakhs, being the balance of the loan sanctioned during 1939-40, the raising of which was deferred, was raised during the year, the loan being wholly reserved for investment of the Municipal Sinking and Special Funds, and temporary advances of Rs. 0.40 lakh and Rs. 0.31 lakh were taken from the Net Premia Fund for the purchase of Plant and Machinery and for the renewal of Road Surfaces. The total amount of loans raised during the year for Municipal purposes thus amounted to Rs. 45.71 lakhs.

The loan liabilities of the Improvement Schemes at the commencement of the year stood at Rs. 16,42.15 lakhs. The amount repaid during the year was Rs. 4.61 lakhs. No new loan was raised during the year. Out of the total amount of the loan repaid, Rs. 4.59 lakhs were repaid to Government out of Revenue and Rs. 0.02 lakh to the debenture holders out of the Surplus Balances in the Capital Account. The outstanding loan liabilities at the close of the year thus stood at Rs. 16,37.54 lakhs.

8. The various Special Funds and the amounts held to their credit as on 31st March 1941 were (1) Municipal Fire and Accident Insurance Fund, Rs. 10.37 lakhs; (2) Worn-out Water Mains Renewal Fund, Rs. 0.07 lakh; (3) Net Premia Fund, Rs. 47.33 lakhs; (4) Provident Fund, Rs. 1,86.78 lakhs; (5) Fines Fund, Rs. 4.95 lakhs; (6) Plant and Machinery Depreciation Fund, Rs. 18.59 lakhs; (7) Renewal of Road Surfaces Fund, Rs. 24.31 lakhs; (8) Garden Fund, Rs. 0.64 lakh; (9) Public Monuments Maintenance Fund, Rs. 1.67 lakhs; (10) Endowments Fund, Rs. 1.32 lakhs; (11) Hospital Fund, Rs. 3.75 lakhs; (12) Land Sales Reserve Fund, Rs. 31.21 lakhs; (13) Slum Service Fund, Rs. 2.23 lakhs; (14) K. E. M. Hospital and G. S. M. College Equipment Fund, Rs. 0.55 lakh; (15) G. S. M. College and K. E. M. Hospital Research Fund, Rs. 0.29 lakh; and (16) Precast Concrete Slab Pavements Renewal Fund, Rs. 0.05 lakh. The total amount to the credit of all these Funds was Rs. 3,34.11 lakhs. Advances made for financing capital expenditure, etc., out of the abovementioned balances to the credit of the Municipal Fire and Accident Insurance Fund, Net Premia Fund, Plant and Machinery Depreciation Fund, Renewal of Road Surfaces Fund and Land Sales Reserve Fund amounting to Rs. 62.67 lakhs were outstanding at the close of the year. Advances amounting to Rs. 2.65 lakhs made from Net Premia Fund and Plant and Machinery Depreciation Fund for the purchase of Plant and Machinery, an advance of Rs. 1.29 lakhs made from Plant and Machinery Depreciation Fund for levelling, metalling, etc. Private Streets and an advance of Rs. 0.05 lakh made from Fines Fund for the Bombay Municipal Mechanical Co-operative Society were also outstanding at the close of the year.

9. The total net demand in respect of Property Taxes and Wheel Tax amounted to Rs. 3,17.84 lakhs against Rs. 3,11.94 lakhs for the preceding year, while collections and outstandings aggregated Rs. 2,80.13 lakhs and Rs. 37.71 lakhs, respectively, against Rs. 2,71.78 lakhs and Rs. 40.16 lakhs, during the previous year. The aggregate demand in respect of taxes showed a rise of Rs. 5.90 lakhs over that of the preceding year while the outstandings were less by Rs. 2.45 lakhs. The percentage of collections to the net demand was 88.13 against 87.12 in the preceding year. The reasons for the outstandings have been explained by the Commissioner in paragraph 47 of his report and by the Assessor and Collector in his report at page 171: It would appear therefrom that the outstandings amounting to Rs. 25.59 lakhs were beyond the control of the Department. This leaves an amount of Rs. 12.12 lakhs as outstandings within the control of the staff against a corresponding demand of about Rs. 2,27.00 lakhs and represents 5.3 per cent. of the

demand. The outstandings have been reduced by about Rs. 11.45 lakhs on 30th June 1941.

The question of allowing exemption in respect of Government properties occupied for medical and educational purposes is still pending. With the concurrence of Government a special case has been stated before the High Court and the decision of the Court is awaited.

10. The total net rateable value of properties at the close of the year amounted to Rs. 14,14.61 lakhs against Rs. 13,97.62 lakhs at the end of the preceding year, showing an increase of Rs. 16.99 lakhs. The increase in the rateable value was mainly due to the construction of new buildings in the City.

11. Collection of Riot Tax in respect of the riots that took place in the City from 1929 to 1938 was continued during the year. Of the total amount of Rs. 35.35 lakhs to be collected in respect of these riots, Rs. 33.23 lakhs were recovered upto the end of the year leaving a balance Rs. 2.12 lakhs. A representation was made to Government requesting them to undertake legislation to amend Section 45 of the Bombay Police Act for the purpose of a levy of a surcharge on the amount of the compensation awarded for recouping the cost of collection and to make the Additional General (Riot) Tax a charge on the property under Section 212 of the Municipal Act and also to absolve the Corporation from making good any short recoveries. Government's reply to the representation is awaited.

12. The work of collecting the Urban Immovable Property Tax leviable under Section 22 of the Bombay Finance (Amendment) Act, 1939, was carried on as in the preceding year. The gross collections of the Tax amounted to Rs. 1,09.72 lakhs and refunds to Rs. 1.43 lakhs. The collections of the Tax amounted to 93 per cent. of the demand.

13. The gross collections of Town Duties fell from Rs. 27.78 lakhs in 1939-40 to Rs. 25.15 lakhs in the year under report and the refunds from Rs. 13.06 lakhs to Rs. 10.14 lakhs. The decrease in the gross collections and refunds allowed is attributed to the reduced imports and exports of grain and sugar due to curtailment of steamer service on account of international situation. The total net receipts from Town Duties during the year however amounted to Rs. 15.02 lakhs as against Rs. 14.72 lakhs in the preceding year, showing a net increase of Rs. 0.30 lakh. This increase was mainly due to the increase in the amount of Town Duty collected at the Causeways during the year.

The proposals submitted by the Corporation to Government for the amendment of Schedule H to the City of Bombay Municipal Act, 1888, pertaining to articles liable to payment of Town Duties so as to include therein several new items and to revise the maximum rates of duty leviable on certain items included therein in the light of the present day circumstances were negatived by Government on the ground that the proposal being of a very controversial nature should await consideration of the Provincial Legislature on the restoration of the Provincial Autonomy. The Corporation have consequently been deprived, for some time to come, of a revenue of about Rs. 8 lakhs annually.

14. The maintenance of the Municipal and acquired properties as well as of Improvement Trust buildings was carried out by the Architectural Branch as in the previous year. Among the important works carried out by the branch during the year were the construction of (1) a School Building at Sukhlaji Street; (2) a New Ward at the Arthur Road Hospital; (3) the Nurses' Home, a Mental Ward, and the Dean's quarters at the K. E. M. Hospital; (4) Additions and improvements at the Arthur Road Hospital; (5) Chawls with sanitary conveniences, improvements, etc., at the Camp at Chembur; (6) Chawl No. 1 at Palton Road; (7) a Tiffin room for the use of the employees working in the Municipal Head Office; (8) and 80 S. P. Rooms in Scheme 6, Sion-Matunga Estate.

The important works under construction during the year were (1) Additions and alterations to Chandanwadi Market for converting the same into a School building; (2) Construction of bathing stations in the City for Municipal employees at Valpakhady;

Palton Road and Annesley Road, (3) a Cemetery for Hindus at Dharavi, (4) Additional storey over the Ophthalmic Ward, extension of Out-patients' Department, additional storey over Out-patients' Department, the Registration Hall and the extension of the kitchens at the ward pavilions at the K. E. M. Hospital, (5) Ramesh Premchand Tuberculosis Hospital at Sewri; (6) Construction of Sweepers' Rooms at several Places in the City; (7) Nurses' quarters in the compound of Bellasis Road Maternity Home; (8) a combined market at Worli; and (9) Chawl No. 2 at Palton Road.

As usual the programme for the improvement and maintenance of roads was followed up during the year. The work of removal of several bottle-necks was continued and the widening of the 1st Marine Street was nearly completed during the year. Acquisition proceedings for the necessary land in connection with the scheme for widening the Sion Causeway which was sanctioned by the Corporation were in progress. The work of removing the bottle-neck at the Bandra Causeway was continued. This work is being carried out by Government partly at their cost and partly at the cost of the Municipality.

The number of applications received during the year for the erection of new private buildings or for alterations to the existing ones was 3,792 against 3,683 in the preceding year. The work of revising the Municipal Building Regulations and Bye-laws was continued during the year. A detailed report together with the final draft of the amendments submitted by the Commissioner is now under the consideration of the Works Committee of the Corporation. The subvention scheme sanctioned by the Corporation for the conversion of privies into water-closets by the house owners in the newly sewered areas in F and G Wards of the City which was started during the preceding year was continued and further progress made during the year under review was satisfactory. The Purification Plant at Dadar continued to work satisfactorily. The supply of sludge gas to the K. E. M. Hospital for cooking and heating purposes was continued and resulted in a saving of Rs. 15,772 to the Municipality. The supply of sludge gas is a notable feature of the Purification Works at Dadar as it brings in a handsome return to the Municipality. This saving is likely to be increased when the gas would be supplied to the new Tuberculosis Hospital at Sewri, the Turner Sanatorium, the Dean's quarters and Nurses' Home, etc., proposals with regard to which have been sanctioned by the Corporation. It is gratifying to note that the authorities of the Wadia group of Hospitals have kindly consented to use the gas in their Hospitals and to receive part of the Municipal contribution in kind instead of in cash. It has also been proposed to use the excess gas which continues to be burnt to waste for running some of the Municipal lorries. The Gas Compressing Machinery sanctioned to be purchased for the purpose has been received and is now under erection. It is hoped that this work will be pushed through so that it will be possible to run at least some of the Municipal lorries by sludge gas as early as possible and thus effect some saving in the cost of petrol.

15. The turn-over of the Municipal Workshops amounted to Rs. 2.43 Lakhs as against Rs. 2.87 lakhs in the previous year. The decrease in turn-over is due partly to orders for furniture and other works received during the year under review being of considerably smaller value than those received in the preceding year and partly to Loan Works in connection with the Sewerage Scheme for the North of Bombay having been continued to be carried out through the agency of the Construction Branch for departmental convenience. The number of jobs carried out during the year was 5,745 against 5,747 in the previous year. Expenditure on the upkeep of the shop amounted to Rs. 0.18 lakh as against Rs. 0.21 lakh in the preceding year and the overhead charges to Rs. 0.45 lakh against Rs. 0.47 lakh. During the year under review the working of the Workshops was investigated by the Municipal Chief Auditor at the request of the Standing Committee and the report submitted by him has been forwarded by the Standing Committee to the Commissioner for remarks.

16. The total number of Municipal Properties in A to G Wards recorded in the Inventory of Municipal Properties is 544. The valuation of properties in A to E Wards had been completed and recorded in the Register previously. During the year under review valuation of properties in F Ward was completed and that of the properties in G Ward was in progress at the end of the year. The lists of properties together with their valuation were forwarded to the Assessment and Collection Department for verification. It is expected that the work will be completed by the end of 1941.

17. The work of new Improvement and Street Schemes was continued during the year as in the past. The work in connection with Scheme 27, Estates and Land Management. Tripartite Road Improvement Scheme, and Scheme 73, Palton Road Estate Improvement Scheme for accommodating Poorer and Working Classes, which were sanctioned by Government in the previous year was in progress. Scheme 74, Sion Overbridge Improvement Scheme, which had been approved by the Corporation was sanctioned by Government.

277 plots comprising an area of 62 acres and valued at Rs. 31.75 lakhs were let during the year. The corresponding figures for the preceding year were 121 plots comprising an area of 27 acres and valued at Rs. 16.31 lakhs. In point of number, area, capital value and rent, the result shows an appreciable increase over the previous year. This is attributed mostly to the great demand for plots in Sion-Matunga and Sewri-Wadala Estates. Easy monetary conditions and the prevailing low rates of yield on gilt-edged securities were also responsible for the greater attention paid by investors to investments in land and immovable properties which were considered safer under War conditions than other forms of investments. Deducting seven plots which were resumed during the year, the total number of plots disposed of upto the end of the year was 3,157 comprising an area of 866 acres and valued at Rs. 8,40.95 lakhs and yielding an annual rent of Rs. 31.08 lakhs. The number of plots remaining undisposed of at the end of the year was 744 comprising an area of 8.38 lakhs square yards valued at Rs. 1,46.72 lakhs and estimated to yield an annual rental of Rs. 8.15 lakhs. The total revenue demand including arrears amounted to Rs. 62.40 lakhs and the collections amounted to Rs. 52.05 lakhs. Arrears amounting Rs. 0.09 lakh were written off. The arrears that remained to be collected at the end of the year thus amounted to Rs. 10.24 lakhs or nearly 16 per cent. of the total demand. The percentage of arrears to the total demand though reduced by nearly 4 per cent. as compared with that of the preceding year is still high and the Standing Committee while appreciating the efforts made by the department to effect recoveries consider that there is still scope enough for a substantial reduction of these arrears in future.

The total number of Municipal plots disposed of during the year was 36 comprising an area of 27,926 square yards and of a capital value of Rs. 5.16 lakhs as against 49 plots, 27,247 square yards and Rs. 4.71 lakhs respectively, during the previous year.

18. In pursuance of the slum service scheme the works of providing house connections to the existing buildings at Worli-Koliwada so as to connect them with the newly constructed drain was continued and 75 Slum Service and Slum Clearance. further house connections were completed. The work of the construction of pipe drains and filling in storm-water channel from Globe Mill passage to Fergusson Road and the construction of double barrelled drain and filling in storm-water channel between Fergusson Road and Haines Road were continued and nearly completed and the work of closing of open storm-water channel from Worli Road to sluices was undertaken and partly carried out. In addition to the above works a scheme for the development of the area covered by Mangalwadi, Kelewadi and Gaiwadi was submitted to the Corporation. The Scheme is under the consideration of the Improvements Committee. With a view to carry out the work of slum clearance expeditiously and more economically it is proposed to amend the Municipal Act so as to give necessary powers to the Corporation. In the meanwhile schemes for the clearance of certain areas have been prepared and kept ready.

19. The rainfall at all the Municipal lakes was above the average of the preceding Water Supply. quinquennium. All the lakes except Vehar were overflowing for a number of days. The total quantity of water brought into the City and the Suburbs was 37,247 million gallons out of which 31,428 million gallons were drawn from Tansa, and 5,212 million gallons from Vehar, while 607 million gallons were drawn from Tulsi. The Powai Lake was left unused as before. The total quantity of water supplied to the City was 36,035 million gallons while that supplied to the Suburbs was 1,212 million gallons during the year. The daily average supplies to the City and the Suburbs were 98.73 million gallons and 3.32 million gallons, respectively, against 95.54 million gallons and 3 million gallons during the preceding year.

As a result of the collapse of certain spans of the old Kasheli Bridge No. 2, a detailed under-water survey of the broken piers and wrecks, etc., and other investigations were carried out and a report was submitted to the Corporation who have approved

the Commissioner's final recommendations for reconstructing the 200 ft. span and other incidental works which are expected to be taken in hand in the next financial year.

As regards repairs to the Tansa dam, the report submitted by the Commissioner on the results of exploratory borings in the dam was considered by the Corporation and it was decided that the top 30 feet portion of the upstream face of the dam for a length of 2,000 feet should be treated with reinforced gunite and the lower portion for a length of 1,000 feet with grouting under pressure and the results thereof should be reported to the Corporation. This work was taken in hand early in the year so as to take advantage of the low level in the lake before the monsoon. The results of the works carried out fully justify the experiment for gunite treatment, as practically all the leaks in the section treated by gunite have been stopped. Some of the leaks that existed below the gunited portion upto the depth of about 10 feet have also stopped. The Commissioner has therefore recommended to the Corporation to sanction the work of guniting the 30 feet of the upstream face of the entire dam and to grout such lower portions of the dam as have been found to be weak from the results of experimental borings. The proposal is under consideration of the Works Committee of the Corporation.

The Corporation have accepted the Commissioner's recommendation to carry out fresh Pitometer survey of trunk and distributory water mains at an interval of 10 years or so and have requested the Commissioner to submit different proposals separately on each of the works for providing and regulating the supply of water to the City together with a programme of works to be executed in order of urgency. The final portion of the work of treating the Bhandarwada Hill Reservoir by gunite surfacing was carried out during the year and completed by the end of the monsoon. The results have been upto expectation as most of the leaks have been completely stopped.

20. The number of Fire Brigade stations continued to be 10. The construction of a proposed new station at Memonwada to replace the existing stations at Bhuleshwar and Babula Tank has been further postponed owing to the rise in the cost of building materials. Proposals for starting new stations at Worli and Colaba have also been held over on account of financial stringency. The aggregate number of calls answered by the Fire Brigade during the year was 501 as against 487 during the preceding year. The estimated loss of property on account of fires amounted to Rs. 3.51 lakhs, showing a decrease of Rs. 21.93 lakhs as compared with the previous year, while the total property at risk was worth approximately Rs. 3,03.43 lakhs. Of the total loss, Rs. 3.24 lakhs represented the loss covered by insurance.

An Auxiliary Fire Service financed by Government as an A. R. P. Measure was commenced during the year and enrolment and training of volunteers has continued since October 1940.

The motor ambulances in charge of the Fire Brigade attended 578 calls in respect of accidents, 752 in respect of maternity cases and 1,469 for private purposes on hire. The receipts from hire calls amounted to Rs. 7,983 as against Rs. 7,912 for the previous year. First Aid to injured persons was rendered by the staff on 181 occasions.

21. Fifteen gardens and 41 recreation grounds and open spaces were maintained during the year. The directed games at the Mustan Shah Tank, Gilder Tank and Willingdon Memorial Play-grounds under the supervision of the Y. M. C. A. continued to be popular as before. During the year 32 band performances and 26 concerts of Indian music were held at the several bandstands and gardens for the amusement of the general public. In addition to these performances, 184 performances of radiogram music were arranged at different places and these proved very popular. The number of visitors to the Victoria Gardens and the Zoo during the year was 24,85,353 against 26,11,409 in the preceding year, the decrease of 1,26,056 in the number of visitors being due to the fact that a large area of the garden was rendered inaccessible after the cyclone in October last.

22. The number of days on which the Museum was kept open to the public was 309 as against 314 in the preceding year. The total number of visitors during the year was 16,66,644 and shows an increase of 1,64,388 over that of the preceding year. The specimens exhibited were maintained in good condition and rearranged and several

additions were made to the collections in different sections of the Museum.

During the year 11,401 students from the primary and secondary schools visited the Museum as against 8,180 in the preceding year. They were taken round the Museum by the Curator in batches and the exhibits were explained to them by him.

23. Stores purchased during the year amounted to Rs. 14.89 lakhs as against Rs. 13.04 lakhs in the previous year showing an increase of Rs. 1.85 lakhs. The purchases were restricted to bare necessities of the consuming departments and the increase in the amount of the stores purchased was mostly due to higher prices ruling in the market in general as a result of the abnormal conditions created by the War. The cost of Indian made articles purchased during the year was Rs. 12 lakhs and that of non-Indian articles was Rs. 2.89 lakhs. The balance of stock in hand stood at Rs. 5.01 lakhs at the close of the year as against Rs. 5.16 lakhs at the commencement of the year.

24. The total amount of fees recovered from licences and permits amounted to Rs. 2.27 lakhs against Rs. 2.16 lakhs during the preceding year. The number of licences issued to hawkers and squatters and the amount of fees recovered therefrom were 36,234 and Rs. 1.43 lakhs, respectively, and showed an improvement over the last year's figures which were 34,304 and Rs. 1.38 lakhs, respectively. The number of permits issued in respect of advertisements fell from 4,253 in the preceding year to 3,029 in the year under report and the receipts therefrom from Rs. 1.23 lakhs to Rs. 1.08 lakhs. This fall was due to the decrease in the number of illuminated advertisements on account of lighting restrictions under A. R. P. Regulations. The total revenue of the department increased from Rs. 5.02 lakhs to Rs. 5.09 lakhs during the year. The number of prosecutions for the infringement of Municipal Law or Licence conditions was 3,898 against 6,127 in the preceding year and the number of cases pending decision at the close of the year was 821 against 1,660 in the preceding year.

The administration of the Bombay Shops and Establishments Act, 1939, which was brought into force from 15th November 1940, was entrusted to a special staff sanctioned by the Corporation under the control of the Superintendent of Licences. The Act seems to have been on the whole well received and the work of the administration of the Act was carried on with satisfactory results.

25. The number of Municipal Markets was 16 as in the preceding year. The number of private markets increased from 25 to 26 owing to the opening of the open air private vegetable market at Dhobiwady, Thakurdwar. The number of private slaughter houses was 2, the same as that for the previous year. The number of outside meat shops was 178 as against 171 for the previous year. The total receipts during the year under review from Markets and Slaughter Houses rose from Rs. 13.24 lakhs to Rs. 13.64 lakhs, showing an increase of Rs. 0.40 lakh over those of the preceding year. The increase in receipts was due to increase in stall rents, slaughter fees and receipts of administering Weights and Measures Act. The net receipts from the Municipal Markets amounted to Rs. 3.37 lakhs against Rs. 4.17 lakhs for the preceding year showing a decrease of Rs. 0.8 lakh. This decrease was due to the charges for General Supervision, Provident Fund Contribution and Pension having been included in the expenditure of the department this year as per instructions of the Test Audit Officer.

The verification and stamping of weights and measures in the City was carried out by the Weights and Measures Branch and 15 prosecutions were launched for infringement of the Act. The total fees derived amounted to Rs. 25,006 as against Rs. 22,882 in the previous year. The surplus amounting to Rs. 8,463 after meeting the total expenditure of Rs. 16,543 during the year was credited to Government as required by Section 27(2) of the Bombay Weights and Measures Act. Since April 1941, the charge of the Weights and Measures offices has been handed over to Government in pursuance of a Resolution passed by them in November 1940.

26. The conditions of the public health of the City during the year under review were fairly satisfactory.

Public Health.

The number of live births was 38,833 showing an increase of 1,011 over the figures for the previous year.

The number of deaths was 29,100 being 1,420 less than in 1939. Compared with the decennial averages, the mortality figures under Congenital Debility and Premature Births, Old Age, Tuberculosis, Enteric Fever, Measles, Violence, Diphtheria and Leprosy showed an increase. On the other hand there was a decrease in deaths under diseases of Respiratory System, Ague and Remittent Fever, Small-pox, Dysentery, Cerebro-Spinal Fever, Diarrhoea, Enteritis and Influenza. The birth and death rates were 33.4 and 25.0 per 1,000 population, respectively. The birth-rate was the highest recorded for the City since 1866. The death-rate calculated actually on the Census population of 1941 is 19.5, which is the lowest since 1873. The death-rate like the birth rate was invariably high amongst the poorer classes. The total number of deaths amongst infants under one year was 7,823 against 8,008 in the previous year and the death-rate was 201.4 per 1,000 registered births during the year against 211.7 in the preceding year and was the lowest hitherto registered in the official statistics for the City.

There was no death from Plague during the year. Cholera which was absent during the preceding year was responsible for 6 deaths. Small-pox, Influenza and the Diseases of the Respiratory System were responsible for 834, 42 and 9,441 deaths, respectively, as against 201, 58 and 10,772, during the preceding year. Small-pox was in an epidemic form from the first week of April upto the middle of June of the year. All the precautionary measures including primary and re-vaccination taken in proper time succeeded in checking the spread of the disease. Enteric Fever was responsible for 399 deaths against 249 in the preceding year while Tuberculosis caused 1,934 deaths during the year as against 2,034 in the preceding year. Anti-Tuberculosis measures continued to be taken during the year as in the past. The proposed Ramesh Premchand Tuberculosis Hospital at Sewri was under construction at the close of the year.

Malaria accounted for 98 deaths during the year as against 171 in the preceding year. The number of Malaria patients treated at Municipal Dispensaries shows a substantial decrease, being 5,521 against 13,616 in the preceding year. The number of patients treated for Malaria at other public hospitals during the year was 23,596 against 39,133 and records a decrease of 15,537 over the figures of the preceding year. Anti-Malarial measures were continued to be taken as in the preceding year. With a view to preventing recrudescence of Malaria the proposals submitted by the Commissioner for the immediate addition of 20 overseers and 20 biggaris have been sanctioned by the Corporation while the proposals for amending the Municipal Act with a view to obtaining powers for the inspection of the roof-gutters many of which form breeding places for mosquitoes are under the consideration of the Corporation.

27. The King Edward VII Memorial Hospital had to work upto its utmost capacity throughout the whole year. The number of in-patient admissions which was reduced to some extent in the preceding year owing to war scare gradually rose during the year under review with the disappearance of that scare. During the year the daily average of in-patients at the Hospital was 423 as against 384 for the previous year. The total number of new in-patients treated at the Hospital rose from 11,932 during the preceding year to 12,575 in the year under review. The total number of new out-patients treated was 1,21,760 against 1,22,473 in the previous year. The total number of in-patients treated (including those continued from the preceding year) was 12,923 as against 12,364 and the total number of out-patients' attendance was 4,05,093 as against 3,93,496 in the preceding year. The daily average of out-patients' attendance shows an increase from 1,262 to 1,307. The highest number of in-patients and out-patients, on a single day was 468 and 1,773, respectively. The average daily cost per in-patient was reduced from Rs. 3-1-6 to Rs. 2-15-3. The average cost per out-patient attendance was Re. 0-6-0 as against Re. 0-5-8 in the preceding year. The average cost per in-patient admission increased from Rs. 36-0-5 to Rs. 36-7-2, and that in respect of per out-patient admission from Rs. 1-2-0 to Rs. 1-3-9.

The Poor Box Charity Fund of the K. E. M. Hospital which is held in the name of the Municipal Commissioner amounted to Rs. 1.35 lakhs at the end of the year.

The work of the extension of the Hospital was continued during the year. The works of the construction of the New Nurses' Home, New Registration Hall and X-Ray and Electro-therapy Building were completed during the year. Other parts of the Out-patient Department also made good progress and the extension of the Hospital kitchen and the Observation Ward for mental cases were nearly completed.

In the Seth G. S. M. College, the number of undergraduate students on the College Roll at the close of the year was 426 which included 75 lady students and the number of the post-graduate and research students was 84 out of which 5 were ladies. The total expenditure on the College and Students' Hostel was Rs. 2.77 lakhs against Rs. 2.62 lakhs in the preceding year, while the receipts amounted to Rs. 1.23 lakhs against Rs. 1.20 lakhs for the preceding year. The net cost per student for the year under report came to Rs. 361.5 as against Rs. 331 for the previous year. The increase in the cost is partly due to the creation of the additional post of Professor of Pathology and Bacteriology on Rs. 1,000 per month during the leave vacancy of Prof. V. R. Khanolkar and partly to normal increments in the salaries of the staff and to the creation of a few additional posts on the teaching staff. 130 male students resided in the Students' Hostel during the year as against 127 during the previous year while the number of lady students residing in the Lady Students' Hostel was 26 as in the previous year.

28. The total attendance and the number of new patients treated at the
Dispensaries. 16 Municipal Dispensaries were 6,24,724 and 1,98,172, respectively, against 6,53,285 and 2,03,190 during the previous year. The number of cases confined in the five Municipal Maternity Homes was 6,223 against 5,204 during the previous year. It is interesting to note that out of 41,485 births (including 2,652 still-births) registered in the City during the year, 33,165 or 79.9 per cent. took place in the Maternity Homes in the City as against 77.7 in the preceding year. The number of cases of Venereal Diseases treated at the Municipal Dispensary at Bellasis Road rose from 6,548 to 6,865. It appears from these figures that this evil is growing in the City. The increase in the number of cases of sub-acute and acute gonorrhoea compared with the number of cases of chronic gonorrhoea however shows that the public is taking advantage of the treatment at earlier stages of the disease.

29. The total number of Schools visited by the Medical Staff appointed under
Medical Inspection of School Children. the Health Officer for the medical inspection of School children was 203 against 362 in the previous year and the number of children examined was 19,233 against 25,455. Pupils willing to undergo medical treatment were treated at the Clinic maintained at the K. E. M. Hospital for the purpose and in all 8,637 children were treated at the Clinic.

Milk was supplied to 5,288 weak children for five days in a week except holidays, each child being given 6 ozs. of milk daily against 4,091 children in the preceding year. As the supply of milk to the children had not resulted in any appreciable benefits during the past two years it had been in force, the Corporation on the recommendation of the Standing Committee have now reduced the grant for this purpose.

30. The number of Municipal Schools and Classes was 416 against 390 in the
Education. previous year and the number of pupils on the roll was 1,13,820 as against 1,05,979 in the preceding year. This large increase was due to the introduction of Compulsory Education in all the remaining Wards of the City in the latter half of the preceding year. The number of ordinary teachers (taking two part-time teachers as one full time) was increased from 2,702 to 3,034 and that of special teachers was reduced from 130 in the preceding year to 118 in the year under report. The average cost per pupil calculated on the basis of the number of pupils on the roll on the last day showed an increase from Rs. 32.8 for the previous year to Rs. 33.6 for the year under review and that calculated on the basis of average number of pupils on the roll throughout the year showed a slight decrease from Rs. 35.9 for the previous year to Rs. 35.3 for the year under review. If the expenditure on the Head Office for the year is also taken into account the corresponding figures for the year under review will be Rs. 34.1 and Rs. 35.8.

The number of Aided Schools rose from 162 to 167 while the number of pupils attending thereat fell from 28,003 to 27,888. The grants-in-aid of these schools were subject to a 7 per cent. cut against the 5 per cent. cut applied in the preceding year on

account of financial stringency. The total amount of grants paid was Rs. 1.81 lakhs as against Rs. 1.86 lakhs during the preceding year. The average cost per pupil in the aided schools was Rs. 37.4 as against Rs. 36.6 during the preceding year. The number of non-attending children of the compulsory school-going age was reduced from 12,361 during the previous year to 7,379 during the year under report.

The total amount made available to the Schools Committee for expenditure during the year was Rs. 40.43 lakhs while the actual expenditure during the year excluding the expenditure on the Schools Committee's Head Office was Rs. 40.23 lakhs leaving a balance of Rs. 0.20 lakh. The corresponding figures for the previous year were Rs. 37.09 lakhs, Rs. 36.89 lakhs and Rs. 0.20 lakh, respectively.

31. The Municipal Printing Press continued to work satisfactorily as during the preceding year. One more Mono-machine and two Treadle Printing machines were added to the Press in the year. The printing of Budget Estimates, Establishment Schedule, Administration Report and Proceedings of the Schools Committee—the only work of the Corporation which was hitherto being entrusted to outside presses—was undertaken during the year at the Press and successfully carried out. With the taking over of this work the Municipal Printing Press which was started as an experimental measure in 1935, has undertaken within a short space of six years all the printing work of the Corporation. During the year under review 6,975 items as against 6,137 in the preceding year were executed by the Press at an aggregate cost of Rs. 1.48 lakhs. The various suggestions made by Mr. J. A. Neale, Superintendent, Government Central Press, on the general working of the Municipal Printing Press were given effect to from 1st March 1940 and the Press accounts are now kept like those of any commercial concern. The transactions for the year closed with a surplus of Rs. 932 on a total turnover of Rs. 1.56 lakhs.

32. The Municipal Chief Auditor's Report as usual contains a detailed exposition of the financial transactions of the Municipality during the year under report and gives the results of a critical and exhaustive examination of the accounts of the different departments including those of the Schools Committee. It is hoped that the departments concerned will pay careful attention to the various irregularities pointed out by the Municipal Chief Auditor in his report and carry out the valuable suggestions for improvements made by him in the report.

33. In conclusion the Standing Committee desire to place on record their high appreciation of the very able and valuable services rendered by Mr. M. D. Bhat, I.C.S., whose high administrative ability and financial acumen have been of great help to the Committee and also by Mr. M. D. Bhansali, I.C.S., who officiated as Municipal Commissioner for a short period of two months and a half.

MUNICIPAL CORPORATION OFFICE,

BOMBAY. 20th November 1941.

MALINI B. SUKTHANKAR,

Chairman, Standing Committee.

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MUNICIPAL CORPORATION OFFICE,

BOMBAY, 20th November 1941.

MALINI B. SUKTHANKAR,

Chairman, Standing Committee.

Administration Report of the Municipal Commissioner for the City of Bombay for the year 1940-41.

CORPORATION, STANDING COMMITTEE AND IMPROVEMENTS COMMITTEE.

Corporation.

Mr. Mathooradas Tricamjee, B.A., was elected Mayor at the meeting of the Corporation held on the 1st April 1940 and held that office throughout the year.

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

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

Mr. Madhavlal Makanji Bhatt was elected by the rent payers of Ward No. 1 (Upper Colaba, Middle and Lower Colaba and Southern Fort) on the 22nd November 1940 in the vacancy caused by the resignation of Mr. Meyer Nissim, M.A., J.P., on the 16th July 1940.

Mr. Yeshwant Krishnaji Khadilkar was elected by the rent payers of Ward No. 8 (Khetwadi and Tardeo) on the 24th January 1941 in the vacancy caused by the death of Mr. Erachshaw R. Hirjibehedin, J.P., on the 7th October 1940.

Mr. Balkrishna Madhavrao Khandre was elected by the rent payers of Ward No. 13 (Byculla) on the 19th February 1941 in the vacancy caused by the death of Mr. Patil Narayan Kajle on the 4th December 1940.

Mr. Shantaram Savlaram Mirajkar ceased to be a Councillor on the 7th March 1941 owing to his absence from Corporation meetings for 12 successive months. The vacancy, however, could not be filled in before the close of the year.

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

Name.	Period.
ANKLESARIA, DR. DHIRAJLAL T., M.B., B.S.	From 7th January to 31st March 1941.
BHISE, MR. SADHU PIRAJI	From 20th June 1940 to 31st March 1941.
BORKAR, MR. KESHAO LUXMAN	From 28th January to 31st March 1941.
CARGARY, MR. DONALD DUNCAN	From 25th April to 31st December 1940.
DARVESH, MR. SULEMAN MIA AHMED	From 28th January to 31st March 1941.
DESAI, MR. GANPATISHANKAR N.	From 27th January to 31st March 1941.
GHARPURE, MR. DATTATRAYA RAMCHANDRA, M.A., B.SC.	From 16th January to 31st March 1941.
KAJLE, MR. PATIL NARAYAN	From 6th May to 17th July 1940.
KAJROLKAR, MR. NARAYAN SADOBA	From 1st April to 16th June 1940.

Name.	Period.
KHIMJI, Mr. BHAWANJI A., M.L.A.	... From 2nd December 1940 to 31st March 1941.
MAHESHWARI, Mr. B. N.	... From 10th January to 31st March 1941.
MANYAR, Mr. MOHOMMADALI S.	... From 7th August to 6th October 1940.
MASTER, Mr. NAGINDAS T., B.A., LL.B., M.L.A.	... From 2nd December 1940 to 31st March 1941.
MEHERALLY, Mr. YUSUF J., B.A., LL.B.	... From 10th December 1940 to 31st March 1941.
MEHTA, Mr. ASOKA RANJITRAM	... From 17th January to 31st March 1941.
MIRAJKAR, Mr. SHANTARAM SAVLARAM	... From 1st April 1940 to 5th March 1941.
MUNSHI, Mrs. LILAVATI K., M.L.A.	... From 10th December 1940 to 31st March 1941.
NAZIMBUX, Mr. MAHOMED SHAHID	... From 24th June 1940 to 12th January 1941.
NEMANI, Mr. UMADUTT SURAJMAL	... From 15th April 1940 to 9th March 1941.
PATEL, Mr. ISHWARBHAI SOMABHAI, L.A.A., D.Com.	... From 10th January to 31st March 1941.
PATIL, Mr. SADASHIV KANOJI, M.L.A.	... From 2nd December 1940 to 31st March 1941.
RAUT, Mr. RAJARAM B.	... From 30th January to 31st March 1941.
SAVANT, Mr. PARSHRAM KRISHNARAO, B.A., LL.B.	... From 10th January to 31st March 1941.
SETH, Mr. MANILAL JAIMALBHAI	... From 10th December 1940 to 31st March 1941.
SILAM, Mr. SAYAJI LAKSHMAN, B.A., LL.B.	... From 10th January to 31st March 1941.
SINGH, Mr. KASHI PRASAD	... From 21st January to 31st March 1941.
SOONDERDAS MORARJEE, Mr.	... From 28th January to 31st March 1941.
SUKTHANKAR, Dr. Mrs. MALINIBAI B., M.B., B.S., J.P.	... From 4th April to 21st July 1940.
TYABJI, Mrs. KHADIJA SHUFFI, M.L.A., J.P.	... From 10th June to 28th July 1940.
VAKHARIA, Mr. MANEKLAL N.	... From 16th January to 31st March 1941.

Standing Committee.

5. Mrs. Lilavati K. Munshi, M.L.A., was elected Chairman of the Standing Committee at the meeting of the Committee held on the 3rd April 1940 and held that office upto 31st December 1940 from which date she resigned from the Committee. In the vacancy thus caused Mr. Gordhandas G. Morarji, J.P., was elected Chairman of the Standing Committee at the meeting of the Committee held on the 4th January 1941 and held that office till the close of the year.

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

Mr. Soonderdas Morarjee was appointed as a member of the Committee on the 4th April 1940 in one of the two vacancies caused by the resignations from the Committee of Dr. Mrs. Malinibai B. Sukthankar, M.B., B.S., J.P., and Mr. Umadutt S. Nemani with effect from 1st April 1940. In the remaining vacancy Prof. Sohrab R. Davar, BAR-AT-LAW, M.L.C., J.P., was appointed as a member of the Committee on the 2nd May 1940. Prof. Davar, however, resigned his seat on the Committee on the 10th March 1941.

Mr. M. M. Killedar, M.L.A., J.P., was appointed as a member of the Committee on the 2nd May 1940 in the vacancy caused by his own resignation from the Committee on the 4th March 1940. Mr. Killedar, however, resigned his seat on the Committee on the 10th March 1941.

Mr. R. K. Tatnis was appointed as a member of the Committee on the 11th June 1940 in the vacancy caused by the resignation from the Committee of Mr. Soonderdas Morarjee with effect from the 1st June 1940. Mr. Tatnis, however, resigned his seat on the Committee on the 10th March 1941.

Mr. Mohamed Umar Rajab was appointed as a member of the Committee on the 14th November 1940 in the vacancy caused by the death of Mr. E. R. Hirjibehedin, J.P., on the 7th October 1940. Mr. Rajab, however, resigned his seat on the Committee on the 10th March 1941.

Mr. Mohanlal M. Desai, B.A., LL.B., Mr. Vithaldas D. Govindjee, J.P. and Dr. Mrs. Malinibai B. Sukthankar, M.B., B.S., J.P., were appointed as members of the Committee on the 6th January 1941 in the vacancies caused by the resignation from the Committee of Mr. Rajaram B. Raut on the 18th and of Dr. T. R. Naravane, B.A., A.V.V. (T.U.), L.M. (ROT.), Z.G.S. (VIENNA) and Mr. S. L. Silam, B.A., LL.B., on the 21st December 1940.

The Hon'ble Raja Bahadur Govindlal Shival Motilal, J.P., and Mr. Shivdas C. Thakkar were appointed as members of the Committee on the 6th January 1941 in the vacancies caused by the resignation from the Committee of Mr. Bhawanji A. Khimji, M.L.A., on the 29th November 1940 and of Mrs. Lilavati K. Munshi, M.L.A., with effect from the 31st December 1940.

7. Fifty-seven Regular and twenty-three Special Meetings of the Standing Committee and eight meetings of the Sub-Committees thereof were held during the year.

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

Improvements Committee.

9. Dr. Mrs. Malinibai B. Sukthankar, M.B., B.S., J.P., was elected Chairman of the Improvements Committee at the meeting of the Committee held on the 9th April 1940.

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

Mr. Abdul Karim Alimahomed and Mr. Mancherji E. Joshi, L.C.E., M.I.E., J.P., were appointed as members of the Committee on the 2nd May 1940 in the vacancies caused by the resignation from the Committee of Mr. Mancherji E. Joshi, L.C.E., M.I.E., J.P., on the 4th March 1940 and of Mr. M. V. Godbole with effect from 1st April 1940. Both of them, however, resigned their seats on the Committee on the 10th March 1941.

Mr. D. V. Pradhan was appointed as a member of the Committee on the 11th June 1940 in the vacancy caused by the resignation from the Committee of Mr. Ratilal T. Thakkar with effect from the 1st June 1940. Mr. Pradhan, however, resigned his seat on the Committee on the 10th March 1941.

Mr. K. N. Joglekar and Mr. K. A. Subramanian were appointed as members of the Committee on the 6th January 1941 in the vacancies caused by the resignation of Mr. S. S. Mirajkar from the Committee on the 23rd November 1940 and by the death of Mr. Patil Narayan Kajle on the 4th December 1940.

Mr. Narayan S. Kajrolkar and Mr. Cooverji J. Shah were appointed as members of the Committee on the 6th January 1941 in the vacancies caused by the resignations from the Committee of Mr. B. N. Maheshwari and Mr. Asoka R. Mehta on the 21st December 1940.

11. Thirty-two Ordinary Meetings of the Improvements Committee and eight meetings of the Sub-Committee thereof were held during the year.

LIST OF COUNCILLORS WHO HELD OFFICE ON THE 31ST MARCH 1941.

MR. MATHOORADAS TRICAMJEE, B.A., (Mayor).

MR. GORDHANDAS GOCULDAS MORARJI, J.P., (Chairman, Standing Committee).

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

MRS. JAYASHRI N. RAIJI, B.A., (Chairman, Schools Committee).

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

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

and

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

MEMBERS OF THE STANDING COMMITTEE AS ON THE 31ST MARCH 1941.

Mr. GORDHANDAS G. MORARJI, J.P., (*Chairman*).

COLLACO, Dr. J. A., L.M. & S., M.L.A., J.P. DESAI, Mr. MOHANLAL M., B.A., LL.B. GOLE, Mr. RAMCHANDRA A. GOVINDJEE, Mr. VITHALDAS D. GOVINDLAL SHIVLAL MOTILAL, THE HON'BLE RAJA BAHADUR. KAPADIA, Mr. MOTICHAND G., B.A., LL.B. MASANI, Mr. M. R., B.A. (Bom.), LL.B., (Lond.).	PATEL, Mr. DAHYABHAI V. ROWJEE, Mr. MAHOMEDBHOY I. M., J.P. SUKTHANKAR, Dr. Mrs. MALINIBAI B., M.B., B.S., J.P. THAKKAR, Mr. SHIVDAS C. Vacant*. Vacant*. Vacant*. Vacant*.
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* Four seats were vacant as Prof. Sohrab R. Davar, Bar-at-Law, M.L.C., J.P., Mr. M. M. Killedar, M.L.A., J.P., Mr. Mahomed Umar Rajab and Mr. R. K. Tatnis resigned on the 10th March 1941.

MEMBERS OF THE IMPROVEMENTS COMMITTEE AS ON THE 31ST MARCH 1941.

Dr. Mrs. MALINIBAI B. SUKTHANKAR, M.B., B.S., J.P., (*Chairman*).

CHIMANLAL MANCHUBHAI, Mr. JAMNADAS DWARKADAS, Mr. JOGLEKAR, Mr. K. N. KAJROLKAR, Mr. NARAYAN S. KARAPURKAR, Mr. VINAYAKRAO, A. F.C.I. (Eng.). MEISHERI, Dr. POONSEY, H. F.C.P.S., L.M. & S., J.P. SHAH, Mr. COOVERJI J.	SUBRAMANIAN, Mr. K. A. TAMBE, Mr. KESHAO GANESH, L.C.E. THAKKAR, Mr. SHIVDAS C. VASANTRAM JAMIETRAM, Mr., B.A., LL.B., J.P. VORA, Dr. JETHALAL V., L. M. & S. Vacant*. Vacant*. Vacant*.
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* Three seats were vacant as Mr. Abdul Karim Alimahomed, Mr. Mancherji Edulji Joshi, L.C.E., M.I.E., J.P. and Mr. D. V. Pradhan resigned on the 10th March 1941.

MEMBERS OF THE SCHOOLS COMMITTEE FOR THE YEAR 1940-41.

Names of Members.	REMARKS.
PATEL, Mr. ISHWARBHAI SOMABHAI, L.A.A., D.Com., (<i>Chairman</i>).	Elected as Chairman on 3rd April 1940; resigned his membership on 21st December 1940.
ABDULLA, Mr. ABDUL RAZAK, J.P.	...
ACHREKAR, Mr. RAJARAM KASHINATH	... Appointed on 7th January 1941.
BHUJPURIA, Mr. KHIMJI MADAN	... Appointed on 7th January 1941.
DESAI, Mr. GANPATISHANKAR N.	... Resigned on 31st August 1940.
*DESAI, Mr. NANUBHAI V.	...
DONDE, Mr. MORESHWAR VASUDEO, B.A.	... Appointed on 2nd May 1940; Resigned on 11th March 1941.
GHARPURE, Prof. DATTATRAYA RAMCHANDRA, M.A., B.Sc.	Resigned on 21st December 1940.
KAJROLKAR, Mr. NARAYAN SADOBA	...
*KHANDWALA, Mrs. KANTABEN D., B.A.	...
*LELE, Mr. P. R.	...
*MODI, Mrs. SULOCHANA, M.A.	...
NIMBKAR, Mr. RAGHUNATH SHIVRAM.	...
PAVRI, Dr. HOMI F., M.C.P.S., M.B., B.S.	... Appointed on 11th September 1940; Resigned on 10th March 1941.
RAJI, Mrs. JAYASHRI N.	... Elected as Chairman on 8th January 1941.
RAMZAN, Mr. FATEHMAHOMED HAJI	... Appointed on 13th June 1940; Resigned on 10th March 1941.
SALEBHOY ABDUL KADER, Mr.	... Resigned from 31st December 1940.
SHIRODKAR, Dr. RAMCHANDRA KASHINATH.	...
SINGH, Mr. KASHI PRASAD	... Resigned from 31st May 1940.
TYABJI, Mrs. KHADIJA SHUFFI, J.P.	... Appointed on 2nd May 1940; Resigned on 10th March 1941.
VORA, Dr. JETHALAL VANMALIDAS, L.M. & S.	... Appointed on 7th January 1941.

* Non-Councillor Members.

12. Mr. M.D. Bhat, M.A. (Cantab), I.C.S., J.P., BAR-AT-LAW., held the office of the Municipal Commissioner during the year except for the period from 11th September 1940 to 23rd November 1940 when he was on leave and Mr. M. D. Bhansali, M.A., LL.B. (Cantab), I.C.S., J.P., BAR-AT-LAW acted as Municipal Commissioner during the period.

13. Dr. J. F. Bulsara, M.A., LL.B. (Bom.), PH.D. (London) was appointed Deputy Municipal Commissioner on one year's probation from 1st February 1941 from which date he held the office during the year. The post of the Deputy Municipal Commissioner was vacant since the beginning of the year till 31st January 1941.

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

II.—Heads of Departments.

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

16. Mr. J. D. Daruvala, M.Sc., C.E. (France), A.M.I.C.E., M.I.E., F.I.S.E., M.R.San., held the office of the Assistant Engineer, 1st Grade during the year except for the period from 17th June 1940 to 16th August 1940 when he was on leave. Mr. J. N. Vakil, B.E. (Civil), A.M.Inst., C.E. (Lond.), M.R.San.I., Assistant Engineer, 2nd Grade held the charge during his leave period.

17. Mr. E. G. Cameron, M.I.M.E., M.R.S.I., M.I.E.E., Assistant Engineer, Mechanical Branch was on leave till the date of his retirement, viz., 6th March 1941. Mr. N.K. Patel, B.Sc. (Engineering) London, A.M.I.E.E. (London), etc., who was appointed to act in his place assumed charge of this office from 16th November 1940 displacing Mr. D. D. Macdonald from that date, who was acting for Mr. Cameron.

18. Mr. S.N. Chaubal, B.A., held the office of the Assessor & Collector during the year except for a period from 5th July 1940 to 15th August 1940 when he was on leave and Mr. D. S. Samant, B.A., Deputy Assessor acted for him.

19. Mr. R.C. Mehta, F.S.A.A., R.A., held the office of the Municipal Chief Auditor during the year except for the period from 25th November 1940 to 23rd December 1940 when he was on leave and Mr. B. L. Patel, Assistant Auditor acted for him.

20. Mr. H. M. Abhyankar, L.C.E., M.I.E. (Ind.) held the office of the Estate Agent and Land Manager upto 31st May 1940. The post of the Estate Agent and Land Manager was vacant from 1st June 1940 to 11th June 1940. Mr. J. J. Engineer, B.A..B.E., A.M.I.E., was confirmed as Estate Agent and Land Manager on 12th June 1940 and continued in that office till the close of the year.

21. Mr. L. S. Kagal, B.A. (Hons.), LL.B., held the office of the Superintendent of Licences during the year except for the period from 17th March 1941 to 31st March 1941 when he was on leave and Mr. R. B. Shindgi, B.A., Personal Assistant to the Municipal Commissioner acted for him.

22. Mr. D. I. Ahmadi, B.Ag., held the office of the Superintendent of Gardens during the year except for the period from 20th February 1941 to 21st March 1941 when he was on leave and Mr. R. P. Vedak, G.B.V.C., Assistant Superintendent, Zoo Collection, acted for him.

23. Mr. S. C. Upadhyaya, M.A., LL.B., held the office of the Curator, Victoria and Albert Museum, during the year except for the period from 4th September 1940 to 15th October 1940 when he was on leave and from 15th March 1941 till the close of the year, when he was on deputation leave and Mr. L. B. Samant, Museum Assistant, was in charge of his duties.

24. Mr. R. V. Parulekar, M.A., M.E.D. (Leeds), J.P., held the office of the Secretary, Schools Committee, except for the periods from 1st April 1940 to 31st May 1940 and from 7th March 1941 to 31st March 1941, when he was on leave and Mr. N. G. Limaye, B.A., L.T., Superintendent, Municipal Marathi Boys' Schools, acted in his place during both these periods of his leave.

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

1. Dr. Jivraj N. Mehta, M.D. (Lond.), M.R.C.P. (Lond.), F.C.P.S. (Bom.), J.P. Dean, King Edward VII Memorial Hospital and Seth Gordhandas Sunderdas Medical College.
2. Dr. R. K. Mhatre, L.M. & S., D.P.H., D.T.M. & H. (Cantab), Executive Health Officer.
3. Mr. N. V. Modak, B.E. (Bom.), A.M.I.C.E. (India), M.R.San. I. (England), City Engineer.
4. Mr. V. V. Shaligram, B.A., Chief Accountant.
5. Mr. E. A. Nadirshah, B.A., B.E. (Bom.), B.Sc. (Engineering) (Edin.), M.Inst., C.E. (Lond.), M.I.E. (India), F.I.S.E. (Lond.), J.P., Hydraulic Engineer.
6. Mr. S. N. Damle, B.A., J.P., Municipal Secretary.
7. Mr. N. Coombs, L.C.C. (Eng.), Chief Officer, Fire Brigade.
8. Mr. B. K. Wagle, B.A. (Cantab), J.P., Test Audit Officer.
9. Mr. D. S. Laud, G.B.V.C., Superintendent of Markets.
10. Mr. M. B. Maniar (Solicitor, London), Legal Assistant.
11. Mr. A. P. Saldanha, B.A., Chief Storekeeper.
12. Mr. A. H. K. Shaikh, Election and Town Duty Officer.

III.—Financial.

26. The world economic activity continued to be overshadowed by the war in Europe throughout the year. The prices of commodities which had soared very high on the outbreak of the war due largely to speculative transactions came down towards the commencement of the year and the recession continued for some months. In the latter half of the year however a rise again occurred in the commodity prices. The foreign trade of India increased due to war demand and the Indian industry also made some progress during the year. The textile industry in India benefited by large war orders from Government and the cotton mill industry in Bombay which was in a precarious condition at the commencement of the war also shared in the improvement in spite of the strike in the beginning of the year. The number of spindles and looms working double shift in the city which was 36 and 41 per cent. in January 1940 decreased to 25 and 27 per cent. respectively by the end of August 1940 but due to the improvement in demand increased to 44 and 51 per cent. respectively by the end of December 1940. The trade of the Port of Bombay however fell in value by about 1.5 per cent. The Municipal finances showed no improvement during the year as will be seen from the following account.

27. According to the Budget Estimates, the income, expenditure and deficit for the year were estimated at Rs. 348.42 lakhs, Rs. 364.22 lakhs and Rs. 15.80 lakhs, respectively. However, the actual income realised was Rs. 356.32 lakhs, and the expenditure incurred was Rs. 359.19 lakhs so that the year ended with a deficit of Rs. 2.87 lakhs.

28. The actual income during the year, viz., Rs. 356.32 lakhs, shows an increase of Rs. 9.76 lakhs when compared with that of the previous year, viz., Rs. 346.56 lakhs. The total increase was Rs. 11.04 lakhs against which there were decreases amounting to Rs. 1.28 lakhs. The main increases were under General Tax, Rs. 4.07 lakhs, Town Duties, Rs. 0.46 lakh, Water Works, Rs. 1.57 lakhs, Education, Primary, Rs. 0.52 lakh, Medical Relief and Education, Rs. 0.17 lakh, Halalkhore Tax and Miscellaneous, Rs. 1.00 lakh, Roads, Drains, and Sewers, Rs. 1.17 lakhs, Mechanical, Rs. 0.33 lakh, Fire Brigade, Rs. 0.34 lakh, Markets and Slaughter Houses, Rs. 0.41 lakh, Extraordinary Receipts, Rs. 0.11 lakh and Rebate from Government on account of Collection of Urban Immoveable Property Tax in the City, Rs. 0.72 lakh. The main decreases were under Land Conveyance, Music, etc.

Licences, Rs. 0.16 lakh, Interest and Profit on Investments of Surplus Loans and other balances, Rs. 0.48 lakh, Miscellaneous, Rs. 0.21 lakh and Contribution from Capital Funds to Revenue, Rs. 0.42 lakh.

29. The actual expenditure for the year, *viz.*, Rs. 359.19 lakhs, shows an increase of Rs. 11.75 lakhs over that of the previous year, *viz.*, Rs. 347.44 lakhs. The total increase in expenditure amounted to Rs. 14.03 lakhs *viz.*, Rs. 2.46 lakhs under Water Works, Rs. 3.65 lakhs under Education, Primary, Rs. 0.29 lakh under Public Health, Rs. 0.68 lakh under Medical Relief and Education, Rs. 0.58 lakh under Street Cleansing and Conservancy, Rs. 0.22 lakh under Roads, Drains and Sewers, Rs. 1.40 lakhs under Mechanical, Rs. 0.07 lakh under Fire Brigade, Rs. 0.19 lakh under Licensing, Rs. 0.40 lakh under Markets and Slaughter Houses, Rs. 0.36 lakhs under Provident Fund, Pensions, etc., Rs. 1.32 lakhs under Urban Immoveable Property Tax on Municipal Properties and Rs. 2.41 lakhs under Grain Compensation. Against these, the decreases in expenditure amounted to Rs. 2.28 lakhs *viz.*, Rs. 0.80 lakh under general supervision, Rs. 0.10 lakh under Buildings, Land Acquisition and Management and Rs. 1.38 lakhs under Contribution towards Improvement Schemes.

30. The incidence of taxation per head for the year was Rs. 19-13-2 against Rs. 24-11-7 for the preceding year.

31. The net unhypothecated Surplus Cash Balance on 31st March 1941, (including the minimum required by law), was Rs. 26.92 lakhs against Rs. 28.81 lakhs on 31st March 1940, there being a decrease of Rs. 1.89 lakhs.

32. The balance of stock, including Surplus and Obsolete on 31st March 1941, was valued at Rs. 4.61 lakhs against Rs. 5.31 lakhs at the close of 1939-40 showing a decrease of Rs. 0.70 lakh.

33. The total amount of grants (including Renewed and Additional Grants) was Rs. 377.38 lakhs, while the expenditure amounted to Rs. 359.18 lakhs, leaving an unexpended balance of Rs. 18.20 lakhs. Out of this, grants aggregating to Rs. 7.84 lakhs are reserved for being renewed for expenditure in 1941-42, while Rs. 10.36 lakhs are treated as savings.

34. Additional grants sanctioned during the year aggregated to Rs. 4.93 lakhs against Rs. 7.47 lakhs in 1939-40.

35. The expenditure on Capital Works during the year amounted to Rs. 43.16 lakhs against Rs. 76.83 lakhs provided for in the revised estimates under this head.

36. During the year, a loan of Rs. 45 lakhs was raised, Rs. 25 lakhs at 3 per cent. and Rs. 20 lakhs at 3½ per cent. interest per annum with 30 years currency and on 3 per cent. Sinking Fund basis. In addition to this, Loan advances were taken from the Special Funds to finance the expenditure on Capital Works including Plant and Machinery.

37. Reduction of Debt during the year amounted to Rs. 54.77 lakhs. The loan liabilities of the Corporation at the close of the year stood at Rs. 15,57.20 lakhs. The total Sinking Fund required upto 31st March 1941 was Rs. 350.86 lakhs but the actual value was Rs. 362.32 lakhs as under :—

	Rs.
Public Securities of the Market value of	... 3,58,69,092
Cash with the Imperial Bank of India	... 232
Interest accrued on the above Securities upto 31st March 1941	... 3,63,043
Total	... <u>3,62,32,367</u>

38. A comparison of the net revenue and net expenditure for 1939-40 and 1940-41 is shown below in accordance with Standing Committee Resolution No. 12212, dated the 3rd February 1892 :—

Particulars.	1939-40.	1940-41.
	Rs.	Rs.
Net revenue after deducting refunds, drawbacks and charges in respect of assessment and collection and granting of refunds :—		
General Tax ...	1,30,83,408	1,34,42,155
Town Duties ...	12,46,704	12,84,419
Music, etc., and Liquor Licences ...	22,487	6,523
Returns from Property and Miscellaneous ...	13,37,073	13,01,333
Water Works ...	14,36,105	13,49,446
Street Cleansing and Conservancy, Road Watering and Halalkhore Service ...	7,55,267	7,98,918
Wheel Tax and Tolls ...	12,74,008	13,59,331
Fire Tax ...	1,46,476	1,73,645
Markets and Slaughter Houses ...	6,93,064	6,75,497
Licensing and Removal of Encroachments, etc. ...	3,56,588	3,44,509
Contribution from Capital Funds to Revenue on account of Loan Works Staff ...	1,87,785	1,46,104
Extraordinary receipts ...	1,30,523	1,41,761
Rebate from Government on account of collection of the Urban Immoveable Property Tax in the City ...	97,093	1,69,478
Total ...	2,07,66,581	2,11,93,119
Deficit ...	87,937	2,86,641
	2,08,54,518	2,14,79,760
Net expenditure after deducting receipts :—		
General Superintendence ...	3,77,506	3,79,739
Education, Primary ...	30,40,948	33,53,133
Education, Secondary ...	59,160	58,080
Public Health Department ...	9,84,574	10,07,747
Medical Relief and Education ...	23,48,777	24,04,417
Roads, Drains and Sewers (including Public Lighting) ...	62,98,376	63,21,839
Mechanical ...	11,56,716	12,46,245
Buildings, Land Acquisition and Management ...	10,88,145	10,74,132
Gardens and Open Spaces ...	3,93,951	3,95,691
Miscellaneous ...	3,26,472	1,87,734
Contribution towards Improvement Schemes ...	37,11,006	35,73,077
Provident Fund, Pensions, Gratuities and Compassionate Allowances ...	10,11,365	10,47,103
Urban Immoveable Property Tax on Municipal Properties ...	57,522	1,32,263
Grain Compensation ...	57,522	2,98,560
Total ...	2,08,54,518	2,14,79,760
Surplus ...	...	...
Deficit ...	...	...
Total ...	2,08,54,518	2,14,79,760

IMPROVEMENT SCHEMES.

General Account.

39. The income, expenditure and deficit for the year as per Budget Estimates B were Rs. 1,00.78 lakhs, Rs. 102.82 lakhs and Rs. 2.04 lakhs, respectively, the corresponding actuals being income Rs. 98.07 lakhs, expenditure Rs. 101.95 lakhs and deficit Rs. 3.88 lakhs.

Estimates and Actuals of
Income and Expenditure.

40. The actual income for the year, viz., Rs. 98.07 lakhs shows a decrease of Rs. 6.26 lakhs over that of the preceding year, viz., Rs. 104.33 lakhs. The main items contributing to the decrease were (1) Land Revenue realisation Rs. 0.95 lakh, (2) Contribution from the Corporation, Rs. 1.38 lakhs and (3) Tobacco Duty Receipts, Rs. 4.49 lakhs, partly set off by increases in Interest and Profit on Investments Rs. 0.50 lakh and Miscellaneous Receipts, Rs. 0.06 lakh.

Variations in Income.

41. The actual expenditure for the year, viz., Rs. 101.95 lakhs shows an increase of Rs. 2.23 lakhs over that of the previous year, viz., Rs. 99.72 lakhs. This is made up of an increase of Rs. 2.14 lakhs under Maintenance of Properties and Streets and of Rs. 0.09 lakh under Debt Charges.

Details of Expenditure.

CAPITAL ACCOUNT.

42. The expenditure on Capital Works during the year amounted to Rs. 7.63 lakhs.

Expenditure on Schemes.

43. No loan was raised during the year.

Loan floated in the year.

44. Reduction of debt during the year amounted to Rs. 4.61 lakhs. The loan liabilities of the Improvement Schemes at the close of the year stood at Rs. 16,37.54 lakhs. The total Sinking Fund required upto 31st March 1941 was Rs. 2,41.31 lakhs but the actual value was Rs. 2,79.08 lakhs as under :—

Loan Liabilities.

	Rs.
Public Securities of the Market value of	... 2,77,86,989
Cash with the Imperial Bank of India	... 251
Interest accrued on the above Securities upto 31st March 1941	... 1,21,392
Total	... <u>2,79,08,632</u>

IV.—Assessment and Collection.

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

Rates of Taxation.

46. The total number of properties including buildings, salt pans and lands including tanks and wells, registered in the Assessment books on 31st March 1941 was 48,501 against 48,306 on 31st March 1940. The number of buildings rose from 39,023 to 39,541, the number of salt pans was the

Number of Properties.

same as in the previous year, *viz.*, 74, but there was a decrease in lands including tanks and wells, the number being 8,886 during the year against 9,209 in the previous year. Properties newly erected, demolished and enlarged numbered 957, 865 and 696 respectively, the corresponding figures for 1939-40 being 1,084, 1,007 and 795. During the year, 143 chawls with 2,746 tenements and 240 other buildings with 2,716 tenements were newly constructed and were assessed to property taxes. Out of the total number of properties in the City, *viz.*, 48,501, 38,746 properties were assessed to general tax, 1,566 were exempted under Section 143(1) (a) of the Municipal Act and 7,108 were not taxed being small plots of waste lands. These plots of waste lands do not include lands belonging to Government or Port Trust or Railways which are assessed separately. The number of Municipal properties exempted from the General Tax under Section 143 (1) (b) during the year was 1,081 against 1,087 in the previous year.

47. The net demand in respect of property taxes was Rs. 3,05.14 lakhs, collection, Rs. 2,69.52 lakhs and outstandings at the close of the year Rs. 35.62 lakhs against Rs. 299.24 lakhs, Rs. 260.93 lakhs and Rs. 38.31 lakhs, respectively in the preceding year. The net demand in respect of wheel-tax amounted to Rs. 12.70 lakhs and collection to Rs. 10.61 lakhs, thus leaving outstandings of Rs. 2.09 lakhs. The total outstandings at the close of the year thus amounted to Rs. 37.71 lakhs against Rs. 40.16 lakhs in the preceding year. However, the actual outstandings stood reduced to Rs. 26.27 lakhs on 30th June 1941, on account of the collection of Rs. 11.35 lakhs and recall and cancellation of bills amounting to Rs. 0.09 lakh. Out of the total outstandings, Rs. 11.18 lakhs are due from Government and Rs. 0.07 lakh from the B. M. C. (Improvements). A sum of Rs. 1.67 lakhs is due from the B. B. & C. I. Railway pending settlement of the question of the amount of taxes payable by the Company. The outstandings from other rate-payers amount to Rs. 20.67 lakhs, of which a sum of Rs. 5.0 lakhs is in respect of suits filed or being filed, Rs. 0.55 lakh being payable by the Court Receiver and the Official Assignee. Thus outstandings aggregating to Rs. 25.59 lakhs were beyond the control of the ward staff. The percentage of outstandings to the net demand during the year was 11.9 against 12.9 during the preceding year, and if the factors beyond the control of the ward staff are taken into account, it was about 3.8 per cent. against 4.8 per cent. in the preceding year. It would therefore appear that the collections on the whole were satisfactory.

48. The number of claims for 1/5th drawback received during the year was 10,302 against 10,581 in the preceding year and the rebate allowed in respect of claims admitted amounted to Rs. 3.95 lakhs against Rs. 3.43 lakhs in the preceding year. Refund of taxes was allowed in 9,541 cases involving an amount of Rs. 5.04 lakhs against 2,750 cases (Refund certificates) and Rs. 3.26 lakhs in the previous year.

49. The net rateable value of properties in the City at the close of the year was Rs. 1,414.61 lakhs against Rs. 1,397.62 lakhs in the previous year. The increase was mainly due to the increased number of properties. There were 703 complaints against assessments amounting to Rs. 44.72 lakhs fixed during the currency of the year. On investigation, these assessments were reduced to Rs. 40.41 lakhs. In the case of 4,242 complaints against original assessments amounting to Rs. 255.15 lakhs, after investigation, the assessments were reduced to Rs. 244.57 lakhs. The percentage of reduction in these cases was 9.6 and 4.1 against 15.5 and 5.9 respectively in the preceding year. The appeals against rateable values filed in the Small Causes Court numbered 84, of which 60 were settled out of Court, 3 dismissed, 16 decided by the Court and 5 were pending.

50. Out of the total amount of Rs. 35.35 lakhs to be collected in connection with riots that occurred between 1929 and 1938, a sum of Rs. 33.23 lakhs was collected upto the close of the year, leaving a balance of Rs. 2.12 lakhs.

51. The question of allowing exemption in respect of properties belonging to Government and occupied for medical and educational purposes is still pending. With the concurrence of Government, a special case

has been filed in the High Court and the opinion of the Court is awaited. Government were recently requested to consider the desirability of paying their dues within the year to which they relate instead of immediately after the close of the financial year and they have agreed to pay their dues with effect from 1942-43 in two half-yearly instalments in arrear, one in September and one in March.

52. The gross collection and refunds of the Urban Immoveable Property Tax during the year amounted to Rs. 109.72 lakhs and Rs. 1.43 lakhs respectively. The collection of the Urban Immoveable Property Tax during the year amounted to about 93 per cent. of the demand. In March 1941 Government amended the Bombay Finance Act 1932, so as to allow drawback of the Urban Immoveable Property Tax with retrospective effect from 1st October 1939, and the rules in this behalf have been published by them recently.

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

V.—Town Duties and Elections.

54. The rates on all articles liable to Town Duty continued to be the same as in the previous year, *i.e.*, they were the maximum rates mentioned in Schedule 'H'. The net receipts from Town Duties amounted to Rs. 15.02 lakhs against Rs. 14.72 lakhs in the preceding year. There was a decrease of Rs. 2.63 lakhs in the gross collections, while the refunds allowed decreased by 2.93 lakhs with the result that the net receipts increased by Rs. .30 lakhs during the year. The increase was mainly due to the increase in the amount of town duty collected at the Causeways during the year. The decrease in the gross collections and refunds allowed is attributable to the reduced imports and exports of grain and sugar due to curtailment of steamer services on account of the international situation.

55. The total number of claims received during the year was 46,733 and the amount refunded was Rs. 10.14 lakhs against 48,004 claims and Rs. 13.06 lakhs of refund respectively in the preceding year.

56. The proposal of the Municipal Corporation to amend Schedule 'H' to the City of Bombay Municipal Act, so as to enable the Corporation to levy town duties on certain additional articles was negatived by Government on the ground that the proposal being of a very controversial nature should await consideration by the Provincial Legislature on restoration of Provincial Autonomy. The Corporation have thus been deprived, for some time to come, of a revenue of about Rs. 8 lakhs annually.

57. The work of collection of town duties on imports of dutiable goods coming into the City along Sion, Mahim and Duncan Causeways, which was entrusted to the Bombay Port Trust for more than 50 years, was taken over by the Municipality with effect from 1st April 1940, as per Standing Committee Res. No. 1398 dated the 20th December 1939, and a sum of Rs. 1,08,397 was collected by the Town Duty Department during the year under report against Rs. 67,707 collected by the Port Trust during the previous year showing an increase of Rs. 40,690.

58. During the year, the Municipal Election Roll was revised in accordance with Section 19 of the Municipal Act, and published on 20th December 1940, as required by Section 20 of the Act. The total number of voters on the Roll was 2,77,508. The expenditure on the revision of the Election Roll was Rs. 26,971 and that on printing the Addenda and Corrigenda to the Roll was Rs. 6,732. There were three casual vacancies during the year, one in Ward No. 1, another in Ward No. 8 and a third in Ward No. 13. The expenditure for holding the Bye-Elections amounted to about Rs. 4,793.

VI.—Public Works.

ARCHITECTURAL BRANCH.

59. The total number of Municipal and ex-Trust properties was 2,214. Of these, 993 originally belonged to the Municipality, 73 were acquired in connection with Municipal Development Schemes and the rest belonged to the ex-Trust. 77 buildings out of the above were demolished during the year, being either in unsound condition or absorbed in development schemes. To facilitate the work of upkeep and maintenance of the Municipal buildings, the City was divided into two divisions as under :—

Repairs and Maintenance of Municipal and ex-Trust Buildings.

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

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

Annual Repairs (except monsoon repairs.)

Division Nos. I and II.—35.75 per cent. above schedule rates.

Petty Works.

Division Nos. I and II.—33.25 per cent. above schedule rates.

These rates of premium were subsequently reduced in the month of October 1940 to 10 per cent. for the remaining part of the year in respect of certain items, the prices of which were not affected by war conditions.

Painting Works.

Division Nos. I and II.—47 per cent. above schedule rates. This rate of premium was subsequently reduced in the month of November 1940 to 42 per cent. for certain items of work which were affected by war conditions and to 10 per cent. for the remaining items of the schedule.

Colour and Whitewashing.

Division No. I.—14 per cent. below schedule rates.

Division No. II.—12 per cent. below schedule rates.

Monsoon Repairs.

Division No. I.—11 per cent. below schedule rates.

Division No. II.—14.25 per cent. below schedule rates.

The total cost of the works entrusted to the contractors amounted to Rs. 6.38 lakhs and that of work executed departmentally to Rs. 2.40 lakhs. The most important works carried out during the year were (1) School building at Sukhlaji Street (2) one Ward in the Small Pox Unit, at the A. R. Hospital (3) Nurses' Home at the K. E. M. Hospital (4) Dean's Quarters (5) Construction of Chawls, Sanitary conveniences, etc., at the Camp at Chembur. The most important works in progress were (1) Extension of the K. E. M. Hospital (2) Ramesh Premchand Tuberculosis Hospital at Sewri (3) Sweepers rooms at several places in the city and (4) Combined market at Worli.

60. The lists of Municipal properties in A to G Wards have been completed which show that there are in all 544 Municipal properties. The valuation of 408 properties in A to E Wards has been completed and recorded in the registers. During the year, the valuation of 71 properties in F Ward was completed and recorded in the register and that of properties in G Ward was in progress.

Inventory of Municipal properties.

BUILDING BRANCH.

61. The total number of applications received for erection or alteration of buildings was 3,792 against 3,683 in the previous year. The number of one-roomed tenements newly constructed during the year was 2721, of two-roomed tenement 1508 and of blocks 1241 against 3555, 1541 and 2510 in the preceding year. Against this should be set off the number of tenements demolished, viz., one-roomed 837, two-roomed 105 and blocks 62. The number of prosecutions launched against houseowners for enforcement of building regulations was 1440 of which 673 were withdrawn on compliance with requisitions, 165 either warned or discharged 352 resulted in conviction and 250 were either postponed or not taken up for hearing, against 1,791 prosecutions, 1,077 withdraws 129 warned or discharged 312 convictions and 273 postponed or unheard cases in the previous year.

62. Set-backs valued at Rs. 10.82 lakhs were acquired and paid for during the year against Rs. 11.83 lakhs in the preceding year. The liability outstanding in respect of set-backs sanctioned was Rs. 15.88 lakhs against Rs. 14.27 lakhs in the previous year. Costly set-backs are being paid for in two or three annual instalments as in the preceding year.

63. The total number of stall-boards and weather frame projections permitted during the year was 7,347 and the fees recovered amounted to Rs. 1.42 lakhs against 7,525 and Rs. 1.35 lakhs, respectively, in the preceding year.

64. A subvention scheme for the conversion of basket privies into full flushing water closets in the newly sewered areas in F and G Wards was sanctioned by the Corporation in the year 1939. A subsidy of Rs. 60 per seat of basket privy converted into full flushing water closet was sanctioned under the scheme. There are in all 5,724 privies in these areas and action was taken in respect of 1,685 seats. The total number of privy seats converted during the year including those for which action was in progress at the end of the year 1939-40 was 1,920. The total number of privy seats converted under this scheme upto the end of 1940-41 is 2,333. The progress is satisfactory and there is a good response from the houseowners.

65. The work of fixing house numbering plates in E and G Wards was completed during the year and that in A Ward was in progress.

66. The draft amendments to the existing building bye-laws have been revised after taking into consideration valuable and useful suggestions and criticisms made by the practising architects in the City and many public bodies and private individuals in Bombay interested in this subject and they are under print and will be submitted to the Corporation shortly.

MECHANICAL BRANCH.

67. The turnover of the workshops was valued at Rs. 2.43 lakhs against Rs. 2.87 lakhs in the preceding year. The fall in the turnover was due partly to orders for furniture and other works received during the year being of considerably smaller value than those received in the preceding year and partly to certain loan works in connection with the sewerage scheme for the North of Bombay, which were carried out through the Mechanical Branch being transferred to the Construction Branch for departmental convenience. The number of jobs carried out during the year was 5,745 against 5,747 in the preceding year. The cost of the upkeep of the shops during the year amounted to Rs. 0.18 lakh and the overhead charges amounted to Rs. 0.45 lakh against Rs. 0.21 lakh and Rs. 0.47 lakh, respectively in the preceding year. The total expenditure on the upkeep of the shops and the overhead charges amounted to Rs. 0.63 lakh, which gives a proportion of 26 per cent. to the expenditure incurred on labour and stores used in the execution of works as against 24 per cent. in the preceding year.

During the year the working of the workshopa was investigated by the M.C.A. who has submitted his report thereon.

68. The average quantity of sewage pumped at Love Grove during dry weather amounted to 65 million gallons per day whilst during the monsoon period it amounted to 82 million gallons per day. **Pumping Stations.** The total working cost of this station was Rs. 1.45 lakhs against Rs. 1.22 lakhs, Rs. 1.24 lakhs and Rs. 1.24 lakhs in the preceding three years. The cost in terms of sewage pumped was Rs. 5.49 per million gallons against Rs. 5.20, Rs. 5.25 and Rs. 5.36 in the preceding three years. During the year, four pumps were working at the Love Grove pumping Station in order to cope with the increased quantity of sewage coming to Love Grove as against two in the previous year which has resulted in the increased expenditure for running this Station. No further damage was found to have been caused to the Love Grove outfall. A detailed scheme for dealing with the problem of sewage disposal at Love Grove has been prepared by the City Engineer and included in his report on the tour of foreign countries, which has been approved by the Corporation. According to this scheme the Love Grove outfall will be maintained only for central and southern areas of the City and the Dadar outfall will be extended to meet the additional flow expected to drain into the same from the growing population in the north of the island. The Dadar Purification Plant received sewage for treatment from three main pumping stations viz., (1) at Matunga (2) at the Purification Plant itself and (3) at Mahim. A new pumping station near the Koliwada station started working during the latter part of the year and sewage therefrom is discharged as a temporary measure into one of the gravitation sewers draining into the sump of the Matunga Pumping Station. The total volume of sewage received at the Dadar Purification Plant amounted to 3,731.13 million gallons.

The average daily flow reaching the plant was about 10.2 million gallons per day while the peak load dry weather flow and peak load wet weather flow amounted 13 million to gallons per day and 18 million gallons per day respectively. This is very much in excess of what the plant is capable of dealing with. The capacity of the plant is 4 million gallons per day against which it treats about 5 million gallons satisfactorily. In order to meet the increased flow, the Corporation have sanctioned the duplication of the plant to 8 million gallons but this has been held up due to the rise in the prices of materials and the difficulty in getting the required mechanical appliances on account of the war. The supply of sludge gas to the K. E. M. Hospital was continued during the year, the total gas consumed at the Hospital being 5,257,100 cubic feet, resulting in a saving of Rs. 15,772 to the Municipality. It has been decided to extend the use of the gas for cooking and heating at the New T. B. Hospital at Sewree, the Turner Sanatorium, new quarters of the Dean, Nurses Home etc., The Matunga Pumping Station has now become one of the most important stations as the amount of sewage to be dealt with at the station has far exceeded expectations owing to the rapid development of the surrounding areas. During the monsoon, the sewage pumped amounted to 9 million gallons per day, while the dry weather flow averaged 6 million gallons per day. This necessitated the replacement of one of the smaller pumps by a large one of 6 million gallons per day capacity which was made during the year 1939. The pumping stations at Poibavdi, Parbhadevi, Arthur Road, Tank Bunder, Sewree, Dadar, Mahim and the Government Pumping Station at Sewree which was take over in August 1940 also worked satisfactorily. They pumped 3277 million gallons and their working cost amounted to Rs. 62,160, i.e. about Rs. 19 per million gallons.

69. There were 23 ejector stations in different parts of the City, which were operated by four compressor stations at (1) Fergusson Road (2) Victoria Gardens, (3) Warden Road and (4) Colaba. **Compressor and Ejector Stations.** The Static condensers installed at the first two compressor stations continued to work satisfactorily. The total quantity of sewage lifted at the various ejector stations amounted to 4760 million gallons during the year. The decentralization of the compressor stations has resulted not only in increasing the efficiency of the system but also in effecting considerable savings. The total working expenditure on compressors and ejectors during the year was 1.78 lakhs against Rs. 1.59 lakhs in previous year and 1.86 lakhs in the year 1936-37.

70. The motor fleet maintained during the year for various services consisted of 102 vehicles exclusive of those under the Chief Officer, Fire Brigade, (which includes 6 ambulances and one car for himself) and 4 cars **Motor Transport and Steam Roller.**

(for His Worship the Mayor, Municipal Commissioner, Health Officer and Committee) and two buses maintained by the Schools Committee. The total mileage covered by 102 vehicles was 10,73,022 and the cost of their maintenance was Rs. 5.86 lakhs. The number of Road rollers was 34 and the total expenditure on them was Rs. 0.67 lakh.

Works Branch.

I.—CONSTRUCTION.

71. **Cost of Works.** The cost of works carried out departmentally and by contract amounted to Rs. 3.75 lakhs and Rs. 5.79 lakhs against Rs. 5 lakhs and Rs. 13.24 lakhs, respectively in the preceding year.
72. **Roads and Footpaths.** Out of the total length of 256.54 miles of public roads in the City, 40.116 miles have been asphalted by the Municipality and 11,484 miles by the late C. I. Trust. The length of the roadway asphalted by the Municipality during the year was 0.17 miles. An area of 58,455 square yards of concrete roads was taken over from Government. This brings the total area of concrete roads in the City in charge of the Municipality to 2,99,186 square yards. The policy for paving footpaths in the City has been slightly modified and henceforth there will be only two modes of paving footpaths, viz., (1) blue-stone for non-residential areas and (2) precast concrete slabs for residential area. For want of adequate funds, however it has not been possible to make much head way so far in accelerating the programme of paving of footpaths.
73. **Private Streets.** Action for the improvement of 10 private streets was taken during the year, and 7 private streets were declared public. In addition to these two more streets, which were considered hitherto as private, were declared public without resort to statutory action in accordance with the Court decision to declare public those streets in which Sewers and Drains were laid prior to 1888. The total expenditure on the improvement of private streets during the year was Rs. 60,487 and the total recoveries made from the houseowners for improvements was Rs. 41,061 against Rs. 21,716 and Rs. 14,033 respectively in the preceding year.

II.—MAINTENANCE.

74. **Drains, sewers and Road repairs.** Of the 197.10 miles of pipe sewers in the City 115.44 miles were cleansed ; of the 17.18 miles of ovoid sewers, 13.63 miles were scraped ; and of the 204.28 miles of storm water drains, 27.12 miles were cleared of silt. The total cost of repairing and maintaining water-bound roads and roads treated with permanent mode of construction amounted to Rs. 1.04 lakhs including the expenditure incurred on watering the roadside trees. The total expenditure on bituminous operations amounted to Rs. 3.61 lakhs against Rs. 3.87 lakhs in the preceding year.
75. **Roadside lettings way-leave.** The ground rent recovered in respect of temporary lettings of road side lands, footpaths, etc., amounted to Rs. 0.19 lakh. The amount of rent for tramway tracks and way-leave in respect of telephone wires came to Rs. 1.67 lakhs. Receipts on account of fees for the use of roads for stacking building materials and putting up scaffolding amounted to Rs. 0.32 lakh.
76. **Stone Crushers.** The stone crushers at Sewri, Love Grove and Worli were working economically throughout the year.
77. **Traffic and Refuge islands.** During the year, five traffic islands were constructed on a permanent basis and 10 traffic islands were laid out temporarily. Besides 4 refuge islands were also constructed. 33 junctions in the City have been selected for the construction of traffic islands. The Traffic Advisory Committee have classified them as A, B and C class islands and have listed them in serial order according to their urgency and importance.

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

Lamps.	1939-40		1940-41	
	No.	Cost. Rs.	No.	Cost. Rs.
Gas ...	8,328	6,99,684	8,429	6,79,867
Electric ...	1,757	2,25,309	1,683	2,53,099
Bannister (Incandescent oil) ...	246	45,464	256	47,964
Kerosene Oil ...	...	...	...	...
Total ...	10,331	9,70,457	10,368	9,80,930

Besides, Rs. 0.66 lakh were spent on erecting new lamps and improving old ones. The total cost on lighting was thus Rs. 10.47 lakhs against Rs. 10.48 lakhs in the preceding year. The illumination of streets was reduced to the minimum compatible with public safety in compliance with the restrictions imposed by Government as an A. R. P. measure. This has resulted in a saving of Rs. 5,000 per annum.

VII.—Estate and Land Management.

79. There were four outstanding acquisition cases at the end of the year. There were no High Court references pending in the Court during the year. The following improvement schemes were sanctioned by Government :—

- (1) Scheme No. 72 Tripartite Road Improvement Scheme.
- (2) Scheme No. 73 Palton Road Improvement Scheme for accommodating poor and working classes.
- (3) Scheme No. 74 Sion Overbridge Improvement Scheme.

As regards (1) an inquiry for ascertaining compensation for the properties included in the Scheme was opened by the Land Acquisition Officer and is still proceeding. With regard to (2) one of these three blocks is completed and occupied and work on the second block was in progress. Regarding (3) enquiry for ascertaining compensation for the properties included in the scheme will be conducted by the L.A.O. shortly.

80. Among the works carried out in connection with Slum Service were (1) Provision of 75 house connections to the existing buildings at Worli-Koliwada so as to connect them with the newly constructed drains (2) laying pipe drains and filling in the storm water channel from Globe Mill Passage to Fergusson Road (3) Construction of a double-barrelled drain and filling in the storm water channel between Fergusson Road and Haines Road and (4) closing of the open storm water channel from Worli Road to Sluices. Besides, a scheme for the development of the area covered by Mangalwadi, Kelewadi and Gaiwadi was submitted to the Corporation for approval. With a view to carrying out the work of Slum Clearance expeditiously as soon as the necessary legislation in that respect is enacted Schemes for the Clearance of (1) the slum area off and to the west of the main Jambli Street (2) the slum area off D'Souza Street (3) the slum area off and to the east of Chinchbunder Road and (4) the Slum area at the junction of Bellasis Low Level Road and Arthur Road north-wards upto the open storm water drain have been prepared and kept ready.

81. The area of permanently leased land increased during the year from 37.11 lakh square yards to 39.99 lakh square yards and the rent in respect thereof increased from Rs. 30.1 lakh to Rs. 31.1 lakhs. **Change in the Trust Scheme.** The area of developed land remaining to be leased was 8.38 lakhs square yards against 10.40 lakh square yards in the preceding year. The area of undeveloped land was reduced from 64.19 lakh square yards to 63.29 lakh square yards. The net result was that out of a total of 2,879 acres vested in or acquired by the late City Improvement Trust, about half remained to be developed and of the developed area about 1/5th remained to be leased.

82. The new residential accommodation made available on ex-Improvement Trust Estates during the year, excluding shops and other non-residential quarters, amounted to 1,224 tenements, of which 1,068 were provided by the lessees. **New Residential accommodation.** The total number of tenements provided hitherto in all the Trust Estates including those erected by the Development Department and Mills was 68,300 while the number demolished was 37,806, leaving an excess of 30,494 against 29,965 in the preceding year. Vacancies in the pre-war and post-war chawls were few during the year. The number of members of the Municipal menial staff who were provided with rent-free quarters in the ex-Trust chawls in lieu of house rent allowance increased from 521 to 522.

83. The number of plots let was 277 comprising an area of 62 acres and valued at Rs. 31.75 lakhs. **Disposal of C.I.T. Plots.** The corresponding figures for the preceding year were 121 plots, 27 acres and the value Rs. 16.31 lakhs. 7 plots were reserved during the year. The net number of plots disposed of upto the end of the year was 3,157 comprising an area of 866 acres valued at Rs. 840.95 lakhs and yielding an annual rental of Rs. 31.08 lakhs against 2,894 plots comprising an area of 808 acres valued at Rs. 811.57 lakhs and yielding an annual rental of Rs. 30.17 lakhs in the previous year. So far as number, area, capital value and rent are concerned the result shows an appreciable increase over the previous year. This was due mostly to the great demand for plots in Sion-Matunga and Sewri-Wadala Estates. Easy monetary conditions and the prevailing low rates of yield on gilt-edged securities were also responsible for the greater attention paid by the investors to investments in land and immovable properties which were considered safer under war conditions than other forms of investments.

84. The total number of acquired buildings at the end of the year was 746, containing 6,300 tenements, against 774 containing 6,450 tenements at the end of the preceding year. **Rent collection and outgoings.** The rent realised from these buildings was Rs. 6.66 lakhs against Rs. 6.60 lakhs in the preceding year. Rents from temporary structures amounted to Rs. 2.17 lakhs against Rs. 2.47 lakhs in the previous year. Rents from lands let out for storing materials, including sundry revenue, amounted to Rs. 0.03 lakh against Rs. 0.08 lakh in the previous year and from lands let for cultivation amounted to Rs. 0.32 lakh against Rs. 0.32 lakh in the preceding year. The decrease of Rs. 0.29 lakh in the temporary revenue was due to disposal of land on permanent leases. The total number of rooms (including shops, godowns, etc.), in the ex-Trust chawls was 10,110 and their full letting value Rs. 9.36 lakhs. The gross demand for the year was Rs. 8.58 lakhs. The large disparity between the full letting value and the gross demand is due to the fact that the system of accounting was changed during the year. Rent for rooms and tenements was made payable in advance, but in practice, few tenants paid rents in advance. It was therefore decided that as from 1st July 1940 rent should be payable in arrears. Consequently the demand for the month of July was nil. The net demand after making allowance for vacancies and concessionary rents was Rs. 7.91 lakhs against which the actual collection was Rs. 8.55 lakhs which is equivalent to 107.99 per cent. of the net demand against 99.1 per cent. in the previous year. This apparent extraordinary high collection is due to the fact that as against the demand for only 11 months the collection booked was for 12 months. If allowance is made for this and collection taken at 11/12th of the actual, the percentage of collection comes to 98.99. The number of rooms in the semi-permanent sheds was 2,825 and the net demand after excluding vacancies in respect of them was 1.34 lakhs against which the actual collection amounted to Rs. 1.45 lakhs which is equivalent to 108.18 per cent. of the demand against 97.34 per cent. in the preceding year. If allowance is made for one month's extra collection, the percentage comes to 99.16. The percentage of outgoings to the full

letting value of chawls (permanent) was 82.38 against 66.90 in the preceding year, of which 2.81 per cent. was due to vacancies. The net outgoings thus amounted to about 79.57 per cent. only which includes rates, repairs and cost of management and lighting charges. In the case of semi-permanent sheds, including labour camps, the outgoings were 94.34 per cent. against 95.20 per cent. in the previous year. The net annual income from the permanent chawls was Rs. 1.65 lakhs (or 1.11 per cent. of the capital cost), while the interest and sinking fund charges amounted to Rs. 8.67 lakhs, showing a loss of Rs. 7.03 lakhs or Rs. 69.75 per room per annum. The rents charged per room in these chawls ranged from Rs. 4-15-0 to Rs. 10-8-0.

85. The total revenue demand including arrears was Rs. 62.40 lakhs and collections amounted to Rs. 52.05 lakhs, Rs. 0.09 lakh being **Total revenue collections.** written off. The corresponding figures for the previous year were Rs. 66.81 lakhs, Rs. 52.73 lakhs and Rs. 0.82 lakh, respectively. The arrears that remained to be collected at the close of the year thus amounted to Rs. 10.24 lakhs, which works out to 16.40 per cent. of the total demand against Rs. 13.17 lakhs and 19.8 per cent. respectively in the preceding year.

86. During the year, 973 ejection suits were filed against tenants who had **Ejections.** run into arrears of rent, against 1,189 in the preceding year. Of the total cost of Rs. 0.09 lakh incurred on these suits, a sum of Rs. 0.07 lakh was recovered. Many of these tenants absconded after the suits were filed.

87. The total number of plots disposed of during the year was 36, comprising **Sale of Municipal Land.** an area of 27,926.32 square yards and having a capital value of Rs. 5.16 lakhs against 49 plots, 27,247.94 square yards and Rs. 4.71 lakhs respectively in the preceding year. Out of the 36 plots disposed of, 23 of the capital value of Rs. 1.68 lakhs were sold outright, and the rest represent the number of plots leased, their capital value being Rs. 3.48 lakhs.

88. The aggregate demand in respect of rents from Municipal and ex-Trust **Rents and Outstandings of properties.** properties acquired in connection with the development and housing schemes and ground rents in respect of plots leased was Rs. 54.72 lakhs, which together with previous arrears amounted to Rs. 68.26 lakhs as against Rs. 57.19 lakhs and Rs. 72.97 lakhs respectively in the preceding year. The collection amounted to Rs. 56.47 lakhs (82.73 per cent.) and writes off Rs. 0.63 lakh (.92 per cent.), leaving arrears to the extent of Rs. 11.15 lakhs (16.34 per cent.) against Rs. 57.25 lakhs (78.45 per cent.) Rs. 0.84 lakh (1.14 per cent.) and Rs. 14.79 lakhs (20.27 per cent.) in the preceding year.

89. Some of the important new schemes under progress were (1) acquisition of **Improvement New Schemes.** land for the construction of additional Purification Works, Tulsi Pipe Line, Dadar, in connection with the development of lands in Wadala, Gowari, part of Sewri, Sion and Dharavi areas. (2) acquisition of land for the construction of a 50' road from Bhawani Shankar Road to Tulsi Pipe Line opposite Sewage Purification Works, Dadar and (3) acquisition of land for the provision of a cremation ground for the depressed classes at Chandan Wadi.

VIII.—Water Works.

90. The total quantity of water supplied to the City and Suburbs during the year **Water Supply.** from various sources was 37,247 million gallons, of which 31,428 million gallons were supplied to the City from Tansa (86.1 million gallons per day), and 5,212 million gallons from Vehar (14.28 million gallons per day); while 607 million gallons were exclusively supplied to the Suburbs from Tulsi. All the lakes supplied water throughout the year, except Powai which remained unused as before. The average supply per day was 102.05 million gallons i.e., 3.40 million gallons per day, more than in previous year. This amounted to 66.28 gallons per head per day for all purposes, i.e., 15.98 gallons per head per day less than the preceding year. The decrease in quota per head per day is due to the increased population (14,89,495) according to the recent census. The minimum and maximum supply per day amounted to 93.00 and 109.79 million gallons respectively. The approximate quantity of water used for various purposes was 6.28 per cent. for Mills, 3.34 per cent. for Railways and

Port Trust, 3.25 per cent. for the Suburbs, 66.16 per cent. for domestic supply, and 11.21 per cent. for other purposes such as Drainage and Sewerage works, Public Conveniences, Hospitals, Charitable Institutions, Milch Cattle and other Stables, Gymkhanas and Playgrounds, Race Course, Laundries, Hotels, Fire purposes, Road watering, Gully flushing, etc. 9.76 per cent. represents leaks and other unaccountable losses.

91. The rainfall at all the Lakes, *viz.*, Tansa, Tulsi and Powai, was above the average of the preceding quinquennium. The Lakes overflowed for 50, 57½ and 70 days respectively. Vehar Lake did not overflow during the year.

Rainfall

92. 197 miles of trunk mains of various sizes consisting of steel and cast iron mains and 27 miles of masonry Duct including 9 Venturi Meters, 151 hand operated Sluice Valves, 9 hydraulically operated Sluice Valves, 52 Pressure Recorders, 26 Burst Alarms and 121 Air Valves were maintained during the year. 448½ miles of distributory water mains of various sizes were also maintained within the City. There were 3 bursts and about 12 heavy leaks on the 57" steel mains in Bandra Creek outside Bombay, and 30 bursts on various water mains within the City.

Trunk and Distributing mains.

93. 118 miles of embankment, including cuttings, carrying the pipe line and trolley track were maintained. Out of a total length of 81.5 miles of trolley track, 53½ miles were maintained for transport purposes.

Embankment and Trolley Track.

94. The entire supply from the Tansa Lake was chlorinated at Bhandup, while the Vehar supply was chlorinated at the source up to November 1940, after which date the supply from both these Lakes was sterilised at the Central Chlorination Plants at Powai and Ghatkopar. The total cost of chlorination was Rs. 1,20,838, *i.e.*, about Rs. 3-4-7 per million gallons. The policy of maintaining a residual dose of chlorine at Powai was continued. The Tulsi supply was treated with chlorine and ammonia, the cost of which was borne by Government as the supply is used entirely for the Suburbs.

Sterilization of Water Supply.

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

Bacteriological and Analytical Water Tests.

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

Distribution of Water in the City.

97. The garden along the slopes of Gibbs and Ridge Roads, the Sir Pherozeshah Mehta Gardens at Malabar Hill and the Joseph Baptista Gardens at Bhandarwada and six gardens outside the City were maintained during the year. Sir Pherozeshah Mehta Garden was open to the general public whereas the Joseph Baptista Garden remained closed on account of repairs to the Bhandarwada Hill Reservoir by gunite surfacing.

Gardens.

98. The total number of water connections to different premises in the City was 48,440, the new connections numbering 1,845. 119 prosecutions were launched for infringement of the provisions of the Municipal Act and for violating Bye-laws relating to Water Works. 687 items of work such as giving connections, etc. to private parties were carried out at their cost amounting to Rs. 34,555.

House connections within the City.

99. 106 Drinking Fountains, 53 Cattle troughs and 55 stand pipes were Fountains and Cattle open to the general public and maintained during the Troughs. year.
100. The revenue from the extra charge for water used for building purposes was Extra Charges for Water Rs. 1,05,500 against Rs. 1,80,433 in the preceding year. used for Building Purposes.
101. 8,548 defects, 6,061 underground and 2,487 above ground were detected and repaired during the year. The total length of water mains tested Defects in Water Mains and their Testing. for leakage by Deacon meters and by sounding was 461 miles and 162 miles, respectively. The number of notices issued to the owners of private premises for defects in water fittings was 1,432.
102. The Maintenance Branch Workshop carried out throughout the year repair and testing works pertaining to the Water Department. 2,53,476 Maintenance Works. Water Works Fittings were tested and the revenue derived therefrom amounted to Rs. 11,462. 2,737 meters of different sizes were in use and were maintained during the year. The number of meters replaced was 877 and of those repaired was 1,160. The revenue from hire of meters was Rs. 71,100.
103. About 7.3 miles of Distributary Mains of different sizes were laid out of the Loan Funds at a cost of Rs. 3,97,437. Other works provided Loan Works. under the Loan Funds such as repairs to the Tansa Dam and the trolley track outside City, etc. were carried out at a cost of Rs. 3,09,272.
104. - Works provided under "New Works" (Revenue) were carried out New Works. to the extent of Rs. 24,085.
105. Works to the extent of Rs. 28,260 were carried out out of the "Worn-out Water Mains. Worn out Water Mains Renewal Funds."
106. The work of treating the top 30 feet portion of the Tansa Dam for a length of Repairs to Tansa Dam. about 2,000 feet with 2" thick reinforced gunitite as an experimental measure was carried out during the year with satisfactory results, all the leaks in the section so treated having completely stopped. It has therefore been proposed to treat the entire top 30 ft. of the upstream face of the dam in a similar manner. The proposal is before the Works Committee.
107. The Report on the augmentation of the City's Water Supply with a view to Augmentation of City's Water Supply. meet the increasing needs of the City which have surpassed all expectations is still before the Works Committee of the Corporation
108. The work of reconstruction of the 200 feet collapsed spans of Kasheli Bridge Collapse of Kasheli Bridge No. 2. No. 2. thereto at a total estimated cost of Rs. 1,68,862, has been approved by the Corporation and will be taken in hand in the next financial year.
109. As a result of the Report on the survey of Trunk and Distributary Mains, the Corporation have requested the Commissioner to submit detailed Pitometer Survey Report. proposals on each of the works referred to therein and have also approved of the proposal of carrying out similar Pito-meter surveys at an interval of 10 years or so.
110. Other important works undertaken during the year were : (1) Water-proofing Other Important Works undertaken during the year. the Bhandarwada Hill Reservoir ; (2) Patch-plating and encasing with gunitite the 57" steel mains at Sleater Road ; (3) Providing a 30" and 24" new Outlet from Malabar Hill Reservoir to Girgaum and Thakurdwar ; (4) Providing a retaining wall and other protective measures at Bhandarwada Hill Reservoir ; (5) Repairs to 57" steel mains in Bandra Creek ; (6) Providing the Central Chlorinating Plants for Tansa and Vehar waters at Powai and Ghatkopar.

111. The work of acquisition of Khardi village which falls within the Tansa Catchment could not be proceeded with further, due to the difficulty of arranging adequate water supply at the new Gaathan.

Acquisition of Khardi Village.

112. Rainfall records of the Vaitarna Catchment as well as the gauging of the flow of Vaitarna River were maintained during the year.

Rainfall Gaugings in the Vaitarna Catchment.

113. The total expenditure on the Water Works amounted to Rs. 69,07,347, while the revenue derived was Rs. 82,62,130, leaving a net profit of Rs. 13,54,783.

Cost.

IX.—Fire Brigade.

114. The number of Fire Brigade Stations in the City was 10 during the year. Provision of constructing a fire station at Memonwada to replace Babula Tank and Bhuleshwar stations was made in the Loan Works Budget of 1939-40 but due to the high cost of materials, etc., the scheme was postponed. Proposals for new stations at Worli and Colaba were made in the 5 years Loan Works Programme but owing to financial stringency the works have been held in abeyance. Owing to the War, no new fire appliances were purchased during the year.

Fire Stations and Appliances.

115. The Brigade answered 501 calls against 487 in the previous year. Of these, 292 were in respect of actual fires, 81 were false alarms, 50 in respect of special services and 78 additional calls received for the same fires. The estimated loss of property on account of fires in the City amounted to Rs. 3.51 lakhs, showing a decrease of Rs. 21.93 lakhs over that of the previous year and Rs. 12.77 lakhs below the average of the last three years. Out of the total loss, Rs. 3.24 lakhs represented insured property. The total distance covered by the fire appliances while attending fires was 2,623 miles against 3,557 miles in the preceding year.

Number of Fires and Estimated Loss.

116. The number of fire alarms in the City was 193 including private alarms. 51 per cent. of the calls were given through this system against 49 per cent. in the previous year.

Number of Fire Alarms.

117. The number of ambulances in charge of the Brigade continued to be six including the one newly purchased during the year to replace No. 2 ambulance which had become old and unserviceable. The ambulances answered 578 calls in respect of accidents, 752 in respect of maternity cases and 1,469 hire calls against 531, 748 and 1,451 respectively during the previous year. They conveyed 2,790 persons and covered a distance of 20,371 miles against 2,713 persons, 19,651 miles in the preceding year. The hire receipts amounted to Rs. 7,983 as against Rs. 7,912 in the previous year.

Ambulances.

X.—Public Gardens.

118. 15 gardens and 41 recreation grounds and open spaces, 2 fountains, 2 band-stands and the Queen's Statue opposite the Old Improvement Trust Building were maintained during the year. The directed games at Mastanshah Tank, Gilder Tank and Willingdon Memorial Playgrounds under the supervision of the Y. M. C. A. continued to be as popular as before. The playground at 2nd Peerkhan Street at Nagpada, which was handed over to the Garden Department for maintenance during the previous year, was again returned to the authorities of the Nagpada Neighbourhood House and it is gratifying to note that under the Directorship of Dr. Manshardt, people of the locality made good use of the ground which has now been provided with additional amenities.

Gardens and Playgrounds.

119. The total number of Band Performances and Indian Musical concerts given during the year was 32 and 26 against 27 and 15 respectively during the preceding year. As a means of popular recreation, Radiogram music performances proved as successful as in the preceding year. 184

Band and Music Performances:

performances of this type were given during the year at different places which drew large audiences. The purchase of a Radiogram and Gramophone equipment during the year under report has proved to be satisfactory and economical. The introduction of Orchestral music was an additional feature.

120. The number of visitors to the Victoria Gardens and the Zoo during the year **Victoria Gardens and the Zoo.** was 24,85,353 and the daily average number of visitors was 6,809 against 26,11,409 and 7,154 respectively in the previous year. The decrease of 1,26,056 in the number of visitors over the last year's figure was due to the fact that a large area of the garden was rendered inaccessible after the cyclone in October last, which uprooted a number of trees and damaged some of the cages of animals in consequence of which the Garden had to be closed for three days. A number of additions were made to the Zoo during the year, the chief among them being a pair of tiger cubs, a pair of Persian Gazelles and 3 Nilgiri Negro Monkeys.

XI.—Victoria and Albert Museum.

121. The Museum was kept open for 309 days during the year against 314 days in the previous year. The total number of visitors during the year **Attendance at the Museum.** was 16,66,644 and the daily average attendance 5,394 against 15,02,256 and 4,784 in the preceding year. The increase of 1,64,388 visitors during the year indicates the growing popularity of the Museum.

122. Several additions were made to the collections during the year, amongst which the following may be mentioned. Specimens of carved wood- **Additions and Improvements.** work from Nagina, a sandalwood carved jewel box from Surat, a crystal necklace from Cambay, two bracelets and a necklace studded with turquoise from Kashmir, three metal images of Hindu deities, six MSS. of Jaina Agamas, a set of 113 photographs of reproductions by the Armenian artist, M. Sarkis Katchadourian, of the Frescoes at Ajanta, Badami, Baugh, Bhaja, Conjeevaram, Kumatgi, Polonoruva Sigiriya, Sittanvasal and 30 Paintings of the Raga Ragini series of the 18th Century from Jaipur.

123. The number of pupils attending the primary and secondary schools who took **General.** advantage of the Museum during the year was 11,401 against 8,180 in the preceding year. The pupils were taken round the Museum in batches by the Curator and the exhibits were explained to them. It will be noticed from the above figures that the educational value of the Museum is being appreciated in an increasing measure from year to year.

XII.—General Stores.

124. The value of the Stores on hand at the beginning of the year was **Stores Purchases and Issues.** Rs. 5.16 lakhs as against 6.57 lakhs in the preceding year. Stores purchased during the year, including the articles received on transfer, amounted to Rs. 14.89 lakhs against Rs. 13.04 lakhs for the previous year. The balance of stock in hand stood at Rs. 5.01 lakhs at the close of the year as against Rs. 5.16 lakhs at the commencement of the year showing a diminution in stock value by Rs. 0.15 lakh. Pursuant to Corporation Resolution No. 1265, dated 6th March 1940, steps were taken to effect the sale by public advertisement of the unserviceable and obsolete stores, but the tenders received on 4th November 1940 were subsequently cancelled, and steps were in progress at the end of the year to reinvoke fresh tenders.

125. The number of annual contracts for schedule articles entered into during the year was 92, exclusive of special contracts for the supply of **Contracts, Indents and Stock Verification.** articles like C.I. Pipes, S.W. Pipes, Hume Pipes, &c., as against 122 in the preceding year. Due to the abnormal conditions created by the war, the annual schedules for the year carried rates considerably higher than the previous year, and so did the bye-tenders and market rate quotations that were called for during the course of the year. The number of orders placed with the contractors and other dealers was 7,809 against 8,587 in the preceding year. The number of indents (inclusive of sales memos complied with was 26,841 against 29,896 in the preceding year. Stock verification did not show any material discrepancies. The establishment charges worked out to about 2.3 per cent. of the total turn-over of the department against 2.2 per cent. in the preceding year.

XIII.—Licences.

126. The total number of permits and licences issued under Sections 390, 393, 394 and 412A, (*viz.*, for factories, workshops steam, whistles, storing inflammable materials or carrying on dangerous trades and keeping milk products) was 24,324 and the fees realised therefrom amounted to Rs. 2.27 lakhs, against 23,637 and Rs. 2.16 lakhs respectively in the preceding year. There was an increase in the number of licences issued for many items in the Schedule, especially bidis (Indigenous Cigarettes) Hair Dressing Saloons and matches (retail). There was, however, a considerable fall in the number of licences issued for eating houses and for keeping ghee. The former is due to the fact that a number of eating houses were under action and they could not be licensed when action was pending, and the latter to the fact that dealers in ghee who keep more than 2 Cwts., of ghee are now licensed by the Health Department under the Prevention of Adulteration Act instead of by the Licence Department under the Municipal Act. The number of licences issued for the trade of farriers was 65 against 70 in the previous year.

127. Licence fees outstanding at the close of the year amounted to Rs. 473 against Rs. 912 in the previous year.

128. The total number of permits issued for exhibiting sky-signs and advertisements was 3,029 and the fees realised therefrom amounted to Rs. 1.08 lakhs, the corresponding figures for the previous year being 4,253 and Rs. 1.23 lakhs respectively. The fall in the revenue from this source is due to the decreases in the number of illuminated advertisements on account of lighting restrictions under A.R.P. regulations.

129. The total number of hawker and squatter licences issued during the year was 36,234 and the fees realised therefrom amounted to Rs. 1.74 lakhs (including removal charges under Section 490) against 34,304 and Rs. 1.63 lakhs respectively in the previous year. The revenue from this source is on the increase.

130. The number of prosecutions for infringement of Municipal law or licence conditions was 3,898 against 6,127 in the preceding year. There were in addition 1,660 outstanding cases from the previous year. Out of the total number of 5,558 cases 4,403 were withdrawn (3,806 on payment of the licence fees and the remaining for other justifiable reasons) 333 resulted in conviction, 1 resulted in acquittal and 821 remained to be disposed of at the end of the year. Only two criminal prosecutions were launched during year, one of which was compounded on payment of Rs. 130 by the accused and in the other the accused was let off on his paying a sum of Rs. 15 towards charity.

131. The Shops & Establishments Act, the administration of which was entrusted to this department, was brought into force in the City from 15th November 1940. For the purpose of its administration 1 Chief Inspector, 3 Senior Inspectors, 7 Junior Inspectors, 1 Head Clerk, 10 Clerks, 1 Havildar and 12 Peons were sanctioned by the Corporation by their Resolution No. 355, dated the 11th July 1940 and were appointed from 1st November 1940. The City is divided into seven sections each of which is placed in charge of a Junior Inspector. These seven sections are again grouped into three major divisions, each in charge of a Senior Inspector who has to help and supervise the work of Junior Inspectors under his charge. The Chief Inspector is in charge of the whole establishment under the general superintendence and guidance of the Superintendent of Licences.

132. Out of 707 complaints received in connection with the Act, 320 were investigated and action taken upto the close of the year. 71 mass raids were made during day and at night. A few raids were also arranged in the early hours of the morning to inspect restaurants in mill areas. 22,190 visits and 4,192 re-visits were paid to different establishments. Upto the close of the year, 1,738 warning letters were issued in addition to verbal warnings and warnings through remarks in the visit books.

133. In order to permit the owners of establishments to assimilate the provisions of the Act, a time lag of 3 months was allowed during which the attention of the Inspectors was concentrated on propaganda work relating to maintenance of registers, non-employment of children and of young persons during the prohibited hours, closing of shops at the prescribed time and granting of weekly holidays. Prosecutions were started in the last week of January and upto the close of the year, 214 prosecutions were filed, out of which 81 were disposed of, 77 resulting in conviction and 4 being withdrawn. The total amount of fines inflicted was Rs. 895 giving an average of Rs. 11.6 per case.

134. The Act on the whole seems to have been well received. There is a growing appreciation of the benefits of its provisions as well as of their application. Although it is too early to comment on the effects of this social legislation, there is reason to believe that the enforcement of the Act is being slowly reflected in the greater well-being of the employees.

XIV.—Markets.

135. The revenue from Markets and Slaughter-houses was Rs. 13.64 lakhs against Rs. 13.24 lakhs for the previous year, showing an increase of Rs. 0.40 lakhs. This was due to the increase in stall rents, slaughter fees and receipts from administration of the Weights and Measures Act.

Markets Receipts.

136. The number of Municipal Markets was 16 during the year. The method of collecting squatters' fees from the Municipal Markets departmentally continued during the year. The net receipts from these markets amounted to Rs. 3.37 lakhs against Rs. 4.17 lakhs for the preceding year, showing a decrease of Rs. 0.8 lakh. The decrease in all the markets except one is due to the charges for General Supervision, Provident Fund contributions and Pension being included in the expenditure of the year under report which was not done in the previous years. The average percentage of stalls vacant per quarter was 22.9 against 24.1, 24.4 and 24.6 for the preceding three years. Receipts from Squatters' fees and scale fees amounted to Rs. 2.28 lakhs as against Rs. 2.52 lakhs in the preceding year. Receipts exceeded expenditure in the case of all Markets except five, and the percentage of expenditure to receipts in respect of markets was 43 against 32 in the preceding year. Two of the several improvements effected in the Municipal Markets during the year were construction of four new mutton stalls in Dadar Market and demolition of nine spaces of Kamathipura Market for providing a chowky.

Municipal Markets.

137. The number of private markets during the year rose from 25 to 26 owing to the opening of a new open air private vegetable market at Dhobiwady, Thakurdwar, which was opened on 24th June 1940 and closed in December 1940. The number of private slaughter houses remained the same as in the previous year, viz., two, one at Colaba and the other at Arthur Road, the latter being meant for the use of the Sikhs. The owners of the aforesaid open air private Vegetable market at Dhobiwady have already paid Rs. 500 as deposit towards the license fee pending sanction of the Corporation to the proposed license fee in respect thereof. The Don Tad 2nd Row Private Market was closed during the year and the license fee of Rs. 356-10-0 which was received as deposit is being adjusted. The license fee in respect of Byculla Private Vegetable Market amounting to Rs. 19,197 has been kept in deposit account pending settlement of the question of the transfer of the license, which is under consideration. In the case of the Fancy Market at Moreland Road, the sanction of the Corporation is awaited to the proposed license fee. In the case of five other private markets, viz., (1) Kermani (2) Adamjee Peerbhoy (3) Dadar (4) Upper Mahim (5) open air market at Dwarkadas Mansions, the respective owners have protested against the license fees and the sanction of the Corporation is awaited to the fees proposed. The total amount of Rs. 1,581 in part payment of the license fees, in respect of Markets Nos. 4 and 5 above has been kept in deposit account pending the sanction of the Corporation. The amount realised on account of the license fees of the remaining 17 private markets including that of the Adamjee Peerbhoy Market and the Jhatka Slaughter House at Arthur Road came to Rs. 27,548-11-0 against Rs. 27,137-12-0 in the previous year. There was however a complaint against the amount of the license fee in respect of the Slaughter house at Colaba. Licence fee amounting to Rs. 1,190 was recovered from butchers having stalls in private markets and a sum of Rs. 758-1-0 was recovered as license fees from firms dealing in imported

Private Markets, Slaughter Houses and outside meat shops.

meat and foreign fish. The number of outside meat shops was 178 against 171 in the previous year. The amount of license fees in respect of five outside shops was held under deposit and that realised in respect of the remaining 173 shops was Rs. 8,348-4-0 against Rs. 8,012-7-0 in the previous year.

138. Unwholesome articles including contraband meat destroyed during the year weighed 5,10,877 lbs. against 5,35,534 lbs. in the previous year. Of this, contraband meat destroyed was 11,057 lbs. against 8,290 lbs. in the preceding year. In all 241 seizures were effected and prosecutions were instituted resulting in 227 persons being convicted and fined.

139. The number of animals slaughtered at the Municipal Slaughter Houses at Bandra was 8,72,834 against 8,54,799 in the previous year. Of these 65,854 were cows and bullocks, 11,753 buffaloes and 7,95,227 sheep and goats.

140. The number of pigs and piglings slaughtered at the Arthur Road Pig Slaughter house was 7,657 against 4,103 in the preceding year.

141. The amount of fair fees received at the Bandra Slaughter-houses was Rs. 1.40 lakhs against Rs. 1.42 lakhs in the preceding year. The fees recovered from the Kurla Municipality under the agreement to import buffalo meat into Bombay was Rs. 0.77 lakh against Rs. 0.64 lakh in the preceding year. The slaughter and removal fees realised at the Bandra Slaughter houses, together with the slaughter fees at DeLisle Road Sheep Market, amounted to Rs. 4.44 lakhs against Rs. 4.13 lakhs in the preceding year. Other miscellaneous receipts amounted to Rs. 1.30 lakhs against Rs. 1.26 lakhs in the preceding year.

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

143. The number of weights and measures and weighing and measuring instruments verified and stamped during the year and the total receipts therefrom were 57,500 and Rs. 25,006 respectively, against 49,025 and Rs. 22,882, in the preceding year. According to the Amendment of Section 27(2) of the Bombay Weights and Measures Act the Municipality is required to meet the entire expenditure, recurring and non-recurring provident fund contribution etc., from the fees levied and to credit the balance to Government. The total expenditure was Rs. 16,543 against gross revenue of Rs. 25,006 and the balance of Rs. 8,463 will be credited to Government. According to Government Resolution G.D. No. 933/33 of 7th November 1940 the control of the department was transferred to Government and the charge of the four Weights and Measures offices was handed over to them on 31st March 1941.

XV.—The King Edward VII Memorial Hospital and the Seth Gordhandas Sundardas Medical College.

144. The 426 beds in the K. E. M. Hospital were almost always occupied during the year. The total number of in-patients admitted and new out-patients treated during the year was 12,575 and 1,21,760 against 11,932 and 1,22,473 respectively, in the preceding year. The daily average number of out-patients rose to 1,307 from 1,262 in the preceding year. The highest number of in-patients on a single day was 468 and the highest number of out-patients 1,773. The total number of in-patients treated (including those continued from the previous year) was 12,923 and the total number of out-patients 4,05,093 against 12,364 and 3,93,496 respectively in the preceding year. Out of the total number of 12,923 in-patients treated 2,707 were cured, 6,912 were discharged as relieved, 1,599 either left the Hospital against medical advice or were otherwise discharged and 1,276 died, leaving a balance of 429 patients at the end of the year. Out of 1,276 deaths, 638 were within the first three days of admission. Leaving these out of account, the percentage of deaths to the total number of in-patients was 4.93 against 5.52 in the preceding year.

145. The total expenditure on the maintenance of the Hospital was Rs. 6.12 lakhs against Rs. 5.92 lakhs in the preceding year. The cost per in-patient per day decreased from Rs. 3-1-6 to Rs. 2-15-3 and that per out-patient increased from Rs. 1-2-0 to Rs. 1-3-9. The cost of nursing establishment (exclusive of Provident Fund contributions and rent for quarters provided for the menial staff employed in the Nurses' Home) was Rs. 82-12-0 per nurse per month against Rs. 79-13-10 in the preceding year.

146. Motor accidents treated in the Hospital showed a slight decrease. In-patients treated for such accidents numbered 172 and out-patients 641 against 184 and 578, respectively, in 1938-39 and 193 and 690 in 1939-40. A proposal to utilise the Poor Box Charity Fund collections which amount to Rs. 1.40 lakhs for the construction and maintenance of a Convalescent Home has been submitted to the Corporation for sanction. The programme of extension of the Hospital is being carried out steadily. The items of works completed under this scheme are (1) New Nurses' Home (2) New Registration Hall and (3) X-Ray and Electrotherapy Building.

147. During the year, 81 new students were admitted into the College. The total number of students in the College (including 84 in the post-graduate course) at the close of the year was 510 against 498 in the preceding year. The total receipts and expenditure of the College including the Hostel amounted to Rs. 1.23 lakhs and Rs. 2.77 lakhs against Rs. 1.20 lakhs and Rs. 2.62 lakhs, respectively in the preceding year. The gross cost per student for the year was Rs. 650 while the net cost amounted to Rs. 361.5 as compared with the corresponding figures of Rs. 608 and Rs. 331 respectively for the preceding year. Research was carried on into the following subjects (1) Seasonal variation in Vitamin A content of Liver oils of marine fish in Bombay (2) Effect of parching of cereals and pulses on the biological value of their proteins (3) Metabolism of calcium in health and disease (4) Investigation on indigenous drugs and (5) Inquiry into Toxaemia of Pregnancy. The above investigations were undertaken at the instance of the Indian Research Fund Association. Other interesting investigations were also carried on with the help of the Bombay University and G.S.M. College and the K.E.M. Hospital Research Fund and special classes for D.O., and D.O.M.S., examinations were held during the year. A.R.P. classes were also held at the college for medical practitioners, students, nurses and the public. A second Refresher Course for medical practitioners was held for two weeks in the month of October under the joint auspices of the Seth G. S. Medical College and the Grant Medical College. The course was attended by 5 candidates.

XVI.—Education.

148. Primary education continued to make progress during the year. The number of Municipal Schools increased from 362 to 380 and the number of pupils from 1,05,979 to 1,13,820. The large increase in the number of pupils was due to the introduction of compulsory education in all the wards of the City in the first quarter of 1940. The total number of ordinary and special teachers was 3,248 against 2,933 in the preceding year. The average number of pupils per teacher worked out to 35 against 36.1 in the preceding year.

149. The number of aided schools and of pupils attending them during the year was 167 and 27,888 respectively against 162 and 28,003 in the preceding year. The total number of teachers in these schools, increased from 1,359 to 1,372. The recognised un-aided schools had 3,497 pupils in them as against 2,696 in the previous year. In the recognised un-aided schools the number of teachers was 202 against 137 in the previous year. The average number of pupils per teacher in aided schools was 20.3 against 20.6 in the preceding year. The total amount of grants paid to these schools was Rs. 1.81 lakhs against Rs. 1.86 lakhs in the preceding year. The grants were subjected to a cut of 7 per cent. against 5 per cent. in the preceding year, on account of financial stringency. The average cost per pupil in these schools calculated on the average number of pupils on the rolls throughout the year worked out to Rs. 37.4 against Rs. 36.6 in the previous year.

150. The total amount at the disposal of the Schools Committee was Rs. 40.43 lakhs, comprising the Municipal grant amounting to Rs. 39.92 lakhs, miscellaneous receipts, Rs. 0.32 lakh, and the budgeted opening balance 0.20 lakh. Against this, the total expenditure amounted to Rs. 40.23 lakhs, leaving a balance of Rs. 0.20 lakh at the close of the year. The expenditure in the Schools Committee's Head Office met out of the general fund amounted to Rs. 0.71 lakh. If this expenditure is taken into consideration, the average cost per pupil in Municipal schools comes to Rs. 35.8.

151. The net grant paid by Government to the Municipality for Primary Education during the year amounted to Rs. 9.45 lakhs against Rs. 8.95 lakhs in the preceding year.

152. At the beginning of the year there were 12,361 children of school-going age who were not attending any school, but this number was gradually brought down to 7,379 by the close of the year.

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

154. The number of boys and girls attending the Central Schools, i.e., schools in which provision has been made for teaching vocational subjects, was 975 and 510 against 910 and 495 respectively in the preceding year. Out of 175 boys who appeared from the Central Schools for Government I, II and III Year Carpentry Examination, 67 were successful. A Handicraft Exhibition of articles made by the pupils was held in March 1941, which realised a sum of about Rs. 1,250 from the sale of exhibits.

XVII—Public Health.

155. The number of live births registered during the year was 38,833 being 1,011 more than in 1939 and 6,189 more than the average of the last ten years (1930-39). The birth-rate was 33.4 per thousand population against 32.6 for the previous year. The sex proportion among births was 1.041 males to 1,000 females. The birth-rate was highest among the scheduled classes, viz., 55 and lowest among Anglo-Indians, viz., 18 against 52 and 15 in the previous year.

156. The total number of deaths during the year was 29,100 against 30,520 in 1939. The death-rate per 1,000 of population was 25.0 against 26.3 in the previous year and 24.4 the average for the preceding decennium. The principal causes of death were (a) small-pox, (b) ague and remittent fever (c) tuberculosis, (d) diseases of the respiratory system, (e) congenital debility and (f) diseases of early infancy and old age, the incidence of the death-rate due to each being 0.7, 0.6, 1.76, 8.1, 3.0, and 1.8 respectively per one thousand. The male death-rate was 21 and the female death-rate was 32 against 22 and 34 respectively in the preceding year. Children under five years contributed 43.3 per cent. of the total mortality against 41.2 per cent. in the previous year. As usual, the highest death-rate was among the Scheduled classes and lowest among Europeans being 41.9 and 10.6 against 43.4 and 11.7 respectively in the previous year.

157. Mortality among infants (under one year of age) during the year was 7,823 against 8,008 in the previous year, giving a rate of 201.4 per 1,000 births against 211.7 in the preceding year. Of the infants who died in the City, 5,642 or 72.5 per cent. were born in the City and 2,181 or 27.5 per cent. in the mofussil. If the number of deaths of out-born infants, whose births were not registered in the City, is excluded from the total number of deaths among infants, the rate of infant mortality per 1,000 births would be 145.3 instead of 201.4 as stated above. 6.051 or nearly 77.4 per cent. of the total number of deaths among infants were due to diseases of the respiratory system, infantile debility and premature births against 6,374 deaths or 79.6 per cent. in the previous year. Diarrhoea and enteritis caused 471 deaths, malaria, ague and remittent fever, 88 deaths and convulsions, 489 deaths. The deaths

from small-pox and measles numbered 196 and 63 respectively. It would be evident from Table No. 11 that the rate of birth has shown gradual increase during the last decade, whereas the infant mortality rate has decreased to a certain extent.

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

159. The Health Visitors paid 51,442 visits in the various Districts and also attended 361 cases of confinement during the second half of the year. In 2,928 cases personal visits were paid by the Medical Officers in charge of Maternity Homes. Relief to needy and poor women during confinement was given in the shape of necessaries, such as milk, bread, blankets, etc., in 123 cases against 147 in the previous year. The total number of cases confined in the 5 Municipal Maternity Homes (142 beds) was 6,223 against 5,204 in the preceding year. Out of the total number of births registered in the City, 79.9 per cent. took place in the Maternity Homes against 77.7 in the previous year. This shows that the advantages of resorting to Maternity Homes for confinements are being increasingly realised by the public.

160. The total number of cases of infectious diseases reported during the year was 5,404 against 4,191 in the previous year. Plague was absent. Small-pox claimed 834 victims against 201 in the preceding year. All the precautionary measures including primary and re-vaccinations taken in proper time succeeded in checking the spread of the disease which assumed an epidemic form between April and June of 1940. There were 9 imported cases of Cholera of which 6 were fatal. There were 42 deaths from influenza against 58 in the preceding year and 399 deaths from Typhoid against 249 in the previous year. Diphtheria was responsible for 79 deaths. All the infectious diseases were treated at the Arthur Road Hospital except T. B. and Leprosy. Out of the total number of 29,100 deaths, 1,934 were caused by tuberculosis, giving a death-rate of 1.7 per 1,000, the same as in the previous year. Efforts are being made to check the growth of this disease by establishing T. B. Clinics, distributing leaflets and explaining the measures to be taken by the public to prevent the spread of the disease. It may be mentioned here that a new Tuberculosis Hospital is being built at Sewri. The highest number of cases occurred among persons from 20 to 30 years of age.

161. Malaria was registered as the cause of 98 deaths against 171 in the preceding year. The total number of cases of Malaria treated at the Municipal Dispensaries and other public hospitals was 5,521 and 23,596 against 13,616 and 39,133 respectively in the preceding year. Measures are taken to control Malaria by appointing some additional staff for detection and treatment of breeding places as a further preventive measure.

162. Venereal diseases are a great scourge which cannot be effectively dealt with as many of the victims try to hide these diseases through a sense of shame. Although no reliable statistics of the incidence of these

diseases can be obtained, it appears from the number of patients treated for these diseases at the Municipal clinic at Bellasis Road that the evil is growing. The total number of cases reported and the daily average attendance at this clinic were 1,06,425 and 390.7 against 1,02,706 and 391.5 respectively in the preceding year.

163. **Free Medical Relief.** Free Medical Relief to out-patients was rendered at the 16 Municipal dispensaries that were open throughout the year. The number of new cases and total attendance during the year at these dispensaries were 1,98,172 and 6,24,724 against 2,03,190 and 6,53,282 respectively in the previous year. In addition to this, the number of women and children treated by two-part time lady doctors was 21,851 (17,359 women and 4,492 children) against 20,716 in the preceding year. The free dispensary for the treatment of eye diseases at Kamatipura has an ophthalmic hospital attached to it. 9,005 new cases suffering from eye and ear diseases were treated in the dispensary during the year against 5,805 treated in the preceding year. The number of inpatients treated in the hospital during the year was 113 new and 1,582 old cases. The total number of patients treated at the dispensary and the Hospital during the year under report was 28,177 outpatients and 1,695 inpatients against the total number of 29,092 patients treated during the previous year.

164. **Conservancy.** During the year, roads, footpaths and house-gullies were cleaned regularly. The area conserved daily was 268.04 miles of roads, 23,667 miles of footpaths and 104 miles of housegullies. The total refuse collected and removed through Municipal agency was 4,56,637 tons. This, together with refuse received through outside agency, amounted to 5,26,805 tons against 5,49,079 tons in the previous year. Of these, 3,54,686 tons were transported by rail to Deonar, 1,41,917 tons were used for reclamation in the City, 7,040 tons were burnt in the incinerators and 23,162 tons (stable refuse) were dumped in manure pits. During the latter part of the year under report, the City was visited by a cyclone which caused considerable damage to property, streets, trees, etc., and strenuous efforts had to be made by the Conservancy Branch to clear as promptly as possible the refuse from the fallen trees along the streets from one end of the City to the other. Still it took about 22 days to clear away the whole refuse.

165. **Rat Destruction.** The total number of rats collected and destroyed during the year was 6,91,223 against 7,80,747 in the previous year.

166. **Conversion of basket privies into water closets.** 2,247 basket seats were converted into water closets during the year. The number of basket privy seats that remained to be converted in sewered areas was 1,413 and in unsewered areas 1,903.

167. **Dog bites.** The total number of dog bites treated at the Haffkine Institute was 2,144 against 1,955 in the preceding year.

168. **Prosecutions.** The number of prosecutions instituted by the Health Department under the Municipal Act during the year was 7,037 while the number of cases outstanding at the beginning of the year was 1,102. Of the total number of 8,139 cases 7,273 were disposed of during the year. The number of complaints filed under the Bombay Prevention of Adulteration Act during the year was 2,497, which together with the complaints outstanding at the beginning of the year amounted to 2,935. Out of these, 2,417 were disposed of, the total amount of fines inflicted being Rs. 0.89 lakh against Rs. 0.88 lakh in the preceding year.

169. **Medical Inspection and Treatment of Children.** The work of medical inspection of children in Municipal schools continued to be done by the medical staff under the control of the Executive Health Officer. The total number of children examined during the year was 19,233 of whom 6,676 were from Girls' schools. The medical inspection shows that about 25 per cent., of the children suffer from Dental diseases, 18 per cent. from General debility or malnutrition, 15 per cent. from diseases of ear, nose and throat, 12 per cent. from defects of vision. In order to give the benefit of medical treatment to pupils, especially belonging to poor families, a fully-equipped clinic has been maintained at the K. E. M. Hospital. The number of cases of school children treated during the year was 2,113 (new children) in addition to 6,524 old cases, i.e., 8,637 in all. 115 pairs of spectacles were supplied to poor deserving children according to the advice of the ophthalmic surgeon at the school clinic. Emergency outfits were supplied to 337 schools

for which the demand is increasing. 5,288 weak children (3,279 boys and 2,009 girls) were given pasteurised milk for 5 days a week except holidays, each child receiving 6 ozs., of milk daily.

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

Welfare work.

171. The health conditions of the City during the year were decidedly better than what they were during the previous year. This fact may be judged from the total number of deaths which was 1,420 less than that in the preceding year. The birth and death rates in the statistical returns of this report have been calculated on the population of 1931. The death-rate for the year calculated on the Census population of 1941 is 19.5 which is the lowest death-rate recorded since the year 1873.

General.

XVIII.—Municipal Printing Press.

172. During the early part of the year, one Mono Machine and two Treadle printing machines were added to the Press at a cost of Rs. 28,771. The printing of the Administration Report, Budget Estimates, Establishment Schedule and Proceedings of the Schools Committee—the only work of the Corporation which was hitherto being entrusted to outside presses—was undertaken for the first time at the Press and was successfully carried out. It is gratifying to note that within a short period of six years since the starting of the Municipal Printing Press as an experimental measure, *viz.*, 1st March 1935, all the printing work of the Corporation is now being done at their own Press.

173. The method of working out the cost of a job turned out at the Municipal Press has been changed since 1st March 1940 as suggested by Mr. Neale in his report on the working of the Municipal Press underlying Standing Committee Resolution No. 975, dated 1st November 1939 and the press accounts are now kept like those of any commercial concern. However, the actual cost of a job is only charged as the Municipal Printing Press is established for doing departmental work only and not with a view to making profit. The size and quality of paper used for printing some of the Forms and Registers required by the different Departments were altered with the result that the expenditure on the printing of these forms and registers decreased by Rs. 2,000. The reduction in the size of paper used for printing the Proceedings of the Corporation and their Committees as well as those of the Schools Committee, as approved by the Standing Committee Resolution No. 1289, dated 27th November 1940, resulted in a saving of about Rs. 700 during the last three months of the year under report.

XIX.—Municipal Servants' Act.

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

M. D. BHAT,
Municipal Commissioner.

CHIEF ACCOUNTANT'S REPORT.

FOR 1940-41.

CONTENTS.

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

FINANCIAL.

No. A.E./5429/SR of 2nd August 1941.

FROM
THE CHIEF ACCOUNTANT,
BOMBAY MUNICIPALITY.

To
THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

SIR,

I have the honour to submit my report on the accounts of the Municipality and the Improvement Schemes for the year 1940-41.

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

Particulars.	Rates for 1940-41.
General Tax ...	11 per cent.
Fire Tax ...	$\frac{1}{2}$ per cent.
Water Tax on value ...	$3\frac{1}{2}$ per cent.
Water Tax on Meter Measurement ...	Same as those of the preceding year.
Halalkhore Tax ...	3 per cent.

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

	1940-41			Actuals for 1939-40.
	Budget.	Revised	Actuals	
	Rs.	Rs.	Rs.	Rs.
Opening Balance ...	22,77,000	28,81,191	28,81,191.	31,83,600
Income ...	3,48,41,660	3,50,20,100	3,56,31,765	3,46,56,101
Expenditure ...	3,64,21,549	3,66,65,331	3,59,18,406	3,47,44,038
	15,79,889 (Deficit)	16,45,231 (Deficit)	2,86,641 (Deficit)	87,937 (Deficit)
Balance ...	6,97,111	12,35,960	25,94,550	30,95,663
Recoupment of Advances, etc. ...	—23,500	+ 2,07,681	+97,154	—2,14,472
Closing Balance ...	6,73,611	14,43,641	26,91,704	28,81,191

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

Decrease in :—	Rs.
Reserve Stores (including Capital Stores) Balances ...	70,404
Renewed Grants (including contribution towards Improvement Schemes)	47,005
	1,17,409
Deduct —	
Increase in :—	
Advances for Plant and Machinery	13,367
Miscellaneous Advances outstanding ...	6,888
	20,255
	97,154

5. The net unhypothecated Surplus Cash Balance on 31st March 1941 is as under :—

Liabilities.		Assets.	
	Rs.		Rs.
Reserve Stock including Capital Stores...	4,61,079	Surplus Revenue Fund as	
Advance for Plant and Machinery ...	22,62,870	per Appendix No. 2 ...	56,00,164
Miscellaneous Advances ...	1,84,511		
Minimum required by Law ...	1,00,000		
Surplus Cash Balance ...	25,91,704		
Total ...	56,00,164	Total ...	56,00,164

6. The opening and closing Reserve Stores (including Capital Stores) Balances for the year 1940-41 are compared below :—

	Opening Balance.	Closing Balance.	Decrease.
	Rs.	Rs.	Rs.
Serviceable Stores ...	5,31,483	4,61,079	70,404

7. The amount of rates and taxes outstanding at the close of the year 1940-41 stood at Rs. 37,71,747 against Rs. 40,16,485 for the previous year, showing a decrease of Rs. 2,44,738:—

Outstanding at	General Tax.	Water Tax.	Halalkhore Tax.	Wheel Tax.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.
31st March 1940	29,06,597	5,06,257	4,18,043	1,85,588	40,16,485
31st March 1941	28,17,373	3,87,339	3,57,422	2,09,613	37,71,747
	89,224 Decrease.	1,18,918 Decrease.	60,621 Decrease.	24,025 Increase.	2,44,738 Decrease.

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

Year.	Outstanding.	Net Demand.	Percentage of outstanding to Net Demand.
	Rs.	Rs.	
1936-37	58,25,580	3,03,41,542	19.20
1937-38	61,17,191	3,15,64,692	19.38
1938-39	43,23,399	3,10,94,572	13.90
1939-40	40,16,485	3,11,94,088	12.88
1940-41	37,71,747	3,17,84,356	11.87

The outstandings of Rs. 37,71,747 are made up of Rs. 15,20,373 payable by Government, Rs. 218 payable by the G. I. P. Railway, Rs. 1,66,584 by the B. B. & C. I. Railway Co., Rs. 1,934 by the Mills, Rs. 15,015 in respect of Improvements Schemes Properties, Rs. 244 by the Port Trust and the balance of Rs. 20,67,379 by other rate-payers. The reasons for these outstandings have been dealt with in the Assessor and Collector's Report.

INCOME.

9. A detailed comparison between the Budget Estimate and the Actuals will be found in Appendix No. 3. The estimated income for the year was Rs. 3,48,41,660 against which the actuals amounted to Rs. 3,56,31,765 resulting in an increase of Rs. 7,90,105.

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

Budget Head.	Amount of Increase.	Amount of Decrease.	REMARKS.														
	Rs.	Rs.															
1. General Tax, Indirect Taxation, etc.—			Increase under :—														
A.—General Tax	3,03,485	...	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">Ra.</td> </tr> <tr> <td>(1) Public, due to construction of new buildings and improvements to existing buildings</td> <td style="text-align: right;">2,16,801</td> </tr> <tr> <td>(2) Government</td> <td style="text-align: right;">80</td> </tr> <tr> <td>(3) Bombay Port Trust</td> <td style="text-align: right;">997</td> </tr> <tr> <td>(4) Improvement Schemes Properties, owing to lesser vacancies</td> <td style="text-align: right;">17,405</td> </tr> <tr> <td>& (7) B. B. & C. I. Railway, due to increased valuation fixed by the Arbitrator appointed by the Government of India</td> <td style="text-align: right;">1,11,256</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">3,46,539</td> </tr> </table>		Ra.	(1) Public, due to construction of new buildings and improvements to existing buildings	2,16,801	(2) Government	80	(3) Bombay Port Trust	997	(4) Improvement Schemes Properties, owing to lesser vacancies	17,405	& (7) B. B. & C. I. Railway, due to increased valuation fixed by the Arbitrator appointed by the Government of India	1,11,256		3,46,539
	Ra.																
(1) Public, due to construction of new buildings and improvements to existing buildings	2,16,801																
(2) Government	80																
(3) Bombay Port Trust	997																
(4) Improvement Schemes Properties, owing to lesser vacancies	17,405																
& (7) B. B. & C. I. Railway, due to increased valuation fixed by the Arbitrator appointed by the Government of India	1,11,256																
	3,46,539																
			Counterbalanced by decrease under :—														
			<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 80%;"></td> <td style="text-align: right;">Ra.</td> </tr> <tr> <td>(5) Mills, due to a reduction in the rateable value of certain Mills</td> <td style="text-align: right;">12,711</td> </tr> <tr> <td>and (6) C. I. P. Railway, due to decrease in valuation fixed by the Arbitrator appointed by the Government of India</td> <td style="text-align: right;">30,343</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">43,054</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">Ra. 3,03,485</td> </tr> </table>		Ra.	(5) Mills, due to a reduction in the rateable value of certain Mills	12,711	and (6) C. I. P. Railway, due to decrease in valuation fixed by the Arbitrator appointed by the Government of India	30,343		43,054		Ra. 3,03,485				
	Ra.																
(5) Mills, due to a reduction in the rateable value of certain Mills	12,711																
and (6) C. I. P. Railway, due to decrease in valuation fixed by the Arbitrator appointed by the Government of India	30,343																
	43,054																
	Ra. 3,03,485																
B.—Town Duties	24,031	...	Mainly due to increase in the amount of duty at the Causeways collected departmentally by the Election and Town Duty Department instead of by the Bombay Port Trust.														
D.—Interest and Profit on Investments of Surplus, etc. Balances.	38,772	...	Due to larger balances being available for investment than those anticipated at the time of framing the Budget Estimates.														
F.—Miscellaneous	10,149	...	This is made up of an increase of Ra. 8,484 under Miscellaneous Receipts, Ra. 5,434 under Miscellaneous Fees and Rs. 4,014 under Rent of Buildings, etc., partly counterbalanced by a decrease of Rs. 7,012 under Grant-in-aid in respect of Fines for offences against the Law.														
G.—Grant-in-aid in respect of Fines for Offences against the Law.																	
2. Water Tax, etc.	53,729	...	Increased receipts under (1) Tax on value, following the increase in the General Tax from the Public, Ra. 63,774 (2) Water by measurements, mainly due to increased supply to Suburbs Ra. 47,108 and (6) Miscellaneous Receipts, Minor Receipts Ra. 13,482, counterbalanced by decreased receipts mainly under (4) Compounded Tax, due to anticipations in the Budget Estimates regarding building activities not being fulfilled Ra. 69,920														
3. Education, Primary	55,980	...	Due to increased contribution from Government in respect of Primary Education in the City.														
5.—Public Health Department	10,251	...	Increase due mainly to increased receipts from Licence Fees for selling milk and ghee.														
6.—Medical Relief and Education	12,539	...	This is made up of small increases under different heads.														

Budget Head.	Amount of Increase.	Amount of Decrease.	Remarks.
	Rs.	Rs.	
7.—Street Cleansing and Conservancy—			
A.—Halalkhore Tax ...	92,318	...	The increase follows the increase in the General Tax from the Public.
B.—Miscellaneous ...	9,022	...	Increased receipts were mainly under Sale of Rights, Rs. 3,770 and Miscellaneous Receipts Rs. 5,060.
8.—Roads, Drains and Sewers—			
A.—Wheel Tax ...	...	20,669	There was a decrease of Rs. 43,903 under Public Conveyances, due to less number of licences issued during the year counterbalanced by an increase of Rs. 23,234 under Private Conveyances due to recoveries of arrears.
B.—Ground Rent ...	28,701	...	This is made up of an increase of Rs. 33,500 under ground rent from the Telephone Co., due to the second instalment of rent for the period ending 31st March 1940 falling due in 1939-40 having been realized and credited in the accounts for the year under report counterbalanced by a decrease mainly of Rs. 4,743 under ground rent from Private Parties.
C.—Miscellaneous ...	...	19,308	Decrease under Miscellaneous Fees, due to less receipts in respect of scaffolding and other minor fees, amounted to Rs. 28,316 and was partly set off by an increase mainly under Miscellaneous Receipts, Minor Receipts of Rs. 6,839 on account of departmental profit in respect of Love Grove and Sewri Crushers.
9.—Mechanical—			
Miscellaneous Receipts ...	57,092	...	Increase due to increased receipts under Minor Receipts including departmental profit on Mechanical Transport. The rates charged for departmental works have since been reduced.
10.—Buildings, Land Acquisition and Management.	70,196	...	The item contributing to the increase is Miscellaneous Fees (Rs. 88,996) on account of increased receipts from Fees for projecting verandahs, balconies, etc., partly set off by a decrease mainly under Ground Rent (Rs. 13,512).
11.—Fire Brigade ...	29,576	...	The increase follows the increase in the General Tax from the Public.
12.—Licensing and Removal of Encroachments on Public Streets.	1,08,313	...	The items responsible for the increase are (1) Licences for dangerous and offensive trades, Rs. 37,284, (2) Removal of Encroachments on Public Streets, Rs. 38,522 and (3) Miscellaneous (including Advertisements), Rs. 32,507.
14.—Markets and Slaughter Houses ...	81,304	...	The increases were under (1) Stall Rents, Rs. 9,635, (4) Slaughter Fees, Rs. 66,581, (5) Miscellaneous Receipts Rs. 6,948 and (8) Receipts on account of the Administration of the Weights and Measures Act, Rs. 10,006 partly set off by a decrease mainly under (7) Cold Storage Rent of Rs. 9,202.
15.—Contribution from Capital Funds to Revenue.	...	20,896	Due to decreased expenditure on Loan Works.
17.—Rebate from Government on account of Collection of the Urban Immovable Property Tax in the City.	...	1,36,522	Decrease due to the Government having sanctioned a rebate at the rate of 1½ per cent. instead of 3 per cent. as requested by the Corporation.

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

	1940-41.	1939-40.	Increase.
	Rs.	Rs.	Rs.
1.—General Tax (including Fire Tax) at 11½ per cent. :—			
Total collections booked ...	1,45,01,184	1,40,60,484	
Deduct—			
Recoveries for previous years ...	10,59,107	10,16,343	
Add—			
Outstandings for the year at the close of the year ...	1,34,42,077	1,30,44,141	
	13,90,916	16,82,472	
Total ...	1,48,32,993	1,47,26,613	

	1940-41	1939-40	Increase.
	Rs.	Rs.	Rs.
2.—Water Tax at 3½ per cent. and Water charges by measurement and at compounded rate :—			
Total collections booked	80,36,968	77,89,079	
Deduct—			
Recoveries for previous years	3,25,864	3,76,313	
	77,11,104	74,12,766	
Add—			
Outstandings for the year at the close of the year	3,01,937	4,14,211	
Total	80,13,041	78,26,977	
3.—Halalkhore Tax at 3 per cent. and for special service :—			
Total collections booked	37,82,518	36,93,912	
Deduct—			
Recoveries for previous years	2,03,643	2,57,984	
	35,78,875	34,35,928	
Add—			
Outstandings for the year at the close of the year	2,30,214	3,07,079	
Total	38,09,089	37,43,007	
Net demand on account of Property Taxes inclusive of refunds...	2,66,55,123	2,62,96,597	3,58,526

TOWN DUTIES.

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

The gross collections for the year were estimated at Rs. 24,50,000, the refunds and commission charges at Rs. 10,53,000 and the net revenue at Rs. 14,00,000. The revenue collected and paid into the Municipal Treasury in the year amounted to Rs. 24,20,588 and after deducting the amount of Rs. 9,96,557 on account of refunds, the net receipts amounted to Rs. 14,24,031 showing an increase of Rs. 45,691 as compared with the actuals of the previous year. The refunds during the previous year amounted to Rs. 13,20,991. The decreases on account of refunds were due to less export of grain and of sugar due to war.

SALE PROCEEDS OF LAND.

12. The balance to the credit of the Fund at the beginning of the year was Rs. 27,98,551. During the year the sale proceeds of surplus land amounted to Rs. 12,45,890 out of which Rs. 10 lakhs were credited to revenue and the balance of Rs. 2,45,890 was transferred to the Reserve Fund. The interest realized on this fund during the year amounted to Rs. 76,509. The total investments in the Fund thus amounted to Rs. 31,20,950. Out of this amount a sum of Rs. 22,25,000 has been advanced for meeting expenditure on Capital Works, leaving a balance of Rs. 8,95,950 as shown in Appendix No. 6. The area of Surplus Municipal land available for sale at the end of the year is about 51,703 Square Yards of the approximate value of Rs. 6 lakhs.

REVENUE EXPENDITURE.

13. The final sanctioned grants amounted in the aggregate to Rs. 3,77,38,540 as follows :—

	Rs.
Budget Grants	3,64,21,549
Unexpended Grants for previous years renewed for expenditure	8,23,812
Additional Grants	4,93,179
Final Sanctioned Grants	3,77,38,540

The transfers from one Budget head to another without affecting the total Budget provision for the year amounted to Rs. 4,86,678.

14. In the following statement the final grants sanctioned from 1936-37 are compared with the savings year by year :—

Year.	Final grants sanctioned.	Grants to be renewed for expenditure in the following year.	Expenditure booked against final grants.	Savings on final grants sanctioned.
	Rs.	Rs.	Rs.	Rs.
1936-37	3,28,69,645	4,35,800	3,19,29,489	5,04,356
1937-38	3,36,42,984	4,09,600	3,27,48,184	4,85,200
1938-39	3,48,24,347	5,32,700	3,34,84,350	8,07,297
1939-40	3,62,57,296	8,45,000	3,47,44,038	6,68,258
1940-41	3,77,38,540	7,84,000	3,59,18,406	10,36,134

15. The total lapsed grants estimated to be renewed in 1941-42 aggregate Rs. 7,84,000 against Rs. 8,45,000 in 1940-41 and the heads under which the renewals are required will be found in Appendix No. 4.

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

	Rs.
(1) Repairs including Special Repairs	... 2,16,255
(2) Stores and Materials	... 63,312
(3) New Works	... 1,60,210
(4) Law Charges, General	... 19,375
(5) Payment to Schools Committee	... 48,197
(6) Rebate on account of Compounded Wheel Tax	... 90,000
(7) Miscellaneous other charges	... 25,374
(8) Interest on Municipal Loans	... 1,61,277
	Rs. 7,84,000

16. The final sanctioned grants for the year aggregated Rs. 3,77,38,540 against which the actuals amounted to Rs. 3,59,18,406 leaving an unexpended balance of Rs. 18,20,134 at the close of the year. Of this, Rs. 7,84,000 are being renewed for expenditure during 1941-42, the balance, viz., Rs. 10,36,134 being treated as savings on final grants sanctioned as detailed in Appendix No. 4.

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

Budget Head.	Amount.	REMARKS.
I.—General Supervision, etc.—	Rs.	
A.—General Superintendence—		
(c) Municipal Commissioner's Personal and General Office	6,257	Decrease mainly under Establishment.
B.—Collection of Revenue—		
(a) Property and Wheel Tax Establishment	6,588	The main items of decrease were Establishment Rs. 5,119 and Printing Rs. 934.
E.—Miscellaneous Charges	14,532	Decrease due partly to less expenditure under Law Charges, Rs. 9,092 and under Repairs and Taxes of Properties, Rs. 1,509 and partly due to the balance of Rs. 3,260 of the year 1939-40 for write off of the value of unserviceable stores being renewed by obtaining an additional grant from the Surplus Cash Balance.

Budget Head.	Amount.	REMARKS.
	Rs.	
F.—Election Expenses	29,984	This is mainly due to the provision for temporary staff in connection with the preparation of the preliminary rolls for Elections to be held in 1942-43 not being required to be expended as the life of the Corporation has been extended by one year, i.e., upto the end of 31st March 1943.
Debt Charges	11,737	Due mainly to the repayment with effect from 1st April 1940 of the advance taken from Capital Funds for the purchase of machinery for the Municipal Printing Press by taking a fresh advance from the Net Premia Fund as sanctioned under Corporation Resolution No. 856, dated the 11th December 1940.
II.—Water Works—		
A.—Establishment and Labour	6,329	Decrease mainly under Labour.
B.—Repairs and Maintenance	54,915	Out of this, Rs. 40,000 represents provision for the work of repairing the 57 th main across the Bandra Creek which was allowed to lapse as the cost of the work was met from the Loan Funds. The balance of Rs. 14,915 is made up of a decrease of Rs. 9,085 under Repairs to roads over trenches and of Rs. 5,830 under, various other heads.
Provident Fund and Pension, etc., Charges.	9,856	Less expenditure under Gratuities, Compassionate Allowances, etc.
Debt Charges	12,385	Due mainly to (1) the balance of Rs. 25 lakhs out of Rs. 64 lakhs loan having been raised in instalments, (2) a loan of Rs. 48 lakhs at 3½ per cent. having been raised instead of a loan of Rs. 58 lakhs at 4 per cent. as provided in the Budget and (3) a sum of Rs. 20 lakhs only having been raised during the year against the sanctioned loan of Rs. 48 lakhs.
III.—Education Primary—		
A.—Municipal Institutions	64,556	Decrease due mainly to less contribution required to be made to the Schools Committee (Rs. 49,124) and due to additional amount provided for Medical Inspection of School Children and Dental Clinic having been allowed to lapse as the requisite staff was not sanctioned before the close of the year (Rs. 9,400).
Debt Charges	5,361	Due mainly to (1) the balance of Rs. 25 lakhs out of the loan of Rs. 64 lakhs having been raised in instalments, (2) a loan of Rs. 48 lakhs at 3½ per cent. having been sanctioned for 1940-41, instead of a loan of Rs. 58 lakhs at 4 per cent. as provided in the Budget and (3) to the full amount of the loan having not been raised during the year.
V.—Public Health Department—		
A.—General Supervision	9,882	This is made up of small decreases under various heads including Rs. 3,944 under Establishment and Rs. 3,573, under Rat destruction.
F.—Supply of milk to the undernourished needy children attending Municipal Schools.	26,895	Less expenditure as medical inspection of school children was behind the schedule.
VI.—Medical Relief and Education—		
A.—Hospitals and Dispensaries—		
(a) Infectious Diseases Hospitals—		
II.—Arthur Road Hospital for Infectious Diseases	14,540	The notable decreases were under Repairs and Maintenance, Rs. 3,207 and Epidemics, Rs. 9,186.
(b) Maternity Homes	5,989	This is made up of small decreases under various heads including Rs. 1,876 under Establishment and Rs. 2,041 under Diets.
D.—Grants-in-aid to Public Medical Institutions, Convalescent Homes, Isolation Asylums, Sanitary Societies, etc.	14,445	The main decreases were under Acworth Leper Home, Rs. 4,260 and the Nowrosjee Wadia Maternity Hospital, Parel, Rs. 8,924.
H.—King Edward Memorial Hospital	18,237	The main items contributing to the decrease were diets, Rs. 1,018, Gas for heating, Rs. 5,661, Repairs and Maintenance, Rs. 5,672, Rent Rs. 1,824 and Maintenance of Electric Installation, Rs. 1,959.

Budget Head.	Amount.	REMARKS.
	Rs.	
I.—Gordhandas Sunderdas Medical College ...	5,085	Of this, Rs. 2,793 represents decrease under Establishment and the balance under other heads.
New Works ...	11,330	Due partly to savings on works completed and partly to work abandoned.
Debt Charges ...	6,774	Due mainly (1) to the balance of Rs. 25 lakhs out of the Rs. 64 lakhs loan having been raised in instalments, (2) to a loan of Rs. 48 lakhs at 3½ per cent. having been sanctioned instead of a loan of Rs. 58 lakhs at 4 per cent. as provided in the Budget and (3) the full amount of the loan having not been raised during the year.
VII.—Street Cleansing and Conservancy—		
A.—Street Cleansing and Conservancy—		
(c) Street Cleansing and Sanitation—		
(a) Scavengering ...	9,497	Decrease mainly under Labour Rs. 3,428 Clothing, Rs. 3,498 and Lighting Rs. 1,381.
(e) Removal of Town Refuse to Tardeo, etc.		
1—Bullock Traction ...	5,840	The main decrease was under Feed of Bullocks Rs. 2,668 and Repairs, etc., to carts, Rs. 1,199.
3—Loading Sidings ...	12,181	Due mainly to less expenditure on Maintenance and Repairs.
B.—Transport of refuse, etc., to Deonar ...	21,694	The items mainly responsible for the decrease are Establishment, Rs. 2,646, Labour Rs. 8,552, Maintenance of Sidings, Rs. 1,960 and Transport Rs. 7,051.
D.—Halalkhore Service—		
(c) Miscellaneous ...	6,008	This is made up of small decreases under different heads.
New Works ...	8,898	Out of this Rs. 4,133 represent grants pertaining to the year 1939-40 allowed to lapse as they could not be renewed, the works being carried out by obtaining an additional grant therefor and the balance of Rs. 4,765 is on account of savings on works completed.
Debt Charges ...	8,319	Due mainly (1) to the balance of Rs. 25 lakhs out of the loan of Rs. 64 lakhs having been raised in instalments, (2) to a loan of Rs. 48 lakhs at 3½ per cent. having been sanctioned for 1940-41 instead of a loan of Rs. 58 lakhs at 4 per cent. as provided in the Budget (3) to the full amount of the loan having not been raised and (4) to a lesser amount of advance taken from Special Fund for the purchase of plant and machinery.
VIII.—Roads, Drains and Sewers—		
A.—General ...	11,252	Decrease mainly under Construction Establishment.
B.—Maintenance of Roads ...	1,10,468	The main items making up the decrease were Establishment, Rs. 8,813, Ordinary Repairs and Maintenance, Rs. 11,245, Street Improvements, Rs. 25,466 and Renewal of Road Surfaces Fund Rs. 52,013.
C.—Public Lighting ...	24,104	Of this amount, Rs. 5,308 represent decrease under Gas Lighting and Rs. 16,135 under Repairs and Maintenance.
D.—Cleansing of Drains, etc. ...	20,480	This is made up of a decrease of Rs. 7,090 under Repairs and Alterations, Miscellaneous drains and gutters and of Rs. 13,390 under various other heads.
E.—Rebate on account of the Compounded Wheel Tax.	12,141	Due to less number of licences issued for public conveyances.
New Works ...	28,157	This includes Rs. 13,110, being grant for the year 1939-40 allowed to lapse as it could not be renewed, the works being carried out by obtaining an additional grant of that amount from the Surplus Cash Balance and the balance of Rs. 15,047 represents savings on works completed.
Debt Charges ...	19,119	Due mainly to (1) the balance of Rs. 25 lakhs out of Rs. 64 lakhs loan having been raised in instalments, (2) a loan of Rs. 48 lakhs at 3½ per cent. having been sanctioned for 1940-41 instead of a loan of Rs. 58 lakhs at 4 per cent. as proposed in the Budget, (3) to the full amount of the loan having not been raised during the year and (4) to a lesser amount of advance taken from Special Funds for the purchase of plant and machinery.

Budget Head.	Amount.	REMARKS.
IX.—Mechanical.—	Ra.	
A.—Mechanical Engineer's Office Establishment.	5,838	Decrease mainly under upkeep of Shops.
B.—Pumping and Compressor Stations.—		
(b) Pumping Stations in the City—		
(i) Pumping Station, Love Grove ...	5,869	This is made up of small decreases under various heads.
(c) Purification Works ...	10,537	The main items of decrease were Electric Current, Ra. 4,894, Stores, Ra. 1,642 and Sludge drying beds, Ra. 1,867.
(d) Compressor Stations in the City—		
(i) Compressor Station, Colaba	6,121	The principal heads contributing to the decrease were Electric Power and Repairs to machinery of stations and ejectors.
(ii) Compressor Stations, Victoria Gardens, Fergusson Road, Warden Road and Bhandarwada Road.	8,479	
D.—Transport—		
7. Removal of Town Refuse to Tardeo for transport to Deonar.	5,527	Decrease mainly under Establishment, Ra. 1,266 and under Running Expenses, Ra. 4,018.
New Works ...	8,248	Due mainly to grants aggregating Ra. 7,725 pertaining to the year 1939-40 being allowed to lapse as they could not be renewed, the works being sanctioned to be carried out by obtaining an additional grant from the Surplus Cash Balance.
X.—Buildings, Land Acquisition and Management—		
A.—City Engineer's Central Office Establishment	9,867	Includes Ra. 9,007, being decrease under Establishment due to the vacant post of Deputy City Engineer not being filled up.
D.—Land Acquisition and Management ...	12,576	The notable decrease was under Disposal of land Commission, etc. Charges Ra. 6,705.
XI.—Fire Brigade—		
Maintenance ...	10,951	Decrease mainly under Establishment, Repairs and Maintenance and Stores.
XII.—Licensing and Removal of Encroachments on Public Streets—		
C.—Administration of Shops and Establishments Act, 1939 ...	7,024	Due mainly to less expenditure on Establishment.
XIII.—Gardens and Open Spaces—		
A.—Gardens—		
(a) Victoria Gardens ...	9,232	This is made up of small decreases under various heads including Ra. 4,666 under Zoological Collection—Feed of Animals.
XIV.—Markets and Slaughter Houses—		
(b) Municipal Markets ...	10,566	Of this, Ra. 3,377 represents grant pertaining to the year 1939-40 which was allowed to lapse as it could not be renewed, the work being carried out by obtaining an additional grant from the Surplus Cash Balance and the balance of Ra. 7,189 is made up of savings under various heads including Ra. 2,577 under Establishment and Ra. 3,510 under Repairs and Maintenance.
New Works ...	5,705	This represents savings on works completed including Ra. 1,173, being grant for the year 1939-40 which was allowed to lapse as the same could not be renewed fresh grant being obtained from the Surplus Cash Balance to carry out the work.
XV.—Contribution towards Improvement Schemes ...	94,876	Represents charges on account of proportionate cost of collection of the General and Fire Tax adjusted during the year.
XVI.—Provident Fund, Pensions, Gratuities and Compassionate Allowances—		
A.—Provident Fund ...	9,297	Due to lapses on account of short-service, forfeitures, etc.
B.—Pensions, Gratuities, etc. ...	18,560	Less expenditure under Gratuities, Compassionate Allowances, etc.
XVIII.—Grain Compensation ...	95,511	Due to charges in respect of staff under Advance and Suspense Heads, being met from grants under those heads.
Total ...	9,68,619	

LOAN FUNDS.

17. The amount of new loan to be raised proposed in the Budget for 1940-41 was Rs. 58 lakhs. The Corporation, however, under their Resolution No. 587, dated the 12th September 1940, sanctioned the raising of a loan of Rs. 48 lakhs only on the basis of the revised loan works programme of that year.

As the loan works expenditure fell short of the budgetted expenditure, the amount actually raised to finance the capital expenditure including Plant and Machinery was Rs. 45,71,300 as detailed in paragraph 8 above.

LOAN WORKS EXPENDITURE.

18. The opening balance on 1st April 1940, on account of Loan Funds including the advance from Special Fund for the purchase of Plant and Machinery but excluding the Trust Funds was Rs. 6,52,753. Adding to this Rs. 45,71,300 raised during the year the total funds available for expenditure were Rs. 52,24,053. The total expenditure incurred during the year amounted to Rs. 41,76,156 leaving an unspent balance of Rs. 10,47,897 at the close of the year.

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

Year.	LOAN AND TRUST FUNDS.			Percentage by which actuals fell short of Budget Estimates.	Percentage by which actuals fell short of Revised Estimates.
	Budget Estimates.	Revised Estimates.	Actuals.		
	Rs.	Rs.	Rs.		
1936-37	21,38,551	24,01,782	16,94,419	21	29
1937-38	58,70,674	55,14,681	32,25,152	45	42
1938-39	72,42,997	74,57,798	48,81,906	32	34
1939-40	65,77,512	94,14,328	54,53,383	17	42
1940-41	50,23,263	76,82,864	43,16,316	14	44

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

The Revised Estimates adopted by the Corporation were for Rs. 83,47,264 including Rs. 90,300 on account of subvention, Rs. 74,100 on account of charges for raising the new loan, Rs. 5,00,000 for repayment of advance taken from the Land Sales Reserve Fund and Rs. 4,87,764 on account of estimated expenditure under Trust Fund. The amount of Rs. 43,16,316 shown as the actual expenditure is arrived at as follows :—

Expenditure as shown in the summary of Appendix No. 8 including expenditure under Trust Fund and credit on account of assets written off and expenditure on Printing Press Machinery transferred.	Rs.	Rs.
	...	42,76,411
<i>Deduct—</i>		
Expenditure on account of subvention	90,300	
Expenditure for raising the new loan	45,011	
	<hr/>	1,35,311
		<hr/>
		41,41,100
<i>Add—</i>		
Assets written off		46,569
Expenditure on account of Municipal Printing Press transferred.		1,28,647
		<hr/>
		43,16,316.
		<hr/>

APPENDIX No. 8.

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

	Revised Estimates.	Actuals.
LOAN WORKS.	Rs.	Rs.
II.—Water Works, Ordinary ...	15,77,427	7,39,529
III.—Education, Primary ...	2,65,794	2,25,141
V.—Public Health Department ...	1,22,300	24,196
VI.—Medical Relief and Education ...	4,76,457	2,17,388
VII.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service ...	2,59,899	1,50,153
VIII.—Roads, Drains and Sewers ...	34,84,748	23,01,987
IX.—Mechanical ...	89,350	34,223
X.—Buildings, Land Acquisition and Management ...	3,24,148	1,35,440
XIII.—Gardens and Open Spaces ...	1,925	597
XIV.—Markets and Slaughter Houses ...	1,76,151	25,046
XV.—Slum service ...	3,03,900	2,18,184
Discount and other charges on the New Loan ...	74,100	45,011
Plant and Machinery ...	2,03,301	Cr. 1,15,955
Repayment of Advance taken from the Land Sales Reserve Fund ...	5,00,000	...
	78,59,500	40,00,940
<i>Add :—</i>		
Assets written off ...	...	46,569
Expenditure on account of Printing Press Machinery transferred. ...	...	1,28,647
Total ...	78,59,500	41,76,156

21. Following table gives the classification of all the Loan Works under three distinctive groups for the purpose of appraising the distinctive character and value to the City in relation to the outlay, the allocation of outstanding debt as at 31st March 1941 and the debt charges involved during 1940-41

Particulars of City Service.	Amount of Loan outstanding on 31st March 1941.	DEBT CHARGES FOR 1940-41.				Total Debt Charges.
		Debt Interest.	Interest accrued but not paid.	Sinking Fund and Repayments.	Bank's Commission and Miscellaneous Loan Charges.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
General Services ...	8,98,24,374	39,67,791	18,691	28,97,202	10,694	68,94,378
Self-supporting Services—						
Water Works ...	6,32,04,582	32,11,890	4,269	21,50,384	7,755	53,74,298
Fire Brigade ...	8,51,604	36,442	9	34,773	55	71,279
Markets and Slaughter Houses ...	18,39,450	77,058	531	76,493	76	1,54,158
Total ...	6,58,95,636	33,25,390	4,809	22,61,650	7,886	55,99,735
Grand Total ...	15,57,20,010	72,93,181	23,500	51,58,852	18,580	1,24,94,113

SINKING FUNDS.

22. From Appendix No. 10 it will be seen that the book value of the Sinking Funds as on 31st March 1941, amounted to Rs. 3,37,43,520 made up of Rs. 3,37,43,288 being the book value of securities and Rs. 232 in cash with the Imperial Bank of India. Valuing the Municipal and Improvement Trust Debentures at par, the market value of Sinking Fund Investments held on 31st March 1941 comes to Rs. 3,58,69,092 as shown in Appendix No. 16A. This, together with the amount of interest accrued upto 31st March 1941, viz., Rs. 3,63,043 and cash with the Imperial Bank of India, Rs. 232 brings the total amount of Sinking Fund to Rs. 3,62,32,367 and more than covers the amount, viz., Rs. 3,50,85,945 to which the Sinking Funds should have accumulated upto 31st March 1941. The excess in the Sinking Fund Investments Account is thus Rs. 11,46,422.

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

Year.	Debt outstanding.	Sinking Fund Accumulations.	Debt Charges.
	Rs.	Rs.	Rs.
1938-39	15,68,65,159	3,18,38,689	1,21,88,098
1939-40	15,66,25,258	3,25,07,117	1,23,36,072
1940-41	15,57,20,010	3,37,43,520	1,24,94,113

LIABILITIES AND ASSETS.

APPENDICES NOS. 5 AND 7.

24. It will be seen that the gross revenue liabilities of the Corporation stood at Rs. 4,44,38,435 the assets being Rs. 5,00,38,599. The difference of Rs. 56,00,164 represents the surplus Revenue Funds of which the details are shown in Appendix No. 2.

An inventory of Municipal properties has since been completed and the work of valuation is in progress. After it is finished the Municipal properties outside the City will be taken up and entered in the inventory. A report will shortly be submitted to the Corporation for information.

25. The gross Capital Liabilities of the Corporation including the balances available on account of Trust Fund and Worn-out Water Mains Renewal Fund stood at Rs. 15,58,13,938 at the close of the year under report and the Assets at Rs. 30,69,56,131 resulting in a surplus of Rs. 15,11,42,193, the details of which are shown in Appendix No. 7.

INVESTMENTS AND INVESTED BALANCES.

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

Particulars.	Amount.	Average No. of Days.
	Rs.	
(1) Current Account Deposits	1,58,75,000	31.78
(2) Fixed Deposits	3,16,00,000	140.60
(3) Three Months Indian Treasury Bills	10,97,250	90.00
Total Rs.	4,85,72,250	103.89

The interest earned during the year amounted to Rs. 3,49,024 and the details are as follows :—

	Rs.
(1) On Current Account Deposits	8,059
(2) On Fixed Deposits	2,08,125
(3) On Treasury Bills	2,750
	2,18,934
(4) On Investments in Public Securities, etc.	1,30,090
	3,49,024

The average rate of interest on Current Account Deposits was .58 per cent. against .61 per cent. in the preceding year. The average rate of interest on fixed deposits was 1.71 per cent. as against 2 per cent. in the preceding year. The rate of interest on Treasury Bills was 1 per cent. The rate realized on fixed deposits ranged from $\frac{3}{4}$ per cent. to $2\frac{1}{8}$ per cent. The maximum rate realized on fixed deposits in the preceding year was $2\frac{3}{4}$ per cent.

The average rate of interest on all deposits was 1.58 per cent. as against 1.87 per cent. in the preceding year.

SPECIAL FUNDS.

APPENDICES NOS. 6 AND 16.

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

WATER WORKS ACCOUNT.

APPENDIX No. 12.

Income and Expenditure Account.

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

	1940-41.		Actuals for 1939-40.	Increase or Decrease as compared with	
	Budget.	Actuals.		The Budget.	The previous Year's Actuals.
	Rs.	Rs.	Rs.	Rs.	Rs.
Income on Value	37,26,400	37,90,174	36,84,799	+63,774	+1,05,375
By Measurements	41,69,000	42,16,108	40,72,204	+47,108	+1,43,904
Miscellaneous	3,13,000	2,55,847	3,47,679	-57,153	-91,832
	82,08,400	82,62,129	81,04,682	+53,729	+1,57,447
Expenditure—Maintenance	14,84,459	15,33,048	13,77,641	+48,589	+1,55,407
Debt Charges	53,95,192	53,74,298	52,84,324	-20,894	+89,974
	68,79,651	69,07,346	66,61,965	+27,695	+2,45,381
Balance	+13,28,749	+13,54,783	+14,42,717	...	...

APPENDIX No. 12-A.

Assets and Liabilities.

29. The liabilities at the close of the year stood at Rs. 7,99,84,046 and the assets aggregated to Rs. 11,57,60,185. The excess of assets over liabilities thus amounted to Rs. 3,57,76,139.

MARKETS AND SLAUGHTER HOUSES ACCOUNT.

APPENDIX No. 13.

Income and Expenditure Account.

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

	1940-41.		Actuals for 1939-40.	Increase or Decrease as compared with	
	Budget.	Actuals.		The Budget.	The previous Year's Actuals.
Income	Rs. 12,83,000	Rs. 13,64,304	Rs. 13,23,791	Rs. +81,304	Rs. +40,513
Expenditure under IX—Mechanical, D—Transport(10) Markets and Slaugh- ter Houses and E—Refrigerator ...	85,141	95,696	77,405	+10,555	+18,291
Under XIV—Markets and Slaughter Houses	3,91,348	5,71,581	5,31,461	—19,767	+40,120
	6,76,489	6,67,277	6,08,866	—9,212	+58,411
Balance	+6,06,511	+6,97,027	+7,14,925	...	...

SUSPENSE ACCOUNTS.

APPENDIX No. 14.

Municipal Printing Press.

31. A reference to the Income and Expenditure Account of the Municipal Printing Press will show that the net expenditure for the year (after adjusting value of opening and closing stock and works in progress and including Rs. 3,806 on account of the proportionate share of Test Audit Officer's salary) was Rs. 1,47,567 and the amount charged to the departments and private parties and the amount realized by sale of waste paper, metal ash, etc. Rs. 1,48,500. The difference of Rs. 933 representing net surplus is transferred to Revenue.

The suggestions made by Mr. J. A. Neale, Superintendent of Government Printing and Stationery, Bombay, in the accounting system of the Municipal Printing Press, underlying Corporation Resolution No. 808, dated the 4th December 1939, have been embodied in the Press Accounts for the year under report.

APPENDICES Nos. 14-A and B.

32. The following statement shows the opening and closing balances of recoverable advances for the year 1940-41 :—

	Balance at the beginning.	Balance at the close.	REMARKS.
Departmental Works	Rs. 97,117	Rs. 1,27,702	
Private Works	1,34,401	1,61,250	
Asphalt Plant, Crushers, etc.	65,512	1,03,854	
Carried forward	2,97,030	3,92,806	The closing balances of outstanding bills and of stock on hand at Asphalt Plant, at Sewri and Love Grove Crushers, for Mechanical Transport and on account of Precast Concrete slabs aggregated. Rs. 1,03,854

Budget Head.	Balance at the beginning.	Balance at the close.	REMARKS.
	Rs.	Rs.	
Brought Over ...	2,97,030	3,92,806	
Municipal Officers ...	27,851	28,342	
Miscellaneous Advances ...	1,64,513	1,72,814	Includes Rs. 20,000 being the Municipal contribution to the Schools Committee for maintaining the minimum cash balance.
Improvement Schemes ...	5,385	4,101	This is mainly in connection with advances to meet Court cost and Solicitors' out of pocket expenses.
Municipal Contractors, etc ...	305	1,258	
Purchase of Coal ...	1,860	4,379	Represents the value of coal on hand at the close of the year.
Purchase of Petrol ...	10,104	Cr. 29,238	The value of stock received but not paid for at the close of the year was Rs. 47,694 of which stock worth Rs. 29,238 was issued and the balance of Rs. 18,456 represented outstanding bills and stock on hand at the close.
	5,07,048	5,74,462	
Advance from Special Funds for Capital Works.	64,41,152	62,66,673	This represents the aggregate balance out of the advances taken from Special Funds from time to time for Capital Works as sanctioned by the Corporation repayable on the basis of equated payments.
Advances from Plant and Machinery Depreciation Fund for purchase of Machinery, etc.	1,15,265	1,06,581	This represents outstanding advance for purchase of Plant and Machinery other than that purchased by way of replacement to be recovered by means of the provisions for Depreciation to be made in subsequent years.
Charges met out of advance from Plant and Machinery Depreciation Fund for levelling, metalling, etc., Private Streets.	1,10,162	1,29,441	Represents the outstanding balance of recoveries to be made from various frontagers, etc., of Private Streets for cost of improvements carried out under Section 489 of the Municipal Act.
Advance from Fines Fund to the Mechanical Employees' Co-operative Credit Society.	5,000	5,000	Represents the amount advanced to the Bombay Municipal Mechanical Employees' Co-operative Credit Society in the year 1937-38 repayable on expiry of five years as sanctioned by the Corporation.
Advance from Net Premia Fund ...	1,78,000	...	
Advance out of Net Premia Fund for the purchase of Machinery for the Municipal Printing Press. ...	...	1,59,042	The cost of machinery purchased for the Municipal Printing Press from Capital Funds has now been financed by a separate advance from the Net Premia Fund as sanctioned under Corporation Resolution No. 856 of 11-12-1940.
	68,49,579	66,66,737	
Total Rs. ...	73,56,627	72,41,199	

DEPOSITS.

APPENDIX No. 14-C.

33. The opening balance on 1st April 1940 stood at Rs. 51,83,921. The credit during the year amounted to Rs. 2,47,56,790 and the debits Rs. 2,41,44,605. The closing balances aggregated Rs. 57,96,106 resulting in a net increase of Rs. 6,12,185.

The notable increases were of Rs. 1,45,147 under (B) Cash Deposits from Private Parties through Departmental Officers (City Engineer), Rs. 3,36,658, under (D) Cash Deposits from Lessees and Rs. 92,600 under E.—Paper Deposits kept in Office (1) from Contractors. The other main heads representing increases were of Rs. 2,155 under A (1) Cash Deposits from Contractors, Rs. 1,62,358 under (B) Cash Deposits from Private Parties through Departmental Officers (Hydraulic Engineer Rs. 72,315, Ex-Health Officer, Rs. 15,129, Estate Agent and Land Manager, Improvement Schemes Rs. 16,902 and other Officers Rs. 58,012), Rs. 11,549 under (C) Other Cash Deposits, Rs. 36,600 under E—Paper Deposits kept in Office (2)—from Tenderers Rs. 1,500 and (4) Securities held under

objection Rs. 35,100) and Rs. 32,400 under F.—Paper Deposits from Contractors, counterbalanced by decreases under A (2) Cash Deposits from Tenders, Rs. 8,800, (B) Cash Deposits from Private Parties through Departmental Officers, Rs. 1,53,982 (Assessor and Collector, Rs. 91,345 and Estate Agent and Land Manager, Municipal Properties Rs. 62,637) and Rs. 44,500 under G.—Paper Deposits from Lessees, etc

RESERVE STOCK.

34. The opening balance and the receipts of General Stores during the year as per my books were Rs. 2,46,486, and Rs. 8,25,598 respectively, and the issues amounted to Rs. 8,05,131. The closing balance of General Stores was, therefore, Rs. 2,66,953 *i.e.*, more by Rs. 20,467 than the opening balance.

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

	Rs.
Balance at the close of 1936-37	1,61,109
" " 1937-38	2,21,678
" " 1938-39	3,01,268
" " 1939-40	2,46,486
" " 1940-41	2,66,953

CAPITAL STORES.

The opening balance of Rs. 1,69,420 together with the receipts of Capital Stores during the year aggregated Rs. 7,59,643 and the issues Rs. 6,69,495 thus resulting in a decrease of Rs. 79,272 in the closing balance of Capital Stores, *viz.*, Rs. 90,148 as compared with the opening balance.

DEPARTMENTAL STOCK VERIFICATION.

36. Detailed verification of the reserve stock at the Central Stores and the two Sub-Depots at Foras Road and the B. B. Pipe Depot for the year 1940-41 was commenced in January 1941 and completed in March 1941 and the record of receipts and issues was found to be satisfactory. There were minor discrepancies in the stock resulting in a net deficit of Rs. 190-1-3.

Detailed verification of Line Suspense Account and other store outside Bombay was also completed and the records of receipts and issues were not found to be satisfactory.

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

STREET IMPROVEMENTS.

37. The provision made in the Revised Loan Works Budget for meeting claims on account of acquisition of setbacks was Rs. 12,19,123 (excluding Rs. 1,00,000 earmarked for adding setback lands to the roads), the expenditure being Rs. 10,82,063. This leaves a balance of Rs. 1,37,060 of which Rs. 1,32,800 represents the amount reserved to meet the cost of acquisition of setbacks for widening the Masjid Bunder Road at its junction with Dongri Street.

After deducting all ascertained time-barred claims, the undischarged commitments upto 31st March 1941 in regard to setbacks already acquired and sanctioned to be acquired amount to Rs. 10,18,352 against which we have a provision of Rs. 8,00,000 (excluding Rs. 1 lakh earmarked for adding setback lands to the roads) in the Budget for 1941-42. In addition to this, further liabilities may be expected on account of further acquisition of set-backs that will be sanctioned during 1941-42.

LEVELLING, METALLING, ETC., PRIVATE STREETS.

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

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

Year.	Grant (Advance from Plant and Machinery Depreciation Fund).	EXPENDITURE				Recoveries inclusive of Interest and Supervision Charges.
		Actual Expenditure on Works.	Supervision Charges.	Interest, etc., on Advance.	Total	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1936-37	25,000	15,543	4,114	1,789	21,446	24,864
1937-38	88,560	19,147	2,159	2,033	23,339	14,153
1938-39	1,40,220	70,398	3,568	2,718	76,684	25,616
1939-40	1,38,535	20,699	...	4,776	25,475	13,957
1940-41	1,40,500	54,718	...	5,622	60,340	41,062
				Total	2,07,278	1,19,652

The amount outstanding on 1st April 1936 was Rs. 41,815. Adding Rs. 2,07,278 on account of expenditure incurred during the years 1936-37 to 1940-41 and deducting Rs. 1,19,652 recovered during the same period, the amount outstanding at the close of the year 1940-41 comes to Rs. 1,29,441 as shown in Appendix No. 5.

CONVERSION OF INSANITARY PRIVIES INTO WATER CLOSETS.

39. In the scheme of accelerating the conversion of insanitary basket privies into water closets in sewered area by subsidising house-owners sanctioned under Corporation Resolution No. 2087, dated the 14th June 1927, the total number of privies to be converted was estimated at 33,000 against which the actual number converted upto 31st March 1941, is 24,853, the amount of subsidy paid being Rs. 21,00,975.

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

The scheme of accelerating the conversion of insanitary basket privies into water closets by subsidising house owners in the northern part of the City was sanctioned under Corporation Resolution No. 365, dated the 10th August 1939. The total number of privies in sewered area to be converted was estimated at 10,000 against which the actual number converted upto 31st March 1941, is 1,500, the subsidy paid at Rs. 60 per seat being Rs. 90,000. The number of halakhores reduced in consequence was 41. The saving on account of their pay comes to Rs. 12,300 per annum as against the debt charges of Rs. 5,042 per annum.

IMPROVEMENT SCHEMES.

General Account.

Income.

40. The total income for the year amounted to Rs. 98,07,399 against Rs. 1,04,33,139 for the preceding year showing a decrease of Rs. 6,25,740 made up of decrease in (1) Land Revenue realizations of Rs. .95 lakh (2) Contribution from the Corporation of Rs. 1.38 lakhs, and (3) Tobacco Duty Receipts of Rs. 4.49 lakhs counterbalanced by increase in (4) Interest and Profit on Investments of Rs. .50 lakh and (5) Miscellaneous Receipts of Rs. .06 lakh. A detailed comparison between the Budget Estimates and the Actuals will be found in Appendix No. 23.

Out of receipts from excise duty on Tobacco, the grant-in-aid is paid by Government to the Corporation on condition that it is to be made exclusively to the account of the Improvement Trust and only to such extent as will be sufficient to cover the deficit in the Improvement Trust Budget subject to the provisos (1) that it will on no account exceed three-fourths of the net realizations from the Tobacco Duty or Rs. 10 lakhs whichever is less and (2) that if the deficit in the Trust Budget in any particular year exceeds Rs. 10 lakhs, the difference will not be treated as arrears payable in the succeeding year.

Government accordingly paid in 1939-40 a grant of Rs. 9,88,000 subject to adjustment at the close of the year. As the accounts for that year showed a surplus of Rs. 4,61,377, Government deducted this amount out of the grant for the year under report. This has been reported to the Corporation under Municipal Commissioner's letter No. A.E. 492 dated the 6th January 1941, underlying Corporation Resolution No. 1116 dated the 3rd February 1941.

EXPENDITURE.

41. The total expenditure for the year aggregated Rs. 1,01,94,618 as against Rs. 99,71,761 for the preceding year showing an increase of Rs. 2,22,857. This is accounted for by an increase of Rs. 2.14 lakhs under Maintenance of Properties and Streets and of Rs. .09 lakh under Debt Charges. The expenditure of Rs. 1,01,95 lakhs comprises expenditure of Rs. 21.67 lakhs under Maintenance of Properties and Streets inclusive of the cost of Management and Establishment and of Rs. 80.28 lakhs under Debt Charges. Appendix No. 24 gives a comparison between the Final sanctioned Grants and the actuals.

42. The net deficit for the year amounts to Rs. 3,87,219 as shown in Appendix No. 22.

LOANS.

43. The loan liabilities at the beginning of the year stood at Rs. 16,42,15,264. No loan was raised during the year.

The repayment of Loans during the year aggregated Rs. 4,61,084 out of which Rs. 4,59,084 were repaid to Government on the basis of equated payments out of Revenue in respect of advances taken from them and Rs. 2,000 were repaid to debenture holders in respect of Rs. 30 lakhs loan due for repayment on 1st November 1937, out of Surplus balance in the Capital Account. The outstanding loan liabilities at the close of the year thus stood at Rs. 16,37,54,180. Out of this, the amount outstanding on account of Government loans shown in Appendix No. 29 as Rs. 8,66,59,680 requires some explanation as that amount is not really due to Government. Out of the debentures held by Government, debentures are repurchased every year for the purpose of Sinking Fund investments and the debentures thus held on 31st March 1941 amount to Rs. 1,99,00,000. The liability to Government on this account is therefore only Rs. 6,69,59,680.

CAPITAL ACCOUNT.

44. The opening balance on 1st April 1940 was Rs. 60,62,077. During the year under report, receipts on account of sale proceeds of lands and buildings amounted to Rs. 22,26,423. The total of funds available was Rs. 82,88,500. Against this, the expenditure incurred on works amounted to Rs. 7,62,948. The deficit in the general account for the years amounted was Rs. 3,87,219 and was made from the Balance in the Capital Account. The amount paid towards the repayment of Rs. 30 lakhs loan due 1st November 1937, was Rs. 2,000. The unspent balance at the close of the year thus stood at Rs. 71,36,333.

EXPENDITURE ON SCHEMES.

APPENDIX No. 26.

45. The actual expenditure incurred during the year on Schemes amounted to Rs. 7,62,948 (Gross Expenditure Rs. 7,63,315 less credit Rs. 367 for sale of tools and plant) as against the Revised Estimates of Rs. 31,06,510 (including Rs. 2,55,001 on account of Cost of Management and Establishment). The total expenditure on schemes upto 31st March 1941, amounted to Rs. 18,77,53,165 of which Rs. 14,65,586 is on account of discount and other charges on loans.

SINKING FUNDS.

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

Amount of Fund at 1st April 1940.	Interest, etc., realizations.	Sinking Fund Instalments.	deduct—Withdrawn for repayment.	Amount of the Fund at 31st March 1941.
Rs. 2,57,39,758	Rs. 11,64,307	Rs. 6,00,587	Rs. ...	Rs. 2,75,04,852

From Appendix No. 28 it will be seen that in the books of Accounts the Sinking Fund as on 31st March 1941 amounts to Rs. 2,75,04,852 of which Rs. 2,75,04,601 represents the book value of the securities and Rs. 251 in cash with the Imperial Bank of India. Valuing the Bombay Improvement Trust and Municipal Debentures at par, the market value of the Sinking Fund Investments held on 31st March 1941 comes to Rs. 2,77,86,989 as shown in Appendix No. 30. This, together with the amount of interest accrued upto 31st March 1941, viz., Rs. 1,21,392 and cash with the Imperial Bank of India, viz., Rs. 251 brings the total amount of Sinking Fund to Rs. 2,79,08,632 against Rs. 2,41,31,035, the amount to which the Sinking Fund should have accumulated upto 31st March 1941. The excess in the Sinking Fund Investments account is thus Rs. 37,77,597.

LIABILITIES AND ASSETS.

APPENDIX No. 25.

47. The gross capital liabilities of the Improvement Schemes stood at Rs. 16,85,12,675 at the close of the year under report and the assets at Rs. 22,71,52,845 including book value of lands comprised in Schedules 'W' and 'X' resulting in a surplus of Rs. 5,86,40,170, the details thereof are shown in Appendix No. 25.

GENERAL REMARKS.

(000 Omitted).

48. In the Budget Estimates for the year, the total income was estimated at Rs. 3,48,42 and the total expenditure at Rs. 3,64,22 the budget deficit being Rs. 15,80. The actual income realised for the year was Rs. 3,56,32 and the total expenditure aggregated Rs. 3,59,19 showing a deficit of Rs. 2,87. There was an increase of Rs. 7,90 in income and a decrease of Rs. 5,03 in expenditure. On scrutinising the details it will be seen that the General Tax showed an increase of Rs. 3,04 which was made up of Rs. 2,17 from the Public due to increase in rateable value, Rs. 18 under Improvement Schemes, Rs. 1,11 under B. B. & C. I. Railway, due to the settlement of the assessment dispute, counterbalanced by decreases in the receipts from Mills Rs. 12 and from the G. I. P. Railway Rs. 30. There were increases under interest on Surplus funds Rs. 39, Water tax on rateable value Rs. 64, by Meter Measurement Rs. 47, counterbalanced by decreases of Rs. 70 under Compounded tax. The contribution received from Government for Primary Education showed an increase of Rs. 56. Receipts from Halakhore tax and Miscellaneous sources showed an improvement of Rs. 1,01 which followed the increased receipts under General Tax. The other increases were under Mechanical Rs. 57 Buildings, Land Acquisition, etc., Rs. 70 Licenses and Encroachments Rs. 1,08 Markets and Slaughter Houses Rs. 81 and other heads Rs. 91. The total gross increases thus amounted to Rs. 9,61. Against these increases the total decreases amounted to Rs. 1,71 made up of Contribution from Capital Funds Rs. 21, Rebate on account of Collection of Urban Immovable Property Tax Rs. 1,36 and other heads Rs. 14. The net increase in income was thus Rs. 7,90. The expenditure for the year showed a decrease of Rs. 5,03 as compared with the Budget Estimates. The main factors that contributed to these decreases were (1) reduction in debt charges due to non-raising of loans as estimated at the time of the budget, (2) decrease in the payments on account of the Urban Immovable Property Tax due to exemptions granted by Government in the case of certain Municipal properties and (3) reduction in contribution towards Improvement schemes, the cost of collection of the tax having been taken into account in arriving at the net realisations of the General Tax. Owing to conditions created by war, executive officers were not able to spend their allotments with the result that expenditure to the extent of Rs. 6,00 had to be carried over to the next year. Had this amount been spent during the year the deficit would have been further increased to that extent. The Surplus Cash Balance at the beginning of the year was Rs. 28,81 and as a result of the variations in income and expenditure showing a deficit of Rs. 2,87 the balance at the close of the year was Rs. 25,94. After allowing for recoupment of advances etc., to the extent of Rs. 97 as detailed in paragraph 4, the balance at the close of the year was Rs. 26,91.

The expenditure on essential services and obligatory duties is increasing. There is a further prospect of the income of Rs. 10,00 from the Sale Proceeds of Surplus Land disappearing during the course of the next 2 years as the area of surplus Municipal land available for sale at the end of the year is about 51 square yards of the approximate value of Rs. 6,00. The Corporation have already submitted proposals to Government for amendment of the Town Duty Schedule and levy of tax on Trades and Professions. As regards the amendment of the Town Duty schedule legislation will not be undertaken until the parliamentary form of Government is restored in the Province, while the proposals

regarding levy of tax on trades and professions are still under the consideration of Government. If the figures of expenditure are analysed it will be found that there is very little scope for retrenchment in the expenditure. In the meantime new expenditure should be avoided, nor should any commitments be undertaken which are not obligatory and absolutely essential in the interest of health and sanitation of the City. All expenditure on other matters, however desirable they may be, should be postponed until adequate funds are available for meeting the expenditure.

The expenditure on Loan works as shown in the Budget was Rs. 50,23. In the Revised Estimates the expenditure was shown at Rs. 76,83 while the actual expenditure aggregated Rs. 43,16. The actuals fell short of the Budget Estimates and the Revised Estimates by 14 per cent. and 44 per cent. respectively. This disparity could be minimised if the Engineering departments were to frame their estimates on a more conservative basis.

The position regarding Sinking Fund Investments is satisfactory as there is an excess accumulation of Rs. 11,46 which is allowed to remain in the Sinking Fund Account and not transferred to Net Premia Fund as was as being done in the past as the question of transfer of such excess is still under the consideration of the Law, Revenue and General Purposes Committee.

As regards the Improvement Scheme, the total income for the year amounted to Rs. 98,07 against Rs. 1,04,33 for the preceding year, showing a decrease of Rs. 6,26 mainly on account of decrease in Contribution from the Municipal Corporation of Rs. 1,38 and less receipt from Tobacco Duty of Rs. 4,49 owing to deduction by Government from Tobacco revenue payable by it for the year under report a sum of Rs. 4,61 for reasons stated in paragraph 40 above and the total expenditure aggregated Rs. 1,01,95 against Rs. 99,72 for the preceding year, showing an increase of Rs. 2,23 which is made up of an increase of Rs. 2,14 under Maintenance of Properties and Streets and of Rs. 9 under Debt Charges.

The position regarding Sinking Fund Investments is satisfactory as there is an excess accumulation of Rs. 37,78 which is allowed to remain in the Sinking Fund Account. There is no separate Net Premia Fund in the case of the Improvement Schemes Account.

I have the honour to be,

Sir,

Your most obedient servant,

V. V. SHALIGRAM,

Chief Accountant.

APPENDICES.

MUNICIPAL ACCOUNT.

- No. 1.—General Financial Statistics.
- No. 2.—Statement of Surplus Revenue Fund for 1940-41.
- No. 3.—Statement showing the Income realised during 1940-41 as compared with estimates for the year as also with the actuals for the preceding year.
- No. 4.—Statement showing the expenditure during 1940-41 as compared with the Final sanctioned grants.
- No. 5.—Balance Sheet (Revenue) as at 31st March 1941.
- No. 6.—Statement of Special Funds for 1940-41.
- No. 7.—Balance Sheet (Capital Funds) as at 31st March 1941.
- No. 8.—Block Account, showing details of Capital Expenditure upto 31st March 1941.
- No. 9.—Statement showing (1) the total amount of Municipal loans raised, (2) the expenditure incurred there against and (3) the invested balance of the loans on 31st March 1941.
- No. 10.—Statement showing the actual investment on account of the Sinking Fund of different Municipal Loans upto 31st March 1941 compared with the amounts which should have accumulated upto that date on the basis of the fixed instalments and the sums set aside as Sinking Fund as at 31st March 1941.
- No. 11.—Statement showing outstanding loans due by the Municipality, the interest outstanding on 1st April 1940 on the different loans, the amount payable for the year 1940-41, the amount paid by the Imperial Bank of India and in office during that year and the balances outstanding on 31st March 1941.
- No. 12.—Water Works, Income and Expenditure Account, including statement of income realizations for 1939-40 and preceding 5 years from Water supply through meters.
- No. 12A.—Water Works Assets and Liabilities.
- No. 13.—Markets and Slaughter Houses, Income and Expenditure Account for 1940-41.
- No. 14.—Municipal Printing Press, Income and Expenditure for the year 1940-41.
- No. 14A.—Statement of Advance Accounts for 1940-41.
- No. 14B.—Statement of Advance Accounts out of Special Funds for 1940-41.
- No. 14C.—Statement of Deposit Accounts for 1940-41.
- No. 14D.—Statement of Reserve Stores Stock Accounts for 1940-41.
- No. 14E.—Statement of interest accrued but not paid in respect of the Municipal loans outstanding on 31st March 1941.
- No. 15.—Statement of amounts of receipts and expenditure respectively, credited and debited to the Municipal Fund during the year 1940-41 and the balance at the credit of the fund at the close of the year 1940-41 (i.e. 31st March 1941.)
- No. 16.—Comparison of Face, Purchase and Market values at 31st March 1941 of the different securities held in the Special Funds.
- No. 16A.—Comparison of Face, Purchase and Market values at 31st March 1941 of the different securities held in the Sinking Funds.
- No. 16B.—Statement showing the amount of and the object for which the donations held under Public Monuments Maintenance Fund were received from different parties upto 31st March 1941.
- No. 16C.—Statement showing the amount of and the object for which the endowments held under Endowments Fund were received from different parties upto 31st March 1941.
- No. 17.—Statement of Town Duties collected and refunds allowed in 1940-41.
- No. 18.—Statement of the Income of the Bombay Municipality from 1865 to the close of the financial year 1940-41.
- No. 19.—Statement of the Expenditure of the Bombay Municipality from 1865 to the close of the financial year 1940-41.
- No. 20.—Contrasted statement of Income and Expenditure from the year 1865 to the financial year 1940-41.

IMPROVEMENT SCHEMES ACCOUNT.

- No. 21.—General Financial Statistics.
- No. 22.—General Account for the year 1940-41.
- No. 23.—General Account for 1940-41—Details of Income.
- No. 24.—General Account for 1940-41—Details of Expenditure.
- No. 25.—Balance Sheet (Capital Account) as at 31st March 1941.
- No. 26.—Block Account showing Capital Expenditure upto 31st March 1941.
- No. 27.—Statement showing scheduled lands as specified in the Schedules W to Z annexed to Act XIII of 1933.
- No. 28.—Statement showing the actual investments on account of the Sinking Fund of different Improvement Trust Loans upto 31st March 1941 compared with the amounts which should have accumulated upto that date on the basis of the fixed instalments and the sums set aside as Sinking Fund, as at 31st March 1941.
- No. 29.—Statement showing outstanding loans of the Bombay Improvement Trust due by the Municipality, the interest outstanding on 1st April 1940 on the different loans, the amount payable for the year 1940-41, the amount paid during that year and the balances outstanding on 31st March 1941.
- No. 30.—Comparison of Face, Purchase and Market values at 31st March 1941 of the different securities held in the Sinking Fund

APPENDIX No. 1.

General Financial Statistics.

—	1936-37.	1937-38.	1938-39.	1939-40.	1940-41.
<i>General.</i>					
1. Area of the City (acres)	15,714	15,714	15,714	15,714	15,714
2. Population ...	1,161,383	1,161,383	1,161,383	1,161,383	1,489,534
<i>Rates and Assessments.</i>					
3. Rateable value Rs.	13,31,56,299	13,62,69,866	13,48,69,247	13,97,61,676	14,14,61,189
4. Rateable value per head of population.	Rs. 114-10-5	Rs. 117-5-4	Rs. 116-2-0	Rs. 120-5-5	Rs. 94-15-6
5. Properties registered in the Assessment Book	48,164	48,207	48,271	48,306	48,501
<i>Income.</i>					
	Rs.	Rs.	Rs.	Rs.	Rs.
	at 11 per cent.	at 11 per cent.	at 11 per cent.	at 11 per cent.	at 11 per cent.
6. General Tax ...	1,26,18,595	1,25,73,930	1,36,06,715	1,34,47,825	1,38,54,785
7. Income from other sources ...	1,94,39,634	2,04,42,488	2,11,60,560	2,12,08,276	2,17,76,980
Total Income Rs.	3,20,58,229	3,30,16,418	3,47,67,275	3,46,56,101	3,56,31,765
8. Incidence of Taxation per head ...	Rs. 22-15-4	Rs. 23-10-8	Rs. 25-0-6	Rs. 24-11-7	Rs. 19-13-2
<i>Loans.</i>					
	Rs.	Rs.	Rs.	Rs.	Rs.
9. Debt outstanding ...	15,65,25,478	15,62,24,501	15,68,65,159	15,66,25,258	15,57,20,010
10. Redemption and Sinking Funds in hand or invested ...	2,74,05,128	3,01,53,328	3,18,38,689	3,25,07,117	3,37,43,520
11. Net Loan Debt ...	12,91,20,350	12,60,71,173	12,50,26,470	12,41,18,141	12,19,76,490
12. Net Debt per head of population ...	Rs. 111-2-10	Rs. 108-8-10	Rs. 107-10-5	Rs. 106-13-11	Rs. 81-14-3
<i>Expenditure.</i>					
	Rs.	Rs.	Rs.	Rs.	Rs.
13. Primary Education ...	33,46,190	34,52,216	35,78,572	37,74,475	41,17,900
14. Medical Relief and Education ...	17,96,733	19,15,745	19,51,873	20,72,534	21,11,929
15. Water Works—Maintenance ...	10,57,973	11,59,651	12,68,091	13,77,641	15,33,048
Debt Charges ...	52,19,038	52,17,360	52,32,737	52,84,324	53,74,298
16. Other City services ...	1,37,83,371	1,41,73,764	1,44,97,716	1,51,83,316	1,56,61,416
17. Debt Charges—excluding Water Works...	67,26,184	68,29,448	69,55,361	70,51,748	71,19,815
Total Expenditure Rs. ...	3,19,29,489	3,27,48,184	3,34,84,350	3,47,44,038	3,59,18,406

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

APPENDIX No. 2.

Revenue Account for the year ended 31st March 1941.

Particulars.		Total.	Particulars.		Total.
		Rs. a. p.			Rs. a. p.
To Revenue Expenditure as per Appendix No. 4	...	3,59,18,405 13 2	By Revenue Receipts as per Appendix No. 3	...	3,56,31,765 1 11
			„ Balance being deficit for the year	...	2,86,640 11 3
		3,59,18,405 13 2			3,59,18,405 13 2
	Rs. a. p.			Rs. a. p.	
Contribution towards Improvement Schemes during 1941-42	24,59,296 6 4		Surplus Revenue Fund as at 1st April 1940	...	58,39,799 8 10
Revenue Expenditure to be incurred in 1941-42 and provided for as renewed grants	7,84,000 0 0		Revenue of previous year renewed for payment of contribution towards Improvement Schemes during 1940-41	24,45,301 9 6	
Deficit for the year	...	32,43,296 6 4 2,86,640 11 3	Revenue of previous years reserved for the year 1940-41	8,45,000 0 0	
Balance being Surplus Revenue Fund as at 31st March 1941 as per Appendix No. 5	...	56,00,164 0 9			32,90,301 9 6
		91,30,101 2 4			91,30,101 2 4

59

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Statement showing the Net Receipts during the Financial Year 1940-41 from all sources as

Actuals for 1939-40.	PARTICULARS	Details of Actuals.	Actuals for 1940-41.	Budget Estimate for 1940-41.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
	I.—General Tax, Indirect Taxation and Miscellaneous Revenue.			
	A.—General Tax at 11 per cent.—			
1,12,08,354 5 8	(1) From the Public	1,13,40,800 11 9		1,11,24,000 0 0
2,02,985 1 4	(2) " Government	3,93,779 15 0		3,93,700 0 0
7,23,197 6 0	(3) " Port Trust	7,23,197 6 0		7,22,200 0 0
2,13,147 4 0	(4) For Improvement Schemes Properties	2,16,905 8 6		1,99,500 0 0
6,88,845 5 0	(5) From Mills	6,89,589 2 0		7,02,300 0 0
2,73,102 6 0	(6) " G. I. P. Railway	2,42,756 12 0		2,73,100 0 0
1,38,193 0 0	(7) " B. B. & C. I. Railway	2,47,755 14 0		1,36,500 0 0
1,34,47,824 12 0			1,38,54,785 5 3	1,35,51,300 0 0
	B.—Town Duties—			
18,74,480 4 3	(1) Through Port Trust	8,91,862 6 5		13,50,000 0 0
5,98,238 15 10	(2) " G. I. P. Railway	11,46,564 3 7		8,50,000 0 0
2,26,611 9 3	(3) " B. B. & C. I. Railway	2,73,764 13 3		2,50,000 0 0
...	(4) Election and T. D. O.	1,08,397 0 3		...
26,99,330 13 4			(a) 24,20,588 7 6	24,50,000 0 0
13,20,991 3 0	<i>Deduct—Refunds and Commission charges</i>		(b) 9,96,557 3 0	10,50,000 0 0
13,78,339 10 4			14,24,031 4 6	14,00,000 0 0
	C.—Licenses—			
22,486 14 4	Grant in aid of the fees for Land, Conveyance, Music Licences (issued by the Commissioner of Police)		6,522 8 0	3,000 0 0
	D.—Interest and Profit on Investments of Surplus Loan and other Balances			
3,11,461 5 11			2,63,771 15 2	2,25,000 0 0
	E.—Interest and Profit on Plant and Machinery Depreciation Fund			
75,443 1 6			74,410 10 0	73,000 0 0
	F.—Miscellaneous—			
4,426 6 0	(1) Contribution from Municipal servants towards Pensions etc., Fund	4,200 4 0		4,000 0 0
1,02,418 9 5	(2) Fines for offences against the Law	...		1,10,000 0 0
...	(3) Sale proceeds of unserviceable Tools and Plant	28 4 0		1,000 0 0
40,727 10 4	(4) Miscellaneous receipts	23,483 14 8		15,000 0 0
24,484 7 6	(5) Miscellaneous fees	20,433 11 0		15,000 0 0
70,246 9 1	(6) Rent of buildings and lands	70,014 1 4		66,000 0 0
2,42,303 10 4			1,18,160 3 0	2,11,000 0 0
...	G.—Grant in aid in respect of fines for offences against the law			
	Total, I—General Tax, etc.		1,02,988 8 9	...
1,54,77,859 6 5	Carried forward Rs.		1,58,44,670 6 8	1,54,63,300 0 0

(a) These are net receipts after deducting Commission charges amounting to Rs. 76,766-9-2.

(b) This is exclusive of Commission charges amounting to Rs. 76,766-9-2.

No. 3
COME

contrasted with the Actuals for 1939-40, the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1940-41.	Compared with the Actuals for 1939-40		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,11,24,000 0 0	1,32,446 6 1	...	2,16,800 11 9	...	2,16,800 11 9	...
4,00,600 0 0	1,90,794 13 8	...	79 15 0	...	...	6,820 1 0
7,23,200 0 0	...	...	997 6 0	...	...	2 10 0
1,99,500 0 0	3,758 4 6	...	17,405 8 6	...	17,405 8 6	...
6,77,600 0 0	743 13 0	...	...	12,710 14 0	11,989 2 0	...
2,42,700 0 0	...	30,345 10 0	...	30,343 4 0	56 12 0	...
2,46,000 0 0	1,09,562 14 0	...	1,11,255 14 0	...	1,755 14 0	...
1,36,13,600 0 0	4,37,306 3 3	30,345 10 0	3,46,539 7 3	43,054 2 0	2,48,008 0 3	6,822 11 0
10,70,000 0 0	...	9,82,617 13 10	...	4,58,137 9 7	...	1,78,137 9 7
11,30,000 0 0	5,48,325 3 9	...	2,96,564 3 7	...	16,564 3 7	...
2,50,000 0 0	47,153 4 0	...	23,764 13 3	...	23,764 13 3	...
1,05,000 0 0	1,08,397 0 3	...	1,08,397 0 3	...	3,397 0 3	...
25,55,000 0 0	7,03,875 8 0	9,82,617 13 10	4,28,726 1 1	4,58,137 9 7	43,726 1 1	1,78,137 9 7
11,55,000 0 0	...	3,24,434 0 0	...	53,442 13 0	...	1,58,442 13 0
14,00,000 0 0	7,03,875 8 0	6,58,183 13 10	4,28,726 1 1	4,04,694 12 7	43,726 1 1	19,694 12 7
8,500 0 0	...	15,964 6 4	3,522 8 0	...	...	1,977 8 0
2,25,000 0 0	...	47,689 6 9	38,771 15 2	...	38,771 15 2	...
73,000 0 0	...	1,032 7 6	1,410 10 0	...	1,410 10 0	...
4,000 0 0	...	226 2 0	200 4 0	...	200 4 0	...
...	...	1,02,418 9 5	...	1,10,000 0 0	...	...
1,000 0 0	28 4 0	...	...	971 12 0	...	971 12 0
20,000 0 0	...	17,243 11 8	8,483 14 8	...	3,483 14 8	...
20,000 0 0	...	4,050 12 6	5,433 11 0	...	433 11 0	...
60,000 0 0	...	232 7 9	4,014 1 4	...	10,014 1 4	...
1,05,000 0 0	28 4 0	1,24,171 11 4	18,131 15 0	1,10,971 12 0	14,131 15 0	971 12 0
1,10,000 0 0	1,02,988 8 9	...	1,02,988 8 9	...	...	7,011 7 3
1,55,35,100 0 0	12,44,198 8 0	8,77,387 7 9	9,40,091 1 3	5,58,720 10 7	3,46,048 9 6	36,478 2 10

Statement showing the Net Receipts during the Financial year 1940-41 from all sources as

Actuals for 1939-40.	PARTICULARS.	Details of Actuals.	Actuals for 1940-41.	Budget Estimate for 1940-41.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,54,77,859 6 5	Brought over Rs. ...		1,58,44,670 6 8	1,54,63,300 0 0
	2—Water Works.			
	Water Tax and other Miscellaneous Water Works Revenue—			
36,84,798 14 6	(1) On Rateable Value ...	37,90,173 12 6		37,26,400 0 0
40,72,204 0 0	(2) By Measurement per 1,000 gallons ...	42,16,108 6 0		41,69,000 0 0
69,503 6 0	(3) Rent of Water Meters ...	68,948 7 0		69,000 0 0
2,44,188 9 0	(4) Compounded Tax ...	1,50,079 9 0		2,20,000 0 0
6,611 7 0	(5) Rent of Buildings and Lands ...	5,337 0 0		6,000 0 0
80,77,306 4 6		82,30,647 2 6		81,90,400 0 0
27,375 7 11	(6) Miscellaneous— Miscellaneous Receipts ...	31,482 3 6		18,000 0 0
81,04,681 12 5			82,62,129 6 0	82,08,400 0 0
	3—Education, Primary.			
8,97,500 0 0	Contribution from Government ...	9,50,310 0 0		8,95,000 0 0
1,077 10 0	Miscellaneous— Miscellaneous Receipts ...	669 13 0		...
8,98,577 10 0			9,50,979 13 0	8,95,000 0 0
	4—Education, Secondary.			
154 15 0	Miscellaneous— Miscellaneous Receipts ...		95 14 8	110 0 0
	5.—Public Health Department.			
...	A.—Interest realised on Donations ...		37 8 0	...
3,966 10 4	B.—Miscellaneous— (1) Miscellaneous Receipts ...	5,504 8 6		2,600 0 0
23,328 7 3	(2) Miscellaneous fees ...	27,732 6 9		19,500 0 0
58,189 3 0	(3) Rent of Buildings and Lands ...	58,462 13 0		59,500 0 0
945 0 0	(4) Sale of rights ...	1,013 8 0		900 0 0
86,429 4 7			92,713 4 3	82,500 0 0
86,429 4 7			92,750 12 3	82,500 0 0
2,800 0 0	6.—Medical Relief and Education.			
	A.—Interest realised on donations from the Public ...		3,603 15 5	2,800 0 0
1,463 8 4	B.—Miscellaneous— (1) Miscellaneous Receipts ...	3,632 14 9		500 0 0
1,614 9 0	(2) Miscellaneous fees ...	4,286 6 9		4,000 0 0
811 0 0	(3) Rent of Buildings and Lands ...	3,109 2 0		800 0 0
3,889 1 4			11,028 7 6	5,300 0 0
1,19,471 9 5	C—Receipts from Gordhandas Sunderdas Medical College ...		1,23,090 12 0	1,22,000 0 0
4,408 12 0	D—Receipts from King Edward Memorial Hospital ...		8,302 4 0	4,500 0 0
11,536 9 0	E—Interest realised on Hospital Fund (for Venereal Ward at King Edward Memorial Hospital) ...		12,617 13 0	12,000 0 0
1,146 0 0	F—Interest on K. E. M. Hospital and G. S. Medical College Equipment Fund ...		1,495 12 0	1,000 0 0
1,43,251 15 9			1,60,138 15 11	1,47,600 0 0
2,47,10,955 0 2	Carried forward Rs. ...		2,53,10,765 4 6	2,47,96,910 0 0

No. 3—continued.

COME

contrasted with the Actuals for 1939-40, the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1940-41.	Compared with the Actuals for 1939-40		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1,55,35,100 0 0	1,24,41,198 8 0	8,77,387 7 9	9,40,091 1 3	5,58,720 10 7	3,46,048 9 6	36,478 2 10
37,26,400 0 0	1,05,374 14 0	...	63,773 12 6	...	63,773 12 6	...
41,28,000 0 0	1,43,904 6 0	...	47,108 6 0	...	88,108 6 0	...
69,000 0 0	...	554 15 0	...	51 9 0	...	51 9 0
1,70,000 0 0	...	94,109 0 0	...	69,920 7 0	...	19,920 7 0
6,000 0 0	...	1,274 7 0	...	663 0 0	...	663 0 0
80,99,400 0 0	2,49,279 4 0	95,938 6 0	1,10,882 2 6	70,635 0 0	1,51,882 2 6	20,635 0 0
22,000 0 0	4,106 11 7	...	13,482 3 6	...	9,482 3 6	...
81,21,400 0 0	2,53,385 15 7	95,938 6 0	1,24,364 6 0	70,635 0 0	1,61,364 6 0	20,635 0 0
9,45,000 0 0	52,810 0 0	...	55,310 0 0	...	5,310 0 0	...
700 0 0	...	407 13 0	669 13 0	...	...	30 3 0
9,45,700 0 0	52,810 0 0	407 13 0	55,979 13 0	...	5,310 0 0	30 3 0
100 0 0	...	59 0 4	...	14 1 4	...	4 1 4
35 0 0	37 8 0	...	37 8 0	...	2 8 0	...
4,000 0 0	1,537 14 2	...	2,904 8 6	...	1,504 8 6	...
22,000 0 0	4,403 15 6	...	8,232 6 9	...	5,732 6 9	...
57,500 0 0	273 10 0	...	...	1,037 3 0	962 13 0	...
1,065 0 0	68 8 0	...	113 8 0	...	...	51 8 0
84,565 0 0	6,283 15 8	...	11,250 7 3	1,037 3 0	8,199 12 3	51 8 0
84,600 0 0	6,321 7 8	...	11,287 15 3	1,037 3 0	8,202 4 3	51 8 0
2,800 0 0	803 15 5	...	803 15 5	...	803 15 5	...
3,100 0 0	2,169 6 5	...	3,132 14 9	...	532 14 9	...
4,000 0 0	2,671 13 9	...	286 6 9	...	286 6 9	...
3,000 0 0	2,298 2 0	...	2,309 2 0	...	109 2 0	...
10,100 0 0	7,139 6 2	...	5,728 7 6	...	928 7 6	...
1,22,000 0 0	3,619 2 7	...	1,090 12 0	...	1,090 12 0	...
6,000 0 0	3,893 8 0	...	3,802 4 0	...	2,302 4 0	...
12,000 0 0	1,081 4 0	...	617 13 0	...	617 13 0	...
1,350 0 0	349 12 0	...	495 12 0	...	145 12 0	...
1,54,250 0 0	16,887 0 2	...	12,538 15 11	...	5,888 15 11	...
2,48,41,150 0 0	15,73,602 15 5	9,73,792 11 1	11,44,262 3 5	6,30,406 14 11	5,26,814 3 8	57,198 15 2

Statement showing the Net Receipts during the Financial year 1940-41 from all sources as

Actuals for 1939-40.	PARTICULARS.	Details of Actuals.	Actuals for 1940-41.	Budget Estimate for 1940-41.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
2,47,10,955 0 2	Brought over Rs. ...		2,53,10,765 4 6	2,47,96,910 0 0
	7.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service.			
	A.—Halalkhore Tax—			
35,56,463 9 6	(1) On Rateable Value	36,39,048 8 0		35,52,700 0 0
1,37,448 8 0	(2) For Special Service	1,43,469 7 0		1,37,500 0 0
36,93,912 1 6			37,82,517 15 0	36,90,200 0 0
	B.—Miscellaneous—			
29,450 3 0	(1) Sale of Rights	36,770 5 0		33,000 0 0
1,662 1 8	(2) Miscellaneous Receipts	7,559 8 0		2,500 0 0
21,319 5 0	(3) Miscellaneous Fees	20,489 13 0		20,500 0 0
65,834 0 0	(4) Rent of Buildings and Lands	65,202 13 0		65,000 0 0
1,18,265 9 8			1,30,022 7 0	1,21,000 0 0
38,12,177 11 2			39,12,540 6 0	38,11,200 0 0
	8.—Roads, Drains and Sewers.			
	A.—Wheel Tax and Government contribution in lieu of Tolls—			
10,83,832 2 0	(1) Private conveyances	10,03,234 5 0		9,80,000 0 0
1,65,175 12 0	(2) Public conveyances	3,31,096 15 0		3,75,000 0 0
25,000 0 0	(3) Contribution from Government in lieu of Tolls	25,000 0 0		25,000 0 0
12,74,007 14 0			13,59,331 4 0	13,80,000 0 0
	B.—Ground Rent—			
67,435 8 0	(1) From Tramway Co.	66,944 2 0		67,000 0 0
67,037 0 0	(2) " Telephone Co.	1,00,500 0 0		67,000 0 0
22,034 4 6	(3) " Private Parties	20,256 14 0		25,000 0 0
1,56,506 12 6			1,87,701 0 0	1,59,000 0 0
	C.—Miscellaneous—			
95,903 15 3	(1) Miscellaneous Receipts	1,06,838 11 4		1,00,000 0 0
48,694 10 0	(2) Miscellaneous fees	36,683 13 0		65,000 0 0
30,551 14 10	(3) Rent of Buildings and Lands	32,169 0 8		30,000 0 0
1,75,150 8 1			1,75,691 9 0	1,95,000 0 0
1,796 12 0	D.—Interest realised on donations		1,820 8 0	1,800 0 0
16,07,461 14 7			17,24,544 5 0	17,35,800 0 0
	9.—Mechanical.			
	Miscellaneous—			
54,527 1 3	Miscellaneous Receipts		87,091 10 3	30,000 0 0
3,01,85,121 11 2	Carried forward Rs. ...		3,10,34,941 9 9	3,03,73,910 0 0

No. 3—Continued.

COME.

contrasted with the Actuals for 1939-40, the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1940-41.	Compared with the Actuals for 1939-40.		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,48,41,150 0 0	15,73,602 15 5	9,73,792 11 1	11,44,262 3 5	6,30,406 14 11	5,26,814 3 8	57,198 15 2
35,65,000 0 0	82,584 14 6	...	86,348 8 0	...	74,048 8 0	...
1,40,000 0 0	6,020 15 0	...	5,969 7 0	...	3,469 7 0	...
37,05,000 0 0	88,605 13 6	...	92,317 15 0	...	77,517 15 0	...
30,000 0 0	7,320 2 0	...	3,770 5 0	...	6,770 5 0	...
1,500 0 0	5,897 6 4	...	5,059 8 0	...	6,059 8 0	...
20,500 0 0	...	829 8 0	...	10 3 0	...	10 3 0
66,000 0 0	...	631 3 0	202 13 0	...	...	797 3 0
1,18,000 0 0	13,217 8 4	1,460 11 0	9,032 10 0	10 3 0	12,829 13 0	807 6 0
38,23,000 0 0	1,01,823 5 10	1,460 11 0	1,01,350 9 0	10 3 0	90,347 12 0	807 6 0
11,55,000 0 0	...	80,597 13 0	23,234 5 0	...	...	1,51,765 11 0
3,65,000 0 0	1,65,921 3 0	...	...	43,903 1 0	...	33,903 1 0
25,000 0 0	...	...	...	...	...	...
15,45,000 0 0	1,65,921 3 0	80,597 13 0	23,234 5 0	43,903 1 0	...	1,85,668 12 0
67,000 0 0	...	491 6 0	...	55 14 0	...	55 14 0
67,000 0 0	33,463 0 0	...	33,500 0 0	...	33,500 0 0	...
22,000 0 0	...	1,777 6 6	...	4,743 2 0	...	1,743 2 0
1,56,000 0 0	33,463 0 0	2,268 12 6	33,500 0 0	4,799 0 0	33,500 0 0	1,799 0 0
1,00,000 0 0	10,934 12 1	...	6,838 11 4	...	6,838 11 4	...
50,000 0 0	...	12,010 13 0	...	28,316 3 0	...	13,316 3 0
27,000 0 0	1,617 1 10	...	2,169 0 8	...	5,169 0 8	...
1,77,000 0 0	12,551 13 11	12,010 13 0	9,007 12 0	28,316 3 0	12,007 12 0	13,316 3 0
1,800 0 0	23 12 0	...	20 8 0	...	20 8 0	...
18,79,800 0 0	2,11,959 12 11	94,877 6 6	65,762 9 0	77,018 4 0	45,528 4 0	2,00,783 15 0
30,000 0 0	32,564 9 0	...	57,091 10 3	...	57,091 10 3	...
3,05,73,950 0 0	19,19,950 11 2	10,70,130 12 7	13,68,466 15 8	7,07,435 5 11	7,19,781 13 11	2,58,790 4 2

Statement showing the Net Receipts during the Financial year 1940-41 from all sources as

Actuals for 1939-40.	PARTICULARS.	Details of Actuals.	Actuals for 1940-41	Budget Estimate for 1940-41.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
3,01,85,121 11 2	Brought over Rs. ...		3,10,34,941 9 9	3,03,73,910 0 0
	10.—Buildings, Land Acquisition and Management.			
10,00,000 0 0	A.—Sale proceeds of Surplus Land ...	10,00,000 0 0		10,00,000 0 0
51,328 8 5	B.—Rent of Buildings ...	46,454 3 6		50,000 0 0
2,47,690 13 10	C.—Ground Rent ...	2,51,487 15 10		2,65,000 0 0
	D.—Miscellaneous—			
9,948 5 10	(1) Sale of Rights and Miscellaneous Receipts ...	6,258 8 9		8,000 0 0
2,47,543 5 2	(2) Miscellaneous fees ...	2,54,995 9 4		1,66,000 0 0
15,56,511 1 3			15,59,196 5 5	14,89,000 0 0
	11.—Fire Brigade.			
	A.—Fire Tax at $\frac{1}{2}$ per cent.—			
5,16,768 7 0	(1) From the Public ...	5,32,124 6 0		5,05,600 0 0
9,226 8 8	(2) " Government ...	17,899 2 0		17,900 0 0
32,872 10 0	(3) " Port Trust ...	32,872 10 0		32,800 0 0
3,978 5 0	(4) For Improvement Schemes Properties ...	9,859 3 0		9,000 0 0
31,116 11 0	(5) From Mills ...	31,344 8 0		31,900 0 0
12,414 10 0	(6) " G. I. P. Railway ...	11,036 4 0		12,400 0 0
6,282 3 0	(7) " B. B. & C. I. Railway ...	11,262 14 0		6,200 0 0
6,12,659 6 8			6,46,398 15 0	6,15,800 0 0
9,690 2 0	B—Miscellaneous—			
	Miscellaneous Receipts ...		9,977 3 0	11,000 0 0
6,22,349 8 8			6,56,376 2 0	6,26,800 0 0
	12.—Licensing and Removal of Encroachments on Public Streets.			
2,15,732 3 0	A.—Licenses for Dangerous and Offensive Trades ...		2,27,283 10 0	1,90,000 0 0
1,62,975 3 0	B.—Removal of encroachments on Public Streets— Licences for Squatters and Hawkers and fees for Removal of Encroachments ...		1,73,521 13 0	1,35,000 0 0
161 10 0	C.—Miscellaneous—			
1,22,687 12 0	(1) Miscellaneous Receipts ...	1,449 11 5		150 0 0
1,22,849 6 0	(2) Advertisements ...	1,06,207 12 9		75,000 0 0
5,01,556 12 0			1,07,657 8 2	75,150 0 0
	13.—Gardens and Open Spaces.		5,08,462 15 2	4,00,150 0 0
	Miscellaneous—			
168 13 6	(1) Miscellaneous Receipts ...	169 7 0		200 0 0
51,201 4 0	(2) Rent of Buildings and Lands ...	50,971 7 0		50,600 0 0
51,370 1 6			51,140 14 0	50,800 0 0
	14.—Markets and Slaughter Houses.			
	Miscellaneous—			
3,22,177 7 9	(1) Stall Rents ...	3,29,634 11 0		3,20,000 0 0
1,74,520 4 0	(2) Squatters' fees ...	1,59,804 12 6		1,60,000 0 0
1,41,700 0 0	(3) Fair ground and feeding fees ...	1,40,000 0 0		1,40,000 0 0
4,82,378 4 0	(4) Slaughter fees ...	5,36,581 3 0		4,70,000 0 0
1,38,183 14 0	(5) Miscellaneous Receipts ...	1,36,948 2 5		1,30,000 0 0
21,850 12 1	(6) Rent of Buildings and Lands ...	21,530 8 0		24,000 0 0
20,068 7 3	(7) Cold Storage rent ...	14,798 3 3		24,000 0 0
22,882 4 0	(8) Receipts on account of the administration of the Weights and Measures Act ...	25,006 7 0		15,000 0 0
13,23,791 5 1			13,64,303 15 2	12,83,000 0 0
1,87,785 3 0	15.—Contribution from Capital Funds to Revenue on account of Loan Works Staff ...		1,46,104 2 0	1,67,000 0 0
1,30,522 9 0	16.—Extraordinary Receipts.			
	Interest on Net Premia Fund and excess interest on Sinking Fund.		1,41,761 8 0	1,45,000 0 0
97,092 6 0	17.—Rebate from Government on account of Collection of the Urban Immoveable Property Tax in the City ...		1,69,477 10 5	3,06,000 0 0
3,46,56,100 9 8	Total Income Rs. ...		3,56,31,765 1 11	3,48,41,660 0 0

V. V. SHALIGRAM,
Chief Accountant.

51365

No. 3—Concluded.

COME.

contrasted with the Actuals for 1939-40 the Original Budget Estimate and the Revised Estimate.

Revised Estimate for 1940-41.	Compared with the Actuals for 1939-40		Compared with the Original Estimate		Compared with the Revised Estimate	
	Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11	12
Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3,05,73,950 0 0	19,19,950 11 2	10,70,130 12 7	13,68,466 15 8	7,07,435 5 11	7,19,781 13 11	2,58,790 4 2
10,00,000 0 0	...	4,874 4 11	...	3,545 12 6	3,454 3 6	...
43,000 0 0	...	...	...	13,512 0 2	...	13,512 0 2
2,65,000 0 0	3,797 2 0	...	...	1,741 7 3	...	1,741 7 3
8,000 0 0	7,452 4 2	3,689 13 1	88,995 9 4	...	69,995 9 4	...
1,85,000 0 0	...	...	...	...	...	...
15,01,000 0 0	11,249 6 2	8,564 2 0	88,995 9 4	18,799 3 11	73,449 12 10	15,253 7 5
5,05,600 0 0	15,355 15 0	...	26,524 6 0	...	26,524 6 0	...
18,200 0 0	8,672 9 4	...	...	0 14 0	...	300 14 0
32,900 0 0	...	...	72 10 0	...	...	27 6 0
9,000 0 0	5,880 14 0	...	859 3 0	...	859 3 0	...
30,800 0 0	227 13 0	...	...	555 8 0	544 8 0	...
11,000 0 0	...	1,378 6 0	...	1,363 12 0	36 4 0	...
11,100 0 0	4,980 11 0	...	5,062 14 0	...	162 14 0	...
6,18,600 0 0	35,117 14 4	1,378 6 0	32,519 1 0	1,920 2 0	28,127 3 0	328 4 0
9,000 0 0	287 1 0	...	...	1,022 13 0	977 3 0	...
6,27,600 0 0	35,404 15 4	1,378 6 0	32,519 1 0	2,942 15 0	29,104 6 0	328 4 0
2,16,000 0 0	11,551 7 0	...	37,283 10 0	...	11,283 10 0	...
1,61,000 0 0	10,546 10 0	...	38,521 13 0	...	12,521 13 0	...
250 0 0	1,288 1 5	...	1,299 11 5	...	1,199 11 5	...
80,000 0 0	...	16,479 15 3	31,207 12 9	...	26,207 12 9	...
80,250 0 0	1,288 1 5	1,6479 15 3	32,507 8 2	...	27,407 8 2	...
4,57,250 0 0	23,386 2 5	16,479 15 3	1,08,312 15 2	...	51,212 15 2	...
100 0 0	0 9 6	...	...	30 9 0	69 7 0	...
51,200 0 0	...	229 13 0	371 7 0	...	...	228 9 0
51,300 0 0	0 9 6	229 13 0	371 7 0	30 9 0	69 7 0	228 9 0
3,20,000 0 0	7,457 3 3	...	9,634 11 0	...	9,634 11 0	...
1,60,000 0 0	...	14,715 7 6	...	195 3 6	...	195 3 6
1,40,000 0 0	...	1,700 0 0	...	...	...	...
5,00,000 0 0	54,202 15 0	...	66,581 3 0	...	36,581 3 0	...
1,35,000 0 0	...	1,235 11 7	6,948 2 5	...	1,948 2 5	...
17,000 0 0	...	330 4 1	...	2,469 8 0	4,530 8 0	...
17,000 0 0	...	5,290 4 0	...	9,201 12 9	...	2,201 12 9
25,000 0 0	2,124 3 0	...	10,006 7 0	...	6 7 0	...
13,14,000 0 0	63,784 5 3	23,271 11 2	93,170 7 5	11,866 8 3	52,700 15 5	2,397 0 3
2,00,000 0 0	...	41,681 1 0	...	20,895 14 0	...	53,895 14 0
1,45,000 0 0	11,238 15 0	...	...	3,238 8 0	...	3,238 8 0
1,50,000 0 0	72,385 4 5	...	...	1,36,522 5 7	19,477 10 5	...
3,50,20,100 0 0	21,37,400 5 3	11,61,735 13 0	16,91,836 7 7	9,01,731 5 8	9,45,797 0 9	3,34,131 14 10

M. D. BHAT,
Municipal Commissioner

Statement showing the Actuals as compared with the Final

Actuals for 1939-40.	PARTICULARS.	Details of Actuals.	Actuals for 1940-41.	Final Grants sanctioned for Expenditure during 1940-41.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
	I.—General Supervision, Collection of Revenue, etc.			
	A.—General Superintendence—			
1,18,562 6 3	(a) Corporation and Standing Committee	1,23,075 10 9		1,31,240 0 0
58,356 7 9	(b) Chief Auditor's Establishment	50,219 14 9		50,649 0 0
1,03,005 4 0	(c) Municipal Commissioner's Personal and General Office.	1,01,485 4 3		1,13,715 0 0
2,21,446 9 3	(d) Audit and Accounts	2,37,832 13 9		2,41,773 0 0
5,01,370 11 3			5,12,613 11 6	5,37,377 0 0
	B.—Collection of Revenue—			
5,39,876 2 7	(a) Property and Wheel Tax Establishment	6,11,303 10 11		6,18,510 0 0
1,31,636 3 9	(b) Town Duty Refund Branch	1,39,612 10 4		1,42,919 0 0
...	Town Duty Collections ... ..	...		...
6,71,512 6 4			7,50,916 5 3	7,61,429 0 0
36,634 10 1	C.—Upkeep of Municipal Head Office		29,162 12 10	30,178 0 0
75,741 4 6	D.—General Stores		73,870 2 3	75,620 0 0
1,73,312 2 5	E.—Miscellaneous Charges		86,816 14 4	1,40,108 0 0
1,13,337 9 9	F.—Election Expenses		38,421 7 8	69,923 0 0
2,198 12 0	New Works		4,635 4 0	10,672 0 0
40,998 11 6	Debt Charges		33,516 1 3	45,912 8 0
16,15,106 3 10			15,29,952 11 1	16,71,219 8 0
4,15,076 5 0	<i>Deduct—Proportionate share debitable to Water Works, Fire Brigade, Markets and Improvement Schemes Account and Schools Fund Account</i>		4,10,237 8 0	4,34,981 0 0
12,00,029 14 10			11,19,715 3 1	12,36,238 8 0
	II.—Water Works.			
5,26,445 1 9	A.—Establishment and Labour	5,38,483 14 7		5,45,039 0 0
2,61,502 14 6	B.—Repairs and Maintenance	3,67,407 10 11		4,44,745 0 0
37,306 6 0	C.—Meters	40,187 4 0		40,672 0 0
1,50,451 3 7	D.—Miscellaneous	1,65,654 11 7		1,81,211 0 0
914 0 0	E.—Depreciation	1,468 0 0		1,691 0 0
1,02,087 0 0	Provident Fund and Pension, etc., charges	1,00,001 0 0		1,10,280 0 0
2,74,787 1 0	Proportion of General Supervision and Collection of Revenue	2,76,581 1 0		2,93,083 0 0
24,147 13 0	New Works	43,264 7 0		55,594 0 0
52,84,323 10 0	Debt Charges	53,74,298 7 8		54,44,792 0 0
66,61,965 1 10			69,07,346 8 9	71,17,107 0 0
	III.—Education, Primary.			
37,72,133 1 9	A.—Municipal Institutions	41,01,753 10 1		42,14,927 0 0
12,000 0 0	B.—Aided Institutions	8,190 0 0		8,440 0 0
Cr. 9,657 15 0	New Works	7,956 6 0		9,800 0 0
1,65,050 7 0	Debt Charges	1,86,212 15 0		1,94,496 0 0
39,39,525 9 9			43,04,112 15 1	44,27,663 0 0
	IV.—Education, Secondary.			
15,939 7 9	A.—Municipal Institutions	15,326 2 6		15,703 0 0
43,375 0 0	B.—Aided Institutions	42,850 0 0		43,600 0 0
59,314 7 9			58,176 2 6	59,303 0 0
	V.—Public Health Department.			
5,27,415 1 2	A.—General Supervision	5,12,391 11 8		5,22,904 0 0
33,272 12 0	B.—Epidemics	24,319 13 0		28,963 0 0
60,746 10 0	C.—Vaccination	74,488 0 0		78,683 0 0
1,91,005 13 0	D.—Malaria	2,15,559 12 3		2,19,499 0 0
8,12,440 4 2		8,26,759 4 11		8,50,049 0 0
1,18,60,835 2 2	Carried over Rs. ...		1,23,89,350 13 5	1,28,40,311 8 0

No. 4.
DITURE.
Sanctioned Grants for 1940-41.

FINAL GRANTS COMPARED WITH THE ACTUALS.								
Balance Unexpended.			Amount required to be renewed in 1941-42.			Savings.		
6			7			8		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
8,164	5	3	4,620	0	0	3,544	5	3
429	1	3	75	0	0	354	1	3
12,229	11	9	5,973	0	0	6,256	11	9
3,940	2	3	217	0	0	3,723	2	3
24,763	4	6	10,885	0	0	13,878	4	6
7,206	5	1	618	0	0	6,588	5	1
3,306	5	8	42	0	0	3,264	5	8
10,512	10	9	660	0	0	9,852	10	9
1,015	3	2	834	0	0	181	3	2
1,740	13	9	115	0	0	1,634	13	9
53,291	1	8	38,759	0	0	14,532	1	8
31,501	8	4	1,518	0	0	29,983	8	4
6,036	12	0	4,300	0	0	1,736	12	0
12,396	6	9	659	0	0	11,737	6	9
1,41,266	12	11	57,730	0	0	83,536	12	11
24,743	8	0	10,464	0	0	14,279	8	0
1,16,523	4	11	47,266	0	0	69,257	4	11
6,555	1	5	226	0	0	6,329	1	5
77,337	5	1	22,422	0	0	54,915	5	1
484	12	0	...	...	...	484	12	0
15,556	4	5	11,219	0	0	4,337	4	5
223	0	0	...	...	...	223	0	0
10,279	0	0	423	0	0	9,856	0	0
16,501	15	0	7,112	0	0	9,389	15	0
12,329	9	0	11,084	0	0	1,245	9	0
70,493	8	4	58,109	0	0	12,384	8	4
2,09,760	7	3	1,10,595	0	0	99,165	7	3
1,13,173	5	11	48,617	0	0	64,556	5	11
250	0	0	250	0	0	...	...	...
1,843	10	0	1,843	0	0	0	10	0
8,283	1	0	2,922	0	0	5,361	1	0
1,23,550	0	11	53,632	0	0	69,918	0	11
376	13	6	134	0	0	242	13	6
750	0	0	750	0	0	...	...	...
1,126	13	6	884	0	0	242	13	6
10,512	4	4	630	0	0	9,882	4	4
4,643	3	0	281	0	0	4,362	3	0
4,195	0	0	1,247	0	0	2,948	0	0
3,939	3	9	217	0	0	3,722	3	9
23,289	11	1	2,375	0	0	20,914	11	1
4,50,960	10	7	2,12,377	0	0	2,38,583	10	7

Actuals for 1939-40.	PARTICULARS.	Details of Actuals.	Actuals for 1940-41.	Final Grants sanctioned for Expenditure during 1940-41.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,18,60,835 2 2	Brought forward Rs. ...		1,23,89,350 13 5	1,28,40,311 8 0
	V.—Public Health Department.			
8,12,440 4 2	Brought forward ...	8,26,759 4 11		8,50,049 0 0
	E.—Miscellaneous—			
14,440 8 10	(a) Cemeteries	12,885 7 4		14,411 0 0
23,379 9 6	(b) Laboratory	23,899 2 9		24,095 0 0
48,269 9 10	(c) Mahaluzmi Dhobiwada	45,622 12 10		46,294 0 0
849 9 6	(d) Dharmashalas	444 0 0		511 0 0
5,548 0 6	(e) Destruction of dogs	6,778 1 9		7,849 0 0
92,487 6 2		89,629 8 8		93,160 0 0
36,993 1 0	F.—Supply of milk to the under-nourished needy children attending Municipal Schools	55,286 7 0		88,618 0 0
...	G.—Census	14,492 8 6		25,000 0 0
4,991 4 10	New Works	335 5 0		6,276 0 0
65,902 4 0	Debt Charges	55,493 10 3		58,384 0 0
10,12,814 3 4			10,41,996 12 4	11,21,487 0 0
	VI.—Medical Relief and Education.			
	A.—Hospitals and Dispensaries—			
	(a) Infectious Diseases Hospitals—			
12,000 0 0	I.—Establishment	8,045 3 0		8,556 0 0
1,67,521 0 3	II.—Arthur Road Hospital for Infectious Diseases	2,14,716 5 2		2,37,248 0 0
61,817 8 0	III.—Maratha Hospital for Plague and other Diseases	62,322 4 0		67,613 0 0
2,41,338 8 3		2,85,083 12 2		3,13,417 0 0
1,08,986 7 1	(b) Maternity Homes	1,23,333 14 7		1,30,581 0 0
72,433 6 4	(c) Dispensaries for out-patients	81,849 13 10		84,024 0 0
4,22,758 5 8		4,90,267 8 7		5,28,022 0 0
4,161 2 3	B.—Medical and Nursing Assistance to Poor People in their Houses.	267 10 6		540 0 0
4,14,500 0 0	C.—Statutory Contribution to Government Medical Institutions.	4,14,500 0 0		4,14,500 0 0
2,84,956 8 10	D.—Grants-in-Aid to Public Medical Institutions, Convalescent Homes, Isolation Asylums, Sanitary Societies, etc.	1,78,272 11 8		2,05,914 0 0
71,303 0 0	E.—Anti-tuberculosis League Dispensary	79,132 8 9		87,691 0 0
34,128 1 3	F.—League for combating Venereal Diseases	37,798 7 9		40,695 0 0
3,000 0 0	G.—Hospital for treatment of cases of Leprosy in Compound of A. L. Asylum	3,000 0 0		3,000 0 0
5,78,465 4 5	H.—King Edward VII Memorial Hospital	6,28,648 0 9		6,69,688 0 0
2,58,284 12 6	I.—Gordhandas Sunderdas Medical College	2,72,279 2 4		2,91,774 0 0
976 12 0	New Works	7,762 13 0		30,061 0 0
4,03,201 13 0	Debt Charges	4,31,801 5 0		4,41,098 0 0
24,75,735 11 11			25,43,730 4 4	27,12,983 0 0
1,53,49,385 1 5	Carried over Rs. ...		1,59,75,077 14 1	1,66,74,781 8 0

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS		
Balance Unexpended.	Amount required to be renewed in 1941-42.	Savings.
6	7	8
Rs. a. p.	Rs. a. p.	Rs. a. p.
4,50,960 10 7	2,12,377 0 0	2,38,583 10 7
23,289 11 1	2,375 0 0	20,914 11 1
1,525 8 8	621 0 0	904 8 8
195 13 3	2 0 0	193 13 3
671 3 2	40 0 0	631 3 2
67 0 0	7 0 0	60 0 0
1,070 14 3	60 0 0	1,010 14 3
3,530 7 4	730 0 0	2,800 7 4
33,331 9 0	6,437 0 0	26,894 9 0
10,507 7 6	10,507 0 0	0 7 6
5,940 11 0	2,609 0 0	3,331 11 0
2,890 5 9	902 0 0	1,988 5 9
79,490 3 8	23,560 0 0	55,930 3 8
510 13 0	...	510 13 0
22,531 10 10	7,992 0 0	14,539 10 10
5,290 12 0	393 0 0	4,897 12 0
28,333 3 10	8,385 0 0	19,948 3 10
7,247 1 5	1,258 0 0	5,989 1 5
2,174 2 2	647 0 0	1,527 2 2
37,754 7 5	10,290 0 0	27,464 7 5
272 5 6	...	272 5 6
...
27,641 4 4	13,196 0 0	14,445 4 4
8,558 7 3	5,128 0 0	3,430 7 3
2,896 8 3	209 0 0	2,687 8 3
...
41,039 15 3	22,803 0 0	18,236 15 3
19,494 13 8	14,410 0 0	5,084 13 8
22,298 3 0	10,968 0 0	11,330 3 0
9,296 11 0	2,523 0 0	6,773 11 0
1,69,252 11 8	79,527 0 0	89,725 11 8
6,99,703 9 11	3,15,464 0 0	3,84,239 9 11

Actuals for 1939-40.	PARTICULARS.	Details of Actuals.	Actuals. for 1940-41.	Final Grants sanctioned for expenditure during 1940-41.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,53,49,385	1 5			
	Brought forward Rs.		1,59,75,077	14 1
				1,66,74,781
				8 0
	VII.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service.			
	A.—Street Cleansing and Conservancy—			
2,17,309	2 3	2,26,029	11 3	2,31,086
37,050	1 6	36,138	7 0	36,995
				0 0
10,71,865	12 11	11,05,540	14 6	11,16,038
74,428	1 0	79,546	9 0	80,858
1,04,632	12 6	1,13,243	14 6	1,19,747
				0 0
15,05,285	14 2	15,60,499	8 3	15,84,724
				0 0
	(e) Removal of Town Refuse to Tardeo for transport to Deonar—			
1,95,220	14 0	2,39,914	13 6	2,53,405
1,718	14 0	1,714	10 0	2,580
1,05,208	7 3	98,486	9 3	1,25,598
				0 0
3,02,148	3 3	3,40,116	0 9	3,81,583
				0 0
1,10,496	11 11	1,15,581	4 11	1,19,093
				0 0
19,17,930	13 4	20,16,196	13 11	20,85,400
				0 0
253,601	13 9	2,74,560	14 4	2,97,376
				14 0
16,039	10 5	15,038	11 6	19,593
				0 0
	D.—Halalkhore Service—			
2,41,360	3 1	2,33,190	4 3	2,36,474
40,500	6 0	43,298	9 0	48,015
88,251	14 11	74,640	12 8	83,525
				0 0
3,70,112	8 0	3,51,129	9 11	3,68,014
				0 0
23,188	12 0	12,218	14 0	43,067
4,10,203	1 0	3,79,274	4 11	3,96,226
				0 0
29,91,076	10 6			32,09,676
				14 0
	VIII.—Roads, Drains and Sewers.			
1,88,487	14 3	1,84,808	5 6	1,97,814
12,09,625	11 0	10,97,497	10 6	12,16,531
10,67,345	2 3	10,66,970	10 2	10,98,776
3,59,124	12 0	3,59,196	15 2	3,91,034
24,229	0 0	97,659	0 0	1,99,800
				0 0
28,48,812	7 6	28,06,132	9 4	31,03,955
				0 0
24,427	9 0	40,655	1 0	89,827
35,69,734	12 4	36,18,573	6 7	37,10,084
				0 0
64,42,974	12 10			69,03,866
				0 0
2,47,83,436	8 9	Carried over Rs.		2,54,88,858
				3 7
				2,67,88,324
				6 0

No. 4.—Continued.

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS.								
Balance Unexpended.			Amount required to be renewed in 1941-42.			Savings.		
6			7			8		
Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
6,99,703	9	11	3,15,464	0	0	3,84,239	9	11
5,056	4	9	480	0	0	4,576	4	9
856	9	0	70	0	0	786	9	0
10,497	1	6	1,000	0	0	9,497	1	6
1,311	7	0	400	0	0	911	7	0
6,503	1	6	5,086	0	0	1,417	1	6
24,224	7	9	7,036	0	0	17,188	7	9
13,490	2	6	7,650	0	0	5,840	2	6
865	6	0	270	0	0	595	6	0
27,111	6	9	14,930	0	0	12,181	6	9
41,466	15	3	22,850	0	0	18,616	15	3
3,511	11	1	39	0	0	3,472	11	1
69,203	2	1	29,925	0	0	39,278	2	1
22,815	15	8	1,122	0	0	21,693	15	8
4,554	4	6	...			4,554	4	6
3,283	11	9	175	0	0	3,108	11	9
4,716	7	0	1,299	0	0	3,417	7	0
8,884	3	4	2,876	0	0	6,008	3	4
16,884	6	1	4,350	0	0	12,534	6	1
30,848	2	0	21,950	0	0	8,898	2	0
16,951	11	1	8,633	0	0	8,318	11	1
1,61,257	9	5	65,980	0	0	95,277	9	5
13,005	10	6	1,754	0	0	11,251	10	6
1,19,033	5	6	8,565	0	0	1,10,468	5	6
31,805	5	10	7,701	0	0	24,104	5	10
31,837	0	10	11,357	0	0	20,480	0	10
1,02,141	0	0	90,000	0	0	12,141	0	0
2,97,822	6	8	1,19,377	0	0	1,78,445	6	8
49,171	15	0	21,015	0	0	28,156	15	0
91,510	9	5	72,392	0	0	19,118	9	5
4,38,504	15	1	2,12,784	0	0	2,25,720	15	1
12,99,466	2	5	5,94,228	0	0	7,05,238	2	5

Actuals for 1939-40.	Particulars.	Details of Actuals.	Actuals. for 1940-41.	Final Grants sanctioned for expenditure during 1940-41.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
2,47,83,436 8 9	Brought forward Rs. ...		2,54,88,858 3 7	2,67,88,324 6 0
	IX.—Mechanical.			
66,806 8 0	A.—Mechanical Engineer's Office Establishment ...	64,390 4 6		70,994 0 0
10,652 7 0	B.—Pumping and Compressor Stations—	10,184 5 0		10,553 0 0
	(a) Inspection and Supervision ...			
1,22,544 11 9	(b) Pumping Stations in the City—	1,51,750 8 3		1,60,948 0 0
4,982 13 0	(i) Pumping Station, Love Grove ...	4,951 0 0		5,620 0 0
981 3 0	(ii) Pumping Station, Parel, Poibavdi ...	970 3 0		1,271 0 0
5,460 12 0	(iii) Pumping Station, Parbhadevi ...	7,139 7 6		8,358 0 0
3,884 14 0	(iv) Pumping Station, Arthur Road ...	4,217 4 0		5,513 0 0
17,150 1 0	(v) Pumping Station, Sewri ...	18,331 3 0		19,689 0 0
4,492 1 0	(vi) Pumping Station at Dadar Purification Works.	5,456 13 0		6,531 0 0
30,325 3 0	(vii) Pumping Station at Tank Bunder...	32,612 9 0		34,934 0 0
13,127 13 0	(viii) Pumping Station at Matunga ...	15,455 8 0		16,557 0 0
28 8 0	(ix) Pumping Station at Mahim ...	1,173 1 0		3,072 0 0
28 8 0	(x) Pumping Station at Sion-Koliwada ...	2,573 6 0		8,706 0 0
...	(xi) Pumping Station at Sewri-Wadala ...	...		1,173 0 0
583 6 0	(xii) Pumping Station at Jacob Circle ...	1,668 12 0		2,934 0 0
62,791 9 9	(xiii) Pumping Station at Dharavi ...	66,541 14 0		87,485 0 0
	(c) Purification Works...			
37,781 6 0	(d) Compressor Stations in the City—	51,572 5 0		58,320 0 0
1,26,468 3 3	(i) Compressor Station, Colaba ...			
	(ii) Compressor Stations, Victoria Gardena, Ferguson Road and Warden Road ...	1,27,730 1 3		1,36,225 0 0
3,653 5 0	(e) Flood Gates ...	2,701 12 0		3,528 0 0
4,44,936 12 9		5,05,030 0 0		5,71,417 0 0
12,063 12 0	C.—Supervision of Factories, Workshops and Workplaces ...	12,193 8 6		12,224 0 0
19,058 10 3	D.—Transport—	18,557 0 6		18,747 0 0
	1. Inspection and Supervision ...			
	2. Upkeep of Motor Cars of His Worship The Mayor, Committee Members and the Municipal Commissioner.			
2,510 2 0	(a) Upkeep of Motor Car of His Worship the Mayor.	3,517 0 0		3,562 0 0
1,464 5 0	(b) Upkeep of Motor Car of the Committee members.	1,640 0 0		1,730 0 0
2,008 8 0	(c) Upkeep of Motor Car of the Municipal Commissioner ...	2,959 1 0		3,361 0 0
474 0 0	3. Upkeep of S. S.'s Motor ...	700 0 0		830 0 0
3,339 14 0	4. " of H. O.'s Motor ...	4,017 6 0		4,171 0 0
4,634 1 0	5. " of Motor Hearses ...	4,484 11 0		4,664 0 0
7,997 12 0	6. " of Motor Ambulances ...	9,634 3 0		9,671 0 0
4,26,419 14 2	7. Removal of Town Refuse to Tardeo for Transport to Deonar ...	4,79,450 13 6		5,35,799 0 0
17,012 14 0	8. Upkeep of motor silt wagons ...	21,091 2 0		31,716 0 0
25,849 9 0	9. Halalkhore service ...	26,581 8 0		38,994 0 0
	10. Markets and Slaughter Houses—			
8,423 10 0	(a) Disposal of offal ...	8,433 13 0		14,276 0 0
54,333 10 0	(b) Meat carriage ...	73,521 2 0		84,973 0 0
62,757 4 0		81,954 15 0		99,249 0 0
5,73,526 13 5		6,54,587 12 0		7,52,494 0 0
14,647 7 0	E.—Refrigerator ...	13,741 3 0		14,539 0 0
.....	F.—Oiling and Greasing Surplus Machinery ...	.....		100 0 0
9,090 5 0	New Works ...	8,375 7 0		17,932 0 0
1,67,576 4 0	Debt Charges ...	1,70,715 1 0		1,78,246 0 0
12,88,647 14 2			14,29,033 4 0	16,17,946 0 0
2,60,72,084 6 11	Carried over Rs. ...		2,69,17,891 7 7	2,84,06,270 6 0

No. 4—Continued.

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS		
Balance Unexpended.	Amount required to be renewed in 1941-42.	Savings.
6	7	8
Rs. a. p.	Rs. a. p.	Rs. a. p.
12,99,466 2 5	5,94,228 0 0	7,05,238 2 5
6,603 11 6	766 0 0	5,837 11 6
368 11 0	...	368 11 0
9,197 7 9	3,328 0 0	5,869 7 9
669 0 0	1 0 0	668 0 0
300 13 0	...	300 13 0
1,218 8 6	...	1,218 8 6
1,295 12 0	...	1,295 12 0
1,357 13 0	...	1,357 13 0
1,074 3 0	...	1,074 3 0
2,321 7 0	...	2,321 7 0
1,101 8 0	...	1,101 8 0
1,898 15 0	...	1,898 15 0
6,132 10 0	1,234 0 0	4,898 10 0
1,173 0 0	...	1,173 0 0
1,265 4 0	...	1,265 4 0
20,943 2 0	10,406 0 0	10,537 2 0
6,747 11 0	627 0 0	6,120 11 0
8,494 14 9	16 0 0	8,478 14 9
826 4 0	12 0 0	814 4 0
66,387 0 0	15,624 0 0	50,763 0 0
30 7 6	...	30 7 6
189 15 6	5 0 0	184 15 6
45 0 0	...	45 0 0
90 0 0	...	90 0 0
401 15 0	...	401 15 0
130 0 0	...	130 0 0
153 10 0	...	153 10 0
179 5 0	...	179 5 0
36 13 0	...	36 13 0
56,348 2 6	50,821 0 0	5,527 2 6
10,624 14 0	10,229 0 0	395 14 0
12,412 8 0	12,224 0 0	188 8 0
5,842 3 0	5,533 0 0	309 3 0
11,451 14 0	11,024 0 0	427 14 0
17,294 1 0	16,557 0 0	737 1 0
97,906 4 0	89,836 0 0	8,070 4 0
797 13 0	90 0 0	707 13 0
100 0 0	...	100 0 0
9,556 9 0	1,309 0 0	8,247 9 0
7,530 15 0	3,005 0 0	4,525 15 0
1,88,912 12 0	1,10,630 0 0	78,282 12 0
14,88,378 14 5	7,04,858 0 0	7,83,520 14 5

Actuals for 1939-40.	PARTICULARS.	Details of Actuals.	Actuals. for 1940-41.	Final Grants sanctioned for expenditure during 1940-41.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
2,60,72,084 6 11	Brought forward Rs. ...		2,69,17,891 7 7	2,84,06,270 6 0
	X.—Buildings, Land Acquisition and Management.			
98,824 5 9	A.—City Engineer's Central Office Establishment ...	99,345 2 0		1,09,215 0 0
2,42,525 3 6	B.—Inspection and Supervision of Private Buildings ...	2,46,467 4 3		2,50,302 0 0
1,00,886 0 0	C.—Architectural ...	94,074 0 0		98,730 0 0
1,11,125 4 5	D.—Land Acquisition and Management ...	1,07,766 6 2		1,22,683 0 0
5,53,360 13 8		5,47,652 12 5		5,80,930 0 0
18,705 0 0	Deduct— Proportionate share of cost of Establishment, and Supervision chargeable to Improvement Schemes ...	16,307 0 0		82,648 0 0
5,34,655 13 8		5,31,345 12 5		4,98,282 0 0
5,748 10 0	New Works ...	2,782 0 0		7,296 0 0
18,05,232 2 0	Debt Charges ...	18,01,258 11 0		18,16,058 0 0
23,45,636 9 8			23,35,386 7 5	23,21,636 0 0
	XI.—Fire Brigade.			
3,21,955 6 10	Maintenance ...	3,12,061 15 0		3,27,911 0 0
71,483 1 0	Provident Fund and Pension, etc., charges ...	75,209 11 0		77,390 0 0
22,522 15 0	Proportion of General Supervision and Collection of Revenue ...	22,737 11 0		24,080 0 0
933 0 0	New Works ...	1,442 5 0		2,240 0 0
58,979 3 0	Debt Charges ...	71,279 2 0		72,892 0 0
4,75,873 9 10			4,82,730 12 0	5,04,513 0 0
	XII.—Licensing and Removal of Encroachments on Public Streets.			
94,879 5 9	A.—Licensing Establishment ...	95,733 2 6		96,579 0 0
49,899 11 9	B.—Removal of Encroachment on Public Streets ...	53,033 11 3		55,824 0 0
189 12 0	C.—Administration of Shops & Estt. Act. 1939 ...	15,186 14 6		23,022 0 0
...	New Works ...	...		...
1,44,968 13 6			1,63,953 12 3	1,75,425 0 0
	XIII.—Gardens and Open Spaces.			
1,19,437 11 7	A.—Gardens— (a) Victoria Gardens ...	1,21,956 5 7		1,36,222 0 0
38,501 12 6	(b) Miscellaneous Gardens, Open Spaces, Band Stands, etc.	43,123 15 0		48,430 0 0
1,57,939 8 1		1,65,080 4 7		1,84,652 0 0
8,404 0 9	B.—New Gardens, Recreation Grounds, etc. ...	6,298 10 0		6,413 0 0
10,114 10 0	New Works ...	6,949 8 0		8,818 0 0
2,17,662 1 0	Debt Charges ...	2,17,531 10 2		2,17,799 0 0
3,94,120 3 10			3,95,860 0 9	4,17,682 0 0
	XIV.—Markets and Slaughter Houses.			
38,727 5 0	A.—Markets and Slaughter Houses— (a) Central Office ...	38,749 7 0		39,326 0 0
1,77,000 2 8	(b) Municipal Markets ...	1,76,721 6 8		1,95,201 0 0
91,653 15 2	(c) Slaughter Houses ...	1,18,710 13 8		1,22,544 0 0
16,545 9 0	(d) Administering Weights and Measures Act ...	15,607 8 6		17,332 0 0
3,23,926 15 10		3,49,789 3 10		3,74,403 0 0
23,428 12 0	Provident Fund and Pension, etc., charges ...	25,163 2 0		27,049 0 0
22,565 0 0	Proportion of General Supervision ...	18,638 0 0		21,525 0 0
14,332 11 10	New Works ...	23,832 4 0		53,040 0 0
1,47,208 4 0	Debt Charges ...	1,54,158 1 0		1,54,435 0 0
5,31,461 11 8			5,71,580 10 10	6,30,452 0 0
37,11,005 15 0	XV.—Contribution towards Improvement Schemes.		35,73,076 11 10	36,67,953 0 0
	XVI.—Provident Fund, Pensions, Gratuities and Compassionate Allowances.			
4,24,472 5 8	A.—Provident Fund ...	4,52,280 11 0		4,61,578 0 0
5,86,892 5 0	B.—Pensions, Gratuities, etc. ...	5,94,822 2 0		6,17,142 0 0
10,11,364 10 8			10,47,102 13 0	10,78,720 0 0
...	XVII.—Urban Immovable Property Tax. ... (on Municipal Properties in the City.)		1,32,263 6 0	1,39,720 6 0
57,521 11 0	XVIII.—Grain Compensation ...		2,98,559 11 6	3,96,168 0 0
3,47,44,037 12 1	Total Rs. ...		3,59,18,405 13 2	3,77,38,539 12 0

V. V. SHALIGRAM,
Chief Accountant.

DITURE.

FINAL GRANTS COMPARED WITH THE ACTUALS.		
Balance Unexpended.	Amount required to be renewed in 1941-42.	Savings.
6	7	8
Rs. a. p.	Rs. a. p.	Rs. a. p.
14,88,378 14 5	7,04,858 0 0	7,83,520 14 5
9,869 14 0	3 0 0	9,866 14 0
3,834 11 9	136 0 0	3,698 11 9
4,656 0 0	142 0 0	4,514 0 0
14,916 9 10	2,341 0 0	12,575 9 10
33,277 3 7	2,622 0 0	30,655 3 7
Dr. 66,341 0 0	...	Dr. 66,341 0 0
Dr. 33,063 12 5	2,622 0 0	Dr. 35,685 12 5
4,514 0 0	1,574 0 0	2,940 0 0
14,799 5 0	11,001 0 0	3,798 5 0
Dr. 13,750 7 5	15,197 0 0	Dr. 28,947 7 5
15,849 1 0	4,898 0 0	10,951 1 0
2,180 5 0	2,024 0 0	156 5 0
1,342 5 0	569 0 0	773 5 0
797 11 0	...	797 11 0
1,612 14 0	623 0 0	989 14 0
21,782 4 0	8,114 0 0	13,668 4 0
845 13 6	387 0 0	458 13 6
2,790 4 9	340 0 0	2,450 4 9
7,835 1 6	811 0 0	7,024 1 6
...
11,471 3 9	1,538 0 0	9,933 3 9
14,265 10 5	5,034 0 0	9,231 10 5
5,306 1 0	859 0 0	4,447 1 0
19,571 11 5	5,893 0 0	13,678 11 5
114 6 0	...	114 6 0
1,868 8 0	1,105 0 0	763 8 0
267 5 10	241 0 0	26 5 10
21,821 15 3	7,239 0 0	14,582 15 3
576 9 0	...	576 9 0
18,479 9 4	7,914 0 0	10,565 9 4
3,833 2 4	596 0 0	3,237 2 4
1,724 7 6	60 0 0	1,664 7 6
24,613 12 2	8,570 0 0	16,043 12 2
1,885 14 0	14 0 0	1,871 14 0
2,887 0 0	1,386 0 0	1,501 0 0
29,207 12 0	23,503 0 0	5,704 12 0
276 15 0	267 0 0	9 15 0
58,871 5 2	33,740 0 0	25,131 5 2
94,876 4 2	...	94,876 4 2
9,297 5 0	...	9,297 5 0
22,319 14 0	3,760 0 0	18,559 14 0
31,617 3 0	3,760 0 0	27,857 3 0
7,457 0 0	7,457 0 0	...
97,608 4 6	2,097 0 0	95,511 4 6
18,20,133 14 10	7,84,000 0 0	10,36,133 14 10

Revenue Account Balance

LIABILITIES.				Rs.	a.	p.	Rs.	a.	p.
Debts—									
Due on Cash Bills Outstanding Account	...	...	...	28,857	9	0			
" Cheques payable	...	...	...	6,57,141	8	6			
" Stores purchased, Outstanding Accounts	...	...	...	89,482	1	6			
" Outstanding Charges for 1940-41 and previous years	...	...	...	7,84,000	0	0			
" " " on account of Interest accrued but not paid (Vide details shown in Appendix No. 14-E)	...	...	...	11,92,118	2	8			
Improvement Schemes—									
Contribution falling due in 1940-41	...	...	...	24,59,296	6	4			
Deposits in Cash and Public Securities from Contractors and private parties (Vide details shown in Appendix No. 14C.)	...	...	...	57,96,106	7	1			
							1,10,07,002	3	1
Public Monuments Maintenance Fund (vide details shown in Appendix No. 16B.)				1,66,783	15	0			
Endowments Fund (vide details shown in Appendix No. 16C.)				1,32,442	1	0			
							2,99,226	0	0
Stock Account—									
Capital Purchases Account, etc.	...	...	...	27,195	11	0			
Stock Adjustment Account	...	...	...	47	9	6			
							27,243	4	6
Special Funds as at 31st March 1941—									
Fire and Accident Insurance Fund	...	...	...	10,36,864	8	3			
Net Premia Fund	...	...	...	47,33,393	8	9			
Provident Fund	...	...	...	1,86,78,262	8	6			
Fines Fund	...	...	...	4,94,556	9	1			
Plant and Machinery Depreciation Fund	...	...	...	18,59,448	13	9			
Renewal of Road Surfaces Fund	...	...	...	24,30,678	12	11			
Garden Fund	...	...	...	63,644	1	0			
Hospital Fund	...	...	...	3,75,040	1	5			
Land Sales Reserve Fund	...	...	...	31,20,950	11	1			
Slum Service Fund	...	...	...	2,22,959	0	3			
K. E. M. Hospital and G. S. M. College Equipment Fund	...	...	...	54,956	4	0			
G. S. M. College and K. E. M. Hospital Research Fund	...	...	...	29,440	2	2			
Precast Concrete slab Pavements Renewal Fund	...	...	...	4,768	0	0			
							3,31,04,963	1	2
Carried forward Rs.							4,44,38,434	8	9

Sheet as at 31st March 1941.

ASSETS.								Rs.	a.	p.	Rs.	a.	p.
Cash at Bank	...	...	...	...	...	...	...	33,03,962	14	7			
Cash in Office	...	...	...	...	...	...	...	1,34,266	15	4			
Municipal Loans—Interest warrants Payable Account	...	...	...	...	...	...	...				34,38,229	13	11
B. I. Trust Loans—Interest warrants Payable Account...	...	...	...	...	...	...	...				27,779	14	2
Interest on B. I. Trust Loans Payable Account	...	...	...	...	...	...	...				5,895	1	4
Interest on B. I. Trust Loans Payable Account	...	...	...	...	...	...	...				6,068	15	4
Debts—													
Due for Stores sold	...	...	...	...	...	...	...				35,025	2	0
Stock—(Vide Appendix No. 14-D.)													
Stock (Reserve Stores)	...	...	...	...	...	...	...	2,66,953	5	2			
Line Suspense Account	...	...	...	...	...	...	...	97,915	9	11			
Water Works Imprest	...	...	...	...	...	...	...	6,061	6	0			
								3,70,930	5	1			
Capital Stores—													
Stock	...	...	...	...	...	...	...	90,148	3	3			
Plant and Machinery	...	...	...	...	...	...	...				4,61,078	8	4
											22,62,869	12	11
Advances, Recoverable—(Vide Appendix No. 14-A.)													
Departmental Works	...	...	...	...	...	...	...	1,27,701	13	6			
Private Works	...	...	...	...	...	...	...	1,61,249	9	4			
Asphalt Plant, Crushers, &c.	...	...	...	...	...	...	...	1,03,854	2	0			
Municipal Officers...	...	...	...	...	...	...	...	28,342	9	6			
Sundries—Miscellaneous—Advances	...	...	...	...	...	...	...	1,76,914	9	4			
Municipal Tenderers, Contractors, &c.	...	...	...	...	...	...	...	1,257	15	6			
Purchase of Coal	...	...	...	...	...	...	...	4,379	7	0			
Purchase of Petrol	...	...	...	...	...	...	...	Cr. 29,237	9	0			
											5,74,462	9	2
Advances out of Special Funds—(Vide Appendix No. 14-B.)													
Advances from Plant and Machinery Depreciation Fund for—													
Purchase of Plant and Machinery	...	...	...	...	...	...	...	1,06,580	10	0			
Levelling, Matalling etc., Private Streets	...	...	...	...	...	...	...	1,29,441	6	11			
Amount advanced from Fines Fund to the Bombay Municipal Mechanical Employees' Co-operative Credit Society	...	...	...	...	...	...	...	5,000	0	0			
Amount advanced from Net Premia Fund for the purchase of Plant and Machinery for the Municipal Printing Press	...	...	...	...	...	...	...	1,59,042	6	0			
Advance for meeting Capital Expenditure from:—													
								Rs.	a.	p.			
Municipal Fire and Accident Insurance Fund	...	...	...	...	...	...	...	4,29,586	10	0			
Plant and Machinery Depreciation Fund	...	...	...	...	...	...	...	11,15,079	4	0			
Renewal of Road Surfaces Fund	...	...	...	...	...	...	...	9,30,860	9	0			
Net Premia Fund	...	...	...	...	...	...	...	15,66,145	15	0			
Land Sales Reserve Fund	...	...	...	...	...	...	...	22,25,000	0	0			
								62,66,672	6	0			
											66,66,736	12	11
Deposits in Public Securities—													
With the Imperial Bank of India	...	...	...	...	...	...	...	10,57,000	0	0			
In Office	...	...	...	...	...	...	...	3,97,600	0	0			
											14,54,600	0	0
											1,49,32,746	10	1
								Carried forward Rs.					

No. 5—Concluded.

Sheet as at 31st March 1941,

	ASSETS.			Rs. a. p.	Rs. a. p.
			Brought over ...		
	In Securities.		Deposits in Cash, Fixed and Current A/c.		
	Face Value.	Actual Cost.			
	As per Appendix No. 16.				
	Rs.	Rs. a. p.	Rs. a. p.		
Investments—					
(a) Special Funds.					
Municipal Fire and Accident Insurance Fund ...	6,49,600	6,07,040 13 0	237 1 3	6,07,277 14 3	
Net Premia, & c., on different Municipal Loans ...	18,08,100	17,79,392 7 6	12,28,812 12 3	30,08,205 3 9	
Provident Fund ...	2,04,13,800	1,86,78,038 2 3	224 6 3	1,86,78,262 8 6	
Fines Fund ...	5,05,100	4,89,409 15 0	146 10 1	4,89,556 9 1	
Plant and Machinery Depreciation Fund ...	5,19,600	5,08,182 11 0	164 13 10	5,08,347 8 10	
Renewal of Road Surfaces Fund ...	12,49,600	11,64,182 8 0	3,35,635 11 11	14,99,818 3 11	
Garden Fund ...	68,000	63,378 7 0	265 10 0	63,644 1 0	
Hospital Fund ...	3,83,400	3,74,787 1 6	252 15 11	3,75,040 1 5	
Land Sales Reserve Fund ...	311,900	3,11,900 0 0	5,84,050 11 1	8,95,950 11 1	
Slum Service Fund ...	...	...	2,22,959 0 3	2,22,959 0 3	
K. E. M. Hospital and G. S. M. College Equipment Fund ...	55,500	54,828 6 0	127 14 0	54,956 4 0	
G. S. M. College and K. E. M. Hospital Research Fund ...	30,900	29,271 0 0	169 2 2	29,440 2 2	
Precast Concrete Slab Pavements Renewal Fund ...	4,700	4,700 0 0	68 0 0	4,768 0 0	2,64,38,226 4 3
Surplus Fund.					
3½ % G. P. Notes ...	22,800	13,680 0 0			
4 % B. I. Trust Deb. ...	57,500	53,419 0 0			
3½ % Loan 1947-50 ...	9,69,900	9,46,037 3 6			
3 % Municipal Deb. ...	4,72,600	4,72,600 0 0			
	15,22,800	14,85,736 3 6	68,74,791 9 8		83,60,527 13 2
Investment of Surplus moneys in Public Securities.					
3½ % G. P. Notes ...	9,000	7,871 14 0			7,871 14 0
Public Monuments Maintenance Fund.					
(Vide Appendix No. 16-B) ...	1,72,100	1,66,783 15 0		1,66,783 15 0	
Endowments Fund.					
(Vide Appendix No. 16-C) ...	1,41,500	1,32,442 1 0		1,32,442 1 0	2,99,226 0 0
Total Rs. ...					5,00,38,598 9 6

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

M. D. BHAT,
Municipal Commissioner.

Appendix No. 6.

Statement of Special Funds for 1940-41.

MUNICIPAL FIRE AND ACCIDENT INSURANCE FUND.

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

	Dr.	Cr.
	Rs. a. p.	Rs. a. p.
Balance on 1st April 1940	...	9,96,823 12 8
Contributions for the year	...	8,237 0 0
Interest realised during the year	...	40,351 8 0
Expenditure incurred during the year	8,547 12 5	
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5:—		
	Rs. a. p.	
Amount advanced for financing Capital Expenditure	... 4,29,586 10 0	
Amount held in Securities and Cash	... 6,07,277 14 3	
	10,36,864 8 3	
Total Rs. ...	10,45,412 4 8	10,45,412 4 8

WORN-OUT WATER MAINS RENEWAL FUND.

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

	Rs. a. p.	Rs. a. p.
Balance on 1st April 1940	...	33,331 1 6
Interest realised during the year	...	1,753 15 0
Expenditure incurred during the year	28,260 9 3	
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 7	6,824 7 3	
Total Rs. ...	35,085 0 6	35,085 0 6

NET PREMIA FUND.

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

	Rs. a. p.	Rs. a. p.
Balance on 1st April 1940	...	47,86,721 0 5
Sale of water-marked paper	...	72 15 4
Amount transferred to meet repayment of Loans during the year	53,400 7 0	
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5:—		
	Rs. a. p.	
Amount advanced for financing Capital Expenditure	15,66,145 15 0	
Amount advanced for purchase of Plant & Machinery for Municipal Printing Press pending adjustment against the provisions for depreciation in subsequent years	1,59,042 6 0	
Amount held in Securities and Cash	30,08,205 3 9	
	*47,33,393 8 9	
Total Rs. ...	47,86,793 15 9	47,86,793 15 9

* Out of this, Rs. 20,63,350 belong to Water Works Account.

Appendix No. 6—Continued.
Statement of Special Funds for 1940-41.

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

	Rs. a. p.	Rs. a. p.	Rs. a. p.	Cr. Rs. a. p.
Balance on 1st April 1940—				
Amount of subscribers' accounts—				
Other than Trust and Schools Committee's Employees	1,08,26,927 11 0			
<i>Deduct</i> —Net opening balances of accounts transferred from Municipal to Trust Section	3,57,252 14 0			
		1,04,69,674 13 0		
Trust Employees	12,83,004 0 2			
<i>Add</i> —Net opening balances of accounts transferred from Municipal to Trust Section	3,57,252 14 0			
		16,40,256 14 2		
Schools Committee's Employees		44,38,606 10 0		
Excess interest, Profit on Sale of Securities, etc.		3,49,711 9 4		
			1,68,98,249 14 6	
Receipts on account of Subscriptions and Contribution during 1940-41 in respect of Employees other than Trust, and Schools Committee's Employees	17,43,665 4 0			
<i>Less</i> —Payments during the year	10,00,628 14 0			
		7,43,036 6 0		
Interest allowed on Provident Fund Accounts of employees other than Trust and Schools Committee's Employees	5,29,131 1 0			
<i>Less</i> —Payments during the year	9,575 5 0			
		5,19,555 12 0		12,62,592 2 0
Receipts on account of Subscriptions and Contribution during 1940-41 in respect of Provident Fund Accounts of Trust Employees	2,01,418 12 0			
<i>Less</i> —Payments during the year	1,67,305 14 0			
		34,112 14 0		
Interest allowed on Provident Fund Accounts of Trust Employees	79,846 4 0			
<i>Less</i> —Payments during the year	1,161 1 0			
		78,685 3 0		1,12,798 1 0
Receipts on account of Subscriptions and Contribution during 1940-41 in respect of Provident Fund Accounts of Schools Committee's Employees	4,09,600 7 0			
<i>Add</i> —Receipts pertaining to the year 1939-40 paid by S. S. during 1940-41	23,411 2 0			
	4,33,011 9 0			
<i>Less</i> —Payments during the year	1,07,415 15 0			
		3,25,595 10 0		
Interest allowed on Provident Fund Accounts of Schools Committee's Employees	2,24,584 7 0			
<i>Less</i> —Payments during the year	21,343 11 0			
		2,03,240 12 0		5,28,836 6 0
Interest allowed at 5% p.a. on Provident Fund Accounts				
(1) Employees other than Trust and Schools Committee employees	5,29,131 1 0			
(2) Trust Employees	79,846 4 0			
(3) Schools Committee Employees	2,24,584 7 0			
		8,33,561 12 0		
<i>Deduct</i> —Net interest on Provident Fund Investments realized during the year.		7,09,347 13 0		
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5			1,24,213 15 0	
			1,86,78,262 8 6	
			1,88,02,476 7 6	1,88,02,476 7 6
Total Rs.				

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

	Rs. a. p.	Rs. a. p.
Balance on 1st April 1940		4,78,747 15 10
Interest realised during the year		16,561 13 0
Net Recoveries of fines during the year		20,569 6 9
Expenditure during the year	21,322 10 6	
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5—		
	Rs. a. p.	
Amount advanced to the Bombay Municipal Mechanical Employees' Co-operative Credit Society	5,000 0 0	
Amount held in Securities and Cash	4,89,556 9 1	
	4,94,556 9 1	
	5,15,879 3 7	5,15,879 3 7
Total Rs.		

Appendix No. 6.—Continued.
Statement of Special Funds for 1940-41.

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

		Dr.	Cr.
		Rs. a. p.	Rs. a. p.
Balance on 1st April 1940	...		18,07,089 10 9
Amount of depreciation on plant and machinery credited to Fund account during the year	...		77,048 0 0
Expenditure on purchase of Plant and Machinery for replacement	...	24,688 13 0	
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5—			
Amount advanced for financing capital expenditure	Rs. 11,15,079 4 0		
Amount advanced for purchase of Plant and Machinery pending adjustment against provisions for depreciation in subsequent years—			
Balance on 1st April 1940	1,15,264 10 0		
Less—Depreciation adjusted during the year	Rs. 3,386 0 0		
Balance of Advance for purchase of machinery for the Municipal Printing Press repaid on L-4-40	.. 5,298 0 0		
	<u>8,684 0 0</u>		
	1,06,580 10 0		
Amount advanced for meeting expenditure on levelling, metalling, etc., Private Streets.	1,29,441 6 11		
Amount held in Securities and Cash	5,08,347 8 10	18,59,448 13 9	
Total Rs.	...	18,84,137 10 9	18,84,137 10 9

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

		Rs. a. p.	Rs. a. p.
Balance on 1st April 1940	...		25,88,625 3 1
Interest realised during the year	...		93,103 11 9
Contribution from Revenue during the year	...		1,12,433 0 0
Expenditure during the year	...	3,63,483 1 11	
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5—			
Advance for financing Capital Expenditure	Rs. 9,30,860 9 0		
Amount held in Securities and Cash	14,99,818 3 11	24,30,678 12 11	
Total Rs.	...	27,94,161 14 10	27,94,161 14 10

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

		Rs. a. p.	Rs. a. p.
Balance on 1st April 1940	...		65,271 11 0
Recoveries during the year	...		9,042 6 6
Interest realised during the year	...		2,704 13 0
Expenditure during the year	...	13,374 13 6	
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5	...	63,644 1 0	
Total Rs.	...	77,018 14 6	77,018 14 6

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

		Rs. a. p.	Rs. a. p.
Expenditure incurred out of the amount advanced from Plant and Machinery Depreciation Fund as on 1st April 1940	...	1,10,162 8 3	
Expenditure during the year	...	54,718 1 0	
Recoveries on account of expenditure during the year	...		40,516 0 7
Interest charges during the year	...	5,622 6 0	545 7 9
Advance from Plant and Machinery Depreciation Fund as at 31st March 1941	...		1,29,441 6 11
Total Rs.	...	1,70,502 15 3	1,70,502 15 3

PUBLIC MONUMENTS MAINTENANCE FUND.

		Rs. a. p.	Rs. a. p.
Balance on 1st April 1940	...		1,11,183 15 0
Donations received during the year	...		55,600 0 0
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5	...	1,66,783 15 0	
Total Rs.	...	1,66,783 15 0	1,66,783 15 0

ENDOWMENTS FUND.

		Rs. a. p.	Rs. a. p.
Balance on 1st April 1940	...		1,22,447 6 0
Interest, Bonus, &c., invested during the year & donations received	...		9,994 11 0
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5	...	1,32,442 1 0	
Total Rs.	...	1,32,442 1 0	1,32,442 1 0

Appendix No. 6—Concluded.
Statement of Special Funds for 1940-41.

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1940			3,42,388	15 8
Donations received during the year			32,651	1 9
Expenditure incurred during the year				
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5	3,75,040	1 5		
Total Rs.	3,75,040	1 5	3,75,040	1 5

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1940			27,98,551	5 9
Amount of sale proceeds of surplus land in excess of Rs. 10 lakhs transferred to the fund during the year			2,45,890	5 10
Interest realized during the year			76,508	15 6
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5—				
Advance for financing Capital Expenditure	22,25,000	0 0		
Amount held in securities Fixed Deposit and Cash	8,95,950	11 1		
Total Rs.	31,20,950	11 1	31,20,950	11 1

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1940			2,28,249	5 0
Interest realized during the year			4,120	10 3
Expenditure during the year	9,410	15 0		
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5	2,22,959	0 3		
Total Rs.	2,32,369	15 3	2,32,369	15 3

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1940			41,634	0 0
Contribution from Revenue for the year			13,322	4 0
Expenditure during the year				
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5	54,956	4 0		
Total Rs.	54,956	4 0	54,956	4 0

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1940			21,068	11 2
Subsidy received from the C. P. Government during the year			12,000	0 0
Interest realized during the year			856	3 0
Expenditure during the year	4,484	12 0		
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5	29,440	2 2		
Total Rs.	33,924	14 2	33,924	14 2

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

	Dr.		Cr.	
	Rs.	a. p.	Rs.	a. p.
Balance on 1st April 1940			1,417	0 0
Contribution from revenue during the year			3,351	0 0
Balance on 31st March 1941 as per Balance Sheet, Appendix No. 5	4,768	0 0		
Total Rs.	4,768	0 0	4,768	0 0

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Capital Fund Balance

LIABILITIES	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.			
Loans Outstanding:—												
Due to Government— <i>(Vide details as shown in Appendix No. 11)</i>				6,16,33,837	7	9						
Due to Public— <i>(Vide details as shown in Appendix No. 11)</i>				8,78,19,500	0	0						
Advances from Special Funds— <i>(Vide details as shown in Appendix No. 11)</i>				62,66,672	6	0						
							15,57,20,009	13	9			
Trust Fund Account—												
Donation from Sir Currimbhoj Ebrahim for the construction of a Primary School building—												
Balance on 1st April 1940	56,038	13	4									
Interest	958	4	0									
							56,997	1	4			
Donation from Mr. Hariram Jethabhai Bhooldhand for construction of a mourners shed in the burial ground at Sion.	4,000	0	0									
<i>Deduct—</i> Expenditure	3,893	9	0				106	7	0			
Donation from Messrs. Thakordas and Co., Solicitors on behalf of their client Bai Kailasgavri for a General Public Dispensary in the Vicinity of Mumbadevi	30,000	0	0	30,000	0	0						
									87,103	8	4	
Worn-out Water Mains Renewal Fund Account									6,824	7	3	
Surplus—												
CAPITAL ASSETS AT ORIGINAL COST OVER LIABILITIES:—												
Sinking Fund on Loans	3,37,43,520	2	6									
Loans Redemption Fund	8,45,09,742	4	6									
Unbooked Property	45,37,835	11	11									
Premia on Loans	3,20,848	11	11									
Contributions from Special Funds	8,03,171	0	3									
Do. " Revenue for Loan Works Establishment	17,869	15	8									
Do. " G.I.P. Railway	3,74,000	0	0									
Do. " Port Trust	1,56,500	0	0									
Do. " Government for Schools	5,00,000	0	0									
Do. " Government for widening the Love Grove Bridge	91,234	0	0									
Do. " Worn-out Water Mains Renewal Fund	9,56,657	11	5									
Do. " Land and Buildings Fund	74,80,433	12	8									
Do. " Development Fund	1,34,32,075	7	8									
Do. " Revenue towards Bai Jerbai Wadia Hospital for Children	7,00,000	0	0									
Do. " Trust Fund	41,44,878	8	4				15,17,68,767	6	10			
<i>Deduct—</i> Assets written off— Amount as on 31st March 1940	5,80,005	7	9									
Additions during the year	46,568	6	0				6,26,573	13	9	15,11,42,193	9	1
Total Rs.										30,69,56,131	6	5

V. V. SHALIGRAM,
Chief Accountant.

No. 7.

Sheet as at 31st March 1941.

ASSETS.		Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.		
Block Account:—												
Loan Funds—												
Property and Assets at original cost as per Appendix No. 8	...	25,49,50,979	15	8								
Deduct—Subventions granted for the conversion of privies into water-closets, shown below	...	20,54,670	13	0								
Subventions granted for the conversion of privies into water-closets	...	21,90,975	0	0	25,28,96,309	2	8					
Deduct—Expenditure written off	...	1,36,304	3	0	20,54,670	13	0	25,49,50,979	15	8		
Trust Fund—												
Expenditure as per Appendix No. 8	...							41,44,878	8	4		
Worn out Water Mains Renewal Fund—												
Expenditure as per Appendix No. 8	...							9,56,657	11	5		
Unbooked Property—												
As per valuation of 1884	...							45,37,835	11	11		
Municipal Land and Buildings Fund:—												
Land purchased and Buildings erected as per Appendix No. 8	...				43,03,043	6	8					
Temporary advance to Development Fund	...				31,77,390	6	0	74,80,433	12	8		
Investments:—												
		In Securities.			In Cash.							
		Face Value.	Actual Cost.		Cash Deposits.							
			Rs.	a.	p.	Rs. a. p.						
(a) SINKING FUND—												
As per Appendix No. 10	...	Rs. 3,50,19,000	3,37,43,287		14	8	232	3	10	3,37,43,520	2	6
		£ 25,000										
Loan and Trust Funds—												
3½ per cent. Municipal Debentures.	...	Rs. 9,78,500	9,78,500	0	0							
3½ per cent. Loan 1947-50	...	40,000	38,702	8	0							
		Rs. 10,18,500	10,17,202	8	0	1,17,798	8	8	*11,35,001	0	8	
SPECIAL FUND—												
Worn-out Water Mains Renewal Fund	...	Rs. 6,900	†6,731	5	0	93	2	3	6,824	7	3	
Total Rs.	...									30,69,56,131	6	5

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

* Inclusive of Rs. 87,103-8-4 on account of Trust Funds.

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

M. D. BHAT,
Municipal Commissioner.

Appendix No. 8.
SUMMARY.

	Capital Expenditure upto 31st March 1940.	Expended during the year.	Total Capital Expenditure upto 31st March 1941.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
(1) Loans Funds.			
I.—General Supervision, Collection of Revenue, etc....	20,43,770 5 10	...	20,43,770 5 10
II.—Water Works	9,72,27,137 4 4	7,39,529 5 6	9,79,66,666 9 10
III.—Education, Primary	25,53,232 0 11	2,25,141 1 0	27,78,373 1 11
V.—Public Health Department	14,14,603 11 0	24,196 11 6	14,38,800 6 6
VI.—Medical Relief and Education	76,91,314 2 5	2,17,387 12 0	79,08,701 14 5
VII.—Street Cleansing and Conservancy Road Watering and Halalkhore Service	86,88,935 3 11	1,50,152 12 0	88,39,087 15 11
VIII.—Roads, Drains and Sewers	7,16,11,958 3 0	23,01,986 15 8	7,39,13,945 2 8
IX.—Mechanical	30,57,637 7 7	34,222 12 0	30,91,860 3 7
X.—Buildings, Land Acquisition and Management	4,25,38,818 2 4	1,35,439 14 1	4,26,74,258 0 5
XI.—Fire Brigade	11,83,560 14 9	...	11,83,560 14 9
XIII.—Gardens and Open Spaces	36,76,141 10 9	597 6 0	36,76,739 0 9
XIV.—Markets and Slaughter Houses	79,86,491 7 4	25,045 15 0	80,11,537 6 4
XV.—Slum Service	2,68,937 11 0	2,18,184 3 6	4,87,121 14 6
Discount and other Charges on Loans	3,88,662 15 3	45,010 13 0	4,33,673 12 3
Plant and Machinery	6,18,838 5 0	Cr. 1,15,955 3 0	5,02,883 2 0
(1) Loan Works—Total Rs.	25,09,50,039 9 5	40,00,940 6 3	25,49,50,979 15 8
(2) Trust Fund.			
Works executed	38,69,407 13 4	2,75,470 11 0	41,44,878 8 4
(3) Worn out Water Mains Renewal Fund.			
Works executed	9,28,397 2 2	28,260 9 3	9,56,657 11 5
(4) Land and Buildings Fund.			
Lands purchased and buildings erected	43,03,043 6 8	...	43,03,043 6 8
Grand Total	26,00,50,887 15 7	43,04,671 10 6	26,43,55,559 10 1

Appendix No. 8.

Block Account showing details of Capital Expenditure upto 31st March 1941.

	Capital Expenditure upto 31st March 1940.	Expended during the year.	Total Capital Expenditure upto 31st March 1941.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
I.—GENERAL SUPERVISION, COLLECTION OF REVENUE, Etc.			
Works completed (as per Report* for 1939-40) ...	20,39,476 4 10	...	20,39,476 4 10
Works in progress—			
Extension of the Municipal Head Office Building ...	2,777 4 0	...	2,777 4 0
Construction of two water closets and three urinals for the office of the Central Stores at De Lisle Road ...	1,516 13 0	...	1,516 13 0
I.—General Supervision Total ...	20,43,770 5 10	...	20,43,770 5 10
II.—WATER WORKS, ORDINARY.			
Works completed (as per Report for 1939-40) ...	4,49,99,955 7 6	...	4,49,99,955 7 6
Conversion gradually of an adequate number of underground hydrants out of the existing 4,849 underground hydrants into stand-post hydrants to prevent pollution of the water supply of the City ...	40,229 4 6	5,817 5 0	46,046 9 6
Providing water mains with hydrants, etc., in the layout of roads in Scheme No. 57, Sewri-Wadala ...	61,817 11 3	3,169 9 0	64,987 4 3
Extending 18" main in King Edward Road from Haffkine Institute upto junction of Sewri New Road ...	84,046 12 10	5,323 11 0	*89,370 7 10
Construction of a new bridge over the Bandra Creek to carry the 24" Tulsi main ...	504 0 0	...	504 0 0
	4,51,86,553 4 1	14,310 9 0	4,52,00,863 13 1
Works completed during the year—			
Replacing the 3" water main in Harkness Road by 6" from Ridge Road to Nepean Sea Road ...	8,264 13 0	...	8,264 13 0
Replacing the 7" water main in Warden Road by 12" from Gowalia Tank Road to Clerk Road ...	51,321 1 0	...	51,321 1 0
Enlarging the 3" water main in Marine 3rd Street to 6" between Wellington Street and Trinity Street ...	2,759 15 0	...	2,759 15 0
Replacing the 7" water main in Gowalia Tank Road by 9" from Warden Road to Tardeo Road ...	29,598 14 6	...	29,598 14 6
Providing a 6" water main in Arthur Road east footpath and the new 40' road in Tulsi Rampada C. I. T. Scheme No. 47 ...	4,864 15 6	...	4,864 15 6
Providing a New Chlorination Plant at Tulsi Lake ...	5,998 2 0	...	5,998 2 0
Laying a 6" main in Dharavi Kumbharwada ...	5,806 13 0	...	5,806 13 0
Renewing the 48" sluice valves in sluice House No. 1 at Bhandarwada Reservoir ...	9,267 5 0	...	9,267 5 0
Laying a 6" water main in Road No. 11, Scheme 52, Worli Development with a 6" branch to connect the existing 12" main in Worli Road ...	14,349 7 0	...	14,349 7 0
Laying a 6" water main in Durgah Street ...	3,233 9 0	...	3,233 9 0
Providing a water closet at the quarters of the Reservoir attendant at Bhandarwada ...	312 6 0	...	312 6 0
Laying a 5" water main in Kalyan Street ...	1,579 7 0	...	1,579 7 0
Providing a 5" water main in Benham Hall Cross Lane ...	1,360 8 6	...	1,360 8 6
Laying a 6" water main in Saboo Sidik Road ...	7,674 7 0	...	7,674 7 0
Providing mains in Umarkhadi 1st and 2nd Rows ...	4,020 7 0	...	4,020 7 0
Laying a 6" water main in 1st Cooper Street ...	1,975 6 0	...	1,975 6 0
Providing a 5" water main in Ropa Lane off Chandanwadi ...	1,394 13 0	...	1,394 13 0
Enlarging the existing 3" water main in Uranwala Lane to 5" ...	1,797 2 0	...	1,797 2 0
Providing a 5" water main in Setalwad Road ...	1,808 7 0	...	1,808 7 0
Providing a 5" water main in Nakhoda Street ...	1,292 5 0	...	1,292 5 0
Providing a 5" water main in Masjid Cross Lane ...	2,292 13 0	...	2,292 13 0
Providing a 6" water main in the 40' road off Govindji Kini Road ...	4,236 0 0	...	4,236 0 0
Extension of the 6" main in Govindji Kini Road ...	2,167 8 0	...	2,167 8 0
Extension of the 6" main in Arthur Road ...	5,393 13 6	...	5,393 13 6
	1,72,770 6 0	...	1,72,770 6 0
	4,53,59,323 10 1	14,310 9 0	4,53,73,634 3 1
Works in progress—			
Providing water mains in the layout of new roads at Back Bay Reclamation Scheme—			
Providing 30" trunk main from Malabar Hill Reservoir to Block No. 1 with cross connection to 24" main in Churchgate Street ...	4,16,596 13 0	32 7 0	4,16,629 4 0
Providing 9" and 6" distributory mains in Block No. 1. ...	44,360 8 6	113 7 0	44,473 15 6
Providing 9" and 6" distributory mains in Block No. 2. ...	76,270 8 6	470 11 0	76,741 3 6
Works in progress—Carried over ...	5,37,227 14 0	616 9 0	5,37,844 7 0
II. Water Works—Carried over ...	4,53,59,323 10 1	14,310 9 0	4,53,73,634 3 1

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

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1940.	Expended during the year.	Total Capital Expenditure upto 31st March 1941.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
II.—Water Works—Brought forward ...	4,53,59,323 10 1	14,310 9 0	4,53,73,634 3 1
Works in Progress—Brought forward ...	5,37,227 14 0	616 9 0	5,37,844 7 0
Providing 30" trunk main from the end of Block No. 1 along Marine Street and 120' road opposite Band Stand with a cross connection to existing main near Wellington Fountain ...	1,26,200 2 0	5,078 4 0	1,31,278 6 0
Providing new water mains in Mahim District ...	48,591 6 0	8,461 8 0	57,052 14 0
Making a pito-meter survey of the trunk and distributory water mains in the City ...	27,221 1 0	707 5 0	27,928 6 0
Laying further water mains in some of the roads in Mahim District ...	24,324 12 0	7,256 10 0	31,581 6 0
Enlarging the 3" main in Mughbat Cross Lane by 5" and extending the same for a length of 55 feet ...	546 1 0	...	546 1 0
Water-proofing the Malabar Hill and Bhandarwada Reservoirs by gunite surfacing ...	6,01,993 8 9	1,38,266 5 6	7,40,259 14 3
Reconstruction of the Trolley track from Ghatkopar to Futka Tank, Matunga ...	25,033 13 0	33,356 9 6	58,390 6 6
Acquisition of Khardi Village with its houses, wells, trees etc. ...	13,904 0 6	5,150 11 0	19,054 11 6
Enlarging the 3" water main in Mount Pleasant Road to 6" from Ridge Road to Nepean Sea Road ...	11,820 1 6	1,927 3 0	13,747 4 6
Enlarging the 4" water main in Peddar Road to 9" from Warden Road to Gowalia Tank Road ...	33,193 13 0	1,892 0 0	35,085 13 0
Laying a 6" water main in Nikadwari Lane from 6" main in Kandewadi Lane to 3" main in Khotachiwadi Lane and from Girgaum Road to the proposed main ...	4,019 14 0	244 1 0	4,263 15 0
Enlarging the 5" water main in Falkland Road to 7" from Lamington Road to Grant Road ...	13,235 15 0	4,153 6 0	17,389 5 0
Providing additional hydrants and S. V.s on the existing water main in certain roads of the Dadar Matunga Estate Scheme Nos. 5 and 6 ...	14,280 2 0	3,307 11 0	17,587 13 0
Enlarging the 6" water main in Old Hanuman Lane to 9" ...	12,765 6 0	98 12 0	12,864 2 0
Joining 6" water main in East footpath of Palton Road ...	668 8 0	...	668 8 0
Providing office and staff quarters for the chlorination staff at the Vehar Lake ...	2,522 5 0	...	2,522 5 0
Provision of Booster Pump at Bhandarwada Reservoir ...	25,695 1 0	3,445 14 0	29,140 15 0
Enlarging and extending the 9" main in Matharpakady cart ...	1,672 9 0	83 8 0	1,756 1 0
Laying 6" water main in road No. 2 Naigaum Estate between Morbaug Road and Govindji Kuni Road ...	5,812 14 0	...	5,812 14 0
Providing an additional 9" water main in Sleater Road ...	17,506 13 0	6,599 15 9	24,106 12 9
Laying a 6" water main in Raghavji Street opposite Gowalia Tank Road ...	3,764 15 0	121 11 0	3,886 10 0
Relaying a portion of 24" Tulsii main in miles 5 & 6 inside the marole cutting adjacent to the 57" Tansa main ...	16,684 14 0	4,867 11 3	21,552 9 3
Reconstructing two portions of the trolley track along the 48" Vehar main ...	2,562 0 0	14,157 2 0	16,719 2 0
Providing additional inlets and outlets at Malbar Hill Reservoir ...	1,97,255 11 0	1,03,306 6 0	3,00,562 1 0
Connecting the ends of the 32" Vehar main near Byculla Bridge ...	39,794 10 0	8,992 12 0	48,787 6 0
Scheme for centralising various operations for the sterilization of the Bombay water supply ...	5,985 2 0	50,585 4 0	56,570 6 0
Providing an additional 12" main in the east end footpath at DeLisle Road ...	18,028 7 0	13,056 4 0	31,084 11 0
Laying a 5" main in Matharpakady Cross Road ...	1,841 6 0	20 1 0	1,861 7 0
Laying a 5" main in Albert Road ...	740 6 0	674 9 0	1,414 15 0
Laying a 5" main in Mumbadevi Road ...	486 11 0	511 3 0	997 14 0
Laying a 5" water main in Hamalwadi ...	1,637 8 6	384 14 0	2,022 6 6
Laying a 6" water main in Dupcan Road 2nd Cross Lane ...	4,264 9 0	661 8 0	4,926 1 0
Providing a 5" water main in Victoria Road 2nd Cross Lane ...	2,384 5 0	180 3 0	2,564 8 0
Enlarging the 5" water main in Kumbharwada to 9" ...	10,429 0 0	1,465 2 0	11,894 2 0
Laying and extending 5" water main in Babulnath 1st, 2nd and 3rd Cross Lanes ...	7,314 11 6	86 9 0	7,401 4 6
Cutting off the 7" water main in Colaba Causeway from Wellington Fountain to Arthur Bunder Road and transferring its connection to the 12" main ...	4,284 7 0	1,391 0 0	5,675 7 0
Laying a 15" feeder main in Tandel Street to ensure an adequate supply of water to Dongri locality ...	23,850 7 9	614 8 0	24,464 15 9
Providing outlet mains from Bhandarwada Hill Reservoir ...	2,840 2 0	1,177 6 0	4,017 8 0
Providing a 6" water main in Road 19C Sion Scheme 6 ...	2,052 12 0	4,296 7 0	6,349 3 0
Providing a 5" water main in the lane off low level Road at Carroll Bridge ...	...	2,226 3 0	2,226 3 0
Widening and raising the embankment providing a trolley track and laying new 57" steel main wherever necessary in Bandra Creek ...	...	12,441 14 0	12,441 14 0
Providing a 5" water main in the west and north sections of Dongeri Road and enlarging a length of about 560 r. ft. of the 4" main in Dongeri Road from Ridge Road upto the junction of these branches ...	9,835 9 0	91 1 0	9,926 10 0
Gunite and cementation work of the dam and the provision of a trolley track along its toe at Tansa ...	...	37,010 4 0	37,010 4 0
Providing a 9" water main in Samuel Street ...	17,248 15 0	91 1 0	17,340 0 0
Providing a 5" water main in Hospital Lane ...	...	2,355 0 9	2,355 0 9
Purchasing a portable chlorinating unit ...	...	5,100 0 0	5,100 0 0
Providing mains in roads Nos. 1, 2, 8, 27, 27A and 29 Sion Scheme 6 ...	...	25,171 3 0	25,171 3 0
Providing additional hydrants on 24" Tulsii main from Mori Road to Haines Road ...	...	2,869 5 0	2,869 5 0
Enlarging the 3" main in Telwady 1st Cross Lane to 6" ...	...	3,117 1 0	3,117 1 0
Providing protective measures along the slopes of the Bhandarwada Hill Reservoir ...	...	14,151 13 0	14,151 13 0
Connecting 15" main in Jackeris Musjid Street to 15" main in Chakla Street ...	...	7,711 2 0	7,711 2 0
Enlarging and extending 3" main in Cooper 2nd Street to 6" ...	...	2,960 3 0	2,960 3 0
II.—Water Works—Work in Progress—Carried over ...	19,21,522 8 6	5,42,492 15 9	24,64,015 8 3
II Water Works—Carried over ...	4,53,59,323 10 1	14,310 9 0	4,53,73,634 3 1

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1940.		Expended during the year.		Total Capital Expenditure upto 31st March 1941.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
H.—Water Works—Brought forward ...	4,53,59,323	10 1	14,310	9 0	4,53,73,634	3 1
II.—Water Works—Works in Progress—Brought forward ...	19,21,522	8 6	5,42,492	15 9	24,64,015	8 3
Providing 5" and 6" water mains in Goa Street	...	...	5,481	7 0	5,481	7 0
Providing 6" main in Mahomedan Cross Lane	...	...	1,957	15 0	1,957	15 0
Providing 5" main in A, B and C Roads off Queen's Road	...	...	7,758	4 0	7,758	4 0
Providing 5" main in Dadar Cross Road	...	...	2,115	12 0	2,115	12 0
Laying a 6" main in 40' road off B. D. D. Chawls Roads (Worli)	...	...	3,231	13 0	3,231	13 0
Providing 12" main in Vithalbhai Patel from Charni Road to Cawasji. Patel Tank Road	...	...	13,109	14 0	13,109	14 0
Laying mains in Sankli Street 1st, 2nd and 3rd cross lanes and Baloo Rangari Street	...	...	8,332	4 0	8,332	4 0
Providing 6" main in Forjett Cross Lane	...	...	3,196	10 0	3,196	10 0
Providing 5" main in Bhangadwadi	...	...	997	8 0	997	8 0
Providing 5" main in Kurla Street	...	...	1,433	6 0	1,433	6 0
Providing 5" main in Dholkar Street	...	...	1,258	14 0	1,258	14 0
Providing 6" main in Road No. 24 Sion Scheme No. 6	...	...	12,055	3 0	12,055	3 0
Improving the water supply in the Chawl Road between Bellasis Road and Foras Road	...	...	10,064	4 0	10,064	4 0
Providing 6" main in Raichur Street	...	...	1,655	0 0	1,655	0 0
Laying 9" main in the extension of Worli Sea Face Road and 50' road parallel to it, Worli Scheme No. 58	...	...	10,006	6 0	10,006	6 0
Providing 6" main in Road Nos. 13A, 13B, and 13C Naigaum Scheme No. 60	...	...	3,771	2 0	3,771	2 0
Enlarging and extending the 4" main in College Road to 6"	...	...	5,867	3 0	5,867	3 0
Providing 6" main in the western footpath of Suparibaug Road	...	...	16,039	6 0	16,039	6 0
Enlarging and extending the 3" main in Dhobitalao 2nd Lane to 5"	...	...	2,063	14 0	2,063	14 0
Enlarging the 3" main in Ghogari Mohalla 1st Cross Lane to 6" and providing a 5" water main with hydrants in Ghogari Mohalla 2nd Cross Lane	...	...	1,857	10 0	1,857	10 0
Providing 6" water main in Worli Sonapur Lane	...	...	8,770	6 0	8,770	6 0
Providing 5" main in Narichwadi	...	...	3,965	9 0	3,965	9 0
Laying a 5" main in Ganesh Peth Lane	...	...	3,155	9 0	3,155	9 0
Providing a 5" main in Nowland Street and DeLima Street Cross Lane	...	...	1,376	8 0	1,376	8 0
Laying a 6" main in Balamiya Road	...	...	2,589	2 0	2,589	2 0
Laying a 6" main in the private Lane off Chinchpokli Cross Lane	...	...	10,377	4 3	10,377	4 3
Repairing and extending the Trolley Track in various syphons of the duct line outside Bombay	...	...	14,722	1 6	14,722	1 6
Laying a 5" water main in Christ Church Street	...	...	2,327	8 0	2,327	8 0
Laying water main in ex-Trust Dharavi Scheme	...	...	9,771	5 0	9,771	5 0
Providing housing accommodation for the labour staff outside the City	...	...	13,416	13 0	13,416	13 0
	19,21,522	8 6	7,25,218	12 6	26,46,741	5 0
	4,72,80,846	2 7	7,39,529	5 6	4,80,20,375	8 1
Tansa Triplication— Works completed (as per Report for 1939-40) ...	4,05,26,670	4 0	...	...	4,05,26,670	4 0
Sec. I—Forming pipe tracks from Tansa to Bandra supplying and laying trolley lines etc. ...	94,19,620	13 9	...	...	94,19,620	13 9
	4,99,46,291	1 9	...	...	4,99,46,291	1 9
II.—Water Works—Total ...	9,72,27,137	4 4	7,39,529	5 6	9,79,66,666	9 10
III.—EDUCATION.—PRIMARY.						
SCHOOL BUILDINGS— Works completed (as per Report for 1939-40) ...	21,89,007	12 11	...	...	*21,89,007	12 11
Works completed during the year						
Construction of one ground and upper floor building within the compound of the Municipal School Building at Carnac Road ...	13,264	5 0	.....	.....	13,264	5 0
	13,264	5 0	.....	.....	13,264	5 0
III.—Education Primary.—Carried over ...	22,02,272	1 11	.....	.....	22,02,272	1 11

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

Appendix No. 8—continued.

	Capital Expenditure upto 31st March 1940.	Expended during the year.	Total Capital Expenditure upto 31st March 1941.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
III.—Education Primary—Brought forward ...	22,02,272 1 11	...	22,02,272 1 11
Works in progress—			
Construction of Municipal School Buildings—			
(1) School Building at Mastan Tank ...	91,495 12 0	11,618 5 0	1,03,114 1 0
(2) " " Sukhlaji Street ...	15,122 10 0	1,93,392 12 0	2,08,515 6 0
(3) " " Dongri ...	2,19,237 8 0	11,645 14 0	2,30,883 6 0
(4) " " Gopi Tank, Lady Jamshetji Road ...	9 13 0	...	9 13 0
Additions and alterations to the Bullock Hospital at Souter Street to convert it for use as a school building and other offices ...	15,427 5 0	455 9 0	15,882 14 0
Additions and alterations to the Chandanwadi market for conversion into School Building ...	9,666 15 0	8,028 9 0	17,695 8 0
	3,50,959 15 0	2,25,141 1 0	5,76,101 0 0
III.—Education Primary—Total ...	25,53,232 0 11	2,25,141 1 0	27,78,373 1 11
V.—PUBLIC HEALTH.			
Works completed (as per Report for 1939-40) ...	14,03,214 13 0	...	14,03,214 13 0
Works in progress—			
Extension of the Bhoiwada Hindu Cemetery ...	6,197 6 0	408 15 0	6,606 5 0
Provision of two-seated water closet at Tank Bunder Hindu Cemetery ...	1,436 11 0	35 1 0	1,471 12 0
Provision of compound walls, water connections and a mourner's shed in each of the two burial grounds at Sion ...	1,732 3 0	19,493 2 6	21,225 5 6
Providing a Cemetery for Ahmedia Muslim Community at Bhoiwada ...	2,022 10 0	2,791 6 0	4,814 0 0
Providing bathing and washing places in the City for Municipal employees ...	...	50 3 0	50 3 0
Providing a cemetery for Hindu at Dharavi ...	...	1,418 0 0	1,418 0 0
	11,388 14 0	24,196 11 6	35,585 9 6
V.—Public Health—Total ...	14,14,603 11 0	24,196 11 6	14,38,800 6 6
VI.—MEDICAL RELIEF AND EDUCATION.			
Works completed (as per Report for 1939-40) ...	69,64,847 12 4	...	† 69,64,847 12 4
Works Completed during the year			
Construction of one New ward for Small-pox unit at Arthur Road Hospital ...	26,323 4 6	...	(a) 26,323 4 6
Construction of nurses' quarters and store room at Arthur Road Hospital (part expenditure booked under Trust Fund) ...	15,629 2 10	...	15,629 2 10
Construction of a water closet in the Old Nurses' Quarter of Small-pox Unit at Arthur Road Hospital ...	507 7 0	...	507 7 0
	42,459 14 4	...	42,459 14 4
	70,07,307 10 8	...	70,07,307 10 8
Works in progress—			
Construction of one ward in the general unit and another ward in the small-pox unit with the covered passages and the roads leading to them at the Arthur Road Hospital (Part expenditure booked under Trust Fund) ...	85,908 1 9	3,526 1 0	89,434 2 9
Construction of Lady Students' Hostel ...	77,833 10 0	3,984 5 0	81,817 15 0
Extension of the K. E. M. Hospital (Part expenditure booked under Trust Fund) ...	3,61,820 5 0	68,407 6 0	4,30,227 11 0
Constructing and equipping additional buildings in the compound of the Turner Sanatorium at Bhoiwada for increasing by 40 beds the accommodation for Tubercular patients (Part expenditure booked under Trust Fund). ...	49,115 6 0	2,479 9 0	51,594 15 0
Constructing Nurses' Quarters, etc., in the compound of the Bellasis Road Maternity Home ...	25 15 0	23,241 9 0	23,267 8 0
Construction of Dean's Quarters ...	54,621 0 0	12,032 11 0	66,653 11 0
Construction of Assistant Dean's and two Assistant Medical Officers' quarters ...	54,554 14 0	6,281 5 0	60,836 3 0
Additions and Improvements at A. R. Hospital ...	127 4 0	15,753 15 0	15,881 3 0
Municipal share for the cost of constructing buildings etc., for the Tuberculosis Hospital at Sewree ...	...	70,268 4 0	70,268 4 0
Extension of the kitchen at ward pavilions at the K. E. M. Hospital ...	...	11,412 11 0	11,412 11 0
	6,84,006 7 9	2,17,387 12 0	9,01,394 3 9
VI.—Medical Relief, etc.—Total ...	76,91,314 2 5	2,17,387 12 0	79,08,701 14 5

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

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

Appendix No. 8—Continued.

	Capital Expenditure upto 31st March 1940.	Expended during the year.	Total Capital Expenditure upto 31st March 1941.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
VII.—STREET CLEANSING, CONSERVANCY, ROAD WATERING AND HALALKHORE SERVICE.			
Works completed (as per Report for 1939-40) ...	63,92,178 11 11	...	63,92,178 11 11
Works completed during the year—			
Construction of a water closet by the side of the existing urinal of the Girgaum Back Road Level Crossing ...	1,880 8 0	...	1,880 8 0
Construction of water closets at Eldon Road near High Court ...	966 4 0	...	966 4 0
Construction of five water closets and washing places for Health Department Bigaries chawls at Bapty Road ...	1,414 5 0	...	1,414 5 0
	4,261 1 0	...	4,261 1 0
	63,96,439 12 11	...	63,96,439 12 11
Works in progress—			
Conversion of insanitary basket privies into water-closets by subsidizing House Owners ...	19,83,529 6 0	Cr. 18,858 9 0	19,64,670 13 0
Remodelling the platforms at Mahalaxmi Sidings ...	60,874 2 0	Cr. 93 15 0	60,780 3 0
Construction of stables, chawls and office at Kasarwadi ...	1,85,619 14 0	11,239 9 0	1,96,859 7 0
Construction of chawls, sanitary conveniences and improvements, etc., to camp at Chembur ...	54,990 11 0	61,486 5 0	1,16,477 0 0
Construction of a public convenience at De Lisle Road Bridge ...	432 15 0	3,241 5 0	3,674 4 0
Construction of urinals and water closets near Opium Ware House at Custom House Road ...	5,358 4 0	185 0 0	5,543 4 0
Provision of latrines and urinals at the junction of Chorupdeo Road and Albert Road ...	562 13 0	2,790 1 0	3,352 14 0
Construction of water closets near the existing urinals at St. George's Street ...	1,127 6 0	100 0 0	1,227 6 0
Conversion of privies on basket system into water closets by Subsidizing house owners in the northern part of the city ...	...	90,000 0 0	90,000 0 0
Construction of a chawl for Halalkhores at Bapty Road ...	...	63 0 0	63 0 0
	22,92,495 7 0	1,50,152 12 0	24,42,648 3 0
VII.—Street Cleansing etc.—Total ...	86,88,935 3 11	1,50,152 12 0	88,39,087 15 11
VIII.—ROADS, DRAINS AND SEWERS.			
ROADS AND OVERBRIDGES—			
ROADS—			
Works completed (as per Report for 1939-40) ...	97,29,781 14 2	...	‡ 97,29,781 14 2
Works in progress—			
Remaking Roads in accordance with demands of heavy traffic ...	62,30,627 10 4	97,266 3 1	63,27,893 13 5
Widening Globe Mill passage (Municipal share) ...	1,19,562 15 11	994 0 0	1,20,556 15 11
New Footpaths ...	9,04,452 13 11	55,583 7 0	9,60,036 4 11
Extension of Ranade Road from Lady Jamshedji Road to Gokhale Road ...	70,606 1 3	1,03,906 14 8	1,74,512 15 11
Constructing a pucca retaining wall at the toe of the Walkeshwar Road to support the Embankment ...	18,341 14 0	2,813 1 0	21,154 15 0
Construction of Tulsi Pipe Line Road between Dadar and Matunga ...	48,169 5 0	949 15 0	49,119 4 0
Improvement of the play-ground at Mori Road ...	39,962 15 0	17,176 7 0	57,139 6 0
Providing 20' promenade on the west side and widening the existing carriageway of Hornby Vellard to 60' ...	1,25,090 6 0	12,091 5 0	1,37,181 11 0
Widening 1st Marine Street ...	2,45,110 6 0	37,601 15 0	2,82,712 5 0
Construction of Tulsi Pipe Line Road Western half width with footpath, carriageway, etc., in front of plots leased to the King George the V Memorial Infirmary ...	8,834 9 0	9,631 0 0	18,465 9 0
Additions and alterations to the Bullock Hospital at Souter Street to convert it for use as godowns, etc., and other offices ...	17,363 15 0	393 3 0	17,757 2 0
Construction of South approach of Bandra Causeway ...	1,862 0 0	...	1,862 0 0
Constructing a road and culvert over the drainage channels to the west of Globe Mill Passage ...	1,134 0 0	3,419 6 0	4,553 6 0
Widening of Chowpatty Road ...	175 11 0	195 8 0	371 3 0
Construction of the proposed 50' Road joining Kapad Bazar Road with Cadell Road including S. W. drain footpath and lighting ...	11,221 8 0	8,028 7 0	19,249 15 0
Providing cement concrete carriageway along the 50' road between Tulsi Pipe Line Road and Bhawani Shankar Road, including modification of S. W. drainage arrangements ...	115 7 0	19,250 15 8	19,366 6 8
Construction of a 40' road in the Palton Road Scheme ...	...	2,444 6 0	2,444 6 0
Widening of Bandra Causeway ...	...	23,150 0 0	23,150 0 0
Permanent construction of narrow by-lanes in the City ...	...	21,616 1 0	21,616 1 0
Renewal of surfaces of roads for which no renewal fund exists ...	...	31,171 9 0	31,171 9 0
	78,42,631 9 5	4,47,683 11 5	82,90,315 4 10
	1,75,72,413 7 7	4,47,683 11 5	1,80,20,097 3 0
OVERBRIDGES—			
Works completed (as per Report for 1939-40) ...	43,42,958 5 1	...	43,42,958 5 1
Dadar Overbridge ...	5,52,607 15 7	...	5,52,607 15 7
Overbridges carried over ...	48,95,566 4 8	...	48,95,566 4 8
Roads carried over ...	1,75,72,413 7 7	4,47,683 11 5	1,80,20,097 3 0

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

Appendix No. 8—Continued.

	Capital Expenditure upto 31st March 1940.			Expended during the year.			Total Capital Expenditure upto 31st March 1941.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
VIII.—ROADS, DRAINS AND SEWERS—Contd.									
Roads—Brought forward ...	1,75,72,413	7	7	4,47,683	11	5	1,80,20,097	3	0
Overbridges—Brought forward ...	48,95,566	4	8	...	...	...	48,95,566	4	8
Widening the Bridge at Love Grove Pumping Station and improving the bed of the channel ...	3,14,839	15	6	943	9	10	3,15,783	9	4
Widening Bellasis Road Bridge ...	2,10,806	8	0	1,469	7	0	2,12,275	15	0
	54,21,212	12	2	2,413.	0	10	*54,23,625	13	0
STREET IMPROVEMENTS—									
Street Improvements in different places—Set-backs ...	1,17,31,887	13	2	10,82,062	10	5	1,28,13,950	7	7
Adding set-backs to roads ...	88,633	2	0	56,316	15	0	1,44,950	1	0
Special Street Improvements ...	19,000	0	0	...	...	...	§19,000	0	0
	1,18,39,520	15	2	11,38,379	9	5	1,29,77,900	8	7
Roads, Overbridges and Street Improvements—Total ...	3,48,33,147	2	11	15,88,476	5	8	3,64,21,623	8	7
DRAINS AND SEWERS—									
Works completed (as per Report for 1939-40) ...	3,23,71,011	13	4	...	...	...	3,23,71,011	13	4
Works completed during the year—									
Providing S.W. drain in place of existing dhapa drain in Ripon Road between Sankli Street and Byculia Station Road	24,531	13	0	...	...	...	24,531	13	0
Works in progress—	3,23,95,543	10	4	...	...	...	3,23,95,543	10	4
Sewerage Scheme for the Northern Part of the Island including Sludge Digestion Plant ...	23,75,912	5	5	55,227	7	0	24,31,139	12	5
Construction of Subsidiary and Branch Sewers in connection with the Sewerage Scheme for the Northern Part of the City ...	11,60,511	8	4	1,69,669	9	0	13,30,181	1	4
Providing a 30" circular Concrete Sewer at Bellasis Road between Ripon Road and Lamington Road ...	1,18,349	5	6	482	3	0	1,18,831	8	6
Providing a new sewer at Ripon Road ...	205	8	0	...	...	...	205	8	0
Providing S.W. drainage arrangements in lieu of the existing outlets on Chowpatty foreshore ...	174	6	0	...	...	...	174	6	0
Providing a sewer for conveying the sewage from Worli ejector to Love Grove Pumping Station ...	1,18,225	5	0	26,221	0	0	1,44,446	5	0
Completion of House drainage connections in different parts of the City ...	2,04,758	8	0	74,594	3	0	2,79,352	11	0
Construction of water gullies on various roads in the City ...	11,483	9	0	3,259	12	0	14,743	5	0
Renewal of the existing old masonry drains in Abdul Rehman Street, Musjid Bunder Road and Nagdevi Street ...	1,00,175	11	0	1,933	7	0	1,02,109	2	0
Providing 15" pipe sewer along Jerbai Wadia Road ...	13,963	9	0	...	...	...	13,963	9	0
Renewal of old masonry storm water drains in the City ...	19,982	12	0	18,613	11	0	38,596	7	0
Providing 54" and 51" Hume Pipe S.W. drains in Tulsi Pipe Line Road from the junction with Haines Rd. Channel for a distance of 880' towards Fergusson Rd.	28,933	5	0	4,323	6	0	33,256	11	0
Providing 9" pipe sewer in the western footpath of Tulsi Pipe Line Road from the junction of Haines Road towards Fergusson Road for a distance of 880' ...	3,393	13	0	472	6	0	3,866	3	0
Improving sewerage facilities in Colaba area ...	36,830	2	0	1,524	13	0	38,354	15	0
Providing Purification Works at Love Grove Pumping Station (preliminary expenses) ...	8,252	4	6	784	1	0	9,036	5	6
Works in connection with the scheme for the sewerage at Wadala-Gowari, parts of Sewri, Sion and Dharavi ...	90,523	7	0	73,539	5	6	1,64,062	12	6
Works in connection with removal of the surcharged condition of the sewers in the City—									
(1) Construction of a sump well and supply and erection of a pumping station ...	6,933	2	0	22,231	9	6	29,164	11	6
(2) Construction of 42" and 48" high level gravitation sewers in Haines Road ...	70,023	3	0	49,725	10	0	1,19,748	13	0
(3) Laying 36" C. I. Rising main ...	328	11	0	43,752	12	0	44,081	7	0
(4) Making connections from existing sewers and S.W. drains to the Sump well ...	...	...	...	4,702	3	0	4,702	3	0
Additional works at Dadar Purification Works—Erecting 3 C.I. (H ₂ S) Purifiers, etc., over the existing consolidation Tanks at D. P. Works ...	40	4	0	25,224	14	0	25,265	2	0
Renewing the rising main of the Church Street Ejector and providing a gravitation sewer in lieu of the existing rising main from the south of the Elphinston Bridge Road to Carnac Road ...	77	10	0	69,696	14	0	69,774	8	0
Laying a 21" gravitation sewer and a rising main in connection with the proposed alteration in the sewerage arrangement at Poibawdi junction ...	9,056	0	0	5,188	4	0	14,244	4	0
Providing Relief drains, etc., for preventing the flooding at Vincent Road near Poibawdi ...	163	2	0	25,707	6	0	25,870	8	0
Acquisition of land and construction of staff quarters at Dadar Purification Works ...	5	0	0	9,259	15	0	9,264	15	0
Renewing or remodelling the old subsidiary S.W. drains in the City—									
(1) Providing S.W. drain with the manhole and W.E. in portions of Cannon Road and Murzban Road ...	2,150	3	0	2,055	4	0	4,205	7	0
(2) Extension of S.W. drain along Cannon Road, Murzban Road and Bastion Road ...	1,680	13	0	1,064	15	0	2,745	12	0
(3) Providing 12" pipe drain with manholes and water gullies, etc., at T. Parashram Street between Sandhurst Road and Durgadevi Road ...	525	15	0	5,656	3	0	6,182	2	0
(4) Providing 12" pipe drain with manholes and water gullies at Dhabu Street between Sandhurst Road and Grant Road ...	508	4	0	13,402	15	0	13,911	3	0
(5) Providing 12" pipe drain with manholes in Packmodia Street between Guzar Street and Cooper 1st Street ...	99	12	0	5,196	10	0	5,296	6	0
	43,83,267	5	9	7,13,510	10	0	50,96,777	15	9
Drains and Sewers—Total ...	3,67,78,811	0	1	7,13,510	10	0	3,74,92,321	10	1
VIII.—Roads, Drains and Sewers—Total ...	7,16,11,958	3	0	23,01,986	15	8	7,39,13,945	2	8

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

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

‡ This was paid out of the Road Improvement Fund.

Appendix No. 8—Continued.

	Capital Expenditure upto 31st March 1940.	Expended during the year.	Total Capital Expenditure upto 31st March 1941.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
IX.—MECHANICAL.			
Works completed (as per Report for 1939-40) ...	30,13,547 0 7	...	30,13,547 0 7
Works completed during the year—			
Repairing the old foundry shed in the Municipal Workshops compound so as to make it suitable for housing steam rollers during the monsoon ...	926 5 0	...	926 5 0
	30,14,473 5 7	...	30,14,473 5 7
Works in Progress—			
Purchase of necessary Plant and Machinery to utilise surplus sludge Gas available at the sludge Digestion Plant to run the Municipal motor lorries ...	38,067 10 0	11,712 9 0	49,780 3 0
Replacing the existing Refrigerator Plant at the A. C. Market with a new and up-to-date Plant ...	98 13 0	47 9 0	146 6 0
Providing an additional Bay to the existing Garage at the Municipal Workshops ...	4,997 11 0	16,612 14 0	21,610 9 0
Construction of chlorination stations at suitable sites ...	...	20 2 0	20 2 0
Provision for increasing the capacity of the sludge return pumps and other incidental works ...	...	5,829 10 0	5,829 10 0
	43,164 2 0	34,222 12 0	77,386 14 0
IX.—Mechanical—Total ...	30,57,637 7 7	34,222 12 0	30,91,860 3 7
X.—BUILDINGS, LAND ACQUISITION AND MANAGEMENT.			
COMPLETED WORKS TRANSFERRED FROM—			
XII.—Building Regulations and other measures for Public Safety— (As per Report for 1939-40) ...	17,292 2 5	...	17,292 2 5
Golanji Hill Road (Part expenditure booked under VIII.—Roads, etc.) ...	7,66,974 10 0	...	7,66,974 10 0
Hornby Road to Ballard Pier Road ...	1,92,52,215 4 7	24,271 1 7	1,92,76,486 6 2
Dalal Street ...	4,01,322 4 1	...	4,01,322 4 1
Mahim Park ...	60,14,039 3 4	44,477 3 0	60,58,516 6 4
Mahalaxmi Overbridge ...	13,47,516 4 10	13,054 8 6	13,60,570 13 4
Plant and Machinery ...	20,673 0 2	...	20,673 0 2
	2,78,02,740 11 0	81,802 13 1	2,78,84,543 8 1
MAHIM DEVELOPMENT SCHEMES—			
Scheme I.—Construction of a proposed road from Lady Jamshedji Road to Mahim Station ...	4,59,392 0 8	4,408 9 0	4,63,800 9 8
Scheme II.—Construction of two proposed roads and a park between Nardulla Tank and Dadar Kumbharwada ...	7,63,134 14 8	10,275 3 0	7,73,410 1 8
Scheme III.—Extension of the new DeLisle Road northwards to Lady Jamshedji Road ...	19,03,351 15 0	467 2 0	19,03,819 1 0
Scheme IV.—Widening and improving Lady Jamshedji Road ...	33,85,130 4 11	22,576 15 0	34,07,707 3 11
Scheme V.—Road in continuation of Mahim Bazaar Cross Road to Tulsi Pipe Line Road ...	3,18,167 5 7	476 7 0	3,18,643 12 7
Scheme VI.—Proposed Road between Matunga and Dadar Station connecting Lady Jamshedji Road with Tulsi Pipe Line Road (Road marked A, B) ...	63,485 1 8	...	63,485 1 8
Scheme VII.—Roads to be constructed in the area south of proposed Road between Matunga and Dadar Station as per Scheme No. VI. (Roads marked B D, C D and D E) ...	4,38,759 15 7	15,432 13 0	4,54,192 12 7
Scheme VIII.—Roads to the south and north of E. D. Sassoon Dye Works ...	2,76,670 6 6	...	2,76,670 6 6
Laying mains in Mahim Development Schemes ...	96,706 11 4	...	96,706 11 4
Diversion of water mains affected by the Mahim Development Works ...	3,148 14 10	...	3,148 14 10
	77,07,947 10 9	53,637 1 0	77,61,584 11 9
Interest on Capital ...	70,10,837 10 2	...	70,10,837 10 2
X.—Buildings, Land Acquisition and Management—Total ...	4,25,38,818 2 4	1,35,439 14 1	4,26,74,258 0 5
XI.—FIRE BRIGADE.			
Works completed (as per Report for 1939-40) ...	11,83,560 14 9	...	11,83,560 14 9
XI.—Fire Brigade—Total ...	11,83,560 14 9	...	11,83,560 14 9

Appendix No. 8—Continued.

	Capital Expenditure upto 31st March 1940.	Expended during the year.	Total Capital Expenditure upto 31st March 1941.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
XIII.—GARDENS AND OPEN SPACES.			
Works completed (as per Report for 1939-40) ...	36,71,526 11 9	...	36,71,526 11 9
Works in progress— Providing a recreation ground at Mutton Street ...	4,614 15 0	597 6 0	5,212 5 0
XIII—Gardens, etc. Total ...	36,76,141 10 9	597 6 0	36,76,739 0 9
XIV.—MARKETS AND SLAUGHTER HOUSES.			
Works completed (as per Report for 1939-40) ...	77,34,363 7 4	...	77,34,363 7 4
Works completed during the year— Construction of a market at Gold Mohur Castle, Byculla, with carriageway, footpath, drainage and lighting ...	94,039 13 0	...	94,039 13 0
Additions and Improvements in Dadar Market ...	12,584 2 0	...	12,584 2 0
Additions and Improvements in Bandra Slaughter House ...	28,713 10 0	...	28,713 10 0
	1,35,337 9 0	...	1,35,337 9 0
Works in progress— Construction of Fort Market ...	1,12,244 15 0	13,950 13 0	1,26,195 12 0
Paving roads in the compound of the Arthur Crawford Markets with sett stone pavement ...	4,545 8 0	11,059 14 0	15,605 6 0
Construction of a Municipal Market at Worli on plots Nos. 207, 208 and 209 in Scheme No. 52 ...	...	35 4 0	35 4 0
	1,16,790 7 0	25,045 15 0	1,41,836 6 0
XIV.—Markets and Slaughter Houses—Total ...	79,86,491 7 4	25,045 15 0	80,11,537 6 4
XV.—SLUM SERVICE.			
Works in progress— Construction of storm water channel from Haines Road to Love Grove ...	1,33,349 0 0	294 13 0	1,33,643 13 0
Construction of Drains and filling in storm water channel from Globe Mill passage to Fergusson Road ...	89,567 5 0	21,999 10 0	1,11,566 15 0
Construction of Drains and filling in storm water channel from Fergusson Road to Haines Road ...	46,021 6 0	1,95,162 14 6	2,41,184 4 6
Closing of open storm water channels— (1) From Worli Road to Shuices ...	...	Cr. 7 14 0	Cr. 7 14 0
Realigning, regrading and covering of 750' of open channel drain from Dadar to Century Mills ...	...	734 12 0	734 12 0
XV.—Slum Service—Total ...	2,68,937 11 0	2,18,184 3 6	4,87,121 14 6
DISCOUNT AND OTHER CHARGES ON THE LOANS ...	3,49,662 15 3	...	3,49,662 15 3
Discount and other charges on the loan of Rs. 64 lakhs of 1939-40 ...	39,000 0 0	25,010 13 0	64,010 13 0
Discount and other charges on the loan of Rs. 48 lakhs of 1940-41 ...	...	20,000 0 0	20,000 0 0
Discount and other charges—Total ...	3,88,662 15 3	45,010 13 0	*4,33,673 12 3
PLANT AND MACHINERY,			
COMPLETED ITEMS.			
Plant and Machinery purchased as per report for 1939-40 ...	4,61,462 8 0	...	4,61,462 8 0
VII.—STREET CLEANSING AND CONSERVANCY ETC.—			
Purchase of ten steel-wood composite wagons (1938) ...	26,480 0 0	...	26,480 0 0
	4,87,942 8 0	...	4,87,942 8 0
Completed during the year— H.—Water Works— Trolley of Messrs. Drewry Car Company ...	12,935 0 0	...	12,935 0 0
V.—Public Health Department— New Disinfection Boiler at Phalton Road ...	1,496 0 0	...	1,496 0 0
VII.—Street Cleansing and Conservancy Purchase of 20 new trailers with bullock appliances for use of the Conser- vancy Branch ...	15,870 0 0	...	15,870 0 0
VIII.—Roads, Drains and Sewers— Purchase of a Road-heater ...	4,254 0 0	...	4,254 0 0
Purchase of one 6-ton and one 8-ton Road Rollers ...	17,960 0 0	...	17,960 0 0
Items completed during the year carried over ...	52,515 0 0	...	52,515 0 0
Completed items carried over ...	4,87,942 8 0	...	4,87,942 8 0

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

Appendix No. 8—continued.

	Capital Expenditure upto 31st-March 1940.		Expended during the year.		Total Capital Expenditure upto 31st March 1941.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Completed Items Brought forward ...	4,87,942	8 0	...	...	4,87,942	8 0
Items completed during the year Brought forward ...	52,515	0 0	...	...	52,515	0 0
XI.—Fire Brigade— Purchase of two heavy type Petrol Motor Fire Engines Complete ...	55,600	0 0	...	...	55,600	0 0
	1,08,115	0 0	...	...	1,08,115	0 0
	5,96,057	8 0	...	...	5,96,057	8 0
Works in progress—						
I.—General Supervision—						
Purchase of scales for the proposed chowkies of the Town Duty Refund Branch at Mahim, Chembur and Sion ...	...	...	2,558	8 0	2,558	8 0
II.—Water Works—						
Plant and Machinery for Vehar Filtration Scheme... ..	...	...	9,790	0 0	9,790	0 0
Machine for cutting pipes—(Kut-out-machine) ... ..	...	...	5,188	0 0	5,188	0 0
Purchase of one 4" double diaphragm pump ... ..	...	...	1,700	0 0	1,700	0 0
VIII.—Roads, Drains and Sewers—						
Instrument for recording the calorific value of sludge gas ... ..	...	...	1,195	0 0	1,195	0 0
XI.—Fire Brigade—						
Purchase of one 50 ft. Fire Escape complete ... ..	...	...	5,698	11 0	5,698	11 0
Suspense Account—Quarries and Crushers—						
(Sewri Crushers)—						
Purchase of Dust Extraction Plant ... ..	...	...	8,574	0 0	8,574	0 0
Purchase of stone crushers for Sewri	13,763	1 0	5,397	7 0	19,160	8 0
Municipal Printing Press—						
One Mono Machine	20,600	0 0	...	...	20,600	0 0
Two Cylinder Printing Machines	27,000	0 0	...	...	27,000	0 0
One Karl Krause Cutting Machine with electric Motor	5,000	0 0	...	...	5,000	0 0
	66,363	1 0	40,101	10 0	1,06,464	11 0
Expenditure on account of Municipal Printing Press Machinery, transferred vide Corporation Resolution No. 856, dated the 11th December 1940 ...	...	...	Cr. 1,28,647	0 0	Cr. 1,28,647	0 0
	6,62,420	9 0	Cr. 88,545	6 0	5,73,875	3 0
Assets written off	Cr. 43,582	4 0	Cr. 27,409	13 0	Cr. 70,992	1 0
Plant and Machinery Total ...	6,18,838	5 0	Cr. 1,15,955	3 0	5,02,883	2 0
Trust Funds—						
Works completed (as per Report for 1939-40)	35,43,703	13 2	...	...	35,43,703	13 2
Work completed during the year—						
Construction of Nurses quarters and Store-room at Arthur Road Hospital (Part Expenditure under Loan Fund)	15,629	3 2	...	...	15,629	3 2
	35,59,333	0 4	...	...	35,59,333	0 4
Works in Progress—						
Construction of one Ward in the general unit and another Ward in the Small-pox unit with the covered passages and the roads leading to them at the Arthur Road Hospital (Part expenditure under Loan Fund)	32,174	1 0	...	...	32,174	1 0
Extension of K. E. M. Hospital (Part expenditure under Loan Fund)	2,29,867	15 0	1,25,462	6 0	3,55,330	5 0
Constructing and equipping additional buildings in the compound of the Turner Sanatorium at Bhoiwada for increasing by 40 beds the accommodation for tubercular patients (Part Expenditure under loan fund)	25,325	5 0	13,130	11 0	38,456	0 0
Construction of Buildings etc. for the Tuberculosis Hospital at Sewree (Part Expenditure under loan fund)... ..	22,383	11 0	1,33,307	14 0	1,55,691	9 0
Construction of a mourner's shed in one of the burial grounds at Sion	323	13 0	3,569	12 0	3,893	9 0
	3,10,074	13 0	2,75,470	11 0	5,85,545	8 0
Trust Fund—Total ...	38,69,407	13 4	2,75,470	11 0	41,44,878	8 4
Worn-out Water Mains Renewal Fund—						
Works completed (as per Report for 1939-40)	8,94,472	10 2	...	...	8,94,472	10 2
Worn out Water Mains Renewal Fund Carried over	8,94,472	10 2	...	...	8,94,472	10 2

Appendix No. 8—concluded.

	Capital Expenditure upto 31st March 1940.		Expended during the year.		Total Capital Expenditure upto 31st March 1941.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Worn out Water Mains Renewal Fund Brought forward ...	8,94,472	10 2	...		8,94,472	10 2
Works completed during the year—						
Replacing the 3" water main in Sewri Road by 6" in Sewri New Road upto its Dead end	8,057	2 0	...		8,057	2 0
	9,02,529	12 2	...		9,02,529	12 2
Works in progress—						
Enlarging 5" and 7" water mains in Naigaum Cross Road to 9" from Naigaum Road upto S. V. on the west of the Railway Lines	25,867	6 0	59	1 0	25,926	7 0
Enlarging 3" main in Telwady to 5" ... ..	...		1,409	7 0	1,409	7 0
Enlarging and extending the 4" main in Hospital Lane in Marine Lines ...	...		9,576	15 3	9,576	15 3
Enlarging and extending 3" main in Dharamsi Street and Dharamsi Cross Street.	...		6,085	0 0	6,085	0 0
Enlarging and extending the 5" main in Cavel Cross Lane No. 7 ... ..	...		11,130	2 0	11,130	2 0
	25,867	6 0	28,260	9 3	54,127	15 3
Worn out Water Mains Renewal Fund Total ...	9,28,397	2 2	28,260	9 3	9,56,657	11 5
LAND AND BUILDINGS FUND—						
Lands purchased and buildings erected out of the Municipal Lane and Buildings Fund—						
Works completed (as per Report for 1939-40)	43,03,043	6 8	...		43,03,043	6 8

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

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

	Amount raised.	Amounts re- paid out of cash balance.	Net amount available for expenditure.	I.—General Superintendence, Collection of Revenue.	II.—Water Works.	III.—Education, Primary.	V.—Public Health.	VI.—Medical Relief and Education	VII.—Street Cleaning, Conservancy, Road Watering and Malakhore Service.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Total of different Municipal loans raised (as per Annual Report for 1939-40) ...	24,86,84,619 6 3	1,08,97,520 4 0	23,77,87,099 2 3						
Balance out of 64 lakhs loan of 1939-40 raised in 1940-41 ...	25,00,000 0 0	—	25,00,000 0 0						
New loan of Rs. 48 lakhs sanctioned for 1940-41 (Amount raised in 1940-41) ...	20,00,000 0 0	—	20,00,000 0 0						
Advance from Special Funds for purchase of Plant & Machinery ...	40,100 0 0	—	40,100 0 0						
Advance from Net Premium Fund for Renewal of Road Surfaces for which no Renewal Fund exists ...	31,200 0 0	—	31,200 0 0						
Total Ra. ...	25,32,55,919 6 3	1,08,97,520 4 0	24,23,58,399 2 3	13,91,749 12 5	9,72,12,018 19 3	22,78,373 1 11	34,42,713 3 6	72,08,701 14 5	86,75,163 15 3
Works executed out of Special Funds and Contributions:—									
(1) Out of Contributions from—									
G.I.P. Railway for removing and relaying 32" Water Main, South of Karla ...				...	3,74,000 0 0	—	—	—	—
Port Trust for Wari Bender Road ...				...	—	—	—	—	—
Government for Construction of Primary School Buildings ...				...	—	5,00,000 0 0	—	—	—
(2) Out of Premium on Loans ...				...	2,40,000 0 0	—	—	—	—
(3) Out of Special Funds—									
Invested Fund ...				7,34,326 8 3	—	—	—	—	—
Nashik Road Invested Fund ...				—	—	—	—	7	—
Road Improvement Fund ...				—	—	—	—	—	—
Loan Works Establishment ...				—	—	—	—	—	—
Development Fund Receipts ...				—	1,40,647 12 7	—	—	—	3,02,317 3 8
Contribution from Revenue towards Bai Jerbai Wadia Hospital for Children ...				—	—	—	—	7,00,000 0 0	—
Contribution from Government out of the Provincial Share of Petrol Tax Fund for widening the Love Grove Bridge ...				—	—	—	—	—	—
Deduct—				21,26,076 4 8	9,79,66,666 9 10	27,76,373 1 11	34,42,713 3 6	79,08,701 14 5	89,75,481 2 11
Plague Expenditure ...				—	—	—	20,00,000 0 0	—	—
Amounts written off on account of properties not existing ...				82,305 14 10	—	—	3,912 13 0	—	1,36,393 3 0
Expenditure on account of Municipal Printing Press Machinery transferred Vide C. R. No. 856 of 11-12-40 ...				—	—	—	20,09,912 13 0	—	—
Total Ra. ...	20,43,770 5 10	9,79,66,666 9 10	27,76,373 1 11	14,38,800 6 6	79,08,701 14 5	88,39,067 15 11			

V. V. SHALIGRAM,
Chief Accountant.

No. 9.

incurred there against and (3) the invested balances of the Loans on 31st March 1941.

VIII.—Roads, Drains and Sewers.	IX.—Mechanical.	X.—Buildings, Land Acquisition and Management.	XI.—Fire Brigades.	XIII.—Gardens and Open Spaces.	XIV.—Markets and Slaughter Houses.	XV.—Slum Service.	Discount and other charges on Loans.	Plant and Machinery.	Total amount Expended on Works up to 31st March 1941.	Balance unexpended on 1st April 1941.
(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
7,38,73,841 8 8	30,91,860 3 7	2,96,85,147 9 0	11,83,560 14 9	36,58,869 1 1	79,98,188 9 4	4,87,121 14 6	4,22,668 13 3	7,02,522 3 0	24,13,10,501 9 11	10,47,897 8 4
...	Total Receipts (Col. 4) ... Rs. a. p. 24,23,58,399 2 3	
1,56,500 0 0	Total expenditure (Col. 20) 24,13,10,501 9 11	
...	53,848 11 11	...	11,004 15 0	...	Balance ... *10,47,897 8 4	
15,995 1 0	*Inclusive of (1) the sum of Rs. 77-13-0 out of the advances for the purchase of plant and machinery and (2) the sum of Rs. 28-7-0 out of the advance from Net Premis Fund for Renewal of Road Surfaces for which no Renewal Fund exists.	
...		
49,844 8 0		
19,000 0 0		
...	...	1,29,89,110 7 5	...	...	...	...	...	...
...	17,869 15 8	...	...	...	...
91,234 8 0		
7,42,06,415 1 8	30,91,860 3 7	4,26,74,258 0 5	11,83,560 14 9	36,76,739 0 9	80,52,037 5 3	4,87,121 14 6	4,33,673 12 3	7,02,522 3 0		
...		
2,92,469 15 0	40,499 14 11	...	...	70,992 1 0		
...	1,28,647 0 0		
7,39,13,945 2 8	30,91,860 3 7	4,26,74,258 0 5	11,83,560 14 9	36,76,739 0 9	80,11,537 6 4	4,87,121 14 6	4,33,673 12 3	5,02,883 2 0		

M. D. BHAT,
Municipal Commissioner.

Appendix No. 10.
SINKING FUND.

Statement showing the Actual Investments on account of the Sinking Fund of different Municipal Loans upto 31st March 1941, compared with the amounts which should have accumulated upto that date on the basis of the Fixed Instalments and the sums set aside as Sinking Fund as at 31st March 1941.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Annual Sinking Fund Instalment.	Date when Sinking Fund commenced.	Amount of Sinking Fund which should have accumulated upto 31st March 1941 at Compound Interest.
1	2	3	4	5	6	7
	Rs.			† Rs.		Rs.
<i>6 per cent. Municipal Loans (4 per cent. basis).</i>						
160 Lakhs Loan for the Improvement of Water Supply in Bombay.	1,60,00,000	Between 22nd September 1924 and 31st March 1925 (First issue). Between 18th November 1924 and 31st March 1925 (Second issue).	1st December 1954	2,85,280	1st December 1925	63,09,121
<i>5 and 6 per cent. Municipal Loans (3½ per cent. basis).</i>						
147 Lakhs Tansa Water Works Loan.	1,47,00,000	Between 5th June 1886 and 24th Dec. 1891.	(a) Between 1st January 1928 and 1st January 1953.	3,40,615	1st January 1893	31,10,114
10 Lakhs Loan for the Conversion of S.W. Reservoir at Clerk Road into a Public Park.	10,00,000	2nd July 1920	1st July 1980	5,089	1st July 1921	1,47,681
25 Lakhs Loan for the construction of roads, miscellaneous works including Development Works.	25,00,000	1st January 1928	1st January 1958	48,428	1st January 1929	7,87,154
37 Lakhs Loan (1929-30).	26,21,500	From 19th July 1929 to 1st August 1929.	1st August 1959	50,782	1st August 1930	6,82,933
31.43 Lakhs Loan for the repayment of 40 Lakhs Loan due 19th December 1929.	26,14,000	Do.	1st August 1959 or at the option of the Corporation on or after 1st August 1949 on giving three months' notice by public advertisement.	50,637	Do.	6,80,987
28 Lakhs Loan for the repayment of Rs. 39,94,000 out of 6 per cent. 50 Lakhs Loan due 1st August 1929.	8,45,500	Do.	1st August 1959 or at the option of the Corporation on or after 1st August 1954 on giving three months' notice by public advertisement.	16,379	Do.	2,20,275
40 Lakhs Loan (1930-31)	40,00,000	From 20th September 1930 to 6th October 1930.	1st September 1960 or at the option of the Corporation on or after 1st September 1950 on giving 3 Months' notice by public advertisement.	77,484	1st June 1931	9,35,509
						65,64,653
					Carried forward	1,28,73,774

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

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

Appendix No. 10—continued.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Annual Sinking Fund Instalment.	Date when Sinking Fund commenced.	Amount of Sinking Fund which should have accumulated up to 31st March 1941 at Compound Interest.
1	2	3	4	5	6	7
	Rs.			Rs.		Rs.
					Brought over	1,28,73,774
4 per cent. Municipal Loans (3½ per cent. basis.)						
23½ Lakhs Loan for Drainage and other works.	23,25,000	12th and 31st January 1894 and 11th and 15th July 1895.	1st July 1935	...	...	2,000
25 Lakhs Loan for Sewerage, Water, etc., Works.	25,00,000	17th and 18th July 1899.	1st November 1939	...	...	1,000
19½ Lakhs Loan for Sewerage Roads and other Sanitary Works.	19,25,000	18th and 19th July 1899 and Sept. 1900.	1st June 1940	...	...	17,000
24½ Lakhs Loan for certain Sewerage and Water Works.	24,75,000	6 Lakhs between 15th June and 1st July 1901. 11 lakhs between 23rd August and 31st October 1901. 4 lakhs between 19th August and 28th October 1902 and 3½ lakhs on 9th September 1903.	1st June 1943	29,429	1st June 1904	22,12,272
30 Lakhs Loan for Buildings Drainage Works, etc.	30,00,000	1st November 1920	1st January 1951	58,113	1st January 1922	16,57,787
						38,90,059
					Carried forward	1,67,63,833

Appendix No. 10—concluded.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Annual Sinking Fund Instalment.	Date when Sinking Fund commenced.	Amount of Sinking Fund which should have accumulated up to 31st March 1941 at Compound Interest.
1	2	3	4	5	6	7
	Rs.			Rs.		Rs.
4 per cent. Municipal Loans (3 per cent. basis). 2nd 24½ Lakhs Loan for Sewerage Works.	24,75,000	12 lakhs on 3rd September 1905, and 12½ lakhs on 9th September 1907.	1st August 1946	32,823	1st August 1907	1,67,63,833
13½ Lakhs Loan for the construction of Quarters for Halalkhore and Biggaries.	13,50,000	7th August 1908	1st May 1938	...	...	10,000
15 Lakhs Loan for Street Improvements.	15,00,000	29th July 1909	1st May 1949	19,893	1st May 1910	10,22,052
30 Lakhs Loan for the acquisition of sites for the construction of various Over-bridges in the City.	30,00,000	29th July 1909 and 10th August 1910.	1st May 1949	40,448	1st November 1910 and subsequent instalments from 1st May 1911 and 1st May 1929.	20,38,788
55 Lakhs Loan for Miscellaneous Works.	55,00,000	7th and 10th August and 1st November 1911 and 1st August 1913.	1st June 1942	1,21,632	1st June 1914	50,75,383
70 Lakhs Loan for reduplication of Tansa Main and other Auxiliary Works.	70,00,000	9th September 1913, 22nd July 1914 and 10th April 1915.	Rs. 49,40,000 on 1st June 1954. .. 20,60,000 on 1st June 1974. Rs. 70,00,000	78,148	1st June 1915	30,88,144
20 Lakhs Loan for Street Improvements.	20,00,000	9th September 1913 and 24th September 1915.	1st May 1955	26,524	1st May 1916	9,93,628
43 Lakhs Loan for Drainage Water and Miscellaneous Works.	43,00,000	1st August and 24th September 1915.	1st May 1945	90,382	1st May 1916	33,85,871
3½ per cent. Municipal Loans (3 per cent. basis). 9 Lakhs Loan (1935-36)	9,00,000	31st January 1936	14th March 1966	18,917	14th March 1937	1,75,46,627
3 per cent. Municipal Loans (3 per cent. basis). 24½ Lakhs Loan (1936-37)	18,50,000 6,00,000	1st November 1936 1st June 1937	1st February 1967	51,498	1st February 1938	1,00,582
30 Lakhs Loan (1937-38)	30,00,000	1st April 1938	14th March 1968	63,058	14th March 1939	2,16,524
30 Lakhs Loan (1938-39)	30,00,000	Between 16th January 1939 and 1st June 1939.	1st March 1969	63,058	1st March 1940	1,95,194
64 Lakhs Loan (1939-40)	64,00,000	Between 1st December 1939 and 1st September 1940.	1st March 1970	1,34,523	1st March 1941	1,28,326
						1,34,859
						6,74,903
					Total Rs. ...	3,50,85,945
Amount actually invested upto 31st March 1941.						
	Amount of Sinking Fund invested upto 31st March 1940.	Sinking Fund Instalments paid in 1940-41.	Interest, etc., accumulations invested in 1940-41.	Total.	Amount of Interest accrued upto 31st March 1941 collected and invested in 1941-42	Total of Columns 5 and 6
1	2	3	4	5	6	7
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Sinking Funds	3,25,07,117 5 6	17,25,950 0 0	13,72,052 6 0	3,56,05,119 11 6		
Deduct—Withdrawn for repayment of Loans				† 18,61,599 9 0		
Total Sinking Funds				3,37,43,520 2 6		
In Public Securities as detailed in Appendix No. 16-A				3,37,43,287 14 8		
In Cash with the Imperial Bank of India				232 3 10		
Total				† 3,37,43,520 2 6	3,63,042 10 2	3,41,06,562 12 8

† The amount met from the Net Premia Fund on account of repayment of Loans representing the difference between the market value and book value of the securities withdrawn from the Sinking Fund is Rs. 53,400-7-0.

‡ The market value of the securities on 31st March 1941 is Rs. 3,58,69,092-3-4 as shown in Appendix No. 16-A and after adding the cash balances of Rs. 232-3-10 and the interest accrued thereon upto 31st March 1941 amounting to Rs. 3,63,042-10-2 the total amount of Sinking Fund is Rs. 3,62,32,367-1-4.

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

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

No.	Particulars of Loans.	Rate of Interest.	Balance due on 1st April 1940.	Amount raised in 1940-41	Total.	Amount re-paid in 1940-41
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Loans raised from Government.						
1	Vehar Water Works Debt	4 per cent.	11,36,447 1 9		A 11,36,447 1 9	69,774 13 0
2	Conversion Loan for the repayment of Rs. 125 Lakhs taken from Government out of the 6½ per cent. Bombay Development Loan	3½ per cent.	64,34,428 8 0		B 64,34,428 8 0	4,95,962 1 0
3	2nd Instalment out of the Loan of Rs. 1½ crores for Water Works Roads, Drainage and Sewerage, &c.	5½ per cent.	30,53,014 12 0		C 30,53,014 12 0	1,66,951 3 0
		4½ per cent.	14,71,085 5 0		C 14,71,085 5 0	84,381 7 0
4	140 Lakhs Loan for General Supervision, Fire Brigade, &c., purposes	5½ per cent.	71,78,633 6 0		C 71,78,633 6 0	3,92,558 3 0
		5½ per cent.	16,12,776 6 0		C 16,12,776 6 0	80,873 4 0
5	65 Lakhs Loan for Tansa Triplication Scheme	5½ per cent.	41,80,241 15 0		C 41,80,241 15 0	2,09,618 5 0
6	2½ Crores Loan for Water Works, General Supervision and Development &c., purposes	5½ per cent.	69,62,337 5 0		C 69,62,337 5 0	3,49,127 5 0
		5½ per cent.	81,84,380 14 0		D 81,84,380 14 0	4,10,407 0 0
7	2 Crores Loan for major Development Works	5 per cent.	85,98,721 4 0		C 85,98,721 4 0	3,98,484 15 0
		5 per cent.	15,69,152 14 0		D 15,69,152 14 0	72,718 6 0
		5½ per cent.	35,87,417 10 0		C 35,87,417 10 0	1,48,586 9 0
8	150 Lakhs Loan (1925-26)	5½ per cent.	28,69,938 9 0		C 28,69,938 9 0	1,18,870 4 0
		5 per cent.	22,00,187 15 0		C 22,00,187 15 0	85,144 10 0
		5 per cent.	29,33,572 1 0		C 29,33,572 1 0	1,13,527 6 0
		3½ per cent.	29,77,269 11 0		C 29,77,269 11 0	1,18,782 6 0
Total Loans raised from Government Rs.			6,49,49,605 8 9		6,49,49,605 8 9	33,15,768 1 0
Loans raised from the Public.						
1	The Tansa Water Works Loan (Rs. 147 Lakhs)	5 per cent.	92,08,500 0 0		92,08,500 0 0	...
2	The Loan of 23½ Lakhs for Drainage and other Works	4 per cent.	2,000 0 0		2,000 0 0	...
3	The 13½ Lakhs Loan for the construction of quarters for Halalkhores and Bigaries	4 per cent.	14,000 0 0		14,000 0 0	4,000 0 0
	Carried over Rs.		92,24,500 0 0		92,24,500 0 0	4,000 0 0
	Carried over Rs.		6,49,49,605 8 9		6,49,49,605 8 9	33,15,768 1 0

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

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

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

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

No 11.

April 1940 on the different Loans, the amount payable for the year 1940-41 the amount paid by the and the balances outstanding on 31st March 1941.

Balance due on 31st March 1941.	Interest outstanding on 1st April 1940.	Interest payable in 1940-41	Total interest due	Deduct—Interest paid by the Imperial Bank of India and in Office.	Outstanding balance on 31st March 1941
8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
10,66,672 4 9	...	44,201 3 0	44,201 3 0	44,201 3 0	...
59,38,466 7 0	...	2,09,118 15 0	2,09,118 15 0	2,09,118 15 0	...
28,86,063 9 0	...	1,67,915 13 0	1,67,915 13 0	1,67,915 13 0	...
13,86,703 14 0	...	69,876 9 0	69,876 9 0	69,876 9 0	...
67,86,075 3 0	...	3,94,824 13 0	3,94,824 13 0	3,94,824 13 0	...
15,31,903 2 0	...	84,670 12 0	84,670 12 0	84,670 12 0	...
39,70,623 10 0	...	2,19,462 11 0	2,19,462 11 0	2,19,462 11 0	...
66,13,210 0 0	...	3,65,522 11 0	3,65,522 11 0	3,65,522 11 0	...
77,73,973 14 0	...	4,29,680 0 0	4,29,680 0 0	4,29,680 0 0	...
82,00,236 5 0	...	4,29,936 1 0	4,29,936 1 0	4,29,936 1 0	...
14,96,434 8 0	...	78,457 10 0	78,457 10 0	78,457 10 0	...
34,38,831 1 0	...	1,88,339 7 0	1,88,339 7 0	1,88,339 7 0	...
27,51,068 5 0	...	1,50,671 12 0	1,50,671 12 0	1,50,671 12 0	...
21,15,043 5 0	...	1,10,009 6 0	1,10,009 6 0	1,10,009 6 0	...
28,20,044 11 0	...	1,46,678 10 0	1,46,678 10 0	1,46,678 10 0	...
28,58,487 5 0	...	1,11,647 10 0	1,11,647 10 0	1,11,647 10 0	...
6,16,33,837 7 9	...	32,01,013 15 0	32,01,013 15 0	32,01,013 15 0	...
E 92,08,500 0 0	8,880 2 0	G 4,60,425 0 0 } 37 8 0 }	4,69,342 10 0	4,60,889 8 0	8,453 2 0
F 2,000 0 0	2,657 5 0	...	2,657 5 0	...	2,657 5 0
F 10,000 0 0	3,422 14 0	...	3,422 14 0	1,640 0 0	1,782 14 0
92,20,500 0 0	14,960 5 0	4,60,462 8 0	4,75,422 13 0	4,62,529 8 0	12,893 5 0
6,16,33,837 7 9	...	32,01,013 15 0	32,01,013 15 0	32,01,013 15 0	...

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

F—Debentures in respect of these loans have remained unpaid owing to their not having been surrendered for repayment up to 31st March 1941. The debentures do not carry interest from and after the due dates and will be paid when surrendered for repayment by the holders out of the Sinking Fund Investments.

G—Debenture of the face value of Rs. 1000 due 1-1-1933 was not presented by the holder within six years from the date of maturity and the amount thereof was credited to revenue as the claim had become time-barred. As the holders claimed the amount in 1940-41 it was sanctioned to be paid out of Revenue under Corporation Resolution No. 980 dated 6th January 1941. The amount of interest represents balance of unpaid interest on the debenture. As the amount has not been paid in 1940-41 the same will be renewed for expenditure in 1941-42.

No.	Particulars of Loans.	Rate of Interest.	Balance due on 1st April 1940.	Amount raised in 1940-41	Total.	Amount re-paid in 1940-41
1	2	3	4	5	6	7
			Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
	Brought forward ...		6,49,49,605 8 9		6,49,49,605 8 9	33,15,768 1 0
	Brought forward ...		92,24,500 0 0		92,24,500 0 0	4,000 0 0
	Loans raised from the Public—contd.					
4	25 Lakhs Loan for Sewerage, Water and other Sanitary Works ...	4 per cent.	4,000 0 0		4,000 0 0	3,000 0 0
5	19½ Lakhs Loan for Sewerage, Roads and other Sanitary Works ...	4 per cent.	19,25,000 0 0		19,25,000 0 0	(a) 19,08,000 0 0
6	24½ Lakhs Loan for certain Sewerage and Water Works ...	4 per cent.	24,75,000 0 0		24,75,000 0 0	(a)
7	The 2nd 24½ Lakhs Loan for certain Sewerage Works ...	4 per cent.	24,75,000 0 0		24,75,000 0 0	(a)
8	The 15 Lakhs Loan for Street Improvements ...	4 per cent.	15,00,000 0 0		15,00,000 0 0	(a)
9	The 30 Lakhs Loan for the Acquisition of Sites for the Construction of Overbridges ...	4 per cent.	30,00,000 0 0		30,00,000 0 0	(a)
10	The 55 Lakhs Loan for Drainage, Sanitary, Water and other Miscellaneous Works ...	4 per cent.	55,00,000 0 0		55,00,000 0 0	(a)
11	The 70 Lakhs Loan for re-duplication of Tansa Main and other Auxiliary Works ...	4 per cent.	70,00,000 0 0		70,00,000 0 0	(a)
12	The 20 Lakhs Loan for Street Improvements ...	4 per cent.	20,00,000 0 0		20,00,000 0 0	(a)
13	The 43 Lakhs Loan for Drainage, Water, Roads and Miscellaneous Works ...	4 per cent.	43,00,000 0 0		43,00,000 0 0	(a)
14	The 10 Lakhs Loan for the Conversion of the Storm Water Reservoir at Clerk Road into a Public Park ...	5 per cent.	10,00,000 0 0		10,00,000 0 0	(a)
15	The 30 Lakhs Loan for the construction of Building and Drainage Works and the Acquisition of Land for different purposes ...	4 per cent.	30,00,000 0 0		30,00,000 0 0	(a)
16	60 Lakhs Loan for the Improvement of the Water Supply in Bombay (First Issue).	6 per cent.	67,77,000 0 0		67,77,000 0 0	(a)
17	Do. do. (Second Issue).	6 per cent.	92,23,000 0 0		92,23,000 0 0	(a)
18	Rs. 25 Lakhs Loan (1927-28) ...	5 per cent.	25,00,000 0 0		25,00,000 0 0	(a)
19	Rs. 37 Lakhs Loan (1929-30) ...	5 per cent.	26,21,500 0 0		26,21,500 0 0	(a)
20	Rs. 31.43 Lakhs Loan for the repayment of Rs. 40 Lakhs Loan due 19th December 1929 ...	5 per cent.	26,14,000 0 0		26,14,000 0 0	(a)
21	Rs. 28 Lakhs Loan for the repayment of Rs. 39,94,000 out of 6 per cent. 50 Lakhs Loan due 1st August 1929 ...	5 per cent.	8,45,500 0 0		8,45,500 0 0	(a)
22	Rs. 40 Lakhs Loan (1950-60) ...	6 per cent.	40,00,000 0 0		40,00,000 0 0	(a)
23	Rs. 9 Lakhs Loan (1935-36) ...	3½ per cent.	9,00,000 0 0		9,00,000 0 0	(a)
24	Rs. 24½ Lakhs Loan (1936-37) ...	3 per cent.	24,50,000 0 0		24,50,000 0 0	(a)
25	Rs. 30 Lakhs Loan (1937-38) ...	3 per cent.	30,00,000 0 0		30,00,000 0 0	(a)
26	Rs. 30 Lakhs Loan (1938-39) ...	3 per cent.	30,00,000 0 0		30,00,000 0 0	(a)
27	Rs. 64 Lakhs Loan (1939-40) ...	3 per cent.	39,00,000 0 0	25,00,000 0 0	64,00,000 0 0	(a)
28	Rs. 48 Lakhs Loan (1940-41) ...	3½ per cent.	...	20,00,000 0 0	20,00,000 0 0	(a)
	Total Loans raised from the public ...		8,52,34,500 0 0	45,00,000 0 0	8,97,34,500 0 0	19,15,000 0 0
	Advances from Special Funds.					
1	Advance from Plant and Machinery Depreciation Fund ...	5 per cent.	7,04,443 14 0		7,04,443 14 0	18,294 13 0
2	Advance from Renewal of Road Surfaces Fund ...	4½ per cent.	6,83,904 9 0		6,83,904 9 0	17,564 4 0
3	Advance from Plant and Machinery Depreciation Fund ...	4½ per cent.	1,28,229 12 0		1,28,229 12 0	3,293 10 0
4	Do. do. do. ...	4½ per cent.	3,11,465 2 0		3,11,465 2 0	7,471 1 0
5	Advance from Municipal Fire and Accident Insurance Fund ...	4 per cent.	4,40,866 15 0		4,40,866 15 0	11,280 5 0
6	Advance from Net Premia Fund ...	4 per cent.	2,64,520 4 0		2,64,520 4 0	6,768 3 0
7	Advance from Renewal of Road Surfaces Fund ...	4 per cent.	2,71,028 2 0		2,71,028 2 0	6,507 14 0
8	Advance from Net Premia Fund ...	4 per cent.	4,51,713 7 0		4,51,713 7 0	10,846 8 0
9	Advance from Net Premia Fund ...	4 per cent.	3,41,062 8 0		3,41,062 8 0	7,696 8 0
10	Advance from Net Premia Fund for purchase of Plant and Machinery in 1936-37 ...	3 per cent.	70,271 10 0		70,271 10 0	4,499 13 0
11	Advance from Land Sales Reserve Fund ...	3 per cent.	18,75,000 0 0		18,75,000 0 0	...
12	Advance from Net Premia Fund for purchase of Plant and Machinery in 1937-38 ...	3 per cent.	1,70,599 2 0		1,70,599 2 0	(b) 35,979 2 0
13	Do. do. 1938-39 ...	3 per cent.	2,06,647 0 0		2,06,647 0 0	(c) 57,083 14 0
14	Do. do. 1939-40 ...	3 per cent.	1,71,400 0 0		1,71,400 0 0	(d) 58,494 0 0
15	Advance from Land Sales Reserve Fund ...	3 per cent.	3,50,000 0 0		3,50,000 0 0	...
16	Advance from Net premia Fund in 1940-41 for purchase of plant and Machinery ...	3 per cent.	...	40,100 0 0	40,100 0 0	...
17	Advance from Net premia Fund for Renewal of Road Surfaces for which no Renewal Fund exists. ...	3 per cent.	...	31,200 0 0	31,200 0 0	...
	Total Advances from Special Funds ...		64,41,152 5 0	71,300 0 0	65,12,452 5 0	2,45,779 15 0
	GRAND TOTAL ...		15,66,25,257 13 9	45,71,300 0 0	16,11,96,557 13 9	54,76,548 0 0

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

(b) Includes Rs. 26,770 (c) includes Rs. 49,277 and (d) includes Rs. 52,600 in all Rs. 1,28,647 being the balance outstanding on 1-4-40 on account of cost of Machinery purchased for the Municipal Printing Press out of Capital Funds now transferred under advances Special Funds—Advance from Net Premia Fund for the purchase of Machinery for the Municipal Printing Press as sanctioned under C.R. No. 856 of 11-12-40.

V. V. SHALIGRAM,
Chief Accountant.

No. 11—concluded.

Balance due on 31st March 1941.	Interest outstanding on 1st April 1940	Interest payable in 1940-41	Total Interest due.	Deduct—Interest paid by the Imperial Bank of India and in Office.	Outstanding Balance on 31st March 1941
8	9	10	11	12	13
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
6,16,33,837 7 9	...	32,01,013 15 0	32,01,013 15 0	32,01,013 15 0	...
92,20,500 0 0	14,960 5 0	4,60,462 8 0	4,75,422 13 0	4,62,529 8 0	12,893 5 0
(d) 1,000 0 0	-1,120 12 0	...	1,120 12 0	110 0 0	1,010 12 0
(d) 17,000 0 0	4,709 6 4	(c) 12,834 0 0	17,543 6 4	15,402 1 4	2,140 10 4
24,75,000 0 0	2,742 9 8	99,000 0 0	1,01,742 9 8	96,664 13 0	5,077 12 8
24,75,000 0 0	1,025 5 0	99,000 0 0	1,00,025 5 0	98,598 9 0	1,426 12 0
15,00,000 0 0	2,594 1 0	60,000 0 0	62,594 1 0	60,176 14 0	2,417 3 0
30,00,000 0 0	18,671 7 0	1,20,000 0 0	1,38,671 7 0	1,19,712 8 0	18,958 15 0
55,00,000 0 0	24,600 0 0	2,20,000 0 0	2,44,600 0 0	2,20,000 0 0	24,600 0 0
70,00,000 0 0	5,408 9 2	2,80,000 0 0	2,85,408 9 2	2,79,609 5 0	5,799 4 2
20,00,000 0 0	1,395 12 0	80,000 0 0	81,395 12 0	80,002 11 0	1,393 1 0
43,00,000 0 0	...	1,72,000 0 0	1,72,000 0 0	1,72,000 0 0	...
10,00,000 0 0	...	50,000 0 0	50,000 0 0	50,000 0 0	...
30,00,000 0 0	...	1,20,000 0 0	1,20,000 0 0	1,20,000 0 0	...
67,77,000 0 0	31,171 2 0	4,06,620 0 0	4,37,791 2 0	4,18,905 3 0	18,885 15 0
92,23,000 0 0	11,584 11 0	5,53,380 0 0	5,64,964 11 0	5,49,340 5 0	15,624 6 0
25,00,000 0 0	...	1,25,000 0 0	1,25,000 0 0	1,25,000 0 0	...
26,21,500 0 0	6,148 5 0	1,31,075 0 0	1,37,223 5 0	1,29,500 4 0	7,723 1 0
26,14,000 0 0	8,898 3 0	1,30,700 0 0	1,39,598 3 0	1,27,806 2 0	11,792 1 0
8,45,500 0 0	1,440 11 0	42,275 0 0	43,715 11 0	40,522 6 0	3,193 5 0
40,00,000 0 0	9,985 5 0	2,40,000 0 0	2,49,985 5 0	2,37,526 14 0	12,458 7 0
9,00,000 0 0	15,750 0 0	31,500 0 0	47,250 0 0	31,500 0 0	15,750 0 0
24,50,000 0 0	...	73,500 0 0	73,500 0 0	73,500 0 0	...
30,00,000 0 0	...	90,000 0 0	90,000 0 0	90,000 0 0	...
30,00,000 0 0	...	90,000 0 0	90,000 0 0	90,000 0 0	...
64,00,000 0 0	...	1,77,200 0 0	1,77,200 0 0	1,65,750 0 0	*11,450 0 0
20,00,000 0 0	...	32,006 0 0	32,006 0 0	...	*32,006 0 0
8,78,19,500 0 0	1,62,206 8 2	38,96,552 8 0	40,58,759 0 2	38,54,157 7 4	1,61,144 14 2 *43,456 10 8
6,86,149 1 0	...	35,222 3 0	35,222 3 0	35,222 3 0	...
6,66,340 5 0	...	30,775 12 0	30,775 12 0	30,775 12 0	...
1,24,936 2 0	...	5,770 6 0	5,770 6 0	5,770 6 0	...
3,03,994 1 0	...	14,015 15 0	14,015 15 0	14,015 15 0	...
4,29,586 10 0	...	17,634 11 0	17,634 11 0	17,634 11 0	...
2,57,752 1 0	...	10,580 13 0	10,580 13 0	10,580 13 0	...
2,64,520 4 0	...	10,841 2 0	10,841 2 0	10,841 2 0	...
4,40,866 15 0	...	18,068 8 0	18,068 8 0	18,068 8 0	...
3,33,366 0 0	...	13,642 8 0	13,642 8 0	13,642 8 0	...
65,771 13 0	...	2,108 3 0	2,108 3 0	2,108 3 0	...
18,75,000 0 0	...	56,250 0 0	56,250 0 0	56,250 0 0	...
1,34,620 0 0	...	5,118 0 0	5,118 0 0	4,314 14 0	*803 2 0
1,49,563 2 0	...	6,199 7 0	6,199 7 0	4,721 2 0	*1,478 5 0
1,12,906 0 0	...	10,168 0 0	10,168 0 0	3,564 0 0	*6,604 0 0
3,50,000 0 0	...	10,500 0 0	10,500 0 0	10,500 0 0	...
40,100 0 0	...	...	...	...	...
31,200 0 0	...	...	...	...	...
62,66,672 6 0	...	2,46,895 8 0	2,46,895 8 0	2,38,010 1 0	*8,885 7 0
15,57,20,009 13 9	1,62,206 8 2	73,44,461 15 0	75,06,668 2 2	72,93,181 7 4	1,61,144 14 2 *52,342 1 8

* To be treated as savings.

(c) Exclusive of Rs. 25,666-10-8 met from "Interest accrued but not paid".

(d) Debentures in respect of these loans remained unpaid owing to their not having been surrendered for repayment upto 31st March 1941. The debentures do not carry interest from and after the due date and will be paid when surrendered for repayment by the holders out of the sinking Fund Investments.

M. D. BHAT,
Municipal Commissioner.

Appendix
WATER WORKS
Revenue Account for

INCOME.	Rs. a. p.
Water Tax and other Miscellaneous Water Works Revenue— <i>Vide</i> details in Appendix No. 3	*82,62,129 6 0
* This includes Rs. 42,16,108-6-0 being the amount of Water Tax by measurement, realised during 1940-41 as shown in the following Statement:—	
Total Rs. ...	82,62,129 6 0
Net Revenue Account	

	Rs. a. p.
Surplus brought down ...	67,29,081 4 11

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

PARTICULARS.	1935-36.		1936-37		1937-38.		1938-39.		1939-40		1940-41	
	Gallons.	Amount.	Gallons.	Amount.	Gallons.	Amount.	Gallons.	Amount.	Gallons.	Amount.	Gallons.	Amount.
Hotels	4,52,78,400	Rs. 39,754 14 0 @ As. 10 0	4,67,84,680	Rs. 40,457 4 0 @ As. 10 0	4,14,49,960	Rs. 36,268 11 0 @ As. 10 0	4,23,67,240	Rs. 37,071 6 0 @ As. 10 0	4,89,62,270	Rs. 42,842 0 0 @ As. 10 0	4,57,39,620	Rs. 40,023 2 0 @ As. 10 0
Cotton Factories	1,66,21,35,173	Rs. 10,43,252 11 0 @ As. 14 0	1,72,79,39,860	Rs. 10,80,897 8 0 @ As. 14 0	2,07,76,63,590	Rs. 12,98,539 14 0 @ As. 14 0	2,27,89,52,190	Rs. 14,24,345 3 0 @ As. 14 0	2,18,41,18,382	Rs. 13,65,074 6 0 @ As. 14 0	2,12,98,70,010	Rs. 13,30,430 5 0 @ As. 14 0
Flour Factories	1,88,74,000	Rs. 16,514 12 0 @ As. 14 0	1,43,77,200	Rs. 12,580 1 0 @ As. 14 0	1,37,32,000	Rs. 12,015 8 0 @ As. 14 0	1,49,09,600	Rs. 13,045 14 0 @ As. 14 0	1,33,95,000	Rs. 11,720 10 0 @ As. 14 0	1,43,81,400	Rs. 12,583 12 0 @ As. 14 0
Other Factories	26,74,59,610	Rs. 2,33,958 4 0 @ As. 10 0	27,78,87,989	Rs. 2,38,752 10 0 @ As. 10 0	33,63,01,458	Rs. 2,92,681 14 0 @ As. 10 0	33,16,03,940	Rs. 2,90,189 3 0 @ As. 10 0	36,27,31,247	Rs. 3,18,547 0 0 @ As. 10 0	41,26,19,694	Rs. 3,61,627 6 0 @ As. 10 0
Milch Cattle Stables	26,20,41,405	Rs. 1,64,061 7 9 @ As. 10 0	22,23,56,557	Rs. 1,39,262 12 0 @ As. 10 0	21,60,41,300	Rs. 1,35,025 6 0 @ As. 10 0	20,96,21,830	Rs. 1,31,013 11 3 @ As. 10 0	22,46,85,450	Rs. 1,40,428 9 0 @ As. 10 0	19,76,38,420	Rs. 1,24,700 0 0 @ As. 10 0
Government Properties (a)	53,61,06,400	Rs. 3,35,066 8 0 At different rates. 3,04,235 1 0 @ As. 14 0	55,75,86,940	Rs. 3,48,492 0 0 At different rates. 4,44,053 3 0 @ As. 14 0	56,91,44,270	Rs. 3,55,715 2 0 At different rates. 4,37,294 2 0 @ As. 14 0	56,86,38,550	Rs. 3,55,399 2 0 At different rates. 4,14,489 2 0 @ As. 14 0	56,37,02,920	Rs. 3,52,314 13 0 At different rates. 3,90,611 2 0 @ As. 14 0	62,95,81,540	Rs. 3,93,491 5 0 At different rates. 4,43,570 7 0 @ As. 14 0
Railways	45, 78,17,155	Rs. 3,04,235 1 0 @ As. 14 0	69,05,69,662	Rs. 4,44,053 3 0 @ As. 14 0	69,96,70,500	Rs. 4,37,294 2 0 @ As. 14 0	66,31,82,600	Rs. 4,14,489 2 0 @ As. 14 0	62,49,77,490	Rs. 3,90,611 2 0 @ As. 14 0	70,97,12,610	Rs. 4,43,570 7 0 @ As. 14 0
Port Trust	49,79,29,465	Rs. 4,35,688 1 0 At different rates. 3,35,479 15 0	46,08,32,878	Rs. 4,02,985 4 0 At different rates. 3,82,340 11 0	46,38,43,300	Rs. 4,05,862 14 0 At different rates. 3,91,570 3 0	48,61,28,500	Rs. 4,25,362 7 0 At different rates. 3,64,985 9 0	55,17,17,430	Rs. 4,82,752 13 0 At different rates. 4,06,452 3 0	56,25,39,418	Rs. 4,92,222 1 0 At different rates. 4,55,352 8 0
Suburbs (b)	85,74,35,132	Rs. 5,15,061 9 4 At different rates.	98,45,49,782	Rs. 4,89,092 6 0 At different rates.	1,01,64,91,580	Rs. 5,14,520 9 0 At different rates.	94,46,59,390	Rs. 5,48,516 11 0 At different rates.	1,05,28,84,640	Rs. 5,61,460 8 0 At different rates.	1,17,35,10,235	Rs. 5,62,107 8 0 At different rates.
Miscellaneous (c)	74,02,44,026	Rs. 5,15,061 9 4 At different rates.	70,34,73,094	Rs. 4,89,092 6 0 At different rates.	73,61,16,833	Rs. 5,14,520 9 0 At different rates.	78,00,68,100	Rs. 5,48,516 11 0 At different rates.	82,64,40,552	Rs. 5,61,460 8 0 At different rates.	79,51,78,877	Rs. 5,62,107 8 0 At different rates.
Total	5,34,53,20,766	Rs. 34,23,073 0 1	5,68,63,58,642	Rs. 35,78,913 11 0	6,17,04,54,791	Rs. 38,79,494 3 0	6,32,01,31,940	Rs. 40,04,418 4 3	6,45,36,15,381	Rs. 40,72,204 0 0	6,67,07,71,824	Rs. 42,16,108 6 0

(a) The rates charged are in accordance with the Water Rules for the respective years.
(b) The rates charged are Annas 6 to Annas 12 per 1,000 gallons.
(c) The rates charged vary from Annas 10 to Re. 1.

Carried forward Rs. 67,29,081 4 11

No. 12.

ACCOUNT.

the year ended 31st March 1941.

	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
EXPENDITURE.								
General Superintendence (3/4th proportion of) ...	93,190	0 0						
Assessment and Collection Charges (3/10th proportion of) ...	1,83,391	1 0						
Provident Fund, Pension, etc., charges ...	1,00,001	0 0						
Maintenance of Water Works (vide Appendix No. 4) ...	11,13,201	9 1	3,76,582	1 0				
New Works (vide Appendix No. 4) ...	43,264	7 0	11,56,466	0 1				
					15,33,048	1 1		
Surplus carried down ...					67,29,081	4 11		
							82,62,129	6 0
Total Rs. ...							82,62,129	6 0

for the year ended 31st March 1941.

	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Interest on Water Works Loans (Debt)								
<i>Due to Government—</i>								
Vehar Debt ...	44,200	13 0						
75 Lakhs out of 1½ Crores Loan ...	1,70,990	12 0						
65 Lakhs Loan for Tansa Triplication Scheme ...	2,19,462	11 0						
2 Crores Loan for Major Development Works ...	3,73,077	12 0						
2½ Crores Loan for General Supervision, Water Works, etc. ...	5,300	15 0						
*150 Lakhs Loan 1925-26 ...	4,06,087	9 0						
82.67 Lakhs Conversion Loan ...	1,00,046	14 0						
			13,19,167	6 0				
<i>to the Public—</i>								
147 Lakhs Tansa Water Works Loan ...	4,60,889	8 0						
13½ Lakhs Loan ...	1	6 0						
25 Lakhs Sewerage, etc., Works Loan ...	10	0 0						
24½ Lakhs Sewerage and Water Works Loan ...	23,669	8 0						
55 Lakhs for Miscellaneous Works ...	16,044	0 0						
70 Lakhs for Reduplication of the Tansa Main and other Auxiliary Works ...	2,79,238	8 0						
43 Lakhs for Drainage, Water, Roads and Miscellaneous Works ...	5,092	8 0						
160 Lakhs for Improvement of water supply in Bombay ...	9,68,245	8 0						
25 Lakhs for construction of roads, miscellaneous works, etc. ...	1,252	15 0						
31.43 Lakhs Loan ...	31,951	10 0						
37 Lakhs Loan ...	2,044	0 0						
40 Lakhs Loan ...	7,853	0 0						
24½ Lakhs Loan (1936-37) ...	16,258	0 0						
9 Lakhs Loan ...	4,918	12 0						
30 Lakhs Loan (1937-1938) ...	26,045	0 0						
30 Lakhs Loan (1938-39) ...	6,673	0 0						
64 Lakhs Loan (1939-40) ...	38,452	0 0						
			18,88,639	3 0				
<i>Advances from Special Funds—</i>								
Rs. 8½ Lakhs advance from Plant and Machinery Depreciation Fund ...	367	1 0						
Rs. 3 Lakhs advance from Renewal of Road Surfaces Fund ...	1,119	5 0						
Rs. 3.69 Lakhs advance from Net Premia Fund ...	1,307	14 0						
Rs. 83,000 advance from Net Premia Fund ...	304	5 0						
Rs. 2,16,600 from Net Premia Fund ...	597	0 0						
Rs. 1,71,400 Do. Do. ...	388	0 0			4,083	9 0		
							32,11,890	2 0
Accrued interest on 30 Lakhs Loan of 1938-39 ...	557	0 0					4,269	0 0
" " 64 Lakhs Loan of 1939-40 ...	3,712	0 0			4,269	0 0		
Commission to the Imperial Bank of India for payment of interest on the Water Works portion of the different Loans ...					6,888	4 8		
Miscellaneous Loan Charges including Commission paid to the Imperial Bank of India for drawing interest on Sinking Fund Investments ...					867	0 0	7,755	4 8
Reduction of debt or investment of Sinking Fund of the following Water Works Loans :—								
Vehar Debt ...					69,775	3 0		
Tansa Water Works Loan of Rs. 147 Lakhs ...					3,40,615	0 0		
Carried forward Rs. ...			4,10,390	3 0	32,23,914	6 8		

Appendix:
WATER WORKS.
Net Revenue Account for

	Rs. a. p.
<p>INCOME—<i>concl'd.</i></p>	
Brought forward Rs. ...	67,29,081 4 11
Total Rs. ...	67,29,081 4 11

V. V. SHALIGRAM,
Chief Accountant.

No. 12—concluded.

ACCOUNT

the year ended 31st March 1941—concluded.

EXPENDITURE—concl'd.		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Brought forward Rs. ...		4,10,390	3 0	32,23,914	6 8		
24½	Lakhs Loan ...	7,206	0 0				
55	Lakhs Loan ...	8,870	0 0				
70	Lakhs Loan for Reduplication of the Tansa Main and other Auxiliary Works.	78,045	0 0				
43	Lakhs Loan for Drainage, Water, Roads and Miscellaneous Works	2,676	0 0				
1½	Crores Loan for Drainage, Water, etc., Works (2nd instalment)	1,80,728	4 0				
65	Lakhs Loan for Tansa Triplication Scheme	2,09,618	5 0				
2	Crores Loan for Major Development Works	3,19,810	4 0				
160	Lakhs Loan for improvement of the water supply in Bombay	2,85,280	0 0				
2½	Crores Loan for General Supervision, Water Works, etc., purposes	5,063	1 0				
150	Lakhs Loan 1925-26	3,16,557	7 0				
25	Lakhs Loan 1927-28	485	0 0				
31.43	Lakhs Loan ...	12,659	0 0				
37	Lakhs Loan ...	800	0 0				
40	Lakhs Loan ...	2,562	0 0				
82.67	Lakhs Conversion Loan	2,37,277	2 0				
8½	Lakhs advance from Plant and Machinery Depreciation Fund	190	15 0				
3	Lakhs advance from Renewal of Road Surfaces Fund	671	11 0				
3.69	Lakhs advance from Net Premia Fund	737	2 0				
83,000	Advance from Net Premia Fund	649	11 0				
24½	Lakhs Loan (1936-37)	11,392	0 0				
9	Lakhs Loan ...	2,954	0 0				
30	Lakhs Loan (1937-1938)	48,248	0 0				
30	Lakhs Loan (1938-39)	4,675	0 0				
64	Lakhs Loan (1939-40)	31,208	0 0				
2,16,600	Advance from Net Premia Fund	988	0 0				
1,71,000	" " " "	642	0 0	21,50,384	1 0		
Surplus—Excess of Income over Expenditure						53,74,298	7 8
Total Rs.						13,54,782	13 3
						67,29,081	4 11

M. D. BHAT,

Municipal Commissioner.

Appendix
WATER WORKS
Schedule of Liabilities and

LIABILITIES.	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
I.—DEBT PRINCIPAL—									
Due to Government—									
Vehar Debt	10,66,672	4	9						
82.67 Lakhs Conversion Loan	28,41,088	2	0						
75 Lakhs out of 1½ Crores Loan	30,72,443	13	0						
2½ Crores Loan	95,907	4	0						
65 Lakhs Loan for Tansa Triplication Scheme	39,70,623	10	0						
2 Crores Loan for Major Development Works	69,62,374	11	0						
150 Lakhs Loan (1925-26)	76,61,698	5	0						
				2,56,70,808	1	9			
Due to the Public—									
Tansa Water Works Loan of 147 Lakhs	92,08,500	0	0						
Water Works portion of 13½ Lakhs Loan	5	7	7						
Water Works portion of the 23½ Lakhs Loan for Drainage and other Works	206	0	0						
Water Works portion of the 25 Lakhs Loan for Sewerage, Roads and other Works	92	10	7						
Water Works portion of the 24½ Lakhs Loan for certain Sewerage and Water Works	6,06,035	2	9						
Water Works portion of the 55 Lakhs Loan for Miscellaneous Works	4,01,097	12	2						
70 Lakhs Loan for the Reduplication of the Tansa Main and other Auxiliary Works	69,90,737	0	5						
Water Works portion of 43 Lakhs Loan for Miscellaneous Works	1,27,313	3	6						
160 Lakhs Loan for the improvement of the water-supply in Bombay	1,60,00,000	0	0						
Water Works portion of the 25 Lakhs Loan (1927-28)	25,059	6	11						
Water Works portion of 31-43 Lakhs Loan	6,53,500	0	0						
Water Works portion of 37 Lakhs Loan	38,619	8	6						
Water Works portion of 40 Lakhs Loan (1928-29)	1,32,250	0	0						
Water Works portion of Rs. 9 Lakhs Loan	1,40,533	7	0						
Water Works portion of 24½ Lakhs Loan (1936-37)	5,36,517	2	0						
Water Works portion of 30 Lakhs Loan (1937-38)	8,59,545	6	6						
Water Works portion of 30 Lakhs Loan (1938-39)	2,20,203	0	0						
Water Works portion of 64 Lakhs Loan (1939-40)	14,69,743	0	0						
				3,74,09,958	3	11			
Advances from Special Funds—									
Rs. 8½ Lakhs Advance from Plant and Machinery Depreciation Fund	7,150	1	0						
Rs. 3 Lakhs Advance from Renewal of Road Surfaces Fund	27,310	1	0						
Rs. 3.69 Lakhs Advance from Net Premia Fund	31,959	3	0						
				66,419	5	0			
Rs. 83,000 Advance from Net Premia Fund for purchase of Plant and Machinery	9,493	2	0						
Rs. 2,16,600 Advance from Net Premia Fund for purchase of Plant and Machinery	18,932	0	0						
Rs. 1,71,400 Advance from Net Premia Fund for purchase of Plant and Machinery	12,293	0	0						
Rs. 40,100 Advance from Net Premia Fund for purchase of Plant and Machinery in 1940-41	16,678	0	0						
				57,396	2	0			
				1,47,09,290	0	0	6,32,04,581	12	8
II.—SINKING FUNDS ON MUNICIPAL LOANS (invested as per contra)									
III.—SPECIAL FUNDS—									
Worn-out Water Mains Renewal Fund (invested as per contra)				6,824	7	3			
Net Premia Fund (invested as per contra)				20,63,350	0	0			
							1,67,79,464	7	3
IV.—CAPITAL ACCOUNT—									
General Reserve being Assets in excess of Liabilities				3,57,81,215	8	7			
Less—Assets written off				5,076	14	0			
							3,57,76,138	10	7
Total Rs.							11,57,60,184	14	6

V. V. SHALIGRAM,
Chief Accountant.

No. 12A.
ACCOUNT.

Assets at 31st March 1941.

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
ASSETS.									
I.—PROPERTIES—									
Water Works executed out of Loan, Surplus, and Reserve Funds (vide Appendix No. 8)—									
Out of Loan and Reserve Funds—									
Ordinary Works	4,80,20,375	8	1						
Tansa Completion Works	4,99,46,291	1	9						
				9,79,66,666	9	10			
Works executed out of Worn-out Water Mains Renewal Fund				9,56,657	11	5			
Plant and Machinery				62,473	0	0	9,89,23,324	5	3
Less—Written off				5,076	14	0			
							57,396	2	0
II.—INVESTMENTS—									
1. Imperial Bank of India—Municipal Loans Sinking Fund Deposit Account—(Water Works portion)				1,47,09,290	0	0			
2. Imperial Bank of India—Worn-out Water Mains Renewal Fund Deposit Account (vide Appendix No. 6)				6,824	7	3			
3. Imperial Bank of India—Net Premia on different Municipal Loans Deposit Account (vide note* to Appendix No. 6)				20,63,350	0	0			
							1,67,79,464	7	3
Total Rs.							11,57,60,184	14	6

M. D. BHAT,

Municipal Commissioner.

MARATHI V.V.

Amravati, M.D.

Appendix
MARKETS AND SLAUGHTER
Revenue Account for the year

INCOME.	Rs. a. p.
Income for the year— <i>vide</i> details in Appendix No. 3 	13,64,303 15 2
	13,64,303 15 2

Net Revenue Account for the year

	Rs. a. p.
Surplus brought down ...	851,185 3 4
Total Rs. ...	851,185 3 4

V. V. SHALIGRAM,
Chief Accountant.

No. 13.
HOUSES ACCOUNT.
ended 31st March 1941.

EXPENDITURE.	Rs. a. p.	Rs. a. p.	Rs. a. p.
General Superintendence (2½ per cent. proportion of) ...	18,638 0 0		
Provident Fund and Pension, etc., charges ...	25,163 2 0		
		43,801 2 0	
Maintenance Charges of Markets and Slaughter Houses (<i>vide</i> Appendix No. 4):—			
Amount shown under IX.—Mechanical, D. Transport (10) Markets and Slaughter Houses, and E.—Refrigerator ...	95,696 2 0		
Amount shown under XIV.—Markets and Slaughter Houses ...	3,49,789 3 10		
		4,45,485 5 10	
New Works (<i>vide</i> Appendix No. 4) ...		23,832 4 0	
			5,13,118 11 10
Surplus carried down ...			8,51,185 3 4
Total Rs. ...			13,64,303 15 2

ended 31st March 1941.

Interest on Loans.	Rs. a. p.	Rs. a. p.	Rs. a. p.
<i>Due to Government—</i>			
Rs. 1½ Crores Loan ...	2,631 14 0		
Rs. 140 Lakhs Loan ...	14,100 2 0		
Rs. 2 Crores Loan ...	28,098 12 0		
Rs. 82.67 lakhs Conversion Loan ...	8,054 5 0		
		52,885 1 0	
<i>Due to Public—</i>			
Rs. 55 Lakhs Loan ...	2,397 0 0		
Rs. 43 Lakhs Loan ...	2,320 0 0		
Rs. 30 Lakhs Loan ...	8,000 0 0		
Rs. 24½ Lakhs Loan ...	848 0 0		
Rs. 30 Lakhs Loan (1937-38) ...	2,327 0 0		
Rs. 30 Lakhs Loan (1938-39) ...	6,368 0 0		
		22,260 0 0	
<i>Advance from Special Funds—</i>			
Rs. 8½ Lakhs from Plant & Machinery Depreciation Fund ...		1,912 9 0	
Accrued interest on Rs. 30 Lakhs Loan of (1938-39) ...			77,057 10 0
			531 0 0
Commission to the Imperial Bank of India for the payment of Interest on the portions of the different Loans ...		63 8 0	
Miscellaneous Loan Charges including Commission paid to the Imperial Bank of India for drawing interest on Sinking Fund Investments ...		12 15 0	
			76 7 0
Reduction of Debt or Investment of Sinking Fund.			
Rs. 43 Lakhs Loan ...		1,219 0 0	
Rs. 55 Lakhs Loan ...		1,325 0 0	
Rs. 30 Lakhs Loan ...		3,874 0 0	
Rs. 24½ Lakhs Loan ...		593 0 0	
Rs. 30 Lakhs Loan (1937-38) ...		1,630 0 0	
Rs. 1½ Crores Loan ...		2,780 2 0	
Rs. 140 Lakhs Loan ...		13,922 14 0	
Rs. 2 Crores Loan ...		26,043 4 0	
Rs. 82.67 Lakhs Conversion Loan ...		19,648 11 0	
Rs. 8½ Lakhs advance from Plant and Machinery Depreciation Fund ...		995 1 0	
Rs. 30 Lakhs Loan (1938-39) ...		4,462 0 0	
			76,493 0 0
			1,54,158 1 0
Surplus—Excess of Income over Expenditure ...			6,97,027 2 4
Total Rs. ...			8,51,185 3 4

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14.
MUNICIPAL PRINTING PRESS.
Income and Expenditure for the year 1940-41.

Expenditure.	Details.	Amount.	Income.	Details.	Amount.
	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
Materials on hand and works in progress on 1st April 1940	...	32,404 8 10			
Expenditure during the year—	Rs. a. p.				
Establishment—					
(a) Permanent	12,184 12 0				
(b) Allowances	262 13 0	12,447 9 0			
Labour	...	51,049 9 0			
Materials	...	59,456 1 6			
Electric Power	...	1,943 15 0	Amount chargeable to the departments for work done	...	1,47,251 4 0
Contingencies—					
(a) Contingencies	2,965 6 8				
(b) Printing and Stationery	999 7 0		Amount chargeable to the private parties for work done	...	651 5 0
(c) Books and Dead Stock	927 1 0				
(d) Lighting	1,200 0 0	6,091 14 8			
Depreciation	...	591 0 0			
Rent	...	6,000 0 0	Amount of sale of waste paper & Metal ash	...	597 0 0
Repairs to Machinery	...	403 15 0			
Provident Fund	...	3,775 7 0			
Debt charges—					
(1) Interest	6,199 15 0		Stock at Close—		
(2) Repayment of capital	3,673 10 0	9,873 9 0	Works in progress	10,680 5 0	
Proportionate Share of T. A. O.'s Salary	...	3,790 13 0	Materials on hand	30,194 6 0	40,874 11 0
Private Works—					
Labour	216 9 0				
Materials	240 5 0				
Contingencies	141 7 0				
Proportionate share of T.A.O.'s Salary	14 15 0	613 4 0			
		1,88,441 10 0			
Difference representing surplus (1) Rs. 894-9-0 on departmental works & (2) Rs. 38-1-0 on private works transferred to revenue.		932 10 0			
		1,89,374 4 0			1,89,374 4 0

118

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14—A.

Dr.

Statement of Advance Accounts for 1940-41.

Cr.

Opening Balance on 1st April 1940	Debits during 1940-41.	Closing Balance on 31st March 1941	Total.	Name of Account.	Opening Balance on 1st April 1940.	Credits during 1940-41.	Closing Balance on 31st March 1941.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
				<i>Departmental Works.</i>				
1,880 1 6	35,224 0 6	...	37,104 2 0	Water Works	...	27,771 12 0	9,332 6 0	37,104 2 0
34,499 9 10	1,55,423 13 2	...	1,89,923 7 0	Printing Press	...	1,44,894 12 0 (a)	45,028 11 0	1,89,923 7 0
23,890 13 0	2,56,118 8 0	...	2,80,009 5 0	Workshops	...	2,44,809 6 6	35,199 14 6	2,80,009 5 0
495 12 0	49,087 2 0	...	49,582 14 0	Architectural Branch	...	47,092 13 0	2,490 1 0	49,582 14 0
36,350 14.10	7,87,591 3 10	...	8,23,942 2 8	Roads, Buildings and Drainage	...	7,88,291 5 8	35,650 13 0	8,23,942 2 8
97,117 3 2	12,83,444 11 6	...	13,80,561 14 8	Total	...	12,52,860 1 2	1,27,701 13 6	13,80,561 14 8
				<i>Private Works.</i>				
262 11 0	1,154 0 6	...	1,416 11 6	Workshops	...	1,389 15 6	26 12 0	1,416 11 6
46,654 5 4	56,103 8 0	...	1,02,757 13 4	Water Works	...	23,476 8 11	79,281 4 5	1,02,757 13 4
77,811 9 1	1,60,405 11 1	...	2,38,217 4 2	Roads, Buildings and Drainage	...	1,60,896 4 0	77,321 0 2	2,38,217 4 2
861 5 0	1,929 13 0	...	2,791 2 0	Architectural Branch	...	2,129 5 0	661 13 0	2,791 2 0
620 4 8	708 0 0	...	1,328 4 8	Health Department	...	709 3 11	619 0 9	1,328 4 8
47 14 0	613 4 0	...	661 2 0	Printing Press	...	569 2 0	92 0 0	661 2 0
8,143 4 0	2,226 11 0	...	10,369 15 0	House Numbering	...	7,122 4 0	3,247 11 0	10,369 15 0
1,34,401 5 1	2,23,140 15 7	...	3,57,542 4 8	Total	...	1,96,292 11 4	1,61,249 9 4	3,57,542 4 8
2,31,518 8 3	15,06,585 11 1	...	17,38,104 3 4	Carried forward	...	14,49,152 12 6	2,88,951 6 10	17,38,104 3 4

(a) Works in progress	Rs. a. p.
Materials on hand	10,680 5 0
Outstanding Bills	30,194 6 0
	4,154 0 0

Rs. 45,028 11 0

Appendix No. 14-A—Contd.

Statement of Advance Accounts for 1940-41.

Dr.

Cr.

Opening Balance on 1st April 1940.	Debits during 1940-41.	Closing Balance on 31st March 1941.	Total.	Name of Account.	Opening Balance on 1st April 1940.	Credits during 1940-41.	Closing Balance on 31st March 1941.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
2,31,518 8 3	15,06,585 11 1	...	17,38,104 3 4	Brought forward ...	...	14,49,152 12 6	2,88,951 6 10	17,38,104 3 4
				<i>Asphalt Plant, Crushers, etc.</i>				
50,229 3 9	2,31,172 13 6	...	2,81,402 1 3	Asphalt Plant ...	...	2,25,921 13 3	(a) 55,480 4 0	2,81,402 1 3
4,098 11 0	72,675 7 6	...	76,774 2 6	Sewri Crushers ...	...	57,918 11 6	(b) 18,855 7 0	76,774 2 6
378 9 0	1,01,839 0 0	...	1,02,217 9 0	Mechanical Transport ...	...	1,01,746 4 0	(c) 471 5 0	1,02,217 9 0
4,088 15 0	75,781 2 6	...	79,870 1 6	Love Grove Crushers ...	...	67,922 6 6	(d) 11,947 11 0	79,870 1 6
6,716 14 0	17,980 2 0	...	24,697 0 0	Manufacture of Pre-cast concrete slabs ...	...	7,597 9 0	(e) 17,099 7 0	24,697 0 0
65,512 4 9	4,99,448 9 6	...	5,64,960 14 3		...	4,61,106 12 3	1,03,854 2 0	5,64,960 14 3
				<i>Municipal Officers.</i>				
...	7,73,783 1 4	...	7,73,783 1 4	Dishonoured cheques ...	...	7,73,783 1 4	...	7,73,783 1 4
20,125 9 6	621 0 0	...	20,746 9 6	Standing advance for Contingent Expenses ...	...	...	20,746 9 6	20,746 9 6
7,724 12 0	7,900 0 0	...	15,624 12 0	Motor Cars and motor cycles to officers ...	...	8,098 12 0	7,526 0 0	15,624 12 0
...	100 0 0	...	100 0 0	Cycle Advances to Subordinates ...	...	30 0 0	70 0 0	100 0 0
27,850 5 6	7,82,404 1 4	...	8,10,254 6 10	Total ...	...	7,81,911 13 4	28,342 9 6	8,10,254 6 10
3,24,881 2 6	27,88,438 5 11	...	31,13,319 8 5	Carried forward ...	...	26,92,171 6 1	4,21,148 2 4	31,13,319 8 5

120

	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.
(a) Stock on hand	48,508 13 0		(c) Outstanding bills	366 6 0	
Outstanding bills	6,971 7 0		Stock on hand	104 15 0	
		55,480 4 0			471 5 0
(b) Stock in hand	18,216 7 0		(d) Stock on hand	10,843 6 0	
Outstanding bills	639 0 0		Outstanding bills	1,104 5 0	
		18,555 7 0	(e) Stock on hand.		11,947 11 0

Appendix No. 14-A—concluded.

Dr.

Statement of Advance Accounts for 1940-41.

Cr.

Opening Balance on 1st April 1940.	Debits during 1940-41.	Closing Balance on 31st March 1941.	Total.	Name of Account.	Opening Balance on 1st April 1940.	Credits during 1940-41.	Closing Balance on 31st March 1941.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3,24,881 2 6	27,88,438 5 11	...	31,13,319 8 5	Brought forward ...	...	26,92,171 6 1	4,21,148 2 4	31,13,319 8 5
1,64,512 14 6	1,91,963 6 3	...	3,56,476 4 9	Miscellaneous Advances ...	...	1,83,662 11 0	*1,72,813 9 9	3,56,476 4 9
5,384 15 1	143 6 0	...	5,528 5 1	Improvement Schemes ...	...	1,427 5 6	4,100 15 7	5,528 5 1
1,69,897 13 7	1,92,106 12 3	...	3,62,004 9 10	Total ...	...	1,85,090 0 6	1,76,914 9 4	3,62,004 9 10
305 0 0	12,339 11 4	...	12,644 11 4	Municipal Contractors ...	...	11,386 11 10	1,257 15 6	12,644 11 4
...	12,350 9 0	...	12,350 9 0	Municipal Tenderers ...	...	12,350 9 0	...	12,350 9 0
1,859 8 0	11,092 11 0	...	12,952 3 0	Purchase of Coal ...	...	8,572 12 0	4,379 7 0	12,952 3 0
10,104 4 0	2,35,333 13 0	† 29,237 9 0	2,74,675 10 0	Petrol ...	...	2,74,675 10 0	...	2,74,675 10 0
12,268 12 0	2,71,116 12 4	29,237 9 0	3,12,623 1 4		...	3,06,985 40 10	5,637 6 6	3,12,623 1 4
5,07,047 12 1	32,51,661 14 6	29,237 9 0	37,87,947 3 7	Grand Total ...	...	31,84,247 1 5	6,03,700 2 7	37,87,947 3 7

*Includes Rs. 20,000 on account of Municipal Contribution to the Schools Committee for maintaining the minimum

Cash Balance as required under Bye-law No. 10 relating to the Schools Committee.

†Stock received in 1940-41 but paid in 1941-42. Rs. 47,693 12 0

Deduct Outstanding Petrol Bills Rs. 5100 0 0
 „ Dieseloil Bills „ 438 12 0
 „ stock in hand with M.E. Petrol „ 12,457 6 0
 Dieseloil „ 469 1 0

18,456 3 0

29,237 9 0

V. V. SHALIGRAM,
 Chief Accountant.

M. D. BHAT,
 Municipal Commissioner.

Appendix No. 14-B.

Dr.

Statement showing Advances out of Special Fund during 1940-41.

Cr.

Opening Balance on 1st April 1940.		Debits during 1940-41.		Total.		Name of Account.	Credits during 1940-41.		Closing Balance on 31st March 1941.		Total.	
Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
...		8,547	12 5	8,547	12 5	Charges met out of—						
...		21,391	2 0	26,391	2 0	Municipal Fire and Accident Insurance Fund	8,547	12 5	...	...	8,547	12 5
5,000	0 0	13,374	13 6	13,374	13 6	Fines Fund	21,391	2 0	5,000	0 0	26,391	2 0
...		4,489	7 0	4,489	7 0	Garden Fund	13,374	13 6	...	...	13,374	13 6
...		9,410	15 0	9,410	15 0	G. S. M. College and K. E. M. Hospital Research Fund	4,489	7 0	...	...	4,489	7 0
...		3,79,028	6 0	3,79,028	6 0	Slum Service Fund	9,410	15 0	...	...	9,410	15 0
...						Renewal of Road Surfaces Fund	3,79,028	6 0	...	...	3,79,028	6 0
						Advance from Plant and Machinery Depreciation Fund for—						
1,15,264	10 0	24,688	13 0	1,39,953	7 0	Purchases of Machinery, etc., pending adjustment against the provisions for depreciation in subsequent years	3,372	13 0	1,06,580	10 0	1,39,953	7 0
1,10,162	8 3	69,835	9 3	1,79,998	1 6	Levelling, metalling, etc., Private Streets... ..	50,556	10 7	1,29,441	6 11	1,79,998	1 6
1,78,000	0 0			1,78,000	0 0	Advance from Net Premia Fund for meeting claim of B. P. Trust for refund of excess amount of General Tax	1,78,000	0 0	...	...	1,78,000	0 0
...		1,62,716	0 0	1,62,716	0 0	Advance from Net Premia Fund for purchase of Machinery for the Municipal Printing Press	3,673	10 0	1,59,042	6 0	1,62,716	0 0
						Advances for Capital Works from—						
4,40,866	15 0			4,40,866	15 0	Municipal Fire and Accident Insurance Fund	11,280	5 0	4,29,586	10 0	4,40,866	15 0
11,44,138	12 0			11,44,138	12 0	Plant and Machinery Depreciation Fund	29,059	8 0	11,15,079	4 0	11,44,138	12 0
9,54,932	11 0			9,54,932	11 0	Renewal of Road Surfaces Fund	24,072	2 0	9,30,860	9 0	9,54,932	11 0
16,76,213	15 0	71,300	0 0	17,47,513	15 0	Net Premia Fund	1,81,368	0 0	15,66,145	15 0	17,47,513	15 0
22,25,000	0 0			22,25,000	0 0	Land Sales Reserve Fund ... ..	...		22,25,000	0 0	22,25,000	0 0
68,49,579	7 3	7,64,782	14 2	76,14,362	5 5	Total Rs. ...	9,47,625	8 6	66,66,736	12-11	76,14,362	5 5

122

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14-C.

Dr. **Statement of Deposit Accounts for 1940-41.** **Cr.**

Debits during 1940-41	Closing Balance on 31st March 1941	Total.	Name of Account.	Opening Balance on 1st April 1940	Credits during 1940-41	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
			A.—Cash Deposits from Contractors, etc.—			
2,48,265 11 0	3,84,160 4 0	6,32,425 15 0	(1) From Contractors	3,82,005 8 0	2,50,420 7 0	6,32,425 15 0
9,64,959 0 0	1,53,465 0 0	11,18,424 0 0	(2) From Tenderers	1,62,265 0 0	9,56,159 0 0	11,18,424 0 0
600 0 0	...	600 0 0	(3) From Candidates for Election	....	600 0 0	600 0 0
12,13,824 11 0	5,37,625 4 0	17,51,449 15 0	Total	5,44,270 8 0	12,07,179 7 0	17,51,449 15 0
			B.—Cash Deposits from private parties received through Departmental Officers—			
2,18,537 10 3	4,52,336 0 3	6,70,873 10 6	(1) City Engineer	3,07,188 13 7	3,63,684 12 11	6,70,873 10 6
66,318 11 6	2,98,823 5 2	3,65,142 0 8	(2) Hydraulic Engineer	2,26,508 0 8	1,38,634 0 0	3,65,142 0 8
1,22,70,845 7 1	3,11,502 14 11	1,25,82,348 6 0	(3) Assessor and Collector	4,02,847 12 10	1,21,79,500 9 2	1,25,82,348 6 0
45,070 7 3	21,588 1 7	66,658 8 10	(4) Executive Health Officer	6,459 11 3	60,198 13 7	66,658 8 10
			(5) Estate Agent and Land Manager—			
70,445 6 5	2,83,897 7 1	3,54,342 13 6	I. Improvement Schemes	2,66,995 4 0	87,347 9 6	3,54,342 13 6
2,54,202 12 9	4,60,823 14 4	7,15,026 11 1	II. Municipal Properties	5,23,460 15 10	1,91,565 11 3	7,15,026 11 1
1,29,25,420 7 3	18,28,971 11 4	1,47,54,392 2 7	Carried forward Rs.	17,33,460 10 2	1,30,20,931 8 5	1,47,54,392 2 7
12,13,824 11 0	5,37,625 4 0	17,51,449 15 0	Carried forward Rs.	5,44,270 8 0	12,07,179 7 0	17,51,449 15 0

Appendix No. 14-C—continued.

Statement of Deposit Accounts for 1940-41.

Dr.

Cr.

Debits during 1940-41	Closing Balance on 31st March 1941	Total.	Name of Account.	Opening Balance on 1st April 1940	Credits during 1940-41	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
12,13,824 11 0	5,37,625 4 0	17,51,449 15 0				
1,29,25,420 7 3	18,28,971 11 4	1,47,54,392 2 7				
...	11,500 8 0	11,500 8 0	(6) Dean, (i) K. E. M. Hospital	...	11,500 8 0	11,500 8 0
...	23,686 13 9	23,686 13 9	Dean, (ii) G. S. M. College	...	23,686 13 9	23,686 13 9
...	42,976 4 8	42,976 4 8	(7) Superintendent of Licences	...	42,976 4 8	42,976 4 8
...	1,07,327 3 6	1,07,327 3 6	(8) Superintendent of Markets	...	1,07,327 3 6	1,07,327 3 6
...	13,213 2 6	13,213 2 6	(9) Chief Store Keeper	...	13,213 2 6	13,213 2 6
...	470 13 0	470 13 0	(10) Election and Town Duty Officer	...	470 13 0	470 13 0
...	...	...	(11) Municipal Commissioner	...	...	...
...	...	...	(12) Municipal Chief Auditor	...	...	...
...	...	...	(13) Municipal Secretary	...	...	...
...	...	...	(14) Curator of Museums	...	...	...
...	...	...	(15) Legal Assistant	...	...	...
...	713 1 0	713 1 0	(16) Chief Officer, Fire Brigade	...	713 1 0	713 1 0
...	7,471 12 4	7,471 12 4	(17) Superintendent of Gardens	...	7,471 12 4	7,471 12 4
...	5,977 13 0	5,977 13 0	(18) Mechanical Engineer	...	5,977 13 0	5,977 13 0
1,43,553 14 10	...	1,43,553 14 10	Other Officers	1,55,325 6 4	Dr. 11,771 7 6	1,43,553 14 10
1,30,68,974 6 1	20,42,309 3 1	1,51,11,283 9 2		Total ...	18,88,786 0 6	1,51,11,283 9 2
1,42,82,799 1 1	25,79,934 7 1	1,68,62,733 8 2		Carried forward Rs ...	24,33,056 8 6	1,44,29,676 15 8
						1,68,62,733 8 2

124

* The closing balances aggregate Rs. 2,13,337-7-9 & are shown separately by opening individual accounts for each officer.

Appendix No. 14-C—Concluded.

Dr.

Statement of Deposit Accounts for 1940-41.

Cr.

Debits during 1940-41.	Closing Balance on 31st March 1941.	Total.	Name of Account.	Opening Balance on 1st April 1940.	Credits during 1940-41.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
1,42,82,799 1 1	25,79,934 7 1	1,68,62,733 8 2		24,33,056 8 6	1,44,29,676 15 8	1,68,62,733 8 2
			Brought forward Rs. ...			
12,94,592 14 6	2,21,597 7 6	15,16,190 6 0	C—Other cash deposits ...	2,10,048 1 4	13,06,142 4 8	15,16,190 6 0
5,62,166 15 1	15,39,974 8 6	21,02,141 7 7	D—Cash deposits from Lessees ...	12,03,316 12 6	8,98,824 11 1	21,02,141 7 7
			E—Paper deposits (Kept in Office)—			
72,22,500 0 0	2,06,000 0 0	74,28,500 0 0	(1) From Contractors, etc. ...	1,13,400 0 0	73,15,100 0 0	74,28,500 0 0
2,31,500 0 0	1,42,600 0 0	3,74,100 0 0	(2) From Tenderers ...	1,41,100 0 0	2,33,000 0 0	3,74,100 0 0
48,900 0 0	49,000 0 0	97,900 0 0	(4) Securities held under objection ...	13,900 0 0	84,000 0 0	97,900 0 0
75,02,900 0 0	3,97,600 0 0	79,00,500 0 0	Total ...	2,68,400 0 0	76,32,100 0 0	79,00,500 0 0
3,69,746 0 0	7,19,800 0 0	10,89,546 0 0	F—Paper Deposits from Municipal employees and contractors lodged with the Imperial Bank of India ...	6,87,400 0 0	4,02,146 0 0	10,89,546 0 0
1,32,400 0 0	3,37,200 0 0	4,69,600 0 0	G—Paper deposits from lessees, etc., lodged with the Imperial Bank of India ...	3,81,700 0 0	87,900 0 0	4,69,600 0 0
2,41,44,604 14 8	57,96,106 7 1	2,99,40,711 5 9	Total Rs. ...	51,83,921 6 4	2,47,56,789 15 5	2,99,40,711 5 9

125

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14-D.

Dr.

Statement of Reserve Stock for 1940-41.

Cr.

Opening Balance on 1st April 1940	Debits during 1940-41	Total.	Name of Account.	Credits during 1940-41	Closing Balance on 31st March 1941	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
2,46,485 11 9	8,25,598 2 8	10,72,083 14 5	General Stores Department	8,05,130 9 3	2,66,953 5 2	10,72,083 14 5
12,080 6 7	29 1 0	12,109 7 7	Do. do. —Surplus and Obsolete Stores	12,109 7 7	...	12,109 7 7
1,69,420 8 3	5,90,223 1 0	7,59,643 9 3	Capital Stores	6,69,495 6 0	90,148 3 3	7,59,643 9 3
80,327 11 10	18,231 6 4	98,559 2 2	Line Suspense Account	643 8 3	97,915 9 11	98,559 2 2
18,231 6 4	...	18,231 6 4	Do. do. —Surplus and Obsolete Stores	18,231 6 4	...	18,231 6 4
3,937 3 0	4,509 12 0	8,446 15 0	Water Works	2,385 9 0	6,061 6 0	8,446 15 0
1,000 0 0	...	1,000 0 0	City Engineer's Department (Works Engineer)	1,000 0 0	...	1,000 0 0
5,31,482 15 9	14,38,591 7 0	19,70,074 6 9	Total	15,08,995 14 5	4,61,078 8 4	19,70,074 6 9

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 14-E.

Statement showing 'Interest accrued but not paid' in respect of the following Municipal Loans credited to Suspense account pending adjustment in their respective years of repayment, outstanding on 31st March 1941.

Year of Adjustment.	Particulars of Loans.	Amount of Interest accrued but not paid outstanding.			Date of Maturity of the Loan.
		Rs.	a.	p.	
1923-24	Rs. 55 Lakhs Loan	73,333	5	4	1- 6-1942
1922-23	" 147 " " Portion Rs. 22,08,500	55,212	8	0	1- 1-1943
1923-24	" 24½ " "	33,000	0	0	1- 6-1943
"	" 43 " "	71,666	10	8	1- 5-1945
1922-23	" 147 " " Portion Rs. 17,00,000	42,500	0	0	1- 1-1946
1923-24	" 2nd 24½ " "	16,500	0	0	1- 8-1946
1922-23	" 147 " " Portion Rs. 10,00,000	25,000	0	0	1- 1-1948
1923-24	" 15 " "	25,000	0	0	1- 5-1949
"	" 30 " " (Overbridges)	50,000	0	0	1- 5-1949
1925-26	" 30 " " (Miscellaneous Works)	30,000	0	0	1- 1-1951
1922-23	" 147 " " Portion Rs. 43,00,000	1,07,500	0	0	1- 1-1953
1923-24	" 70 " " Portion Rs. 49,40,000	65,866	10	8	1- 6-1954
1924-25	" 160 " "	3,20,000	0	0	1-12-1954
1923-24	" 20 " "	33,333	5	4	1- 5-1955
1927-28	" 25 " "	31,250	0	0	1- 1-1958
1929-30	" 37 " "	21,846	0	0	1- 8-1959
"	" 31-43 " "	21,784	0	0	1- 8-1959
"	" 28 " "	7,046	0	0	or after 1- 8-1949 1- 8-1959
1923-24	" 70 " " Portion Rs. 20,60,000	27,466	10	8	or after 1- 8-1954 1- 6-1974
1925-26	" 10 " "	12,500	0	0	1- 7-1980
1932-33	" 40 " "	80,000	0	0	or after 1- 9-1960 1- 9-1950
1937-38	" 9 " "	1,313	0	0	14- 3-1966
"	" 24½ " "	12,250	0	0	1- 2-1967
1938-39	" 30 " " of 1937-38	4,250	0	0	14-3-1968
1940-41	" 30 " " of 1938-39	7,500	0	0	1- 3-1969
1940-41	" 64 " " of 1939-40	16,000	0	0	1- 3-1970
Total Rs.		11,92,118	2	8	*

V. V. SHALIGRAM,

Chief Accountant.

M. D. BHAT,

Municipal Commissioner.

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

		Details.			Total.		
		Rs.	a.	p.	Rs.	a.	p.
Balance on 1st April 1940 ...					42,47,957	8	5
RECEIPTS—A.—REVENUE ACCOUNT.							
1. General Tax, Indirect Taxation and Miscellaneous Revenue.		A.—General Tax	1,38,54,785	5	3		
		B.—Town Duties	14,24,031	4	6		
		C.—Licences—Land Conveyance, Music—etc., Licences	6,522	8	0		
		D.—Interest and Profit on Investments of Surplus Loan and other balances	2,63,771	15	2		
		E.—Interest on Plant and Machinery Depreciation Fund	74,410	10	0		
		F.—Miscellaneous	1,18,160	3	0		
		G.—Grant in aid in respect of fines against the law	1,02,988	8	9		
						1,58,44,670	6 8
2. Water Works—Water Tax and and other Miscellaneous Water Works Revenue						82,62,129	6 0
3. Education—Primary						9,50,979	13 0
4. Education—Secondary						95	14 8
5. Public Health Department						92,750	12 3
6. Medical Relief and Education						1,60,138	15 11
7. Street Cleansing and Conservancy, Road Watering and Halalkhore Service—							
A.—Halalkhore Tax			37,82,517	15	0		
B.—Miscellaneous			1,30,022	7	0		
						39,12,540	6 0
8. Roads, Drains and Sewers—							
A.—Wheel Tax and Government Contribution in lieu of Tolls			13,59,331	4	0		
B.—Ground Rent			1,87,701	0	0		
C.—Miscellaneous			1,75,691	9	0		
D.—Interest realised on Donations			1,820	8	0		
						17,24,544	5 0
9. Mechanical						87,091	10 3
10. Buildings, Land Acquisition and Management—							
A.—Sale Proceeds of Surplus Land			10,00,000	0	0		
B.—Rent of Buildings			46,454	3	6		
C.—Ground Rent			2,51,487	15	10		
D.—Miscellaneous			2,61,254	2	1		
						15,59,196	5 5
11. Fire Brigade—							
A.—Fire Tax			6,46,398	15	0		
B.—Miscellaneous			9,977	3	0		
						6,56,376	2 0
12. Licensing and Removal of Encroachments on Public Streets—							
A.—Licences for Dangerous and Offensive Trades			2,27,283	10	0		
B.—Removal of Encroachments on Public Streets			1,73,521	13	0		
C.—Miscellaneous			1,07,657	8	2		
						5,08,462	15 2
13. Gardens and Open Spaces						51,140	14 0
14. Markets and Slaughter Houses						13,64,303	15 2
15. Contribution from Capital Funds to Revenue on account of Loan Works Staff						1,46,104	2 0
16. Extraordinary Receipts						1,41,761	8 0
17. Rebate on account of collection of Urban Immovable Property Tax in the City						1,69,477	10 5
Total Revenue Receipts Rs.						3,56,31,765	1 11

No. 15.

and debited to the Municipal Fund during the year 1940-41 and the balance year 1940-41 (i. e. 31st March 1941).

	Details.			Total.		
	Rs.	a.	p.	Rs.	a.	p.
EXPENDITURE A.—REVENUE ACCOUNT.						
I.—General Supervision, Collection of Revenue, etc.—						
A.—General Superintendence	5,12,613	11	6			
B.—Collection of Revenue	7,50,916	5	3			
C.—Upkeep of Municipal Head Office	29,162	12	10			
D.—General Stores	73,870	2	3			
E.—Miscellaneous Charges	86,816	14	4			
F.—Election Expenses	38,421	7	8			
New Works	4,635	4	0			
Debt Charges	33,516	1	3			
Proportion of General Superintendence chargeable to Water Works, Markets, etc., and Improvement Schemes Account	Cr. 4,10,237	8	0			
				11,19,715	3	1
II.—Water Works						
New Works	11,13,201	9	1			
Debt Charges	43,264	7	0			
Proportion of General Supervision and Collection of Revenue	53,74,298	7	8			
Provident Fund and Pension, etc., charges	2,76,581	1	0			
	1,00,001	0	0			
				69,07,346	8	9
III.—Education—Primary						
New Works	41,09,943	10	1			
Debt Charges	7,956	6	0			
	1,86,212	15	0			
				43,04,112	15	1
IV.—Education—Secondary						
V.—Public Health Department						
A.—General Supervision	5,12,391	11	8			
B.—Epidemics	24,319	13	0			
C.—Vaccination	74,488	0	0			
D.—Malaria	2,15,559	12	3			
E.—Miscellaneous	89,629	8	8			
F.—Supply of milk to the under nourished needy children attending Municipal Schools	55,286	7	0			
G. Census	14,492	8	6			
New Works	335	5	0			
Debt Charges	55,493	10	3			
				10,41,996	12	4
VI.—Medical Relief and Education—						
A.—Hospitals and Dispensaries—						
(a) Infectious Diseases Hospitals	2,85,083	12	2			
(b) Maternity Homes	1,23,333	14	7			
(c) Dispensaries for Out-patients	81,849	13	10			
B.—Medical and Nursing Assistance to poor people in their homes	267	10	6			
C.—Statutory Contribution to Government Medical Institutions	4,14,500	0	0			
D.—Grants-in-aid to Public Medical Institutions etc.	1,78,272	11	8			
E.—Anti-Tuberculosis League Dispensary	79,132	8	9			
F.—Dispensary for Combating Venereal Diseases	37,798	7	9			
G.—Hospital for the treatment of cases of Leprosy	3,000	0	0			
H.—King Edward Memorial Hospital	6,28,648	0	9			
I.—Gordhandas Sunderdas Medical College	2,72,279	2	4			
New Works	7,762	13	0			
Debt Charges	4,31,801	5	0			
				25,43,730	4	4
VII.—Street Cleansing and Conservancy, Road Watering and Halalkhore Service—						
A.—Street Cleansing and Conservancy	20,16,196	13	11			
B.—Transport of Refuse, etc., to Deonar	2,74,560	14	4			
C.—Road Watering	15,038	11	6			
D.—Halalkhore Service	3,51,129	9	11			
New Works	12,218	14	0			
Debt Charges	3,79,274	4	11			
				30,48,419	4	7
VIII.—Roads, Drains and Sewers—						
A.—General	1,84,808	5	6			
B.—Maintenance of Roads	10,97,497	10	6			
C.—Public Lighting	10,66,970	10	2			
D.—Cleansing of Drains and Sewers and Street Connections	3,59,196	15	2			
E.—Rebate on Account of the compounded wheel-tax, etc.	97,659	0	0			
New Works	40,655	1	0			
Debt Charges	36,18,573	6	7			
				64,65,361	0	11
IX.—Mechanical—						
A.—Mechanical Engineer's Office Staff	64,390	4	6			
B.—Pumping Purification Works, Compressor Stations and Flood Gates	5,05,030	0	0			
C.—Supervision of Factories, Workshops and Work-places	12,193	8	6			
D.—Transport	6,54,587	12	0			
E.—Refrigerator	13,741	3	0			
F.—Oiling and Greasing Surplus Machinery						
New Works	8,375	7	0			
Debt Charges	1,70,715	1	0			
				14,29,033	4	0
X.—Buildings, Land Acquisition and Management—						
A.—City Engineer's Central Office Establishment	99,345	2	0			
B.—Inspection and Supervision of Private Buildings	2,46,467	4	3			
C.—Architectural	94,074	0	0			
D.—Land Acquisition and Management	1,07,766	6	2			
New Works	2,782	0	0			
Debt Charges	18,01,258	11	0			
Proportionate share of cost of Establishment and Supervision Chargeable to Improvement Schemes Account	Cr. 16,307	0	0			
				23,35,386	7	5
XI.—Fire Brigade						
New Works	3,12,061	15	0			
Debt Charges	1,442	5	0			
Proportion of General Supervision	71,279	2	0			
Provident Fund, Pension, etc., Charges	22,737	11	0			
	75,209	11	0			
	1,63,953	12	3			
				4,82,730	12	0
XII.—Licensing and Removal of Encroachments on Public Streets						
New Works	1,71,378	14	7			
Debt Charges	6,949	8	0			
	2,17,531	10	2			
				3,97,860	0	9
XIII.—Gardens and Open Spaces						
New Works	3,49,789	3	10			
Debt Charges	23,832	4	0			
	1,54,158	1	0			
Proportion of General Supervision	18,638	0	0			
Provident Fund, Pension, etc., Charges	25,163	2	0			
				5,71,580	10	10
XIV.—Markets and Slaughter Houses						
New Works	35,73,076	11	10			
Debt Charges	10,47,102	13	0			
	1,32,263	6	0			
	2,98,559	11	6			
XV.—Contribution towards Improvements Schemes						
XVI.—Provident Fund, Pensions Gratuities and Compassionate Allowances						
XVII.—Urban Immoveable Property Tax on Municipal Properties in the city						
XVIII.—Grain Compensation						
Total Revenue Expenditure Rs.						
				3,59,18,405	13	2

	Details.		Total.	
	Rs.	a. p.	Rs.	a. p.
RECEIPTS—B.—CAPITAL ACCOUNT—				
Loan Funds—				
Debt—Principal—				
Advance from Net Premia out of Special Fund for Renewal of Road Surfaces	31,200	0 0		
Advances from Net Premia Special Funds for Purchase of Plant and Machinery	40,100	0 0		
Loan of (1939-40)	25,00,000	0 0		
New Loan 1940-41	20,00,000	0 0		
			45,71,300	0 0
Trust Fund—				
Receipts on Donations, etc.	1,16,936	5 7		
Interest on investments				
			1,16,936	5 7
Worn out Water Mains Renewal Fund—				
Interest on Investments			1,753	15 0
Advances—				
Capital Stores Account			12,57,630	7 0
			59,47,620	11 7
Total Capital Account Receipts Rs.				
RECEIPTS—C.—SUSPENSE ACCOUNT—				
Imperial Bank of India and other Local Banks on account of Sundry Deposits			5,00,12,605	4 4
Loan Redemption Fund (Municipal)			53,47,901	0 0
Do. do. Improvements Schemes			4,61,084	6 0
Sinking and Special Funds Accounts			66,92,219	9 8
Provident Fund Recoveries			31,57,187	12 0
Fines Fund Do.			20,583	9 9
Gardens Fund Do.			9,072	6 6
Land Sales Reserve Fund Recoveries			2,45,890	5 10
Surplus Funds (Paper and Cash Account)			77,01,126	10 0
Reserve Stores Account			10,37,604	1 3
Purchase Stores Account			8,02,990	15 6
Do. of Petrol			2,74,675	10 0
Do. of Coal			8,572	12 0
Departmental Works			1,107,965	5 2
Do. Printing Press Recoveries			1,44,894	12 0
Private Works			1,96,292	11 4
Sinking Funds (Paper and Cash Account)			29,83,149	0 0
Special Funds (Do. do.)			11,57,909	11 8
Loan Funds (Do. do.)			43,36,114	15 5
Deposit Account			2,47,56,789	15 5
Love Grove Crushers			67,922	6 6
Sewri Crushers			57,918	11 6
Mechanical Transport			1,01,746	4 0
Asphalt Plant			2,25,921	13 3
Municipal Contractors			11,386	11 10
Do. Tenderers			12,350	9 0
Sundries—Miscellaneous Advances			1,85,090	0 6
Manufacturing of Precast Concrete slabs for footpaths			7,597	9 0
Officers—				
(a) Dishonoured Cheques	7,73,783	1 4		
(b) Standing Advances for Contingent Expenses				
(c) Motor Cars and Motor Cycles to Officers	8,098	12 0		
(d) Cycle Advance to subordinates	30	0 0		
			7,81,911	13 4
Advances—Special Funds				
Bombay Municipal Corporation Loans—Interest Warrants Payable Account			9,47,625	8 6
Cash Bills Outstanding Account			34,63,354	0 2
Cheques payable			6,37,648	10 6
Interest on B. I. Trust Loans Payable Account			9,63,82,848	7 6
City of Bombay Improvement Trust Loan Interest Warrants Payable Account			2,320	0 0
Interest accrued but not paid			18,43,303	7 8
			23,500	0 0
Improvement Schemes Fund—				
(a) Sinking Fund	1,45,791	7 0		
(b) Capital Fund	17,04,661	8 0		
			18,50,452	15 0
Improvement Schemes Fund Account			17,71,837	2 0
Total—Suspense Account Receipts Rs.				
			21,88,29,367	0 1

No. 15—Continued.

	Details.			Total.		
	Ra.	a.	p.	Ra.	a.	p.
EXPENDITURE—B.—CAPITAL ACCOUNT—						
Loan Funds—						
I.—General Supervision, Collection of Revenue, etc.	...	...	...	...	...	...
II.—Water Works, ordinary	7,39,529	5	6			
III.—Education—Primary	2,25,141	1	0			
V.—Public Health Department	24,196	11	6			
VI.—Medical Relief and Education	2,17,387	12	0			
VII.—Street Cleansing, Conservancy, Road Watering and Halalkhore Service	1,50,152	12	0			
VIII.—Roads, Drains and Sewers	23,01,986	15	8			
IX.—Mechanical	34,222	12	0			
X.—Buildings, Land Acquisition and Management	1,35,439	14	1			
XI.—Fire Brigade	...	...	...
XIII.—Gardens and open spaces	597	6	0			
XIV.—Markets and Slaughter Houses	25,045	15	0			
XV.—Slum Service	2,18,184	3	6			
Discount and other charges on Loans	45,010	13	0			
Plant and Machinery	Cr. 1,15,955	3	0			
Assets written off...	46,568	6	0			
				40,47,508	12	3
Worn out Water Mains Renewal Fund—						
Expenditure on Works	...	...	...	28,260	9	3
Trust Account—						
Expenditure	...	...	...	2,75,470	11	0
Advances—						
Capital Stores	...	...	...	12,78,519	4	0
Repayment of advance from Fines Fund for capital work	...	...	...	...
				56,29,759	4	6
Total—Capital Account Expenditure Ra.						
EXPENDITURE—C.—SUSPENSE ACCOUNT—						
Imperial Bank of India and other Local Banks on account of Sundry Deposits	...	...	...	5,05,52,511	4	3
Sinking and Special Funds Accounts	...	...	...	33,40,097	10	4
Interest accrued but not paid	...	...	...	25,666	10	8
Provident Fund Recoveries	...	...	...	31,57,187	12	0
Fines Fund Do.	...	...	...	20,583	9	9
Gardens Fund Do.	...	...	...	9,072	6	6
Land Sales Reserve Fund	...	...	...	2,45,890	5	10
Plant and Machinery	...	...	...	13,366	14	6
Reserve Stores Account	...	...	...	10,41,607	5	1
Purchase Stores Account	...	...	...	8,27,845	14	0
Purchase of Petrol	...	...	...	2,35,333	13	0
Purchase of Coal	...	...	...	11,092	11	0
Departmental Works	...	...	...	11,28,020	14	4
Printing Press	...	...	...	1,55,423	13	2
Private Works	...	...	...	2,23,140	15	7
Sinking Fund	...	...	...	42,19,551	13	0
Special Fund	...	...	...	39,15,264	14	1
Surplus Funds	...	...	...	75,87,578	0	1
Loan Funds	...	...	...	45,01,424	13	9
Debt—Principal—Repayment of Loans (Municipal)	...	...	...	54,76,548	0	0
Do. do. (Improvements Schemes)	...	...	...	4,61,084	6	0
Deposit Account	...	...	...	2,41,44,604	14	8
Love Grove Crushers	...	...	...	75,781	2	6
Sewri Crushers	...	...	...	72,675	7	6
Mechanical Transport	...	...	...	1,01,839	0	0
Asphalt Plant	...	...	...	2,31,172	13	6
Municipal Contractors	...	...	...	12,339	11	4
Do. Tenderers	...	...	...	12,350	9	0
Sundries—Miscellaneous Advances	...	...	...	1,92,106	12	3
Manufacture of Precast Concrete Slabs for footpaths	...	...	...	17,980	2	0
Officers—						
(a) Dishonoured Cheques	7,73,783	1	4			
(b) Standing Advances for Contingent Expenses	621	0	0			
(c) Motor Cars and Motor Cycles to Officers	7,900	0	0			
(d) Cycle advances to subordinates	100	0	0			
				7,82,404	1	4
Advances—Special Funds	...	...	...	7,64,782	14	2
Bombay Municipal Corporation Loans—Interest Warrants Payable Account	...	...	...	34,66,439	14	2
Cash Bills Outstanding Account	...	...	...	6,40,635	5	8
Cheques payable	...	...	...	9,61,40,117	11	9
City of Bombay Improvement Schemes Loans Interest Warrants Payable Account	...	...	...	18,42,980	14	8
Improvement Schemes Fund—						
(a) Sinking Fund	19,10,885	10	0			
(b) Capital Fund	27,78,918	4	1			
				46,89,803	14	1
Interest on Bombay Improvement Trust Loans Payable Account	...	...	...	3,920	0	0
Improvement Schemes Fund Account...	...	...	...	6,742	15	0
				22,03,46,972	2	6
Total—Suspense Account Expenditure Ra.						

							Total.	
							Rs. a. p.	
RECEIPTS—D.—IMPROVEMENT SCHEMES ACCOUNT—								
General Account—								
I.—Rents and other proceeds of Properties	...	...	...	...	...	...	52,53,255 6 7
II.—Contribution towards Improvement Schemes from the Municipal Corporation	...	...	...	...	...	...	35,73,076 11 10
III.—Grants-in-aid of Tobacco Duty	...	...	...	...	...	...	5,38,622 8 0
IV.—Interest and Profits on Investments	...	...	...	...	...	...	3,89,354 7 5
V.—Miscellaneous Receipts	...	...	...	...	...	...	53,090 4 0
VI.—Appropriation from Capital Account to meet deficit in the General Account...	...	...	...	...	...	...	3,87,219 0 0
Total Rs.							...	1,01,94,618 5 10
Capital Account—								
I.—Sale proceeds of Lands, Buildings, etc.	...	...	...	...	...	...	22,26,423 12 1
Total Rs.							...	22,26,423 12 1
Total—General and Capital Account Receipts Rs.							...	1,24,21,042 1 11

SUMMARY.

Receipts.								Disbursements.
Rs. a. p.								Rs. a. p.
42,47,957 8 5	Balance on 1st April 1940	...	...	...	...	...	...
3,56,31,765 1 11	A.—Revenue Account	...	...	...	...	...	...	3,59,18,405 13 2
59,47,620 11 7	B.—Capital Account	...	...	...	...	...	...	56,29,759 4 6
21,88,29,367 0 1	C.—Suspense Account	...	...	...	...	...	...	22,03,46,972 2 6
1,24,21,042 1 11	D.—Improvement Schemes Account	...	...	...	...	...	...	1,13,46,785 5 10
27,28,29,794 15 6	* Balance on 31st March 1941	...	...	...	...	...	...	Total Rs. 27,32,41,922 10 0
27,70,77,752 7 11								38,35,829 13 11
								Total Rs. 27,70,77,752 7 11

V. V. SHALIGRAM,
Chief Accountant.

No. 15—Concluded.

		Details.	Total.
		Rs. a. p.	Rs. a. p.
EXPENDITURE—D.—IMPROVEMENT SCHEMES ACCOUNT			
General Account—			
A.—Maintenance of Properties and Streets			21,67,230 15 10
B.—Cost of Management and Establishment		6,54,148 8 5	
C.—Proportionate charge on account of Municipal Supervision		88,721 8 0	
Deduct—		7,42,870 0 5	
Proportionate share of cost of Management and Establishment chargeable to	Rs. a. p.		
Do. do. do. General Account	6,20,262 0 5		
Capital Account	1,22,608 0 0		
		7,42,870 0 5	
D.—Debt Charges			80,27,387 6 0
	Total Rs.		1,01,94,618 5 10
Capital Account—			
Improvement and Street Schemes, etc.			6,40,340 0 0
Proportionate share of cost of Management and Establishment chargeable to Improvement and Street Schemes		1,22,608 0 0	
Repayment of Loan		2,000 0 0	
Revenue Deficit		3,87,219 0 0	
	Total Rs.		11,52,167 0 0
	Total—General and Capital Account Expenditure		1,13,46,785 5 10
Bank's reconciliation —			Rs. a. p.
* Balance as per Bank's Pass Book			31,97,635 8 1
Add—			
Revenue sent to the Bank on 31st March 1941 but acknowledged on 1st April 1941			6,28,719 2 3
			38,26,354 10 4
Less—			
Uncashed Cheques			5,22,391 11 9
Balance in Bank as per Day Book (Column No. 10)			33,03,962 14 7
Balance in Office in Government Promissory Notes, etc.	Rs. 3,97,600 0 0		
Balance in Office in Cash	1,34,266 15 4		5,31,866 15 4
			38,35,829 13 11

M. D. BHAT,

Municipal Commissioner.

Appendix No. 16.

Comparison of Face, Purchase and Market Values at 31st March 1941 of the different Securities held in the following Special Funds.

Name of Fund.	Particulars of Securities.	Face value.	Purchase rate per cent.	Actual cost at purchase rate.	Market rates per cent.	Value at Market rates.
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Municipal Fire and Accident Insurance Fund.	3½ per cent. Government Promissory Notes	9,100	60 0 0	5,460 0 0	95 12 0	9,192 0 0
	Do. do.	500	64 15 0	324 11 0		
	3½ per cent. Government Loan 1947-50	41,100	98 8 0	40,483 8 0	102 7 0	77,852 8 0
	Do. do.	34,900	96 0 0	33,504 0 0		
	4 per cent. Government Loan 1960-70	49,500	94 4 0	46,653 12 0	109 0 0	3,10,432 0 0
	Do. do.	1,00,200	92 8 0	92,685 0 0		
	Do. do.	13,700	87 10 0	12,004 10 0		
	Do. do.	1,21,400	88 0 0	1,06,832 0 0		
	4 per cent. Bombay Improvement Trust Debentures	46,600	Par.	46,600 0 0	107 12 0	1,48,695 0 0
	Do. do.	10,000	89 0 0	8,900 0 0		
	Do. do.	7,200	88 0 0	6,336 0 0		
	Do. do.	23,500	84 8 0	19,857 8 0		
	Do. do.	9,700	84 4 0	8,172 4 0		
	3 per cent. Bombay Municipal Debentures	1,41,200	92 12 0	38,027 8 0	Par.	1,41,200 0 0
Do. do.	1,41,200	Par.	1,41,200 0 0			
	Total Rs.	6,49,600		6,07,040 13 0		6,87,371 8 0
Worn out Water Mains Renewal Fund.	3½ per cent. Government Loan 1947-50	1,700	94 13 0	1,611 13 0	102 7 0	7,068 3 0
	Do. do.	100	96 0 0	96 0 0		
	Do. do.	5,100	98 8 0	5,023 8 0		
		Total Rs.	6,900		6,731 5 0		7,068 3 0
Net Premia Fund	3 per cent. Government Promissory Notes	900	48 0 0	432 0 0	82 4 0	740 4 0
	3½ per cent. Government Promissory Notes	45,900	60 0 0	27,540 0 0		
	Do. do.	1,000	62 10 0	626 4 0	95 12 0	44,906 12 0
	3½ per cent. Government Loan 1947-50	31,300	94 13 6	29,686 1 6		
	Do. do.	1,80,700	98 8 0	1,77,989 8 0	102 7 0	2,17,167 8 0
	4 per cent. Government Loan 1960-70	13,400	Par.	13,400 0 0		
	Do. do.	5,800	92 8 0	5,365 0 0	109 0 0	64,746 0 0
	Do. do.	30,200	88 6 0	26,689 4 0		
	Do. do.	500	88 0 0	440 0 0		
	Do. do.	9,500	87 10 0	8,324 6 0		
	3 per cent. Bombay Municipal Debentures	14,88,900	Par.	14,88,900 0 0	Par.	14,88,900 0 0
	Total Rs.	18,08,100		17,79,392 7 6		18,16,460 8 0
Provident Fund	3½ per cent. Government Promissory Notes	13,95,800	60 0 0	8,37,480 0 0	95 12 0	16,20,090 0 0
	Do. do.	10,000	68 11 0	6,868 12 0		
	Do. do.	1,57,000	75 10 0	1,18,731 4 0		
	Do. do.	1,29,200	75 14 6	98,070 14 0	102 7 0	32,32,927 8
	3½ per cent. Government Loan 1947-50	14,18,400	98 8 0	13,97,124 0 0		
	Do. do.	1,28,500	94 13 6	1,21,874 3 6		
	Do. do.	1,42,600	94 13 0	1,35,202 10 0	109 0 0	77,13,821 0 0
	Do. do.	14,66,500	96 0 0	14,07,840 0 0		
	4 per cent. Government Loan 1960-70	1,23,300	94 4 0	1,16,210 4 0		
	Do. do.	18,45,500	92 8 0	17,07,087 8 0		
	Do. do.	47,500	88 6 0	41,978 2 0	107 12 0	16,78,960 8 0
	Do. do.	37,01,200	88 0 0	32,57,056 0 0		
	Do. do.	13,00,100	87 10 0	11,39,212 10 0	95 0 0	12,26,260 0 0
	Do. do.	59,300	Par.	59,300 0 0		
	3 per cent. Government Loan 1963-65	12,90,800	98 0 0	12,64,984 0 0	116 4 0	7,19,006 4 0
	4 per cent. Bombay Improvement Trust Debentures	1,81,300	Different rates	1,40,693 0 0		
	Do. do.	45,600	Par.	45,600 0 0	107 12 0	2,47,501 12 0
	Do. do.	3,80,300	84 4 0	3,20,402 12 0		
	Do. do.	16,700	84 8 0	14,111 8 0	107 12 0	16,78,960 8 0
	Do. do.	9,34,300	92 12 0	8,66,563 4 0		
	5 per cent. Bombay Improvement Trust Debentures	6,18,500	Different rates	5,65,335 0 0	116 4 0	7,19,006 4 0
	6 per cent. Bombay Improvement Trust Debentures	1,91,000	Do.	1,92,531 4 0		
	Do. do.	38,700	Par.	38,700 0 0	107 12 0	2,47,501 12 0
3 per cent. Bombay Municipal Debentures	31,61,400	Par.	31,61,400 0 0			
6 per cent. Bombay Municipal Debentures	8,64,500	99 3 9	8,57,881 2 9	119 0 0	10,28,755 0 0	
4 per cent. Bombay Municipal Debentures	900	Par.	900 0 0			
3½ per cent. Bombay Municipal Debentures	7,64,900	Do.	7,64,900 0 0	107 12 0	969 12 0	
	Total Rs.	2,04,13,800		1,86,78,038 2 3		2,13,94,591 12 0
Fines Fund	3½ per cent. Government Promissory Notes	15,700	60 0 0	9,420 0 0	95 12 0	15,703 0 0
	Do. do.	500	64 15 0	324 11 0		
	Do. do.	200	81 11 0	163 6 0		
	3½ per cent. Government Loan 1947-50	41,500	98 8 0	40,877 8 0	102 7 0	95,164 7 0
	Do. do.	45,500	96 0 0	43,680 0 0		
	Do. do.	5,900	94 13 0	5,593 15 0		
	Fines Fund Carried forward Rs.	1,09,300		1,00,059 8 0		1,10,867 7 0
	Carried forward Rs.	2,28,78,400		2,10,71,202 11 9		2,39,05,491 15 0

Appendix 16—Concluded.

Comparison of Face, Purchase and Market Values at 31st March 1941 of the different Securities held in the following Special Funds.

Name of Fund.	Particulars of Securities.	Face value.	Purchase rate per cent.	Actual cost at purchase rate.	Market rates per cent.	Value at Market rates.	
		Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
	Brought over Rs.	2,28,78,400		2,10,71,202 11 9		2,39,05,491 15 0	
Fines Fund—(concl.)	Fines Fund Brought over Rs.	1,09,300		1,00,059 8 0		1,10,867 7 0	
	4 per cent. Government Loan 1960-70	20,000	88 0 0	17,600 0 0	109 0 0	22,345 0 0	
	Do. do.	500	92 8 0	462 8 0		113 8 0	3,178 0 0
	4½ per cent. Government Loan 1955-60	2,800	82 6 0	2,306 8 0	111 12 0	1,452 12 0	
	5 per cent. Tax Free Government Loan 1945-55	1,300	117 7 0	1,526 11 0		108 0 0	3,240 0 0
	4 per cent. Bombay Port Trust Debentures	3,000	70 0 0	2,100 0 0	107 12 0	80,812 8 0	
	4 per cent. Bombay Improvement Trust Debentures	48,900	Par.	48,900 0 0		95 0 0	2,92,300 0 0
	Do. do.	11,000	84 4 0	9,267 8 0			855 0 0
	Do. do.	15,100	92 12 0	14,005 4 0			
	3 per cent. Bombay Municipal Debentures	2,92,300	Par.	2,92,300 0 0			
3 per cent. Government Loan 1963-65	900	98 0 0	882 0 0				
	Total Rs.	5,05,100		4,89,409 15 0		5,15,050 11 0	
Plant and Machinery Depreciation Fund.	3½ per cent. Government Loan 1947-50	7,100	98 8 0	6,993 8 0	102 7 0	22,433 13 0	
	Do. do.	3,100	94 13 0	2,939 3 0		109 0 0	1,04,204 0 0
	Do. do.	11,700	96 0 0	11,232 0 0			107 12 0	66,805 0 0
	4 per cent. Government Loan 1960-70	32,600	92 8 0	30,155 0 0	Par.	3,40,100 0 0	
	Do. do.	63,000	87 10 0	55,203 12 0			
	4 per cent. Bombay Improvement Trust Debentures	58,500	Par.	58,500 0 0			
	Do. do.	2,200	84 4 0	1,853 8 0			
	Do. do.	1,300	92 12 0	1,205 12 0			
	3 per cent. Bombay Municipal Debentures	3,40,100	Par.	3,40,100 0 0			
		Total Rs.	5,19,600		5,08,182 11 0		5,33,542 13 0
Renewal of Road Surfaces Fund.	3½ per cent. Government Loan 1947-50	90,200	96 0 0	86,592 0 0	102 7 0	1,18,827 8 0	
	Do. do.	25,800	98 8 0	25,413 0 0		109 0 0	4,40,251 0 0
	4 per cent. Government Loan 1960-70	1,34,200	92 8 0	1,24,135 0 0			107 12 0	2,86,830 8 0
	Do. do.	2,47,400	87 10 0	2,16,784 4 0	Par.	4,63,500 0 0	
	Do. do.	5,100	88 0 0	4,488 0 0			
	Do. do.	17,200	94 4 0	16,211 0 0			
	4 per cent. Bombay Improvement Trust Debentures	10,600	Par.	10,600 0 0			
	Do. do.	13,100	92 12 0	12,150 4 0			
	Do. do.	2,41,400	84 4 0	2,03,379 8 0			
	Do. do.	1,100	84 8 0	929 8 0			
3 per cent. Bombay Municipal Debentures	4,63,500	Par.	4,63,500 0 0				
	Total Rs.	12,49,600		11,64,182 8 0		13,09,409 0 0	
Garden Fund	3½ per cent. Government Loan 1947-50	14,500	96 0 0	13,920 0 0	102 7 0	19,155 13 0	
	Do. do.	1,900	98 8 0	1,871 8 0		109 0 0	27,250 0 0
	Do. do.	2,300	94 13 0	2,180 11 0			107 12 0	16,378 0 0
	4 per cent. Government Loan 1960-70	800	Par.	800 0 0	Par.	9,100 0 0	
	Do. do.	1,800	87 10 0	1,577 4 0			
	Do. do.	2,300	92 8 0	2,127 8 0			
	Do. do.	900	94 4 0	848 4 0			
	Do. do.	19,200	88 0 0	16,896 0 0			
	4 per cent. Bombay Improvement Trust Debentures	5,300	Par.	5,300 0 0			
	Do. do.	5,000	84 4 0	4,212 8 0			
Do. do.	4,900	92 12 0	4,544 12 0				
3 per cent. Bombay Municipal Debentures	9,100	Par.	9,100 0 0				
	Total Rs.	68,000		63,378 7 0		71,883 13 0	
Hospital Fund	3½ per cent. Government Promissory Notes	7,600	98 7 6	7,483 10 0	95 12 0	1,73,977 12 0	
	Do. do.	1,74,100	97 1 0	1,68,985 13 0		102 7 0	1,32,144 6 0
	3½ per cent. Government Loan 1947-50	1,400	98 8 0	1,379 0 0	109 0 0		47,197 0 0
	Do. do.	30,900	96 0 0	29,664 0 0		Par.	29,400 0 0
	Do. do.	96,700	94 13 6	91,713 14 6			
	4 per cent. Government Loan 1960-70	42,400	106 14 6	45,328 4 0			
	Do. do.	900	92 8 0	832 8 0			
3 per cent. Bombay Municipal Debentures	29,400	Par.	29,400 0 0				
	Total Rs.	3,83,400		3,74,787 4 6		3,82,719 2 0	
Land Sales Reserved	3 per cent. Municipal Debentures	3,11,900	Par.	3,11,900 0 0	Par.	3,11,900 0 0	
	K.E.M. Hospital and G. S. M. College Equipment Fund.	3½ per cent. Government Loan 1947-50	10,200	94 13 0	9,670 14 0	102 7 0	20,180 3 0
		Do. do.	9,500	98 8 0	9,357 8 0		Par.
3 per cent. Bombay Municipal Debentures	35,800	Par.	35,800 0 0				
	Total Rs.	55,500		54,828 6 0		55,980 3 0	
G. S. M. College and K. E. M. Hospital Research Fund.	4 per cent. Government Loan 1960-70	8,400	92 8 0	7,770 0 0	109 0 0	17,658 0 0	
	Do. do.	7,800	88 0 0	6,864 0 0		Par.	14,300 0 0
	3 per cent. Municipal Debentures	14,300	Par.	14,300 0 0	107 12 0		431 0 0
	4 per cent. Bombay Improvement Trust Debentures	400	84 4 0	337 0 0			
	Total Rs.	30,900		29,271 0 0		32,389 0 0	
Precast Concrete Slab Pavements Renewal Fund.	3 per cent. Municipal Debentures	4,700	Par.	4,700 0 0	Par.	4,700 0 0	
		Grand Total Rs.	2,60,07,100		2,40,71,842 12 3		2,71,23,066 9 0

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 16-A.

Comparison of Face, Purchase and Market Values at 31st March 1941 of the different Securities held in the Sinking Funds.

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

Particulars of Securities.	Face value.	Purchase rate per cent.	Book value.		Market rates per cent.	Value at Market rates. (Municipal and Improvement Trust Debentures being valued at par).	
			Rs.	a. p.		Rs.	a. p.
4 per cent. Municipal Debentures	1,28,05,200	Par	1,28,05,200	0 0	Par	1,28,05,200	0 0
4 Do. do.	55,900	84½	47,235	8 0		55,900	0 0
4 Do. do.	21,500	84½	18,113	12 0		21,500	0 0
5 Do. do.	60,37,000	Par	60,37,000	0 0		60,37,000	0 0
6 Do. do.	1,000	Par	1,000	0 0		1,000	0 0
6 Do. do.	78,000	99-3-9	77,402	13 0		78,000	0 0
3 Do. do.	67,56,900	Par	67,56,900	0 0		67,56,900	0 0
4 per cent. Bombay Improvement Trust Debentures	15,00,700	84½	12,64,339	12 0	Par	25,31,600	0 0
4 Do. do.	1,32,200	84½	1,11,709	0 0			
4 Do. do.	5,06,700	92½	4,69,964	4 0			
4 Do. do.	3,92,000	Par	3,92,000	0 0			
4 per cent. Bombay Improvement Trust (coupon) Debentures.	3,76,600	84½	3,18,227	0 0	Par	5,00,000	0 0
4 Do. do.	1,23,400	84½	1,03,964	8 0			
4 per cent. Loan 1960-70	1,24,300	Par	1,24,300	0 0	109	53,61,492	0 0
4 Do. do.	30,42,300	75	22,81,725	0 0			
4 Do. do.	5,00,000	75-0-6	3,75,156	4 0			
4 Do. do.	3,18,000	88	2,79,840	0 0			
4 Do. do.	2,48,000	92½	2,29,400	0 0			
4 Do. do.	4,48,000	87½	3,92,560	0 0			
4 Do. do.	2,22,300	88½	1,96,457	10 0			
4 Do. do.	15,900	94½	14,985	12 0			
3½ per cent. Loan 1947-50	2,68,800	96	2,58,048	0 0	102 ⁷ / ₁₆	6,34,395	7 0
3½ Do. do.	3,20,800	94-13-6	3,04,258	12 0			
3½ Do. do.	29,700	94 ¹³ / ₁₆	28,159	5 0			
4½ per cent. Loan 1955-60	5,00,000	79½	3,98,750	0 0	113½	5,67,500	0 0
3 per cent. Loan 1963-65	1,93,800	98	1,89,924	0 0	95	1,84,110	0 0
4 per cent. Bombay Improvement Sterling Debentures.	£ 25,000	£ 80 at ls. 6d.	2,66,666	10 8	Par at ls. 5 ¹ / ₈ d.	3,34,494	12 4
Total Rs.	3,50,19,000 £ 25,000		3,37,43,287	14 8		3,58,69,092	3 4

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 16-B.

Statement showing the amount of and object for which the Donations held under Public Monuments Maintenance Fund were received from different parties up to 31st March 1941.

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

Appendix No. 16-B.—Concluded.

Name of donor.	Object for which the donation is given.	Particulars of Securities.	Face value.	Rate per cent.	Book value.
			Rs.	Rs. a.	Rs. a.
		Brought forward Rs. ...	37,300		33,980 0
Mr. N. P. Wadia	... Balance out of donation received for construction of three cattle troughs at Bhoiwada Road, Parel Tank Road and Sewree Cross Road.	4 per cent. Loan 1960-70	1,200	88 0	1,056 0
Mr. F. B. Jeejeebhoy	... Balance out of donation received for the construction of a public fountain and water trough at the junction of Suparibag Road, and Government Gate Road.	4 per cent. Loan 1960-70	1,500	88 0	1,320 0
Mr. Anantrao Vithoba Kowley	... Balance out of donation received for the construction of a fountain and cattle trough at the junction of Bhawani Shanker Road and Gokhale Road.	3½ per cent. Government Paper	1,500	64 15	974 1
Mr. Ramdas Raghawji Govindji	... Balance out of the donation received for the construction of a fountain and cattle trough at Cavel Street.	3½ per cent. Government Paper	1,700	60 0	1,020 0
Mr. C. K. Kakade	... Balance out of the donation received for the construction of a fountain at Bellasis Road.	4 per cent. Loan 1960-70	200	88 0	176 0
Hon. Secretary, Lok. Tilak Memorial Committee.	Donation for the maintenance of the Statue of Lok. Tilak at Chowpatty Sands.	3½ per cent. Government Paper	1,400	Par	1,400 0
Mr. M. E. Joshi Memorial Committee	... Donation for the maintenance of the marble bust of Mr. M. E. Joshi at Parsi Colony, Dadar.	3 per cent Municipal Debentures	500	Par	500 0
Sir Patrick Kelly Memorial Committee	... Donation for the maintenance of the Statue of Sir Patrick Kelly, Kt., C.I.E., opposite Crawford Market.	3½ per cent Government Loan 1947-50	900	101 2	973 2
Joint Honorary Secretary Dr. A. G. Viegas Memorial Committee.	... Donation for the maintenance of the Statue of the late Dr. A. G. Viegas at Dhobi Talao	3 per cent. Municipal Debentures	500	Par	500 0
		Total ...	46,700		41,899 3
Mrs. A. M. Stewart	... Donation for maintenance of Cemetery No 20 at Antop Hill for the European Jewish Community.	3 per cent. Municipal Debentures	2,500	Par	2,500 0
Rao Bahadur Ellappa Balam	... Donation for the maintenance of a Charitable Dispensary at Kamathipura ...	4 per cent. Bombay Improvement Trust Loan due 1966	5,000	Par	19,500 0
Bai Lingoobai, widow of Rajanna Jalooji Colaba Free Dispensary	... Do. do. do. do.	4 per cent. Bombay Improvement Trust Loan due 1972	14,500	Do.	
Joint Honorary Secretaries and Treasurers, George V Anti-Tuberculosis League.	... Donation for the maintenance of Assets of the dispensary taken over by the Municipality on its taking over the dispensary.	3½ per cent. Government Paper 1854-55	10,700	Do.	10,700 0
Mr. Shapurji Sorabji	... Donation for the maintenance of Assets transferred to the Municipality on its taking over the League.	4 per cent. Government Loan 1960-70	1,200	87 10	1,051 8
Mr. Shapurji Sorabji	... Donation in connection with the house in Khetwadi given by him for being used as a Maternity Home.	3½ per cent. Government Paper 1900-01	1,000	Par	21,000 0
Messrs. Little & Co.	... Amount representing balance out of the amount set apart for the purchase of Bai Gowrabai Dispensary Building at Kamathipura.	4 per cent. Municipal Debentures due 1954	20,000	Do.	
Do.	... Donation for meeting charges for repairs, etc., to Bai Gowrabai Dispensary at Kamathipura.	3½ per cent. Government Paper 1854-55	5,000	Do.	10,000 0
Unspent balance out of the donation from the estate of the late Mr. Mahomed Haji Saboo Sidick	... Donation for establishing and maintaining Maternity Homes in Bombay ...	3½ per cent. Government Paper 1879	5,000	Do.	
		4 per cent. Loan 1960-70	2,900	88 0	2,552 0
		6 per cent. Municipal Debentures 1950-60	5,000	99 10	4,981 4
		3 per cent. Municipal Debentures	52,600	Par	52,600 0
		Total ...	1,22,900		1,22,384 12
		Grand Total Rs. ...	1,72,100		1,66,783 15

138

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 16-C.

Statement showing the amounts of and object for which the endowments held under Endowments Fund were received from different parties upto 31st March 1941.

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

Appendix No. 16-C—Concluded.

Name of donor.	Object for which the endowment is given.	Particulars of Securities.	Face value.	Rate per cent.	Book value.
			Rs.	Rs. a.	Rs. a.
		Brought forward Rs. ...	70,400		65,035 1
	<i>Clothing.</i>				
Messrs. Ardeshir Hormasji Dinshaw and Co., on behalf of the Advocate-General.	Donation for the grant of warm clothing to patients discharged from the K. E. M. Hospital out of interest realised on securities.	{ 3½ per cent. Government Paper 1879 ... 3½ per cent. Government Paper 1900-01 ... 3½ per cent. Government Paper 1900-01 ... 4 per cent. Government Loan 1960-70 ... 4 per cent. Government Loan 1960-70 ... 4 per cent. Government Loan 1960-70 ... 3 per cent. Loan 1963-65 ... 4 per cent. Bombay Improvement Trust Debentures ...	10,000 18,600 2,000 8,000 4,800 2,000 4,000 100	Par Do. 98 4 88 0 87 10 76 5 98 0 Par	10,000 0 18,600 0 1,965 0 7,040 0 4,206 0 1,526 4 3,920 0 100 0
		Clothing, Total Rs. ...	49,500		47,357 4
	<i>Education.</i>				
The Society for the Promotion of Education among the masses known as the Dadabhoy Nowrooji Poor Boys' Seminary.	Donation for the Promotion of Education among the masses	3½ per cent. Government Paper 1842-43 Do. do. 1900-01	5,000 3,000	Par Do.	5,000 0 3,000 0
			8,000		8,000 0
	<i>Poor Box Charity.</i>				
Mr. Mansukhlal Chaganlal	Donation towards the Poor Box Charity Fund at K. E. M. Hospital	4 per cent. Government Loan 1960-70	5,700	88 12	5,058 12
.....	Balance out of the donations received during the Influenza Epidemic invested in Securities, the interest being utilised for augmenting the Poor Box Charity Fund (Corporation Resolution No. 13650 of 12th March 1928).	Do. do.	5,800	88 0	5,104 0
		Do. do.	900	79 0	711 0
The Estate Agent, Bombay Improvement Trust on behalf of the staff.	Donation towards the Poor Box Charity Fund	Do. do.	200	88 0	176 0
Mr. Mallo Baloo	Donation in memory of Bai Rajiabai Malloo Yadv towards the Poor Box Charity Fund.	3 per cent. Municipal Debentures	1,000	Par	1,000 0
		Poor Box Charity, Total Rs. ...	13,600		12,049 12
		Grand Total Rs. ...	1,41,500		1,32,442 1

140

V. V. SHALIGRAM,

Chief Accountant.

M. D. BHAT,

Municipal Commissioner.

Duty was levied during 1940-41 under section 192(1) of the City of Bombay Municipal Act of 1888.

GHEE AND VEGETABLE PRODUCTS AT 10 ANNAS PER QUARTER.			TIMBER AT 2½ PER CENT. ON MARKET VALUE.			FIREWOOD AT 6 ANNAS PER TON.		SUNDRIES.		TOTAL MONTHLY COLLECTIONS.
Quarters.	Amount of duty.	Value.	Amount of duty.	Tons.	Amount of duty.	Plea.	Misc.			
	Rs. a. p.	Rs. a. p.	Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
10,226	6,391 2 3	4,97,274 12 8	12,431 13 11	6,836	2,563 8 0	...	...	1,10,091 7 8
18,094	11,308 13 6	10,58,876 14 0	26,471 14 9	4,052	1,519 5 0	...	...	1,08,439 11 6
3,324	2,077 8 0	1,84,835 6 8	4,620 14 2	154	57 12 0	...	...	61,383 2 5
1,807	1,129 5 9	48,65,76 0 8	12,164 6 5	...	...	...	...	64,327 14 11
4,898	3,061 1 3	1,70,276 4 0	4,256 14 6	49	18 6 0	...	...	44,603 2 9
14,707	9,191 10 6	12,15,295 13 4	30,382 6 4	218	81 12 0	...	...	81,023 4 10
10,954	6,846 8 9	6,23,455 6 8	15,586 6 2	2,826	1,059 13 0	...	...	58,506 8 5
11,194	6,996 1 3	9,08,163 5 4	22,704 1 4	2,678	1,004 2 0	...	...	72,094 12 10
8,284	5,177 12 6	8,87,772 14 8	22,194 5 2	2,326	872 4 0	...	...	67,152 11 5
9,642	6,026 5 0	5,02,326 10 8	12,558 2 8	3,884	1,456 10 0	...	...	71,803 6 2
8,511	5,319 3 3	3,61,076 4 0	9,026 14 6	4,252	1,594 9 6	...	...	71,493 9 3
12,335	7,709 4 6	9,08,406 4 0	22,710 2 6	5,383	2,018 12 0	...	...	1,10,165 15 0
113,976	71,234 12 6	78,04,336 0 8	1,95,108 6 5	32,658	12,246 13 6	...	...	9,21,085 11 2
7,131	4,456 11 0	8,960 0 0	224 0 0	...	...	...	...	68,899 0 0
5,152	3,220 4 0	16,050 0 0	401 4 0	22	8 5 0	...	...	92,383 15 0
4,534	2,833 10 0	13,717 8 0	342 15 0	270	101 1 0	...	...	65,714 15 0
3,679	2,299 4 3	2,110 0 0	52 12 0	200	75 0 0	...	...	36,003 9 3
3,535	2,209 5 0	12,895 0 0	322 6 0	102	38 1 0	...	...	60,185 4 3
3,957	2,473 4 3	16,992 8 0	424 13 0	358	134 7 0	...	...	1,57,607 14 5
6,165	3,852 15 0	2,585 0 0	64 10 0	171	64 3 0	...	...	1,18,854 11 10
11,641	7,275 9 0	11,230 0 0	280 12 0	83	31 4 0	...	...	90,687 12 2
15,989	9,993 1 9	9,775 0 0	244 6 0	...	...	...	...	1,33,508 9 4
14,434	9,021 6 0	11,362 8 0	284 1 0	...	...	...	...	95,449 0 5
13,609	8,505 7 6	15,772 8 0	394 5 0	13	4 11 0	...	...	1,88,132 10 6
11,989	7,493 10 0	21,680 0 0	542 0 0	65	24 6 0	...	...	96,284 7 2
101,815	63,634 7 9	1,43,130 0 0	3,578 4 0	1,234	481 6 0	...	...	12,03,711 13 4
11,607	7,254 10 0	11,635 0 0	290 14 0	2,117	793 13 0	...	...	17,585 0 0
8,254	5,158 15 0	20,530 0 0	513 4 0	3,150	1,181 3 0	...	...	32,254 1 3
9,238	5,773 9 0	24,400 0 0	610 0 0	3,174	1,190 1 0	...	...	21,278 7 6
9,317	5,822 13 0	37,185 0 0	929 10 0	2,451	919 5 0	...	...	10,607 7 0
12,777	7,673 5 0	62,572 8 0	1,564 5 0	2,310	1,241 7 0	...	...	21,112 0 0
7,564	4,727 10 0	50,667 8 0	1,266 11 0	2,560	1,234 14 0	...	...	18,598 11 0
12,754	7,971 7 0	25,582 8 0	639 13 0	2,421	908 0 0	...	...	15,509 3 0
7,786	4,866 9 0	20,657 8 0	516 7 0	2,437	913 14 0	...	...	13,292 0 0
8,073	5,043 9 0	16,510 0 0	462 12 0	3,322	1,245 8 0	...	...	23,972 2 0
9,683	6,051 12 0	42,882 8 0	1,072 1 0	5,062	1,898 6 0	...	...	38,110 11 0
9,624	6,014 13 0	49,995 0 0	1,249 14 0	5,166	1,937 4 0	...	...	32,039 15 6
8,696	5,435 4 0	78,660 0 0	1,966 8 0	4,956	1,858 6 0	...	...	37,676 5 0
114,873	71,795 12 0	4,43,287 0 0	11,082 3 0	41,126	15,422 1 0	7 13 9	3 10 0	2,82,035 15 3		
3,272	2,045 4 0	4,412 8 0	110 5 0	137	51 2 0	...	...	8,690 7 3
2,666	1,666 4 0	7,022 8 0	175 9 0	245	90 15 0	...	...	7,346 1 0
3,080	1,925 1 0	6,017 8 0	150 7 0	459	171 14 0	...	...	6,154 3 0
4,339	2,711 14 0	12,067 8 0	301 11 0	90	33 13 0	...	...	7,227 11 0
4,487	2,804 2 0	5,990 0 0	149 12 0	67	25 4 0	...	...	8,152 10 0
3,317	2,073 2 0	4,075 0 0	101 14 0	67	25 1 0	...	...	8,013 6 0
5,420	3,387 5 0	7,935 0 0	198 6 0	60	22 11 0	...	...	10,411 14 0
5,035	3,147 0 0	7,672 8 0	191 13 0	86	32 6 0	...	...	9,257 10 0
5,087	3,179 11 0	7,107 8 0	177 11 0	141	41 9 0	...	...	10,605 10 0
6,670	4,168 11 0	6,152 8 0	153 13 0	285	106 13 0	...	...	12,142 11 0
5,887	3,679 4 0	6,205 0 0	155 2 0	338	126 13 0	...	...	9,616 14 0
5,246	3,279 1 0	12,062 8 0	301 9 0	355	133 4 0	...	...	10,775 15 0
54,506	34,066 11 0	86,720 0 0	2,168 0 0	2,298	8,61 9 0	...	...	1,08,397 0 3
385,170	2,40,731 11 3	84,77,473 8 8	2,11,936 13 5	77,366	29,011 13 6	7 13 9	3 10 0	25,15,230 8 0		
18,450	11,531 12 0	8,09,540 0 0	20,238 8 0	...	...	...	...	10,13,659 9 0
366,720	2,29,199 15 3	76,67,933 8 8	1,91,698 5 5	77,366	29,011 13 6	7 13 9	3 10 0	15,01,570 15 0		
<p>Total Collection of Town Duty for 1940-41 Add—Outstanding on 31st March 1940 due by— Bombay Port Trust ... 2,777 3 3 G. I. P. Railway ... 13,865 1 9 B. E. & C. L. Railway ... 931 11 0 19,574 0 0 25,15,230 8 0</p> <p>Deduct—Outstanding balances on 31st March 1941 due by— Bombay Port Trust ... 5,462 0 7 G. I. P. Railway ... 30,995 15 9 B. E. & C. L. Railway ... 991 7 0 37,449 7 4 76,766 9 2</p> <p>Total amount of commission, etc., charges for the collection of Town Duty deducted at the source ... 37,449 7 4 Refunds paid in 1940-41— For previous years ... 1,68,070 12 0 For 1940-41 ... 8,28,486 7 0 9,96,557 3 0 11,10,773 3 6</p> <p>Total Ra. ... 14,24,031 4 6</p> <p>REVENUE— Balance outstanding for 1939-40 ... 2,08,770 0 0 Add—Refunds sanctioned by E. & T. D. O. for 1940-41 ... 10,13,659 9 0 12,22,429 9 0 Less—Refunds passed by the Chief Accountant ... 9,96,557 3 0 Balance outstanding ... 2,25,872 6 0</p>										

M. D. BHAT,
Municipal Commissioner.

Income of the Bombay Municipality from the year

TAXATION PROPER

Year.	Gross Valuation.	House Rate.	Police Rate.	Lighting Rate.	Wheat Tax and Tolls.	Licences for Trades, Land Conveyances, Music, etc.	Town Duties.	Cotton Duty.	Liquor Licences.	Tobacco Licences.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1865	1,20,14,655	10,57,379			2,32,698	2,023	5,04,789		1,45,873		
1866	1,48,94,893	7,16,004	2,93,683	98,417	3,13,330	2,72,665	5,132		46,924	1,20,390	
1867	1,63,09,535	9,84,068	4,11,040	1,82,849	2,38,178	2,05,536	...		1,04,808	1,18,426	
1868	1,47,49,075	9,20,587	3,75,607	2,46,071	2,68,514	2,08,820	...		1,20,566	1,36,762	
1869	1,39,41,260	7,99,306	2,59,583	2,48,406	2,57,574	1,50,351	3,03,298		2,49,077	1,51,178	
1870	1,36,20,885	7,22,783	2,37,643	2,46,994	2,50,581	28,147	5,94,989		1,23,692	1,39,830	
1871	1,34,26,845	6,75,489	2,30,409	2,30,256	2,05,521	7,655	4,51,496		1,15,170	1,28,046	
1872	1,29,33,510	7,09,953	2,41,774	2,41,348	2,04,097	5,862	4,67,638		59,914	1,47,654	
1873	1,26,71,816	7,01,013	2,37,282	2,37,050	2,16,053	87	4,46,924		2,79,074	1,48,792	
1874	1,19,65,390	5,94,814	2,29,102	2,27,525	2,48,217	3,908	4,85,649		1,24,507	1,47,779	
1875	1,15,55,066	5,52,738	2,20,569	2,16,632	2,45,274	594	6,72,987		1,58,980	1,45,956	
1876	1,12,75,710	5,73,458	2,17,684	2,13,094	2,38,487	2,113	6,36,147		1,41,725	1,48,356	
1877	1,14,77,690	5,47,541	2,20,061	2,14,670	2,44,369	1,948	7,51,019		85,697	1,49,562	
		Consolidated Rate.									
1878	1,15,37,118		9,35,035		2,14,560	...	6,95,006		1,60,565	1,52,229	
1879	1,14,93,417		10,52,773		2,25,569	3,563	5,33,617		1,43,750	1,65,029	
1880	1,17,82,525		8,99,634		2,31,925	846	6,57,784		1,43,750	1,61,127	
1881	1,17,14,470	@ 8%	10,58,810		2,14,670	1,502	6,37,482		1,43,750	1,61,625	
		For 15 months, i.e., from 1st January 1882 to 31st March 1883, the Calendar year									
1882-83	25,80,263		12,34,975		4,12,027	...	8,17,199		1,43,750	2,06,014	
1883-84	1,45,64,507	@ 8%	9,83,538		2,55,227	3,417	6,67,113		1,79,687	1,74,306	
1884-85	1,53,82,744	Do.	11,80,307		3,09,552	4,305	7,73,431		1,43,750	1,72,622	
1885-86	2,00,25,223	Do.	14,61,305		3,32,485	4,525	6,79,293		1,43,750	1,79,177	
1886-87	2,16,27,230	@ 8½%	14,88,867		3,19,561	3,913	10,12,152		1,43,750	1,90,250	
1887-88	2,27,92,346	@ 8%	14,07,013		3,36,993	4,050	9,96,750		1,43,750	1,84,168	(a) fire tax
1888-89	2,39,51,043	Do.	14,66,024		3,14,571	45,471	7,25,897		1,43,750	1,91,297	@ 1%
1889-90	2,73,64,359	Do.	15,82,509		3,25,616	52,792	6,67,065		1,43,750	1,90,922	
1890-91	2,82,27,355	Do.	15,64,932		3,56,648	60,451	9,79,520		1,43,750	1,80,284	@ 1%
1891-92	2,85,80,023	Do.	17,55,081		3,42,973	75,101	8,40,222		1,43,750	1,86,151	Do.
1892-93	2,64,03,982	Do.	17,73,501		3,44,905	79,376	9,73,928		1,43,750	1,86,703	Do.
1893-94	2,69,79,728	Do.	17,49,321		3,51,175	85,817	8,97,256		1,43,750	1,86,829	@ 1%
1894-95	2,76,13,741	Do.	17,49,385		3,56,082	95,137	8,88,542		1,43,750	2,05,348	Do.
1895-96	2,82,56,881	Do.	17,67,000		3,65,525	96,335	9,10,851		1,43,750	2,17,475	Do.
1896-97	2,89,27,618	Do.	17,45,829		2,46,681	74,085	6,45,144		1,43,750	1,82,867	Do.
1897-98	2,94,82,805	Do.	19,35,325		3,46,838	88,663	9,51,424		1,43,750	1,89,323	Do.
1898-99	2,98,53,636	@ 9%	21,06,995		3,39,197	87,754	11,17,161		1,43,750	2,08,544	Do.
1899-1900	3,05,17,091	@ 12%	28,74,389		3,02,748	90,346	15,94,721		1,43,750	2,21,338	Do.
1900-01	3,13,75,106	Do.	28,94,971		3,21,366	95,702	11,31,371		1,43,750	2,16,939	Do.
1901-02	3,18,11,625	@ 10%	25,72,001		3,40,747	92,733	8,62,123		1,43,750	2,33,065	Do.
1902-03	3,18,91,400	Do.	25,81,510		3,71,013	1,02,070	12,19,346		1,43,750	2,44,092	Do.
1903-04	3,44,49,599	Do.	27,64,974		3,98,070	1,05,511	11,68,973		1,43,750	2,40,064	Do.
1904-05	3,54,15,934	Do.	30,26,572		4,19,587	1,03,772	14,16,943		1,43,750	2,60,744	Do.

1865 to close of the Financial year 1940-41.

Contribution from Insurance Companies or Fire Tax.	Total Taxation Proper.	SERVICES RENDERED.		Total services rendered.	MISCELLANEOUS.		Total Income.	Year.	Population by Census.	Incidence of Taxation per head of population.	Five years' average annual income.
		Halal-khore Tax.	Water Tax.		Government contribution for Police and City Improvement Trust.	Returns from Property and Miscellaneous.					
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs. a. p.	Rs.
	19,42,762		1,78,719	1,78,719		2,42,306	23,63,787	1865	8,16,562	2 9 6	
	18,66,545	1,92,852	6,49,121	8,41,973		2,06,154	29,14,672	1866		3 5 1	
	22,44,905	1,45,824	3,73,006	5,18,830	1,50,000	1,26,789	30,40,524	1867		3 6 1	31,12,976
	22,76,927	3,91,454	4,98,377	8,89,831	2,60,129	4,25,787	38,52,674	1868		3 14 0	
	24,18,773	2,30,562	3,62,998	5,93,560	1,09,882	2,71,011	33,93,226	1869		3 11 0	
	23,44,659	2,13,197	3,66,986	5,80,183	1,09,882	2,73,025	33,07,749	1870		3 9 3	
	20,44,042	1,99,986	3,57,578	5,57,564		2,69,554	28,71,160	1871		3 2 11	
	20,78,240	2,17,071	4,07,835	6,24,906		3,45,185	30,48,331	1872	644,405	4 3 1	31,06,534
	20,66,275	2,00,590	4,00,639	6,01,229		4,56,604	33,24,108	1873		4 7 2	
16,519	20,78,020	1,92,235	3,63,067	5,55,322		3,47,980	29,81,322	1874		4 1 4	
14,355	22,28,086	1,94,215	3,00,212	4,94,427	90,000	3,31,014	31,43,526	1875		4 3 7	
13,922	21,84,986	2,04,077	3,08,377	5,12,454	90,000	3,90,283	31,77,723	1876		4 2 11	
19,164	22,34,031	2,01,299	3,11,823	5,13,122	90,000	4,04,299	32,41,452	1877		4 4 2	32,09,805
	22,573	1,95,380	2,92,780	4,88,160	90,000	3,87,025	31,45,153	1878		4 2 2	
	20,761	2,42,015	3,54,798	5,96,813	90,000	5,09,299	33,41,174	1879		4 4 0	
	23,911	2,03,047	3,90,703	5,93,750	25,000	4,64,173	32,51,870	1880		4 6 4	
	24,059	2,21,805	3,24,819	5,46,624	50,000	7,57,976	38,73,694	1881	773,196	3 15 5	
being changed to the financial year the Income was as follows :-											39,37,842
	32,000	28,45,965	3,28,916	6,70,677	9,99,593	91,125	6,75,575	46,19,240	1882-83	4 15 6	
	24,708	22,87,996	2,43,557	5,47,647	7,91,204	85,672	5,72,400	37,37,272	1883-84	3 15 8	
	25,517	25,83,967	2,89,616	5,96,123	8,85,739	90,000	6,54,162	42,13,868	1884-85	4 7 9	
	29,914	28,38,449	3,16,787	6,65,370	9,82,157	90,000	5,71,367	44,73,973	1885-86	4 14 10	
	29,776	31,88,299	3,18,630	7,74,651	10,93,281		6,20,214	49,01,814	1886-87	5 8 7	
	7,857	31,10,581	3,72,258	8,83,724	12,55,982		7,99,967	51,66,530	1887-88	5 10 4	49,70,136
	34,708	29,21,718	3,90,039	9,63,804	13,53,843		6,90,632	49,66,193	1888-89	5 8 5	
(a)	79,187	30,41,841	4,73,919	11,23,006	15,96,925		7,03,103	53,42,169	1889-90	5 15 11	
	1,25,345	34,10,930	5,27,222	11,49,198	16,76,420	(a)10,78,551	61,65,901	1890-91		6 9 3	
	1,64,263	35,07,542	5,55,877	11,81,429	17,37,306		9,88,335	62,33,183	1891-92	6 6 1	
	1,65,838	36,68,001	6,22,200	14,07,081	20,29,281		9,75,661	66,72,943	1892-93	6 14 11	64,74,819
	1,10,504	35,24,652	5,82,026	13,86,828	18,68,854	(b)13,69,189	67,62,695	1893-94		6 9 0	
	1,09,325	35,47,569	6,81,557	13,88,265	20,69,822		9,21,981	65,39,372	1894-95	6 13 4	
	1,10,437	36,11,373	6,57,812	14,42,895	21,00,707	(c)10,49,630	67,61,710	1895-96		6 15 2	
	1,09,138	31,47,494	6,88,486	13,98,410	20,86,896		9,74,588	62,08,978	1896-97	6 5 10	
	1,20,961	37,76,284	7,35,485	13,29,852	20,65,337	(d)13,03,939	71,45,560	1897-98		7 1 8	72,21,595
	1,17,219	41,20,620	7,13,122	15,00,970	22,14,092		8,27,199	71,61,911	1898-99	7 11 4	
	1,20,127	53,47,419	7,25,264	17,72,967	24,98,231		9,84,167	88,29,817	1899-1900	9 8 9	
	1,20,647	49,24,736	7,14,440	17,35,635	24,50,075		10,28,037	84,02,848	1900-01	8 15 7	
	1,27,570	43,71,989	7,88,439	15,47,120	23,35,559		10,59,181	77,66,729	1901-02	776,006	8 10 3
	1,29,049	47,90,830	7,95,984	15,13,976	23,09,960		10,74,898	81,75,688	1902-03	9 2 4	84,32,80
	1,38,163	49,59,505	8,10,610	15,71,566	23,82,176		11,40,944	84,82,625	1903-04	9 7 4	
	1,51,302	55,22,670	8,75,194	17,14,453	25,89,647		12,23,794	93,36,111	1904-05	10 7 3	

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

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

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

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

TAXATION PROPSA

Year	Gross Valuation.	House Rate.	Police Rate.		Wheel Tax and Tolls.	Licences for Trades, Land Conveyances, Music, etc.	Town Duties.	Cotton Duty.	Liquor Licences.	Tobacco Licences.	
	Rs.	Rs. Consolidated Rate	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1905-06	3,81,90,177	@ 8-5/8%	27,55,778		4,48,343	98,923	11,68,450		1,43,750	2,72,779	@ 3/8%
1906-07	4,14,48,901	Do.	29,58,345		4,42,749	1,03,221	13,34,074		1,43,750	2,65,828	Do.
1907-08	4,42,79,940	@ 8%	29,74,517		4,29,892	1,06,284	13,90,203		1,43,750	2,80,355	Do.
1908-09	4,68,75,766	Do.	31,47,349		4,79,857	1,19,278	12,96,320		1,43,750	2,78,890	Do.
1909-10	4,94,44,987	@ 9-1/8%	38,05,816		5,01,553	97,754	14,23,491		1,43,750	2,80,614	Do.
1910-11	5,20,51,478	@ 10-1/8%	43,61,660		4,72,198	99,314	16,86,660	Levied for the 1st time from 1st Jan. 1921.	1,43,750	2,59,907	@ 1%
1911-12	5,36,02,464	Do.	47,42,693		4,69,487	1,13,777	12,47,097		1,43,750	2,78,896	Do.
1912-13	5,51,71,773	Do.	47,18,833		5,23,522	1,21,773	17,42,131		1,43,750	2,83,526	Do.
1913-14	5,79,47,463	@ 9 1/2%	46,41,022		5,61,500	1,29,771	17,30,637		1,43,750	2,91,283	Do.
1914-15	5,98,41,390	Do.	48,49,431		5,19,818	1,27,640	9,32,310		1,43,750	2,92,036	@ 3/8%
1915-16	6,34,16,191	Do.	52,31,257		5,18,773	1,27,587	20,19,097		1,43,750	3,04,644	Do.
1916-17	6,54,13,855	Do.	52,16,432		5,61,416	1,31,072	18,70,335		1,43,755	3,52,877	Do.
1917-18	6,80,28,001	Do.	54,75,264		5,86,976	1,58,940	20,40,305		1,43,750	3,71,291	Do.
1918-19	8,29,75,130	Do.	72,19,049		6,04,640	1,53,340	19,54,583		1,43,750	3,86,009	Do.
1919-20	8,58,18,734	Do.	74,65,411		6,11,812	1,66,515	21,03,440		1,43,750	4,16,261	Do.
1920-21	9,32,34,165	Do.	74,88,793		7,33,766	1,68,785	21,19,082	77,100	1,43,750	4,41,881	Do.
1921-22	10,37,70,215	Do.	84,79,101		7,85,667	1,69,188	21,39,675	14,92,152	1,43,750	3,78,331	Do.
1922-23	11,25,08,688	@ 11%	1,04,91,115		12,15,390	1,74,981	16,90,372	16,23,024	1,43,750	3,81,343	@ 1%
1923-24	12,64,47,414	Do.	1,11,11,253		10,72,941	5,29,030	16,31,076	15,39,712	1,43,750	3,85,106	Do.
1924-25	12,71,95,123	Do.	1,22,50,837		12,09,720	2,58,637	18,76,808	13,09,466	1,43,750	3,74,296	Do.
1925-26	13,15,65,275	Do.	1,23,22,099		12,46,630	3,73,115	14,54,259	14,92,427	1,43,750	3,72,156	Do.
1926-27	13,70,60,569	Do.	1,27,10,850		10,61,576	2,32,848	16,67,980	11,30,500	1,43,750	3,84,385	Do.
1927-28	13,96,74,939	Do.	1,26,61,950		11,63,926	3,28,853	14,38,817	11,34,083	1,43,750	3,98,366	Do.
1928-29	14,16,41,656	Do.	1,26,09,968		10,19,412	1,29,378	15,46,677	13,37,095	1,43,750	3,76,440	Do.
1929-30	14,79,63,078	Do.	1,27,10,958		12,71,765	1,33,550	13,71,364	15,40,191	1,43,750	3,92,339	Do.
1930-31	15,00,14,383	Do.	1,29,50,889		10,83,448	1,55,650	16,38,968	12,65,114	1,43,750	3,71,452	Do.
1931-32	14,64,68,460	Do.	1,29,37,243		10,58,141	1,58,166	11,59,129	7,37,367	1,43,750	4,19,347	Do.
1932-33	14,41,33,933	Do.	1,20,42,747		10,70,340	1,71,385	11,27,188	8,28,856	1,43,750	3,50,771	Do.
1933-34	14,32,51,802	Do.	1,22,45,281		10,57,393	1,69,759	14,02,738	8,86,189	1,43,750	2,54,247	Do.
1934-35	14,54,15,785	@ 12%	1,33,68,984		11,46,683	1,78,149	13,87,977	*758	1,43,750	3,65,150	Do.
1935-36	14,72,00,410 †Rateable Value	Do.	1,28,88,990		11,13,357	1,82,301	14,77,756		1,43,750	3,28,225	Do.
1936-37	13,31,56,299	@ 11%	1,26,18,595		10,74,038	1,92,968	14,48,130		1,43,750	3,93,000	Do.
1937-38	13,62,69,866	Do.	1,25,73,931		14,29,080	1,93,564	13,09,001		1,43,750	4,14,250	Do.
1938-39	13,48,69,247	Do.	1,36,06,715		13,69,662	2,09,522	15,52,261		1,43,750	1,58,970	Do.
1939-40	13,97,61,676	Do.	1,34,47,825		12,74,008	2,38,219	13,78,340		...	...	Do.
1940-41	14,14,61,189	Do.	1,38,54,785		13,59,332	2,33,806	14,24,031		...	...	Do.

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

V. V. SHALIGRAM,
Chief Accountant.

No. 18.—Concluded.

Contribution from Insurance Companies or Fire Tax.	Total Taxation Proper.	SERVICES RENDERED.		Total services rendered.	MISCELLANEOUS.		Total Income.	Year.	Population by Census.	Incidence of Taxation per head of population.	Five years' average annual income.
		Halal-khere Tax.	Water Tax.		Rs.	Rs.					
1,20,057	50,06,080	9,32,655	18,57,780	27,90,435		12,96,024	90,92,539	1905-06		10 0 9	1,00,26,055
1,28,63	53,76,598	9,91,362	19,38,429	29,29,791		13,42,112	96,48,501	1906-07		8 7 10	
1,39,329	54,64,330	10,46,874	19,48,830	29,95,704		14,29,290	98,89,324	1907-08	977,822	8 10 5	
1,47,522	56,12,966	11,19,322	20,04,189	31,23,411		15,49,671	1,02,86,048	1908-09		8 14 11	
1,63,267	64,16,245	11,92,346	20,11,788	32,04,134		15,93,485	1,12,13,864	1909-10		9 13 5	
2,15,094	72,38,583	12,32,951	19,95,327	32,28,278		17,29,288	1,21,96,149	1910-11		10 11 0	25,76,679
2,33,627	72,29,327	12,92,697	20,79,120	33,71,817		20,54,645	1,26,55,789	1911-12	979,445	10 13 2	
2,33,029	77,66,564	13,50,833	21,70,948	35,21,781		14,53,244	1,27,41,589	1912-13		11 8 5	
2,44,283	77,42,246	13,85,128	22,85,434	36,70,562		14,63,693	1,28,76,501	1913-14		11 10 5	
1,92,048	70,57,033	14,17,648	22,16,012	36,33,660	(e)	17,22,703	1,24,13,366	1914-15		10 14 8	
2,06,494	85,51,602	14,68,587	23,23,021	37,91,608		14,87,860	1,38,31,070	1915-16		12 9 8	1,55,80,061
2,05,911	84,51,793	15,25,637	24,71,834	39,97,471		15,69,475	1,40,48,739	1916-17		12 11 11	
2,16,130	89,98,666	16,13,123	26,97,720	43,10,843		15,25,888	1,48,29,386	1917-18		13 9 4	
2,84,962	1,07,46,333	18,34,068	29,77,602	48,11,670		18,16,181	1,73,74,184	1918-19		15 14 2	
2,92,625	1,11,99,814	19,39,162	30,93,308	50,32,470		20,84,643	1,83,16,927	1919-20		16 9 2	
2,95,541	1,17,68,705	21,33,991	33,31,036	54,65,028		29,09,465	2,01,43,197	1920-21		14 10 3	2,56,36,051
3,34,372	1,39,22,196	23,74,867	36,18,899	59,93,766		32,31,047	2,31,47,009	1921-22	1,175,914	16 15 3	
4,75,604	1,61,95,379	26,47,245	48,48,252	74,95,497		30,62,387	2,67,53,463	1922-23		20 2 4	
5,16,139	1,67,29,007	28,65,950	53,67,314	82,33,264		29,59,238	2,79,21,509	1923-24		21 1 2	
5,69,137	1,79,92,651	32,16,328	57,80,371	89,96,699		32,25,771	3,02,15,121	1924-25		22 13 5	
5,63,030	1,79,67,468	32,29,397	65,06,480	97,35,877		28,28,014	3,05,31,359	1925-26		23 5 9	3,18,09,765
5,88,106	1,79,19,995	32,45,007	73,73,602	1,06,18,609		35,97,093	3,21,35,697	1926-27		24 2 3	
5,84,350	1,78,54,095	32,96,001	68,54,362	1,01,50,363		37,03,830	3,17,08,288	1927-28		23 9 10	
5,72,933	1,77,35,653	32,10,243	64,18,596	96,28,839		41,68,891	3,15,33,383	1928-29		23 4 4	
5,76,562	1,81,40,479	33,37,083	69,68,049	1,03,05,132		46,94,487	3,31,40,098	1929-30		24 3 1	
5,87,877	1,81,97,148	32,28,684	64,42,981	96,71,665		41,77,859	3,20,46,672	1930-31	1,161,383	24 1 2	3,14,62,461
5,88,148	1,72,01,291	32,61,662	63,97,023	96,58,685		50,54,200	3,19,14,176	1931-32		23 2 0	
5,48,757	1,62,83,794	30,78,239	63,86,907	94,65,146		42,53,441	3,00,02,381	1932-33		22 2 9	
5,56,824	1,67,16,181	30,88,965	62,98,417	93,87,382		53,12,408	3,14,15,971	1933-34		22 7 7	
5,58,891	1,71,50,342	31,48,555	63,27,589	94,76,144		53,06,620	3,19,33,106	1934-35		22 14 10	
5,37,641	1,66,72,020	30,08,828	67,05,265	97,14,093		59,90,340	3,23,76,453	1935-36		22 11 6	3,33,74,895
5,68,933	1,64,39,414	32,10,543	70,15,634	1,02,26,177		53,92,638	3,20,58,229	1936-37		22 15 4	
5,72,309	1,66,35,885	33,39,105	75,14,123	1,08,53,228		55,27,305	3,30,16,418	1937-38		23 10 8	
6,18,808	1,76,59,688	36,26,492	77,83,976	1,14,10,468		56,97,119	3,47,67,275	1938-39		25 0 6	
6,12,659	1,69,51,051	36,93,912	80,70,695	1,17,64,607		59,40,443	3,46,56,101	1939-40		24 11 7	
6,46,399	1,75,18,353	37,82,518	82,25,310	1,20,07,828		61,05,584	3,56,31,765	1940-41	14,89,534	19 13 2	

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

M. D. BHAT,
Municipal Commissioner.

Expenditure of the Bombay Municipality

Year.	General Superintendence.	Assessment and Collection.	Fire Brigade.	Public Works (Engineering Department.)	Public Health Department.	General Stores.	Pensions and Gratuities and Provident Fund.	Police Charges.	Education.	Medical Relief.	Debt
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1865	94,354	1,26,472	} Not traceable.	31,52,722	8,15,914	} Not traceable.	845	1,41,931			
1866	1,31,622	58,638		13,32,917	14,40,293		14,430	3,96,169			20,554
1867	61,337	71,531		17,38,626	14,26,321		2,580	4,25,423			73,360
1868	70,990	87,602	22,708	12,29,594	10,45,862	9,012	3,733	4,17,083			2,19,977
1869	1,09,879	1,25,691	23,318	12,51,429	8,57,425	8,312	5,634	3,25,637			3,81,368
1870	1,32,202	1,12,498	30,896	13,73,987	8,29,784	8,046	10,354	4,24,905			4,46,187
1871	1,22,853	1,12,851	31,261	16,11,527	7,84,485	6,482	7,758	5,90,579	7,948		4,75,704
1872	1,15,930	1,38,354	34,435	12,83,987	7,61,854		7,221	3,27,209	9,321		2,52,971
1873	1,16,575	1,41,308	20,546	10,70,919	7,96,860		6,996	3,40,892	10,000		8,06,270
1874	1,11,860	1,29,023	25,316	10,53,829	7,38,139		8,030	2,44,325	10,000		3,09,023
1875	1,13,902	1,36,708	20,063	9,90,091	7,42,958		8,691	3,52,920	10,000	36,000	7,15,561
1876	1,09,189	1,42,267	37,754	9,70,195	7,07,681		11,157	3,57,734	10,000	36,000	7,09,127
1877	1,10,164	1,43,672	24,193	8,96,548	7,49,550		8,301	3,54,535	10,000	36,000	6,27,792
1878	1,15,597	1,44,467	27,517	8,13,057	7,90,481		8,008	3,61,581	15,000	36,000	8,66,223
1879	1,21,997	1,34,372	23,980	8,35,687	8,04,295		12,084	3,64,304	17,000	36,000	6,91,908
1880	1,28,492	1,37,726	24,800	8,86,191	7,52,410		7,749	3,59,166	17,500	36,000	6,42,880
1881	1,28,951	1,52,107	29,242	9,16,650	7,98,021		8,608	3,57,752	17,500	20,435	7,47,209
For 15 months, i.e., from 1st January 1882 to 31st March 1883, the calendar											
1882-83	1,82,715	1,87,858	73,665	14,01,108	10,14,785		12,803	4,54,034	28,125	34,948	12,28,882
1883-84	2,01,021	1,48,317	55,389	10,55,338	9,16,316		40,333	3,62,508	22,500	27,832	8,12,061
1884-85	1,65,258	1,64,917	64,977	11,51,551	9,19,967		23,293	3,61,748	22,500	34,512	7,37,608
1885-86	1,66,827	1,84,717	43,854	12,34,529	3,95,607		18,318	3,59,223	23,700	31,349	7,87,527
1886-87	1,73,090	2,17,134	70,904	13,03,859	10,10,118		19,133	2,61,914	32,604	48,386	8,93,553
1887-88	1,70,945	2,12,138	69,670	13,64,393	10,75,795		30,531	2,61,348	1,34,715	40,753	23,27,682
1888-89	1,69,223	1,98,820	1,12,328	14,91,041	11,56,410		19,470	2,59,140	50,982	36,857	14,90,115
1889-90	1,77,133	1,92,643	93,907	13,62,241	11,96,577		29,139	2,58,285	60,358	35,246	14,85,711
1890-91	1,82,198	2,23,854	1,29,291	15,92,034	13,02,064		32,117	2,58,285	68,646	38,601	15,52,139
1891-92	1,91,028	2,41,002	88,671	15,92,073	12,92,529		33,890	2,58,285	80,722	50,284	16,37,405
1892-93	1,90,920	2,52,123	1,47,694	17,72,512	13,01,563		29,845	3,63,625	87,565	49,576	21,97,233
1893-94	2,29,517	2,42,413	1,06,315	15,41,703	13,39,614		37,500	3,30,272	88,015	52,476	21,27,457
1894-95	2,11,621	2,47,771	1,14,144	16,67,335	13,70,168		46,568	3,74,022	87,290	61,456	20,26,571
1895-96	1,99,317	2,40,990	1,15,991	17,31,317	13,75,234		48,452	5,01,096	88,481	56,260	21,19,651
1896-97	1,99,641	2,48,159	1,07,654	15,55,649	14,09,867		58,601	5,51,589	88,889	53,101	20,56,122
1897-98	2,14,792	2,50,483	1,18,508	16,10,387	15,86,633		70,096	5,00,000	1,02,624	54,233	22,60,571
1898-99	2,10,380	2,57,182	1,09,076	14,19,617	16,89,174		56,866	5,01,013	1,14,776	55,201	22,41,138
1899-1900	1,97,643	2,72,850	1,17,098	16,01,898	20,30,444		66,034	5,00,000	1,11,990	54,997	23,40,269

* Combined with Controller's Office.

from the year 1865 to the year 1940-41.

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

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

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

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

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

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

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

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

Year.	General Superintendence.	Assessment and Collection.	Fire Brigade.	Public Works (Engineering) Department.	Public Health Department.	General Stores.	Pensions and Gratuities and Provident Fund.	Police Charges.	Education.	Medical Relief.	Debt.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
1900-01	2,28,044	3,26,719	1,18,939	17,01,178	21,68,479		75,929	6,02,455	1,11,930	58,977	25,03,311
1901-02	2,13,036	2,94,004	1,21,728	15,71,437	20,07,064		56,440	5,00,022	1,12,513	57,000	26,56,565
1902-03	2,16,767	2,92,939	1,10,182	15,90,956	20,05,939		68,852	5,97,504	1,10,474	56,290	27,11,361
1903-04	2,34,069	2,99,459	1,24,119	16,65,761	19,79,374		57,487	5,00,381	1,12,858	54,625	29,18,567
1904-05	2,29,315	3,18,017	1,34,282	18,81,039	18,46,402	15,904	74,334	5,01,076	1,59,763	57,000	28,33,563
1905-06	2,43,603	3,24,580	1,23,986	19,54,844	19,91,160	19,269	71,778	5,00,000	1,61,420	57,606	29,82,971
1906-07	3,06,306	2,29,381	1,28,015	19,39,665	21,46,791	27,369	75,303	5,01,862	1,65,815	56,218	31,77,715
1907-08	2,59,564	3,66,403	1,69,574	21,17,200	22,87,706	31,328	74,395	1,38,450	2,65,350	4,50,151	32,26,949
1908-09	2,71,046	3,73,684	1,71,929	23,92,891	24,34,002	29,456	65,623		2,76,685	4,64,535	32,98,247
1909-10	3,09,102	3,69,460	1,66,963	23,86,781	23,64,080	30,859	69,817		2,93,256	4,62,579	33,77,184
1910-11	2,89,088	3,85,546	1,88,087	24,16,832	21,03,537	31,063	84,294		4,17,124	4,64,416	36,07,569
1911-12	2,93,600	3,75,204	1,79,978	24,87,700	21,40,626	33,054	86,701		4,20,311	4,72,858	37,14,629
1912-13	3,14,525	4,40,506	3,27,304	25,52,034	23,15,541	34,069	96,913		4,18,511	4,46,160	33,43,397
1913-14	3,11,659	4,41,694	1,66,104	29,41,742	23,09,128	35,094	1,07,499		4,85,285	4,41,840	34,34,230
1914-15	3,13,576	4,16,898	1,85,577	30,02,430	23,15,264	36,771	1,11,204		5,03,224	4,39,260	37,62,252
1915-16	3,19,660	4,51,638	1,92,455	30,31,184	23,93,411	38,277	11,5,167		5,43,346	4,37,810	39,34,821
1916-17	3,39,014	4,93,398	1,92,598	31,61,770	25,33,855	40,538	1,46,580		5,91,873	4,35,960	44,11,104
1917-18	3,50,132	5,33,526	2,22,212	32,75,695	25,52,833	44,085	1,75,960		7,31,595	4,36,570	41,86,164
1918-19	3,78,723	5,29,127	2,57,944	39,46,954	51,27,671	46,820	1,64,955		9,27,207	4,89,328	44,30,260
1919-20	4,18,182	5,21,773	2,82,962	43,15,060	36,23,038	46,227	1,88,988		13,32,793	4,61,262	43,05,114
1920-21	4,18,650	5,87,191	3,20,709	49,52,268	39,59,741	60,316	2,13,660		16,87,813	4,86,216	46,26,733
1921-22	4,36,442	6,18,675	3,94,384	1,01,86,772	47,69,943	76,404	(a)		20,39,048	9,01,571	(a)
1922-23	4,81,031	6,66,432	4,02,392	1,27,64,437	48,94,512	80,079	(a)		22,72,762	9,63,038	(a)
1923-24	4,90,787	6,88,833	3,79,944	58,66,567	47,27,050	85,356	3,62,363		25,08,852	8,96,582	1,00,90,945
1924-25	5,04,317	7,04,553	3,40,488	59,80,651	46,60,460	75,167	4,04,919		25,82,656	9,03,884	1,08,14,589
1925-26	5,82,711	6,90,166	3,51,624	53,91,221	41,97,577	76,713	4,72,654		27,92,373	9,81,966	1,03,83,980
1926-27	5,34,507	7,09,867	3,27,018	52,80,276	41,56,288	70,565	4,88,346		31,13,302	14,44,718	1,08,41,061
1927-28	5,36,542	6,94,727	3,16,612	54,95,145	41,63,376	75,421	5,81,223		30,55,361	15,86,687	1,12,89,224
1928-29	5,40,173	5,61,208	3,35,320	55,13,018	41,28,598	63,565	6,53,287		29,47,784	16,27,649	1,21,36,185
1929-30	4,71,487	5,91,474	3,64,367	55,31,919	40,74,206	66,157	6,83,457		31,10,455	16,90,793	1,30,34,567
1930-31	4,58,414	5,10,305	3,37,520	61,49,678	35,78,522	68,384	7,26,679		29,97,740	18,23,641	1,29,85,715
1931-32	4,44,031	4,86,855	3,13,432	57,46,117	32,51,075	64,978	7,78,661		31,20,478	17,40,480	1,32,51,618
1932-33	3,85,083	4,66,482	3,02,499	55,88,550	31,25,898	62,292	8,16,812		32,45,592	17,13,017	1,33,53,226
1933-34	3,77,708	4,58,593	2,69,016	53,90,313	29,83,376	61,293	9,48,829		32,30,720	16,56,005	1,32,22,310
1934-35	3,12,069	4,53,999	2,94,402	50,68,619	29,08,983	62,330	9,85,621		32,02,997	16,48,684	1,25,93,943
1935-36	4,57,885	6,21,859	3,31,127	51,72,046	28,31,750	75,535	10,01,238		32,11,219	16,85,887	1,21,43,455
1936-37	4,73,635	6,35,879	3,56,413	53,03,448	28,66,924	76,752	10,58,470		33,86,264	17,96,734	1,19,45,222
1937-38	4,71,811	6,28,592	4,16,289	58,01,823	29,68,240	73,772	9,34,532		35,06,561	19,15,745	1,20,46,808
1938-39	5,23,131	6,58,051	3,40,593	59,84,010	29,85,995	74,450	11,70,589		36,44,231	19,51,873	1,21,88,098
1939-40	5,03,569	6,71,512	3,45,411	61,16,547	31,69,113	75,741	12,08,364		38,33,790	20,72,534	1,23,36,073
1940-41	5,17,249	7,50,916	3,36,242	63,91,043	32,92,424	73,870	12,47,477		41,76,076	21,11,929	1,24,94,113

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

No. 19—Concluded.

Contribution to the Bombay Improvement Trust	Public Gardens.	Stores Plant and Live Stock.	Municipal Building Fund	Loan Works Establishment.	Investments Fund.	Plague Expenses.	Slum Service.	Miscellaneous.	Total.	Year.	Five years average annual expenditure.
Rs.	Rs.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		Rs.
4,74,605	69,870				58,400	—922		1,86,444	85,84,058	1900-01	84,57,384
4,81,000	57,685				59,259		38,695	82,26,458	1901-02		
3,00,000	58,874				58,136		75,124	84,53,398	1902-03		
3,50,000	67,422				33,265		34,006	84,31,390	1903-04		
2,50,000	66,092				35,399	1,81,920		57,512	85,91,618	1904-05	1,02,22,28
2,50,500	64,751				39,377	2,26,538		(h) 3,62,359	93,74,242	1905-06	
3,00,000	64,735				39,626	2,43,044		18,945	95,20,790	1906-07	
2,66,081	75,158				44,445	1,95,517		1,30,930	1,01,89,201	1907-08	
4,50,000	92,905				47,843	2,23,328		37,952	1,06,30,126	1908-09	1,17,90,028
7,80,000	98,964				1,21,917	2,00,915		(i) 3,65,173	1,13,97,050	1909-10	
8,35,000	91,210				49,473	1,87,234		1,31,399	1,12,81,872	1910-11	
9,86,000	76,091				57,633	1,55,903		1,25,274	(j) 1,14,84,562	1911-12	
9,23,000	83,982				10,000	1,47,763		2,25,882	(k) 1,16,81,587	1912-13	1,53,23,096
9,23,093	91,683				10,000	1,24,682		2,16,193	(l) 1,20,48,926	1913-14	
9,76,938	92,295				10,000	1,27,633		1,59,869	(m) 1,24,53,191	1914-15	
10,17,420	89,738				10,000	1,22,912		(n) 1,24,031	1,28,03,870	1915-16	
11,01,289	90,490				(o) 3,08,135	1,29,958		(o) 2,37,730	1,42,14,292	1916-17	1,55,67,168
10,98,118	81,555				(p) 51,399	1,32,160		3,89,492	1,42,61,391	1917-18	
11,52,687	93,085				(q) 17,320	1,26,506		13,38,060	1,70,26,649	1918-19	
15,19,780	97,183				(r) 20,982	1,18,404		10,57,511	1,83,90,277	1919-20	
15,71,248	1,28,196				(s) 1,69,813	1,24,591		8,95,154	2,02,02,301	1920-21	3,12,89,455
15,76,574	2,24,288				(t) 2,68,427	1,16,888		8,95,638	2,24,64,954	1921-22	
17,85,007	2,34,769				3,18,883	1,20,689		11,77,228	2,61,61,439	1922-23	
19,07,255	1,59,167				70,044	1,12,280		7,16,308	2,89,50,053	1923-24	
20,20,974	1,62,449					1,03,848		7,98,144	3,00,57,096	1924-25	3,22,63,193
22,28,470	1,63,147					91,674		6,83,364	2,90,87,636	1925-26	
22,39,225	1,86,412					74,216		6,70,844	3,01,62,656	1926-27	
23,11,031	1,67,067					84,089		6,57,843	3,14,45,875	1927-28	
23,02,180	1,76,614			26,011		72,394		(u) 13,16,393	3,27,50,278	1928-29	3,28,40,720
22,92,678	1,76,841			4,31,527		76,836		5,88,300	3,30,00,829	1929-30	
23,10,873	1,88,454			3,75,910		64,690		4,46,937	3,26,47,552	1930-31	
23,54,568	1,73,268			2,47,292		66,626		5,36,542	3,23,28,729	1931-32	
23,52,242	1,57,884					65,982		5,33,558	3,21,69,117	1932-33	3,28,40,720
(v) 32,84,740	1,57,141					67,759		4,43,796	3,25,51,599	1933-34	
33,39,680	1,45,748					69,968		5,32,016	3,16,19,059	1934-35	
33,42,690	1,34,179					69,060		2,15,609	3,12,97,539	1935-36	
32,22,391	1,39,584					64,436	4,14,500	1,92,837	3,19,29,489	1936-37	3,22,63,193
34,40,225	1,35,807					71,497		3,36,482	3,27,48,184	1937-38	
34,29,454	1,56,149					73,545		3,04,181	3,34,84,350	1938-39	
37,11,006	1,76,458					89,031		(w) 4,34,889	3,47,44,038	1939-40	
35,73,077	1,78,329					73,624		(x) 7,02,037	3,59,18,406	1940-41	

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

(x) Includes Rs. 2,98,560 for Grain Compensation to menial staff.

M. D. BHAT,

Municipal Commissioner.

Appendix No. 20.
Contrasted Statement of Income and Expenditure of the Bombay Municipality
from 1865 to 1940-41.

Year.	Income.	Expenditure.	DIFFERENCE	
			Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
1865 *	23,63,787	49,59,333	...	25,95,546
1866	29,14,672	36,01,922	...	6,87,250
1867	30,40,524	42,16,346	...	11,75,822
1868	38,52,674	34,77,058	3,75,616	...
1869	33,93,226	31,31,358	2,61,868	...
1870	33,07,749	33,92,185	...	84,436
1871	28,71,160	38,04,661	...	9,33,501
1872	30,48,331	31,15,888	...	67,557
1873	33,24,108	30,44,577	2,79,531	...
1874	29,81,322	29,90,663	...	9,341
1875	31,43,526	32,65,027	...	1,21,501
1876	31,77,723	31,60,438	17,285	...
1877	32,41,452	30,36,535	2,04,917	...
1878	31,45,153	32,70,224	...	1,25,071
1879	33,41,174	31,11,122	2,30,052	...
1880	32,51,870	30,57,992	1,93,878	...
1881	38,73,694	37,98,872	74,822	...
1-1-1882 to 31-3-1883	46,12,240	47,53,632	...	1,41,392
1883-1884	37,37,272	37,15,812	21,460	...
1884-1885	42,13,868	38,81,020	3,32,848	...
1885-1886	44,73,973	40,66,940	4,07,033	...
1886-1887	49,01,814	41,76,362	7,25,452	...
1887-1888	51,66,530	58,12,690	...	6,46,160
1888-1889	49,66,193	52,01,258	...	2,35,065
1889-1890	53,42,169	50,42,405	2,99,764	...
1890-1891	61,65,901	56,84,861	4,81,040	...
1891-1892	62,33,183	57,82,073	4,51,110	...
1892-1893	66,72,943	65,45,512	1,27,431	...
1893-1894	67,62,695	69,63,928	...	2,01,233
1894-1895	65,39,372	63,73,486	1,65,886	...
1895-1896	67,61,710	67,02,516	59,194	...
1896-1897	62,08,978	70,04,743	...	7,95,765
1897-1898	71,45,560	74,96,969	...	3,51,409
1898-1899	71,61,911	73,39,026	...	1,77,115
1899-1900	88,29,817	73,92,480	14,37,337	...
1900-1901	84,02,848	85,84,058	...	1,81,210
1901-1902	77,66,729	82,26,458	...	4,59,729
1902-1903	81,75,688	84,53,398	...	2,77,710
1903-1904	84,82,625	84,31,390	51,235	...
1904-1905	93,36,111	85,91,618	7,14,493	...
1905-1906	90,92,539	93,74,242	...	2,81,703
1906-1907	96,48,501	95,20,790	1,27,711	...
1907-1908	98,89,324	1,01,89,201	...	2,99,877
1908-1909	1,02,86,048	1,06,30,126	...	3,44,078
1909-1910	1,12,13,864	1,13,97,050	...	1,83,186
1910-1911	1,21,96,149	1,12,81,872	9,14,277	...
1911-1912	1,26,55,789	*1,14,84,562	11,71,227	...
1912-1913	1,27,41,589	(a) 1,16,81,587	10,60,002	...
1913-1914	1,28,76,501	(b) 1,20,48,926	8,27,575	...
1914-1915	1,24,13,366	(c) 1,24,53,191	...	39,825
1915-1916	1,38,31,070	1,28,03,870	10,27,200	...
1916-1917	1,40,48,739	1,42,14,292	...	1,65,553
1917-1918	1,48,29,386	1,42,61,391	5,67,995	...
1918-1919	1,73,74,184	1,70,26,648	3,47,536	...
1919-1920	1,83,16,927	1,83,09,277	7,650	...

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

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

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

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

Appendix No. 20.—Concluded.

Year.	Income.	Expenditure.	DIFFERENCE	
			Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
1920-1921	2,01,43,197	2,02,02,301	...	59,104
1921-1922	2,31,47,009	2,24,64,954	6,82,055	...
1922-1923	2,67,53,463	2,61,61,439	5,92,024	...
1923-1924	2,79,21,509	2,89,50,053	...	10,28,544
1924-1925	3,02,15,121	3,00,57,096	1,58,025	...
1925-1926	3,05,31,359	2,90,87,636	14,43,723	...
1926-1927	3,21,35,697	3,01,62,656	19,73,041	...
1927-1928	3,17,08,288	3,14,45,875	2,62,413	...
1928-1929	3,15,33,383	3,27,50,278	...	12,16,895
1929-1930	3,31,40,098	3,30,00,829	1,39,269	...
1930-1931	3,20,46,672	3,26,47,552	...	6,00,880
1931-1932	3,19,14,176	3,23,28,729	...	4,14,553
1932-1933	3,00,02,381	3,21,69,117	...	21,66,736
1933-1934	3,14,15,971	3,25,51,599	...	11,35,628
1934-1935	3,19,33,106	3,16,19,059	3,14,047	...
1935-1936	3,23,76,453	3,12,97,539	10,78,914	...
1936-1937	3,20,58,229	3,19,29,489	1,28,740	...
1937-1938	3,30,16,418	3,27,48,184	2,68,234	...
1938-1939	3,47,67,275	3,34,84,350	12,82,925	...
1939-1940	3,46,56,101	3,47,44,038	...	87,937
1940-1941	3,56,31,765	3,59,18,406	...	2,86,641

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

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

Particulars.	1936-37.	1937-38.	1938-39.	1939-40.	1940-41.
	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ACCOUNT.					
<i>Receipts.</i>					
1. Land Revenue ...	51,16,107	50,52,210	51,98,536	53,48,506	52,53,255
2. Municipal contribution ...	32,22,391	34,40,225	34,29,454	37,11,006	35,73,077
3. Tobacco Duty ...	11,79,000	12,42,750	10,41,030	9,88,000	5,38,622
4. Miscellaneous ...	5,13,994	5,21,620	4,62,242	3,85,627	4,42,445
	1,00,31,492	1,02,56,805	1,01,31,262	1,04,33,139	98,07,399
<i>Expenditure.</i>					
5. Maintenance of Properties and Streets ...	13,93,869	13,80,505	18,16,329	19,53,053	21,67,231
6. Debt Charges ...	85,21,012	83,07,520	80,87,520	80,18,708	80,27,387
	99,14,881	96,88,025	99,03,849	99,71,761	1,01,94,618
7. Surplus (+) or Deficits (—) ...	+1,16,611	+5,68,780	+2,27,413	+4,61,378	—3,87,219
<i>Loans.</i>					
8. Debt outstanding ...	17,07,53,708	16,71,06,587	16,46,74,234	16,42,15,264	16,37,54,180
9. Redemption and Sinking Funds in hand or invested ...	2,10,01,545	2,24,96,900	2,40,35,999	2,57,39,758	2,75,04,853
10. Net Loan Debt ...	14,97,52,163	14,46,09,687	14,06,38,235	13,84,75,506	13,62,49,327

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner,

Appendix No. 22.
IMPROVEMENT SCHEMES.
General Account for the year ending 31st March 1941.

Particulars.	Amount.	Particulars.	Amount.
	Rs. a. p.		Rs. a. p.
To Revenue expenditure as per Appendix No. 24 ...	1,01,94,618 5 10	By Revenue Receipts as per Appendix No. 23 ...	98,07,399 5 10
		.. Balance being deficit for the year - (transferred to Capital Account Balance Sheet—Appendix No. 25)	3,87,219 0 0
Total ...	1,01,94,618 5 10	Total ...	1,01,94,618 5 10

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix
IMPROVEMENT
GENERAL
IN

Statement showing the Net Receipts during the Financial year 1940-41 from all sources as

Actuals for 1939-40.	Particulars.	Actuals for 1940-41.	Budget Estimate for 1940-41.	Revised Estimate for 1940-41.
1	2	3	4	5
Rs. a. p.		Rs. a. p.	Rs. a. p.	Rs. a. p.
	I.—RENTS AND OTHER PROCEEDS OF PROPERTIES			
3,65,908 14 6	1. Lands comprised in Schedule W ...	3,62,653 10 5	3,59,507 0 0	3,60,551 0 0
1,28,863 10 11	2. Do. do. X ...	1,25,903 14 2	1,26,458 0 0	1,25,623 0 0
1,05,388 8 3	3. Do. do. Y ...	1,18,762 1 1	1,07,939 0 0	1,08,019 0 0
204 4 4	4. Do. do. Z ...	204 4 4	204 0 0	204 0 0
47,48,140 6 9	5. Other Lands and Buildings ...	46,45,731 8 7	46,39,814 0 0	46,15,542 0 0
53,48,505 12 9		52,53,255 6 7	52,33,922 0 0	52,09,939 0 0
37,11,005 15 0	II.—Contribution from the Municipal Corporation under Section 125(2) (d) of the Municipal Act ...	35,73,076 11 10	35,92,000 0 0	36,67,952 0 0
9,88,000 0 0	III.—Receipts on account of Tobacco Duty ...	5,38,622 8 0	10,00,000 0 0	5,38,622 0 0
3,39,017 0 8	IV.—Interest and Profit on Investments ...	3,89,354 7 5	2,10,000 0 0	3,35,149 0 0
46,609 13 2	V.—Miscellaneous Receipts ...	53,090 4 0	42,000 0 0	40,000 0 0
1,04,33,138 9 7	Total Income ...	98,07,399 5 10	1,00,77,922 0 0	97,91,662 0 0

V. V. SHALIGRAM,
Chief Accountant.

No. 23.
SCHEMES.
ACCOUNT.
COME,

contrasted with the Actuals for 1939-40, the Original Budget Estimate and the Revised Estimate.

Compared with the Actuals for 1939-40.		Compared with the Original Estimate.		Compared with the Revised Estimate.	
Increase.	Decrease.	More.	Less.	More.	Less.
6	7	8	9	10	11
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
...	3,255 4 1	3,146 10 5	...	2,102 10 5	...
...	2,959 12 9	...	554 1 10	280 14 2	...
13,373 8 10	...	10,823 1 1	...	10,743 1 1	...
...	...	0 4 4	...	0 4 4	...
...	1,02,408 14 2	5,917 8 7	...	30,189 8 7	...
13,373 8 10	1,08,623 15 0	19,887 8 5	554 1 10	43,316 6 7	...
...	1,37,929 5 2	...	18,923 4 2	...	94,875 4 2
...	4,49,377 8 0	...	4,61,377 8 0	0 8 0	...
50,337 6 9	...	1,79,354 7 5	...	54,205 7 5	...
6,480 6 10	...	11,090 4 0	...	13,090 4 0	...
70,191 6 5	6,95,930 10 2	2,10,332 3 10	4,80,854 14 0	1,10,612 10 0	94,875 4 2

M. D. BHAT,
Municipal Commissioner.

Appendix
IMPROVEMENT
GENERAL
EXPEN

Statement showing the Actuals as compared with

Actuals for 1939-40.	Particulars.	Actuals for 1940-41.	Final grants sanctioned for Expenditure during 1940-41.
1	2	3	4
Rs. a. p.		Rs. a. p.	Rs. a. p.
	A.—MAINTENANCE OF PROPERTIES AND STREETS		
	(a) <i>Maintenance of Properties.</i>		
55,358 10 0	I.—Lands Comprised in Schedule W	61,070 1 0	69,780 0 0
18,280 7 3	II.—Lands Comprised in Schedule X	20,209 13 3	23,654 0 0
13,981 0 0	III.—Lands Comprised in Schedule Y	16,548 0 0	17,476 0 0
26 0 0	IV.—Lands Comprised in Schedule Z	29 0 0	34 0 0
	V.—Other Lands and Buildings—		
7,89,738 10 3	(1) Schemes	8,67,956 9 3	10,58,352 0 0
6,28,162 9 9	(2) Chawls Permanent	8,00,101 12 4	10,03,450 0 0
1,43,346 10 3	(3) S. P. Sheds	1,52,157 15 0	2,20,012 0 0
3,04,159 1 2	(b) Maintenance of Streets	2,49,157 13 0	4,21,823 0 0
19,53,053 0 8	Total A.—Maintenance of Properties and Streets	21,67,230 15 10	28,14,581 0 0
	B.—COST OF MANAGEMENT AND ESTABLISHMENT		
9,684 14 6	(a) Corporation and Standing Committee	10,216 6 6	13,210 0 0
28,033 3 3	(b) Deputy Municipal Commissioner's Office Establishment	28,171 14 0	28,233 0 0
28,480 5 0	(c) Audit and Accounts Establishment	25,616 9 0	28,676 0 0
3,34,968 0 7	(d) Estates and Land Management Department	3,15,248 10 6	4,02,164 0 0
1,64,302 11 11	(e) City Engineer's Department	1,51,449 5 3	1,57,153 0 0
3,600 0 0	(f) General Stores	3,710 0 0	3,710 0 0
1,02,435 12 5	(g) Incidental Expenses	98,604 2 2	1,07,785 0 0
3,690 3 0	(h) Grain Compensation	21,131 9 0	23,041 0 0
6,75,195 2 8		6,54,148 8 5	7,63,972 0 0
89,313 11 0	C.—Proportionate charge on account of Municipal Supervision...	88,721 8 0	1,58,530 0 0
7,64,508 13 8	Total B and C	7,42,870 0 5	9,22,502 0 0
	Deduct—		
1,16,854 0 0	Charged to Capital Account	1,22,608 0 0	
6,47,654 13 8	Charged to General Account	6,20,262 0 5	
7,64,508 13 8		7,42,870 0 5	9,22,502 0 0
	D.—DEBT CHARGES		
69,74,151 2 10	I.—Interest on Loans	69,67,716 0 0	70,74,560 0 0
10,44,556 14 0	II.—Appropriation for reduction or avoidance of Debt	10,59,671 6 0	10,59,672 0 0
80,18,708 0 10	Total D.—Debt Charges	80,27,387 6 0	81,34,232 0 0
99,71,761 1 6	Grand Total	1,01,94,618 5 10	1,09,48,813 0 0

V. V. SHALIGRAM,
Chief Accountant.

No. 24.
SCHEMES.

ACCOUNT.
DITURE.

the Final Sanctioned Grants for 1940-41.

Final grants compared with the Actuals.			REMARKS.
Balance.	Amount required to be renewed in 1941-42.	Savings.	
5	6	7	
Rs. a. p.	Rs. a. p.	Rs. a. p.	
8,709 15 0	840 0 0	7,869 15 0	
3,444 2 9	400 0 0	3,044 2 9	
928 0 0	...	928 0 0	
5 0 0	...	5 0 0	
1,90,395 6 9	52,365 0 0	1,38,030 6 9	
2,03,348 3 8	67,332 0 0	1,36,016 3 8	
67,854 1 0	1,826 0 0	66,028 1 0	
1,72,665 3 0	1,00,489 0 0	72,176 3 0	
6,47,350 0 2	2,23,252 0 0	4,24,098 0 2	
	*91,364 0 0	-91,364 0 0	
2,993 9 6	1,500 0 0	1,493 9 6	
61 2 0	...	61 2 0	
3,059 7 0	54 0 0	3,005 7 0	
86,915 5 6	38,692 0 0	48,223 5 6	
5,703 10 9	212 0 0	5,491 10 9	
9,180 13 10	207 0 0	8,973 13 10	
1,909 7 0	50 0 0	1,859 7 0	
1,09,823 7 7	40,715 0 0	69,108 7 7	
69,808 8 0	50,649 0 0	19,159 8 0	
1,79,631 15 7	91,364 0 0	88,267 15 7	
1,79,631 15 7	91,364 0 0	88,267 15 7	
1,06,844 0 0	1,00,920 0 0	5,924 0 0	
0 10 0	...	0 10 0	
1,06,844 10 0	1,00,920 0 0	5,924 10 0	
7,54,194 10 2	4,15,536 0 0	3,38,658 10 2	

* Rs. 91,364 represent expenditure on account of cost of Management and Establishment including Municipal Supervision to be allocated at the end of the year.

M. D. BHAT,
Municipal Commissioner.

Appendix
IMPROVEMENT
Balance Sheet—(Capital Account)

		Rs.	a.	p.	Rs.	a.	p.
LIABILITIES							
LOANS OUTSTANDING—							
<i>(Vide details as shown in Appendix No. 29)</i>							
	...				16,37,54,180	1	0
• Book value of lands comprised in Schedules "W" and "X"	...				47,58,495	0	0
SURPLUS—							
Extraordinary receipts—							
Transfer of Sinking Fund Accumulations in respect of Rs. 370 lakhs loan	...	25,07,830	0	0			
Special grants from the Government of India	...	54,00,000	0	0			
Premia on loan raised in 1935-36	...	30,000	0	0			
Sale proceeds of Lands and Buildings—							
	...	Rs.	a.	p.			
Sale proceeds up to 31st March 1940	...	3,60,96,114	8	7			
Sale proceeds during 1940-41	...	22,26,423	12	1			
		3,83,22,538	4	8			
Sinking Fund on Loans	...	2,75,04,852	8	2			
Loans Redemption Fund	...	31,51,998	0	0			
		3,06,56,850	8	2			
Deduct—							
Revenue Deficits—							
Deficits upto 31st March 1940	...	1,78,89,829	11	6			
Deficit during 1940-41	...	3,87,219	0	0			
		1,82,77,048	11	6			
					5,86,40,170	1	4
Total Rs. ...					22,71,52,845	2	4

V. V. SHALIGRAM,
Chief Accountant.

No. 25.

SCHEMES.

as at 31st March 1941

			Rs.	a.	p.
BLOCK ACCOUNT—					
Property and Assets at original cost as per Appendix No. 26			18,77,53,164	8	9
Book value of lands comprised in Schedules "W" and "X" as per Appendix No. 27 (Section 91A of the Municipal Act)			47,58,495	0	0
			ASSETS		
			In Securities		
			Rs.	a.	p.
	Face Value.	Actual Cost.			
			Rs.	a.	p.
SINKING FUNDS—					
As per Appendix No. 28	*Rs. 2,64,94,100 £ 90,800	2,75,04,601 3 0	251	5	2
CAPITAL FUNDS—					
4½ per cent. Bombay Improvement Trust Debentures	16,55,800	16,55,800 0 0			
3 per cent. Bombay Municipal Debentures	10,22,200	10,22,200 0 0			
3½ per cent. Bombay Municipal Debentures	2,56,600	2,56,600 0 0			
6 per cent. Bombay Improvement Trust Debentures	42,01,300	42,01,300 0 0			
Cash with the Imperial Bank of India			433	1	5
	71,35,900	71,35,900 0 0	433	1	5
			†71,36,333 1 5		
			Total Rs. 22,71,52,845 2 4		

* For Face, Book and Market Values of Securities held in the Sinking Funds on 31st March 1941, please see Appendix No. 30.

† Against this, there is a liability to the extent of Rs. 4,16,036 on account of (1) outstanding charges amounting to Rs. 4,15,536 for 1940-41 and previous years payable in the year 1941-42 and (2) the unclaimed amount of Rs. 500 in respect of the debentures of Rs. 30 lakhs loan due for repayment on 1st November 1937.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 26.

IMPROVEMENT SCHEMES.

Block Account showing details of Capital Expenditure upto 31st March 1941.

Particulars.	Total Capital Expenditure up to 31st March 1940.			Expenditure during 1940-41.			Total Capital Expenditure up to 31st March 1941.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
CAPITAL ACCOUNT									
IMPROVEMENT AND STREET SCHEMES—									
Schedule W Lands	12,78,129	4	5	4,022	0	0	12,82,151	4	5
Schedule X Lands	16,26,190	1	6	...	...	...	16,26,190	1	6
Schedule Z Lands	8	0	0	...	...	...	8	0	0
Scheme No.									
1 First Nagpada	29,16,098	10	6	...	...	...	29,16,098	10	6
2 Princess Street	85,08,864	9	4	...	...	...	85,08,864	9	4
3 Sandhurst Road	1,13,79,104	11	11	...	...	...	1,13,79,104	11	11
4 Gamdevi	22,88,001	11	9	...	...	...	22,88,001	11	9
5 Dadar-Matunga	99,35,913	9	2	3,703	9	0	99,39,617	2	2
6 Sion-Matunga	97,76,268	13	10	1,44,668	11	6	99,20,937	9	4
7 Colaba Reclamation	4,78,538	1	10	...	...	...	4,78,538	1	10
8 Mandvi Koliwada	26,52,501	4	2	...	...	...	26,52,501	4	2
13 Souter Street Extension—East-wards	68,101	8	5	...	...	...	68,101	8	5
27 Mathew Road	14,11,129	7	4	...	...	...	14,11,129	7	4
29 Nowroji Hill	85,22,130	13	4	7,492	9	0	85,29,623	6	4
30 Souter Street Extension—West-wards	1,30,511	15	4	...	...	...	1,30,511	15	4
31 Parel	90,73,432	11	5	15,165	3	0	90,88,597	14	5
32 East Agripada	50,57,935	2	5	...	...	...	50,57,935	2	5
33 Bhatwadi	3,28,432	8	4	...	...	...	3,28,432	8	4
36 Lamington Road	2,91,191	6	8	...	...	...	2,91,191	6	8
37 Sydenham Road	1,40,24,344	14	6	4,637	10	3	1,40,28,982	8	9
41 Undria Street	5,68,261	9	1	2,897	3	0	5,71,158	12	1
43 Parel Road Central	38,97,296	2	5	...	...	...	38,97,296	2	5
47 Parel Road Northern	52,87,674	0	8	3,090	2	0	52,90,764	2	8
49 Nepean Sea Road—Reclamation	3,053	7	8	...	...	...	3,053	7	8
50 Mazagaon Street	32,47,700	13	9	...	...	...	32,47,700	13	9
52 Worli Street	2,32,17,041	8	4	55,949	12	3	2,32,72,991	4	7
53 Foras Road	36,82,009	9	11	...	...	...	36,82,009	9	11
54 Kolbhatwadi	21,79,253	13	10	...	...	...	21,79,253	13	10
56 Dharavi Street	74,65,649	5	9	13,674	11	0	74,79,324	0	9
57 Sewri Wadala	1,89,76,623	2	2	2,29,287	1	2	1,92,05,910	3	5
58 Worli Extension	37,86,489	2	2	62,800	10	0	38,49,289	12	2
59 Sewri Koliwada	5,50,562	8	3	...	...	...	5,50,562	8	3
60 Naigaum Street	75,04,889	11	0	12,604	13	0	75,17,494	8	0
61 Fergusson Road	15,68,030	2	5	...	...	...	15,68,030	2	5
62 Love Lane	16,18,730	12	6	...	...	...	16,18,730	12	6
66 Mahalaxmi	4,86,705	5	3	...	...	...	4,86,705	5	3
69 Widening of Byculla Bridge	7,20,289	12	8	...	...	...	7,20,289	12	8
71 Chaupati Street	24,085	4	0	...	...	...	24,085	4	0
Chaupati Reclamation	1,889	6	6	...	...	...	1,889	6	6
East Chaupati Estate	3,587	4	0	3	0	0	3,590	4	0
72 Tripartite Road	4,846	15	0	302	3	0	5,149	2	0
73 Palton Road	569	5	0	1,85,425	15	0	1,85,995	4	0
74 Sion Overbridge	493	4	0	...	...	...	493	4	0
Lump Provision for Acquisition	5,40	10	0	59	0	0	5,460	10	0
	17,45,47,963	6	7	7,45,784	1	2	17,52,93,747	7	9
POLICE ACCOMMODATION SCHEME—M									
Scheme No.									
14 First Nagpada	84,449	12	0	...	...	...	84,449	12	0
16 Wodehouse Road	3,22,666	15	1	...	...	...	3,22,666	15	1
17 Duncan Road	58,980	10	6	...	...	...	58,980	10	6
18 Shepherd Road	36,223	9	8	...	...	...	36,223	9	8
19 Agripada	1,79,119	10	8	...	...	...	1,79,119	10	8
23 Connaught Road	79,495	9	11	...	...	...	79,495	9	11
24 Princess Street	2,65,953	6	10	...	...	...	2,65,953	6	10
25 Gamdevi	1,29,406	10	1	...	...	...	1,29,406	10	1
34 Lamington Road	4,61,023	13	10	...	...	...	4,61,023	13	10
35 Sandhurst Road West	1,46,104	1	3	...	...	...	1,46,104	1	3
Carried forward	17,63,424	3	10	...	...	...	17,63,424	3	10
Carried forward	17,45,47,963	6	7	7,45,784	1	2	17,52,93,747	7	9

Appendix No. 26—Concluded.
IMPROVEMENT SCHEMES.

Block Account showing details of Capital Expenditure upto 31st March 1941.

Particulars.	Total Capital Expenditure upto 31st March 1940.		Expenditure during 1940-41.		Total Capital Expenditure upto 31st March 1941.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Brought over ...	17,45,47,963	6 7	7,45,784	1 2	17,52,93,747	7 9
POLICE ACCOMMODATION SCHEMES—contd.						
Brought over ...	17,63,424	3 10	...	...	17,63,424	3 10
Scheme No.						
39 Sandhurst Road East	7,58,892	9 1	...	...	7,58,892	9 1
40 Byculla	8,28,410	10 11	...	...	8,28,410	10 11
44 Maharbaudi	2,71,433	9 4	...	...	2,71,433	9 4
45 Paltan Road	5,71,491	12 7	...	...	5,71,491	12 7
46 Naigaum	5,69,142	0 3	...	...	5,69,142	0 3
48 Mahim	4,53,031	9 6	...	...	4,53,031	9 6
55 Chinchbunder Road	4,32,656	1 11	...	...	4,32,656	1 11
55A Mazagaon	4,53,560	0 9	...	...	4,53,560	0 9
63 King's Circle (Matunga)	4,82,184	14 7	...	...	4,82,184	14 7
67 Naigaum (for Armed Police and Recruits)	24,42,031	5 0	...	...	24,42,031	5 0
70 Arthur Road	1,58,357	8 0	...	...	1,58,357	8 0
	91,84,616	5 9	...	...	91,84,616	5 9
MILL COMPANY'S CHAWL SCHEMES—						
Scheme No.						
42 Spring Mills	5,18,990	0 6	...	...	5,18,990	0 6
51 Century Mills	1,29,979	10 10	...	...	1,29,979	10 10
65 David Mills	2,96,852	7 4	...	...	2,96,852	7 4
	9,45,822	2 8	...	...	9,45,822	2 8
MISCELLANEOUS—						
Survey of the Island of Bombay	1,06,046	9 11	...	...	1,06,046	9 11
Administrative Offices, etc.—						
Building on Esplanade Road near Queen's Statue	3,21,562	11 1	...	...	3,21,562	11 1
Engineer's Office at Matunga	1,38,467	11 9	...	...	1,38,467	11 9
Central Stores at the back of Frere Fletcher School	15,656	5 8	...	...	15,656	5 8
Store yard at Agripada, etc.	83,897	15 5	...	...	83,897	15 5
Workshop for Motor Lorries at Agripada	90,367	12 11	...	...	90,367	12 11
Tools and Plant	925	10 3	Cr. 366	14 2	558	12 1
Refund of preliminary expenses to Government	38,018	11 7	...	...	38,018	11 7
Preliminary expenses in connection with the Improvement of alum areas	51,284	14 0	17,530	13 0	68,815	11 0
	8,46,228	6 7	17,163	14 10	8,63,392	5 5
Discount on Loans	14,53,358	15 2	...	...	14,53,358	15 2
Expenses in connection with the Loan of Rs. 10 Lakhs	12,227	4 0	...	...	12,227	4 0
	14,65,586	3 2	...	...	14,65,586	3 2
Grand Total ...	18,69,90,216	8 9	*7,62,948	0 0	18,77,53,164	8 9

*This figure includes Rs. 1,22,608 being the share of cost of Management and Establishment chargeable to Capital Account.

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 27.
IMPROVEMENT SCHEMES.

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

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

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix No. 28.
IMPROVEMENT SCHEMES.
SINKING FUND.

Statement showing the actual Investments on account of the Sinking Fund of different Improvement Trust Loans upto 31st March 1941 compared with the amounts which should have accumulated upto that date on the basis of the fixed Instalments and the sums set aside as Sinking Fund as at 31st March 1941.

NAME OF LOAN.	Amount raised.	When raised.	When repayable.	Amount of Half Yearly Sinking Fund Instalment.	Amount of Sinking Fund which should have accumulated upto 31st March 1941 at Compound Interest.
1	2	3	4	5	6
4½ per cent. basis.					
5 per cent. Debenture Loan	Rs. 40,00,000	10th November 1919	{ 1st November 1957 1st November 1979	6,696	Rs. 4,60,089
6 Do. do.	(a) 70,00,000	30th April 1920	{ 1st April 1935 1st April 1980	21,002	3,94,788
4½ Do. do.	45,00,000	20th February 1922	20th February 1982	7,533	4,11,075
4½ Do. do.	52,00,000	2nd October 1922	2nd October 1982	8,705	4,75,027
4½ Do. do.	8,00,000	22nd January 1923	22nd January 1983	1,339	70,151
4½ Do. do.	82,00,000	Do.	Do.	13,727	7,19,167
4½ Do. do.	30,00,000	14th March 1923	14th March 1983	5,022	2,63,107
4½ Do. do.	40,00,000	2nd November 1923	2nd November 1983	6,696	3,36,540
4½ Do. do.	20,00,000	2nd January 1924	2nd January 1984	3,348	1,61,293
4½ Do. do.	29,00,000	5th March 1924	5th March 1984	4,855	2,33,893
4½ Do. do.	20,00,000	1st November 1924	1st November 1984	3,348	1,54,469
4½ Do. do.	60,00,000	10th November 1924	10th November 1984	10,044	4,63,409
4½ Do. do.	20,00,000	2nd January 1925	2nd January 1985	3,348	1,47,796
4½ Do. do.	20,00,000	2nd October 1925	2nd October 1985	3,348	1,41,271
4½ Do. do.	15,00,000	2nd November 1925	2nd November 1985	2,511	1,05,953
4½ Do. do.	35,00,000	2nd January 1926	2nd January 1986	5,859	2,36,051
	Rs. 5,86,00,000				47,74,079
4 per cent. basis.					
4 per cent. Rupee Coupon Debenture Loan	50,00,000	1st November 1899	1st November 1959	10,564	(b) 21,28,730
4 Do. do.	30,00,000	6th September 1901	6th September 1961	6,280	11,57,442
4 Do. do.	30,00,000	15th July 1902	15th July 1962	6,280	11,00,304
4 Do. do.	60,00,000	20th August 1903	20th August 1963	12,560	20,90,770
4 Do. do.	50,00,000	7th September 1904	7th September 1964	10,493	(c) 16,53,530
4 Do. do.	30,00,000	12th September 1905	12th September 1965	6,280	9,41,859
5 Do. do.	25,00,000	17th September 1926	{ 16th September 1956 16th September 1986	5,233	1,93,888
5½ Do. do.	25,00,000	4th November 1929	1st November 1944	5,233	1,42,855
	Rs. 3,00,00,000				94,09,378
3½ per cent. basis.					
4 per cent. Debenture Loan	25,00,000	4th October 1927	{ 4th April 1961 4th October 1970	12,695	4,13,482
5 Do. do.	10,00,000	31st March 1933	31st March 1943	9,814	1,79,415
	Rs. 35,00,000				5,92,897
3 per cent. basis.					
4 per cent. Debenture Loan	20,00,000	2nd October 1906	2nd October 1966	6,148	(d) 7,17,896
4 Do. do.	15,00,000	24th September 1907	24th September 1967	4,610	5,13,715
4 Do. do.	30,00,000	8th September 1908	8th September 1968	9,219	9,79,146
4 per cent. Sterling Coupon Debenture Loan (£5,66,600)					
4 Do. do. (£3,33,000)	84,99,000	1st July 1909	1st July 1969	25,654	26,59,160
4 Do. do.	49,95,000	1st July 1910	1st July 1970	15,077	14,87,466
4 per cent. Debenture Loan	25,00,000	28th August 1912	28th August 1972	7,683	6,66,865
4 Do. do.	18,00,000	26th August 1913	26th August 1973	5,532	4,55,257
4 Do. do.	50,00,000	4th August 1914	4th August 1974	15,365	11,97,315
4 Do. do.	25,00,000	3rd January 1916	3rd January 1976	7,683	5,66,104
3½ Do. do.	10,00,000	31st January 1936	14th March 1966	21,019	(e) 1,11,757
	Rs. 3,27,94,000				93,54,681
Grand Total Rs.	12,48,94,000			Total Rs.	2,41,31,035

1	Amount actually invested upto 31st March 1941.				Amount of interest accrued upto 31st March 1941 collected and invested in 1941-42		7
	2	3	4	5	6	Total of Columns 5 and 6:	
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
Sinking Funds	2,37,39,758 5 2	6,00,587 0 0	11,64,507 3 0	2,75,04,852 8 2			
In Public Securities as detailed in Appendix No. 30				2,75,04,601 3 0			
In Cash with the Imperial Bank of India.				251 5 2			
Total Rs.				2,75,04,852 8 2	1,21,391 10 3		2,76,26,244 2 5

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

The usual half-yearly S.F. instalment ...
Half yearly interest at 4½% on the portion of Rs. 4 lakhs repaid out of S.F. accumulations

Rs. 12,002
... .. 9,000
Rs. 21,002

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

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

Appendix IMPROVEMENT

Statement showing outstanding Loans of the Bombay Improvement Trust due by the payable for the year 1940-41, the amount paid during the year and the

No.	Particulars of Loans.	Amount raised.	Balance due on 1st April 1940.	Rate of Interest	Amount raised in 1940-41.	Total.
1	2	3	4	5	6	7
		Rs. a.	Rs. a. p.		Rs. a.	Rs. a. p.
	<i>Loans raised from Government.</i>					
1	Consolidation Loan in respect of Conversion Loan 1935-36, Rs. 35 lakhs Loan, and Rs. 8 lakhs Loan ...	4,17,94,178 1	3,97,18,764 7 0	3.3759 per cent.		3,97,18,764 7 0
2	45 lakhs Loan 1922 ...	45,00,000 0	24,26,270 0 0	4½ Do.		24,26,270 0 0
3	52 lakhs Loan October 1922 ...	52,00,000 0	20,73,730 0 0	4½ Do.		20,73,730 0 0
4	8 lakhs Loan 22nd January 1923 ...	8,00,000 0	92,73,730 0 0	5½ Do.		92,73,730 0 0
5	82 lakhs Loan 22nd January 1923 ...	82,00,000 0	79,26,270 0 0	4½ Do.		79,26,270 0 0
6	30 lakhs Loan 14th March 1923 ...	30,00,000 0				
7	40 lakhs Loan 2nd November 1923 ...	40,00,000 0	49,00,000 0 0	5½ Do.		49,00,000 0 0
8	20 lakhs Loan 2nd January 1924 ...	20,00,000 0	40,00,000 0 0	4½ Do.		40,00,000 0 0
9	29 lakhs Loan 5th March 1924 ...	29,00,000 0				
10	20 lakhs Loan 1st November 1924 ...	20,00,000 0	65,00,000 0 0	5 Do.		65,00,000 0 0
11	60 lakhs Loan 10th November 1924 ...	60,00,000 0	35,00,000 0 0	4½ Do.		35,00,000 0 0
12	20 lakhs Loan 2nd January 1925 ...	20,00,000 0				
13	20 lakhs Loan 2nd October 1925 ...	20,00,000 0	61,00,000 0 0	5½ Do.		61,00,000 0 0
14	15 lakhs Loan 2nd November 1925 ...	15,00,000 0	9,00,000 0 0	4½ Do.		9,00,000 0 0
15	35 lakhs Loan 2nd January 1925 ...	35,00,000 0				
	Total loans raised from Government ...	8,93,94,178 1	8,73,18,764 7 0			8,73,18,764 7 0
	<i>Loans raised from the public.</i>					
1	50 lakhs Rupee Coupon Debenture Loan 1899 ...	50,00,000 0	50,00,000 0 0	4 per cent		50,00,000 0 0
2	30 lakhs Loan 1901 ...	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
3	30 lakhs Loan 1902 ...	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
4	60 lakhs Loan 1903 ...	60,00,000 0	60,00,000 0 0	4 Do.		60,00,000 0 0
5	50 lakhs Loan 1904 ...	50,00,000 0	50,00,000 0 0	4 Do.		50,00,000 0 0
6	30 lakhs Loan 1905 ...	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
7	20 lakhs Loan 1906 ...	20,00,000 0	20,00,000 0 0	4 Do.		20,00,000 0 0
8	15 lakhs Loan 1907 ...	15,00,000 0	15,00,000 0 0	4 Do.		15,00,000 0 0
9	30 lakhs Loan 1908 ...	30,00,000 0	30,00,000 0 0	4 Do.		30,00,000 0 0
10	Sterling Coupon Debenture Loan 1909 (£ 5,66,600) ...	84,99,000 0	84,99,000 0 0	4 Do.		84,99,000 0 0
11	Sterling Coupon Debenture Loan 1910 (£ 3,33,000) ...	49,95,000 0	49,95,000 0 0	4 Do.		49,95,000 0 0
12	25 lakhs Loan 1912 ...	25,00,000 0	25,00,000 0 0	4 Do.		25,00,000 0 0
13	18 lakhs Loan 1913 ...	18,00,000 0	18,00,000 0 0	4 Do.		18,00,000 0 0
14	50 lakhs Loan 1914 ...	50,00,000 0	50,00,000 0 0	4 Do.		50,00,000 0 0
15	25 lakhs Loan 1916 ...	25,00,000 0	25,00,000 0 0	4 Do.		25,00,000 0 0
16	40 lakhs Loan 1919 ...	40,00,000 0	40,00,000 0 0	5 Do.		40,00,000 0 0
17	70 lakhs Loan 1920 ...	70,00,000 0	66,00,000 0 0	6 Do.		66,00,000 0 0
18	25 lakhs Loan 1926 ...	25,00,000 0	25,00,000 0 0	5 Do.		25,00,000 0 0
19	25 lakhs Loan 1927 ...	25,00,000 0	25,00,000 0 0	4 Do.		25,00,000 0 0
20	25 lakhs Loan 1929 ...	25,00,000 0	25,00,000 0 0	5½ Do.		25,00,000 0 0
21	30 lakhs Loan 1931 ...	30,00,000 0	2,500 0 0	6½ Do.		2,500 0 0
22	10 lakhs Loan 1933 ...	10,00,000 0	10,00,000 0 0	5 Do.		10,00,000 0 0
23	10 lakhs Loan 1935 ...	10,00,000 0	10,00,000 0 0	3½ Do.		10,00,000 0 0
	Total Loans raised from the Public ...	8,02,94,000 0	7,68,96,500 0 0			7,68,96,500 0 0
	Grand Total ...	16,96,88,178 1	16,42,15,264 7 0			16,42,15,264 7 0

V. V. SHALIGRAM,
Chief Accountant.

No. 29.

SCHEMES.

Municipality, the interest outstanding on 1st April 1940, on the different Loans, the amount balances outstanding on 31st March 1941.

Amount repaid in 1940-41.	Balance due on 31st March 1941.	Interest outstanding on 1st April 1940.	Interest payable in 1940-41.	Total interest due.	Deduct interest paid during the year.	Outstanding balance on 31st March 1941.	
8	9	10	11	12	13	14	
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	
4,59,084 6 0	3,92,59,680 1 0	...	13,37,023 10 0	13,37,023 10 0	13,37,023 10 0	...	
...	22,81,109 0 0	(a) ...	1,15,247 13 0	1,15,247 13 0	1,15,247 13 0	...	
...	22,18,891 0 0	(a) ...	93,318 3 0	93,318 3 0	93,317 14 0	0 5 0	
...	87,18,891 0 0	(b) ...	5,10,055 2 0	5,10,055 2 0	5,10,055 2 0	...	
...	84,81,109 0 0	(b) ...	3,56,682 14 0	3,56,682 14 0	3,56,682 2 0	0 12 0	
...	46,00,000 0 0	(c) ...	2,57,250 0 0	2,57,250 0 0	2,57,250 0 0	...	
...	43,00,000 0 0	(c) ...	1,80,000 0 0	1,80,000 0 0	1,80,000 0 0	...	
...	62,00,000 0 0	(d) ...	3,25,000 0 0	3,25,000 0 0	3,25,000 0 0	...	
...	38,00,000 0 0	(d) ...	1,57,500 0 0	1,57,500 0 0	1,57,500 0 0	...	
...	59,00,000 0 0	(e) ...	3,20,250 0 0	3,20,250 0 0	3,20,250 0 0	...	
...	11,00,000 0 0	(e) ...	40,500 0 0	40,500 0 0	40,500 0 0	...	
4,59,084 6 0	8,68,59,680 1 0	...	36,92,827 10 0	36,92,827 10 0	36,92,826 9 0	* 1 1 0	
...	50,00,000 0 0	2,948 15 4	2,00,000 0 0	2,02,948 15 4	2,01,320 0 0	1,628 15 4	
...	30,00,000 0 0	1,193 3 10	1,20,000 0 0	1,21,193 3 10	1,19,511 13 6	1,681 6 4	
...	30,00,000 0 0	4,441 0 6	1,20,000 0 0	1,24,441 0 6	1,22,223 1 0	2,217 15 6	
...	60,00,000 0 0	3,653 6 4	2,40,000 0 0	2,43,653 6 4	2,40,013 10 0	3,639 12 4	
...	50,00,000 0 0	7,410 2 6	2,00,000 0 0	2,07,410 2 6	2,01,215 12 4	6,194 6 2	
...	30,00,000 0 0	3,037 11 4	1,20,000 0 0	1,23,037 11 4	1,20,700 10 0	2,337 1 4	
...	20,00,000 0 0	1,770 7 2	80,000 0 0	81,770 7 2	79,961 15 2	1,808 8 0	
...	15,00,000 0 0	2,487 8 0	60,000 0 0	62,487 8 0	60,577 8 0	1,910 0 0	
...	30,00,000 0 0	3,542 8 0	1,20,000 0 0	1,23,542 8 0	1,20,729 1 0	2,813 7 0	
...	84,99,000 0 0	300 0 0	3,06,442 0 0	3,06,742 0 0	2,98,792 2 8	4,220 0 0	
...	49,95,000 0 0	720 0 0	1,80,102 0 0	1,80,822 0 0	1,78,408 14 0	* 3,729 13 4	
...	25,00,000 0 0	1,554 7 8	1,00,000 0 0	1,01,554 7 8	99,374 5 0	220 0 0	
...	18,00,000 0 0	25,895 0 0	72,000 0 0	97,895 0 0	79,543 14 0	* 2,193 2 0	
...	50,00,000 0 0	5,895 10 0	2,00,000 0 0	2,05,895 10 0	2,02,415 4 0	2,180 2 8	
...	25,00,000 0 0	...	1,00,000 0 0	1,00,000 0 0	1,00,000 0 0	3,480 6 0	
...	40,00,000 0 0	264 1 0	2,00,000 0 0	2,00,264 1 0	2,00,214 1 0	...	
...	66,00,000 0 0	...	3,96,000 0 0	3,96,000 0 0	3,96,000 0 0	50 0 0	
...	25,00,000 0 0	375 0 0	1,25,000 0 0	1,25,375 0 0	1,25,075 4 0	...	
...	25,00,000 0 0	8,000 0 0	1,00,000 0 0	1,08,000 0 0	1,07,960 0 0	299 12 0	
...	25,00,000 0 0	3,465 0 0	1,37,500 0 0	1,40,965 0 0	1,35,808 14 0	40 0 0	
2,000 0 0	1500 0 0	232 14 8	...	232 14 8	43 5 4	5,156 2 0	
...	10,00,000 0 0	25,000 0 0	50,000 0 0	75,000 0 0	50,000 0 0	189 9 4	
...	10,00,000 0 0	17,500 0 0	35,000 0 0	52,500 0 0	35,000 0 0	25,000 0 0	
2,000 0 0	7,68,94,500 0 0	1,19,687 0 4	32,62,044 0 0	33,81,731 0 4	32,74,889 7 0	17,500 0 0	
4,61,084 6 0	16,37,54,180 1 0	1,19,687 0 4	69,54,871 10 0	70,74,558 10 4	69,67,716 0 0	1,00,918 10 0	
						* 5,922 15 4	
						1,00,918 10 0	
						* 5,924 0 4	

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

Amount of loan outstanding on 1st April 1940.	Amount of debentures held by Govt. on 1st April 1940.	Amount of debentures re-purchased during 1940-41.	Amount of debentures held by Govt. on 31st March 1941.	Amount of debentures held by the Corporation on 31st March 1941.
Rs.	Rs.	Rs.	Rs.	Rs.
(a) 45,00,000	24,26,270	1,45,161	22,81,109	22,18,891
(b) 1,72,00,000	92,73,730	5,54,839	87,18,891	84,81,109
(c) 89,00,000	49,00,000	3,00,000	46,00,000	43,00,000
(d) 1,00,00,000	65,00,000	3,00,000	62,00,000	58,00,000
(e) 70,00,000	61,00,000	2,00,000	59,00,000	11,00,000
Total ...	4,76,00,000	2,92,00,000	2,77,00,000	1,99,00,000

M. D. BHAT,
Municipal Commissioner.

Appendix No. 30.

IMPROVEMENT SCHEMES.

Comparison of Face, Purchase and Market Values at 31st March 1941 of the different Securities held in the Sinking Fund (vide para 46 of the Chief Accountant's Report).

Particulars of Securities.	Face Value.	Book Value.	Market rate per cent.	Value at Market rates (B. I. Trust and Municipal Debentures being valued at par)
	Rs.	Rs. a. p.	Rs. a. p.	Rs. a. p.
3½ per cent. Government Loan 1947-50 ...	3,13,600	3,05,772 8 0	102 7 0	3,21,244 0 0
4 per cent. Government Loan 1960-70 ...	7,23,500	7,00,156 11 0	109 0 0	7,88,615 0 0
3 per cent. Government Loan 1963-65	4,02,300	3,94,254 0 0	95 0 0	3,82,185 0 0
4 per cent. Bombay Port Trust Debentures ...	3,17,000	2,84,726 14 0	108 0 0	3,42,360 0 0
4 per cent. Bombay Municipal Debentures ...	1,03,000	1,00,167 8 0	Par	1,03,000 0 0
4 per cent. Bombay Improvement Trust Debentures ...	29,97,800	27,73,989 0 0	"	29,91,800 0 0
4½ per cent. Bombay Improvement Trust Debentures	1,82,44,200	1,82,44,200 0 0	"	1,82,44,200 0 0
5 per cent. Bombay Improvement Trust Debentures ...	9,81,500	9,05,409 10 0	"	9,81,500 0 0
6 per cent. Bombay Improvement Trust Debentures ...	21,69,000	21,85,725 0 0	"	21,69,000 0 0
3 per cent. Bombay Municipal Debentures ...	2,48,200	2,48,200 0 0	"	2,48,200 0 0
4 per cent. B. I. Trust Sterling Debentures ...	£90,800	13,62,000 0 0	Par at 1/5 $\frac{15}{16}$	12,14,885 0 3
Total	{ Rs. 2,64,94,100 £ 90,800 }	2,75,04,601 3 0		2,77,86,989 0 3

V. V. SHALIGRAM,
Chief Accountant.

M. D. BHAT,
Municipal Commissioner.

REVENUE.

No. MC/SR 1776 OF 22ND JULY 1941.

FROM

THE ASSESSOR AND COLLECTOR
BOMBAY MUNICIPALITY.

To

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject: *Annual Report for the Year 1940-41.*

SIR,

I have the honour to submit the Annual Report on the working of the Assessment and Collection Department during the year 1940-41.

I was in charge of the Department during the year except for a period of six weeks from 5th July 1940 to 15th August 1940, when I was on leave, during which period Deputy Assessor, Mr. D. S. Samant, acted as Assessor and Collector.

Rates of Taxation.—The rates of taxation levied on buildings and lands in the City were the same as in the preceding year, *viz.*, General Tax including Fire Tax @ 11½ per cent., Water Tax @ 3½ per cent. and Halalkhore Tax @ 3 per cent. The rates levied for the supply of water by meter measurement to different classes of properties continued to be the same as in the preceding year.

Property Taxes.—The total number of properties standing in the Assessment Book on 31st March 1941 was 48,501 classified into (1) Buildings 39,541; (2) Salt Pans 74; and (3) Lands including tanks, wells, etc., 8,886 as against 48,306 on 31st March 1940, classified into (1) Buildings 39,023; (2) Salt Pans 74 and (3) Lands including tanks etc., 9,209. Out of the aforesaid properties 38,746 were assessed to General Tax, 1,566 were exempted from it under Section 143(1)(a) of the Municipal Act and 7,108 were not taxed, being small plots of waste lands, etc. These last do not include lands belonging to Government, or the Port Trust, or the Railways, which are separately assessed. The number of Municipal properties exempted from General Tax under Section 143(1)(b) of the Municipal Act during the year was 1,081.

Properties newly erected, demolished and enlarged in 1940-41 numbered 957, 865 and 696 respectively, the corresponding figures for the year 1939-40 being 1,084, 1007 and 795. During the year under report 143 chawls with 2,746 tenements and 240 other buildings with 2,716 tenements were newly constructed and were assessed to property taxes.

Rateable value on 31st March 1941—Rs. 14,14,61,189 and on 31st March 1940—Rs. 13,97,61,676.

Demand—

	Rs.	a.	p.
For 1940-41	2,70,93,867	14	0

Add—

Demand for previous years outstanding on 1st April 1940	38,30,896	9	4
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Demand for previous years issued during the year	3,91,600	8	0
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Total Demand	...Rs.	3,13,16,364	15	4
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Deduct—

	Rs.	a.	p.
Amount of bills for previous years recalled for amendment	4,07,505	2	0
Amount of drawback allowed	3,94,999	4	0
	8,02,504	6	0

Total Net Demand	... Rs.	3,05,13,860	9	4
------------------	---------	-------------	---	---

The total number of bills issued was 88,763 of which 87,254 were for 1940-41 and 1509 for previous years.

Collection and Outstandings.—

Particulars.	Amount collected during 1940-41.			Amount outstanding on 31st March 1941.			
	Rs.	a.	p.	Rs.	a.	p.	
(1) For 1940-41	2,38,41,731	2	3	13,54,950	14	9	
(2) Government Contribution	4,18,839	12	0	15,17,725	14	10	
(3) Port Trust (Contribution for 1940-41)	9,34,070	0	0	6,89,457	12	0	
(4) For previous years	17,57,085	1	6				
Total	... Rs.	2,69,51,725	15	9	35,62,134	9	7

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

				Number.
Four-wheeled vehicles drawn by animals	...	...	...	256
Two-wheeled vehicles drawn by animals	...	...	...	568
Horses (including those in commission stables)	...	...	...	1,164
Motor cars	...	...	...	9,558
Motor lorries	...	...	...	1,393
Motor cycles	...	...	...	284
Motor cycles with side cars	...	...	...	66
Hand carts	...	...	...	1,638
Ponies	...	...	...	12
Bullocks	...	...	...	837
Demand.—				Rs. a. p.
For 1940-41	...	...	...	10,70,059 11 0
Demand for previous years outstanding on 1st April 1940	...	...	...	1,85,588 14 0
Demand for previous years issued during the year	...	...	...	45,603 14 0
Total Demand				Rs. 13,01,252 7 0
Deduct—				
Amount of bills for previous years recalled for amendment	...	...	...	30,756 7 0
Total Net Demand				Rs. 12,70,496 0 0

The total number of bills for tax on vehicles and animals issued was 41,516; 39,401 being for 1940-41 and 2,115 for previous years.

Collection and Outstandings.—

Particulars.	Amount collected during 1940-41.		Amount outstanding on 31st March 1941.	
	Rs.	a. p.	Rs.	a. p.
(1) For 1940-41	9,33,509	3 0	1,36,550	8 0
(2) For previous years	1,27,373	11 0	73,062	10 0
Total	Rs. 10,60,882	14 0	2,09,613	2 0

(Note:—As the Commissioner of Police declined to insist upon prepayment of wheel-tax in respect of public motor vehicles from 1st April 1940 on the ground that he was advised that under the existing provisions of Section 198 (2) of the Municipal Act, he was not authorised to do so, bills in respect of such vehicles had to be issued and recovered by this Department. Amendments to section 198 of the Act in this behalf have been recently submitted to the Corporation. Out of the amounts of demand, collections and outstandings for 1940-41 mentioned above, the demand, collections and outstandings in respect of 848 public motor vehicles amounted to Rs. 85,644-9-0, Rs. 56,387-15-0 and Rs. 29,256-10-0 respectively.)

Total Demand, Collection and Outstandings of all Taxes.—

Particulars.	Demand in 1940-41.		Amount collected during 1940-41.		Amount outstanding on 31st March 1941.	
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
(1) Property taxes	3,05,13,860	9 4	2,69,51,725	15 9	35,62,134	9 7
(2) Tax on vehicles and animals	12,70,496	0 0	10,60,882	14 0	2,09,613	2 0
Total	Rs. 3,17,84,356	9 4	2,80,12,608	13 9	37,71,747	11 7

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

Year.	Total net demand.		Outstanding on 31st March.	
	Rs.		Rs.	
1940-41	3,17,84,356	37,71,747		
1939-40	3,11,94,088	40,16,485		
1938-39	3,10,94,572	43,23,399		

The outstandings which at the end of the year under report amounted to Rs. 37,71,747-11-7 as under, stood reduced to Rs. 26,26,839-3-7 on 30th June 1941, Rs. 11,35,066-11-9 having been collected and bills for Rs. 9,841-12-3 having been recalled and cancelled.

Particulars.	Amount out- standing on 31st March 1941.		Amount recovered upto 30th June 1941.	
	Rs.	a. p.	Rs.	a. p.
1. (a) Government contribution (Sum in lieu of General Tax from 1934-35 to 1939-40 under Section 144) ...	9,49,609	5 10		
Government contribution (Sum in lieu of General Tax for the year 1940-41) ...	5,68,116	9 0		
			15,17,725	14 10
(b) Government (Property Taxes) ...			2,647	8 0
2. Bombay Port Trust ...			243	15 0
3. Bombay Municipal Corporation (Improvements) ...			15,015	1 0
4. G. I. P. Railway ...			218	6 0
5. B. B. & C. I. Railway Company ...			1,66,583	10 0
6. Mills ...			1,934	11 0
7. Other Ratepayers ...			20,67,378	9 9
Total ...	Rs. 37,71,747	11 7	11,35,066	11 9

1. (a) Out of Rs. 15,17,725-14-10 shown as outstanding, Government as usual, paid in arrear a sum of Rs. 3,99,877-7-0 provisionally towards their contribution for the year 1940-41 leaving a balance of Rs. 11,17,848-7-10 to be adjusted subsequently when the question of allowing exemption in respect of educational and medical institutions belonging to them is finally settled.

(b) Out of a sum of Rs. 2,647-8-0 due from Government a sum of Rs. 2,230-2-0 has since been paid and payment of the balance of Rs. 417-6-0 is expected shortly.

2. The sum of Rs. 243-15-0 due from the Bombay Port Trust is for special halalkhore tax and the dispute raised in this connection is under consideration.

3. Recovery of the balance of Rs. 6,796-9-0 due from the Bombay Municipal Corporation (Improvements) is a matter of Departmental adjustment.

5. The sum of Rs. 1,66,583-10-0 due from the B. B. & C. I. Rly. Company represents the amount of taxes on the difference between the old and the revised values for the three years 1934-35 to 1936-37. Negotiations are in progress between the Municipality and the B. B. & C. I. Rly. Administration for an amicable settlement of the dispute raised by the Railway Administration in respect of the assessment of their properties for the aforesaid years. If the negotiations conclude amicably the outstanding amount referred to above will have to be treated as waived.

6. Out of Rs. 1,934-11-0 shown as outstanding on 31st March 1941 in respect of Mills, a sum of Rs. 340-12-0 has since been recovered. The balance of Rs. 1,593-15-0 is outstanding against the Madhavrao Scindia Mills, pending settlement of the complaint against the value for the year 1940-41 in respect of the Mill.

7. Out of Rs. 20,67,378-9-9 shown as outstanding against other ratepayers, a sum of about Rs. 5,00,000 is in respect of suits filed or being filed; and about Rs. 55,000 are payable by the Court Receiver and the Official Assignee. As a result of additions and alterations to several properties in the latter part of the year, amended bills to the extent of about Rs. 3,00,000 were issued in March 1941. For want of time before the close of the official year, action for recovery of these bills could not be taken. The outstandings against private ratepayers within the control of the collecting staff at the end of the year were Rs. 12,12,378-9-9 against the corresponding demand of about Rs. 2,27,00,000

It will be seen from what is stated above that recovery of sums aggregating to Rs. 25,59,369-1-10 was beyond the control of the staff of this Department. The percentage of outstandings against private ratepayers within the control of the collecting staff (Rs. 12,12,378-9-9) on the basis of the total demand viz., Rs. 3,17,84,356 is 3.8, while the percentage on the basis of the demand from private ratepayers alone within the control of the collecting staff, viz. about Rs. 2,27,00,000 is 5.3.

The following statements of comparative figures for 1940-41 and 1939-40 of (A) General Tax, (B) Water Tax, (C) Halalkhore Tax, (D) Rateable Value and (E) Total demand, collection and outstandings in respect of all taxes are appended. Statement (F) showing particulars of the different Riot taxes and statement (G) showing particulars of properties, the rateable values of which yielded on re-valuation in the year 1940-41 an increase in each case of not less than Rs. 2,000 are also attached.

Miscellaneous Receipts.—Miscellaneous receipts realised from notices of demand, distress warrants, Battaki fees, inspection fees and other items amounted to Rs. 11,111-2-2 against Rs. 17,709-5-4 in the preceding year.

Meter Hire.—Receipts from meter hire amounted to Rs. 68,203-8-0 against Rs. 65,727-5-0 for 1939-40 and Rs. 3,875-0-0 remained uncollected at the close of the year.

Exemption.—The amount of exemption allowed in respect of General tax on properties entitled to such exemption under Section 143(1)(a) and (b) and 144 (3) of the Municipal Act was equivalent to Rs. 9,90,004-12-0 against Rs. 9,72,803-13-0 for 1939-40.

Drawback.—The total number of claims for one-fifth drawback received during the year was 10,302 against 10,581 in the preceding year. The number of claims admitted was 5,310 and that of claims rejected was 4,992. The rebate allowed in respect of claims admitted amounted to Rs. 3,94,999-4-0 against Rs. 3,42,931-4-0 in the preceding year.

Refund.—The number of refund claims dealt with during the year was 12,546 out of which 9,541 claims were admitted and 3,005 claims were rejected. 4,180 certificates of refund of taxes due to vacant flats and floors etc. and over collection were issued during the year under report in respect of 1940-41 and previous years for amounts as under :—

	Rs.	a.	p.
General Tax	3,05,130	2	0
Water Tax on rateable value	91,326	13	0
Charges for water supplied by meter measurement	4,246	0	0
Compounded Water Tax	23	4	0
Halalkhore Tax on value	1,00,828	4	0
Special Halalkhore Tax	224	4	0
Tax on vehicles and animals	1,510	6	0
Meter Hire	309	7	0
Notice Fee	2	8	0
Total	Rs. 5,03,601	0	0

Complaints and Appeals against Valuations.—There were 703 complaints under Section 167 of the Act against the assessments amounting to Rs. 44,71,695 net, fixed during the currency of the year, and 4,242 complaints under Section 163 against original assessments amounting to Rs. 2,55,15,105 net. The assessments were, on investigation of the complaints, reduced to Rs. 40,41,004 and Rs. 2,44,56,715, the reduction amounting to Rs. 4,30,691 and Rs. 10,58,390 giving a percentage of 9.6 and 4.1 respectively.

There were 84 appeals against rateable values to the Chief Judge, Small Causes Court, under Section 162 (2) of the Municipal Act. Of these 60 appeals were settled out of Court, 3 were dismissed and 16 decided by the Court and 5 were pending.

Government Properties.—The question of allowing exemption in respect of properties belonging to Government and occupied for medical and educational purposes is still pending. With the concurrence of Government, a special case has been filed in the High Court and the opinion of the Court is awaited. As Government had agreed in principle to the payment of the sum in lieu of general tax in respect of their properties in two half-yearly instalments in arrears, one in September and one in March during the year for which the tax is due, and as considerable time would elapse before the amendments to the Municipal Act in this behalf, and other amendments which are under the consideration of the Law, Revenue and General Purposes Committee are passed into law, Government were recently requested to consider the desirability of paying their dues within the year to which they relate instead of immediately after the close of the financial year. Government have been pleased to agree to pay their dues with effect from the year 1942-43 in two half-yearly instalments in arrears, one in September and one in March.

Riot Tax.—During the year under report this Department had to prepare and issue bills for Rs. 66,000 for the Additional General Tax in connection with the Bombay Communal Riots of 1938.

The total amount of Riot tax collected in respect of the various riots referred to in Statement 'F' was Rs. 1,88,414-1-2.

The Urban Immoveable Property Tax.—The gross collections and refunds of the Urban Immoveable Property Tax during the year 1940-41 amounted to Rs. 1,09,72,477-6-9 and Rs. 1,43,499-4-0 respectively. The collection of the Urban Immoveable Property Tax during the year amounted to about 93 per cent. of the demand. In March 1941 Government amended the Bombay Finance Act 1932, so as to allow drawback of the Urban Immoveable Property Tax with retrospective effect from 1-10-1939; and the rules in this behalf have been published by them recently.

House Numbering.—During this year also this Department co-operated with the City Engineer's Department in connection with the work of affixing Street number plates on properties in the City. This work will be continued during the year 1941-42. During the year 1940-41, 2,285 Street number plate bills for Rs. 5,4,9-12-0 were issued and bills including those for previous years amounting to Rs. 7,228-8-0 were recovered.

As this is my last Annual Report, I would like to take this opportunity of placing on record my grateful acknowledgments to the Deputy Assessor, the Assistant Assessors, the two Office Superintendents and the Ward Superintendents for the willing and loyal co-operation and assistance which they, with the rest of the staff, have rendered to me during the three years I have been in charge of this Department.

I have the honour to be,
Sir,
Your most obedient servant,

S. N. CHAUBAL,

Assessor and Collector,

STATEMENT 'A'

General Tax.

1939-40				1940-41				Difference between columns 4 and 8.
General Tax levied at 11½ per cent. from the Public, B. M. C. (Improvements) Mills and Railways.	Compounded sum payable by Government under Section 144(3) of the Municipal Act.	Compounded sum payable by the Port Trust under Section 145(3) of the Municipal Act.	Total of column Nos. 1, 2 and 3	General Tax levied at 11½ per cent. from the Public, B. M. C. (Improvements) Mills and Railways.	Compounded sum payable by Government under Section 144(3) of the Municipal Act.	Compounded sum payable by the Port Trust under Section 145(3) of the Municipal Act.	Total of column Nos. 5, 6 and 7.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Rs. a.	Rs. a.	Rs.	Rs. a.	Rs. a.	Rs. a.	Rs.	Rs. a.	Rs. a.
1,35,89,242 3	*5,68,116 9	9,34,070	1,50,91,428 12	1,37,74,830 3	5,68,116 9	9,34,070	1,52,77,016 12	+1,85,588 0

* Correct amount of contribution for 1939-40 as per Award of 1939-44 is shown here.

STATEMENT 'B'

Water Tax.

1939-40				1940-41				Difference between columns 4 and 8
On rateable value at 3½ per cent.	Compounded water tax.	By meter measurement.	Total of column Nos. 1, 2 and 3.	On rateable value at 3½ per cent.	Compounded water tax.	By meter measurement.	Total of column Nos. 5, 6 and 7.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
37,38,350 15	31,976 12	40,53,371 14	78,23,699 9	37,89,292 15	30,746 11	41,87,821 14	80,07,861 8	+1,84,161 15

STATEMENT 'C'

Halalkhore Tax.

1939-40			1940-41			Difference between columns 3 and 6.
On rateable value at 3 per cent.	On special service.	Total of column Nos. 1 and 2.	On rateable value at 3 per cent.	On special service.	Total of column Nos. 4 and 5.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)
Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.	Rs. a.
36,11,826 12	1,39,545 3	37,51,371 15	36,69,759 0	1,39,230 2	38,08,989 10	+57,617 11

STATEMENT 'D'.

Classification of Rateable Value.

Years.	Rateable Value on 31st March.	Chargeable to General Tax.	Exempted from General Tax under Section 143 (1), (a) & (b) 144 and 145 etc.	For which no bills for General Tax are issued.	Total Rateable Value.
1	2	3	4	5	6
	Rs.	Rs.	Rs.	Rs.	Rs.
1939-40	13,97,61,676	13,12,95,730	84,58,165	7,781	13,97,61,676
1940-41	14,14,61,189	13,28,43,622	86,07,550	10,017	14,14,61,189

STATEMENT 'E'.

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

Years.	Net Demand issued.	Collection.	Outstanding.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
1939-40	3,11,94,088 1 4	2,71,77,602 10 0	40,16,485 7 4
1940-41	3,17,84,356 9 4	2,80,12,608 13 9	37,71,747 11 7

STATEMENT 'F'

Statement showing particulars of different Riot Taxes.

Particulars.	Amount Awarded.	Amount Collected upto 31st March 1941.	Difference.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
Riot Tax No. V— Communal Riots of 1929 ...	7,54,710 0 0	6,92,323 15 9	62,386 0 3
Riot Tax No. VI— Bhendy Bazar Riots of 1930 ...	10,877 0 0	8,096 8 0	2,780 8 0
Riot Tax No. VII— Kalbadevi Riots of 1930 ...	10,000 0 0	8,411 3 0	1,588 13 0
Riot Tax No. VIII— Mogal Mahomedan Riots of 1931 ...	11,232 0 0	11,166 14 0	65 2 0
Riot Tax No. X— Communal Riots of 1932 ...	20,45,761 0 0	19,55,051 8 7	90,709 7 5
Riot Tax No. XI— Northbrook Garden Riots of 1933 ...	17,000 0 0	16,699 3 0	300 13 0
Riot Tax No. XII— Communal Riots of 1936 ...	5,63,442 8 0	5,21,409 10 0	42,032 14 0
Riot Tax No. XIII— Communal Riots of 1937 ...	55,610 0 0	48,942 4 0	6,667 12 0
Riot Tax No. XIV— Communal Riots of 1938 ...	66,000 0 0	60,786 11 0	5,213 5 0
Total Rs.	35,34,632 8 0	33,22,887 13 4	2,11,744 10 8

STATEMENT 'G'

Statement showing particulars of properties, the rateable values of which yielded on revision in the year 1940-41 an increase in each case of not less than Rs. 2,000.

Name of the Ward.	Ward No.	Street No.	Name of the Street.	Rateable value in 1939-40.	Rateable value in 1940-41.	Amount of increase.	
				Rs.	Rs.	Rs.	
A	1460-61	51	Cawasji Patel Street.	28,505	32,175	3,670	
"	1463-64						
"	1727						
B	4452 (4)	17-25	Thana Street,	7,940	13,745	5,805	
"	4452 (5)	27-33	Thana Street	6,595	10,690	4,095	
C	220 @ 222	308-314 2@ 18	Sk. Memon Street and Princess Street.	38,635	40,995	2,360	
"	3998 @ 4000	15 F	Burrows Lane.	12,665	15,675	3,010	
D	4598	80 C	Lamington Road	23,400	25,780	2,380	
"	1524 (1)	9	Mathew Road.	9,485	11,555	2,070	
"	442	509-517 & 440	Sandhurst Road West & Lamington Road.	12,690	14,815	2,125	
E	6492 (1)	1	Tank Bunder Road	4,060	6,990	2,930	
"	2220-21	7 @ 11 A & 44-46	Foras Road and 14th Kamathipura Street	9335	12,880	3,545	
"	3316-21 3325 @ 27	242	Bellasis Road.	8,045	10,415	2,370	
"	7297 @ 7300	444 @ 448 173-175	Delisle Road.	25,725	30,070	4,345	
"	7573 @ 7575 (1)	23-23A-24-25	Chambhar Lane.	10,730	13,100	2,370	
F	3923 (1216 Beda.)	1163 AB	Dadkhudai Agar.	6,510	9,830	3,320	
G	3678 (7)	39F	Tulsi Pipe Road	36,600	42,340	5,740	
"	3679-80	40-41	Tulsi Pipe Road.	33,110	36,560	3,450	
"	3677 (1)	29-29A etc.	Dadar Road	19,895	23,165	3,270	

ELECTION AND TOWN DUTY.

No. T.D./6310/S.R. of 1941-42.

Bombay 27th June 1941.

FROM

THE ELECTION AND TOWN DUTY OFFICER,
BOMBAY MUNICIPALITY.

To

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject: *Annual Report for the year 1940-41.*

SIR,

I have the honour to submit the Annual Report of the Election and Town Duty Department for the year 1940-41.

(2) The undersigned was in charge of the Department during the year under report.

(3) The rates of town duties during the year continued to be the same as in the previous year, i.e., at the maximum rates mentioned in Schedule 'H'.

(4) The gross realisations on account of town duties, refunds allowed in accordance with the provisions of Section 195 of the Municipal Act, and the net receipts during the year are shown in appendix 'A'. For the sake of comparison the gross collections and refunds during the year and those in the previous year are given below:—

	1939-40.		1940-41.	
	Rs.	a. p.	Rs.	a. p.
Gross Collections	27,78,022	12 9	25,15,230	8 0
Refunds	13,06,477	5 0	10,13,651	7 0
Net Revenue	14,71,545	7 9	15,01,579	1 0

(5) It will be seen that there is a decrease of Rs. 2,62,792-4-9 in the gross collections and a corresponding decrease of Rs. 2,92,825-14-0 in the refunds allowed. In spite of these decreases there was a net increase in revenue to the extent of Rs. 30,033-9-3 as compared with that of the previous year. This increase was mainly due to the increase in the amount of town duty collected at the Causeways during the year.

(6) The decrease in the gross collections and refunds allowed is attributable to the reduced imports and exports of grain and sugar due to curtailment of steamer services on account of the international situation.

(7) The total number of claims for refund received during the year was 46,733 and the amount refunded was Rs. 10,13,651-7-0 against 48,004 claims and Rs. 13,06,477-5-0 refunded in the previous year.

(8) During the year 10,95,596 packages of sugar, jaggery and molasses were stamped with Municipal marks and 70,322 packages of ghee and ghee substitutes were sealed against 12,82,059 and 94,967 packages respectively in the previous year.

(9) The refunds allowed under Rule 23(B) of the Town Duty Refund Rules on sugar candy manufactured in Bombay and exported outside amounted to Rs. 19,312-13-0 against Rs. 22,264-8-0 in the previous year.

Under Rule 23(C) refund of town duty is claimable on ghee purified and graded in ghee grading factories in Bombay; no claim for such refund was received during the year.

(10) The proposal of the Corporation to amend Schedule 'H' so as to enable the Corporation to levy town duties on certain additional articles was negatived by Government on the ground that the proposal being of a very controversial nature should await consideration by the Provincial Legislature on restoration of Provincial Autonomy. The Corporation have thus been deprived, for some time to come, of a revenue of about Rs. 8,00,000 annually.

(11) The maximum rates of town duties leviable on various articles mentioned in Schedule 'H' are the same for over 30 years. Proposals for revising these rates will be taken in hand as soon as normal conditions are restored.

(12) The town duties on imports of dutiable goods coming into the city along Sion, Mahim and Duncan Causeways were being collected by the Bombay Port Trust for more than 50 years. As this arrangement was found to be not particularly satisfactory, it was decided under Standing Committee Resolution No. 1398, dated the 20th December 1939 to revoke the authority given to the Bombay Port Trust for collection of town duties at the Causeways with effect from 1st April 1940. The collections are now being made by this Department and during the year under report a sum of Rs. 1,08,397 was collected against Rs. 67,707 collected by the Port Trust during the year 1939-40 showing an increase of Rs. 40,690.

The amount of fees for Municipal supervision at factories etc. recovered during the year amounted to Rs. 3,576.

II.—Election Section.

(13) In accordance with Section 19, the Municipal Election Roll was revised and published as required by Section 20 on 20th December 1940. The number of voters according to communities in the wards was as under :

Ward No.	Europeans.	Anglo-Indians, Indian-Christians, Jews and others.	Hindus.	Parsis.	Mahomedans.	Companies or Firms.	Total.
1	1,075	1,075	2,903	1,723	691	890	8,357
2	234	674	5,308	1,494	987	570	9,267
3	3	84	7,709	47	5,041	793	13,677
4	13	708	4,716	24	8,225	132	13,818
5	...	28	7,384	47	7,418	189	15,066
6	...	210	14,269	72	1,030	1,163	16,744
7	...	1,887	14,728	2,037	403	195	19,250
8	14	642	12,697	3,554	2,614	178	19,699
9	5	288	14,612	309	162	189	15,565
10	472	347	8,178	3,920	747	48	13,712
11	85	1,976	10,463	756	2,198	115	15,593
12	28	1,301	8,538	75	6,118	34	16,094
13	186	2,490	9,380	278	5,736	43	18,113
14	59	960	12,236	717	697	54	14,723
15	38	766	11,411	237	1,537	56	14,045
16	68	358	8,496	1,741	351	43	11,057
17	60	1,523	11,311	127	1,324	57	14,402
18	36	842	15,475	58	786	42	17,239
19	11	269	10,064	162	534	47	11,087
Total	2,387	16,428	1,89,878	17,378	46,599	4,838	2,77,508

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

Name of Union.	No. of Delegates.
B. E. & C. I. Railway Employees' Union	1
The Tramway Men's Union	2
	<hr/>
	3
	<hr/>

(15) During the year there occurred three casual vacancies in the Corporation, one owing to the resignation of Mr. Meyer Nissim from Ward No. 1, another on account of the death of Mr. Erachsha Rustamji Hirji Behedin from Ward No. 8 and the 3rd on account of the death of Mr. Patil Narayan Kajle from Ward No. 13. The Election for Ward No. 1 being contested, a Poll was held and Mr. Madhavlal Makanji Bhatt was declared elected. In the remaining Wards Nos. 8 and 13 Mr. Yeshvant Krishnaji Khadilkar and Mr. Balkrishna Madhavrao Khandre respectively were returned unopposed.

(16) There were 11 cases of personation at the Poll for Ward No. 1. In 10 cases the accused persons were convicted and fined Rs. 30 each. In the remaining case the accused being a student was only admonished.

(17) The proposals for revision of the provisions relating to Municipal Elections were approved by the Law, Revenue and General Purposes Committee and the Corporation during the year. The draft bill incorporating the proposals is being submitted to the Corporation.

(18) During the year, the expenditure on the revision of the Election Roll was Rs. 26,971 and that on printing of the addenda and corrigenda to the Roll was Rs. 6,732. The expenditure for making arrangements for holding the By-Elections amounted to Rs. 4,793.

I have the honour to be,

Sir,

Your most obedient servant,

A. H. K. SHAIKH.

Election & Town Duty Officer.

Appendix—A.

Statement showing the Collections, Refunds and Net Revenue from Town Duties for the years 1939-40 and 1940-41.

ARTICLES.	COLLECTIONS.				REFUNDS.				NET REVENUE.			
	1939-40	1940-41	Increase in 1940-41	Decrease in 1940-41	1939-40	1940-41	Increase in 1940-41	Decrease in 1940-41	1939-40	1940-41	Increase in 1940-41	Decrease in 1940-41
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Grain at 8 pies per maund ...	9,72,091 3 9	8,35,614 0 4	...	1,36,477 3 5	4,85,208 5 0	4,09,917 3 0	...	75,291 2 0	4,62,264 0 9	4,02,589 1 10	...	59,674 14 11
Flour at 6 pies per maund ...	13,403 0 0	14,501 8 6	1,098 8 6	...	38,021 14 0	37,609 4 0	...	412 10 0	...	...	...	...
Sugar at 8 annas per Cwt. ...	12,43,304 3 8	10,77,480 10 0	...	1,65,823 9 8	7,37,162 13 0	5,21,070 2 0	...	2,16,092 11 0	5,06,141 6 8	5,56,410 8 0	50,269 1 4	...
Wines and Spirits at 4 as. per Imp. gallon	60,914 6 0	61,198 8 3	284 2 3	...	5,599 14 0	6,402 12 0	802 14 0	...	55,314 8 0	54,795 12 3	...	518 11 9
Beer at 6 pies per Imp. gallon ...	25,413 2 3	44,751 3 0	19,338 0 9	...	4,874 1 0	6,881 14 0	2,007 13 0	...	20,539 1 3	37,869 5 0	17,330 3 9	...
Ghee at 10 as. per qr.	2,49,369 0 6	2,30,095 1 3	...	19,273 15 3	12,830 11 0	10,170 6 0	...	2,660 5 0	2,36,538 5 6	2,19,924 11 3	...	16,613 10 3
Ghee Substitutes at 10 as. per qr. ...	4,943 12 0	10,636 10 0	5,692 14 0	...	2,152 10 0	1,361 6 0	...	791 4 0	2,791 2 0	9,275 4 0	6,484 2 0	...
Timber at 2½ per cent. on the Market Value	1,80,946 12 7	2,11,936 13 5	30,990 0 10	...	20,627 1 0	20,238 8 0	...	388 9 0	1,60,319 11 7	1,91,698 5 5	31,378 9 10	...
Firewood at 6 annas per ton ...	27,611 11 3	29,011 13 6	1,400 2 3	...	...	...	...	...	27,611 11 3	29,011 13 6	1,400 2 3	...
Miscellaneous ...	25 8 9	4 3 9	...	21 5 0	...	...	...	...	25 8 9	4 3 9	...	21 5 0
			58,803 12 7	3,21,596 1 4 —58,803 12 7	...	...	2,810 11 0	2,95,636 9 0 —2,810 11 0	...	...	1,06,862 3 2 —76,828 9 11	76,828 9 11
Total Rs. ...	27,78,022 12 9	25,15,230 8 0	...	2,62,792 4 9	13,06,477 5 0	10,13,651 7 0	...	2,92,825 14 0	14,71,545 7 9	15,01,579 1 0	30,033 9 3	...

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

CITY ENGINEER'S DEPARTMENT.

No. CESR/2769 of 1941-42.

Bombay, 26th June 1941.

FROM

THE CITY ENGINEER,

TO

THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY.

Subject:—*Administration Report for the year 1940-41.*

SIR,

I have the honour to submit herewith the Annual Report on the working of the City Engineer's Department for the year 1940-41.

The Report is arranged under the following heads:—

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

I.—ARCHITECTURAL BRANCH

Upkeep and Repairs of Municipal Buildings.

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

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

Division No. II.— E/ West and F and G Wards.

2. Messrs. Mohanlal & Co., and Messrs. Desai Lallubhai & Co., were contractors for annual repairs and petty works, except annual monsoon repairs to the Municipal and Ex-Trust properties, in Division No. I and Division No. II and their contract rates were 35.75 per cent. and 33.25 per cent. above the schedule rates respectively. These rates of premium were subsequently reduced in the month of October 1940 to 10 per cent. for the remaining part of the year in respect of certain items, the prices of which were not affected by war conditions.

3. Messrs. Kersondas Jethabhai & Co., were contractors for painting works and their contract rate was 47 per cent. above schedule rates. This rate of premium was subsequently reduced in the month of November 1940 to 42 per cent. for those items of works only, which were affected by war conditions and to 10 per cent. for the remaining items of the schedule.

4. The cost of repairs and maintenance works entrusted to the Petty Works Contractors and the Painting Contractors amounted to Rs. 5,49,036 and Rs. 35,414 respectively.

5. Separate contracts for colour and white-washing to the Municipal acquired properties and ex-Trust properties were entered into with (1) Mr. M. M. Patel for Division No. I and (2) Messrs. Krishnaji Moghaji & Co., for Division No. II, their rates being respectively 14 per cent. and 12 per cent. below schedule rates. The cost of the works entrusted to them amounted to Rs. 21,204.

6. Messrs. The Universal Construction Co., and Mr. Hariram Nanji were contractors for Monsoon Repairs to properties in Divisions Nos. I and II respectively. Their respective contract rates were 11 per cent. and 14.25 per cent. below schedule rates. The total cost of the works entrusted to them amounted to Rs. 32,818.

7. Thus the total cost of the works entrusted to all the contractors amounted to Rs. 6,38,472.

8. Over and above the works carried out through the various contractors, as stated above, works requiring immediate attention and those that could be carried out more economically by employing our own labour and materials were carried out departmentally, the total cost of which amounted to Rs. 2,39,811.

9. The total budget grant under the control of this Branch was Rs. 33,01,650 (Revenue Budget A Rs. 3,17,484, Budget B Rs. 11,21,398, Loan Budget A and Budget B Rs. 18,62,768) and the actual expenditure during the year under report, amounted to Rs. 19,45,181 which works out to 59.91 per cent. of the total Budget grant under the control of this Branch.

PROPERTIES

10 The total number of properties, Municipal and Ex-Trust dealt with during the year was as follows :—

993	Properties originally belonging to the Municipality.
73	Properties acquired in connection with various Municipal development schemes.
174	Blocks of Ex-Trust permanent chawls and buildings.
692	Properties acquired for the Ex-Trust development schemes.
282	Blocks of Ex-Trust semi-permanent sheds.

2,214

11. Out of the above properties, buildings, which were either found to be in unsound condition or required to be pulled down for development schemes, were sold for demolition by public auction and the sale proceeds realised in respect thereof amounted to Rs. 44,248.

LOAN WORKS

III.—Education, Primary.

12. Construction of the school Building at Sukhlaji Street was continued and the same was completed during the year. The amount spent during the year was Rs. 1,92,618.

The contractors for this work were Messrs. B. P. Banker & Son.

The total amount spent for the construction of Municipal school buildings during the year was Rs. 2,15,884 against the Budget grant of Rs. 2,52,400.

13. Additions and alterations to the Bullock Hospital at Souter Street to convert it for the use of a school building and other offices was being carried out departmentally. Expenditure incurred was Rs. 456 against the Budget grant of Rs. 1,902.

14. The work of additions and alterations to Chandanwadi Market for converting the same into a school building was taken in hand on 12th September 1940 and the same was in progress at the close of the year. The amount spent during the year was Rs. 8,051 against the Budget grant of Rs. 11,492.

The contractor for the work was Mr. N. F. Mobedjina.

V.—PUBLIC HEALTH DEPARTMENT

15. The work of constructing bathing stations in the City for Municipal employees at three places, viz., Valpakhady, Palton Road and Annesley Road was taken in hand. The same was in progress. The amount spent during the year was Rs. 51 against the Budget provision of Rs. 25,000.

The contractors for this work were Messrs. Desai Lallubhai & Co.

16. The work of constructing a cemetery for Hindus at Dharavi was commenced and the same is in progress. The amount spent was Rs. 1,353 against the Budget provision of Rs. 20,000.

The contractors for this work are Messrs. The Indian Engineering and Construction Co.

VI.—MEDICAL RELIEF AND EDUCATION

17. The work of construction of one ward in the Small-box Unit at Arthur Road Hospital was continued and completed during the year. The amount spent during the year was Rs. 3,308 against the Budget grant of Rs. 21,183.

The contractors for the work were Messrs. Tejoo Kaya & Co.

Extension of K. E. M. Hospital.

18. *Nurses' Home*.—The construction of the building was continued. The whole work has been completed except for the construction of the Swimming Pool and the Dancing Floor which has now been abandoned.

The contractor for this work is Mr. F. E. Cooper.

The construction of a retaining wall at the rear of the Nurses' Home was taken in hand on 16th January 1941. The work is in progress.

The contractors for the work are Messrs. Dewji Dharsi & Sons.

Extension of K. E. M. Hospital—4 Works.

19. *Proposal No. 3—Additional storey over Ophthalmic ward.*—The construction of this work was continued during the year and the same is in progress.

Proposal No. 6—Extension of Out-patients' Department on North.—The construction of this work was continued during the year and the same is in progress.

Proposal No. 8—Additional storey over Out-patients' Department.—The construction of this work was continued during the year and the same is in progress.

Proposal No. 10—Registration Hall.—The construction of this work was continued during the year and the same is in progress.

The Contractors for these works are Messrs. Dewji Dharsi & Sons.

Mental Ward.—This was commenced on 5th August 1940 and is nearly completed. The Contractors for this work are Messrs. Kotwal & Co.

20. The total amount spent on the extension of the K. E. M. Hospital during this year is Rs. 1,81,320 half of which is chargeable against the budget provision of Rs. 1,48,480, the other half being payable by the Governor's Hospital Fund.

21. *Extension of the kitchen at Ward pavilions at the K. E. M. Hospital.*—The construction of this work was started on 5th August 1940 and the same is in progress. The amount spent is Rs. 11,337 against the budget provision of Rs. 21,375.

The contractors for this work are Messrs. Kotwal & Co.

22. *Dean's Quarters.*—The construction of this work was continued during the year and completed. The amount spent during the year is Rs. 11,688 against the budget provision of Rs. 15,075.

The contractors for this work were Messrs. Mobedjina & Co.

23. *T. B. Hospital at Sewri.*—The work of construction of ground and 1st floor was continued during the year and the same is almost completed. The amount spent during the year is Rs. 2,02,774 out of which Rs. 75,158 were against the budget provision of Rs. 2,00,000. The contractor for this work is Mr. F. E. Cooper.

It has since been decided to add a second floor to the main hospital building and a 1st floor over the Nurses' Quarters. The contractors for the additional work are Messrs. F. Cooper & Co. A donation of Rs. 1,50,000 has been received towards the cost of construction of this Hospital.

24. *Additions and improvements at Arthur Road Hospital.*—The work was taken in hand during 1939-40 and was completed during the year under report. The amount spent was Rs. 15,900 against the budget provision of Rs. 21,021. The work was carried out partly by the Petty Works contractors and partly departmentally.

25. *Nurses' Quarters in the compound of Bellasis Road Maternity Home.*—The work was commenced on 12th September 1940 and was in progress at the close of the year. The amount spent during the year is Rs. 22,644 against the budget provision of Rs. 25,989. The contractors for this work were Messrs. Kotwal & Co.

VII.—STREET CLEANSING AND CONSERVANCY, ETC.

26. *Construction of stables, chawls and office, etc., at Kasarwadi.*—Some minor works in this connection were carried out during the year. The amount spent was Rs. 12,500 against the budget grant of Rs. 21,188.

27. *Construction of chawls, sanitary conveniences, improvements, etc., at the Camp at Chembur.*—This work was continued and completed during the year. The amount spent was Rs. 61,461 against the budget grant of Rs. 77,463. The contractors for this work were Messrs. Manek Kurpal & Co.

28. *Chawls at Bapty Road for Conservancy Staff.*—Tenders for this work have been invited. The budget grant for this work is Rs. 62,832.

VIII.—ROADS, DRAINS AND SEWERS

29. *Additions etc., to the Sick Bullock Hospital at Souter Street.*—Some minor works as per Hydraulic Engineer's requisitions were carried out during the year through the agency of the Petty Works contractors. The expenditure incurred was Rs. 394 against the budget grant of Rs. 1,175.

XIV.—MARKETS AND SLAUGHTER HOUSES

30. *Constructing a combined market on Plots Nos. 207, 208 and 209 in Scheme No. 52 Worli.*—Tender for this work has been accepted and the work is just started. The contractors for this work are Messrs. Sur & Co. The budget grant is Rs. 1,36,850.

Works Executed out of Trust Funds.

31. *Construction of T. B. Clinic in the City.*—The budget grant of Rs. 80,000 is made up of Rs. 40,000 donation received from Mr. Ramnarayan Ruia and Rs. 40,000 from the King Emperor's Anti-Tuberculosis Fund. It is hoped that this amount will be spent in 1941-42 along with the Municipal contribution of Rs. 36,464.

32. *Construction of a General Public Dispensary in the vicinity of Mumbadevi.*—The budget grant of Rs. 30,000 is made out of the donation received from Bai Kailasgauri. The plans and estimates are yet to be sanctioned by the Corporation.

BUDGET "B"

New Works.

33. *Sweepers' rooms at several places.*—The work was started in the year 1939-40. As the work was not completed the balance of the grant of Rs. 80,000 was renewed and the work was completed during the year under report. The amount spent during the year was Rs. 75,756. The contractors for this work were Messrs. K. E. Joshi & Co.

Capital Account.

34. *Scheme 6, Sion Matunga Estate.*—381 rooms and 16 shops including the compound wall, pavement, lighting, etc., at Sion was started on 22nd July 1940. The construction of 80 rooms was completed. No further progress could be made until the tenants residing in the old dilapidated structures were shifted into the newly constructed rooms as the old structures stand on the site of the rooms to be constructed. The amount spent during the year was Rs. 67,165 against the revised budget grant of Rs. 1,93,000. The contractors for this work are Messrs. Nanji Shamji & Co.

Provision of certain amenities such as lights in the compound of rooms at Dharavi near Andhra Valley Power Station.—This work will be taken in hand shortly. The budget grant for this work is Rs. 13,497.

35. *Scheme 60- Naigaum—Construction of 105 rooms at Naigaum.*—The work was not taken in hand as the Corporation's sanction to the change of site was awaited. The revised budget grant is Rs. 64,250.

36. *Construction of 100 rooms for fishermen at Bandra Creek.*—This work was not started as the site was not handed over by the Collector of Bombay. The budget grant is Rs. 22,250.

Housing Accommodation at Palton Road.

37. The construction of Chawl No. 1 was continued and completed during the year. The contractor for this work was Mr. J. B. Banker.

The construction of Chawl No. 2 was started on 11th November 1940. The work is in progress. The contractor for the work is Mr. R. S. Master. The amount spent during the year on these two chawls was Rs. 1,64,128 against the budget grant of Rs. 2,10,000.

Plans, Estimates and Drawings.

38. 306 plans and 47 estimates for New Works including proposals for the extension of the K. E. M. Hospital, School Buildings, Markets, Tuberculosis Hospital, T. B. Clinic, Rooms, Permanent Chawls for the poor estimated to cost about Rs. 33,10,260 were prepared and submitted for the sanction of the Corporation during the year.

Lay-out plans for the development of Ex-Trust and Municipal lands in different schemes were prepared during the year under report. Plasticine models for the development of Worli Hill Scheme 58 were prepared for the guidance of the Improvements Committee and the Works Committee.

BUDGET "A"

New Works.

39. During the year under report the following New Works provided out of Revenue were carried out.

I.—GENERAL SUPERVISION, ETC

40. The construction of a Tiffin Room for the use of employees working in the Municipal Head Office was started and completed during the year. The amount spent was Rs. 2,848 against the provision of Rs. 3,600. The contractors for this work were Messrs. Kotwal & Co.

General Stores.

41. A two-seated water closet on the South side of the Central Stores compound at Delisle Road was constructed at a cost of Rs. 989.

The C. I. sheets of a part of the roof of the godown in the Central Stores were renewed at a cost of Rs. 1,241.

The water closet block attached to the S. K.'s quarters was reconstructed at an estimated cost of Rs. 1,500. Final accounts were being made up at the close of the year.

VI.—MEDICAL RELIEF AND EDUCATION

42. Expanded metal fixtures were provided on the southern wings of the Ambulance garage at Arthur Road. The expenditure amounted to Rs. 732.

A portion of the compound wall at Turner Sanatorium was reconstructed at a cost of Rs. 1,089.

VII.—STREET CLEANSING AND CONSERVANCY ETC**(1) Public Conveniences.**

43. The water closet block at the junction of Mazgaon Road and Dockyard Road was reconstructed at a cost of Rs. 1,157.

(2) Other Works.

A washing place, a urinal and a water closet were constructed on the 1st floor of the office of the F Ward stables at Dadar Main Road at a cost of Rs. 772.

Expanded metal partitions were provided over the front walls of the rooms of Halalkhore Chawls at Dadar Main Road. The expenditure incurred thereon amounted to Rs. 1,237.

VIII.—ROADS, DRAINS AND SEWERS

44. Four shelters for depot coolies of the Works Branch were provided in C, D, F and G Wards at a cost of Rs. 1,980.

IX.—MECHANICAL

45. The different sections of the sheds in Municipal Workshops were painted. The expenditure incurred thereon amounted to Rs. 4,516.

XI.—FIRE BRIGADE

46. A fire hydrant was provided in the compound of Colaba Fire Station at a cost of Rs. 130.

The newly constructed workshop in the compound of Byculla Fire Station was provided with drainage arrangements at a cost of Rs. 105.

The opening at the southern side of the engine room at Sewri Fire Station was widened and provided with a weather shade at a cost of Rs. 297.

XIII.—GARDENS AND OPEN SPACES

47. The area surrounding the water closet block in the Babula Tank recreation ground was paved with 4" cement concrete. The expenditure incurred was Rs. 100.

XIV.—MARKETS AND SLAUGHTER HOUSES

48. Two new gas lamps and four fire hydrants were provided in Dadar Municipal Market. The expenditure incurred amounted to Rs. 759.

The ventilators at Chowpaty market were provided with venetian blades at a cost of Rs. 512.

A C. I. sheet shed was constructed outside the new fish section of the Arthur Crawford Market at a cost of Rs. 731.

The iron trellis at Erskine Road Market was repaired and expanded metal was fixed between the roofs and the side walls at a cost of Rs. 882.

Two 500 candle power high pressure and two 100 candle power high pressure gas lamps were provided at Bandra Slaughter Houses at a cost of Rs. 285.

WORKS IN PROGRESS**V.—Public Health Department.**

49. The work of constructing a compound wall along the eastern boundary of the cemetery for the Sinhalese Buddhist Community was in progress at the close of the year. The work is estimated to cost Rs. 1,924.

VI.—MEDICAL RELIEF AND EDUCATION

50. The three servants' chawls at the Arthur Road Hospital were proposed to be provided with Nahanis and water taps at an estimated cost of Rs. 6,962. The work was in progress.

XIV.—MARKETS AND SLAUGHTER HOUSES

51. Three new stalls for dry fish sellers were being constructed at the Arthur Crawford Market at an estimated cost of Rs. 1,481.

The work of renewing 23 iron tool boxes at the Arthur Crawford Market was in progress. The work is estimated to cost Rs. 890.

Thirty-one iron tool boxes at the Erskine Road Market were being repaired at an estimated cost of Rs. 729.

The work of providing channel drains in the new fish section of the Arthur Crawford Market estimated to cost Rs. 2,153 was in progress.

The work of providing R. C. C. canopies over the fruit stalls on the north-west side of the Arthur Crawford Market was in progress. The work is estimated to cost Rs. 1,147.

These works could not be ordered out during the early part of the year as the budget provisions were found inadequate and hence had to be supplemented when sufficient balances were available in other grants.

Works Deferred to Take Advantage of Favourable Contract Rates for 1941-42.

52. The works mentioned below for which budget provisions existed but which were on revised estimates found to be inadequate, had to be postponed till January 1941 when it was proposed to supplement the grants by transfer of funds. But when tenders for 1941-42 were received it was found that it would be in the interest of the Municipality to defer these works till March 1941 and carry them out through the contractors for 1941-42 as their rates were at a discount of 5 per cent. and 6.25 per cent. whilst for the year under report, the rates were at a premium of 35.75 per cent. and 33.25 per cent. These works will be carried out early in 1941-42.

V.—PUBLIC HEALTH DEPARTMENT

53. Shifting the barbed wire fencing along the eastern boundary line of plot No. 4 at the Jewish cemetery at Haines Road. The estimated cost is Rs. 321.

VI.—MEDICAL RELIEF AND EDUCATION

54. Erection of a new large Dhobies' Bhatti, one ironing room and one drying shed at Turner Sanatorium estimated to cost Rs. 4,034.

Constructing a cloak room in the G. S. M. College estimated to cost Rs. 2,097.

VII.—STREET CLEANSING AND CONSERVANCY, ETC

55. Construction of public conveniences near the temple at Kumbharwada School. Estimated cost Rs. 2,416.

Construction of public conveniences at the junction of Gokhale Road (South) and Bhawani Shanker Road. Estimated cost Rs. 5,037.

Provision of ventilators in the roof of the public latrines at Agiary Cross Lane. Estimated cost Rs. 532.

Construction of a water closet and urinals at Frere Bridge near Grant Road Railway Station. Budget provision Rs. 8,000.

VIII.—ROADS, DRAINS AND SEWERS

56. Providing bathing and washing places for workers. Budget provision Rs. 10,000.

XIV.—MARKETS AND SLAUGHTER HOUSES

57. Construction of a water closet block at Pig Slaughter House at Arthur Road. Budget provision Rs. 564.

Renewing the C. I. sheets of a portion of the roof of the Erskine Road Market. Provision of Rs. 8,000.

Renewing the C. I. sheets of a portion of the roof of the Arthur Crawford Market. Budget provision Rs. 7,200.

Providing sanitary conveniences at the open air market at Matunga near G. I. P. Railway Station. Budget provision of Rs. 2,374.

Providing a water closet block at Bandra Slaughter Houses. Budget provision of Rs. 1,687.

During the year under report among many others, the following works of Special Repairs were carried out.

R. C. C. hoods were provided round the floors of a part of the K. E. M. Hospital at a cost of Rs. 6,483. Further provision has been made in the budget estimates for 1941-42 and work will be continued during 1941-42.

The Bhawnagar cage in the Victoria Gardens was extended by providing 4 open air cages at a cost of Rs. 9,058.

58. A special provision of Rs. 5,80,000 was earmarked for Special Repairs and Improvements in Ex-Trust chawls and acquired properties which enabled extensive structural repairs to be carried out in them in addition to various amenities for the tenants, e.g., provision of permanent weather shades, blue stone slabs below water taps, expanded metal frames to openings, electric pumps to raise water to terrace level, cement concrete pavements for open spaces in the compounds, covered akhadās, shelves, pegs and bamboos for drying clothes etc., which involved a total outlay of about Rs. 1,60,000. The programme of Special Repairs and Improvements will be continued in the year 1941-42.

59. 2,662 estimates for works, including new works and works of Special Repairs were prepared during the year under report and forwarded to the departments concerned. The estimated cost amounted to Rs. 34,38,690.

II.—INVENTORY OF MUNICIPAL PROPERTIES

60. The total number of Municipal properties from A to G Wards recorded in the inventory is 544. The valuation of 408 properties in A to E Wards had already been completed and recorded. During the year under report the valuation of 71 properties in F Ward has been completed and recorded in the Register, and that of the properties in G Ward is in progress. The lists of properties together with their valuation in A, B and C Wards have been forwarded to the Assessment Department for verification and the same are being verified in conjunction with this office. Certain discrepancies observed in the number of properties are being investigated and set right. The verification of the properties in the other Wards is also taken in hand.

It is expected that the work will be completed by the end of 1941.

III.—PRIVATE BUILDING CONSTRUCTION

(Including Setbacks)

61. The number of applications received under Section 337 for the erection of new buildings and under Section 342 for alterations to existing buildings, during the year under report as compared with those received during the preceding four years is as follows:—

Year.	Under Section 337.	Under Section 342.	Total number of buildings dealt with.	Total number of applications.
1936-37	1,132	953	2,085	3,904
1937-38	1,241	1,165	2,406	4,807
1938-39	1,168	1,129	2,297	4,306
1939-40	943	964	1,907	3,683
1940-41	858	1,098	1,956	3,792

Note.—Two or more modified proposals are generally received in connection with one and the same building, hence the difference between the figures in the last two columns in the above table.

A majority of the plans were conditionally approved.

SETBACKS

62. The policy regarding the acquisition of set-backs on important roads mentioned in the last reports has been continued as can be seen from the following comparative statements of amounts spent for the acquisition of set-backs in the City from 1920-21 to 1940-41 :—

Year.	Paid from Capital.			Paid from Revenue.			Total.		
	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
1920-21	1,51,295	12	9	1,04,158	0	9	2,55,453	13	6
1921-22	3,17,488	10	10	1,93,059	0	1	5,10,547	10	11
1922-23	3,99,887	12	4	1,00,083	11	11	4,99,971	8	3
1923-24	5,99,056	0	3	...	...	...	5,99,056	0	3
1924-25	5,50,150	0	0	2,71,376	3	3	8,21,526	3	3
1925-26	...	...	...	4,09,538	2	9	4,09,538	2	9
1926-27	4,74,152	11	1	64,976	13	4	5,39,129	8	5
1927-28	5,64,794	0	5	...	...	...	5,64,794	0	5
1928-29	4,72,161	10	9	...	...	...	4,72,161	10	9
1929-30	3,77,125	0	6	...	...	...	3,77,125	0	6
1930-31	3,52,637	0	0	...	...	...	3,52,637	0	0
1931-32	1,46,535	7	4	...	...	...	1,46,535	7	4
1932-33	2,28,187	8	1	...	...	...	2,28,187	8	1
1933-34	1,62,217	13	11	...	...	...	1,62,217	13	11
1934-35	68,859	11	8	...	...	...	68,859	11	8
1935-36	1,59,310	14	3	...	...	...	1,59,310	14	3
1936-37	3,40,123	11	4	...	...	...	3,40,123	11	4
1937-38	5,74,795	2	4	...	...	...	5,74,795	2	4
1938-39	9,37,936	9	8	...	...	...	9,37,936	9	8
1939-40	11,82,795	1	9	...	...	...	11,82,795	1	9
1940-41	10,82,062	10	5	...	...	...	10,82,062	10	5

63. The policy of paying the amounts of set-backs in two or three instalments has enabled the acquisition of costly set-backs in important localities. In a few cases set-backs have been acquired through private negotiations which would not have been possible till the proposed amendments to Section 298 came into force.

64. The liabilities outstanding for lands sanctioned to be acquired for set-backs amounted to Rs. 15,87,678-9-0. This includes Rs. 63,288-11-2 for set-backs which have been acquired and leased to the house-owners concerned on certain terms and conditions. The compensation therefor becomes payable on the termination of the lease in each case.

65. Steps are being taken from time to time to cancel the old liability in cases which become time-barred. During the year under report liability on account of such cases to the extent of about Rs. 65,103-2-0 was cancelled and further liability will be cancelled as opportunities occur.

66. The progress in respect of prescribing regular lines or substituting revised ones is maintained as can be seen from the following list, and further efforts are being made to widen the roads as far as possible to suit the requirements of modern traffic :—

- (1) Revising regular line of Samuel Street from its junction with Isaji Street northwards to a distance of about 200' between C. S. Nos. 820 to 842, C. S. Nos. 344 to 342 and C. S. Nos. 848 to 851.
- (2) Revising the northern and southern curves at the junctions of Grant Road with several cross roads between Duncan Road and Victoria Gardens Road and Ibrahim Rahimtulla Road.
- (3) Prescribing regular line on Kumbhargully between Gokhale Road South and Sayani Road so as to widen it ultimately to 30'.
- (4) Prescribing regular line on Dhuswadi, Thakurdwar.
- (5) Revising regular line at Banganga Road between C. S. Nos. 88 and 106 and at its junction with Walkeshwar Road.
- (6) Prescribing the curve at the junction of Mathew Road and New Queen's Road.

- (7) Prescribing regular line on Dharavi Road from B. B. & C. I. Railway Level Crossing to the foot of the bridge near Agra Road.
- (8) Prescribing regular line on Forjett Street Cross Lane from C. S. No. 3/661 northwards meeting the 40' road.
- (9) Prescribing regular lines on Cavel Cross Lanes.
- (10) Prescribing regular line on the 40' road off 1st Marine Street between C. S. Nos. 1843, 1835, 1873 and 1887.
- (11) Prescribing regular line on Stable Street East Side between Kamathipura 5th Street and Kamathipura 13th Street.
- (12) Revising regular line of Kamathipura 13th Street between Shankarrao Pupala Road and Duncan Road.
- (13) Prescribing regular line on a portion of Bapty Road between Grant Road and Stable Street on the eastern side and revising regular line on the west side.
- (14) Prescribing regular lines on Falkland Road 1st, 2nd, 3rd, 4th, 6th, 7th, 8th and 9th Cross Lanes.
- (15) Prescribing regular line on Falkland Road 6th Cross Lane from its junction with Falkland Road to Kharwagully.
- (16) Prescribing regular line on Kharwagully from its junction with Falkland Road 6th Cross Lane to Trimbak Parsharam Street.
- (17) Revising regular line of Ridge Road.
- (18) Revising regular line on Manaji Rajuji Road from Bapty Road to Foras Road.
- (19) Prescribing regular line on Arthur Bunder Road, 180' in length from temple eastwards on the north and 120' in length from Colaba Road eastwards on the south.
- (20) Revising regular line of Nepean Sea Road.
- (21) Prescribing regular line on Gas Works Lane off Arthur Road.
- (22) Revising regular line of Stable Street west side between Bapty Road and Kamathipura 13th Street.
- (23) Prescribing regular line of a 40' road off Gokhale Road South—Eastwards upto the boundary of C. S. No. 1569, a distance of about 255'.
- (24) Prescribing regular line on Khotachiwadi (on the portion declared public) and between Vithalbhai Patel Road and Girgaum Road and Nikadwari Lane.
- (25) Prescribing regular line on Nikadwari Lane.
- (26) Prescribing regular line on Elphinstone Road from C.S. No. 1/869 to 881 on southern Low Level Road and from Suraj Building to C.S. No. 1/1360 on northern Low Level Road.
- (27) Prescribing 30' radius curves at the junction of Hughes Road and Harvey Road at the four corners.
- (28) Prescribing regular line on Akalkot 3rd Lane between C.S. No. 152 and 155.
- (29) Prescribing regular line on 40' and 60' roads north of Keluskar Road on both sides on plot Nos. 138 to 143 and plots 145, 147, 149, 151, 153, 155, 157, 159 and south side of plots Nos. 158, 156, 154, 152, 150, 148, 146, and 144.
- (30) Prescribing regular line on Mahadeo Shankarshet Street from its junction with Sonapur Street southwards upto C.S. Nos. 591 and 592.
- (31) Prescribing regular line on a lane parallel to Borbhat Lane on the north side from Cow Lane meeting Borbhat Lane.
- (32) Prescribing regular line on Akalkot Lane 1st, 2nd and 3rd Lanes from Kandewadi Lane southwards parallel to Kandewadi between Cow Lane and Kandewadi Lane.

ENFORCEMENT OF BUILDING REGULATIONS

67. Summonses were issued against house-owners under various sections of the Municipal Act with the result shown in the following statement:—

Section of the Act.	Number of prosecutions.	Number of cases withdrawn or complied with.	Number of cases in which parties were warned or discharged.	Number of convictions.	Number of postponements following during the year.	Amount of fines.			
						Rs.	a.	p.	
231	247	95	50	70	32	1,262	0	0	
243(2)	12	5	2	5	0	37	8	0	
248(I)(A)	40	12	1	13	14	254	0	0	
257	177	78	41	42	16	863	12	0	
258	19	11	3	2	3	230	0	0	
259(A)	2	0	1	1	0	25	0	0	
297(3)	3	1	0	0	2	...	...	...
308	371	183	3	115	70	1,918	0	0	
312	2	0	0	2	0	7	0	0	
313(I)(A)	...	...	...	...	...	...	...	...
326	9	6	1	2	0	10	0	0	
337	65	34	4	13	14	285	0	0	
342	96	50	10	16	20	330	0	0	
347	11	4	2	4	1	320	0	0	
347(A)	13	7	2	3	1	75	0	0	
349(B)	4	1	1	1	1	50	0	0	
353	10	1	3	4	2	260	0	0	
353(A)	69	26	5	23	15	903	0	0	
354	246	138	21	28	59	940	0	0	
356	12	3	4	5	0	80	0	0	
358	2	1	0	1	0	25	0	0	
377(A)(I)	30	17	11	2	0	30	0	0	
Total	1,440	673	165	352	250	7,902	4	0	
Add the amount of fines of old postponed cases inflicted during the year 1940-41						...	876	8	0
							8,778	12	0

68. 1078 notices were issued under Section 354 of the Municipal Act for the removal of unsafe structures. Out of these 745 were complied with and the remaining 333 were pending at the close of the year.

Out of 367 notices under Section 354 pending at the close of the previous year 339 were complied with and the remaining 28 were still pending at the close of the year.

69. 21 buildings or portions thereof fell during the year under report. There were no casualties in 13 cases. In 5 cases 17 persons were injured and in 3 cases 7 persons were injured and 5 killed.

70. Action was taken under Section 349 of the Municipal Act in 18 cases for the summary removal of huts or walls made of inflammable materials. Out of these 17 were complied with and the remaining one case was pending at the close of the year.

The 4 cases under Section 349 which were pending at the close of the previous year were all complied with during the year under report.

71. Out of the two cases in which sanction of the Standing Committee was obtained for the removal of unauthorized works, in one case the party removed the unauthorized work and one case was pending at the close of the year.

72. 3987 notices under Section 308 of the Municipal Act were issued for the removal of unauthorized projections. Out of these 3659 were complied with and the remaining 328 were pending at the close of the year. Out of 536 cases under Section 308 which were pending at the close of the previous year 534 were complied with and the remaining 2 cases were still pending at the close of the year.

73. The total income from stall-boards and weather-frames during the year under report amounted to Rs. 1,41,961-0-0 as against Rs. 1,34,892-13-5 in the previous year. The total number of stall-boards and weather-frame projections permitted is 7347.

74. The following statement shows the expenditure incurred and income derived during the course of the last three years on account of temporary projections such as stall-boards and weather-frames :—

Year.	STAFF.		Income.	Expenditure.	Net Income.
	Sub-Overseers.	Clerks.			
			Rs. a. p.	Rs. a. p.	Rs. a. p.
1938-39 ...	17	4	1,25,067 6 6	24,146 13 0	1,00,920 9 6
1939-40 ...	17	4	1,34,892 13 5	24,960 4 0	1,09,932 9 5
1940-41 ...	18	4	1,41,961 0 0	26,619 5 0	1,15,341 15 0

75. The question of the total removal of stall-boards in the City is under consideration. However with a view to giving immediate relief in congested thoroughfares such as Kalbadevi Road, Girgaum Road, Shaikh Memon Street, the policy of withdrawing or not renewing permission as reported previously is being followed. Similarly permission for new stall-boards is granted very sparingly and only after being satisfied that the stall-boards would not be obstructive to the pedestrian traffic.

76. In all 9609 notices were issued under the following Sections of the Municipal Act :—

Sections of the Municipal Act.	Number of Notices.
231 (Troughs & Pipes) ...	13
231 ...	1632
243(2) ...	105
257(1)(a) ...	1948
298 ...	60
298(2) ...	2
299 ...	40
308 ...	3987
311 ...	6
329 ...	9
349 ...	18
349-D ...	3
351 ...	21
351(2) ...	1
353 ...	89
354 ...	1078
354(A) ...	327
377(A)(1) ...	228
383 ...	2
488 ...	40

77. During the year under report 1595 buildings were surveyed by the Ward staff with a view to registering newly constructed tenements in the City.

The following statement shows the number of tenements newly constructed :—

Ward.	Number of one-room tenements.	Number of two-room tenements.	Number of larger tenements usually known as blocks.
A ...	46	46	294
B ...	251	22	24
C ...	255	65	50
D ...	137	76	233
E ...	686	49	80
F ...	496	435	204
G ...	850	815	356
Total ...	2,721	1,508	1,241

The following statement shows the number of tenements demolished during the year.

Ward.	Number of one-room tenements.	Number of two-room tenements.	Number of larger tenements usually known as blocks.
A	20	1	...
B	21	4	3
C	123	6	15
D	174	58	17
E	31	...	...
F	71	31	11
G	397	5	16
Total ...	837	105	62

SUBVENTION SCHEME

78. As stated in the last report the scheme for paying a subsidy of Rs. 60 per seat of basket privy converted into a full flushing water closet in F and G Wards, which was sanctioned by the Corporation under their Resolution No. 365, dated the 10th August 1939, was put into operation in October 1939. After obtaining requisite sanction of the Standing Committee, action for the conversion of 1685 privy seats was taken during the year under report. The total number of privy seats converted during the year including those for which action was in progress at the end of 1939-40 is 1920. The total number of privy seats converted from the commencement upto the end of 1940-41 is 2333. The progress of the scheme is satisfactory and there is a good response from the house owners. It may be mentioned that the whole provision of Rs. 90,000 for subvention has been booked during the year.

Further action is being taken as the sewers in this part of the City are laid and put into commission and it is hoped to maintain a satisfactory progress as hitherto.

GENERAL

79. As mentioned in the last Report, the draft Building Regulations and Bye-laws have been revised after taking into consideration valuable and useful suggestions and criticisms made by practising Architects and public bodies and private individuals in the City, and they are in print and will be submitted to the Corporation early next year. The draft amendments to the existing Bye-laws and most of the new Bye-laws can be sanctioned by the Corporation straightaway as they are within the powers conferred on the Corporation under Section 461 of the Municipal Act; and if they are sanctioned by the Corporation, they will become operative as soon as they are confirmed by the Provincial Government under Section 463 of the Act. There are, however, certain Bye-laws which will have to wait till the Sections of the Act under which they are framed, are suitably amended.

80. In the course of the revision of the Bye-laws it was found that certain Sections of the Act also required amendment as powers to frame these bye-laws are not conferred on the Corporation under the existing Act, and these amendments have been incorporated in the draft under consideration. The amendments of these Sections and the Bye-laws framed in respect thereof can only operate when they receive sanction of the Provincial Legislature. If the amendments are approved by the Corporation, Government will have to be requested to enact necessary legislation.

81. Considerable amount of work has also been done in connection with the framing of Bye-laws and Rules for steel structures and R. C. C. work, and it is hoped that the draft Bye-laws and Rules will be placed before the Corporation for sanction by the end of the next year.

82. The work of dividing the City into zones and preparation of the Master Plan has not made much headway, as most of the time was occupied in the preparation of the draft amendments to the Building Bye-laws and Sections of the Municipal Act. This work will be taken in hand early next year.

IV.—HOUSE NUMBERING

83. The work of fixing house number plates to the properties in G Ward which was in progress at the close of the last year was completed and that of E Ward was taken in hand. The whole of E Ward was completed before the end of this year. The work of A Ward is in progress. The work of fixing number plates in D Ward only remains to be taken in hand and it will be completed by the end of October 1941.

V.—MECHANICAL BRANCH

(A) Municipal Workshops.

84. The Municipal Workshops worked satisfactorily during the year. The total expenditure on works carried out in the Municipal Workshops aggregated to Rs. 2,42,701 against Rs. 2,86,614 of the preceding year and Rs. 3,46,689 of the year 1938-39. The decline in turnover is due partly to orders for furniture and other works received during the year under review being of considerably smaller value than those received in the preceding year and partly to Loan Works in connection with the Sewerage Scheme for the North of Bombay having been continued to be carried out through the Agency of the Construction Branch for departmental convenience. The number of Jobs carried out was 5,745 against 5,747 of the preceding year.

85. The question of reorganising the different sections of the Municipal Workshops and regulating increments to workmen employed therein is still under consideration. During the year under review the working of the Workshops was investigated by the Municipal Chief Auditor in pursuance of Standing Committee Resolution No. 476, dated the 3rd July 1940, and his report has now been received.

86. The expenditure incurred on labour and stores was as follows :—

							Departmental Works.			Rs. a. p.
Labour	...	...	...	...	...	...	90,332	0	0	
Stores	...	...	...	...	...	...	1,43,979	0	0	
							2,34,311	0	0	
							Supervision	7,221	0	0
							Total	2,41,532	0	0

The increase in the value of Stores is due to price of materials having gone up considerably due to war.

							Private Works.			Rs. a. p.
Labour	...	...	...	...	...	...	411	0	0	
Stores	...	...	...	...	...	...	530	0	0	
							941	0	0	
							Supervision	228	0	0
							Total	1,169	0	0

87. The total expenditure on the upkeep and overhead charges amounted to Rs. 62,996 (Upkeep Rs. 18,134 plus Rs. 44,862 overhead charges) which represents a proportion of 26 per cent. on the expenditure incurred on labour and stores in the execution of works against 24 per cent. of the preceding year. The details of the upkeep and overhead charges for the year as well as for the preceding year are as follows :—

		1939-40.			1940-41.		
		Rs.	a.	p.	Rs.	a.	p.
Labour	...	13,219	0	0	12,242	0	0
Stores	...	2,968	0	0	2,130	0	0
Electric charges, Coal and Coke	...	4,367	0	0	3,762	0	0
Total		20,554	0	0	18,134	0	0

B. "Overhead Charges" (which include Establishment, Telephone Service, Printing and Stationery, Contingencies etc.).

		1939-40.			1940-41.		
		Rs.	a.	p.	Rs.	a.	p.
Establishment	...	42,073	0	0	42,981	0	0
Repairs	...	1,065	0	0	202	0	0
Rent for Telephone	...	98	0	0	98	0	0
Printing, Stationery, Contingencies etc.	...	1,496	0	0	1,310	0	0
Depreciation	...	1,825	0	0	271	0	0
Total		46,557	0	0	44,862	0	0

88. The income from the sale of unserviceable material, weighment fees, fees for ambulance, etc., under 9 Mechanical, Miscellaneous, Miscellaneous receipts, amounted to Rs. 26,607 against the revised estimates of Rs. 30,000.

(B) Love Grove Pumping Station.

89. This station worked satisfactorily throughout the year.

90. The static condensers erected worked satisfactorily and the saving realised on the consumption of electric energy during the year on this account amounted to Rs. 15,710

91. The average quantity of sewage pumped during the dry weather amounted to about 65 million gallons per day whilst during the monsoon period it amounted to 82 million gallons per day.

92. The following statement gives the number of electric units consumed, payment made for the same, the quantity of sewage pumped, the average rate per electric unit and the cost of pumping sewage per million gallons for the past five years :—

Year.	Number of units consumed.	Cost of electrical energy.	Average rate per unit annas.	Quantity of sewage pumped in million gallons.	Total expenditure.	Rate per million gallons.
		Rs.			Rs.	Rs.
1936-37	2,472,760	72,142	0.573	23,098	1,26,770	5.4
1937-38	2,510,800	72,012	0.554	23,211	1,24,565	5.36
1938-39	2,526,107	72,892	0.462	23,727	1,24,557	5.25
1939-40	2,617,510	74,447	0.455	23,382	1,21,693	5.20
1940-41	3,153,620	89,464	0.454	26,443	1,45,386	5.49

93. During the year under report, four pumps were working at Love Grove Pumping Station in order to cope with the increased quantity of sewage coming to Love Grove as against two in the previous year. This has resulted in the increased expenditure for running this station. A very high standard of efficiency coupled with economy is being maintained in running these pumps and no further reduction in the cost of pumping can be anticipated unless more favourable terms for the supply of energy are obtained.

94. The average height of the sewage in the detritus chamber continued to be maintained at R.L. 69'-5" (T.H.D.), a suitable level for ensuring a free outfall. A noticeable decrease in the surcharging of the sewers has occurred during the year.

95. The following statement gives the expenditure incurred on the maintenance of the sewers during the last five years :—

Year.	Expenditure booked.
	Rs.
1936-37	2,65,377
1937-38	2,86,362
1938-39	3,36,589
1939-40	3,53,501
1940-41	3,38,575

96. The detritus removed amounted to 4,459 tons. Proposals for improved methods of increasing the precipitation of detritus are under consideration and will be included in the scheme of dealing with the problem of "Sewage Disposal" at this place.

97. Owing to the increase in the quantity of water brought into the City and also owing to the diversion of sewage that used to find its way into the open channels through connections made between old surcharged sewers and storm water drains, the quantity of sewage arriving at Love Grove has considerably increased, and the four pumps of a total capacity of 135 million gallons per day are required to be worked for a major portion of the day during the whole year. There is therefore no standby in case of a breakdown or when one of the pumps is required to be shut down for inspection and repairs. It has therefore become necessary to increase

the pumping capacity at this Station by the provision of 2 additional pumps of 90 million gallons per day capacity, and proposals in connection therewith are under consideration. The old pumps (taken from Tansa Scheme) are not worked even in the monsoon as they consume a lot of energy and increase the cost of pumping without increasing efficiency.

98. There were no involuntary stoppages of the pumping plant during the year and no failure of current occurred.

99. No further damage was found to have been caused to the Love Grove Outfall. As indicated in the last Administration Report, my report on the tour of foreign countries, dealing exhaustively with the modern methods of sewage disposal obtaining in Western countries and outlining a scheme for dealing with the problem of sewage disposal at Love Grove, was submitted to the Corporation, and they have under their Resolution No. 1006, dated the 13th January 1941, approved the report and asked for detailed plans and estimates of the scheme. In the report it has been pointed out that the extension by another 2,000 feet into the sea of the existing outfall at Love Grove is not feasible both on economical and engineering grounds and would not serve the purpose of eradicating the nuisance, as the conditions prevailing at Love Grove are unsuitable for purifying sewage amounting to over 60 million gallons per day discharged thereat for the southern and central areas of the City by mere dilution owing to insufficient depth, unfavourable tidal currents, lack of proper oxygen balance, etc. It has further been pointed out that in view of the Love Grove Outfall having become an established fact and its shifting to another point would entail prohibitive cost, the only solution under the circumstances would be to utilise the existing outfall to the best advantage and to subject the sewage to treatment prior to discharge, the extent of the treatment being determined by local conditions. It is believed that preliminary treatment alone will be sufficient to abate substantially the present nuisance as it will remove the root cause of the trouble, *viz.*, putrefaction of the sewage solids deposited close to the foreshore. But if it is found necessary later on to deal with the colloidal matter from sewage prior to discharge and lessen the load on the diluting waters, it should be gradually done step by step by installing additional works as funds permit.

100. The scheme recommended for immediate execution is estimated to cost about Rs. 68 lakhs. It is for preliminary treatment of sewage before discharge into the sea and consists of sedimentation tanks, digestion tanks and subsidiary works for utilising sludge gas for motor power and fuel and for the disposal of the digested sludge. The works for the preliminary treatment are proposed to be so designed that they may be capable of being utilised for any secondary treatment that is found necessary from time to time.

101. It is proposed to build secondary open digestion tanks at Dharavi in the first instance and ultimately at Kurla Deonar, to be connected with the Love Grove Works by means of a pipe line, to prevent nuisance to the population as well as to fill the low lying lands at Dharavi with the digested sludge. The secondary digestion tanks at Dharavi or Kurla Deonar would help in carrying out experiments on the composting of the towns refuse and digested sludge on the Indore system advocated by Sir Albert Howard to obtain an additional income by selling the compost rich in humus.

102. The adoption of preliminary treatment would enable the work on the damaged portion of the outfall being postponed or even abandoned as the discharge of the sedimented sewage nearer the foreshore will not cause any nuisance. If preliminary treatment is not found to meet public demand or if further damage occurs to the outfall, the preliminary treatment could be followed by chlorination if chlorine could be manufactured locally and obtained at a cheap price. Similarly, the scope of preliminary treatment can be increased by working the sedimentation tanks as chemical precipitation tanks in conjunction with filters. This will also depend on the availability of chemicals, like ferric chloride, at a reasonable price.

103. In the past, schemes of drainage and sewage disposal could only be justified on indirect return such as improvement in the general health of the community resulting in the lessening of the death rate and increasing the earning capacity of the individual. With the adoption of modern methods of sewage disposal, in addition to the aforesaid indirect benefits, it has become possible to obtain a direct return by the utilisation of the bye-products produced in the various stages of purification, and this feature in the modern trend of sewage disposal is really very encouraging as it has given a good impetus to embarking upon new sewerage schemes, which at one time had to be shelved as they were found to be beyond the financial resources of the community concerned.

104. It has been made clear in the financial justification of the scheme that by its adoption the Municipality would be able to derive, besides obtaining the indirect benefits mentioned above, revenue not only to meet interest and sinking fund charges on the loan to be raised for the scheme, but to leave a surplus balance of at least about Rs. 33,000 per annum, by the use of the sludge gas alone, one of the by-products of digestion, as motor fuel, for power, cooking, heating and lighting purposes. In addition to this an indirect saving to the extent of about Rs. 36,000 per annum will accrue, which amount would otherwise have been required to be paid to the power companies for running the new machinery in connection with the proposed works. No account has been taken in the figures worked out of the revenue that would be derived by the sale of either digested sludge as manure or the compost to be obtained by the fermentation of digested sludge and refuse. If a good market can be secured for these materials, all the revenue derived therefrom will be an additional source of income and the execution of the scheme would be a profitable public activity.

105. According to the above scheme, the Love Grove Outfall will be maintained only for the central and southern areas of the City and the Dadar outfall will be extended to meet the additional flow expected to drain into the same from the growing population in the north of the Island. A third outfall will have to be opened at Dharavi very soon as the areas of Sewri Wadala, Gowari, part of Sion and the whole of Dharavi are fast developing.

PURIFICATION PLANT AT DADAR

106. The Purification Plant at Dadar, which is now running 6th year of its life, receives sewage for treatment from three main pumping stations—(1) at Matunga opposite the King George High School in the Hindu Colony, (2) at the Purification Plant itself, and (3) at Mahim on Tulsi Pipe Line Road. A new pumping station near Koliwada Station has started working during the latter part of the year and sewage therefrom is at present discharged into one of the gravitation sewers draining into the sump of the Matunga Pumping Station as a temporary measure. It is proposed to divert the sewage from this pumping station and the other pumping Stations at Wadala to an independent outfall to be located at Dharavi.

107. The total volume of sewage received at the Plant amounted to 3731.13 million gallons. The average daily flow reaching the plant was about 10.2 million gallons per day while the peak load dry weather flow and peak load wet weather flow amounted to 13 million gallons per day and 18 million gallons per day respectively. This is very much in excess of what the plant is capable of dealing with. The increase in the flow is due to (a) the conversion of a large number of latrines into water flushing closets, (b) the construction of additional subsidiary sewers, (c) increase in the number of houses in the areas and (d) increase in the rate of computed water supply draining to the pumping stations. The plant treats satisfactorily a flow of about 5 million gallons per day as reported last year against the designed capacity of 4 million gallons per day and produces an effluent of high standard of quality. Any attempt to treat more quantity of sewage results in up-setting the working of the plant and deteriorating the condition of the sludge. Excess quantity which the plant is incapable of treating had therefore to be by-passed into the storm water drain closeby for being discharged into the sea at Cleveland Bunder after preliminary treatment in Continuous Flow Settling Tank and chlorinating the settled sewage before entry into the storm water drain. Chlorination is not required to be resorted to only in the rainy season as the sewage is diluted and therefore does not require a dose of chlorination. It may not have been necessary to by-pass the settled sewage into the storm water drain had the scheme sanctioned by the Corporation for extending the plant to treat an additional flow of 4 million gallons per day been put into commission, but its execution has been held up on account of war, due particularly to the rise in the prices of materials and difficulty in getting mechanical appliances which are essential for satisfactory performance of the plant. The flow of settled sewage into the storm water drain will be diminished by May next when the enclosed Pruss Filter, work on which is nearing completion, is expected to be brought into use. This filter is the first of its kind in India and the results of its working will be very carefully watched. It is hoped that when it fully matures and is worked on scientific lines it should be capable of treating a flow of 2 million gallons per day and producing an effluent good enough for being discharged into the open storm water drain without chlorination. When this filter is brought into operation, the quantity of sewage treated at the plant before discharge into the storm water drain would increase from 5 million gallons per day to 7 million gallons per day.

108. This will not however help to prevent the discharge of settled sewage into the storm water drain. Some measures are therefore necessary to treat at least temporarily a flow of 5 million gallons per day. I have been carefully looking into this question and find that it may be possible to tide over the period of war provided the following works are constructed :—

- (a) Additional continuous flow settling tank to deal with 4 million gallons per day.
- (b) Additional digestion tank, and
- (c) Installation of a compressor to blow in compressed air into the aeration cones to subject the settled sewage to tapered aeration or better the construction of two additional Pruss enclosed filters.

As regards (a), the difficulty consists of getting a suitable revolving bridge from abroad. I am in touch with the local manufacturers and finding out from them whether they would be able to manufacture a revolving bridge in this country.

As regards (b), some difficulty is experienced as in (a) in getting the suitable type of floating roof from abroad. Investigations are being made as to how the design of the roof can be modified to get over this difficulty.

As regards (c), the machinery required for this work can only be obtained from America and the cost of running the same will also be very high. It may however be possible to keep down the running expenses by making use of the sludge gas which at present is running to waste, by introducing gas engines and working the compressors on the same. It is proposed in the first instance to experiment on a small gas engine of 25 to 30 H. P., and to see whether the gas that we are producing is suitable for being used as fuel for running gas engines. If however the percolating filter which is to be started early next year is found to give satisfactory results, the construction of which does not present much difficulty, it may be more economical to go in for these filters instead of going in for tapered aeration. A complete report in this matter will be submitted after sufficient data are obtained of the working of the Pruss filter.

CONSOLIDATION TANKS

109. It was found necessary to construct an additional consolidation tank at a cost of Rs. 5,000 to reduce the water content of raw sludge before admission into the digestion tank. This brings the total number of consolidation tanks to 3, the retention period provided for in them being not less than 6 to 7 hours.

SLUDGE DIGESTION TANK

110. The Sludge Digestion Tank has continued to work satisfactorily in its fourth year of working. This is the first digestion tank to be constructed in the whole of India and naturally other cities faced with the difficult problem of sewage disposal are carefully watching the results of its working. The tabular Statement 'C' gives complete information regarding the working of this tank during the year 1940-41. The quantity of crude sludge digested in the tank during the year amounted to 18.25 million gallons and the total gas generated was 24,973,500 cubic feet. The total volume of digested sludge removed to beds for drying was 2.65 million gallons. The quantity of gas generated per day averaged 68,420.5 cubic feet and its price at the rate of Rs. 4 per 1000 cubic feet charged to the public by the Bombay Gas Company for town gas was Rs. 99,894 or an average of about Rs. 293 per day.

111. It is most essential that an additional digestion tank should be constructed as early as possible as at present there is no standby and the quantity of sewage as pointed out before is on the increase. The question of putting in an additional tank is being considered as mentioned in paragraph 108.

112. The gas is being used at present at the K. E. M. Hospital for cooking and heating. The Hospital consumed 5,257,100 cubic feet of gas during the year (1940-41) resulting in a saving of Rs. 15,772 to the Municipality at Rs. 3 per 1000 cubic feet, the concessionary rate at which gas is supplied by the Gas Company to the Municipality. This is a notable feature of the Purification Works at Dadar as it brings in a handsome return to the Municipality.

113. The gas supply to the Hospital was commenced on 11th May 1938 and the total quantity of gas used thereat upto 31st March 1941 amounted to 14,489,200 cubic feet and its cost at Rs. 3 per 1000 cubic feet works out to Rs. 43,467. This saving has enabled the cost of pipe line from the Purification Works to the Hospital for the supply of gas being recovered.

114. It has not yet been possible to utilise the whole amount of gas generated in the tank for Municipal purposes due to war conditions. About 54,000 cubic feet of gas per day are still wasted. The gas compressing machinery required for utilising the gas as fuel for lorry running instead of petrol has not yet arrived and it is not known when it will be landed in this country, due to unsettled war conditions. In the meantime schemes for extending the use of the gas for cooking and heating at the New Tuberculosis Hospital, Sewri, the Turner Sanatorium, new quarters of the Dean, Nurses' Home, etc., have been sanctioned by the Corporation and the work on them is commenced. The authorities of the Wadia Maternity and Children's Hospitals have kindly consented to use gas in the Hospitals and to receive part of the Municipal contribution in kind instead of in cash. The total gas likely to be used by the extension of the pipe lines is estimated at about 25,000 cubic feet per day. The total cost of pipe lines in connection with the use of sludge gas for cooking and heating purposes will amount to Rs. 1,15,000.

115. The digestion process has proved a valuable asset in the handling of the crude sewage sludge. Considered from every point of view, it has proved advantageous and it yields valuable fuel gas, reduces considerably the volume of the digested sludge to be ultimately disposed off, and enables us to derive an income from the sale of dried digested sludge which is a very useful manure. As reported previously, the digestion tank is not required to be heated for Bombay conditions and consequently no sludge gas is required to be used for this purpose as would have been the case had there been a considerable variation in the temperature.

116. Though the dried digested sludge has from experience been found to be a good manure, it is regretted that many farmers are not coming forward to make use of this material as a manure, the main reason being the cost of transport. Several persons interested in orchards have told me that if some concession could be obtained from the Railway Companies for the transport of this manure, they will use this material on a very large scale. The income obtained by the sale of dried digested sludge as manure during the year under report amounted to Rs. 500. It is hoped that better offers will be obtained next year.

117. The sludge produced is uniform in quality and its constituents are as follows:—

Nitrogen	...	...	2.5%
Phosphates	...	...	1.0%
Moisture	...	...	10% to 20%
Humus	...	...	30% to 40%
Potash	...	...	Present.

GAS PURIFICATION PLANT

118. A gas purifying plant to remove the traces of sulphuretted hydrogen was sanctioned under Corporation Resolution No. 712, dated the 16th November 1939 and is under erection. It consists of three cast iron boxes 9' x 9' x 4' with various inlet and outlet connections for gas and works on the chemical reaction of absorption of sulphuretted hydrogen by powdered iron oxide kept in wooden trays in the boxes. This will be brought into use early next year and then there will remain no cause for anxiety as regards corrosion and choking of the pipe lines conveying the gas to the Hospitals.

GENERAL

119. The plant on the whole worked satisfactorily during the year under report without producing nuisance. Situated as it is in the midst of a residential area, slackness in supervision cannot be tolerated. On the contrary every year some improvement is effected which helps to render the plant more efficient and

attractive and get rid of any foul smell beyond the limits of the tanks proper. This year a device was tried on each of the first aerating cones and the highly oxygenated clear effluent was spread in fine mist during the hot months to absorb any foul odour from the first aeration cones due to churning of the raw settled sewage. This device has proved so satisfactory that it has been made a permanent feature of the plant.

120. The green creeper screens are extended practically all round the plant and the garden of red, blue, white and pink flowers and leaves is so well maintained that critical visitors of old days are pleasantly surprised to find the transformation that has taken place both in the appearance of the Works and the disappearance of the foul smell beyond a hundred yards or so of the tanks proper.

121. It has been definitely established that the control of the plant has to be very rigid during the hot months of March to May and October and that additional measures are also required to be taken to prevent nuisance. These additional measures include extra brushing of preliminary and final settling tanks, more frequent removal of crude sludge from the pre-settling tanks and the spraying of purified effluent as a thin mist for absorbing any foul odours emanating from settled sewage.

122. The plant is working from hand to mouth and there is no standby. It is really a matter of great satisfaction to find that repairs to the plant are carried out very quickly and efficiently by the operating staff without having to close down the plant for a long time. If any major breakdown takes place, it will be necessary to by-pass some sewage at present being treated in the plant into the storm water drain after chlorination.

123. Statements A and B give complete information regarding the working of the plant and the standard of purity to which the effluent conforms.

124. A consolidated statement showing the five years' operation data is given below:—

FIVE YEARS' SUMMARISED DATA OF THE DADAR PURIFICATION WORKS

	1936-37.	1937-38.	1938-39.	1939-40.	1940-41.
Sewage treated—Million gallons ...	902.40	791.00	2,293.81	3,299.81	3,731.13
Grit & Screenings removed—Cubic feet	175,950	58,390	149,837	131,825	134,377
Sludge to Digestion Tanks—gallons ...	Not working	11,001,300	17,530,000	16,635,000	18,250,000
Digested sludge removed—gallons ...	..	1,010,000	2,445,000	2,364,000	2,650,000
Total gas generated—Cubic feet ...	..	10,160,000	19,040,000	20,748,900	24,973,500
Electrical Units consumed—K. W. H.	429,995	451,530	718,748	706,359	679,910
Electrical expenses—Rs. ...	16,379	18,526	27,201	25,218	21,113-8-0
Total cost of maintenance— (inclusive of electricity charges) Rs.	28,400	48,545	64,768	62,192	66,629
Gas supplied to K. E. M. Hospital— Cubic feet ...	...	...	4,323,800	4,908,300	5,257,100
Cost of gas supplied to K. E. M. Hospital—Rs. ...	...	...	12,971	14,725	15,772

125. The sewage works laboratory under the Chemist, who is also the Officer-in-Charge of the Works, continues its valuable work of controlling the Purification and Digestion Plants and has collected a mass of valuable and scientific data during the last five years, besides carrying out the absolutely necessary routine tests. That, a laboratory is a vital unit in the control of an Activated Sludge Purification Plant, is now an acknowledged fact in Municipal administration.

126. The total number of samples examined in detail during the year under report in connection with the Dadar Sewage Works was 2400. The work in the laboratory has much increased and the additional Assistant Chemist and laboratory boy—as sanctioned by the Corporation—were appointed from 8th July 1940. To cope with the increased work, the laboratory was also extended and is being fitted up for gas analysis in connection with the sludge gas compressor plant being installed for running lorries on sludge gas. In this connection it may be mentioned that while I was touring in Europe I saw at many Digestion Tanks and Gas Works

an apparatus for continuously recording the Calorific value of the gas. This apparatus serves as a good check on the inside conditions of the digestion tank. The apparatus was, therefore, ordered at a cost of Rs. 1,200 for the works and is fixed in the laboratory. It is working satisfactorily from April 1940. The calorific value of the sludge gas is found to vary between 650 to 670 B. Th. Units per cubic foot of the gas.

127. Apart from the 2400 samples examined for the usual work it may be mentioned that a detailed investigation was carried out during the year on the Flocculation of sewage with a small laboratory apparatus lent kindly by the Dorr Company of America. This work forms a separate technical paper by itself. The results of these investigations definitely prove that the idea of mechanical flocculation in conjunction with the settlement of sewage is a practical proposition. It also brings out one more valuable point that of the use of Activated sludge in place of ferric chloride as a coagulant, since ferric chloride has to be imported from abroad and is a costly and corrosive chemical. This work was undertaken at my suggestion as mentioned in my Tour Report which deals with this aspect of sewage purification.

128. The total expenditure on power, stores, establishment, laboratory, etc., in the working of the Plant and the Sludge Digestion Tank but excluding the cost of Dadar Sewage Pumping Station, amounted to Rs. 66,629. The total quantity of sewage treated by the Purification Works during the year under report was 3731.13 million gallons, and the cost per million gallons of sewage treated works out to Rs. 18-0-0.

129. The plant continues to attract Engineers, students and other visitors. The visitors' book kept at the plant serves to give impressions of visitors on the working of the plant and cleanliness and freedom from any foul odour in the surrounding area.

(D) MATUNGA PUMPING STATION.

130. The quantity of sewage received by this Station is on the increase and it has become necessary to install a third pump of 6 million gallons per day in place of the existing 3 million gallons per day which will be utilised at some other Station. This work will have to be taken in hand as early as possible. There will be in all 3 pumps each of 6 million gallons per day and the station will deal with an average flow of 15 million gallons per day. This Station will be connected to the proposed works in connection with the Dharavi Outfall Scheme by a 27" pipe line so that the quantity in excess of what can be treated by Dadar Purification Works can be diverted to the new Outfall.

(E) POIBAVDI, PURBHADEVI, ARTHUR ROAD, SEWRI, DADAR, TANK BUNDER, MAHIM AND GOVERNMENT SEWRI PUMPING STATIONS.

131. The pumps at these places continued in operation. The approximate quantity of sewage pumped and the expenditure incurred during the year were as under:—

Names of Pumping Stations.	Approximate quantity of sewage pumped in million gallons.	Expenditure during the year.
Poibavdi	205	Rs. 4,927
Purbhadevi	14	965
Arthur Road	400	7,106
Sewri	325	4,204
Dadar	1173	17,617
Tank Bunder	215	5,419
Mahim	900	19,385
Government Sewri	45	2,537

Since July 1940, the pumping station at Arthur Road has been working in three shifts instead of two shifts in the previous year to deal with the increased quantity of sewage. This has resulted in an increased expenditure for running this station.

Due to rapid increase in building activity in Dadar area, the pumps at Dadar Pumping Station are heavily worked than elsewhere to cope with the increased quantity of sewage to be dealt with. This station has been working quite satisfactorily.

The pumping station at Tank Bunder was made to work in two shifts instead of one in the previous year as it was experienced that sufficient quantity of sewage was available for running two shifts.

The Government pumping station at Sewri was taken over by the Municipality in August 1940, and since then it is working satisfactorily.

(F) COMPRESSOR STATIONS.

132. The electrically-driven air compressor stations at Victoria Gardens and Fergusson Road worked satisfactorily. The electric units at the two stations together with the cost of current were as follows :—

	No. of units consumed.	Cost.	Average cost per unit anna.
		Rs.	
Victoria Gardens ...	1,428,250	37,925	0.424
Fergusson Road ...	792,340	20,889	0.421

133. Static condensers at these two stations continued to work satisfactorily and the savings effected therefrom during the year under review amounted to Rs. 10,592.

The water coolers at these stations have been working satisfactorily.

134. These two compressor stations are now operating at their maximum efficiency and no further savings can be anticipated unless more favourable rates for the supply of current, which is the major item of expense, are received from the Supply Companies.

135. Warden Road—The compressors at this station along with the two vertical spindle electrically-driven pumps continued to give satisfactory results.

The improvements in the drainage of the district served by this station is very marked. Owing to increase in the quantity of sewage due to the development of the area, a scheme to increase the capacity of the pumping station to remove the surcharging is under consideration.

The number of units consumed at the station for the compressors and electric pumps amounted to 6,67,920 at a cost of Rs. 25,508 giving an average rate of .610 anna per unit.

136. Colaba—The air compressor station at Colaba gave satisfactory and economical results during the year, the number of units consumed being 657,527 at a total cost of Rs. 18,497 giving an average rate of .45 anna per unit.

(G) EJECTOR STATIONS.

137. The 23 ejector stations located in the different parts of the City worked satisfactorily during the year. The working of the ejector system is satisfactory. The total quantity of sewage at the various ejector stations amounted to 4,760 million gallons during the year.

138. The decentralisation of the compressor stations has resulted not only in increasing the efficiency of the system but also in effecting considerable savings as will be seen from the following statement which shows the expenditure incurred on the maintenance of compressor stations and ejectors during the past five years :—

Year.	Expenditure incurred on the maintenance of compressors and ejectors. Rs.
1936-37	1,86,233
1937-38	1,83,975
1938-39	1,56,237
1939-40	1,58,654
1940-41	1,77,707

The increase in expenditure on the maintenance of compressors and ejectors in 1940-41 is due to the repairs and renewal works of sealed sewage mains in Colaba area.

139. The number of complaints received from the public regarding the chokage of drains in the areas served by the ejector stations has fallen considerably. The pumping station at Sewri has been working satisfactorily.

(H) FLOOD GATES.

140. The flood gates continued to work satisfactorily. The maintenance cost of these during the year amounted to Rs. 2,701.

(I) INSPECTION OF FACTORIES, WORKSHOPS AND WORK-PLACES.

141. The following table shows the number of new proposals for permits and licenses received and recommended, number of nuisance cases attended to and action taken under Section 392 of the Municipal Act:—

Ward.	New proposals for Permits and Licenses.		Recommended Permits and Licenses.		Factories working without permits.	Nuisance cases.	Notice issued under Section 392.
	Permits.	Licenses.	Permits.	Licenses.			
A ...	51	2	51	2	Nil.	8	Nil.
B ...	30	15	30	15	Nil.	3	Nil.
C ...	57	38	57	38	Nil.	5	Nil.
D ...	85	30	85	30	Nil.	4	Nil.
E ...	116	45	116	45	Nil.	6	1
F ...	61	14	61	14	Nil.	1	1
G ...	41	4	41	4	Nil.	Nil.	Nil.
Total	441	148	441	148	...	27	2

The total number of permit and license cases inspected and disposed of during the year 1940-41 was 589.

The nuisance cases were attended to and necessary steps taken. Surprise visits were also paid to several factories to find if these were permitted or otherwise.

The total number of cases inspected during the year 1940-41 was 618.

Each factory, workshop and work-place was inspected on more than three occasions.

(J) MOTOR TRANSPORT.

142. The expenditure under D. Transport, I. Inspection and Supervision, amounted to Rs. 18,562.

143. There were 81 vehicles in commission and the expenditure and the total mileage covered were as under:—

No. of Vehicles	Description of Cars and Lorries.	Cost.	Total Mileage.
4	Inspection	Rs. 12,034	40,033
4	Ambulances	9,634	31,257
3	Hearses	4,491	10,495
5	Encroachment	10,384	28,435
36	Refuse	3,16,922	4,65,199
10	Silt	21,068	45,891
4	Halalkhore	26,542	32,261
15	Meat and Offal	82,673	1,53,157

144. The Health Department lorries are garaged at the Municipal Workshops.

145. The system of supplying the vehicles with petrol, oil and grease during the night has been successful and year by year the cost of running and maintenance of each lorry was gradually decreasing, but due to war conditions the prices of petrol and spare parts has gone up considerably and the cost of running and maintenance of each lorry is increasing.

Refrigerator Plant at the Arthur Crawford Market.

146. The plant continued to work fairly satisfactorily. The expenditure on maintenance and running was Rs. 14,010.

147. The plant was installed about 19 years ago and is now obsolete. In view of the difficulty experienced in getting spare parts and of the frequent repairs necessitated, a proposal to replace it by one of modern type was under consideration, but it had to be deferred due to the international situation.

Sewage Purification Works, Dadar, 1940-41.

Table No. 1.

Statement "A"

All results except B.O.D. expressed in parts per 100,000

Serial No.	Particulars.	April 1940		May 1940		June 1940		July 1940		August 1940		September 1940		October 1940		November 1940		December 1940		January 1941		February 1941		March 1941		Average for the year.	
		Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.	Sewage.	Effluent.
1	Total solids	147.8	133.6	160.6	112.9	142.7	99.7	126.7	74.8	96.6	70.6	96.3	66.4	106.4	71.2	119.0	79.5	129.23	92.1	163.48	110.85	168.3	113.3	164.5	117.9	135.1	95.2
2	Suspended solids	32.2	1.52	33.4	1.98	30.7	1.5	25.6	0.91	25.8	1.01	28.4	0.88	28.8	1.24	32.0	2.29	36.3	2.07	42.4	2.23	47.5	2.46	43.5	2.36	33.8	1.70
3	Oxygen absorbed in 3 minutes	...	...	...	...	...	...	1.42	0.25	1.23	0.29	1.47	0.27	1.72	0.29	2.12	0.48	2.24	0.44	2.73	0.52	2.81	0.50	2.45	0.48	2.02	0.39
4	Oxygen absorbed in 4 hours	5.16	0.96	6.13	1.21	5.24	1.0	3.92	0.69	3.42	0.62	4.0	0.63	4.67	0.73	5.66	1.10	6.05	1.15	6.97	1.19	7.69	1.22	7.33	1.27	5.77	0.98
5	Alkalinity	22.3	22.9	26.2	25.9	26.3	26.0	26.0	25.3	21.7	21.5	20.6	20.0	25.5	25.6	26.63	26.6	30.4	29.92	31.20	32.02	32.2	32.0	30.9	32.9	26.6	26.7
6	Chlorine as Chloride	44.2	54.3	36.7	39.6	30.4	32.3	18.4	16.4	17.3	18.1	17.6	18.9	15.4	15.0	22.04	22.8	21.0	24.60	31.90	32.91	32.1	30.7	32.0	31.4	26.5	28.0
7	Free Nitrogen	1.33	1.0	1.43	0.95	1.11	0.72	0.8	0.53	0.66	0.45	0.82	0.55	0.87	0.63	1.06	0.79	...	...	1.40	0.84	1.24	0.86	1.06	0.73	1.07	0.67
8	Albuminoid Nitrogen	0.77	0.21	0.66	0.2	0.56	0.14	0.49	0.11	0.50	0.10	0.53	0.11	0.60	0.14	0.69	0.19	...	...	1.08	0.27	0.86	0.19	0.65	0.17	0.61	0.15
9	B.O.D. at 37°C in 5 days (Parts for 1,000,000)	209.7	24.3	247.6	23.3	208.0	13.1	127.5	7.7	116.6	7.9	130.0	6.7	161.7	0.4	180.1	11.4	191.3	13.2	206.5	14.1	236.7	11.1	244.4	10.3	188.3	12.7
10	pH	...	...	...	...	...	...	8.3	8.3	7.8	8.1	7.9	8.0	8.1	8.1	8.0	8.1	8.2	8.2	8.2	7.5	8.5	8.3	8.6	8.5	8.1	8.1
11	Nitrite	...	0.017	...	0.036	...	0.041	...	0.06	...	0.17	...	0.13	...	0.09	...	0.03	...	0.04	...	0.045	...	0.053	...	0.056	...	0.064
12	Nitrate	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	Dissolved Oxygen	...	0.22	...	0.19	...	0.24	...	0.33	...	0.31	...	0.36	...	0.26	...	0.19	...	0.22	...	0.20	...	0.22	...	0.19	...	0.24
14	Flow in 24 hours in million gallons.	9.7	...	9.1	...	10.25	...	11.92	...	12.11	...	10.8	...	10.32	...	10.63	...	9.9	...	9.57	...	8.72	...	9.46	...	10.2	
15	Sludge Index	346.5	...	285.5	...	238.8	...	227.5	...	122.5	...	179.8	...	205.0	...	348.8	...	254.7	...	226.3	...	186.7	...	188.1	...	234.1	
16	Percentage Purification on B.O.D.	88.4	...	90.6	...	93.7	...	94.0	...	93.3	...	94.8	...	93.6	...	93.7	...	93.10	...	93.2	...	95.4	...	95.8	...	93.3	
17	Percentage Purification on 4 hours oxygen absorption.	81.40	...	80.26	...	80.91	...	82.40	...	81.87	...	84.45	...	84.37	...	80.64	...	81.00	...	82.93	...	84.27	...	82.68	...	82.65	
18	Percentage Purification on albuminoid nitrogen.	72.73	...	69.70	...	75.00	...	77.55	...	80.00	...	79.24	...	76.67	...	72.47	...	...	...	75.00	...	77.91	...	73.85	...	75.41	
19	Total flow in million gallons	293.91	...	282.31	...	307.69	...	369.62	...	375.44	...	324.16	...	320.03	...	318.96	...	306.20	...	296.63	...	242.20	...	293.28	...	...
20	Horse Power per million gallons treated.	10.7	...	10.8	...	10.1	...	8.9	...	10.15	...	7.8	...	10.44	...	9.6	...	10.91	...	10.70	...	12.29	...	11.5	...	10.12	
21	Total volume of sewage in year. In Million Gallons	3731.13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
22	Total cost for the year	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
23	Net cost per 1,000,000 gallons of sewage treated.	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

Sewage Purification Works, Dadar, 1940-41.

Table No. 3.

Statement "B"

Month and Year.	SUSPENDED SOLIDS IN.			PERCENTAGE REDUCTION IN SUS.		4 HOURS OXYGEN ABSORPTION IN.			PERCENTAGE PURIFICATION.		B. O. D. OF.			PERCENTAGE REDUCTION.		REMARKS.
									On 4 Hrs. Oxygen Absorption from Sewage to.					In B. O. D. from Sewage to.		
	Sewage.	P. S. Tank. Effluent.	C. F. S. Tank. Effluent.	P. S. Tank.	C. F. S. Tank.	Sewage.	P. S. Tank. Effluent.	C. F. S. Tank. Effluent.	P. S. Tank.	C. F. S. Tank.	Sewage. P. P. M.	P. S. P. P. M.	C. F. S. P. P. M.	P. S.	C. F. S.	
1940—																
April	32.2	9.8	10.9	69.6	69.2	5.16	2.86	2.69	43.80	47.9	209.7	110.8	131.5	47.2	37.3	
May	33.4	9.2	9.6	72.4	71.2	6.13	3.56	3.50	41.90	42.9	247.6	119.8	123.4	51.6	50.2	
June	30.7	8.0	7.2	73.9	76.6	5.24	3.09	2.47	41.01	52.8	208.0	85.9	86.8	58.7	49.7	
July	25.6	7.6	7.4	70.3	71.1	3.92	2.20	2.12	43.90	45.9	127.5	71.2	63.7	44.1	50.4	
August	25.8	7.8	8.5	69.8	67.1	3.42	2.00	2.04	41.60	40.4	116.6	56.07	66.23	51.9	43.2	
September	28.4	8.4	8.5	70.4	70.1	4.00	2.06	1.98	48.50	50.5	130.0	79.9	70.6	38.5	45.7	
October	28.8	11.7	10.2	59.4	64.6	4.67	2.64	2.42	43.50	48.2	161.7	100.4	93.03	37.9	42.5	
November	32.0	12.6	14.7	60.7	54.1	5.68	3.24	3.48	43.0	38.7	180.1	97.7	112.7	45.7	36.7	
December	36.3	12.9	13.6	64.5	62.6	6.05	3.66	4.14	39.6	31.6	191.3	98.7	130.2	48.5	32.0	
1941—																
January	42.4	14.4	18.4	66.1	56.7	6.97	3.98	4.34	42.9	37.9	206.5	111.1	129.6	46.2	37.0	
February	47.5	15.2	17.2	68.0	63.8	7.69	4.22	4.45	45.2	42.2	236.7	136.3	138.7	42.5	41.4	
March	43.5	13.2	16.1	69.7	63.0	7.33	4.18	4.57	43.0	31.7	244.4	141.4	156.8	42.2	35.9	
Average for the year 1940-41.	33.8	10.9	11.8	67.8	65.0	5.77	3.14	3.18	45.8	44.9	188.3	100.7	108.6	46.5	42.4	

From November last week, the flow through C. F. S. tank has been increased to 3.5 to 4 million gallons per day, average against the steady 2 million gallons per day before. This has resulted in the reduction of C. F. S. tank settlement efficiency.

P. S. Tank—Preliminary Settling Tank; C. F. S. Tank—Continuous Flow Settling Tank.

B. O. D.—Bio-Chemical Oxygen Demand at 37°C. in 5 Days; Expressed in P. P. M. Parts Per 1,000,000.

All other Results Expressed in Parts Per 100,000.

Sewage Purification Works, Dadar, Digestion Tank Working 1940-41.
Statement "C"

Table No. 2.

MONTHS AND YEAR.	PH. OF TANK LIQUOR		PH. OF SLUDGE DDED.		TEMPERATURE IN °F. AT 12 NOON	GAS IN CUBIC FEET		MIXED SLUDGE IN GALLONS		ANALYSIS OF MIXED RAW SLUDGE			Total Dry matter added in lbs.	Total Volatile matter added in lbs.	Digested Sludge removed in gallons.	ANALYSIS OF DIGESTED SLUDGE			Total Dry matter removed in lbs.	Total Volatile matter removed in lbs.	Dried Digested Sludge in tons.	Gas generated in cubic feet per lb. of dry matter added.	Gas generated in cubic feet per lb. of Volatile matter added.	Average Digestion period in days.	Average working capacity of Digestion tank in gallons.	Sewage flow in million gallons.		
	Max.	Min.	Max.	Min.		Total gas.	Average per day.	Total added.	Average per day.	Moisture per cent.	DRY MATTER PER CENT					Volatile matter per cent.	Moisture per cent.	DRY MATTER PER CENT									Volatile matter per cent.	
											Max.	Min.						Max.										Min.
1940—																												
April ...	7.6	7.3	6.7	6.1	88°F	19,91,000	66,366	15,00,000	50,000	95.12	4.88	...	2.06	5,42,900	2,58,500	2,50,000	90.82	9.18	...	3.97	2,04,400	70,850	204	3.7	7.7	19.0	9,50,000	293.91
																		92.43	...	7.57									3.04
May ...	7.7	7.3	7.0	6.4	91°F	20,15,000	65,000	15,50,000	50,000	95.50	4.50	...	2.03	5,43,200	2,54,850	2,00,000	91.59	8.41	...	2.71	1,53,150	52,150	154	3.7	7.9	19.0	9,50,000	282.31
																		92.83	...	7.17									2.47
June ...	7.9	7.3	7.0	6.8	88°F	19,50,000	65,000	15,00,000	50,000	95.79	4.21	...	1.93	5,02,300	2,37,650	2,00,000	92.51	17.49	...	2.40	1,46,900	47,900	146	3.9	8.2	19.0	9,50,000	307.69
																		92.80	...	7.20									2.39
July ...	7.6	7.3	7.0	6.8	86°F	20,99,400	67,732	15,50,000	50,000	95.38	4.62	...	2.54	5,66,250	2,54,550	2,50,000	92.14	7.86	...	3.44	1,71,200	61,600	170	3.7	8.3	19.0	9,50,000	369.62
																		94.60	...	5.40									1.78
August ...	7.4	7.3	7.0	6.5	85°F	19,83,500	67,209	15,50,000	50,000	94.54	5.46	...	2.69	5,80,450	2,90,850	2,00,000	92.11	7.89	...	2.59	1,56,550	49,500	146	3.4	6.8	19.0	9,50,000	375.44
																		98.37	...	1.63									0.77
September ...	7.3	7.3	6.9	6.1	88°F	19,86,900	66,230	15,00,000	50,000	93.53	6.47	...	3.21	6,09,700	2,91,250	2,50,000	91.43	8.57	...	2.88	2,00,800	69,200	201	3.2	6.8	19.0	9,50,000	324.16
																		92.63	...	7.37									2.50
October ...	7.4	7.3	6.9	6.1	90°F	20,38,800	65,767	15,50,000	50,000	95.91	4.09	...	2.04	4,80,950	2,36,350	2,00,000	91.34	8.66	...	2.94	1,67,200	58,200	167	4.2	8.6	19.0	9,50,000	320.03
																		92.07	...	7.93									2.95
November ...	7.3	7.3	6.9	6.1	90°F	21,33,500	71,116	15,00,000	50,000	95.75	4.25	...	2.25	5,23,150	2,73,100	2,00,000	92.52	7.48	...	2.61	1,44,700	50,150	144	4.07	7.81	19.0	9,50,000	318.96
																		93.00	...	7.00									2.27
December ...	7.3	7.3	6.7	6.4	82°F	21,12,500	68,145	15,50,000	50,000	95.44	4.56	...	2.28	5,79,510	2,86,384	2,50,000	90.80	9.20	...	3.15	1,83,750	67,050	189	3.65	7.37	19.0	9,50,000	306.20
																		93.55	...	6.45									2.39
1941—																												
January ...	7.3	7.2	6.8	6.5	82°F	22,88,800	73,832	15,50,000	50,000	94.52	5.48	...	2.70	6,60,548	3,32,342	2,00,000	92.88	7.12	...	2.69	1,36,100	49,950	136	3.46	6.88	19.0	9,50,000	296.63
																		93.15	...	2.85									1.47
February ...	7.4	7.3	7.4	6.6	84°F	22,56,400	80,585	14,00,000	50,000	94.72	5.28	...	2.90	5,80,550	2,98,550	2,00,000	92.84	7.16	...	2.51	1,39,700	47,800	140	3.88	7.55	19.0	9,50,000	242.20
																		97.08	...	2.92									1.53
March ...	7.3	7.3	7.2	6.5	89°F	23,58,000	76,064	15,08,000	50,000	95.23	4.77	...	2.31	6,03,000	2,79,100	2,50,000	90.88	9.12	...	3.30	2,12,900	70,900	213	3.91	8.44	19.0	9,50,000	293.28
																		92.65	...	7.35									2.46
Total for the year ...	...	...	...	...	...	2,49,73,500	68,420	1,82,50,000	...	...	...	...	...	67,72,458	32,93,476	26,50,000	...	...	...	...	20,23,350	697,050	2,010	3.7	7.6	...	...	3,731.13

Report on the Dadar Sewage Purification Works for the year 1940-41.

(1) Sewage Treated	...	3731.13	Million gallons
(2) Grit removed	...	1,31,426.0	Cubic feet.
(3) Screenings removed	...	2,951	Cubic feet.
(4) Sludge to Consolidation Tanks	...	34,848,000	Gallons.
(5) Sludge to Digestion Tank	...	18,250,000	Gallons.
(6) Dry matter added to Digestion Tank	...	6,772,458	lbs.
(7) Volatile matter to Digestion Tank	...	3,293,476	lbs.
(8) Digested Sludge removed	...	2,650,000	gallons.
(9) Total Gas generated	...	24,973,500	Cubic feet.
(10) Gas per gallon of sludge added	...	1.36	Cubic feet.
(11) Gas per lb. of dry matter added	...	3.7	Cubic feet.
(12) Gas per lb. of volatile matter added	...	7.6	Cubic feet.
(13) Gas per 1,000,000 gallons of Sewage treated	...	6,693	Cubic feet.
(14) Total Electric consumption	...	679,910	K.W.H.
(15) Horse Power required per million gallons of sewage treated		10.12	
(16) Total cost :			Rs. a. p.
(a) Electric power		21,129	13 0
(b) Salaries and wages fixed		26,021	14 0
(c) Materials and supplies (Laboratory included)		16,602	8 0
(d) Miscellaneous expenses		2,875	3 0
		Total	66,629 6 0
(17) Returns		937	0 0
(18) Cost per million gallons of sewage treated		18	0 0
(19) Analytical Data :—			

Sewage Purified Effluent

4 hours oxygen absorption	...	5.77	0.98	p.p. 100,000
Suspended solids	...	33.8	1.70	
Dissolved oxygen	...	Nil	0.24	

VI—WORKS BRANCH.

Construction—Roads and Footpaths.

148. *Capital works carried out during the year.*—The expenditure booked upto the end of the year on the construction of roads, paving of footpaths and laying storm water drains and pipe sewers aggregated to Rs. 9,54,025. The footpaths were paved with blue stones, precast cement concrete slabs or concrete in situ in accordance with the policy approved by the Corporation under their Resolution No. 612, dated the 23rd November 1936. The improvement of roads consisted of treating them with 3" sheet asphalt carpet or sett-stones on 6" cement concrete foundations or all concrete construction, in accordance with the exigencies of traffic. The work of laying asphalt carpet was executed departmentally through the staff specially maintained for the purpose. The total actual cost of the Capital works carried out departmentally and by contract upto the end of the year amounted to Rs. 3,74,901 and Rs. 5,79,124 respectively. Full particulars of the works carried out and the actual expenditure incurred are stated in the statements marked A, B, C and D.

Removal of Bottlenecks.

149. The bottleneck at the Bandra Causeway is being removed with the widening of the bridge. The work is being carried out by Government partly at their own expense and partly at the expense of the Municipality. The work of widening the south approach to the bridge, though sanctioned to be carried out by contract was held in abeyance pending negotiations with Government for the necessary land for the purposes of widening. Government have since sanctioned the acquisition of this land and the work will be carried out during 1941-42.

150. The work of widening the bottleneck at 1st Marine Street was completed except for the pavement of a small portion of the footpath.

151. The scheme of widening the Sion Causeway was sanctioned by the Corporation and a part provision was made in the budget for the year 1940-41 for the construction of the eastern approach to the bridge. The work could not, however, be started in 1940, as the acquisition proceedings carried on with Government for the transfer of the necessary land were not complete. A beginning may be made towards the end of the year 1941-42. Some relief has, however, been given to the traffic by cutting the compound wall of the Ex-Trust premises and by widening the carriageway and providing a footpath thereat.

Sub-ways.

152. A reference was made to the proposal of constructing a sub-way at the junction of Sandhurst Bridge near Royal Opera House. The scheme was discussed by the Town Planning Committee when Mr. Ormerod on behalf of the Concrete Association of India offered a prize for the best design after inviting competitive drawings for it.

153. The scheme has received the administrative approval of the Corporation and the conditions for the submission of the design are now awaited from the Concrete Association of India.

154. The following schemes have been under consideration :—

(1) *Providing a foot-bridge at Chowpatty.*—As desired by the Corporation under their Resolution Nos. 258 dated the 3rd July 1939 and 134, dated the 2nd May 1940 a scheme to provide a foot-bridge from Mathew Road over the B. B. and C. I. Railway and the carriageway at the junction of Chowpatty Sea Face Road and Marine Drive is under consideration. The detailed estimates from the B. B. & C. I. Railway are awaited.

(2) *Providing a lift or elevator system for the carriage of passengers.*—The Corporation under their Resolution No. 915, dated the 12th December 1940 have requested the Commissioner to examine the necessity, desirability and feasibility of providing a lift or elevator system or some other transport arrangement for the carriage of passengers from the bottom of Siri Road to the top of Ridge Road. The scheme is under consideration.

Asphalt Roads.

155. A length of 0.17 miles of roads covering an area of 5,879.23 square yards was asphalted during the year under report. It will be seen from Statement E that the new areas laid from Loan funds have been decreasing during the last five years. This is partly due to most of the important roads having been laid with modern methods of road surfaces and partly due to financial stringency.

156. The mileage of roads taken over from Ex-City Improvement Trust was 11.484 miles covering an area of 3,48,600.15 square yards at the end of the year.

157. The total mileage and area of the roads in the City treated with plant-mixed asphalt carpet on 28th February 1941 was thus 51.67 miles and 11,87,477.98 square yards respectively. Particulars are given in the statement marked E.

158. The particulars of the different types of asphalt surfaces laid are given in the statement marked F.

159. The rates per square yard of laying asphalt carpet during the last five years were as follows :—

Particulars.	1936-37.	1937-38.	1938-39.	1939-40.	1940-41.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
(1) 3" sheet asphalt with oil asphalt ...	3 12 0	3 12 0	3 12 0	3 12 0	3 12 0
(2) 2½" plant mixed macadam with 1/2" seal coat (oil asphalt) ...	3 8 0	3 8 0	3 8 0	3 8 0	3 8 0

Concrete Roads.

160. The area of these roads stood at 2,03,409 square yards at the beginning of the year. An additional area of 37,322 square yards was constructed during the year at a cost of Rs. 240,961. An area of 58,455 square yards of concrete roads was taken over from Government. This brings the total area of concrete roads in charge of the Municipality on 28th February 1941 to 2,99,186 square yards.

Sett-stone pavement of Roads.

161. The area of roads paved with sett-stones was 1,90,223 square yards at the beginning of the year. No additional area was constructed during the year.

Works done on behalf of Government.

162. During the year no work was executed by the Municipality on behalf of Government. It may be stated that Government have constructed the remaining width of the Marine Drive and this road has been taken over by the Municipality for maintenance. The western side of this road has been laid with asphalt over 6" cement concrete foundation, and the eastern portion with all-concrete mode of construction.

Footpaths.

163. The Corporation under their Resolution No. 683, dated the 15th October 1940 have sanctioned the modification in the existing mode of paving footpaths, so as to admit of footpaths in residential areas being paved with precast cement concrete slabs instead of with asphalt macadam without any foundation, as previously sanctioned. Thus henceforth there will be only two modes of paving footpaths, viz., (1) blue stones for non-residential areas and (2) precast concrete slabs for residential areas. The area of unpaved footpaths in the City is very large and there is an insistent demand for better footpaths from the public. For want of adequate funds, however, much headway could not be made so far in the direction of accelerating the paving of footpaths. To give some relief, therefore, it has been decided to bitumenize those footpaths in residential areas the permanent pavement of which could be postponed by about 5 years, so that after the expiration of that period they could be paved with precast cement concrete slabs.

164. Detailed plans and estimates aggregating Rs. 3,55,445 were sanctioned by the Corporation for the paving of footpaths where no footpaths exist, but owing to the need for curtailing expenditure on account of the war, no provision was made in the budget for 1940-41.

165. As regards footpaths in the Ex-Trust Schemes, a provision of Rs. 2,00,000 was made in Budget B for the paving of footpaths in front of completed buildings, but as many of the plots were not built upon and also due to shortage of cement, works to the extent of Rs. 1,15,280-2-0 only could be carried out during the year under report.

Narrow Bye-lanes.

166. A part provision of Rs. 50,000 was made in the budget for 1940-41 for concreting some of the important bye-lanes in the City, in accordance with the programme of concreting bye-lanes sanctioned by the Corporation, and works to this extent were sanctioned to be carried out. The total cost incurred on the works upto 28th February 1941 amounted to Rs. 23,146.

Renewal of Road Surfaces.

167. Roads treated with permanent mode of construction in the City fall under two categories—roads which were constructed from Loan fund fall under the first category and those the cost of which was met from Revenue, fall under the second category. In the case of the first category a regular provision is made from year to year for the renewal of the surfaces, the life of which is estimated at about 15 years. During the year under report, an advance amounting to Rs. 4,68,000 was made available from the Renewal Fund and the surfaces which were due for renewal were taken up for renewal. The particulars of the works sanctioned and carried out departmentally and by contract during the year are given in the statements marked G and H. As sufficient unexpended balance was left from this grant at the end of the year, no provision was asked for during the year 1941-42.

168. As regards roads falling under the second category, a programme has been drawn up for the renewal of their surfaces, but as the cost of their construction was originally met from Revenue, no special fund exists for the renewal of their surfaces. Such renewal has, therefore, to be done from Loan fund by fixing the currency of the loan at 15 years. During the year a provision of Rs. 1,06,000 was made for expenditure under this head and an area of 6,131 square yards of roads was renewed during the year under report at a cost of Rs. 31,171.

General Remarks.

169. The effects of the war were severely felt during the year, particularly during the latter portion of the year. There was a sharp increase in prices of materials of foreign import such as asphalt, iron and electric goods, etc. As regards asphalt, prices have soared very high, from Rs. 90 per ton in 1939 to Rs. 175 per ton now. It is also feared that owing to difficulties of shipping, the importation of these products may be entirely stopped.

170. The price of cement has also gone up. Owing to shortage of railway wagons, considerable difficulty was experienced in getting adequate supplies of cement with the result that a large number of works, such as concreting of bye-lanes, construction of carriage entrances, repairs to roads, etc. had necessarily to be slowed down or in some cases entirely stopped. It was also experienced that owing to shortage of railway wagons, other materials such as black sand, etc. was not available in adequate quantities.

171. The prices of quarry materials and other local materials have gone down appreciably probably on account of lack of demand and diminution of building activity in the City.

A. R. P. Measures.

172. A committee of heads of different public utility companies was appointed to discuss measures that may be necessary in the event of an air raid in protecting essential services. Several meetings of the committee were held and a definite plan of action worked out to be followed in the event of an air raid. Several air raid exercises under the A. R. P. Officer were held and this department was called upon to take part therein. The City Engineer's Department will have to control the question of priority in respect of restoration of the services. Steps were taken to train officers for manning the Control Room and Report Centre on the occasion of air raid practices. Emergency gangs under the supervision of Ward Engineers were organised and have been functioning satisfactorily. Officers other than Ward Engineers were also trained for controlling and guiding emergency gangs.

Capital Works in Ex-C. I. Trust Schemes.

173. Full particulars of the works carried out either departmentally or by contract in different Trust Schemes are shown in the attached statements marked I and J.

Improvement of Private Streets.

174. Action under Section 305 of the Municipal Act was taken and notices were served in respect of 10 private streets. The following streets having a length of 5243 R.ft. were declared public under Section 306 of the Municipal Act:—

Name of the street.	Length in R.ft.	Area in sq. yds.	
(1) Private streets in Khotachiwadi between Girgaum Road and Vithalbai Patel Road	2,400	2,133	
(2) Private road new 40' road between Sleater Road and Falkland Road low level road	387	1,666	
(3) Private Street known as Sitafalwadi off Mount Road	586	2,533	
(4) Private street off Vincent Road south of the Hind Mata Cinema	260	694	
(5) Private street off Arthur Road (Gas Co's Lane) leading to Messrs. Godrej & Boyce Manufacturing Co., (portions A-B, B-C and C-D)	1,112	1,612	
(6) Private street between Shankarrao Pupala Road and Kamathipura 5th Street	208	242	
(7) Private street off Shankarrao Pupala Road and Kamathipura 13th Street	290	498	
	5,243	9,378	

175. Private streets known as (1) Bhend y Gully between Dammer Lane and Harishchandra Goregaonkar Road and (2) Chewoolwadi off Kolbhat Lane (2nd portion) were treated as public streets with the Municipal Commissioner's sanction without resort to statutory action in accordance with the judgment in the Bhatwadi cases as the lanes contained old masonry drains.

176. During the year the following works were carried out departmentally at the cost of the frontagers under the provisions of Section 489 of the Municipal Act.

Name of the street.	Total expenditure booked during the year.		
	Rs.	a.	p.
(1) Private street known as Topiwala Oart off Vithalbhai Patel Road	4,013	0	0
(2) Private Street off the junction of Lady Jamshedji Road and Portuguese Church Street (east of Antonio D'Silva High School)	8,155	0	0
(3) Private Street known as Nickdowri Oart off Kandewadi Lane (2nd portion)	5,496	0	0
(4) Private Street off Falkland Road 5th Cross Lane	4,226	0	0

177. During the year, 43 prosecutions for failing to comply with the requisitions under Section 305 of the Municipal Act were launched in Police Courts. In 35 cases the prosecutions were withdrawn on the frontagers giving undertaking in writing to bear the proportionate expenditure and in 12 cases (including 4 cases of the last year) they are pending. Out of the pending cases 3 were transferred from the Honorary Magistrate's Court to that of the Stipendiary Magistrate as they involved important legal issues.

178. Recoveries of the expenditure from the house-owners were in progress. In 4 cases claims aggregating to Rs. 1,488-14-0 were declared as 'Improvement expenses' with the approval of the Works Committee under Section 494 of the Municipal Act and steps were taken to effect recoveries from the tenants of the properties under Sections 495 and 496 of the Act. In 5 cases action was taken under Section 498 of the Act against the tenants concerned for failing to pay their respective instalments under Section 495 of the Act and against 91 tenants notices under Section 492(1) of the Act were issued. In 7 cases in which Municipal claims amounting to Rs. 789-10-0 were due, agreements were taken with the approval of the Standing Committee under Section 493 of the Act.

179. The total expenditure on the improvement of the private streets during the year amounted to Rs. 60,487 and the total recoveries made from the house-owners during the same period for the improvements carried out during the previous years amounted to Rs. 41,061-8-4.

180. The amendments of certain Sections of the Municipal Act referred to in my previous report regarding the speedy and effective removal of complaints from the occupiers of premises abutting on private streets and also for speedy improvement thereof have been finally drafted and are being printed. They will be submitted to the Corporation for their approval shortly.

Drains and Sewers.

181. *Renewal of old arched masonry storm water drains.*—About 950 feet of the old existing arched masonry drain at Bapty Road was reconstructed of which about 104 feet was replastered during the year at a total cost of Rs. 13,325.

182. The following schemes have been under consideration :—

(1) *Providing a storm water drain in place of the existing outlets at Chowpatty Sea Face Road.*—The first estimate was approved by the Corporation under their Resolution No. 712 dated 20th December 1937. The scheme had to be revised as Government stipulated that the proposed outfall should be further extended into the sea. The revised scheme has been approved by the Corporation under their Resolution No. 688, dated the 15th October 1940.

(2) *Doing away with the open roadside drain on Warden Road.*—The existing drain is at some places very wide and occupies a large portion of the carriageway. A scheme has been prepared to provide water entrances and extend the existing storm water drain in the road, so that the side drain could be done away with.

(3) *Providing an additional pumping station in Block VII, Back Bay Reclamation area.*—Since the outbreak of the war, the number of troops in the Colaba Garrison has increased and the Military authorities are insisting upon additional sewerage facilities being provided for them. A scheme to provide an additional pumping station in Block VII of the Back Bay Reclamation is therefore under consideration.

B. MAINTENANCE.

Road Repairs and Maintenance.

183. *Water bound macadam roads.*—The total area of water-bound macadam roads in the City at the beginning of the year was 88,142 square yards.

The area of such roads repaired and maintained during the year was 19,149 square yards and the expenditure incurred thereon amounted to Rs. 16,123.

The rate of repairing water-bound roads worked out to Rs. 9-5-9 per 100 square feet as against Rs. 18-14-1 per 100 square feet of the last year. The low rate is due to the fact that excavated metal available from the old roads was made use of in the repairs carried out.

184. *Asphalt Roads.*—Water-bound roads comprising an area of 12,008 square yards were converted into bituminous roads either by semi-grouting or by surface dressing. It is intended ultimately to convert all existing water-bound roads into bituminous roads. The area still to be converted at the close of the year stands at 76,134 square yards.

Out of the total area of about 30,99,825 square yards of bituminous roads at the beginning of the year an area of about 1,69,847 square yards was repaired either by semi-grouting or surface dressing and an area of about 1,10,624 square yards was patched. The total expenditure under this head amounted to Rs. 3,60,548-9-0.

The average rates of semi-grouting, surface dressing with asphalt and patching work out to Rs. 18-8-8, Rs. 6-4-10, and Rs. 15-4-10 per 100 square feet respectively as against the rates of Rs. 17-1-1, Rs. 5-15-2 and Rs. 15-1-0 per 100 square feet during the last year.

185. *Concrete Roads.*—No appreciable expenditure was incurred in maintaining these roads during the year.

In all 55 roads treated with a permanent mode of construction comprising an area of 15,731 square yards were repaired in part at a total cost of Rs. 84,430-6-0.

186. *Improvement of kutchra footpaths.*—A special provision of Rs. 10,000 was made in the budget for 1940-41 for the improvement of the kutchra footpaths in the City. This amount was utilised for surface dressing and semi-grouting some of the important footpaths in residential and other localities. The area treated under this head was 9,590 square yards and the cost amounted to Rs. 9,508.

187. *Restoration of Trenches.*—The following lengths of trenches were opened by the public utility companies and various Municipal Departments :—

	R.ft.
(1) Water Department	1,42,540
(2) Drainage Department	33,185
(3) Bombay Gas Co., Ltd.	33,818
(4) Bombay Telephone Co., Ltd.	43,657
(5) B. E. S. & T. Co., Ltd.	30,900
(6) Government Telegraph Department	30,922
(7) Andhra Valley Power Supply Co., Ltd.	3,237
(8) Miscellaneous agencies,	43,466
Total	3,61,725

The trenches were restored at the cost of the departments and the utility companies concerned at a total cost of Rs. 2,63,558-8-0.

188. The rates of restoring the trenches on asphalt roads for the last five years are as under :—

	1936-37.	1937-38.	1938-39.	1939-40.	1940-41.
	Rate per square yard				
	Rs.	Rs.	Rs.	Rs.	Rs.
3" asphalt with oil asphalt ...	8	8	8	8	8

189. *Road Watering.*—All water-bound roads and kutchra footpaths comprising an area of 1,05,433 square yards were watered twice a day during the dry season and the expenditure, incurred thereon amounted to Rs. 9,256.

ROAD SIDE TREES

190. The total number of road-side trees planted in the year 1940-41 is 745. Out of this 269 were planted in fresh pits to form new avenues at a cost of Rs. 3,739-9-0, 50 were planted in two Municipal playgrounds at Dadar and Matunga, while the remaining to replace casualties in the existing avenues. The roads on which the new trees have been planted are shown below:—

Name of road.	No. of trees.	Species.	Cost.
			Rs. a. p.
Hornby Vellard	114	Cocoanuts and Casuarinas alternately.	1,581 5 0
Jerbai Wadia Road	80	Peltaphorum	744 2 0
Mahomedalli Road	75	Peltaphorum	1,414 2 0
Total	269	Total	3,739 9 0

191. 60 large trees were cut down in the ordinary course as they had either perished or were unsound requiring immediate removal. The unprecedented cyclone which swept over the City in October 1940 took a heavy toll of road-side trees. 690 trees were uprooted and 806 were crippled or loosened in roots. In the latter case 565 trees were partially cut down and 241 trees entirely removed in the interest of public safety. The work of cutting the fallen trees and removing the cut wood to the Municipal depots was carried out at a cost of Rs. 18,046-2-0 meeting the same from the additional grant of Rs. 20,000 obtained from the Surplus Cash Balance, as sanctioned by the Corporation under their Resolution No. 968, dated the 6th January 1941

192. The replacement of these heavy casualties will have to be carried out side by side with the execution of the five-year programme for planting new trees on Municipal as well as Ex-Trust roads, recently sanctioned by the Corporation under their Resolution No. 760, dated the 14th November 1940. It will, therefore, not be possible to give effect to the five-year programme to the extent intended by the Resolution. The cost of replacing the casualties is roughly estimated at Rs. 20,000 and the work will have to be spread over a number of years. The total loss sustained by the Municipality on account of the damage caused to the trees by the cyclone is estimated in the neighbourhood of Rs. 1,00,000.

193. In the course of the year, usual pruning was resorted to in cases where the branches encroached upon the adjoining houses, interfered with the overhead wires of the Utility Service Companies or caused obstruction to the roadway. Pruning was also carried out to give trees shape and balance and to prevent them from being uprooted by stormy winds. The total expenditure incurred on the maintenance of the road-side trees amounted to Rs. 5,736.

194. *Benches.*—No new benches were purchased during the year under report. The existing benches at various places were repaired wherever necessary at a cost of Rs. 282-6-0. Thanks to the munificence of two philanthropic gentlemen Mr. Kantilal Ishwarlal and Seth Mafatal Gagalbhai, the Municipality will shortly be able to provide the long felt amenity of benches along the roads which are frequented by the public in large numbers at places of recreation, such as the Marine Drive, the Hornby Vellard, the Worli Sea Face Road, Mahim Fort, etc. About 250 benches will accordingly be provided along the western promenade of the Marine Drive out of the donations received and similar benches will also be placed at other roads, as far as possible. The demand for benches is insistent, but so far nothing could be done on account of financial stringency of the Municipality. In 1939, a scheme for providing benches along these roads was prepared, according to which it was estimated that about 700 benches would be required and their cost would be in the neighbourhood of Rs. 21,000. As it was not possible to find this amount all at once, it was decided to spread it over three years. A provision of Rs. 7,000 was accordingly asked for in 1940-41, but it was not sanctioned. A reduced provision of Rs. 4,000 has, however, been allowed in the budget for 1941-42, which will be utilized in purchasing about 100 benches.

195. *Road Rollers.*—The total number of road rollers is 34 out of which 27 are steam-driven, 4 diesel oil driven and 3 petrol driven. One steam roller condemned in the year 1929 has since been repaired and put into commission. Six rollers were used on roads treated with asphalt and other constructional works and the remaining on the works of repairs and maintenance of roads. On an average 27 rollers were in service every day. The total expenditure on the maintenance of the rollers during the year amounted to Rs. 67,107.

196. *Motor Traction.*—One 4 ton lorry was purchased during the year and brought into commission thus bringing the total of these lorries to 21. The mileage done by these lorries which were used in the Works Branch for the transport of materials was 2,66,294 miles. The mileage done by the existing eight 1-1½ ton lorries during the year was 55,511 miles. The rates charged to various departments for 4 ton lorries were annas six per mile for the first month and annas eight per mile for the remainder of the year, and for 1-1½ ton lorries annas five per mile for the first month and annas six per mile for the remainder of the year. The rates had to be increased on account of the increase in the prices of fuel, etc. which directly affected the running cost of lorries.

197. A flat rate of Rs. 3 per brass was charged for transporting metal from the Municipal Crushers to any part of the City for the first month and Rs. 3-8-0 per brass for the remainder of the year. A rate of Rs. 1-4-0 per brass was charged for transporting rubble to Love Grove Crushers for the first month and Rs. 1-6-0 for the remaining period, and a rate of Rs. 1-4-0 per ton was charged to the Storekeeper for transporting, loading, unloading and stacking cement from various goods yards, docks and bunders.

198. The total expenditure on the working of all the lorries amounted to Rs. 1,02,257 and the receipt amounted to Rs. 1,11,048-13-0 from the Works Branch and Rs. 49,836-4-0 from other departments.

199. Works done on behalf of other Departments and private parties—

	Rs.	a.	p.
(1) 62 works were carried out for other departments at a total cost of ...	61,685	13	0
(2) 156 works were carried out for various private parties at a total cost of ...	24,077	3	0

200. *Permits, etc.*—In all 2,073 permits were issued for the following purposes :—

	No. of permits issued.
(1) For temporary erection of mandaps ...	91
(2) For placing chairs and benches ...	352
(3) For erection of scaffolding and stacking building materials ...	921
(4) For the 'Holi' festival (free) ...	102
(5) For the 'Moharrum' festival (free) ...	330
(6) For opening trenches ...	277
Total ...	2,073

201. *Street Widening consequent upon set-backs.*—The cost incurred in adding to the roads set-back lands acquired in the different parts of the City amounted to Rs. 82,833-8-0 inclusive of the cost of incidental works such as shifting tram poles, electric cables, gas or electric lamps, etc. The total area added was 7715.10 square yards.

202. *Roads declared public and taken over for maintenance.*—The following private streets were taken over for maintenance :—

Name of the Road.	Length in R. ft.
(1) Private streets in Khotachiwadi between Girgaum Road and Vithalbhai Patel Road	2,400
(2) Private new 40' road between Sleater Road and Falkland Road low level road, including footpaths on either side	387
(3) Private street known as Sitafalwadi off Mount Road ...	586
(4) Private street between Shankarrao Pupala Road and Kamathipura 5th Street	208
(5) Private street between Shankarrao Pupala Road and Kamathipura 13th Street	290
(6) Private street off Vincent Road south of the Hind Mata Cinema ...	260
(7) Private street off Arthur Road (Gas Co's Lane) leading to Messrs. Godrej & Boyce Manufacturing Co. (portions A-B, B-C and C-D).	1,112
Total ...	5,243 R. ft.

203. Other roads and footpaths taken over for maintenance are mentioned below :—

(a) Roads.

Name of the Road.	From whom taken over.	Length in R. ft.
(1) The Marine Drive ...	Public Works Department ...	8,470
(2) 10' asphalt strip of the Marine Drive ...	Do. do. ...	8,330
(3) 40' carriageway of 120' road ...	Do. do. ...	1,962
(4) 120' road along storm water drain No. 6 ...	Do. do. ...	450
(5) Foreshore Road ...	Do. do. ...	370
(6) Foreshore road from plot No. 138 to Cuffe Parade ...	Do. do. ...	2,260
(7) Government passages off Mount Road, known as Narielwadi.	Collector of Bombay ...	1,480
	Total ...	23,322 R.ft.

(b) Footpaths.

(1) Marine Drive ...	Public Works Department ...	10,104 R.ft.
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204. *Occupation of roads for stacking building materials by house-owners.*—Action under Section 322(c) of the Municipal Act was taken to prevent unauthorized occupation of roads with building materials. 300 notices were served for contravening the provisions of this Section.

Fees were recovered for the use of the roads for stacking building materials and putting scaffolding. The total receipts under this head amounted to Rs. 32,351-8-0.

205. *Occupation of footpaths for the erection of structures, such as Mandaps, Sabils, etc.*—It is found that in a number of cases unauthorized structures, such as mandaps, sabils, etc., are put up by the public on Municipal footpaths causing much obstruction to traffic. In two cases, the offenders were prosecuted with the help and co-operation of the Police and the result was satisfactory.

206. *Recovery of ground rent on account of occupation of roads and footpaths.*—Ground rents recovered on account of temporary lettings of roadside lands and party of footpaths for the erection of petrol tanks, pumps and other miscellaneous occupation amounted to Rs. 19,017-14-0. This amount is exclusive of the rent for tramway tracks and way-leave in respect of telephone wires which amounted to Rs. 66,944-2-0 and Rs. 1,00,500 respectively.

207. During the year no permission was granted for erection of petrol pumps on footpaths. It may be stated that in 1934-35, 9 sites at different streets in the City were leased for petrol installations. The Police having taken objection to the continuance of these sites on the ground of obstruction to traffic, their number was being gradually reduced and there was only one such site at Grant Road, at the beginning of the year under report, leased to one Mr. F. M. Colman, which has also now been removed.

208. *Materials purchased for road maintenance works.*—Particulars of the materials purchased for road maintenance works during the year are shown in the Statement marked K.

TRAMWAYS

209. No additions were made to the total length of tracks during the year.

210. The total length of double tracks in the City is 26.70 miles and that of single tracks 2.27 miles.

211. In accordance with Corporation Resolution No. 4313, dated the 7th October 1915, the following information regarding the rolling stock has been obtained from the B. E. S. & T. Co., Ltd., for the year under report :—

Number of cars running in the City classified according to different types with total carrying capacity of each.	{	1 single deck bogie seating 56 passengers.
		28 single deck bogies each seating 60 passengers.
		63 double deck bogies each seating 96 passengers.
		2 double deck bogies each seating 92 passengers.
		1 double deck bogie seating 86 passengers.
		21 double deck bogies (central entrance) each seating 94 passengers.
		2 double deck bogies (central entrance) each seating 92 passengers.
		52 single truck trains each seating 70 passengers.
		91 single truck trains each seating 78 passengers.
		1 single truck train seating 74 passengers.
		3 single truck trains each seating 62 passengers.
1 single truck train seating 54 passengers.		

Total ... 266

212. One tubular steel shelter has been erected by the B. E. S. & T. Co., Ltd., on the west side of the Bori Bunder junction.

213. *Street Name Boards.*—During the year an order was sent to the Mechanical Engineer for the supply of 87 galvanized tubular poles with brackets and 176 galvanized suspending clips at an estimated cost of Rs. 2,389 for hanging the street name plates which were purchased in the previous years. 15 additional street name plates have been ordered from the Kotkar Enamel Works for being erected on roads which have been either renamed or newly named. The cost of the plates amounts to Rs. 90. In accordance with Corporation Resolution No. 204, dated the 26th June 1936, all street name plates purchased after the passing of the Corporation Resolution have been made of adequate size, so as to accommodate the names of streets in English, Marathi and Urdu on one side and English, Gujarati and Urdu on the other.

214. *Cleaning and repairing Port Trust Wharves and Roads.*—As usual, the amounts of Rs. 1,60,550 and Rs. 43,680 which are payable to the Bombay Port Trust on account of maintenance and lighting of the wharves and roads inclusive of an area in the Cotton Green were adjusted as rebate in the general tax payable by the Trust for the year under report.

215. *Repairs to Ex-Trust Roads.*—The expenditure booked during the year under report on the maintenance of roads in different Improvement Trust Schemes taken over in 1933 amounted to Rs. 46,491-4-0.

216. The expenditure booked during the year for the maintenance of the existing roadside trees on Trust roads amounted to Rs. 5,314-5-0.

Refuge Islands.—During the year 4 pedestrian crossings were constructed in the City at different places as noted below at a total cost of Rs. 595-3-0.

Name of the Road.	No. of refuge island.	Cost.
		Rs. a. p.
(1) 1st Marine Street	1	144 3 0
(2) Vithalbhai Patel Road, junction C. P. Tank Road	3	451 0 0
Total	4	595 3 0

217. *Traffic Islands.*—The Corporation under their Resolution No. 259, dated the 24th July 1936, accepted the principle of providing traffic islands in the City at Municipal cost. The following traffic islands were constructed on a permanent basis at a total cost of Rs. 8,458-7-0 inclusive of the cost of traffic directional lamps:—

	Rs. a. p.
(1) Bori Bunder	... 3,423 6 0
(2) Mint Road (excluding lighting arrangements)	... 1,147 3 0
(3) Arthur Road junction Bellasis Bridge.	... 380 0 0
(4) Poibavdi, Parel	... 1,151 7 0
(5) Group of traffic islands at the junction of Portuguese Church Street and Gokhale Road (North) and Gokhale Road (South).	2,356 7 0
Total	... 8,458 7 0

218. It may be stated that so far 33 junctions in the City have been selected for the construction of traffic islands and the Traffic Advisory Committee have classified them as 'A', 'B' and 'C' class islands and numbered them serially according to their urgency and importance. The permanent construction of the islands will be taken up according to that order. During the year under report, the following traffic islands were laid out temporarily and kept under observation:—

- (1) Carnac Road junction Frere Road.
- (2) Bandstand junction 120' Road.
- (3) Mayo Road junction Cooperage.
- (4) Gamdevi Road junction Nana's Chowk.
- (5) Girgaum Road junction Nana's Chowk.
- (6) Walkeshwar Road junction Ridge Road.
- (7) Chowpatty Sea Face junction Sandhurst Bridge.
- (8) Bhandarkar Road junction Telang Road.
- (9) Hospital Avenue junction King Edward Road.
- (10) Triangular island at Tilak Bridge Garden.

219. The following traffic islands which were laid out in the previous years and kept under observation, have been approved by the Traffic Advisory Committee and it is proposed to construct them on a permanent basis shortly :—

- (1) Mahomedalli Road junction Carnac Road.
- (2) Carnac Road junction Frere Road.
- (3) Palton Road junction Hornby Road.
- (4) Channelising islands at Nana's Chowk.
- (5) Channelising island at the junction of Forjett Street and Gowalia Tank Road.
- (6) Walkeshwar Road junction Ridge Road.
- (7) Khareghat Road junction Sir Bhalchandra Road.
- (8) Bhawanishankar Road junction Gokhale Road.
- (9) Worli Road and Road No. 10 near the petrol pump.

Some of these works will be carried out from the provision of Rs. 20,000 in the Loan Works Budget for 1941-42 under 'Traffic Amenities'.

220. *Pedestrian Guard Railings.*—The pedestrian guard railings erected at different places in the previous years have proved very useful in guiding pedestrians to make proper use of crossings on roads.

221. *Repairs to Queen Victoria's Statue.*—The Government of Bombay, to whom a reference was made about the repairs to Queen Victoria's Statue at Mahatma Gandhi Road, informed the Municipality that as the statue in question was donated to the City of Bombay by the late Maharaja of Baroda the matter might be taken up with Baroda Government. A reference was therefore made to the present Maharaja. The Maharaja deputed the State Architect to inspect the statue in company with experts. Accordingly the statue was inspected by the Architect who is of opinion that the statue does not require extensive repairs. The Dewan of Baroda has, however, requested to obtain the opinion of experts in the matter and communicate it to him, so that the matter may be placed before the Government of Baroda for their consideration. I am already in communication with a few eminent sculptors and their opinion is awaited.

CRUSHERS

222. The stone crushers at Sewri, Love Grove and Worli were working economically during the year. The rubble required for the Sewri Crusher was obtained by contract from Messrs. The Bombay Construction Corporation at the rate of Rs. 6-8-0 per 100 cubic feet. The rubble had to be purchased from the contractors as the stone from ex-Trust quarries at Wadala, Scheme 57, was completely used up. The rate compared favourably as against the previous year's rate of Rs. 7-10-6 (rubble Rs. 5-2-6+royalty Rs. 2-8-0) per 100 cubic feet. The rubble required for the Love Grove and Worli Crushers was obtained from the ex-Trust dump of rubble at Worli, Scheme 52, Worli Hill Quarry, Scheme 58, and old setts removed from Frere Road, Reay Road, etc., at the rate of Rs. 3 per 100 cubic feet exclusive of transport charges.

223. The contract for the supply of labour to the Sewri Crushers for the year under report was held by Mr. Bhaurao Raghaji Khanwale, the rate being Rs. 1-13-6 per 100 cubic feet as against the previous year's rate of Rs. 1-15-0 per 100 cubic feet. The rate was inclusive of the supply of necessary labour for feeding the crushers, screening materials, forming depots and loading into lorries. Experience had shown that this method of obtaining labour by annual contract is not only satisfactory but also economical. It has therefore been decided to work the Love Grove Crushers also on contract basis from 1st March 1941.

224. The Love Grove Crushers and Worli Crushers continued to work departmentally during the year under report as usual.

225. One Baxter type 16"×9" Stone Crusher with 16"×5" granulator crushers purchased in 1939 was installed at Sewri and has been working satisfactorily.

226. The Dust Extraction Plant purchased last year from Messrs. Marshall Sons & Co. (India) Ltd., at a cost of Rs. 8,574 is working satisfactorily and the dust nuisance has been greatly reduced. The sides of the Parkar Crushers have also been covered to prevent the dust flying about the surrounding places. Moreover, the dust extracted by the plant is found to be suitable for use as filler in asphalt works, and the whole output is now used for this purpose after mixing with the finer stuff bought from the contractor.

227. The following statement shows the income and expenditure pertaining to the two Crushers :—

Particulars.	Income.			Expenditure.			Profit.		
	Rs.	as.	p.	Rs.	as.	p.	Rs.	as.	p.
(1) Sewri Crushers	93,942	9	0	76,774	2	6	17,168	6	6
(2) Love Grove & Worli Crushers	88,044	3	0	79,865	2	6	8,179	0	6

228. The quantities of metal, grit, etc., crushed at the two crushers during the year under report are as follows :—

Kind of metal.	Sewri Crushers.	Love Grove and Worli Crushers.	Total.
	C. ft.	C. ft.	C. ft.
1½" metal	...	2,18,450	2,18,450
1" metal	26,300	1,29,965	1,56,265
½" metal	2,60,225	1,42,121	4,02,346
Grit	93,300	29,650	1,22,950
Grit with dust	54,650	59,000	1,13,650
Dust	16,157	27,350	43,507
Fine dust	68,360	...	68,360
Stone dust filler	1,400	...	1,400
Crusher run	1,03,875	49,100	1,52,975
Mixed metal	...	34,575	34,575
Total	6,24,267	6,90,211	13,14,478

229. The rates for the supply of different materials during the last five years are given in the following statement :—

Kind of material.	1936-37.	1937-38.	1938-39.	1939-40.	1940-41.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1½" metal	10 0 0	10 0 0	10 0 0	10 0 0	10 0 0
1" metal	12 0 0	12 0 0	12 0 0	12 0 0	12 0 0
½" metal	16 0 0	16 0 0	16 0 0	16 0 0	16 0 0
Grit	19 0 0	19 0 0	19 0 0	19 0 0	19 0 0
Grit and dust	11 8 0	11 8 0	11 8 0	11 8 0	11 8 0
Dust	Free	Free	Free	Free	Free
Crusher run	...	12 12 0	12 12 0	12 12 0	12 12 0
Stone dust filler	...	...	...	...	7 4 0 (per ton.)
Fine grit	...	11 8 0	11 8 0	11 8 0	11 8 0 (from 1-3-40 to 30-9-40 and 9 0 0), (from 1-10-40 to 28-2-41).

Note.—The rates are for the supply ex-crushers and therefore do not include charges for transport and loading, etc.

ASPHALT PLANT

230. During the year under report the Municipal Asphalt Plant was closed for 107 days from 16th June to 30th September 1940 on account of the monsoon. Out of the remaining 258 days, 211 were working days, 2 were non-working days on account of intermittent rains and the rest non-working days on account of Sundays and Holidays.

231. Slight damage was caused to temporary sheds and fencing on account of the heavy cyclone on 16th October 1940 and it was made good at a cost of Rs. 65.

232. The average area laid per day with the different methods is as follows:—

Method.	Length in mile.	Area in sq. yds.	No. of days.	Average area per day.
(1) 3" sheet asphalt	0.17	5,879.23	12½	479.94
(2) Renewing 3" sheet asphalt surface.		27,955.00	71½	389.62
(3) Maintenance work		15,730.75	67	234.78
(4) Trench work		6,243.04	60	104.05
Total	0.17	55,808.02	211	264.59

233. The following tests were carried out during the year at the Asphalt Plant Laboratory:—

Nature of tests.	No. of tests.
(1) Extraction	73
(2) Platform sand tests	578
(3) Testing sand from depots	95
(4) Testing materials from depots	68
(5) Test of platform sand and metal	170
(6) Void tests	25
(7) Specific gravity tests	95
(8) Preparing samples of various road mixtures	45
(9) Penetration and other tests	180

234. The total expenditure incurred on the working of the asphalt plant amounted to Rs. 229,254-11-6. The value of the materials on hand at the close of the year was Rs. 48,508-13-0. Net expenditure therefore works out to Rs. 180,745-14-6.

235. The new asphalt plant installed at Worli, Scheme 52, worked regularly since October 1940. The offices of the asphalt plant were therefore shifted to the new site during the year. The old asphalt plant is also being shifted and erected near the new plant to work in case of emergency. The site at the old asphalt plant and the office buildings have been handed over in charge of the Mechanical Engineer in connection with the layout of the proposed Purification Plant.

236. The two crushers installed at Worli worked satisfactorily during the year. They were worked by portable steam engine. In furtherance of the proposal to work these crushers on electric power, the B. E. S. & T. Co., Ltd., have laid their cables but the actual connection has not yet been given. The work of electrification will be completed during the year 1941-42, and it will then be possible to run the crushers by electric power and shift the old crushers from Love Grove.

237. An area admeasuring 2677 square yards was scarified during the year by the Road Heater plant purchased during 1938-39.

238. An area of 21,824 square yards of Capital Roads was renewed during the year with 3" sheet asphalt surfaces at a total cost of Rs. 1,07,085-15-0 from the provision available under Advances and Suspense Heads, 'Renewal of Road Surfaces Fund' and an area of 6,131 square yards was renewed from the provisions available under Loan Works Budget, VIII.—Roads, Drains and Sewers, Renewing of surfaces of roads for which no general fund exists.

239. The practice of laying pre-coated chips on finished sheet asphalt surfaces has been found to be satisfactory to make the surfaces non-slippery. This is therefore adopted wherever necessary.

REPAIRS AND MAINTENANCE OF DRAINS AND SEWERS

(a) Repairs and Alterations.

240. 150 repairs and alterations to drains and sewers were carried out departmentally. 145 manhole frames and covers, 84 gratings of water gullies and 3 ventshafts were renewed. In addition to this some additional manholes were constructed and the existing water entrances shifted for facility of cleaning operations. The total expenditure booked upto the end of the year on these works amounted to Rs. 17,742.

(b) Cleaning Operations.

241. (i) *Pipe Sewers*.—The total mileage of pipe sewers in the City was 192.99 miles at the beginning of the year. Due to the increase of 4.11 miles during this year, the total mileage of pipe sewers is now 197.10 miles. During the year under report, it was found necessary to clean 115.44 miles of these sewers by passing through them discs, ropes and cleaning rods and the total amount of silt removed from them amounted to 3832 tons which was sent to Deonar in specially built wagons. 2518 chokes were removed from these sewers.

242. (ii) *Ovoid Sewers*.—The total mileage of main ovoid sewers in the City was 17.18 miles at the beginning of the year. During this year no additional length was constructed. 13.63 miles of these sewers were cleaned by passing scrapers and the silt removed therefrom amounted to 1893 tons which was sent to Deonar along with that removed from the pipe sewers.

243. (iii) *Storm Water Drains*.—The total length of the storm water drains of varying sizes was 200.43 miles at the beginning of the year. During this year it was increased by about 3.85 miles thus bringing the total length of storm water drains to 204.28 miles. 27.12 miles of these drains were cleaned during the year and the silt removed therefrom amounted to 16829 tons.

244. (iv) *Water Courses*.—Water courses at the following places were kept in order and cleaned wherever necessary :—

Nepean Sea Road, Warden Road, Sewri Cross Road, Wadala Station Road, Antop Hill Road, Arthur Road, Carroll Road, Tulsi Pipe Line Road, Fergusson Road, Dharavi Road and Sion Koliwada.

245. (v) *Catchpits*.—There are 31 catchpits on pipe sewers and 9 on ovoid sewers. All of them were frequently cleaned during the year and the silt removed therefrom amounted to 3399 tons.

246. (vi) *Water Entrances*.—There were 15610 water entrances including those of perforated stones in the City at the beginning of the year. During the year under report 319 new water entrances have been constructed and 50 perforated stone water entrances are cancelled. The total number of water entrances in the City now is 15879, out of which 7797 are provided with closable types of gratings, 2654 with single gratings replaced by concrete covers, 4357 with single gratings covered with tin plates and 1071 are of perforated stones. They are cleaned and kept in working order and opened and closed before and after the monsoon.

247. (vii) *Street Connections*.—55298 street connections were cleaned during the year.

Cleansing of Sewers and Storm Water Drains.

248. With regard to cleansing of sewers and storm water drains, the methods at present employed by the Municipality are not sanitary and in keeping with modern practice in the advanced countries of Europe and America. I had therefore recommended in my report on "Sewage Disposal" that we should spend a small amount on the purchase of mechanical appliances, similar to those used in U. S. A., for sewer cleaning operations, instead of using manual labour, as an experiment, to obtain better efficiency at less cost and also to minimise the risk with which manual cleaning is attended. The question of purchasing necessary mechanical appliances has been referred to the Municipal Commissioner under Standing Committee Resolution No. 1700 dated the 22nd January 1941, and proposals in the matter will be submitted in due course. I had also recommended that the question of providing suitable clothing for the workmen working in sewers and also bathing and washing places at suitable centres to enable the workmen to take their bath and clean themselves after completion of their day's work should be considered. Provision of Rs. 10,000 was made in the Budget of the year under Report for this work and part of the work is in progress.

249. Fatal accidents in sewers or storm water drains are happily not common. Unfortunately however, during the year under report, after a lapse of about 12 years, two accidents occurred, resulting in the death of three drainage workers due to suffocation by sewer gases on cleaning works. Two workers died on 23rd October 1940, at Poibavdi Junction during removal of a heavy obstruction in a manhole at the mouth of a pipe sewer and one worker died on 6th January 1941, at Tulsi Pipe Line Road while removing silt from the covered storm water drain. All necessary tests and precautions were taken but the cause of death in both the cases was due to sudden liberation of gases that must have been hidden in unnoticed pockets behind the disturbed obstruction in the sewer and inside the silted portion of the drain.

250. To safeguard against such accidents in future, strict instructions have been issued to all the supervising staff of the Drainage Section that workmen when entering the manholes should go down gradually and do cleaning operations slowly and with proper care, so that they may not be overpowered suddenly by the liberation of pent up gases behind an obstruction or inside the silt. Arrangements are also made for the men in the sewer cleaning gangs to hold demonstrations at intervals before a responsible official in respect of their practical knowledge of the tests and precautions to be taken. For additional precautions instructions are issued

to use an air blower or a compressor on cleaning works of risky nature by mechanically pumping fresh air in the section of the sewer or drain to be cleaned, to ensure change of air therein. Provision of one air compressor machine was made in the Budget of the year under report and steps are being taken to obtain its delivery. For giving additional safety to the workmen, the Municipal Commissioner has sanctioned my proposal as an experimental measure, of providing life-belts of flat web type thigh boots and knee boots and steps are being taken to purchase them soon. I have also examined the possibility of providing gas masks to cleaners who go inside sewers and storm water drains. A gas mask was actually obtained from a local firm and was tried on some works but the workers did not feel comfortable and found themselves somewhat more suffocated when they put it on during the operation of cleaning. It was not found suitable for sewer gases and was returned to the firm. It is not yet decided which kind of gas mask would be suitable for Bombay conditions. Efforts are however being made to procure a sample of "Burrell" All-Gas Safety Mask which is reported to give good results in some American cities.

251. There are various other mechanical appliances which have been fully described in my report on "Sewage Disposal" which will have to be tested for Indian conditions before they can be recommended for adoption.

252. It is hoped that with the above arrangements there will be no recurrence of such accidents in future.

253. It has been proposed to reorganize the Drainage Section by having more supervision over labour staff and to secure better efficiency in carrying out cleaning and maintaining works in sewers and storm water drains, which are mostly underground and therefore of a risky nature. Provision has accordingly been made for one additional Inspector and four Sub-overseers in the Budget of the year 1941-42.

(c) Biological Installation at Banganga.

254. This installation was kept in working order during the year. The septic tank and contact beds were cleaned. The expenditure incurred in this connection amounted to Rs. 2,927.

(d) Ventshafts.

255. There were 902 ventshafts attached to the pipe sewers, main ovoid sewers and storm water drains in the City at the beginning of the year. During the year under report 16 new ventshafts were erected. The total number of vent-shafts is therefore 918. They were maintained and kept in working order.

(2) Cleaning, Maintaining and Upkeep of Open Main Drain and Low Level Channels.

256. (a) The cleaning of the open main drain and low level channels was carried out departmentally during the year at a total cost of Rs. 5,526 and the silt removed therefrom amounted to 3916 tons. The sale of rights of cultivation and cutting grass on the banks of these channels realised Rs. 610 during the year.

(b) The open main drain and low level channels were maintained in a satisfactory condition at a total cost of Rs. 4,215.

(c) In order to reduce the nuisance of obnoxious smell emanating from the open drain between Worli Road and Cleveland Bunder sluice gates, a special provision of Rs. 25,000 was obtained in 1939-40 by re-appropriation for removing completely the silt deposited at the bottom and sides of this drain. The provision was renewed for expenditure in 1940-41 and the work was taken up departmentally in the beginning of the year. Instead of removing the whole of the silt bodily the harder stuff was raised on the bank and the softer stuff after stirring was allowed to be washed into the sea when the gates were opened at low tides. By this work the nuisance of bad smell has been reduced to a great extent. The total expenditure incurred was Rs. 12,815.

(3) Strengthening the Arch over the Old S. W. Drain in Falkland Road.

257. A length of 110 feet of the arch of this drain was strengthened by providing 17 brick masonry relieving rings underneath the arch at a cost of Rs. 2,992.

(4) Breakdown in Sewers and Drains.

258. Extraordinary repairs due to breakdowns in the old sewers and storm water drains at the following places had to be carried out and the total expenditure thereon amounted to Rs. 3,094.

Thakurdwar Road, Vithalbai Patel Road, Kakadwadi, Duncan Road, Carnac Road, Reay Road, Ghorupdeo Road, Warden Road, Gowalia Tank Road, Picket Road, Ghogari Moholla Cross Lane, Abdul Rehman Street, Belvedere Road, Falkland Road low level north.

(5) Sluices.

259. 27 Sluices on storm water outfalls and 7 fair weather connections were operated and maintained at a total cost of Rs. 644.

(6) Underground Flushing Chambers.

260. There are 412 underground flushing chambers to flush pipe sewers and wherever they were out of order they were repaired and kept in working order at a cost of Rs. 614.

(v) NEW WORKS.

261. (a) *Petty Drainage Works.*—During the year under report 31 drainage works were carried out departmentally meeting the expenditure from the grant of Rs. 15,000 provided in the budget for the purpose.

(b) *Completion of house drainage connections in different parts of the City.*—The street portions of house drainage connections from new buildings in the City were carried out during the year and 716 sullage connections were made which served 719 premises, all of which are drained on the water carriage system. 91 storm water drain connections were made for discharging both storm water and effluent from the septic tanks in unsewered areas. The total expenditure on making street connections amounted to Rs. 74,074-1-0.

(c) *Permanent Manholes over S. W. Drains.*—During the year 30 permanent manholes were constructed on storm water drains at a total cost of Rs. 2,513.

262. *Ventshafts over S. W. Drains.*—In accordance with the scheme of providing ventilating shafts over storm water drains for their effectual ventilation, a sum of Rs. 4,600 was provided in the year under report. The amount has been utilised for providing 10 ventshafts at a total cost of Rs. 2,097.

(8) Plant and Machinery.

263. No plant and machinery was purchased for the Works Branch during the year under report.

(9) Other Departmental and Private Works.

264. Other departmental and private works amounting to Rs. 15,278 were carried out at the cost of various departments and private parties.

Design Office Work.

265. 254 estimates of miscellaneous road works and 203 for miscellaneous drainage and sewerage works were prepared in the Design Office. The total amount of these estimates amounted to Rs. 30,57,806.

266. The estimates for road works include estimates for parks and open spaces, improvement of private streets, filling in low lying lands, capital roads and roads financed out of development scheme funds. Out of the total number of estimates 10 were for providing play-grounds and parks and they amounted to Rs. 1,02,693, 6 amounting to Rs. 15,045 were for filling in, 36 estimates amounting to Rs. 1,25,124 were for the improvement of private streets, for which action was proposed to be taken under Sections 305 and 377(1-A) of the Municipal Act and 3 estimates of hill cutting amounting to Rs. 13,55,842.

267. 293 old miscellaneous estimates of road and drainage works were revised during the year. The total amount of these estimates amounted to about Rs. 16,50,443.

268. 508 miscellaneous estimates prepared by the Ward Engineers were checked, the total amount of these estimates amounted to about Rs. 3,15,778.

269. About 565 tracings of roads and drainage works were prepared and in all 3386 blue prints were taken out.

270. Survey sheets are being maintained with up-to-date information regarding drainage and sewerage works, street connections and other miscellaneous works.

271. Details of different schemes for which plans and estimates were prepared during the year are given below:—

Description.	Estimated amount.
	Rs.
(1) S. W. drain at Chowpatty Sea Face Road in lieu of the existing outlets	76,500
(2) S. W. drain in a portion of Warden Road in lieu of the existing open side drains.	51,738
(3) Providing S.W. drains in Parel Village area	52,877
(4) Widening the bottleneck at Dharavi Road near the sluices	34,474
(5) Rough scheme for giving a relief to the ejector system at Warden Road by providing a relief gravitation sewer.	164,534

STREET LIGHTING.

272. The increase in the total number of lamps of the three kinds used in the lighting of streets was 37 during the year. The following statements give the details of the gas and electrical lamps in use:—

(A) Gas Lamps.

(i) Low Pressure Gas Lamps.

Type of lantern.	1-lt.	2-lt.	3-lt.	4-lt.	5-lt.	6-lt.	8-lt.	10-lt.	12-lt.	18-lt.	24-lt.	Total.
Hexagonal	...	(a) 3349	475	228	...	...	...	...	...	...	1	4053
Bombay	...	(b) 340	...	...	...	...	...	...	...	...	...	340
Littleton	203	(c) 1529	(d) 464	(e) 638	(f) 496	...	...	...	...	...	...	3330
Rochester	(g) 45	...	(h) 22	(i) 337	(j) 42	(k) 37	(l) 8	(m) 17	...	508
London	(n) 11	...	...	11
Traffic directional lamps at traffic islands at various places	...	57	...	1	...	...	...	...	...	...	...	58
G/type pattern lamps	26	...	...	...	...	...	...	...	26
Total	8326

(a) 22 lamps not lit and one lamp put out at midnight.

(b) 4 lamps not lit.

(c) 2 lamps not lit.

{ 127 lamps put out at midnight

(d) 73 lamps put out at midnight.

(e) 49 lamps put out at midnight.

{ 19 are 4 lts., but 3 lts., lit all night.

(f) 14 lamps put out at midnight.

(g) 6 lt. Rochester lamps with only 3 lts. lit all night.

(h) { 17-6 lt. Rochester lamps with 5 lts. lit all night.

{ 5-10 lt. Rochester lamps with 5 lts. lit all night.

(i) 333-6 lt. Rochester lamps with 3 lts. put out at midnight.

(j) 12 lt. Rochester lamps, only 8 lts. lit and 4 lts. put out at midnight.

(k) 10 lt. Rochester lamps with 5 lts. put out at midnight.

{ 4-12 lt. Rochester lamps with 6 lts. put out at midnight.

(l) { 2-18 lt. Rochester lamps with 12 lts. lit and 6 lts. put out at midnight.

{ 1-12 lt. Rochester lamps with 4 lts. put out at 9-30 P.M. and 1-4 lt. at midnight.

(m) 18 lt. Rochester lamps with 12 lts. put out at midnight.

(n) 12 lt. London lamps with 6 lts. put out at midnight.

(o) One lamp not lit.

(ii) High Pressure Gas Lamps.

Type of lantern.	300 C.P.	500 C.P.	1,000 C.P.	1,500 C.P.	2,000 C.P.	3,000 C.P.	4,000 C.P.	Total.
Keith	2	10	12	15	...	1	...	40
Suggs	8	...	...	...	...	...	...	8
Metro Supervia No. I	...	...	...	...	...	...	53	53
Metro Supervia No. II	...	...	...	...	2	...	...	2
Total	...	...	...	...	...	...	...	103

Grand Total of (i) & (ii) is 8429.

(B) Electric Lamps.

Type of lantern.	40 wt.	75 wt.	100 wt. 1,000	150 wt.	200 wt.	00 wt.	400 wt.	500 wt.	wt.	1,500 wt.	Total.
Holophane or Heydon Harrison or Wembley or Wardle or City or Novalex or Mercury Vapour Discharge lanterns ...	14	249	108	37	402	869	1	2	...	1	

273. The above statement of lamps includes (i) lamps maintained by the B. E. S. & T. Co., Ltd., near Victoria Terminus, (ii) lamps belonging to the ex-City Improvement Trust and (iii) lamps maintained by the G. I. P. Railway and B. B. and C. I. Railway on behalf of the Bombay Municipality.

(C) Incandescent Oil Lamps.

274. The total number of this type of lamps during the year under report was 256.

275. The lamps mentioned under (A), (B) and (C) above are maintained and looked after by the Bomyab Gas Co., Ltd., the B. E. S. & T. Co., Ltd., and Messrs. Anderson Dawn & Co., respectively. Regular contracts have been entered into with these firms for this purpose. The total candle power of each kind of lighting

Kind of Lighting.	Candle power
Gas	2303230
Electric.	403800
Bannister (Incandescent Oil) lamps.	184800

276. The total quantity of gas consumed during the year was 2368682 c. ft. as against 2202530 c. ft. in the previous year, the calorific value of the gas being 450 B. T. U.

277. The aggregate load of the electric lamps was 403.80 K. Watt as against 399.18 K. Watt of the previous year, out of which the load of all-night lamps was 206.4 K. Watt against 380.13 K. Watt of the previous year.

278. The expenditure incurred for lighting and maintaining the lamps during the year under report was as follows:—

	Rs.
Gas lamps	6,79,867 11 0
Electric lamps	2,53,098 13 0
Incandescent Oil lamps	47,964 1 0
Total Rs.	9,80,930 9 0

279. In addition to the above a sum of Rs. 66,165-1-2 was spent on the following items:—

	Rs.
(1) For erection of new lamps	3,061 11 0
(2) Repairs and Maintenance	19,351 0 2
(3) Miscellaneous	72 6 0
(4) Lighting of Bombay Port Trust wharves and roads (by way of rebate).	43,618 0 0
Total Rs.	66,165 1 2

PUBLIC LIGHTING.

280. The illumination of streets was reduced to the minimum compatible with public safety in compliance with the restrictions imposed by Government as an A.R.P. measure. This reduction in illumination was brought about by reducing the candle power of some of the gas lamps, wherever possible, keeping out of

commission certain lamps especially along the sea-front and providing metal shades to all other lamps. Saving to the extent of about Rs. 5,000 each month was made on account of these operations. No additional lamps were erected except where they were required in connection with permanent construction of roads. The present provision of Rs. 1000 under Erection of New Lamps is evidently too small. It needs to be increased to at least Rs. 5,000.

281. The contract with Messrs. Anderson Dawn & Co., for lighting of roads with incandescent oil lamps was renewed for a further period of three years on the same terms and conditions except that if the price of kerosene exceeded the price of Rs. 5-14-6 per unit prevailing in June 1940, the contractors would be reimbursed the actual difference. In return for the extension of the contract, the Company have foregone their claim for increase over the contract rate under the War Clause of their existing contract. This arrangement was found to be economical to the Municipality.

282. A large number of gas and electric lamps were damaged by the cyclone and had to be repaired immediately. The cost of this work is estimated to be Rs. 6000.

283. As the general prices of materials such as lamp standards, mantles, globes have very much increased, the question of replacing the existing old and worn out Bombay lamps by Littleton lamps, for which a provision of Rs. 15,000 was made, has been postponed. It may also be stated that as steel poles required for the erection of lamps are not easily available on account of difficulties created by war, the Bombay Gas Co., have adopted R.C.C. standards instead, which are found equally suitable.

284. It has been decided to install electric lamps in Worli Village in place of the existing incandescent oil lamps. The work is being carried out and is likely to be completed soon. There will be a saving of Rs. 970 per annum in the recurring cost of maintenance as a result of this proposal.

STATEMENT 'A'.

Statement showing Road and Footpath Works executed by Contract during the year 1940-41.

No.	Name of Work.	Name of contractor and Standing Committee Resolution No.	Contract amount (tendered amount).	Actual expenditure including Establishment during 1940-41.	Cost of asphalt including Establishment during 1940-41.	Previous expenditure upto 31st March 1940.	Total expenditure upto 31st March 1941.	Date of commencement.	Date of Completion as per contract.	Actual date of completion.	REMARKS.
			Rs.	Rs.	Rs.	Rs.	Rs.				
1	Extending southwards the existing sea-wall west of Love Grove Bridge and providing tidal balance flap gates therein.	Messrs. Cannon Dunkerley & Co., Ltd., S. C. R. No. 231 of 24-5-37 and S. C. R. No. 1561 of 15-2-39.	1,02,088 36,786	74	...	1,32,272	1,32,346	30-6-1937	Within 10 working months.	24-11-1939	Work completed. Accounts adjusted.
			1,38,874								
2	Providing cement concrete slabs and sett-stone pavement along Colaba Road between Henry Road and Kittridge Road.	Messrs. Tejoo Kaya & Co. S. C. R. No. 1211 of 7-12-38, and S. C. R. No. 1729 of 15-3-39.	69,731	17,885	...	44,134	62,019	9-1-1939	Within 7 working months.	10-6-1939	Contract terminated, work closed and accounts adjusted.
3	Providing cement concrete slabs and sett-stone pavement along Falkland Road between Kumbharwada Street and Erskine Road.	Messrs. Nagji Narsi & Bros., S. C. R. No. 1593 of 22-2-39.	18,868	6,063	...	12,805	18,868	30-3-1939	Within 2½ working months.	30-11-1939	Work completed, accounts adjusted.
4	Widening Chinch Bunder Road and providing 6" set-stone pavement on 1 : 3 : 6 cement concrete foundations along it between Babula Tank Road and Sandhurst Road.	Messrs. Maneck Kurpal & Co., S. C. R. No. 806 of 27-9-39.	86,722	43,250	...	37,402	80,652	1-11-1939	Within 7 working months.	20-6-1940	Do. do.
5	Permanent construction of Vithal-bhai Patel Road at its junction with C. P. Tank Road together with pavement of footpaths and necessary drainage arrangement.	Messrs. Nagji Narsi & Bros., S. C. R. No. 1755 of 21-2-40.	11,090 (road work) 2,656 (footpath)	15,703	8,111	...	23,814	27-3-1940	Within 3 working months.	5-11-1940	Do. do.
			13,746								
6	Filling in low lying plot at Mahim Causeway junction Mori Road.	Mr. Jitram Prabhudayal, S. C. R. No. 1633 of 31-1-40.	12,293	11,280	...	...	11,280	27-2-1940	Within 3 working months.	23-5-1940	Do. do.
7	Filling in the reclaimed site of Nardulla Tank at the junction of Cadell Road and Sayani Road.	Messrs. Mangatram Bros., S. C. R. No. 454 of 19-7-39.	5,087	4,145	...	...	4,145	21-12-1939	Within 2 working months.	29-2-1940	Do. do.
	Carried forward—			98,400	8,111	2,26,613	3,33,124				

STATEMENT 'A.'—Contd.

Statement showing Road and Footpath Works executed by Contract during the year 1940—41.

No.	Name of Work.	Name of contractor and Standing Committee Resolution No.	Contract amount (tendered amount).	Actual expenditure including Establishment during 1940-41.	Cost of asphalt including Establishment during 1940-41.	Previous expenditure upto 31st March 1940.	Total expenditure upto 31st March 1941.	Date of commencement.	Date of Completion as per contract.	Actual date of completion.	REMARKS.
	Brought over		Rs. 98,400	Rs. 8,111	Rs. 2,26,613	Rs. 3,33,124 5,472	Rs.				
8	Widening 1st Marine Street between Queen's Road and point A and remodelling the existing drainage arrangement in connection with the same.	Messrs. Punja Champsi & Co., S. C. R. No. 1386 of 20-12-39.	19,813	22,354	15,092		42,918	8-1-1940	Within 3 working months.	26-5-1940	Work completed, accounts adjusted.
9	Widening and constructing the portion of Chowpatty Sea Face Road from the Marine Drive to Harvey Road.	Messrs. Nagji Narsi & Bros., S. C. R. No. 1929 of 20-3-40.	89,599	371	...	...	371	...	Within 7 working months.	...	Work is held up for want of Government portion of land on sea-side.
10	Construction of 800' length of Tulsi Pipe Line Road from its junction with Haines Road including foot-paths, s. w. drains and a sewer.	Messrs. Nagji Narsi & Bros., S. C. R. No. 305 of 14-6-39.	70,784	14,421	...	41,162	55,583	1-11-1939	Within 4 working months.	14-12-1940	Work completed, accounts are being adjusted.
11	Providing 2" Clevecrete on 6" thick 1:3:6 cement concrete foundation on Colaba Road (east side) between Arthur Bunder Road and Kittridge Road and a portion of west side between Namdar Manzil and 3rd Pasta Lane.	Messrs. Ardeshir Namdar Irani & Co., S. C. R. No. 1568 of 4-1-41.	26,000	...	...	...	...	3-2-1941	Within 2½ working months.	...	Incomplete.
12	Providing all-concrete 1:2:4 carriageway including shifting the existing water entrances to the proposed kerb lines and providing an additional water entrance and two ventilating shafts at Jail Road, East between Babula Tank Road and Sandhurst Road.	Messrs. Tejoo Kaya & Co., S. C. R. No. 1900 of 26-2-41.	44,871	...	...	...	...	26-3-1941	Within 4 working months.	...	Do.
13	Providing all-concrete 1:2:4 carriageway, shifting water entrances, extending 6" house connections and providing additional street connections at Portuguese Church Street between Gokhale Road and Kashinath Dhuru Street.	Messrs. Nagji Narsi & Bros., S. C. R. No. 1899 of 26-2-41.	26,544	...	...	...	...	...	Within 3½ working months.	...	The work will be started shortly.
	Carried forward—			1,35,546	23,203	2,73,247	4,31,996				

STATEMENT 'A'—Contd.

Statement showing Road and Footpath Works executed by Contract during the year 1940—41.

No.	Name of Work.	Name of contractor and Standing Committee Resolution No.	Contract amount (tendered amount).	Actual expenditure including Establishment during 1940-41.	Cost of asphalt including Establishment during 1940-41.	Previous expenditure upto 31st March 1940.	Total expenditure upto 31st March 1941.	Date of commencement.	Date of completion as per contract.	Actual date of completion.	REMARKS.
	Brought over: ...		Rs.	Rs. 1,35,546	Rs. 23,203	Rs. 2,73,247	Rs. 4,31,996				
14	Providing R. C. C. retaining wall over the sea-wall at Hornby Vellard.	Messrs. Anna Balwant & Dattatraya Govind & Co., S. C. R. No. 1347 of 4-12-40.	31,882	...	...	...	...	...	Within 5 working months.	...	
15	Providing cement concrete slabs along certain roads in Mahim Development Scheme.	Messrs. Desai Lallubhai & Co., S. C. R. No. 234 of 16-5-40.	14,620	8,151	...	...	8,151	14-10-1940	Within 2 working months.	7-2-1941	Work completed, accounts to be adjusted.
	NEW FOOTPATHS.										
1	Paving with blue stone slabs the footpaths at (1) Delisle Road (east side) between Garden Bridge and Arthur Road Bridge and (2) Lady Jamshedji Road (south side) from Ganesh Peth Lane to Gokhale Road (North).	Messrs. Nagji Narsi & Bros., S. C. R. No. 1715 of 14-2-40.	29,850	29,718	...	...	29,718	27-3-1940	Within 3 working months.	8-7-1940	Work completed, accounts adjusted.
2	Paving with blue stone slabs the footpaths at Lady Jamshedji Road from opposite Ganesh Peth Lane to beyond Y Road, North and at Thana Street from Frere Road to Clive Road.	Mr. Nenshi Monji, S. C. R. No. 1624 of 15-1-41.	40,708	...	...	...	...	...	Within 4 working months.	...	Incomplete.
3	Paving footpath at Vithalbhai Patel Road at its junction with C. P. Tank.	Messrs. Nagji Narsi & Bros., S. C. R. No. 1755 of 21-2-40.	2,656	1,887	...	...	1,887	27-3-1940	Within 3 working months.	5-11-1940	Work completed, accounts adjusted.
	Total ...			1,75,302	23,203	2,73,247	4,71,752				

STATEMENT 'B',

Statement showing Drainage Works executed by Contract during 1940-41.

No.	Name of Work.	Name of contractor and Standing Committee Resolution No.	Contract Amount.	Actual expenditure including Establish-ment during 1940-41.	Previous expenditure upto 31st March 1940.	Total expenditure upto 31st March 1941.	Date of commencement.	Date of completion as per contract.	Actual date of completion.	REMARKS.
			(Tendered Amount.)							
			Rs.	Rs.	Rs. a p.	Rs. a p.				
1	Construction of 42" and 48" sewers with accessories in Haines Road between Mahalaxmi Overbridge and the culvert over s. w. channel.	Messrs. Prabhat Construction Co., Ltd., S. C. R. No. 1397 of 18-1-1939.	1,40,381	49,872	70,023 0 0	1,19,895 0 0	1-3-1939	Within 12 working months.	...	Work completed. Accounts are to be adjusted.
2	Construction of 57" Hume Pipe sewer across the s. w. Reservoir to meet the main sewer near Love Grove Pumping Station and 24" Hume Pipe sewer K. J. along Haines Road.	Messrs. The Universal Construction Co. S. C. R. No. 42 of 13-4-1938.	1,39,728	26,220	1,18,962 1 0	1,45,182 1 0	18-5-1938	Do. do.	19-2-1940	Work completed. Accounts adjusted.
3	Construction of s. w. Relief drains from Poibaydi to the open channel through New Foras Road.	Messrs. Tejoo Kaya & Co. S. C. R. No. 1487 of 10-1-1940.	25,999	25,855	...	25,855 0 0	29-1-1940	Within 3 working months.	22-4-1940	Do. do.
4	Construction of 24" and 27" Hume Pipe sewers in Frere Road between Elphin-stone Bridge Road and Carnac Bridge.	Messrs. Tejoo Kaya & Co. S. C. R. No. 1635 of 31-1-1940.	93,997	58,122	...	58,122 0 0	18-3-1940	Within 6 working months.	8-11-1940	Do. do.
5	Construction of an open storm water channel from Haines Road to Love Grove.	Messrs. Rasulji Rajbhoy & Co. S. C. R. No. 1280 of 21-12-1938 and S. C. R. No. 657 of 30-8-1939.	1,47,727	295	1,20,165 0 0	1,20,460 0 0	7-1-1939	Within 7 working months.	27-5-1940	Work completed. Accounts are to be adjusted.
6	Construction of circular s. w. drains with accessories to replace the open channel between Fergusson Road and Globe Mill Passage including filling in of the open channel.	Messrs. Rasulji Rajbhoy & Co. S. C. R. No. 1278 of 21-12-1938.	1,55,849	21,999	89,568 0 0	1,11,567 0 0	23-1-1939	Within 12 working months.	...	Incomplete.
7	Construction of a double barrelled s. w. drain of cement concrete with accessories to replace the open channel between Haines Road and Fergusson Road including filling in of the open channel.	Messrs. Rasulji Rajbhoy & Co. S. C. R. No. 1279 of 21-12-1938 and S. C. R. No. 1983 of 29-3-1940.	2,86,866	1,95,406	46,021 0 0	2,41,427 0 0	3-3-1939	Within 17 working months.	...	Do.
8	Construction of storm water drains with accessories in Woollen Mill Lane and Y Roads off Lady Jamshedji Road.	Messrs. Manek Kurpal & Bros S. C. R. No. 1767 of 24-3-1939.	33,271	2,850	28,884 0 0	31,734 0 0	20-4-1939	Within 4 working months.	3-2-1940	Work completed. Accounts adjusted.
Total Rs. ...				3,80,619	4,73,623 1 0	8,54,242 1 0				

STATEMENT 'C.'

Statement showing Road Drainage and other works carried out departmentally during 1940-41.

No.	Name of Work.	Actual expenditure including Establishment charges during 1940-41.	Previous expenditure including Establishment charges upto 31st March 1940.	Total expenditure upto 31st March 1941.	REMARKS.
		Ra.	Ra.	Ra.	
1	Construction of a pucca retaining wall at the toe of Walkeshwar Road to support the embankment ...	2,813	18,342	21,155	Incomplete.
2	Converting the open plot of land off 40' road at Shivaji Park Municipal Colony into a recreation ground ...	184	3,962	4,146	Complete. Accounts adjusted.
3	Construction of 2/3rd width of road Y2-L-Z-K with drain and sewer connections and lighting ...	17,151	...	17,151	Incomplete.
4	Construction of 2/3rd width of Road X-Y with sewer connections and lighting ...	6,326	...	6,326	Complete.
5	Construction of half portion of the 40' road Shivaji Park marked B-C ...	4,291	53	4,344	Do.
6	Concreting 1/3rd width 12' of the carriageway of the 60' road marked X3-Y-L-Z-K ...	7,406	4,345	11,751	Incomplete.
7	Concreting half width of the carriageway of the 40' road marked G-F-E-D ...	2,630	7,710	10,340	Complete.
8	Construction of 1/3rd width of carriageway of the 50' road marked P-O-N-M-V ...	6,671	5,449	12,120	Incomplete.
9	Permanent construction of Hospital Lane ...	6,042	3,431	9,473	Complete.
	<i>Mahaluxmi Overbridge Scheme.</i>				
10	(1) Constructing (semi-grouting) road on the west side of Mahaluxmi Overbridge near Race Course ...	10,763	10,315	21,078	Complete.
	(2) Providing s. w. drain in the above road ...	81	11,154	11,235	Do.
	(3) Providing 6" pipe sewer in the above road ...	168	4,345	4,513	Incomplete.
	(4) Constructing access roads to arches (to the north and south) of Mahaluxmi Overbridge east approach and the passage under one of the arches of the Mahaluxmi Overbridge to connect the two approaches including lighting ...	290	3,310	3,600	Do.
	(5) Laying 9" pipe sewer in the above roads ...	13 (credit).	1,675	1,662	Complete.
	(6) Providing s. w. drainage arrangements in the access roads, etc. ...	50 (credit).	1,416	1,366	Incomplete.
	(7) Concreting the arches 5 and 6 at Mahaluxmi Overbridge ...	1,325	514	1,839	Not done.
11	Spreading red hill earth and manure including fencing, hydrants, etc., for the plot at the junction of Mori Road and Mahim Causeway ...	1,501	5,302	6,803	Incomplete.
12	Constructing a road and culvert over the drainage channel to the west of Globe Mill Passage ...	3,450	1,134	4,584	Do.
	<i>Hornby Road to Ballard Pier Road Scheme.</i>				
13	(1) Shifting of kerb line with water gullies on both sides of the Bazargate Street between Mint Road and Phirozeshah Mehta Road and providing footpath along the whole eastern side ...	790	4,278	5,068	Complete. Accounts adjusted.
	(2) Providing cement concrete surface and kerbing on Gunbow Street from Cawasji Patel Street to Bazargate Street including adding set-backs in front of Plots Nos. 43, 44, 48, 54, 58, 59 and 60 ...	6,074	10,362	16,436	Incomplete.
	(3) Adding set-back land north of Plot No. 49 in Bomanji Lane including adjusting the levels of the existing roads ...	596	725	1,321	Complete. Accounts adjusted.
	Carried forward ...	78,489	97,822	1,76,311	

No.	Name of Work.	Actual expenditure including Establishment charges during 1940-41.	Previous expenditure including Establishment charges upto 31st March 1940.	Total expenditure upto 31st March 1941.	REMARKS.
		Rs.	Rs.	Rs.	
	Brought over ...	78,489	97,822	1,76,311	
(4)	Inclusion of set-back land into Modi Cross Street in front of Plot Nos. 60 and 61	...	262	262	Complete. Accounts adjusted.
(5)	Concreting the 20' passage south of Plot Nos. 5, 6, 7 and 8 including lighting, sewer and s. w. drain ...	518	2,940	3,458	Incomplete.
(6)	Shifting underground service in Hornby Road to Ballard Pier Schemes ...	1,975	5,326	7,301	Do.
(7)	Inclusion of set-back land including footpaths into Modi Street and Bread Market Lane in front of Plot No. 65 ...	467	2,741	3,208	Do.
(8)	Inclusion of set-back land into Parsi Bazar Street opposite Plot Nos. 8-13 ...	3,522	1,142	4,664	Complete. Accounts adjusted.
(9)	Inclusion of set-back land including footpaths in Ghoga Street in front of Plot Nos. 11, 12 and 13 ...	412	1,183	1,595	Further work cannot be done as the site is not acquired.
(10)	Concreting 10' passage to the north of Plot Nos. 55-56 including drainage arrangement ...	1,563	...	1,563	Complete. Accounts adjusted.
(11)	Adding set-back land in Modi Street opposite Plot No. 61 ...	306	...	306	Do. do.
(12)	Adding set-back land into the carriageway opposite Plot No. 1/A, Pitha Street. ...	718	...	718	Do. do.
	<i>Mahim Development Scheme.</i>				
14	Construction of the proposed 40' roads off Lady Jamshedji Road south of Mia Mahomed Chhotani Road in Mahim Development Scheme No. I ...	2,478	9,700	12,178	Do. do.
15	Concreting the 40' road between Gokhale Road (south) and Bhawanishankar Road including laying sewer, lighting, etc., in Mahim Development Scheme No. III ...	...	5,692	5,692	Do. do.
16	Providing water entrances at the 40' road off Mia Mahomed Chhotani Road in front of Plot Nos. 13 and 14 ...	...	210	210	Do. do.
17	Cement concreting the carriageway by 1/2 the 40' road N.S. No. 1587 off Ranade Road Extension in Mahim Development Scheme No. III ...	17	1,823	1,840	Do. do.
18	Providing s. w. drain in the proposed Tulsī Pipe Line Road between Tilak Bridge and Lady Hardinge Road...	950	35,027	35,977	Do. do.
19	Laying a 9" pipe sewer in the 40' road south of Ranade Road Extension in front of N.S. No. 1587 in Mahim Development Scheme No. III ...	...	1,302	1,302	Do. do.
20	Constructing a 12" diameter s. w. drain in the 40' road in front of N. S. No. 1587 of Mahim Development Scheme No. III ...	...	1,921	1,921	Do. do.
21	Cement concreting the passage to the extent of its width near plots sold to Messrs. Bapat, Naik and others, including lighting in Mahim Development Scheme No. III ...	588	...	588	Incomplete.
22	Concreting carriageway in the construction of 50' road to the south of Market plot. N.S. No. 25 including lighting in Mahim Development Scheme No. IV ...	3,289	729	4,018	Complete. Accounts adjusted.
23	Construction of footpaths in the construction of 50' road to the south of Market plot No. N.S. 25 in Mahim Development Scheme No. IV ...	...	...	...	Incomplete.
24	Construction of s. w. drain in the above road ...	...	1,657	1,657	Complete. Accounts adjusted.
	Carried forward ...	95,292	1,69,477	2,64,769	

No.	Name of Work.	Actual expenditure including Establishment charges during 1940-41.	Previous expenditure including Establishment charges upto 31st March 1940.	Total expenditure upto 31st March 1941.	REMARKS.
		Rs.	Rs.	Rs.	
	Brought over ...	95,292	1,69,477	2,64,769	
25	Construction of 40' cross road off Lady Jamshedji Road adjoining Plots VIII and LX, N.S. No. 1515 in Mahim Development Scheme No. IV—				
	(1) Cement concreting the carriageway including lighting at the above ...	3,021	654	3,675	Complete. Accounts adjusted.
	(2) R.C.C. slabs 2" thick for footpath at the above ...	...	...	...	Incomplete.
	(3) Providing 12" s. w. drains at the above ...	...	1,541	1,541	Complete. Accounts adjusted.
26	Construction of 20' passage from Lady Jamshedji Road along Plot Nos. 37, 39, 40 and 41 in Mahim Development Scheme No. IV—				
	(1) Concreting the passage including lighting ...	2,148	...	2,148	Do. do.
	(2) Construction of 6" s. w. pipe sewer ...	33	1,105	1,138	Do. do.
27	Construction of 20' passage from Lady Jamshedji Road along Plots Nos. 47, 48, 49, and 50 in Mahim Development Scheme No. IV—				
	(1) Concreting the passage including lighting and filling in the well at the above ...	659	215	874	Incomplete.
	(2) Construction of 6" s. w. pipe sewer at the above passage ...	95	877	972	Complete. Accounts adjusted.
28	Construction of 40' road east of Plots Nos. 44, 45, 48, 49 and 53 off Lady Jamshedji Road in Mahim Development Scheme No. IV—				
	(1) Construction of cement concrete carriageway including lighting at the above ...	448	...	448	Incomplete.
	(2) Construction of footpath at the above road ...	...	...	...	Do.
	(3) Construction of 12" s. w. drain at the above road.	110	3,330	3,440	Complete. Account adjusted.
	(4) Construction of 9" s. w. pipe sewer at the above road ...	22	1,960	1,982	Do. do.
29	Construction of a portion of the proposed 50' road in front of Plot Nos. 4, 5 and 6 in Mahim Development Scheme No. IV—				
	(1) Providing sewer at the above road ...	...	101	101	Do. do.
	(2) Providing s. w. drain ...	...	2,185	2,185	Do. do.
30	Construction of the proposed 50' road to the south of N.S. No. 1403 in Mahim Development Scheme No. IV—				
	(1) Providing carriageway including lighting ...	4,464	1,278	5,742	Complete. Accounts being adjusted.
	(2) Providing a sewer ...	...	2,725	2,725	Complete. Accounts Adjusted.
	(3) Providing s. w. drain ...	63	2,068	2,131	Do. do.
31	Construction of 40' road at Lady Jamshedji Road in Mahim Development Scheme No. IV—				
	(1) Providing a sewer ...	2	2,759	2,761	Complete.
	(2) Providing s. w. drain ...	82	2,820	2,902	Do.
32	Construction of a portion of 50' road in front of Plot Nos. 4, 5 and 6 near N.S. Nos. 80 and 81 in Mahim Development Scheme No. IV ...	1,138	462	1,600	Complete. Accounts being adjusted.
33	Construction of 40' road near N.S. No. 1403 at Lady Jamshedji Road in Mahim Development Scheme No. IV	5,883	312	6,195	Incomplete.
	Carried forward ...	1,13,460	1,93,869	3,07,329	

No.	Name of Work.	Actual expenditure including Establishment charges during 1940-41.	Previous expenditure including Establishment charges upto 31st March 1940.	Total expenditure upto 31st March 1941.	REMARKS.
		Rs.	Rs.	Rs.	
	Brought over ...	1,13,460	1,93,869	3,07,329	
34	Construction of a portion of the proposed 40' road to the south of plot sold to St. Micheal's Church Road No. 41 in Mahim Development Scheme No. IV ...	1,513	703	2,216	Complete. Accounts adjusted.
35	Construction of a portion of 40' road on the west of property bearing N.S. No. 1409 in Mahim Development Scheme No. IV ...	1,539	436	1,975	Complete. Accounts being adjusted.
36	Laying a sewer in the above road ...	615	...	615	Do. do.
37	Construction of the proposed 50' road joining Kapad Bazar Road with Cadell Road including s. w. drain, footpath and lighting ...	8,028	11,222	19,250	Complete. Accounts adjusted.
38	Laying 21" gravitation sewer and rising main in connection with the proposed alteration in the sewerage arrangements at Poibavdi junction ...	2,657	8,614	11,271	Complete.
39	Laying 12" C. I. sealed sewage main from the Poibavadi pumps to the head manhole ...	2,565	464	3,029	Do.
40	Constructing new type of water entrances in place of old ones along various roads in the City—				
	(1) Providing new type of single and double water entrances at Islampura between Falkland Road and Khetwadi Main Road ...	625	775	1,400	Complete. Accounts adjusted.
	(2) Providing new type of single and double water Entrances. at Khetwadi Main Road ...	357	517	874	Do. do.
	(3) Providing new type of water entrances in place of old ones along Shaik Buran Street ...	190	726	916	Do. do.
	(4) Providing new type of water entrances at Undria Street ...	846	...	846	Do. do.
	(5) Providing water entrances on the existing s. w. drain in Dhuwadi near Thakurdwar off Girgaum Road ...	807	...	807	Do. do.
	(6) Renewing single water entrance at the junction of Agiary Lane and Dhanji Street ...	431	...	431	Do. do.
41	Providing drainage arrangements in connection with the work of widening south approach of Bandra Causeway.	...	1,734	1,734	Do. do.
42	Renewing or remodelling the old subsidiary s.w. drains in the City—				
	(1) Providing s. w. drain with manhole, etc., at the portions of Cannon Road, and Murzban Road...	2,054	2,050	4,104	Complete.
	(2) Proposed extension of s. w. drain along Cannon Road, Murzban Road and Bastian Road, remaining stretches ...	1,064	1,681	2,745	Do.
	(3) Providing 12" pipe drain with manhole and water gullies at Trimbak Parashram Street ...	5,330	526	5,856	Do.
	(4) Providing 12" pipe drain with manhole at Dhabu Street ...	12,417	508	12,925	Do.
	(5) Providing 12" pipe drain with manholes in Pakmodia Street ...	5,029	100	5,129	Do.
43	Works in connection with removal of the surcharged condition of the sewers in the City—				
	(1) Construction of a sump well, pumping station, etc., at Jacob Circle ...	22,137	6,933	29,070	Incomplete.
	(2) Laying a 36" C. I. rising main from Jacob Circle to Haines Road sewer ...	44,240	328	44,568	Do.
	Carried forward...	2,25,904	2,31,186	4,57,090	

No.	Name of Work.	Actual expenditure including Establishment charges during 1940-41.	Previous expenditure including Establishment charges upto 31st March 1940.	Total expenditure upto 31st March 1941.	REMARKS.
		Rs.	Rs.	Rs.	
	Brought over ...	2,25,904	2,31,186	4,57,090	
	(3) Making connections from the existing sewer and s. w. drains to the Sump well ...	2,792	...	2,792	Incomplete.
44	Providing compound walls, water connections and a mourners' shed in the burial ground at Sion—				
	(1) Construction of a mourners' shed in one of the burial grounds at Sion ...	1,781	324	2,105	Do.
	(2) Construction of waiting shed, etc. ...	5,012	380	5,392	Do.
	(3) Providing 6" sewer connection ...	736	...	736	Do.
	(4) Providing 6" drainage connection ...	663	...	663	Do.
	(5) Constructing compound wall ...	1,910	977	2,887	Do.
	(6) Filling in low lying land, etc. ...	884	374	1,258	Do.
	(7) Construction of 2 rooms for night-watchmen ...	2,577	...	2,577	Do.
	(8) Construction of an office room and a shed for hand-cart ...	1,620	...	1,620	Do.
	(9) Providing 12 baths for mourners ...	5,108	...	5,108	Do.
	(10) Providing cement concrete passages ...	56	...	56	Do.
	(11) Providing a compound wall along the northern edge of the cemetery	1,488	...	1,488	Do.
	(12) Providing one urinal of 3 seats ...	...	...	...	Do.
	(13) Providing taps for drinking water ...	...	...	...	Do.
	(14) Providing burning pyres ...	...	...	...	Do.
	(15) Providing electric lights ...	...	...	...	Do.
45	Extension of Ranade Road from Lady Jamshedji Road to Gokhale Road ...	9,052	...	9,052	Do.
46	Providing pipe railing around the portion of Plot B at Mori Road playground ...	2,470	...	2,470	Do.
47	Constructing R. C. C. shed to house the crane at Love Grove sea-wall.	828	...	828	Do.
48	(1) Shifting fish market and providing additional cement concrete slabs and washing place at east end complete with C. I. grating connection at Bellasis Road Bridge.	143	...	143	Complete. Accounts adjusted.
	(2) Providing an opening in railing and C. I. grating on the open side drain of market at Bellasis Bridge.	334	...	334	Do. do.
	(3) Providing an access in the railing and steps with landing at the south-east approach of Bellasis Bridge.	70	...	70	Do. do.
	(4) Providing a traffic island with 'Keep Left' lamp at the foot of western approach of Bellasis Road Bridge.	399	...	399	Do. do.
	(5) Constructing a straiscase at the end of the north-east low level road off Bellasis Bridge.	830	...	830	Incomplete.
	Carried forward...	2,64,657	2,33,241	4,97,898	

No.	Name of Work.	Actual expenditure including Establishment charges during 1940-41.	Previous expenditure including Establishment charges upto 31st March 1940.	Total expenditure upto 31st March 1941.	REMARKS.
		Rs.	Rs.	Rs.	
	Brought over ...	2,64,657	2,33,241	4,97,898	
49	Concreting the carriageway along the 50' road between Tulsi Pipe Line Road and Bhawanishankar Road including modification of the existing drainage arrangements.	10,920	115	11,035	Incomplete.
50	Laying a rising main along Frere Road from the Church Street ejector upto the starting point of the proposed gravitation sewer including 15' rising main.	11,480	...	11,480	Do.
51	Permanent construction of narrow bye-lanes in the City—				
	(1) Bomanji Lane ...	1,535	...	1,535	Complete. Account adjusted.
	(2) Mody Street Cross Lane ...	...	...	...	Incomplete.
	(3) Umerkhadi 4th Lane ...	276	...	276	Do.
	(4) Telwadi ...	2,155	...	2,155	Do.
	(5) Telwadi Lane (drainage). ...	2,039	...	2,039	Complete. Account adjusted.
	(6) Agiary Cross Lane ...	1,651	...	1,651	Do. do.
	(7) Assembly Lane ...	1,521	...	1,521	Do. do.
	(8) Cavell Cross Lane No. 5 ...	2,154	...	2,154	Do. do.
	(9) Charniwadi off Lohar Street ...	4,443	...	4,443	Incomplete.
	(10) Mughbat Cross Lane ...	1,458	...	1,458	Complete.
	(11) Huzria Street Cross Lane ...	654	...	654	Incomplete.
	(12) Ripon Road Cross Lane ...	1,522	...	1,522	Do.
	(13) Currey Road Cross Lane ...	61	...	61	Do.
	(14) Mahaluxmi 2nd Cross Lane ...	25	...	25	Do.
	(15) Mahaluxmi 3rd Cross Lane ...	...	...	...	Do.
	(16) Mahaluxmi Cross Lane between bridge and Clerk Road.	275	...	275	Do.
	(17) Mahaluxmi Cross Lane parallel to Clerk Road between bridge and Clerk Road.	35	...	35	Do.
	(18) Mahaluxmi cross Lane off Dhobiwada ...	507	...	507	Do.
	(19) Mahaluxmi Cross Lane off Haines Road between Haines Road and Mahaluxmi 2nd Cross Lane.	132	...	132	Do.
	(20) Wanzawadi ...	1,060	...	1,060	Do.
52	Concreting the proposed 40' road (half width) opp. Plot Nos. 10 and 11 N. S. No. 105 including footpath, s. w. drain and lighting, from Lady Jamshedji Road to Mahim Station in Mahim Development Scheme No. I.	1,836	...	1,836	Do.
53	Concreting the 40' road on the south of Plots Nos. 7, 11 and 13 N. S. No. 145 including footpath, s. w. drain and lighting in Mahim Development Scheme No. IV.	1,435	...	1,435	Do.
54	Laying out the reclaimed site of Nardulla Tank as a recreation ground.	6,157	...	6,157	Complete.
	Carried forward ...	3,17,988	2,33,356	5,51,344	

No.	Name of Work.	Actual expenditure including Establishment charges during 1940-41.	Previous expenditure including Establishment charges upto 31st March 1940.	Total expenditure upto 31st March 1941.	REMARKS.
		Rs.	Rs.	Rs.	
	Brought over ...	3,17,988	2,33,356	5,51,344	
55	Concreting the 50' Cross Road adjoining Plot N. S. No. 124 on the north and south of Mahim Bazar Cross Road including s. w. drain and lighting in Mahim Development Scheme No. V.	475	...	475	Incomplete.
56	Renewal of surfaces of roads for which no renewal fund exists. Renewing surface at—				
	(1) Hornby Road ...	31,171	...	31,171	Do.
	(2) Frere Road ...	...	...	...	Do.
	(3) Ibrahim Rahimtoola Road ...	...	...	...	Do.
	(4) Kalbadevi Road ...	...	...	...	Do.
57	Construction of 40' road in Palton Road Scheme including sewer and lighting.	2,444	...	2,444	Do.
58	Realigning, regrading and covering of 750' of open channel drain from Dadar to Century Mill.	706	...	706	Do.
59	Construction of 50' road (half width) in front of Cases Nos.M/682-M/693 owned by Jairam Jagmal (unfinished portion) in Mahim Development Scheme No. VII.	2,884	9,188	12,072	Complete. Account adjusted.
	Total ...	3,55,668	2,42,544	5,98,212	

STATEMENT 'D'.

Statement showing the footpath works carried out departmentally during the year 1940-41.

Serial No.	Name of Work.	Mode of construction.	Actual expenditure including Establishments during 1940-41.	Previous expenditure including Establishments upto 31st March 1940.	Total expenditure including Establishments upto 31st March 1941.	REMARKS.
			Rs.	Rs.	Rs.	
1	Paving footpath along 60' road (south side) north of Mahim Hindoo Cemetery from Cadell Road to sea face.	2" thick precast cement concrete slabs.	...	1,974	1,974	Work kept pending till the ownership of land is decided.
2	Paving footpath at Queen's Road (east) opposite B. B. & C. I. Railway Co's. office	Precast cement concrete slabs.	2,511	44	2,555	Complete. Accounts adjusted.
3	Paving footpath at Queen's Road (west) from Thakurdwar Road to Mathew Road.	4" cement concrete grooved pavement concrete in situ.	8,862	168	9,030	Do. do.
4	Paving footpath at Colaba Road opposite buildings that are to be constructed.	Precast cement concrete slabs.	331	838	1,169	Incomplete.
5	Paving footpath at Queen's Road (east) between Churchgate Street and 1st Marine Street.	Do. do. ...	6,380	...	6,380	Do.
6	Paving footpath at Hospital Lane ...	Do. do. ...	1,071	...	1,071	Do.
7	Paving footpath at Colaba Road opposite buildings under construction.	Do. do. ...	78	...	78	Do.
	Total ...		19,233	3,024	22,257	

STATEMENT 'E'.

Statement showing the area of roads treated with plant-mixed asphalt carpet.

Year.	New Roads Area in sq. yds.	Other Works.	Total in sq. yds.
1921-22	3,815.00	.....	3,815.00
1922-23	63,579.00	.....	63,579.00
1923-24	40,240.02	.....	40,240.02
1924-25	56,602.99	.....	56,602.99
1925-26	72,569.25	2,745.72	75,314.97
1926-27	70,189.05	8,113.32	78,302.37
1927-28	79,434.58	6,126.72	85,561.30
1928-29	93,592.42	2,615.67	96,208.09
1929-30	86,883.90	3,823.20	90,707.10
1930-31	32,128.30	11,843.09	43,971.39
1931-32	40,806.58	9,590.08	50,396.66
1932-33	24,423.59	9,888.31	34,311.90
1933-34	7,156.60	19,232.47	26,389.07
1934-35	31,429.26	15,192.49	46,621.75
1935-36	30,257.00	21,815.19	52,072.10
1936-37	46,115.87	20,980.96	67,096.83
1937-38	11,382.00	25,584.68	36,966.68
1938-39	28,041.94	25,851.45	53,893.39
1939-40	14,351.25	49,961.86	64,313.11
1940-41	5,879.23	.....	.....
Total ...	8,38,877.83		
Area of roads taken over from B. I. Trust.	3,48,600.15		
Total ...	11,87,477.98		

STATEMENT 'F'

Statement showing the different types of asphalt surfaces.

Agency.	3" Sheet Asphalt.		2" Asphaltic Concrete.		2½" Mixed Macadam.		3" Cold Mix.		Total.	
	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.	Miles.	Area in Sq. Yds.
Municipality ...	32.074	6,52,030.39*	2.799†	68,180.53‡	4.840	1,08,538.35	0.473	10,128.56§	40.116	8,38,877.83
B. I. Trust ...	11.094	3,40,250.15	0.390	8,350.00	...	...	...	...	11.484	3,48,600.15
Total ...	43.168	9,92,280.54	3.189	76,530.53	4.840	1,08,538.35	0.473	10,128.56	51.600	11,87,477.98

* Includes 1,953.76 sq. yards which were laid on 4" black base.

† Includes 0.424 miles which were laid out of Bombay.

‡ Includes 5,975 sq. yards which were laid on 4" black base.

§ Includes 3,267 sq. yards which were laid on 3" Asphaltic Concrete with Shalimar tar.

STATEMENT 'G'.

Statement showing works carried out departmentally out of Renewal of Road Surface Fund during the year 1940-41.

Serial No.	Description.	Mode of construction.	Actual expenditure during 1940-41.	Previous expenditure upto 31st March 1940.	Total expenditure upto 31st March 1941.	REMARKS.
			Rs.	Rs. a. p.	Rs. a. p.	
	<i>Renewing the road surfaces of:</i>					
1	Frere Road ...	Sett-stone pavement.	5,388	13,491 8 0	18,879 8 0	Complete.
2	Victoria Road between Mount Road and Victoria Garden Road.	3" sheet asphalt ...	2,111	2,514 7 0	4,625 7 0	Do.
3	Colaba Causeway between Tram Depot and Apollo Pier.	Do. do. ...	17,464	...	17,464 0 0	Do.
4	Bellasis Road from Sukhlaji Street to Lamington Road.	3" asphalt macadam.	13,002	8,646 9 0	21,648 9 0	Do.
5	Shaik Memon Street between Princess Street and Kalbadevi Road.	3" sheet asphalt ...	19,844	7,465 13 0	27,309 13 0	Incomplete.
6	Clerk Road between Delisle Road and Jacob Circle.	3" asphalt macadam	16,551	4,707 14 0	21,258 14 0	Complete.
7	Gowalia Tank Road from Petit Statue to Gowalia Tank junction.	Do. do. ...	10,804	3,032 4 0	13,836 4 0	Do.
8	Mint Road between Town Hall and Frere Road.	3" sheet asphalt ...	13,137	6,199 14 0	19,336 14 0	Do.
9	Girgaum Road from Dhobitalao to Thakurdwar Road.	Do. do. ...	23,952	...	23,952 0 0	Incomplete.
10	Kalbadevi Road from Carnac Road to New Hanuman Lane.	Do. do. ...	16,752	...	16,752 0 0	Do.
11	Clare Road from Sankli Street to Shepherd Road.	Do. do. ...	13,826	...	13,826 0 0	Complete.
	Total ...		1,52,831	46,058 5 0	1,98,889 5 0	

STATEMENT 'H'.

Statement showing works carried out by contract out of the Renewal of Road Surface Fund during the year 1940-41.

Serial No.	Name of Work.	Name of Contractor and S. C. R. No.	Contract Amount (Tendered Amount).	Actual expenditure during 1940-41.	Previous expenditure upto 31st March 1940.	Total expenditure upto 31st March 1941.	Date of commencement.	Date of completion as per contract.	Actual date of completion.	REMARKS.
			Rs.	Rs.	Rs.	Rs.				
1	Renewing the sett pavement of— (1) Frere Road from Carnac Road to Thana Street. (2) Masjid Bridge; and (3) Dongri Street from 1st Chinch Bunder Road to Janjekar Street.	Messrs. Punja Champsi & Co., S. C. R. No. 1485 of 10-1-1940.	90,713	78,748	65	78,813	22-1-1940	Within 8 working months.	...	Incomplete.
2	Renewing the sett pavement of— (1) Kalachowky Road; and (2) Reay Road.	Messrs. Punja Champsi & Co., S. C. R. No. 1485 of 10-1-1940.	77,301	70,505	54	70,559	22-1-1940	Within 6½ working months.	28-11-1940	Complete. Accounts are to be adjusted.
3	Renewing the sett pavement of— (1) Frere Road from Thana Street to Wadi Bunder; and (2) Elphinstone Bridge.	Messrs. Punja Champsi & Co., S. C. R. No. 1491 of 10-1-1940.	1,05,654	76,846	20	76,866	26-2-1940	Within 9½ working months.	...	Incomplete.
4	Renewing the sett pavement of Carnac Road between Kazi Syed Street and Frere Road.	Messrs. Nagji Narsi & Co., S. C. R. No. 1668 of 22-1-1941.	20,483	98	...	98	3-3-1941	Within 2 working months.	...	Do.
	Total			2,26,197	139	2,26,336				

STATEMENT "I".

Statement showing the works carried out departmentally in different Ex-Trust Schemes (Budget B).

Serial No.	Description of the Work.	Date of Sanction.	Expenditure.	REMARKS.
			Rs.	
	Schedule W.			
1	Construction of the proposed Road behind Plots Nos. 1K and K including drainage and lighting arrangements.	24-1-1941	3,385	The work is in progress. The work was taken up late in the year by obtaining funds by re-appropriation.
	Schedule X (Scheme No. 11).			
2	Providing fencing round the Wylie Road recreation ground.	25-4-1938	...	Complete.
	Scheme No. 5.			
	<i>Dadar-Matunga Estate.</i>			
3	Levelling and laying out the open space to the east of Plots 577 to 582 with pipe rail fencing along the road.	6-12-1938	896	The work of laying out the garden is complete. The garden implements are being purchased.
4	Converting into garden the portion of carriageway of King's Way.	22-3-1939	137	The work of laying out the garden is complete. The work of providing fencing is to be carried out.
5	Construction of the portion of carriageway of Matunga Road opposite Vithoba Temple including the drainage arrangement and shifting of the existing fountain.	7-11-1939	1,625	The work is held up pending the shifting of the fountain existing on the site of the work.
	Scheme No. 6.			
	<i>Sion-Matunga Estate.</i>			
6	Construction of a pumping station at Sion-Koliwada.	16-9-1938	8,097	Complete.
7	Construction of a 9" pipe sewer with accessories along Sion Road, Dharavi Road and Road No. 1, Ex-C. I. Trust.	13-1-1939	11,428	Do.
8	Levelling and laying out the open space in front of Plots 7 to 10.	25-1-1939	7,902	The work is nearing completion.
9	Widening from 40' to 50' the Road No. 6 ...	21-8-1939	13,648	Complete.
10	Construction of a 20' passage south of the play-ground on the site of Road No. 23.	24-8-1939	562	The work was held up as a sewer to be laid in the locality was to pass through the passage. The work is now in progress.
11	Construction of a 50' Road No. 8 on the south of Plots Nos. 107 and 108 including drainage and lighting arrangements.	8-11-1940	4,154	The work is in progress. The work could not be completed during the year on account of shortage of materials such as cement, sand etc.
12	Laying a sewer behind Plots Nos. 251 to 254 and 258 to 263.	3-4-1940	5,065	Complete.
	Scheme No. 29.			
	<i>Nowroji Hill Estate.</i>			
13	Construction of the proposed 20' passage between Plots Nos. 86-89-85.	19-7-1938	137	Do.
	Scheme No. 3.			
	<i>Parel.</i>			
14	Surface treatment of Roads Nos. 11, 12 and 8 Suparibaug.	28-4-1938	549	The work on Road Nos. 11 and 12 is complete. The work on Road No. 8 is held up as the site is not clear.
15	Laying out the play-ground to the east of Plots Nos. 103-104.	15-11-1938	202	The work is nearing completion.
16	Concreting the passage near Surya Cinema including drainage and lighting.	7-8-1939	...	Complete
	Carried forward.		57,787	

Serial No.	Description of the Work.	Date of Sanction.	Expenditure.	REMARKS.
	Brought over		Rs. 57,787	
	Scheme No. 37. <i>Sydenham Road.</i>			
17	Laying out a play-ground on Plot No. 63 ...	13-1-1939	123	Complete.
18	Concreting the service passage on the east of Plots Nos. 68-69-70 including s. w. drain and sewer.	20-8-1937		The work is held up as the site is not clear. The work is partly carried out.
19	Adding setback land in front of Plots Nos. 53A, 53B, 56B and 60.	11-7-1940	3,759	Complete.
	Scheme No. 41. <i>Undria Street.</i>			
20	Construction of service passages to the north of Plot No. 1 and to the east of Plot Nos. 1 and 2.	21-12-1940	2,467	The work is in progress. The work could not be completed on account of short supply of cement etc.
	Scheme No. 47. <i>Parel Road.</i>			
21	Laying out recreation ground between Arthur Road and 120' Eastern Avenue opposite Dinshaw Petit Mills.	30-5-1939	1,178	The work is in progress. The work is held up as the temple standing on the plot has not yet been shifted.
22	Adding setback land to Telly Gully in front of Plot No. 16.	23-7-1940	991	Complete.
	Scheme No. 52. <i>Worli.</i>			
23	Laying out garden and children's Play-ground between Plots 80-81 and 90-91.	9-1-1939	767	Do.
24	Construction of the proposed 40' Road east of Worli Road between Worli Road and Road leading to B. D. D. Chawls with s. w. drainage arrangements.	7-7-1939	435	The work of construction of the road including drainage and lighting arrangements is complete. The work of paving footpath was held up as water main was being laid therein by H. E.
25	Laying out the View Point Garden including lighting arrangement.	27-6-1938	808	All the works except turfing have been carried out.
26	Construction of the proposed 40' Road off Road No. 11.	14-8-1939	6,976	Complete.
	Scheme No. 56. <i>Dharavi.</i>			
27	Construction of a 3' x 3' open drain, construction of a sump well, pumping house and pumping machinery.	9-5-1938	4,592	Do.
	Scheme No. 57. <i>Sewri-Wadala.</i>			
28	Construction of a sump well at Wadala and providing pumping machinery, pump house etc., with 12" rising main and laying gravitation sewer in Lady Jehangir Road.	10-10-1938	16,249	The work is nearing completion.
29	Laying a portion of s. w. drain in the junction of Roads Nos. 10, 14A and 15 and King's Way.	6-11-1940	5,476	
30	Construction of a sewer in Road No. 18 ...	29-7-1940	9,535	Complete.
31	Construction of a 20' access from Road No. 15 to the new pumping station near Wadala Station.	29-7-1940	...	The work is held up pending a s. w. drain which is to be constructed in the locality is to pass through this passage.
32	Widening a portion of Matunga Road from 60' to 80' for a length of 1700' towards north between the junction of Matunga Road and Road No. 7 Making road surface and planting trees.	15-11-1940	13,918	Complete.
	Carried forward		1,25,061	

Serial No.	Description of the work.	Date of Sanction,	Expenditure.	REMARKS
	Brought over		Rs.	
	Scheme No. 60.		1,25,061	
	<i>Naigaum.</i>			
33	Surface treatment of 20' passages Nos. 12A and 12B, Naigaum, including lighting.	24-8-1939	990	Complete.
34	Concreting three 20' passages including drainage and lighting arrangements between Plots 168-169, 162-163, 175-176.	24-8-1939	5,337	The work is in progress. The work was held up for a long time as the site was not clear.
35	Construction of a service passage behind Plots Nos. 6, 7, 8 and 9.	31-7-1940	2,299	Complete.
36	Adding setback land in front of Labour Camp, S. P. Sheds.	9-11-1940	2,970	The work is in progress. It could not be completed during the year as cement was not available.
37	Construction of a children's play-ground between Roads Nos. 12A and 12B.	29-7-1940	2,158	The work is nearing completion.
38	Construction of Roads Nos. 13A, 13B, 13C with lighting and underground works.	14-7-1939	...	The work was held up as the site was not clear.
39	Providing ventshaft at Road No. 6	... 2-5-1938	234	Complete.
	Scheme No. 71.			
	<i>East—Chowpaty.</i>			
40	Construction of the service passage along Plots Nos. 4, 4A and 4B with storm water drain.	28-4-1938	...	The work is partly carried out. A portion of the work is held up pending the laying of s. w. drain in Chowpatty Sea Face Road to which the s. w. drain in the passage is to be connected.
	Total	...	1,39,049	

STATEMENT 'J'.

*Statement showing the works carried out by contract during the year 1940-41 in different ex-Trust Schemes
(Budget B).*

Serial No.	Name of Works.	Name of Contractor and Standing Committee Resolution No.	Contract Amount (Tendered Amount).	Actual expenditure including establishment during 1940-41.	Previous expenditure upto 31st March 1940.	Total expenditure upto 31st March 1941.	Date of commencement.	Date of completion as per contract.	Actual date of completion.	REMARKS.
			Rs.	Rs.	Rs.	Rs.				
1	Construction of the eastern carriageway of King's Way, commencing from the southern boundary of Scheme 6 including portion below the bridge on Harbour Branch Railway upto the junction with southern end of Road No. 30 including sewer and storm water drain.	Mr. S. M. Shah, S. C. R. No. 1894 of 26-2-41.	38,811	45	...	45	24-3-1941	Within 4½ working months.	...	
2	Construction of sewers in Roads Nos. 19 and 22 in Scheme No. 6, Sion Matunga.	Messrs. Universal Construction Co., S. C. R. No. 1710 of 14-2-40.	38,299	6,169	173	6,342	1-5-1940	Within 6 working months.	...	
3	Cutting and levelling the area to the east of Sion Fort for the proposed cremation ground and plot for industry and levelling and filling in the site of the playground in front of R. C. Cemetery in Scheme No. 6, Sion Matunga.	Messrs. Jitram Prabhudayal & Co., S. C. R. No. 1280 of 27-11-40.	1,82,536	327	...	327	17-2-1941	Within 12 working months.	...	
4	Widening western portion of Chinch Bunder Road in Scheme No. 29, Nowroji Hill Estate.	Messrs. Maneck Kurpal & Co., S. C. R. No. 806 of 27-9-39.	86,722	6,142	34,402	40,544	1-11-1939	Within 7 working months.	20-6-1940	
5	Construction of a portion of Government Gate Road between its junction with King Edward Road and Parel Back Road in Scheme No. 31, Parel.	Messrs. Nagji Narsi & Bros., S. C. R. No. 640 of 7-8-40.	20,252	10,780	...	10,780	21-10-1940	Within 2½ working months.		
6	Completing the promenade in the northern portion in Scheme No. 52, Worli.	Mr. K. G. Kermani, S. C. R. No. 216 of 24-5-39.	30,120	2,688	26,597	29,285	12-10-1939	Within 3 working months.	25-12-1939	
7	Construction of the 40' road between Worli Road and the slope of the Worli Hill including lighting and drainage arrangements in Scheme No. 52, Worli.	Mr. K. G. Kermani, S. C. R. No. 363 of 28-6-39.	39,350	33,103	1,473	34,576	6-11-1939	Within 7 working months.	10-5-1940	
	Carried forward ...			59,254	62,645	21,899				

STATEMENT ' J '—Contd.

Statement showing the works carried out by contract during the year 1940-41 in different ex-Trust Schemes

(Budget B).

Serial No.	Name of Works.	Name of Contractor and Standing Committee Resolution No.	Contract Amount (Tendered Amount).	Actual expenditure including establishment during 1940-41.	Previous expenditure upto 31st March 1940.	Total expenditure upto 31st March 1941.	Date of commencement.	Date of completion as per contract.	Actual date of completion.	REMARKS.
			Rs.	Rs.	Rs.	Rs.				
	Brought over ...			59,254	62,645	1,21,899				
8	Providing a closed drain and filling in the existing open one between Worli Road and Cleveland Bunder Sluice Gates in Scheme No. 52, Worli.	Messrs. Gulamali Shankerlal & Co., S. C. R. No. 1471 of 12-12-40.	4,49,265	...	...	...	1-2-1941	Within 20 working months.	...	
9	Construction of 60' road in continuation of the portion already constructed near the new Labour Camp upto Dharavi Road with underground works and lighting in Scheme No. 56, Dharavi.	Messrs. The Bombay Construction Corporation, S. C. R. No. 96 of 26-4-39.	32,632	18,568	175	18,743	24-11-1939	Within 4 working months.	...	
10	Providing sewers in 100' Road No. 15 parallel to the Harbour Branch Railway from the proposed 60' Road No. 4 to the pump near Wadala Station Scheme No. 57, Sewri-Wadala.	Messrs. S. B. Joshi & Co., S. C. R. No. 1004 of 16-11-38.	1,52,538	60,208	87,628	1,47,836	23-1-1939	Within 12 working months.	8-6-1940	
11	Constructing an ovoid sewer in Road No. 15 to the south of the Sump well at Wadala in Scheme No. 57, Sewri-Wadala.	Messrs. Universal Construction Co.	94,917	45	94	139	...	Within 12 working months.	...	
12	Construction of a sewer in Road No. 15 and in portion of Road No. 10 in Scheme No. 57, Sewri-Wadala.	Messrs. Universal Construction Co., S. C. R. No. 1810 of 28-2-40.	25,370	14,166	57	14,223	24-4-1940	Within 3 working months.	...	
13	Laying out the junction of Matunga Road and Roads Nos. 10, 14A and 15 and laying of sewers and storm water drains in Roads Nos. 1 and 1A, s. w. drains in Roads No. 10A and 14A in Scheme No. 57, Sewri-Wadala.	Messrs. Universal Construction Co., S. C. R. No. 1017 of 15-11-39.	78,409	26,210	100	26,310	23-2-1940	Within 9 working months.	...	
14	Construction of Road No. 4 in Scheme No. 57, Sewri-Wadala.	Messrs. Hansraj & Co., S. C. R. No. 196 of 17-5-39.	50,097	29,622	3,275	32,897	13-12-1939	Within 6 working months.	29-6-1940	
	Carried forward ...			2,08,073	1,53,974	3,62,047				

STATEMENT 'J'.—Contd.

Statment showing the works carried out, by contract during the year 1940-41 in different ex-Trust Schemes

(Budget B).

Serial No.	Name of Works.	Name of Contractor and S. C. R. No.	Contract Amount (Tendered Amount).	Actual expenditure including Establishment during 1940-41.	Previous expenditure upto 31st March 1940.	Total expenditure upto 31st March 1941.	Date of commencement.	Date of completion as per contract.	Actual date of completion.	REMARKS.
	Brought over ...		Rs.	Rs.	Rs.	Rs.				
15	Widening the portion of Matunga Road from 60' to 80' for a length of 1700' towards north between the junction of Matunga Road and Road No. 7 including drainage arrangements and shifting the existing water gullies in Scheme No. 57, Sewri-Wadala.	Messrs. Acharya & Co., S. C. R. No. 934 of 25-10-39.	25,744	11,238	123	11,361	11-12-1939	Within 4 working months.	25-9-1940	
16	Construction of Worli Sea Face Road Extension for a length of 1200' southwards from the portion already constructed with 6" cement concrete (1:2:4) slab with the pavement of promenade along with storm water drainage outlets.	Messrs. M. Lentin & Co., S. C. R. No. 1336 of 13-12-39.	64,667	31,200	100	31,300	15-4-1940	Within 6 working months.	...	
17	Construction of sewer with accessories in the Worli Sea Face Road Extension.	Messrs. Tejoo Kaya & Co., S. C. R. No. 1398 of 18-1-39.	76,764	17,034	...	17,034	10-2-1939	Within 7 working months.	30-11-1939	
18	Cutting of the western slope of the Worli Hill and the site for the proposed 50' road parallel to the Sea Face Road.	Messrs. M. Gulamali & Co., S. C. R. No. 1242 of 14-12-38.	2,63,037	2,633	...	2,633	30-1-1939	Within 18 working months.	...	
19	Cutting a portion of Worli Hill and construction of sea wall in Scheme No. 58, Worli Extension.	Messrs. Rasulji Rajbhoy & Co., S. C. R. No. 1496 of 18-12-40.	2,11,395	...	...	...	10-2-1941	Within 12 working months.	...	
	Total ...			2,70,178	1,54,197	4,24,375				

243

STATEMENT 'K'

Statement showing Materials purchased during the year 1940-41.

Name of the Material.	Quantity.				Rate.		Per	Amount.		Name of the Supplier.	REMARKS.
	Tons.	Cwts.	Qrs.	Lbs.	Rs.	s. p.		Rs.	s. p.		
Hot Asphalt of 80-100 penetration ...	952	6	3	11	127	0 0	Ton	1,24,435	14 0	Messrs. Caltex (India) Ltd. ...	The price was increased to Rs. 134 per ton from 27th May 1940 under the War Clause.
Hot Asphalt of 30-40 penetration ...	688	2	1	22	128	0 0	..	91,993	4 0	Messrs. Burmah Shell Oil Storage and Distributing Co. of India Ltd.	The price was increased to Rs. 135 per ton from 27th May 1940 under the War Clause.
Cold Bitumen Emulsion ...	39	2	0	22	143	0 0	..	5,592	11 0	Do. do. ...	The price increased to Rs. 155 per ton from 3rd June 1940, under the War Clause.
Gas Coke ...	1,100 Tons				25	0 0	..	27,500	0 0	The Bombay Gas Co., Ltd. ...	...
2½" road metal ...	4,77,580 C.ft.				8	12 0	100 C.ft.	41,788	4 0	The British India Electric & Oxy-Acetylene Welding Co.	...
Coarse Sand ...	2,59,021 C.ft.				10	3 0	..	26,387	12 0	Mr. Nenshi Monji ...	...
Bricks ...	3,16,698 Nos.				21	0 0	1000 Nos.	9,170	11 0	} Messrs. Shivalal & Chimanlal ...	37½ per cent. above schedule rates.
Shahabad stones 2½" to 3" ...	40,433 S.ft.				25	0 0	100 S.ft.	14,205	2 0		
Kerbstones ...	7,263 R.ft.				70	0 0	100 R.ft.	5,082	8 0	} Messrs. Bombay Transport Co. ...	20½ per cent. below schedule rates.
Water tables ...	14,705 R.ft.				42	0 0	..	6,176	0 0		
Blue stones for paving ...	26,311 Nos.				40	0 0	100 Nos.	10,524	6 0		
Sett-stones ...	1,55,069 Nos.				10	0 0	..	15,506	14 0		
2½" road metal ...	2,045 C.ft.				10	4 0	100 C.ft.	209	8 0		
1½" road metal ...	2,854 C.ft.				13	8 0	..	385	8 0		
1" road metal ...	3,430 C.ft.				16	8 0	..	565	15 0		
½" road metal ...	18,679 C.ft.				19	8 0	..	3,642	6 0		

VII.—REMOVAL OF TOWN REFUSE TO DEONAR.

285. The removal of Kutchra to Deonar continued as usual during the year. Two trains each consisting of an average of 30 wagons were taken to Deonar every day. Haulage from Mahalaxmi Kutchra Siding to Deonar was done as usual by the B. B. & C. I. Railway Company and the G. I. P. Railway at the contract rate of Rs. 100 per 25 wagons or less and at Rs. 2-6-0 per wagon over 25 wagons.

286. The total number of wagons hauled to Deonar during the year under report was 21943 as against 24489 in 1939-40. Taking an average of 12 tons per wagon the quantity of refuse removed to Deonar comes to about 263316 tons against 293868 tons of the last year. The total cost of removal and disposal was Rs. 3,10,562 against Rs. 3,16,571 of the last year. The rate of removal of refuse thus worked out to Rs. 1-2-1 as against Rs. 1-1-2 per ton during the last year.

287. Engine detention charges at Rs. 5 per hour per trip had to be paid to the Railway through out the year and on very few occasions at Rs. 10 per trip when the length of the temporary siding was too long for shunting operations to be carried out within the specified period of 30 minutes per trip. These charges are included in the total cost of haulage given above.

2. Rolling Stock and the Permanent Way.

288. The total strength of the Municipal wagons was 171 as detailed below:—

137	Kutchra wagons old and new.
19	Silt Wagons.
9	Carcass wagons
6	Brakes.

171

289. The cost of Maintenance and Repairs of the wagons and the sidings at Mahalaxmi amounted to Rs. 33,691-4-0 against Rs. 59,499-10-0 for the last year. As the old wagons have been condemned the charges or Maintenance and Repairs of wagons have been reduced.

3. Reclamation Work.

290. Additional land of 5 acres was reclaimed during the year under report, the kutchra was also dumped over the land already filled in but which had subsided owing to fire and rain. The total area so reclaimed stands at 320 acres. Out of the total area of 823 acres acquired for the purpose in 1899 about 4630 square yards of the reclaimed land have been given on lease to Messrs. Anderson Dawn & Co., for a Bone Factory up to 31st May 1952. An area of about 4916 square yards has been leased to the Military Authorities in 1926 for a period of 20 years. The area of the reclaimed land given for cultivation admeasures 230 acres. In addition to the above area about 113 acres acquired in 1928 for locating a Slaughter House have also been given for cultivation as the transfer of the Slaughter House from Bandra to Deonar has not materialised owing chiefly to financial stringency.

4. Income.

291. The total income realised from the reclaimed land and acquired land amounted to Rs. 37,662-3-0 against Rs. 33,114-3-0 of the last year as per details given below:—

	Rs.	a.	p.
(1) Right of cultivating the reclaimed land at Deonar and the land acquired for Slaughter House	10,000	0	0
(2) Right of fishing in the khajans	2,050	0	0
(3) Rental of 4630 square yards of land leased to Messrs. Anderson Dawn & Co for Bone Factory	190	11	0
(4) Charges recovered from different agencies as rent for the use of Municipal Railway line at Deonar at the rate of Rs. 2-4-0 per wagon	265	8	0
(5) Right of skinning dead animals	24,151	0	0
(6) Rent recovered from Messrs. Anderson Dawn & Co., for the additional land occupied by them at Deonar	360	0	0
(7) Right of cultivating the 15' strip of Municipal land between Chembur and Kurla along Railway line	555	0	0
(8) Right of cultivating the land in the labour camp at Chembur	90	0	0
(9) Annual rent from the Military Authorities for trolley line			
	Total Rs.	37,662	3 0

292. The question of rent from Messrs. Anglo-Thai Corporation is under consideration. This land for Trolley line falls within the area of the safety zone.

5. Labour Staff.

293. The unloading work at Deonar was done at a total cost of Rs. 89,796. The labour charges for this unloading work come to about As. 5-5 per ton as against As. 4-10 per ton of the last year. Permanent number of Gangmen with Mukadams for shifting, removing and relaying etc., of Railway lines for the Kutchra train were engaged as usual. Beside this temporary staff was engaged for embankment etc., to the extent of funds available.

6. Amenities provided in the Camp.

294. A Dispensary has been maintained by the Municipality where a Medical Officer of the Health Department attends every evening. There were 11223 patients treated at the Dispensary. A part time compounder is provided for the Dispensary. There were 36 deaths during the year of which 29 were children. 40 Births were registered in the Camp of whom 21 were males and 19 females. A vernacular school is being conducted by the Depressed Class Mission Society in the Camp for which purpose 4 rooms are placed at the disposal of the Society free of rent. The average number of attendance in the school was 89.8. The work of additional 66 rooms for housing the labour staff, paving the area, washing places, water closets, has been complete. The electric installation of the Camp has also been completed. The water closets are not functioning for want of 3" additional water main.

7. Accident, Fire and Derailment.

295. There was an accident on reclamation by the side of the Railway line. A dead body of a boy about 14 years old was noticed. The case was reported at once to the Police Authorities for investigation. There were three derailments on the Railway siding during the year. One was due to a defect in Engine and the other two due to the sinking of the Railway line on account of heavy rain. Kutchra caught fire on the reclamation at many places as usual during the year and the kutchra train had to be shifted from one siding to another. No serious damage was however caused to the Permanent Way or the Rolling Stock.

8. General.

296. The cost of transporting refuse to Deonar is very high. It is therefore proposed to burn a part of the same in an incinerator. A small incinerator of a capacity to treat 60 tons of refuse per day was constructed in 1937 at Love Grove at a cost of Rs. 9,196 to test the possibility of the refuse being burnt, and the results so far obtained by the working of this plant are very encouraging.

297. The analysis of Bombay refuse is as follows:—

Article.	Weight in lbs.	Percentage.
(1) Coal	34	0.53
(2) Coke	15	0.24
(3) Breeze and cinders	1800	28.24
(4) Ash	892	13.99
(5) Dust and dirt	1643	25.77
(6) Papers, Straw, Fibrous material and vegetable matter	1600	25.1
(7) Rags	166	2.60
(8) Bones and offal	70	1.1
(9) Glass, etc.	40	0.63
(10) Crockery, etc.	25	0.39
(11) Metals	90	1.41
8 Cart loads	Total	6375
		100.00

The calorific value of the refuse is good for a period of 9 months, viz., the dry season, when it amounts to about 3,000 B. Th. U. per lb., which is just sufficient to maintain combustion without outside fuel. During the rains however, the refuse is very wet owing to the presence of about 70 per cent. moisture and it cannot be burnt without pre-drying and also without the help of auxiliary fuel.

298. It is hoped that with the introduction of forced draught, this incinerator will be able to cope with an additional quantity of about 40 tons per day making its total capacity to 100 tons per day. A proposal has recently been submitted to the Corporation to increase the ultimate capacity of this incinerator so as to treat 200 tons of refuse per day at a cost of Rs. 1,16,722.

299. There is also a proposal to make a compost of refuse with digested sludge for being sold as manure and the potentiality of this proposal is being investigated.

VIII.—SEWERAGE SCHEME FOR THE NORTHERN PART OF THE CITY

(1) Purification Works.

300. The Civil Engineering Works of the Pruss Filter having been completed during the year, the machinery of the filter was erected therein after the filtering material and the underbeds were laid. The filter will now shortly be brought into use.

(2) Transformer Stations.

301. The Machinery for the Transformers at Matunga was erected on site and the transformers are working satisfactorily.

(3) Subsidiary and Branch Sewers.

302. The works of constructing subsidiary sewers in Tulsi Pipe Line ground from Tilak Bridge to Mahim Pumping Station and in the proposed New Foras Road along the open channel, given by contracts, were in progress and completed during the period under report. The work of construction of sewer in Parbhadevi Road, etc., which has been in progress in the previous financial year, was satisfactorily executed and completed during the year under report.

303. Additional branch sewers which are considered necessary in view of further development of the locality, have been sanctioned and execution thereof will be effected in the next financial year.

304. Before concluding I wish to add that all the branches of the City Engineer's Department worked normally so far as the maintenance works were concerned but the progress of the capital works was considerably hampered on account of the difficulty of obtaining materials such as cement, pipes, sand, etc., due to war conditions and consequently the programme that was chalked out for the completion of certain works before the close of the financial year was greatly upset. The extension of the Purification Works for which plans and estimates have been sanctioned and funds provided in the budget had to be held in abeyance since there was no likelihood of the required machinery being procured from abroad due to the war.

305. For similar reasons the Gas Compressor plant for which an order was placed long ago has not yet been received and consequently the scheme of running our transport lorries on sewage gas—an experiment first of its kind in India—had to be indefinitely postponed. Had the Compressor Plant been received and begun to function by now it would have helped us a good deal in solving the problem of petrol shortage which we may have to face in the not distant future.

I have the honour to be,
 Sir,
 Your most obedient servant,
 N. V. MODAK
 City Engineer.

ESTATES AND LAND MANAGEMENT.

No. S. R. 1776 of 1940-41.

BOMBAY, 18th August 1941.

FROM

THE DEPUTY MUNICIPAL COMMISSIONER (IMPROVEMENTS),

To

THE MUNICIPAL COMMISSIONER,

FOR THE CITY OF BOMBAY.

Subject: *Administration Report for the year 1940-41.*

SIR,

With reference to your Circular No. S.R./1776, dated the 12th May 1941, I have the honour to forward herewith the Administration Report of the Departments under my control for the year 1940-41.

NEW SCHEMES.

PROGRAMME.

Progress of New Improvement or Street Schemes taken up after the amalgamation of the Trust with the Municipality.

SCHEME NO. 72, TRIPARTITE ROAD IMPROVEMENT SCHEME.

The inquiry for ascertaining compensation for the properties included in the scheme which was opened by the Land Acquisition Officer in February 1940 is still proceeding and the awards for these properties are expected to be issued during the next year.

SCHEME NO. 73, PALTON ROAD ESTATE IMPROVEMENT SCHEME FOR ACCOMMODATING POORER AND WORKING CLASSES.

One, out of the three blocks, consisting of a ground and three upper floors was completed and occupied during the year under report. Work on the second block, was proceeding and is likely to be completed in the month of July 1941. Work on the third and last block, will be taken in hand in the year 1941-42.

SCHEME NO. 74, SION-OVER BRIDGE IMPROVEMENT SCHEME.

The Provincial Government sanctioned the Scheme under Section 354-L on 3rd September 1940 and the declaration under Section 354-M was published in the Government Gazette on 28th November 1940. Inquiry for ascertaining compensation for the properties included in the Scheme is likely to be conducted by the L.A.O. shortly.

SLUM SERVICE AND CLEARANCE.

During the year 1940-41 the undermentioned works in connection with the service of slum areas in the City were carried out:—

(1) The work of providing 75 further house connections to the existing buildings at Worli-Koliwada so as to connect them with the newly constructed drains was carried out at a cost of Rs. 4,400. The total cost, so far incurred for providing altogether 235 house-connections has come to Rs. 20,400. The work is still in progress.

(2) The work of laying pipe drains and filling in the storm water channel from Globe Mill Passage to Fergusson Road was continued during the year and has been completed, with the exception of picking up some connections and fillings in the open channel with earth. The work has been carried out by contract at a total cost of Rs. 1,11,500 of which Rs. 21,500 were incurred during the year.

(3) The work of construction of a double-barrelled drain and filling in storm water channel between Fergusson Road and Hains Road was also continued during the year. This work is also being carried out by contract. During the year 630 R.ft. of double barrelled R.C.C. Dhapa Drain 7'-0" x 7'-0" and 1,670 R.ft. of double barrelled arched drain 8'-0" x 7'-0" were constructed and filling to the extent of 10,000 brass was done at a cost of Rs. 1,66,200. The total cost of the work done so far, has amounted to Rs. 2,41,400. This work also has been entirely completed with the exception of filling in of the old channel and some low-lying plots on the East.

(4) The work of closing of open storm water channel from Worli Road to sluices was started during the year and excavation for a length of about 400 feet, has been carried out.

In addition to the above works, a scheme for the development of the area covered by Mangalwadi, Kelewadi and Gaiwadi was submitted to the Corporation for their approval. The Corporation on the recommendation of the Works Committee, have by their Resolution No. 188, dated the 6th May 1940, approved the scheme of laying out a (1) 72' Road connecting Girgaum Road and Queens Road and (2) 40' Road connecting the above 72' Road and the existing 40' Mangalwadi Street. Detailed plans and estimates for the construction of the aforesaid two roads were then submitted for necessary approval. The cost of the two proposed 72' and 40' Roads was estimated at Rs. 10,42,000 and Rs. 2,99,000 respectively on the basis of an Improvement Scheme. However it was proposed to reduce the cost of acquisition by laying out these roads under section 291 and to negotiate for the portions of the land absorbed therein under Section 291(b) and to complete the acquisition thereof under Section 296. The works Committee who considered the proposals in the first instance recommended to the Corporation through the Improvements Committee the approval of the proposals. The Improvements Committee, however, referred the question to the Sub-Committee of the whole Committee for report, who have recommended the formulation of an Improvement Scheme under Section 354(C) (1) (B) of the Municipal Act for the construction of these roads.

With a view to carry out the work of slum clearance expeditiously as soon as the necessary legislation in that respect is enacted, schemes for the clearance of the following areas have been prepared and kept ready and will be submitted for necessary approval as soon as the Municipal Act is duly amended in respect of slum clearance and housing. These are:—

- (1) Clearance of the slum area off and to the west of the main Jambli Street where premises Nos. 38-A, B, C and D are situated.
- (2) Clearance of the slum area off D'Souza street where premises Nos. 92-A, B and C are situated.
- (3) Clearance of the slum area off and to the East of Chinchbunder Road where premises Nos. 25;A, B, C and D are situated.
- (4) Clearance of the slum area and providing housing at the junction of Bellasis Low Level Road and Arthur Road northwards up-to the open storm water drain.

ACQUISITION OF LANDS.

(L. A. O.'s cases in respect of old schemes notified prior to Amalgamation).

Four old cases having an area of 4,764 square yards still remain to be acquired. An amicable settlement in respect of cases Nos. 538/538-A for the temple at Matunga has been arrived at and is awaiting the sanction of the Improvements Committee.

HIGH COURT REFERENCES.

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

CHANGES IN EX-TRUST ESTATES.

There have been no changes in Schedule, W, X, Y and Z lands.

The net changes effected in the Ex-Trust Estates are set out in the following statement:—

Change in	As at the beginning of 1940-41 Square Yards in thousands.	As at the end of 1940-41 Square Yards in thousands.
Area permanently leased ...	3,711	3,999
„ of Trust Chawl Sites ...	189	190
„ of Buildings resumed ...	2	3
„ sold ...	9	9
„ Reserved for a Municipal Market ...	...	2
„ yet to be permanently leased ...	1,040	838
Total ...	4,951	5,041
Rent of permanently leased area ...	Rs. 30.1 Lakhs.	Rs. 31.1 lakhs.
<i>Undeveloped Land.</i>		
Area in thousands of square yards ...	6,419	6,329
Cost of its Acquisition ...	Rs. 241 lakhs.	Rs. 234 lakhs.

It will be seen that at the end of 1940-41 out of a total of 1,39,36,000 square yards (about 2,879 acres) vested in or acquired by the Trust, about 1/2 remained to be developed and of the developed area about 20 per cent. remained to be leased. The average value of the leased plots is Rs. 20 per square yard and that of plots which remain to be leased is estimated at Rs. 18 per square yard.

PROGRESS OF DEVELOPMENT.

SCHEME 6, SION-MATUNGA ESTATE.

Owing to the alteration in the alignment of the proposed 60' Over Bridge Road and to the construction of the 40' low level road on the South side of the approach to the Over-Bridge, the Corporation sanctioned the revised layout of plots Nos. 251 and 264 to 273 (West) of the above estate. Under the revised layout, the areas of the plots have been reduced, as one of the passages leading from Road No. 19 to the recreation ground has been widened from 15' to 20'.

SCHEME 32, EAST AGRIPADA NORTH ESTATE.

As there was no access from DeLisle Road to the proposed garden in the Southern extremity of Plot No. 44 of this estate, the Improvements Committee sanctioned the provision of a 10' passage and consequential change in the layout of plots Nos. 43 and 44, whereby the areas of these plots have been reduced.

SCHEME 58, WORLI (EXTENSION) HILL ESTATE.

The Corporation also sanctioned the development and general layout of a portion of the above scheme enclosed by Worli Road, Love Grove Road and Sea Face Road. There will be three rows of plots, on the West of the Hill at different levels somewhat on the lines of the development of the residential area on the hill in Scheme No. 52 to the North of this Estate.

SCHEME 59, SEWRI KOLIWADA ESTATE.

During the year under review, the Corporation sanctioned the development and revised layout of the above estate. As per this development, 10 plots (plots 7 to 16) with an area of about 8,034 square yards will be available for letting. Plots 1 to 6 admeasuring about 5,200 square yards abutting on Sewri-Koliwada Road will be utilized for the construction of rooms for accommodating the dishoused tenants of this village.

SCHEME 60, NAIGAUM ESTATE.

As there were enquiries for plots Nos. 66 to 72 of the above estate and their proper development required a larger frontage, the Improvements Committee sanctioned the revised layout of the above plots giving them equal frontages and increasing the frontage of each plot by reducing the number of plots from 7 to 6.

DISHOUSING AND REHOUSING.

Vacancies both in the Post-War and Pre-War chawls were few during the year under report.

Members of the Menial staff who are entitled to receive house rent allowance, continued to occupy rooms rent-free in lieu of house rent allowance. Their number increased to 522 on 31st March 1941. Railway passes are being issued at Municipal cost to the members of the menial staff who, while occupying free quarters provided for them, are obliged to reside beyond one mile from their place of work. In the permanent ground floor rooms which have been newly constructed, rooms continued to be let to the menial staff at a concessionary rent. The number of persons who were thus given concession was 159 and the monthly cost of this concession in rent came to Rs. 421-6-0 as on 31st March 1941. The Co-operative Credit Society of the Menial staff of the Estates and Land Management Department continued to be managed by the members of the Superior staff employed in that department and worked satisfactorily.

During the year, 31 acquired buildings, 1 block of permanent chawl and 597 sheds containing 695 tenements of which 633 were one room tenements were demolished.

The new residential accommodation made available in the Ex-Trust Estates during the year, excluding shops and other non-residential quarters, amounted to 1,224 tenements of which 1,068 were provided in houses erected by lessees.

It will be seen from Appendix "E" that the total number of tenements provided up-to-date in all the Trust Estates including those erected by the Development Department and the several Mill Companies exceeds the total number of tenements demolished by 30,494 as shown below.

(a) Tenements provided in Trust Chawls including 3-Room and 2-Room tenements and Cottages at Matunga	...	9,854
(b) Tenements provided in the Chawls erected by the Spring Mills, the Century Mills, the Kohinoor Mills and the David Mills and in the Chawls erected by the Development Directorate on the Ex-Trust Estates and the various Police Accommodation Schemes	...	18,555
(c) Tenements provided in the Semi-permanent rooms erected by the Ex-Trust	...	3,528
(d) Tenements provided in the Lessees' Buildings	...	36,363
	Total	68,300
Less.— Tenements demolished	...	37,806
Excess of New tenements over tenements demolished	...	30,494

DISPOSAL OF LANDS.

LONG LEASES.

The number of plots let during the year was 277, having a total area of 2,99,631 square yards (62 acres) and valued at Rs. 31,74,927-2-0. Deducting 7 plots which were resumed during the year, the total number plots disposed of upto the end of 1940-41 comes to 3,157 with an area of 41,89,200 square yards (866 acres) and valued at Rs. 8,40,95,000 having an annual ground rent of Rs. 31,08,400. The rate at which the ground rents are capitalised in the various tables in this report is at 22½ years' purchase for plots let before 23rd November 1920 and 18 years' purchase thereafter.

The figures indicating the progress in the disposal of Trust lands in the year are as follows:—

No.	Particulars.	No. of plots.	Area in square yards.	Capital Value.			Annual Rent.
				Rs.	a.	p.	Rs.
I	Plots leased (Rent) ...	231	1,80,293	24,09,264	0	0	1,33,848
	Plots leased (Premium paid) ...	46*	1,19,338	7,65,663	2	0	(a) 29
II	Land sold ...	...	...	...	...	...	...
III	Total plots disposed of ...	277	2,99,631	31,74,927	2	0	1,33,877
IV	Plots disposed of in 1940-41 or earlier but surrendered to and re-entered by the Corporation ...	7	10,305	2,31,912	0	0	(b) 12,884
	Net Total ...	270	2,89,326	29,43,015	2	0	(c) 1,20,993
	Corresponding figures for—						
	1939-40 ...	117	1,29,33,847	8,79,177	3	0	6,795
	1938-39 ...	95	2,15,606	12,30,444	12	0	21,436
	1937-38 ...	151	1,88,605	32,29,051	7	0	1,23,242

*Out of 46 plots, 20 plots were leased in 3 lots in a group at the nominal rent of Re. 1 per annum in each case.

(A) Interest on the premia may be taken at 6 per cent. i.e., equal to about Rs. 45,940.

(B) Net receipts from tenants occupying the buildings against this loss of ground rent is about Rs. 5,664 per annum.

(C) If the rent and interest on premia are taken into account the result will show a figure of Rs. 1,66,933 instead of Rs. 1,20,993.

The details of leasing on each estate are given in Appendix "F".

In point of number, area, capital value and rent, the result shows an appreciable increase over the previous Year. This was due mostly to the great demand for plots in Sion-Matunga and Sewri Wadala Estates. Easy monetary conditions and the prevailing low rates of yields on Gilt-edged Securities were also responsible for the greater attention paid by Investors to investments in land and immovable properties which were considered safer under war conditions than other forms of investments.

SHORT LEASES.

There were 774 acquired buildings in charge of the Bombay Municipality (Improvements) at the commencement of the year. 4 buildings were surrendered by the lessees who had built them on our plots and 1 was transferred to Vacant Land Register during the year. 31 buildings were demolished. Thus at the end of the year there were 746 buildings containing 6,300 tenements. The net change during the year is as under:—

Date.	No. of Bldgs.*	Tenements.	Gross rental in lakhs.	1 Room tenements.	2 Room tenements.	Larger tenements.	Shops.	Go-downs.	Factories.†
			Rs.						
31-3-1940	774	6,450	8.16	4,894	810	307	227	207	5
31-3-1941	746	6,300	7.94	4,813	761	324	252	197	11

* Includes buildings on the plots surrendered by the lessees in Schemes 3,29 & 57 & Temkar Street.

† Inclusive of Dyeing Sheds and stables.

The rent realised from acquired buildings in 1940-41 aggregated to Rs. 6,65,733 and the total temporary revenue realised during the year was Rs. 9,18,195 which compares with the corresponding figures of the previous two years as under :—

Particulars.	1938-39.	1939-40.	1940-41.
	Rs.	Rs.	Rs.
Rents from acquired buildings ...	6,11,538	6,60,312	6,65,733
Rents from lands let for temporary structures ...	2,56,735	2,47,412	2,17,204
Rents from letting for storing materials (including sundry revenue) ...	9,221	7,984	3,115
Rents from Cultivation rights etc. ...	39,299	31,581	32,143
Total ...	9,16,793	9,47,289	9,18,195

The decrease of Rs. 29,094 in the temporary revenue was due to disposal of land on permanent leases.

The full letting value of the 10,110 rooms including shops, godowns, and looms, in the Ex-Trust Chawls was Rs. 9,35,701 on 31st March 1941 (*Vide* Appendix "D" and foot-note).

The gross demand of the Ex-Trust Chawls for the year was Rs. 8,57,614. The large disparity between the full letting value and the gross demand is due to the fact that the system of accounting was changed during the year under report. Rent for rooms and tenements was made payable in advance but in practice few, if any, tenants paid rent in advance. It was therefore decided that as from 1st July 1940 rent should be payable in arrears. Consequently the demand for the month of July was nil. The net demand for the year (after excluding the amount of Rs. 26,343 for vacancies and Rs. 39,976 for concessionary rents) was Rs. 7,91,295. The revenue actually collected came to Rs. 8,54,529 which is equivalent to 107.99 per cent. of the net demand for the year. This apparent extraordinary high collection is due to the fact that as against the demand for only 11 months, the collection booked is for 12 months. If allowance is made for this and collection taken at 11/12th of the actual, the percentage of collection would come to 98.99.

The gross demand for the year 1940-41 of the 2,825 rooms in the Semi-permanent sheds including Sweeper's sheds and the permanent ground floor rooms newly built and sheds known as Labour Camps was Rs. 1,40,793. The net demand for the year (excluding Rs. 2,859 for vacancies and Rs. 4,093 for concessionary rents) was Rs. 1,33,841. The amount actually collected came to Rs. 1,44,694 which is equivalent to 108.18 per cent. of the demand. If allowance is made for one month's extra collection the percentage will come to 99.16.

The rent charged for rooms in the Permanent Chawls built by the Ex-Trust ranges from Rs. 4-15-0 to Rs. 12 for one-roomed tenements, from Rs. 17 to Rs. 23 for two roomed tenements and from Rs. 30 to Rs. 35 for three roomed tenements.

The percentage of outgoings is shown below. On the basis of the maximum annual rental of Rs. 9,35,101 of full letting value of the Chawls on 31st March 1941, the total outgoings come to 82.38 per cent. out of which 2.81 per cent. is due to vacancies. Which means that the actual outgoings are slightly more than 79.57 per cent.

Statement showing percentage of outgoings in different items.

Particulars.	Permanent.		Permanent ground floor rooms and S. P. Sheds.		Remarks.
	1939-40	1940-41.	1939-40.	1940-41.	
Sanitary Staff ...	6.24	6.26	11.21	11.72	Sheds Including Labour Camps.
Pumpmen ...	.19	.20	...	...
Cost of Management & Establishment.	7.50	7.50	7.50	7.50	
Municipal Rates and Taxes ...	15.33	15.13	14.37	17.45	
Repairs and Maintenance including lighting charges.	34.06	50.48	53.56	55.81	
Vacancies ...	3.58	2.81	8.56	1.86	
Total ...	66.90	82.38	95.20	94.34	

The net annual income for the Permanent Chawls came to Rs. 1,64,870 or 1.11 per cent. of the cost of chawls, viz., Rs. 148.39 lakhs including value of the land (*Vide Appendix "C"*). The Corporation have to pay interest and sinking fund charges at the rate of 4.61 per cent. per annum of the Capital expenditure prior to 1919-20, and at 6.35 per cent. per annum of the expenditure incurred subsequent thereto. This amounts to Rs. 8.67 lakhs per annum showing a loss of about Rs. 7.03 lakhs for the year and is equivalent to a loss of about Rs. 69.75 per room per annum.

The average population in the Chawls during 1940-41 was 32,829 against 30,539 and 34,229 in 1938-39 and 1939-40 respectively, whilst the corresponding figures for semi-permanent sheds (excluding Labour Camps) were 4,457, 4,529 and 4,361 respectively.

The death rate in the Ex-Trust Chawls during the year was 8.1 per 1,000 against 5.64 and 8.8 in the year 1939 and 1938 respectively.

COLLECTION OF REVENUE.

Details of the Collection can be seen from the following table:—

Particulars.	Revenue.		Total.	Remarks.
	Permanent.	Temporary.		
	Rs.	Rs.	Rs.	
Amount for collection—				
Demand for the year	32,42,227	18,06,550	50,48,777	
Arrears	6,03,828	5,86,929	11,90,757	
Total	38,46,055	23,93,479	62,39,534	
Amount collected	32,87,631	19,17,418	52,05,049	
Amount written off	...	9,337	9,337	
Arrears as on 1st April 1941	5,58,424	4,65,110	10,23,534	
Arrears as on 1st April 1940	(a)6,03,828	5,86,929	11,90,757	
Arrears as on 1st April 1939	6,97,191	6,84,040	13,81,231	

(a) Arrears after taking into account reduction in demand of rent for Police Accommodation Schemes.

In connection with the temporary revenue 21 suits were filed for claims aggregating to Rs. 3,226-12-0 and the total recovery effected amounted to Rs. 692-3-0. 1 distress warrant was effected during the year.

LEGAL.

In the year under review, 973 ejectment suits were filed against tenants who had run into arrears and the total cost incurred in respect of these suits came to Rs. 9,886-4-0, the total recovery effected being Rs. 7,508-9-0. Many of the tenants absconded after the filing of suits, making it difficult for the Municipality to effect further recovery.

As a result of execution proceedings taken in Suit No. 934 of 1935 in respect of Plot No. 26, Sandhurst Road East Estate, possession of the 1st Defendant's property at Ternkar Street, purchased by the Municipality, was taken. Legal Assistant's Bill of costs in the matter was submitted to defendants 2 to 4 (heirs of one Mr. Bajid Gulab) but as they have hitherto failed and neglected to settle and pay the same, steps are being taken to lodge the Bill for being officially taxed by the High Court and to recover the amount of the claim together with costs.

As regards the decree passed in the High Court Suit No. 52 of 1936 in respect of Nowroji Hill Estate Plot No. 28, as the 1st defendant was adjudicated an insolvent, no steps were taken against him for recovery of the ground rent. On taking search in the Insolvency office of the High Court, it has now been ascertained that the adjudication order made against him has been annulled and therefore if any property of the 1st Defendant is available for attachment, execution proceedings will have to be taken against him. The 4th defendant Mr. Simon Reuben although repeatedly called upon to settle and pay the Legal Assistant's Bill of Costs, has failed and neglected to do so. Steps are therefore being taken to lodge the bill in the High Court for being officially taxed.

In Suit No. 569 of 1939, in respect of Sandhurst Road East Estate Plot No. 27 and Sydenham Road Plots Nos. 4 and 5, a decree was obtained against the defendants in the suit on the 16th August 1939. Possession of the plots was handed over by the Court Receiver and a sum of Rs. 15,000 was received from him in part payment of the decretal amount. The receiver has not yet filed his accounts.

A decree in High Court Suit against Bai Shirinbai (being Suit No. 564 of 1940) in respect of Plot No. 48 Nowroji Hill Estate was obtained on 7th August 1940. A certified copy thereof is being served upon the party. After the decree is served, execution proceedings for the recovery of the amount will be taken against her.

In execution of the decree passed in Suit No. 1326 of 1938 (M.C. vs. Kishonlal Madhavlal) in respect of Scheme 57 Case No. 320, possession of the premises has been taken. Execution proceedings for the recovery of the decretal amount will now be taken.

A decree has been obtained on 19th day of June 1940 in High Court Suit No. 1900 of 1939 (Municipal Commissioner vs. Mahomed Hussein Immamuddin) for arrears of rent and compensation in respect of Scheme 57 Case No. 85, 86 and 104, and possession of the properties belonging to defendant has been taken in execution of the said decree. Execution proceedings for the recovery of the decretal amount will now be taken.

In case of Plot No. 1 Worli Estate, the necessary instructions to draw plaint to file a suit against Miss. Ratanbai and another for recovery of arrears of rent are being sent to Counsel.

In respect of Suparibaug Estate Plot No. 24, leased to Tricumdas Thakkar, instructions to draw plaint for a suit to be filed against his heirs for determination of the lease are being sent to Counsel.

In respect of a piece of land admeasuring 229 square yards at Sewri Road and comprised in Case No. 73 Scheme 57 of the Wadala Estate, instructions to draw plaint for a suit to be filed against Pyarilal Varman for ejectment are being sent to Counsel.

A comparative statement showing the number of permanent tenancies with demand and collection as on 31st March of the past ten years is given below:—

Particulars.	1932	1933	1934	1935	1936	1937	1938	1939	1940	1941
Number of tenancies	1,390	1,447	1,576	1,683	1,877	2,210	2,261	2,352	2,442	28,20
Demand for the year in lakhs or Rs.	30.58	30.12	29.56	30.00	30.76	31.15	31.85	33.61	33.65	32.42
Amount for the collection in lakhs of Rs.	33.08	33.25	32.48	33.57	34.96	36.39	37.21	39.63	40.62	38.46
Collection in lakhs of Rs.	29.91	29.91	28.90	29.28	29.39	30.89	31.03	32.65	33.33	32.88
Arrears in lakhs Rs.	3.17	3.17	3.58	4.24	5.23	5.37	6.01	6.97(a)	6.03	5.58
Percentage of arrears to amount for collection	9.6	8.7	11.00	12.6	14.98	14.75	16.18	17.6	14.8	14.5
Percentage of collection to demand	97.81	99.3	97.77	97.6	95.55	99.16	97.42	97.14	99.05	101.41

(a) Arrears after taking into account reduction in demand of rent for Police Accommodation Schemes.

The percentage of 14.5 of arrears may be attributed to the tendency among the new building tenants to withhold payments of ground rents generally to the extent of the Security Deposits paid by them, with a view to get the same appropriated by adjustment of their deposits. Adding to the collection the payments on account of rents withheld by Lessees, viz., Rs. 51,807 to the extent of their Security deposits and Rs. 36,377 held in deposits pending adjustment in respect of plots Nos. 105 of Scheme 2, Plot No. 11-A of Scheme 29, Plot No. 1 of Scheme 53, etc., and deducting from the demand Rs. 1,15,263 for which legal action has been sanctioned by the Standing Committee in respect of Plots Nos. 27,28,42,43 and 48 of Scheme 29, Plots 4 and 5 of Scheme 37 and Plots 26,27 of Scheme 3, the demand will be 37.31 lakhs arrears 3.54 lakhs and the percentage of arrears to demand 9.5.

LAND ACQUISITION AND MANAGEMENT.

SCHEMES OVER-BRIDGES ETC., OF THE MUNICIPAL SECTION.

Scheme for the widening of 1st Marine Street, Dhobitalao.—Only one case in this Scheme, viz., that of the Mosque property bearing Case No. L.A.Q. 16/5, remains to be acquired. The claimants have however handed over possession of the property to the Municipality under the terms of an amicable settlement and have now paid the deposit of Rs. 200 for legal costs in respect of the agreement. They have now been asked to produce their documents of title to the land and after they do so, the agreement will be prepared by the Municipal Legal Assistant, and thereafter the property will be formally acquired through the L.A.O. for a nominal compensation of Re. 1.

A plot of Government of India land included in this scheme has been agreed to be exchanged with two plots of Municipal land and the document of exchange is being prepared by the Solicitors to Government.

The work of widening the road was completed during the year.

NEW SCHEMES,

Acquisition of Khardi Village Gaothan (Thana District) for Prevention of contamination of Tansa Catchment.—The question of water supply for the area acquired for the new village site has not yet been settled by the District Local Board. They are in correspondence with Government. Hence the Declaration under section 6 has not yet been issued by Government.

Acquisition of land for the construction of additional Purification Works, Tulsi Pipe Line, Dadar, in connection with the Development of lands in Wadala, Gowari, Part of Sewri, Sion and Dharavi Areas.—The work of acquisition of seven properties consisting of vacant lands comprised in this scheme bearing cases Nos. L.A.Q. 45/1 to 7 was commenced and completed and possession of the properties was handed over to the Municipality in January 1941. The total area acquired is 25,394 1/9 square yards and the total compensation paid Rs. 50,154-4-2. The claimants of 2 cases viz., cases Nos. LAQ 45/6 and 45/7 being dissatisfied with the L.A.O.'s award, have asked for references to the High Court which will be filed in the High Court by the L.A.O. in due course. This scheme also includes the acquisition of a strip of B. B. & C. I. Railway land admeasuring 525.11 square yards. The Railway Co., has agreed to convey it to the Municipality at the rate of Re. 1 per square yard, and the sanction of the Improvements Committee to this purchase will be applied for.

Acquisition of land for the construction of a 50' road from Bhavanishankar Road to Tulsi Pipe Line opposite Sewage Purification Works, Dadar.—The Scheme comprised the acquisition of 3 private properties consisting of vacant lands bearing cases Nos. LAQ 40/1 to 3 L.A.O.'s awards for cases Nos. 40/1 and 40/3 admeasuring 1,241 square yards were issued in September 1940, and the total compensation awarded for these 2 cases was Rs. 7,801-1-3. The award for the remaining case No. 40/2 has not yet been issued as the claimant thereof desires to arrive at an amicable settlement with the Municipality, negotiations for which are proceeding.

As it was found during the acquisition proceedings that the lines of the road in this scheme as shown on the acquisition notifications plan were slightly different from the road lines as sanctioned by the Corporation, it became necessary to acquire further three small plots of private lands admeasuring 58.7 square yards in all. The owners of these plots agreed to convey them to the Municipality at the rate of Rs. 5-12-0 per square yard. The Improvements Committee sanctioned this purchase under their Resolution No. 909 of 25th February 1941 and possession of these plots was taken over by the Municipality on 19th March 1941.

Acquisition of land for the construction of Quarters for the staff and compressor station for the Sewage Purification Works, Dadar.—Three private properties were included for acquisition in this scheme and the same were the subject matter of L.A.O.'s cases Nos. LAQ 41/1 to 3. Awards for two of these cases, viz., Nos. 41/1 and 41/3 have been issued. The total area of these 2 properties, consisting of vacant land, is 3,039 square yards and the total amount of compensation awarded for the same is Rs. 12,447-6-0. The award for the remaining case No. 41/2 is yet to be issued.

The scheme also includes the acquisition of 325 square yards of Government land. Government have agreed to convey this land to the Municipality at the rate of Re. 1 per square yard and this arrangement has been sanctioned by the Improvements Committee under their Resolution No. 273 of 16th July 1940. The necessary conveyance is under preparation. There is also a strip of B. B. & C. I. Railway land admeasuring 361.24 square yards included in the area to be acquired for this scheme. The Railway Co., has agreed to convey it to the Municipality at the rate of Re. 1 per square yard and sanction of the Improvements Committee to the purchase will be applied for in due course.

Acquisition of land for the provision of a Cremation Ground for the Depressed Classes at Chandanwadi.—The Trustees of the Jumma Masjid, Bombay, who are the owners of the land required for this scheme, have objected to the acquisition under section 5-A of the Land Acquisition Act. The Collector of Bombay forwarded the letter of objection to the Municipality for remarks, and in reply the Collector was requested to keep the matter pending for some time, as it was proposed by the Municipality to negotiate with the Trustees of the Hindu Burning and Burial Ground at Queen's Road to permit the cremation of dead bodies of the Depressed Classes therein. The Trustees have pointed out certain legal difficulties in this connection. However, the negotiations with them are continuing but their final reply has not yet been received. If the Trustees of the Hindu Burning and Burial Ground agree to the Municipal proposal, it will not be necessary to acquire this land.

Acquisition of land for the sewerage scheme for the North of Island.—A strip of B. B. & C. I. Railway land admeasuring 905.08 square yards remains to be acquired in this scheme. Besides this strip, there are 3 other strips of B. B. & C. I. Railway land in continuation of this strip which are required by the Municipality in connection with (1) Scheme for Additional purification works (2) Scheme for staff quarters and Compressor Station for the Purification Works and (3) Scheme for proposed 60 feet road from the Purification Works to Elphinstone Bridge. The Railway Co., has agreed to convey these 4 strips admeasuring 1,993.08 square yards to the Municipality, at the rate of Re. 1 per square yard. The sanction of the Improvements Committee to the acquisition of these strips will be applied for shortly.

Acquisition of land for the construction of a portion of 40' road off Cadell Road.—An area of 382 square yards of vacant land bearing L.A.O.'s case No. LAQ 50/1, was acquired in March 1941 for this scheme under the Land Acquisition Act, at the cost of Rs. 2,662-6-0. The claimant of this property being dissatisfied with the compensation awarded to him, has asked for a reference to the High Court against the L.A.O.'s award and the same will be filed in the High Court by the Land Acquisition Officer in due course.

MAHIM DEVELOPMENT SCHEMES.

Ranade Road Extension Scheme.—The Land Acquisition Officer's awards for 4 further cases in this Scheme, viz., Cases Nos. 2/2, 2/6, 2/14 and 2/15 were issued during the year, but possession of case No. 2/14 has not yet been handed over. The total area of these cases was 5,611 square yards, and the total compensation awarded for the same Rs. 86,405. Out of the above 4 cases, Nos. 2/6 and 2/15 were amicably settled. The award in the remaining one case No. 2/12 will be issued shortly.

The claimants of cases 2/2 and 2/14 being dissatisfied with the Land Acquisition Officer's award, have applied to the Land Acquisition Officer to refer their cases to the High Court.

Buildings standing on the acquired properties are being demolished and the work of road construction has commenced.

An area of 286.64 square yards of surplus land in this scheme has been agreed to be sold, for Rs. 10,881-14-0.

SPECIAL ROADS SCHEME.

Nardulla Tank Road.—The roads are completed. The land which is intended to be used as Nardulla Park Play-Ground has been filled in and levelled. The work of turfing the area for laying it out as a garden and recreation ground is held in abeyance, as the area is likely to be required by Government for a Recreation Centre for Labour Welfare Work.

Roads B-D, C-D and D-E between Dadar and Matunga Station, Scheme VII.—The scheme is complete so far as acquisition is concerned. The cross roads will be completed when funds permit. In this scheme in case No. M/619, Mr. Dubash has agreed to pay Rs. 15,122 to the Municipality as cost of road construction half width ex-adverso his property. The construction and completion of the road work is held in abeyance as the party has failed to pay the agreed amount for which action is being taken.

Hornby Road to Ballard Pier Scheme.—The total rent recoverable from this scheme during the year amounted to Rs. 13,321. The last year's recovery was Rs. 27,409. The drop in the recovery is due to demolition of some building as the plots on which they stood had been agreed to be sold for leased.

Palton Road Estate.—The Semi-permanent sheds in this estate are let to poor class tenants. The total rent recoverable from this estate during the year amounted to Rs. 18,145. The last year's realization was Rs. 19,419. The fall in rent is due to the demolition of some S. P. Sheds, the land on which they stood being required for the construction of permanent chawls for providing housing accommodation.

Widening of Ist Marine Street.—The widening of the street is completed.

The Municipal land near the Municipal Head Office.—As it was required for the extension of the Municipal Head Offices, vacant possession of the above land was taken on 1st July 1938. The work of construction of the building thereon is however held up owing to abnormal increase in prices of materials due to war.

Byculla Bridge Estate.—The construction of the Gold Mohor Castle Market is complete. The major portion of this estate is occupied by the Markets Department. As regards plots abutting on the bridge, offers for permanent leasing of Plot No. 1 have been received and are under consideration. After this plot is disposed of, negotiations for the disposal of the other plots in this estate will be taken up.

Statement "A" attached herewith indicates progress in the disposal of Municipal lands in the year and statement "B" gives the details of the Collection of Revenue from the buildings and lands let for purposes other than cultivation. It will be seen that the value of Municipal lands disposed of during the year came to Rs. 5,15,527-4-0 as against Rs. 4,70,769-7-2 during the previous year. The total value of Municipal land available for disposal was about Rs. 6,08,291 as on 1st April 1940. The amount of fees collected for rights of cultivation, tapping, etc., came to Rs. 3,103.

H. B. SHIVDASANI,
Deputy Municipal Commissioner (Improvements).

STATEMENT "A".

The figures indicate progress in the disposal of Old Municipal Lands in the year are follows :—

No.	Particulars.	Number of Plots.	Area in square yards.	Capital Value.	
				Rs.	a. p.
I.	Plots leased on rental basis	11	10,748	2,79,720	0 0
	Plots leased on Premium basis	2	4,000	68,000	0 0
II.	Land sold	23	13,178.32	1,67,807	4 0
	Total	36	27,926.32	5,15,527	4 0
Corresponding Figures:—					
	1937-38	150	99,340.43	21,38,023	4 6
	1938-39	90	68,456.00	21,21,539	4 1
	1939-40	49	27,247.94	4,70,769	7 2

STATEMENT "B".

Collection of Revenue in respect of Old Municipal Properties.

Details of the collection of revenue during the year 1940-41 can be seen from the following table :—

	REVENUE.		
	Permanent.	Temporary.	Total.
	Rs.	Rs.	Rs.
Amount of collection (Demand for the year)	1,93,841	2,29,841	4,23,682
Amount of arrears for the year	26,766	1,35,643	1,62,409
Total	2,20,607	3,65,484	5,86,091
Amount collected	2,01,533	2,40,779	4,42,312
Amount written off ... ..	...	53,638	53,638
Arrears as on 1st April 1941	19,074	71,067	90,141
Arrears as on 1st April 1940	27,117	1,35,643	1,62,760
Arrears as on 1st April 1939	36,840	1,60,200	1,97,040

APPENDIX A
Capital Account.
(Figures in Lakhs)

	1934-35		1935-36		1936-37		1937-38		1938-39		1939-40		1940-41		REMARKS.
	In the year.	To end of the year.	In the year.	To end of the year.	In the year.	To end of the year.	In the year.	To end of the year.	In the year.	To end of the year.	In the year.	To end of the year.	In the year.	To end of the year.	
RECEIPT															
Loan	...	1,721.9	14.9	1,736.9*	...	1,736.9	...	1,736.9	...	1,736.9	...	1,736.9	...	1,736.9	*The total loan receipts as on 31st March 1936, were Rs. 1,73,688, 178-1-0, i.e., Rs. 1,736.9 lakhs.
Discount or Premium	...	-14.5	0.3	-14.2	...	-14.2	...	-14.2	...	-14.2	...	-14.2	...	-14.2	†The actual deficit at the close of 1935-36 was Rs. 1,92,64,010-7-3, i.e., Rs. 192.6 lakhs as under:—
Sale Proceeds	9.2	278.8	14.7	293.5	19.9	313.4	21.7	335.1	11.4	346.5	14.6	361.1	22.3	383.4	Deficit as per last account Lakhs
Appropriation from General Account	-13.9	-152.5	-19.2	-192.6†	1.2	-191.4	5.7	-185.7	2.2	-183.5	4.6	-178.9	-3.9	-182.8	...
Special contribution from Government	...	54.0	...	54.0	...	54.0	...	54.0	...	54.0	...	54.0	...	54.0	...
Release of Debentures lodged with Govt.	...	...	...	...	0.2	0.2	42.4	42.6	...	42.6	...	42.6	...	42.6	...
Extraordinary receipts	...	...	...	...	25.1	25.1	...	25.1	...	25.1	...	25.1	...	25.1	...
Miscellaneous	0.1	0.1	0.1	0.1	...	0.1	...	0.1	...	0.1	...	0.1	...	0.1	...
Total	-4.6	1,887.8	10.7	1,877.7	46.4	1,924.1	69.8	1,993.9	13.6	2,007.5	19.2	2,026.7	18.4	2,045.1	...
EXPENDITURE															
<i>I.—On Government and Municipal Property</i>															
Schedule 'W'	...	13.1	...	13.1	...	13.1	...	13.1	...	13.1	...	13.1	...	13.1	...
Do. 'X'	...	16.2	...	16.2	...	16.2	...	16.2	...	16.2	...	16.2	...	16.2	...
Do. 'Y'	...	4.7	...	4.7	...	4.7	...	4.7	...	4.7	...	4.7	...	4.7	...
Police Accommodation Schemes...	...	91.6	...	91.6	...	91.6	...	91.6	...	91.6	...	91.6	...	91.6	...
Total	...	125.6	...	125.6	...	125.6	...	125.6	...	125.6	...	125.6	...	125.6	...
<i>II.—On the Trust own acquired lands—</i>															
Cost of Management and Establishment.	0.5	175.5	0.5	176.0	1.1	177.1	1.3	178.4	1.1	179.5	1.2	180.7	1.2	181.9	(This was shown hitherto under the head Expenditure IV.—Disposal of profits).
Acquisition of land	0.1	972.4	0.1	972.5	...	972.5	2.4	974.9	0.8	975.7	0.6	976.3	...	976.3	...
Chawls	...	117.3	...	117.3	2.9	120.2	2.3	122.5	2.9	125.4	2.5	127.9	2.4	130.3	...
Roads	0.7	383.7	0.8	384.5	1.4	385.9	3.4	389.3	4.1	393.4	3.9	397.3	3.9	401.2	...
Other works	...	22.6	...	22.6	0.3	22.9	0.1	23.0	Cr. 0.2	22.8	0.6	23.4	0.1	23.5	...
Mills companies chawls	...	7.7	...	7.7	...	7.7	...	7.7	...	7.7	...	7.7	...	7.7	...
Total	1.3	1,679.2	1.4	1,680.6	5.7	1,686.3	9.5	1,695.8	8.7	1,704.5	8.8	1,713.3	7.6	1,720.9	(3) Loss on sale of securities (this was hitherto included under the head Expenditure—III.—Miscellaneous—other items) ... 0.9
<i>III.—Miscellaneous—</i>															
Office Buildings	...	4.5	...	4.5	...	4.5	...	4.5	...	4.5	...	4.5	...	4.5	...
Other items	...	13.1	0.1	12.3	...	12.3	...	12.3	...	12.3	...	12.3	...	12.3	...
Total	...	17.6	0.1	16.8	...	16.8	...	16.8	...	16.8	...	16.8	...	16.8	...
<i>IV.—Disposal of Profits</i>															
V.—Debentures lodged with Government	...	19.9	...	42.6	...	42.6	...	42.6	...	42.6	...	42.6	...	42.6	...
VI.—Repayment of Loan	...	...	...	...	19.2	19.2	29.3	48.5	19.1	67.6	0.2	67.8	...	67.8	...
Total	1.3	1,842.3	44.1	1,865.6	24.9	1,890.5	38.8	1,929.3	27.8	1,957.1	9.0	1,966.1	7.6	1,973.7	Total ... 192.6
Balance	-5.9	45.5	-33.4	12.1	21.5	33.6	31.0	64.6	-14.2	50.4	10.2	60.6	10.8	71.4	

APPENDIX "B"
Analysis of General Account
(Figures in Columns 2 to 12 shown in lakhs)

Year.	RECEIPTS						EXPENDITURE					Balance appropriated to Capital account.	REMARKS.
	Rents.	Municipal contribution.	Share of tobacco duty.	Interest on investment.	Miscellaneous.	Total.	Maintenance.	Municipal rates and taxes.	Interest and sinking fund.	Miscellaneous.	Total.		
(1)	(2)	(3)	(3A)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
1898-1899	1.9	1.9	0.1	0.1	1.8	Rent received in 1898-99 was mainly rent under Schedule Z.
1899-1900	0.7	...	...	0.8	...	1.5	0.2	0.2	...	...	-0.4	1.1
1900-1901	0.9	4.8	...	1.6	...	7.3	0.3	0.2	2.2	...	2.7	4.6	
1901-1902	1.2	4.8	...	1.5	...	7.5	0.4	0.2	2.5	...	3.1	4.4	
1902-1903	1.4	5.0	...	3.5	...	9.9	0.4	0.2	4.1	...	4.7	5.2	
1903-1904	2.6	3.5	...	2.3	...	8.4	0.4	0.4	5.7	0.1	6.6	1.8	
1904-1905	5.8	2.0	...	2.7	...	10.5	0.7	0.9	8.1	0.1	9.8	0.7	
1905-1906	9.7	2.5	...	1.9	...	14.1	1.4	1.3	10.1	0.1	12.9	1.2	
1906-1907	8.5	3.0	...	2.1	0.1	13.7	1.9	1.1	11.2	0.1	14.3	-0.6	
1907-1908	8.1	3.6	...	2.4	0.1	14.2	2.2	1.0	12.1	0.1	15.4	-1.2	
1908-1909	9.4	4.5	...	1.2	0.1	15.2	2.5	0.8	13.0	0.1	16.4	-1.2	
1909-1910	11.4	7.8	...	1.5	0.2	20.9	*3.3	1.0	16.0	0.1	20.4	0.5	
1910-1911	14.4	8.9	...	1.5	0.1	24.9	*3.1	1.0	19.1	0.1	23.3	1.6	
1911-1912	16.6	8.6	...	2.2	0.1	27.5	*3.0	1.3	20.2	0.1	24.6	2.9	
1912-1913	18.0	9.2	...	2.0	...	29.2	*2.7	1.0	20.5	0.1	24.3	4.9	
1913-1914	20.9	9.3	...	2.5	...	32.7	*2.4	1.2	21.4	0.3	25.3	7.4	
1914-1915	23.0	9.8	...	1.5	0.1	34.4	2.7	1.5	22.4	0.3	26.9	7.5	
1915-1916	24.8	10.2	...	1.5	...	36.5	2.9	1.6	23.8	0.3	28.6	7.9	
1916-1917	27.2	11.0	...	2.5	0.1	40.8	3.1	1.7	25.8	0.2	30.8	10.0	
1917-1918	29.8	11.0	...	2.9	0.1	43.8	3.6	1.7	25.6	0.2	31.1	12.7	
1918-1919	33.2	11.5	...	2.0	0.1	46.8	3.6	2.0	25.2	0.2	31.0	15.8	
1919-1920	35.7	15.2	...	1.7	0.2	52.8	3.7	2.2	24.1	0.6	30.6	22.2	
1920-1921	37.5	15.7	...	5.4	0.5	59.1	4.0	2.4	29.4	1.0	36.8	22.3	
1921-1922	43.4	15.8	...	5.4	0.4	65.0	6.4	2.9	52.6	0.6	62.5	2.5	
1922-1923	45.0	17.9	...	4.9	0.1	67.9	7.9	3.5	64.1	-0.5	75.0	-7.1	
1923-1924	44.2	19.1	...	7.6	0.2	71.1	9.6	3.2	74.2	0.6	87.6	-16.5	
1924-1925	50.5	20.2	...	6.4	0.4	77.5	9.0	4.4	80.6	0.6	94.6	-17.1	
1925-1926	48.7	22.3	...	6.8	0.2	78.0	8.6	3.4	93.7	0.2	105.9	-27.9	
1926-1927	49.5	22.4	...	7.2	3.2	82.3	9.6	3.6	90.5	-0.3	103.4	-21.1	
1927-1928	48.5	23.1	...	6.3	2.3	80.2	11.3	3.8	90.2	...	105.3	-25.1	
1928-1929	47.6	23.0	...	3.8	1.0	75.4	10.6	2.7	90.4	...	103.7	-28.3	
1929-1930	51.0	22.9	...	2.7	0.1	76.7	10.2	2.9	89.3	...	102.4	-25.7	
1930-1931	50.2	23.1	...	2.7	0.2	76.2	10.2	3.4	92.1	...	105.7	-29.5	
1931-1932	49.3	23.5	...	1.4	0.1	74.3	10.5	3.3	94.3	...	108.1	-33.8	
1932-1933	49.3	23.5	7.4	1.1	0.1	81.4	11.8	3.0	96.5	...	111.3	-29.9	
1933-1934	49.2	32.9	11.4	3.9	...	97.4	7.5	4.4	98.2	...	110.1	-12.7	
1934-1935	50.9	33.4	10.9	3.3	...	98.5	9.6	4.2	98.6	...	112.4	-13.9	
1935-1936	50.3	33.4	9.8	2.8	0.1	96.4	9.5	3.8	102.3	20.8	136.4	-40.0	
1936-1937	51.2	32.2	11.8	4.9	0.2	100.3	10.3	3.6	85.2	...	99.1	+1.2	
1937-1938	50.6	34.4	12.4	4.6	0.6	102.6	10.5	3.3	83.1	...	96.9	+5.7	
1938-1939	52.0	34.3	10.4	4.2	0.4	101.3	15.0	3.2	80.9	...	99.1	+2.2	
1939-1940	53.5	37.1	9.9	3.4	0.4	104.3	16.1	3.4	80.2	...	99.7	+4.6	
1940-1941	52.5	35.7	5.4	3.9	0.6	98.1	18.1	3.6	80.3	...	102.0	-3.9	
Total to end of 1940-1941	1,330.1	692.1	89.4	134.5	12.4	2,258.5	260.9	94.5	2,059.8	26.1	2,441.3	-182.8	

*Includes interest paid to Government and the Municipality under Section 68(1) of the old Act as shown below :-

Year.	Government.	Municipality.	Total.
	Rs.	Rs.	Rs.
1909-10	65,350	41,241	1,06,591
1910-11	46,440	37,841	84,281
1911-12	61,858	37,276	99,134
1912-13	68,194	37,431	1,05,625
1913-14	54,644	27,668	82,312
Total	2,96,486	1,81,457	4,77,943

APPENDIX

Particulars of Municipal (Improvements)

Serial No.	Name of Chawls.	Year in which site of chawls appropriated for construction of chawls.	Open spaces in the chawls site.	Area actually occupied by the buildings.	Total area of the site of chawls (columns 4 and 5).	Rate per square yard as in the year given in column 3.	Value of site (col. 6) as in the year given in column 3.	Constructional cost of the chawls including 7½ per cent. for management and establishment.	Cost of work, value of land and management and establishment charges (columns 8 and 9).	Interest and Sinking fund charges on Capital outlay at 4.61 per cent. on column 10 up to 1919 and thereafter at 6.35 per cent.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
			sq. yds.	sq. yds.	sq. yds.	Rs.	Rs.	Rs.	Rs.	Rs.
1	1—4 Agripada A Chawls	1900	(a) 4,079	3,206	7,285	7	50,995	1,85,505	2,36,500	10,903
2	5—16 Do. B do.	1903	5,924	6,001	11,925	6	71,550	5,41,639	6,13,189	28,269
3	31—32 } 38—40 } 45—46 } Do. C do.	1903	2,825	3,426	6,251	6	37,506	2,79,182	3,16,688	14,599
4	19—24 Chandanwadi Chawls	1904	5,365	4,299	9,664	15	1,44,960	3,76,915	5,21,875	24,059
5	25—27 Imamwada A Chawls 29, 30 & 41	1905	7,857	5,585	13,442	13.8	1,81,467	4,98,562	6,80,029	31,349
6	50 Do. B do.	1905	588	361	949	13.8	12,811	19,368	32,179	1,483
7	33—37 Mandvi-Koliwada Chawls	1908	893	3,276	4,169	75	3,12,675	2,76,040	5,88,715	27,140
8	51 Workmen's Cottages, Matunga	1905	574	370	944	5	4,720	12,083	16,803	774
9	17—18 Nagpada A Chawls	1903	1,510	1,059	2,569	7	17,983	82,358	1,00,341	4,626
10	39 Do. B do.	1904	1,122	977	2,099	7	14,693	99,776	1,14,469	5,277
11	28 Princess Street do	1907	1,047	433	1,480	30	44,400	42,412	86,812	4,002
12	42—44 } 47—49 } Superibaug Chawls	1910	5,157	2,924	8,081	4.8	36,364	3,39,878	3,76,242	17,345
13	52—57 Chinch Bonder Chawls	1913	4,613	3,883	8,496	(a) 26.66	(d) 2,26,560	3,79,622	6,06,182	27,945
14	... Cottage Blocks (old)	1920	2,290	490	2,780	10	27,800	36,069	63,869	4,056
15	58—61 Mahar Chawls	1921	1,754	2,427	4,181	15	62,715	4,39,814	5,02,529	31,911
16	62 Peons Chawls	1921	2,375	1,044	3,419	15	51,285	1,70,863	2,22,148	14,106
17	63—66 Mominpura Chawls, (old)	1921	5,068	2,692	7,760	15	1,16,400	4,31,655	5,48,055	34,801
18	67—72 Three-room tenements, Scheme 5	1922	4,496	1,113	5,609	6	33,654	2,64,717	2,98,371	18,946
19	73—78 Two-room tenements, Scheme 6	1922	2,937	1,297	4,234	6	25,404	2,91,972	3,17,376	20,153
20	79—85 Cottages Blocks (new)	1922	6,588	1,220	7,808	6	46,848	69,312	1,16,160	7,376
21	Blocks. 1—19 Bellasis Road Chawls	1922	23,460	12,244	35,704	19	6,78,376	25,75,065	32,53,441	2,06,594
22	1—16 Mazagaon Chawls	1922	19,327	9,754	29,081	10	2,90,810	21,77,079	24,67,889	1,56,711
23	1 Mominpura Chawls New	1923	1,839	2,072	3,911	20	78,220	3,14,276	3,92,496	24,923
24	1—3 Love Lane Chawls	1925	6,972	6,395	13,367	18.8	2,47,289	11,36,407	13,83,696	87,865
25	1—10 Sydenham Road Chawls	1925	9,184	3,611	12,795	16	2,04,720	7,78,071	9,82,791	62,407
26	1—3 Palton Road Chawls	Under construction	One	block of Chawls	only completed					
	Total		1,27,844	80,159	2,08,003		30,20,205	1,18,18,640	1,48,38,845	8,67,620

C.

Chawls, Capital Costs and Net Annual Return.

Full letting value per annum.	Annual profit + or loss — i.e., 17.62 per cent. of column 12—11.	Percentage of net annual return 617.62 per cent. of col. 12) of capital cost (col. 10).	Number of rooms.	Number of floors including ground floor.	Land per room (column 6÷15).	Rent per room on 31.3.1941.	Floor area of tenement including verandah.	Capital cost of land and works per room (column 9÷15).	Capital cost of work per room (column 9÷15).	Net profit + or loss — per room (column 13÷15).	REMARKS.
(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)
Rs. a.	Rs.				sq. yds.	Rs. a.	sq. ft.		Rs.		
22,659 0	—6,910	1.68	311	3	23.42	5 10	175	760	596	—22.22	*Rs. 7-13-0 for 8 rooms being two room tenements. The rates per square yard in column 7 are those which the site of Chawls, given in column 6 could have fetched subject to the Board's usual regulations in the open market in the year given, under column 3.
58,513 8	—17,959	1.68	(b) 288 640	4	12.85	7 13 4 15	110	661	584	—19.33	
31,153 8	—9,110	1.73	432	4	14.47	5 4	177	733	646	—21.09	
61,434 12	—13,234	2.07	674	4	14.33	7 7	125	774	559	—19.63	(a) This area is exclusive of the site of the weaving shed and a strip of land 6 feet in width surrounding the shed.
63,009 12	—20,247	1.63	883	4	15.22	6 3	135	770	565	—22.93	
2,323 8	—1,074	1.27	30	2	31.63	6 7	160	1,073	662	—35.8	
52,405 8	—17,906	1.57	222	4	18.77	6 15 8 1	176	2,652	1,243	—80.66	(b) The rooms in Agripada B chawls are of two kinds; 4 blocks of rooms larger, measuring 142 square feet and 8 blocks smaller measuring 110 square feet floor area.
1,260 0	—552	1.32	15	1	62.93	7 0	120	1,120	805	—36.8	(c) In addition to 9,755 rooms and 214 looms shown as total in column 15, there are in Mandvi-Koliwada 26 godowns let at rents ranging from Rs. 14-14-0 to 110 per godown and 30 shops let at rates ranging from Rs. 26 to Rs. 49 per shop per month and in Chinch Bunder 27 let at Rs. 46 and 5 at Rs. 35 and 1 at Rs. 54 each per mensem occupying the whole of the ground floor.
11,124 0	—2,666	1.95	144	4	17.84	6 7	148	697	572	—18.51	
11,124 0	—3,317	1.71	144	4	14.57	6 7	160	795	693	—23.03	
5,952 0	—2,953	1.21	64	4	23.12	7 12	131	1,356	663	—46.14	(d) This figure represents the value at Rs. 40 per square yard of the site situate between the 25' Road and the railway and measuring 5,664 square yards.
33,480 0	—11,446	1.56	480	4	16.83	5 13	176	784	708	—23.84	
46,617 0	—19,731	1.35	372	2	22.83	6 4	176	1,629	1,021	—53.04	
3,024 0	—3,523	.83	14	1	198.57	18 0	175	4,562	2,576	—251.64	(e) This figure is arrived at by dividing (d) by 8,496 square yards.
28,380 0	—26,910	.995	320	4	13.06	7 3	176	1,570	1,374	—84.09	
12,264 0	—11,945	.973	120	4	28.49	8 0	176	1,851	1,424	—99.54	
24,279 12	—30,523	.78	246	4	19.11	7 0	176	1,350	1,063	—75.18	(f) Represents number of looms.
14,112 0	—16,460	.833	(f) 160 36	3	155.55	Rs. 35, 33, 30	562	8,288	7,353	—457.22	
17,280 0	—17,108	.959	72	3	58.8	Rs. 22, 20, 19 & 17	338	4,408	4,055	—237.61	
2,760 0	—6,890	.418	10	1	780.00	Rs. 23-0-0	325	11,616	6,931	—689	(g) The figures in columns 20 and 21 given against Mandvi-Koliwada and Chinch Bunder Chawls are vitiated by the fact that the Capital cost of the Chawls includes the cost of godowns and shops on the ground floor. Omitting those Chawls and the Matunga cottages (new and old) also two room and three-room tenements in Schemes 6 and 5 the average cost per room is Rs. 1,390 (Land Rs. 253 and construction Rs. 1,137).
1,55,508 0	—1,79,194	.842	1,510	4	23.64	10 0 9 8 8 0	176	2,154	1,705	—118.67	
1,10,772 0	—1,37,193	.791	1,300	4	22.37	7 8 7 0	176	1,898	1,675	—105.53	
21,622 8	—21,113	.971	228	4	13.86	7 0	176	1,391	1,114	—74.86	(g) The figures in columns 20 and 21 given against Mandvi-Koliwada and Chinch Bunder Chawls are vitiated by the fact that the Capital cost of the Chawls includes the cost of godowns and shops on the ground floor. Omitting those Chawls and the Matunga cottages (new and old) also two room and three-room tenements in Schemes 6 and 5 the average cost per room is Rs. 1,390 (Land Rs. 253 and construction Rs. 1,137).
86,406 0	—72,640	1.1	(f) 54 816	4	16.38	Rs. 12, 10-8, 10 9-8, 9, 8-8, 8 & 4.	176	1,696	1,393	—89.02	
58,236 0	—52,146	1.04	384	4	33.32	Rs. 10, 9-8, 9, 8-8, 20, 19 & 18.	176	2,559	2,026	—135.79	
9 35,700 12	—7,02,750	1.11	(e) 9,755 (f) 214	84	1,488	1,185	—70.49	

Number of Tenements, full letting

Serial No.	Description.	Let for living purposes	NUMBER OF TENEMENTS							MONTHLY RENT AS ON			
			Temporarily occupied for Municipal purposes		Temporarily occupied by schools.	Chawl Superintendent's quarters including office and stores.	Total of columns 3 to 7.	Shops.	Godowns.	Let for living purposes.	Temporarily occupied for Municipal purposes.	Temporarily occupied for Schools purposes.	Chawl Superintendent's quarters including office and stores.
			Occupied by Muccadama.	Used for office & stores.										Let for living purposes.	Temporarily occupied for Municipal purposes.	Temporarily occupied for Schools purposes.	Chawl Superintendent's quarters including office and stores.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)
1	1-4 Agripada A Chawls ...	274	1	...	...	7	282	29	1 verandah & 1 weaver's room.	Rs. a. p. 1,558 12 0	5 0 0	...	(a) 20 0 0
2	5-16 } 31-32 } Agripada B Chawls ...	909	...	...	...	...	909	19	...	4,576 10 0	...	...	...
3	45-46 Agripada C Chawls ...	413	...	...	...	...	413	19	...	2,323 2 0	...	...	...
4	19-24 Chandanwadi Chawls ...	663	1	...	...	2	666	8	...	4,931 1 0	6 0 0	...	(b) 17 8 0
5	25-27 } 29-30 } 41 } Imamwada A Chawls ...	845	1	...	4	7	857	...	...	5,201 9 0	5 0 0	24 12 0	(c) 19 8 0
6	50 Imamwada B Chawls ...	30	...	...	...	...	30	...	...	193 10 0	...	...	...
7	33-37 Mandvi-Koliwada Chawls ...	222	...	...	...	...	222	30	26	1,789 14 0	...	...	...
8	51 Cheap Workmen's Cottages, Matunga.	15	...	...	...	...	15	...	...	105 0 0	...	...	...
9	17-18 Nagpada A Chawls ...	144	...	...	...	...	144	...	...	927 0 0	...	...	...
10	39 Nagpada B Chawls ...	144	...	...	...	...	144	...	...	927 0 0	...	...	...
11	28 Princess Street Chawls ...	64	...	...	...	...	64	...	...	496 0 0	...	...	...
12	42-44 } 47-49 } Superibaug Chawls ...	479	...	1	...	...	480	...	...	2,784 3 0	5 13 0	...	...
13	52-57 Chinch Bunder Chawls ...	371	1	...	...	...	372	...	33	2,318 12 0	5 0 0	...	...
14	58-61 Mahar Chawls ...	320	...	...	...	...	320	4	...	2,300 0 0	...	...	...
15	62 Peons' Chawls ...	131	...	...	...	...	131	3	...	985 0 0	...	...	...
16	63-66 Momipura Chawls ...	240	...	...	...	6	246	...	160 (looms)	1,680 0 0	...	...	(f) 13 5 0
17	67-72 Three-room tenements, Matunga.	36	...	...	...	...	36	...	...	1,176 0 0	...	...	...
18	73-78 Two-room tenements, Matunga.	72	...	...	...	...	72	...	...	1,440 0 0	...	...	...
19	79-85 Ground floor Cottages, Matunga (New).	10	...	...	...	...	10	...	...	230 0 0	...	...	...
20	86-95 Ground floor Cottages, Matunga (Old).	14	...	...	...	...	14	...	...	252 0 0	...	...	...
21	Blocks— 1-19 Bellasis Road Chawls ...	1,513	...	...	20	6	1,539	9	...	12,546 0 0	...	154 0 0	(d) 22 0 0
22	1-16 Mazagon Chawls ...	1,270	...	...	27	6	1,303	2	...	8,957 0 0	...	192 0 0	(d) 22 0 0
23	1 New Momipura Chawls ...	228	...	...	...	...	228	6	54 (looms)	1,596 0 0	...	...	...
24	1-3 Love-Lane Chawls ...	792	1	...	...	6	799	21	...	6,656 8 0	6 0 0	...	(d) 22 0 0
25	1-10 Sydenham Road Chawls ...	385	1	1	1	2	390	1	...	4,772 0 0	6 0 0	19 0 0	(c) 38 0 0
26	Palton Road Chawls ...	Under	Constru-	ction—	During	the year	one block	of chawls	containing 66	double rooms,	4 godowns	and 8 shops	was constructed.
	Total ...	9,584	6	2	52	42	9,686	151	59 214 looms 1 weaver's room & 1 verandah.	70,723 1 0	38 13 0	389 12 0	174 5 0

Notes.—(1) Total number of rooms including all shops, looms and godowns 10,110 (Columns 8 to 10 Weaver's room and verandah excluded).

(2) Figures in column 20 while including Chawl Superintendent's quarters do not include shops, godowns and looms in respect of Mandvi-Koliwada, Chinch Bunder Momipura (new and old) Mahar and Bellasis Road Chawls.

(3) Figures in column 25 are obtained by distributing the actual population (column 23) over the area made up of Chawl site plus half the area of adjacent streets and in case of Mandvi-Koliwada Chawls 20' strip along the adjacent railway.

"D".

Value and Permissible Actual Population.

31st MARCH 1940											
Total of columns 11 to 14.	Shops.	Godowns.	Total of columns 15 to 18.	12 times of column 18.	Maximum permissible population in adults			Actuals in January 1941		Population per acre in largest groups.	REMARKS.
					Total tenements.	Population per tenement.	Total population.	Persons	Equivalent adults.		
(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)	(26)
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.							
1,583 12 0	299 8 0	3 8 0 (weaver's room) 2 0 0 (Verandah).	1,888 4 0	22,659 0 0	311	5	1,555	1,093	994		(a) Rs. 15 for Chawl Superintendent's quarters and Rs. 5 for office use.
4,576 10 0	299 8 0	...	4,876 2 0	58,513 8 0	288	3	864	2,747	2,528	754	(b) Rs. 15 for Chawl Superintendent's quarters and Rs. 2-8-0 for office use
2,323 2 0	275 0 0	...	2,596 2 0	31,153 8 0	640	4	2,560				(c) Rs. 15 for Chawl Superintendent's quarters and Rs. 4-8-0 for office use.
4,954 9 0	165 0 0	...	5,119 9 0	61,434 12 0	432	5	2,160	1,736	1,614		(d) Rs. 15 for Chawl Superintendent's quarters and Rs. 7 for office use.
5,250 13 0	...	...	5,250 13 0	63,009 12 0	674	4	2,696	2,599	2,235	976	(e) Rs. 19 for Chawl Superintendent's quarters. He uses 2 vacant rooms as office and store room.
193 10 0	...	...	193 10 0	2,323 8 0	674	4	2,696	2,599	2,235	976	(f) Rs. 6-5-0 for Chawl Superintendent's quarters and Rs. 7 for Office use.
1,789 14 0	952 0 0	1,625 4 0	4,367 2 0	52,405 8 0	857	4	3,428	2,128	1,919	676	Scale of monthly rents of living rooms.
105 0 0	...	...	105 0 0	1,260 0 0	30	4½	135	100	90	676	(1) Agripada 4 blocks 8 rooms at Rs. 7-13-0 and 266 at Rs. 5-10-0.
927 0 0	...	...	927 0 0	11,124 0 0	222	5	1,110	1,021	891	710	Agripada 12 blocks, 283 rooms at Rs. 5-4-0 and 626 at Rs. 4-15-0.
927 0 0	...	...	927 0 0	11,124 0 0	15	3½	53	...	...	...	Agripada 6 blocks 413 rooms at Rs. 5-10-0.
496 0 0	...	...	496 0 0	5,952 0 0	144	4	576	672	626	1,101	(2) Chandanwadi 663 rooms at Rs. 7-7-0; Princess Street 64 rooms at Rs. 7-12-0.
2,790 0 0	...	...	2,790 0 0	33,480 0 0	144	4½	648	656	610	...	(3) Imamwadi 835 rooms at Rs. 6-3-0 29 rooms at Rs. 6-7-0; 1 room at Rs. 6-15-0. and 10 rooms at Rs. 3-8-0 Nagpada 288 rooms at Rs. 6-7-0.
2,323 12 0	...	1,561 0 0	3,884 12 0	46,617 0 0	64	3½	224	276	252	...	(4) Mandvi-Koliwadi 222 rooms at Rs. 8-1-0.
2,300 0 0	65 0 0	...	2,365 0 0	28,380 0 0	480	5	2,400	1,700	1,543	...	(5) Mandvi-Koliwadi 222 rooms at Rs. 8-1-0.
985 0 0	37 0 0	...	1,022 0 0	12,264 0 0	372	5	1,860	1,619	1,453	732	(6) Chinch Bunder 371 rooms at Rs. -0.
1,693 5 0	...	330 0 0 (Looms)	2,023 5 0	24,279 12 0	320	5	1,600	1,617	1,489	...	(7) Superibag 479 rooms at Rs. 5-13-0
1,176 0 0	...	...	1,176 0 0	14,112 0 0	134	5	670	400	377	...	(8) Maher 320 rooms at Rs. 7-3-0 Peons 117 rooms at Rs. 8c/14 rooms at 3-8-0 and Mominpura (old) 240 rooms at Rs. 7; (new) 228 rooms at Rs. 7.
1,440 0 0	...	...	1,440 0 0	17,280 0 0	246	5	1,230	688	637	370	(9) Sydenham Road 15 rooms at Rs. 10; 16 at Rs. 9-8-0; 118 at Rs. 9; 95 at Rs. 8-8-0; 7 rooms at 3-8-0 48 at Rs. 20 68; at Rs. 19 and 18 at Rs. 18.
230 0 0	...	...	230 0 0	2,760 0 0	10	...	...	...	...	...	(10) Mazgaon 248 rooms at Rs. 7-8-0; 1,003 at Rs. 7 and 19 at Rs. 4.
252 0 0	...	...	252 0 0	3,024 0 0	14	...	...	...	...	...	(11) Bellasis Road 185 rooms at Rs. 10 112 at Rs. 9-8-0 and 1,184 at Rs. 8. and 32 at Rs. 5.
12,722 0 0	237 0 0	...	12,959 0 0	1,55,508 0 0	1,548	5	7,740	5,794	5,500	...	(12) Love Lane 1 room at Rs. 12; 12 rooms at Rs. 10-8-0 21 at Rs. 10; 25 at Rs. 9-8-0; 30 at Rs. 9; 477 at Rs. 8-8-0, 212 at Rs. 8 3 at Rs. 4 and 11 at Rs. 3 8 0
9,171 0 0	60 0 0	...	9,231 0 0	1,10,772 0 0	1,305	5	6,525	6,254	5,682	...	(13) Matunga Workmen's Cottages. 15 rooms at Rs. 7; 3 rooms tenements, 12 rooms at Rs. 35; 12 at Rs. 33 and 12 at Rs. 30. Two room tenement, 24 rooms at Rs. 22; 24 at Rs. 20; 12 at Rs. 19 and 12 at Rs. 17. Cottages (old) 14 rooms at Rs. 18, (new) 10 rooms at Rs. 23).
1,596 0 0	94 8 0	111 6 0 (Looms)	1,801 14 0	21,622 8 0	228	5	1,140	546	508	518	
6,684 8 0	516 0 0	...	7,200 8 0	86,406 0 0	820	5	4,100	3,168	2,484	...	
4,835 0 0	18 0 0	...	4,853 0 0	58,236 0 0	391	5	1,955	1,329	1,176	...	
71,325 15 0	3,016 8 0	3,632 10 0	77,975 1 0	9,35,700 12 0	9,797	...	45,229	36,143	32,608	...	

(4) Municipal servants who are paid house-rent allowance are given in lieu thereof free accommodation in (i) New Mominpura Chawls; (ii) Sydenham Road Chawl, (iii) Bellasis Road Chawls; (iv) Mazgaon Chawls; (v) Love Lane Chawls and (vi) Imamwadi Chawls. Rent charged for the purpose of adjustment is Rs. 6/- per month per room.

(5) 522 rooms were occupied by Municipal peons in lieu of house rent allowance; 382 rooms were given at concessional rates for special user etc., and 792 rooms at concessional rates to public bodies and institutions. Conservancy staff housed in the newly built permanent Ground floor rooms are generally charged Rs. 3 8 0 per month.

APPENDIX "E"

Statement showing Dishousing and Rehousing operations on Estates since the commencement of the late Trust.

Year.	Number of tenements demolished up to the end of the year.				NUMBER OF TENEMENTS PROVIDED UP TO THE END OF THE YEAR.																	Net addition + or reduction —		
					In chawls.			In Police accommodation, Poor Classes Accommodation, Companies and B. D. Chawls.				In Lessee's Buildings.					Total							
	One room.	Two rooms.	Larger.	Total.	Perma-nent.	S. P. sheds.	Total.	One room.	Two rooms.	Larger.	Servants' quarters.	Total.	One room.	Two rooms.	Larger.	Servants' quarters.	Total.	One room.	Two rooms.	Larger.	Servants' quarters.	Grand Total.	In year.	To end of year.
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)	(19)	(20)	(21)	(22)	(23)	(24)	(25)
1898-99 to 1939-40	28,141	5,356	3,614	37,111	9,716	3,510	13,226	18,197	51	145	162	18,555	16,849	7,039	9,206	2,201	35,295	48,272	7,090	9,351	2,363	67,076	29,965	29,965
1940-41	633	41	21	695	138	18	156	...	...	...	...	...	554	310	194	10	1,068	710	310	194	10	1,224	529	529
Total	28,774	5,397	3,635	37,806	9,854	3,528	13,382	18,197	51	145	162	18,555	17,403	7,349	9,400	2,211	36,363	48,982	7,400	9,545	2,373	68,300	30,494	30,494
1898 to 1905	4,110	479	291	4,880	597	...	597	...	...	...	...	...	187	36	154	340	717	784	36	154	340	1,314	-3,566	-3,566
1905 to 1909	7,191	1,680	862	9,733	2,247	248	2,495	778	4	11	26	819	505	173	401	415	1,494	3,778	177	412	441	4,808	-4,925	-8,491
1909 to 1941	17,473	3,238	2,482	23,193	7,010	3,280	10,290	17,419	47	134	136	17,736	16,711	7,140	8,845	1,456	34,152	44,420	7,187	8,979	1,592	62,178	38,985	30,494
Total	28,774	5,397	3,635	37,806	9,854	3,528	13,382	18,197	51	145	162	18,555	17,403	7,349	9,400	2,211	36,363	48,982	7,400	9,545	2,373	68,300	+30,494	+30,494

*Includes tenements for plots Nos. 101, 102, 103, 104, 105, 26, 27, 36, and 37 in Scheme 3, plots Nos. 4, 5, 6, 11, 11A, 12, 25, 27, 21, 28, 13, 42 and 43 in Scheme 29, plots Nos. 4 and 5, in Scheme 37.

APPENDIX "F"

Area, Capital Value and Rental are shown in thousands.

(The Capital Value in columns 4 and 12 is inclusive of premia and fine)

Estate.	DISPOSED OF TO END OF 1939-40				DISPOSED OF IN 1940-41				DISPOSED OF TO END OF 1940-41				BALANCE AVAILABLE FOR LEASING				REMARKS.
	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.	
SCHEDULE 'W'																	
Flats	12	2,68.5	10,57	19.0	...	...	...	...	12	2,68.5	(a)10,58	*19.0	...	...	...	...	(a) Includes Rs. 4,51,000 for premia and Rs. 4,180 for fine. *Rs. 2,36,440 premia received during the last 8 years.
Kennedy Sea Face	1	4.4	0.2	0.01	...	...	...	...	1	4.4	0.2	0.01	...	...	...	...
Hornby Road	38	56.1	21,22	91.0	...	...	...	...	38	56.1	(b)21,22	91.0	...	...	...	...	(b) Includes Rs. 47,049 for premia.
Marine lines (including Admiral's Bungalow).	21	41.1	8,00	35.5	...	...	...	...	21	41.1	(c) 8,00	35.5	...	...	...	...	(c) Includes Rs. 10,341 for premia.
Wellington Lines	16	32.0	7,74	30.7	...	...	...	...	16	32.0	(d)7,74	30.7	...	...	...	...	(d) Includes Rs. 6,020 for premia.
Wodehouse Road	20	40.5	8,02	34.6	...	...	...	...	20	40.5	(e) 8,02	34.6	...	...	...	...	(e) Includes Rs. 7,700 for premia.
Chowpati East	8	4.3	1,57	7.9	...	...	...	...	8	4.3	1,57	7.9	...	...	...	...	†Rs. 3,259 premia received in 1932-33.
Chowpati West (including old Distillery Plots).	45	97.6	17,40	81.9	...	...	...	...	45	97.6	(f)17,40	81.9	...	...	...	...	(f) Includes Rs. 41,550 for premia and Rs. 5,000 for fine. †Rs. 1,064 premia received in 1932-33.
Carried forward	161	5,44.5	74,52	3,00.6	...	...	...	...	161	5,44.5	74,53	3,00.6	...	...	...	...

APPENDIX "F"—Contd.

Area Capital Value and Rental are shown in thousands.

(The Capital Value in columns 4 and 12 is inclusive of premia and fine).

Estate.	DISPOSED OF TO END OF 1939-40				DISPOSED OF IN 1940-41				DISPOSED OF TO END OF 1940-41				BALANCE AVAILABLE FOR LEASING				REMARKS.
	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.	
Brought over	161	5,44.5	74,52	3,00.6	...	...	...	...	161	5,44.5	74,53	3,00.6	...	...	...	...
SCHEDULE 'X'																	
Agripada West	160	2,40.2	25,39	1,05.9	1	1.1	24	1.3	(g) 161	2,41.3	(h) 25,63	* 1,07.2	1	0.5	12	0.7	(g) Two plots (Schedule plots Nos. 4 and 5) acquired by Government. (h) Includes Rs. 28,591/10 for premia and Rs. 10,834 for fine. * Rs. 82,405 premia received during the last 7 years and Rs. 63,755 commutation amount received during the last 3 years.
Connaught Road	17	12.2	96	4.2	...	...	...	...	17	12.2	(i) 96	4.2	...	...	...	...	(i) Includes Rs. 3,594 for fine.
Lands at Matunga	1	1.6	...	...	...	...	...	...	1	1.6	...	...	...	...	...	...
Total	178	2,54.0	26,35	1,10.1	1	1.1	24	1.3	179	2,55.1	26,59	1,11.4	1	0.5	12	0.7	
SCHEDULE 'Y'																	
Colaba Reclamation	36	53.8	23,86	1,06.7	...	...	...	...	36	53.8	(j) 23,89	1,06.7	...	...	...	...	(f) Includes Rs. 11,718 for premia and Rs. 3,270 for fine.
Nepean Sea Road Reclamation	1	2.0	14	0.6	...	...	...	...	1	2.0	14	0.6	...	...	...	...
Total	37	55.8	24,00	1,07.3	...	...	...	...	37	55.8	24,03	1,07.3	...	...	...	...
Schedule Z'	1	3.2	5	0.2	...	...	...	...	1	3.2	5	0.2	...	...	...	...

TRUST'S OWN PROPERTY

First Nagpada	64	47.0	8,26	35.4	...	...	...	...	64	47.0	(k) 8,26	*35.4	...	...	...	...	(k) Includes Rs. 100 for fine and Rs. 10,412 for premia. *Rs. 21,293-5-6 commutation amount received in 1932-33.
Princess Street	117	72.8	94,92	3,93.4	...	...	...	...	117	72.8	(l) 94,95	*3,93.4	...	...	...	...	(l) Includes Rs. 1,95,432 for premia and Rs. 4,000 for fine. *Rs. 4,44,755 commutation amount and Rs. 1,560 premia received during the last 8 years.
Sandhurst Road	187	1,39.2	86,83	3,21.9	...	...	...	...	187	1,39.2	(m) 86,86	†3,16.0	5	3.0	2,36	13.1	(m) Includes Rs. 2,96,454 for premia and Rs. 24,505 for fine. †Rs. 10,38,770 commutation amount and Rs. 1,54,385-13-6 premia received during the last 9 years.
Gardevi	119	1,01.7	23,17	83.0	...	...	...	...	119	1,01.7	(n) 23,21	*79.7	...	...	...	...	(n) Includes Rs. 2,96,667-8-0 for premia and Rs. 3,500 for fine. *Rs. 2,34,557 commutation amount received during the last 9 years.
Dadar-Matunga	1,014	9,91.3	1,11,96	3,96.7	4	7.0	1.71	9.5	1,018	9,98.3	(o) 1,13,90	*3,97.2	3	3.5	38	2.1	(o) Includes Rs. 9,07,117-2-0 for premia and Rs. 4,683 for fine. *Rs. 14,55,817-4-0 commutation amount and Rs. 11,45,539-9-0 premia received during the last 9 years.
Sion-Matunga	80	1,57.7	71,49	40.8	179	1,38.2	16,33	76.9	259	2,95.9	(p) 27,84	*1,16.6	290	2,41.6	26,97	1,49.8	(p) Includes Rs. 69,093-130 for premia. *Rs. 4,00,868-7-0 premia received during the last 4 years and Rs. 19,368 commutation amount received during this year.
Mandvi-Koliwada	33	19.3	20,05	85.5	...	...	...	...	33	19.3	(q) 20,05	*85.5	...	...	...	...	(q) Includes Rs. 64,055 for premia. *Rs. 30,456 commutation amount received in 1932-33.
Souter Street Extension Eastward	4	3.1	42	1.7	...	...	...	...	4	3.1	(r) 42	1.7	...	...	...	...	(r) Includes Rs. 2,800 for premia.
Mathew Road	21	34.5	12,99	47.8	...	...	...	...	21	34.5	(s) 12,99	47.8	...	...	...	...	(s) Includes Rs. 2,62,455 for premia.
Carried forward	1,639	15,66.6	3,70,09	14,06.2	183	1,45.2	18,04	86.4	1,822	17,11.8	3,88,48	14,73.3	298	2,48.1	29,71	1,65.0	
Carried forward	377	8,57.5	1,24,92	5,18.2	1	1.1	24	1.3	378	8,58.6	1,25,20	5,19.5	1	0.5	12	0.7	

APPENDIX "F"—Contd.

Area Capital Value and Rental are shown in thousands.

(The Capital Value in columns 4 and 12 is inclusive of premia and fine)

Estate.	DISPOSED OF TO END OF 1939-40				DISPOSED OF IN 1940-41				DISPOSED OF TO END OF 1940-41				BALANCE AVAILABLE FOR LEASING				REMARKS.
	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.		sq. yds.	Rs.	Rs.	
Brought forward ...	377	8,57.5	1,24,97	5,18.2	1	1.1	24	1.3	378	8,58.6	1,25,20	5,19.5	1	0.5	12	0.7	
Brought forward ...	1,639	15,66.6	3,70,09	14,06.2	183	1,16.2	18,04	86.4	1,822	17,11.8	3,88,48	14,73.3	298	2,48.1	29,71	1,65.0	
Nowroji Hill ...	91	63.0	34,62	1,03.9	1	0.6	15	...	*91	63.1	(i)34,19	†1,00.2	35	21.4	14,04	78.0	*One plot resumed during the year. (i) Includes Rs. 1,99,761 for premia. †Rs. 8,92,657-6-0 premia and Rs. 3,19,960 commutation amount received during the last 9 years.
Parel Road ...	192	1,73.1	36,38	1,48.4	4	2.5	32	1.5	196	1,75.6	(u)36,71	*1,49.9	31	20.0	3,75	20.9	(u) Includes Rs. 1,11,194-8-0 for pre- mia and Rs. 13,550 for fine. *Rs. 1,66,946 commutation amount and Rs. 1,82,251-3-0 premia received during the last 9 years.
East Agripada ...	59	85.3	14,78	69.0	2	0.7	6	0.2	61	86.0	(v)14,85	*69.2	37	22.0	5,81	32.3	(v) Includes Rs. 40,889-1-0 for premia. *Rs. 34,371 premia received during the last 5 years.
Bhatwadi ...	10	5.2	1,14	3.8	...	...	...	...	10	5.2	(w)1,14	*3.8	...	...	...	...	(w) Includes Rs. 20,484 for premia and Rs. 200 for fine. *Rs. 7,434 commutation amount received in 1932-33.
Lamington Road ...	1	0.3	13	0.6	...	...	...	...	1	0.3	13	0.6	...	...	...	...

Sydenham Road	...	56	21.6	41,42	1,24.3	...	...	...	...	56	21.6	(x)41,43	†1,19.7	29	12.0	19,29	1,07.2	(x) Includes Rs. 2,31,630-10-11 for premia and Rs. 500 for fine. † Rs. 15,27,405-14-0 premia and Rs. 2,28,798 commutation amount received during the last 9 years.
Undria Street	...	18	4.5	1,23	6.0	...	...	...	...	18	4.5	1,23	*6.0	2	0.5	13	0.7	*Rs. 11,132 premia received in 1936-37.
Parel Road Central	...	29	32.7	12,46	57.5	...	...	...	...	29	32.7	(y)12,46	*57.5	3	1.5	2,94	16.3	(y) Includes Rs. 2,962-4-0 for premia. *Rs. 48,816 commutation amount and Rs. 1,32,343-3-0 premia received during the last 6 years.
Parel Road Northern	...	47	37.8	14,22	61.0	...	...	...	...	47	37.8	(z)14,22	*61.0	4	2.5	1,07	5.9	(z) Includes Rs. 40,453 for premia and Rs. 4,448 for fine. *Rs. 1,81,654-8-0 premia received during the last 9 years.
Mazagaon	...	8	47.3	7,97	38.5	...	...	...	...	8	47.3	(a)7,97	38.5	9	5.4	1,27	7.1	(a) Includes Rs. 25,025 for premia.
Worli	...	141	3,11.7	47,24	1,23.6	3	10.8	1,48	1.5	*138	3,12.6	(b)47,07	†1,14.2	164	3,64.0	50,52	2,80.7	*Six plots resumed during the year. (b) Includes Rs.96,785-13-0 for premia. †Rs. 24,76,740-15-0 premia received during the last 8 years and Rs. 62,424 commutation received during the last 2 years.
Foras Road Street Scheme	...	5	29.1	641	35.1	...	...	...	...	5	29.1	(c)6,41	35.1	4	3.5	1,28	7.1	(c) Includes Rs. 4,815 for premia.
Kolbhatwadi Improvement Scheme.	...	17	8.9	16,96	57.4	...	...	...	...	17	8.9	(d)16,96	*57.4	...	...	...	...	(d) Includes Rs. 2,05,800 for premia. *Rs. 61,280 commutation amount and Rs. 91,800 premia received during the last 9 years.
Dharavi Street Scheme	...	4	1,03.1	5,72	...	...	...	...	...	4	1,03.1	(e)5,72	...	5	28.5	1,85	10.3	(e) Includes Rs. 2,82,898 for premia.
Sewri-Wadala	...	26	1,00.0	5,97	30.5	71	1,30.0	9,86	34.2	97	2,30.0	(f)15,84	*64.7	...	...	...	...	(f) Includes Rs. 25,506-7-0 for premia. *Rs. 4,28,114-14-0 premia received during the last 9 years.
Worli Extension Scheme	...	3	5.9	1,27	1.7	...	...	...	...	3	5.9	(g)1,27	*1.7	27	28.6	3,71	20.6	(g) Includes Rs 41,055 for premia. *Rs. 15,000 premia received during the last 3 years.
Carried forward	...	2,346	25,96.1	6,18,01	22,67.5	264	2,89.8	29,91	1,23.8	2,603	28,75.5	6,46,08	23,52.8	648	7,58.0	1,35,37	7,52.1	
Carried forward	...	377	8,57.5	1,24,92	5,18.2	1	1.1	24	1.3	378	8,58.6	1,25,20	5,19.5	1	0.5	12	0.7	

APPENDIX "F"—Contd.

Area Capital Value and Rental are shown in thousands.

(The Capital Value in columns 4 and 12 is inclusive of premia and fine).

Estate.	DISPOSED OF TO END OF 1939-40				DISPOSED OF IN 1940-41				DISPOSED OF TO END OF 1940-41				BALANCE AVAILABLE FOR LEASING				REMARKS.
	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	No. of plots.	Area.	Capital value.	Rent.	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)	(18)
		sq. yds.	Ra.	Ra.		sq. yds.	Ra.	Ra.		sq. yds.	Ra.	Ra.		sq. yds.	Ra.	Ra.	
Brought forward ...	377	8,57.5	1,24,92	5,18.2	1	1.1	24	1.3	378	8,58.6	1,25,20	5,19.5	1	0.5	12	0.7	
Brought forward ...	2,346	25,96.1	6,18,01	22,67.5	264	2,89.8	29,91	1,23.8	2,603	28,75.5	6,46,08	23,52.8	648	7,58.0	1,35,37	7,52.1	
Sewri Koliwada ...	...	...	...	...	...	...	...	...	...	...	...	...	10	8.0	1,04	5.8	
Naigaum Street Scheme ...	124	1,95.1	35,31	94.4	11	7.9	1,45	8.1	135	2,03.0	(h)36,77	*101.2	70	60.7	8,85	49.2	(h) Includes Rs. 4,66,045 for premia. *Rs. 5,41,220-10-0 for premia and Rs. 73,512 commutation amount received during the last 9 years.
Ferguson Road ...	...	...	...	...	1	0.8	14	0.8	1	0.8	14	0.8	14	9.9	1,22	6.8	
Love Lane ...	5	22.0	5,53	16.1	...	...	...	...	5	22.0	(i)5,53	*16.1	...	...	...	...	(i) Includes Rs. 1,13,762 for premia. *Rs. 5,043-8-0 premia received during the last 3 years.
Mahalaxmi Street Scheme ...	1	0.6	6	0.4	...	...	...	...	1	0.6	6	0.4	1	1.1	12	0.7	
Total ...	2,476	28,13.8	6,58,91	23,78.4	276	2,98.5	31,50	132.7	2,745	31,01.9	6,88,58	24,71.3	743	837.7	1,46,60	814.6	
PALACE ACCOMMODATION SCHEMES																	
14. Nagpada ...	1	4.0	72	3.2	...	...	...	...	1	4.0	72	3.2	...	...	...	...
16. Wodchouse Road ...	1	6.6	76	3.4	...	...	...	...	1	6.6	76	3.4	...	...	...	...
17. Duncan Road ...	1	0.3	38	1.7	...	...	...	...	1	0.3	38	1.7	...	...	...	...
18. Shepherd Road ...	1	1.2	15	0.7	...	...	...	...	1	1.2	15	0.7	...	...	...	...

19. Agripada	...	2	4.8	45	2.1	...	...	...	...	2	4.8	45	2.1	...	...	...	...
23. Connaught Road	...	2	1.7	13	0.6	...	...	...	...	2	1.7	13	0.6	...	...	...	...
24. Princess Street	...	2	1.5	1,51	6.8	...	...	...	...	2	1.5	1,51	6.8	...	...	...	...
25. Gamdevi	...	2	1.8	45	2.0	...	...	...	...	2	1.8	45	2.0	...	...	...	...
34. Lamington Road	...	1	6.2	...	...	...	...	...	...	1	6.2	...	...	...	...	...	...	Nominal.
36. Sandhurst Road (West)	...	1	0.9	39	1.6	...	...	...	...	1	0.9	39	1.6	...	...	...	...
39. Sandhurst Road (East)	...	4	2.8	1,97	8.9	...	...	...	...	4	2.8	1,97	8.9	...	...	...	...
40. Byculla	...	1	16.4	...	...	...	...	...	...	1	16.4	...	...	...	...	...	...	Nominal.
44. Maharavdi	...	1	2.7	...	...	...	...	...	...	1	2.7	...	...	...	...	...	...	Nominal.
45. Palton Road	...	1	5.9	...	...	...	...	...	...	1	5.9	...	...	...	...	...	...	Nominal.
46. Naigaum	...	1	11.3	2,19	12.2	...	...	...	...	1	11.3	2,19	12.2	...	...	...	...
48. Mahim	...	1	6.7	...	...	...	...	...	...	1	6.7	...	...	...	...	...	...	Nominal.
55. Chinch Bundar Road	...	1	3.0	1,52	6.8	...	...	...	...	1	3.0	1,52	6.8	...	...	...	...
55A. Mazagaon	...	1	5.4	...	...	...	...	...	...	1	5.4	...	...	...	...	...	...	Nominal.
63. Dadar-Matunga (North)	...	3	8.4	80	3.6	...	...	...	...	3	8.4	80	3.6	...	...	...	...
67. Naigaum	...	2	46.5	9,62	53.4	...	...	...	...	2	46.5	9,62	53.4	...	...	...	...
70. West Agripada (between the Trust Garage on Arthur and Lamington Road.)	...	1	1.7	...	...	...	...	...	...	1	1.7	...	...	...	...	...	...	Nominal.
Total	...	31	1,39.8	21,04	1,07.0	...	...	...	...	31	1,39.8	21,04	1,07.0	...	...	...	...
POORER CLASSES ACCOMMODATION SCHEMES																		
42 Spring Mills	...	1	20.0	76	3.4	...	...	...	...	1	20.0	76	3.4	...	...	...	...
51 Century Mills	...	1	50.4	242	7.2	...	...	...	...	1	50.4	(j) 242	7.2	...	...	...	...	(j) Includes Rs. 1,21,495 for premia.
65 David Mills	...	1	18.5	295	...	...	...	...	...	1	18.5	295	...	...	...	...	...
Total	...	3	88.9	613	10.6	...	...	...	...	3	88.9	6,13	10.6	...	...	...	...
Grand Total	...	2,887	39,00.0	8,11,00	30,14.2	277	2,99.6	31,74	1,34.0	3,157	41,89.2	8,40,95	31,08.4	744	8,38.2	1,46,72	8,15.3	

WATER WORKS.

No. A/522 of 1941-42.

Bombay, 15th June 1941.

FROM

THE HYDRAULIC ENGINEER,
BOMBAY MUNICIPALITY.

To

THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY.

Subject: *Administrative Report for the year 1940-41.*

SIR,

I have the honour to submit herewith the Annual Report on the working of the Water Works Department for the year 1940-41.

2. During the year under review I held the charge of this Department.

3. The report is arranged under the following heads:—

- (1) City Water Supply System.
- (2) Supply Statistics.
- (3) Lakes and their Statistics.
- (4) Outside City Branch.
- (5) Distribution Branch.
- (6) Waste Prevention Branch.
- (7) Maintenance Branch.
- (8) Construction Branch.
- (9) Survey and Design Branch.
- (10) Works of Interest.
- (11) General.

I.—CITY WATER SUPPLY SYSTEM.

4. Practically the whole of the water supply, except for a small portion of the highly elevated districts of Malabar Hill and Altamont Road, is on gravitation system from the three lakes **Tansa Lake.** Tansa, Vihar and Tulsi. Tansa Lake which forms the main source of the City's supply is situated 60 miles North East of Bombay. The bulk of the supply is brought from Tansa through the 72" steel mains and the Old Duct line consisting of syphons, masonry duct and tunnels.

5. The two 72" mains each 40½ miles long take off from the outlet well and follow the low-lying country to the West of the old masonry aqueduct and meet the Kasheli Syphon at Pogaon **Alignment of Mains.** about 9 miles to the North of Thana, from whence they run parallel with the Kasheli syphon crossing the Bassein Creek on the new bridges over which runs the Bombay Agra Road. South of Thana they run parallel with the old duct line; at Bhandup they turn southward and pass under the old masonry aqueduct into the country dividing the Vihar and Powai Lakes. The two 72" mains are reduced to 57" at Powai, and a 60" steel main, 3¼ miles long, connects them up to the old duct line at the Ghatkopar Syphon. The 57" mains cross the Bandra Creek on an independent bridge situated between the Ghodbunder road and the railway bridge from whence they enter the City limits and run underground upto Nana's Chowk, and carry the supply to the Malabar Hill Reservoir.

6. The Old Duct Line follows as far as practical the contour of the country along the ranges of hills between Tansa and Ghatkopar and at 13 places is tunnelled through the hills. The **The Masonry Duct.** total length of the masonry duct is about 23.25 miles and that of the tunnels is 4½ miles. The intervening valleys have been crossed by 48" C. I. and 50" steel pressure pipes in the form of inverted syphons. There are 9 such syphons of a total length of 23.75 miles. The duct line enters the City, as 2-48" C. I. mains the Old and New Tansa. The old 48" main distributes its supply to the lower parts of the City through its innumerable branches; while the New 48" Tansa main carries its water to the Bhandarwada Hill Reservoir.

7. The next in importance is the Vihar Lake from which about 14 million gallons per day were supplied **Vihar Lake.** to the North of the City during the year. The 48" main which brings the supply to the City passes through Kurla and crosses the railway lines to Chembur Sluice House whence it reduces to 32" diameter and skirts the country from the East of G. I. P. Railway, entering the City at Vincent Road. A 24" main bifurcates at Kurla which also supplies part of the Suburbs and the North of the City.

8. The Tulsi Lake is situated above the Vihar Lake and supplied 1.67 million gallons per day. A **Tulsi Lake.** 24" C. I. main which runs mostly along 57" mains is connected to the Malabar Hill Reservoir. However the supply from this lake is given to the Suburbs which require water at high pressure. The 24" Tulsi main is closed at Bandra Sluice House and from this point southwards the main is utilised for carrying Tansa Supply to the City through a 12" cross connection between 57" and 24" just South of Bandra Sluice House.

II.—SUPPLY STATISTICS.

9. The total quantity of water supply to the City and the Suburbs during the year from various sources amounted to 37,247 million gallons or an average of 102.05 million gallons per day, the corresponding figure for the preceding year being 36,083 million gallons or an average of 98.65 million gallons per day, i.e., an increase of 3.40 million gallons per day. The average daily supply to the Suburbs was 3.32 million gallons per day drawn mainly through 24" Tulsi and 57" Tansa mains. The balance of 98.73 million gallons per day was supplied to the City which distributed to 1,489,495 souls (as per Census report of 1941) amounted to 66.28 gallons per head per day for all purposes. The minimum and maximum supply per day amounted to 93.00 and 109.79 million gallons respectively.

10. The statement marked Appendix ("A") shows the supply utilised for various purposes.

III.—LAKES AND THEIR STATISTICS.

11. The statement marked Appendix ("B") shows the statistics of all the Municipal Lakes.

12. During the year when Tansa Lake was overflowing 94.198 million gallons of water was discharged into the Vehar Lake at Bhandup.

13. Comparative figures of rainfall at the lakes and the City (Colaba Observatory) are shown in the Chart marked Appendix ("C"). The maximum rainfall during the year occurred on 13th August 1940, when there was a rainfall of 8.08".

14. The Chart marked Appendix ("D") shows the day-to-day levels in the lakes.

15. The evaporation figures at the lakes for the various months during the year under review are tabulated in Appendix ("E").

The total loss due to evaporation during the year (October to June) was 3891 million gallons at Tansa, 1066 million gallons at Vehar and 315 million gallons at Powai. It is probably not realized what a large quantity of water is thus lost from the lakes. From Tansa alone a quantity equivalent to about 40 days' supply to the City is evaporated.

16. The Tansa Lake overflowed on 31st July. Tulsi and Powai Lakes overflowed on 19th July and 23rd July respectively. The Vehar Lake did not overflow during the year. The Tansa Lake overflowed for 50 days during the year and the quantity of water thereby wasted was 30,542 million gallons. The Tulsi Lake overflowed for 57 days during the year and the quantity of water that overflowed was 2,284 million gallons. This quantity as usual found its way into Vehar Lake.

IV.—OUTSIDE CITY BRANCH

17. 197 miles of Trunk Mains of various sizes (steel mains 72"-81 miles; 60"-3½ miles; 57"-14½ miles; 50"-18 miles; 48" lock-bar—1 mile; 48"-1½ miles; cast-iron mains 48"-31½ miles; 42"-¼ mile; 32"-3 miles; 24"-15½ miles; and masonry duct, including tunnels—27½ miles) were maintained during the year from the repairs and maintenance grant to the extent of funds that were available.

There were three bursts and about 12 heavy leaks and on the 57" steel main in Bandra Creek. An inspection of the damaged strakes revealed that the bottom of the 57" steel mains has so badly corroded that the thickness of the plate has been reduced from ¾" to 1/16". Repair work was carried out by patch-plating and welding mild steel plates to the bottom of the steel mains. The two 72" steel mains conveyed an average of 86.1 million gallons per day (31,428 million gallons per year), the 48" Vehar 14.28 million gallons per day (5,212 million gallons per year) and the 24" Tulsi main 1.67 million gallons per day. Repairs to the Tansa Duct Line to the extent of Rs. 2,909 were carried out departmentally to stop some of the big leaks. Shrubs and jungles were cleared along the old Tansa Duct Line at a cost of Rs. 457.

18. The question of reconstructing the collapsed spans of the Old Kasheli Bridge No. 2 referred to in paragraph 18 of the Administration Report for the year 1939-40 was taken up during the year under review. A report giving the history of the bridge since it was built in 1891, the causes of the collapse, etc., was put up to the Corporation with a recommendation to get the substructure thoroughly examined by divers, through a bridge expert and to have his opinion regarding measures to be adopted for reconstructing the collapsed piers and spans, and protecting the other piers against similar possible accidents in future. Proposals for repairs to the embankment and for temporary works to divert the supply from Kapurbavdi were also made with probable estimated costs. On the Works Committee's request for a further report regarding definite figures of cost for such expert advice, divers, etc., it was recommended to consult Dr. H. J. Nichols, D.Sc., M.Inst.C.E., A.M.I. Mech.E., Bridge Engineer, B. B. and C. I. Railway, on a remuneration of Rs. 3,500; the cost of under water survey being Rs. 2,500. This was approved by the Corporation and a detailed survey of the broken piers, the wreckage, etc., was made before the monsoon by the Senior foreman diver of the Bombay Port Trust who were pleased to loan his services for the work.

In his report, Dr. Nichols, agreeing with me as regards causes of the collapse, suggested alternative methods for the reconstruction of the collapsed spans. It was also observed that the superstructure and the piers were free from appreciable corrosion and were in a stable condition, except some worn-out bracings which required renewing. It was also proposed to provide bracings to the piers below low water level which at present were entirely unsupported.

The final recommendations of the Hydraulic Engineer for reconstruction of the 200 feet span and other incidental works at a total estimated cost of Rs. 1,68,862 have been approved of by the Corporation and the work will be taken in hand during the next financial year.

19. The unspent amount of Rs. 37,817 out of the grant of Rs. 45,000 for painting steel mains outside the City during the year 1939-40 was renewed for expenditure during the year 1940-41. **Painting of Steel Mains outside City.** Out of a total grant of Rs. 40,000 provided during the year for re-painting the steel mains outside the City, about 2,000 gallons of anti-corrosive paint for base coat and 2,000 gallons for the covering coat were purchased from Messrs. Flintrock Products, an Indian Concern in Bombay, and the following lengths of steel mains were painted during the year at a total cost of Rs. 75,660 :—

About 1 mile 7 furlongs of 48" Vihar Main, 1 mile 6 furlongs of 60" main, 10 miles of 57" mains, 14 miles and 3 furlongs of 72" mains, 2 miles and 7 furlongs of 50" lock-bar main in Newada, Khaling and Agra Road Syphons, and about 1½ miles of 48" lock-bar main in Powai and Ghatkopar Syphons, about 100 Nos. of spare steel strakes and 5 steel specials suitable for 57" diameter mains on Line Suspense Account lying at Ghatkopar and Powai, respectively.

20. 1½ furlongs of 48" Tansa Main and 2 furlongs of 50" lock-bar main were regraded at a cost of about **Regrading of Mains.** Rs. 1,909. A portion of 24" Tulsi Main was also regraded at a cost of Rs. 261.

21. 118 miles of embankments and cuttings carrying the pipe lines and trolley tracks were maintained, **Embankments and Culverts.** during the year. 14 over-bridges and 25 culverts were repaired. 4 culverts along Powai-Bandra Section were widened by constructing new abutments. 17,000 square feet of stone pitching were provided after proper earth filling. Earth filling was specially done at the following places :—

Salsette Division	...	...	...	...	5,000 C.ft.
Kasheli Division	...	...	...	...	10,000 C.ft.
Jamboli Division	...	...	...	...	15,000 C.ft.

22. Out of the total length of 81.5 miles of trolley track, 53½ miles were maintained for transport purposes and new sidings were provided at Tulsi, Pachapur and Marol. **Trolley Track.**

23. The loco covered 8,634 miles and did very useful work of transporting heavy materials such as sand, cement, bricks, etc., all over the line upto Tansa. The average cost of haulage, including labour and materials, amounted to 3.17 annas per mile. The cost is charged to the embankment and materials grant. **Diesel Loco "I v o n".**

24. Light transport was carried out by push wagons and trollies, which were maintained from the **Push Wagons.** Repairs and Maintenance of Embankments and Materials, etc., grant. The number of push wagons and trollies maintained during the year was 63 and 19 respectively.

25. The total cost of maintenance of the embankments and the trolley track, culverts, loco, push wagons, etc., was Rs. 54,576.

26. The Department had 3 heavy type and 2 light type motor trollies early this year. The total mileage covered by the motor trollies during the year was 34,267 miles. The trollies were maintained at a cost of Rs. 7,089. This works out to an average of 3.2 annas per mile which is more than previous years' figures on account of the increased price of petrol. **Motor Trollies.**

27. The North and South Kasheli Bridges over the Bassein Creek were painted during the year. The work was carried out at a total cost of Rs. 9,446 from the grant of Rs. 16,000 provided under 'Repairs and Paintings to Water Works Buildings and Bridges Outside Bombay'. **Kasheli Bridges.**

28. The Tansa-Atgaon Road which serves to link the main road (Bombay-Agra Road) with Tansa was maintained by the Government Forest Department at a cost of Rs. 2,300 half of which was borne by the Municipality. **Tansa-Atgaon Road.**

29. Due to war in Europe, the Contractors for the supply of Chlorine for the financial year (Messrs. Imperial Chemical Industries, Ltd.) could not supply regular instalments of liquid Chlorine, and as an emergency measure, tropical chloride of lime was used instead to the extent of 112.5 tons. **Sterilization of Water Supply.**

(a) **Tansa Supply.**—The Tansa Supply was chlorinated at Bhandup through the gravity-feed type plant. The dose varied from 0.34 to 1.0 part per million gallons. The low dose of 0.34 part per million was used from April 1940 to November 1940 during which period there was shortage of Chlorine, and bleaching powder was not available. From December 1940, the Tansa Supply was sterilized at the Central Chlorination Plant at Powai and Ghatkopar. The minimum and maximum doses being 0.45 and 0.65 part per million gallons, respectively.

(b) *Vehar Supply*.—Vehar Supply was chlorinated at Vehar gravity plant upto November 1940. The Chlorine dose varied from 0.7 to 1.41 part per million gallons. From December 1940 the Vehar Supply was sterilized at the Central Chlorination Plant at Powai, the chlorine dose varying from 0.82 to 0.96 part per million gallons.

The total expenditure of Chlorination including the cost of 1,51,000 lbs. of Chlorine and 112.5 tons of bleaching powder amounted to Rs. 1,20,838 for sterilizing 36,640 million gallons of water. The cost per 1,000 gallons and one million gallons works out to 0.63 pies and Rs. 3-4-7 respectively.

(c) *Tulsi Supply*.—After carrying out repairs to the coagulation tanks and pure-water channel referred to in para 28(c) of the Administration Report for the year 1939-40, the Tulsi Supply was again given to the Suburbs from 10th June 1940. The Chlorine dose varied from 0.66 to 1.64 part per million, Ammonia from 0.22 to 0.55 part per million and Alum dose was about 1.2 grains per gallon. The total cost of sterilizing of Tulsi water was Rs. 12,412. The entire cost is borne by the Government of Bombay, as the supply from Tulsi Lake is used for Bombay Suburban Area.

(d) *Filtration*.—No part of the supply was filtered during the year. The mechanical filters at Tulsi were maintained (but not used).

(e) *Field Laboratory*.—A small field laboratory has been set up at Powai and samples of water from lakes and mains are tested for ascertaining their various properties, viz., mud-content, alkalinity, PH value etc., thus obtaining valuable information about the quality of water supplied to the City. Residual chlorine tests were also daily taken at Tulsi, Powai, Ghatkopar and Santa Cruz and the dose of chlorine adjusted accordingly.

30. Fortnightly bacteriological and analytical tests of all the lake waters, of water after Chlorination from trunk mains outside City and occasional tests from Trunk Mains in the City were carried out throughout the year by the Municipal Chemical Analysis. In all 833 samples were taken from various points on trunk mains within and outside the City. The results show that out of the 833 samples, 707 samples gave negative reaction of "B Coli" in 100, 49 negative reaction of "B Coli" in 50, 6 samples in 50, 18 samples positive reaction of "B Coli" in 20, 23 samples in 10, 24 samples in 5, and 6 samples in 1. From the observations of the results it was noticed that the majority of samples which showed bad results were from the "Dead Ends" of the mains. After these mains were flushed and fresh samples taken, the water was found to be of the usual standard of purity. It will be seen that the high standard of purity as laid down by the Ministry of Health in England continued to be maintained.

31. A private telephone system 61 miles long for 22 stations outside Bombay was regularly maintained through the Government Telegraphs Department at a cost of Rs. 7,577. The system is not working efficiently and the Government Department has been asked to put the system right. The correspondence is in progress.

32. The repairs and paintings of Water Works Buildings outside Bombay including 28 sluice house structures were carried out departmentally, as and when required at a cost of Rs. 6,544. Sluice House Structures at Kiroli, Gundvli, Tarali and Kapurbavdi, Inspector's bungalow at Ghatkopar and the Sub-overseers' quarters at Tansa were thoroughly repaired and completely repainted. On account of the severe gale on 16th October 1940, several structures were damaged and the roof-tiles were blown off. All these repairs were carried out from this grant.

33. There are nine Venturi meters, recording discharges through trunk mains outside the City. All are in working condition.

34. 151 hand-operated penstock gates and sluice valves varying in sizes from 12" to 48", 9 hydraulically operated valves, 52 pressure gauges and recorders, 26 burst alarms and 121 air valves were oiled, greased and maintained from the repairs and maintenance grant. The 9 hydraulically-operated valves are not in working order. It has been decided to convert the hydraulically-operated valves to hand operated once and the work will be spread over a number of years, 2 valves are being proposed to be so converted next year.

35. The total cost of materials incurred under "Materials for General Works and Repairs outside Bombay" for items in paragraphs 17, 23, 24, 33, 34, 36 and 38 was Rs. 6,892.

36. The Tansa and Vehar Lake Bungalows continued to be the favourite resort of the public and the number of visitors to the two lakes was about 2,789 and 29,066 respectively. The bungalows at Tansa and Vehar Lakes were maintained from the Repairs and Maintenance Grant for Outside City.

37. Vigorous campaign was carried out throughout the year to prevent trespass in the catchment and lake areas in order to preserve the purity of water and 128 and 321 heads of cattle were impounded during the year at Tansa and Vehar respectively. Besides more than 450 heads of Cattle trespassing on the trolley track were also impounded.

38. In addition to the 5 Gardens outside the City namely at Tansa, Vehar, Tulsi, Powai Venturi House and Vehar Bungalow, a new garden was laid out at Ghatkopar Cross Connection near Chlorination Plant. This brings the total number to 6. They were maintained during the year from the Repairs to Embankment etc., grant for Outside City.

39. **Lighting Set.** The electric set at Tansa was kept in working condition throughout the year at a cost of Rs. 119.

40. The flow of Vaitarna River was gauged at two points during the monsoon, one at Mangelpada and another about 20 miles upstream at Jarwar Budruk. This was done with a view to collect useful data for the Vaitarna Scheme.

41. **Repairs to Labour Chawls** :—Chawl No. 1 and the telephone room at Khaling were retiled and repaired. A new store room was constructed at Tansa and the existing garage which was in a dilapidated condition was remodelled at a total cost of Rs. 1,925.

Vehar Spillway :—As the spillway which is of stone-pitching, was being washed off gradually every year due to force of water, it was protected by laying a 4" concrete layer at a cost of about Rs. 4,735.

Algae Growth :—Measures for restricting the growth of Algae in the Vehar Lake were carried out at a total cost of Rs. 483 by treating the lake waters with Copper Sulphate.

Minor repairs to the Tulsi Filters were carried out at a cost of Rs. 1,160

It was proposed to repair the Sluice House at Bangoda and renew the 24" Sluice Valve on Tulsi Main. The work to the extent of Rs. 756 was carried out during the year under report.

The work is in progress.

The Tulsi Main between Bangoda and Marol a distance of about 3 miles was scraped in one operation, as an experimental measure at a cost of Rs. 4,452. The results were very encouraging. The incrustations were mainly ferrous compounds. The scraper used was an old one and, at the end of the operation was found slightly damaged. The remaining length of the 24" Tulsi Pipe, about 8 miles, is proposed to be scraped, with a new scraper. In order not to affect the supply to the connections on Tulsi Main, all the connections are transferred to the 57" steel main running parallel to Tulsi Main. The order for the pressure type scraper is already placed with Messrs. Glenfield & Kennedy, Ltd., and its delivery is awaited.

V.—DISTRIBUTION BRANCH.

42. For Distribution purposes the City was divided into three main divisions :—

(a) All the area south of Clerk Road, west of Arthur Road upto its junction with Lamington Road, west of Lamington Road north upto its junction with Sandhurst Road upto its junction with Falkland Road, west of Falkland Road, west of Falkland Road upto its junction with Babu Khote Street, west of Abdul Rehman Street junction Carnac Road and all the area to the south of Carnac Road and 1st Marine Street shown coloured red on the accompanying plan marked ("F") was served by the Malabar Hill Reservoir which has a storage capacity of 30.5 million gallons, i.e., an equivalent of about 24 hours supply. For the Fort Area, the supply was restricted only for 6 hours between 10 a.m. and 4 p.m. (B.T.) from April 1940 to October 1940 and a further restriction was imposed from 7 p.m. to 12 midnight from November 1940 to March 1941. Supply to the Dhobi Talao and Girgaum area was restricted between the hours of 10 a. m. and 4 p. m. (B.T.) and from 7 p. m. and 3 a.m. (B.T.) A constant Supply was maintained in Walkeshwar Road from the junction of Ridge Road to Government House Upper Gate and from the junction of Ridge Road to Government House Lower Gate and Malabar Hill Lower portion, which are served by the 12" syphon main from the reservoir. An elevated tank of 60,000 gallons capacity to which water is pumped by electrically driven pumps served the high level areas of Gibbs Road, Carmichael and Altamont Roads between the hours of 3 A.M. and 10 A.M. (B.T.) and 4 P.M. and 7 P.M. (B.T.). The quantity supplied through the elevated reservoir was about 400,000 gallons per day.

(b) All the area south of Kalachowki Road, east of Arthur Road upto its junction with Lamington Road, east of Lamington Road upto its junction with Sandhurst Road, south of sandhurst Road upto its junction with Falkland Road, east of Falkland Road upto its junction with Babu Khote Street, east of Babu Khote Street, east of Abdul Rehman Street, all the area to the north of Carnac Road upto its junction with Abdul Rehman Street shown coloured green on the accompanying plan marked F was served by the Bhandarwada Hill Reservoir through which about 30 million gallons of water per day were supplied and which has a capacity of 20 million gallons, i.e., an equivalent of about 16 hours supply. The supply from the Bhandarwada Hill Reservoir was restricted to the hours between 10 a.m. and 4 p.m. (B.T.) and from 7 p.m. to 3 a.m. (B.T.). The work of providing booster pumps for the high level areas of Dongri, Mandvi and Mazagon was completed during the year and pump supply was given to these localities for 3 hours daily. To meet with the peak demand and to further improve the supply of Dongri and Mazagon a proposal for constructing an elevated tank of about 1.5 million gallons capacity at the Bhandarwada Hill at an estimated cost of Rs. 94,350 was approved by the Corporation and the work will be taken in hand early.

(c) All the area in F and G Wards and to the north of a line drawn from Eastern Harbour through Kalachowki Road, Clerk Road upto its junction with Warden Road was served directly from the Trunk Mains in the absence of Service Reservoirs for the north of the Island, and a Scheme estimated to cost about Rs. 60 lakhs to provide balancing reservoirs on Worli and Rowli Hills to serve the north of the island, was submitted for administrative sanction in November 1938 and is still before the Corporation.

43. Both the Reservoirs at Malabar Hill and at Bhandarwada Hill were cleaned during the year and Maintenance of Reservoirs maintained from the repairs and maintenance grant.

44. The Assistant Engineer in charge of Distribution together with Assistant Engineer Waste Prevention and other staff gave immediate attendance at every fire throughout the year. The Fire Attendance total number of fire calls received from the Fire Brigade Department and attended to was 292. The water supply in each case was regulated according to the needs and sufficient supply at high pressure was made available in every case.

45. A special telephone system with 9 connections for fire purposes was maintained in the City through Telephone System. the Bombay Telephone Co., at a cost of Rs. 2,957-8-0.

Also 15 direct exchange telephone connections were maintained at a cost of Rs. 2,818 per annum.

46. There are 106 drinking fountains, 53 cattle troughs and 55 stand pipes in the City, which were Fountains and Cattle open to the general public throughout the year and were maintained in a clean condition. Troughs. Repairs to the fountains, cattle troughs and stand pipes were carried out departmentally at a total cost of Rs. 1,487.

47. There are 22 wells in charge of the Water Department of which 19 are hermetically sealed and use Wells. of water is allowed in respect of 3 wells.

48. The gardens along the Slopes of Gibbs Road and Ridge Road, Sir Phirozshah Mehta Gardens at Malabar Hill Reservoir and Joseph Baptista Gardens at Bhandarwada were maintained during the year at a cost of Rs. 6,214 (materials only). All the Gardens were fully Gardens. opened to the general public except the Joseph Baptista Gardens which remained closed on account of the repairs to the Bhandarwada Hill Reservoir by gunite surfacing.

Owing to the cyclone which occurred on 16th October 1940, several trees were uprooted both at Sir Phirozshah Mehta and Joseph Baptista Gardens and steps were taken to replant these trees. A land-slide occurred on the Eastern slopes of the Bhandarwada Hill during the monsoon on account of heavy rains and the face of the Hill was dressed and re-sloped.

49. The total number of water connections to different premises in the City was 48,440. The number Number of Water of new water connections made from the Repairs and Maintenance Grant during the Connections. year was 1,845 against 2,157 during the preceding year. The number of disconnection orders sanctioned by the Standing Committee during the year for non-payment of water charges was 391 against 276 last year. Out of this number 237 disconnections were not enforced owing to the requirements having been complied with, and 129 connections were restored on compliance with Municipal requirements.

50. 119 prosecutions were launched before the the Honorary Presidency Magistrate for infringement Prosecutions. of the provisions of the Municipal Act and for violation of Bye-laws relating to Water Works during the year under report. The number of convictions was 42 and the total amount of fines inflicted and received was Rs. 446. In 8 cases the parties were warned and discharged.

VI.—WASTE PREVENTION.

51. 8,548 defects in the distribution system were detected and repaired, of these 6,061 were under- Defects in Water Mains. ground and 2,487 above-ground.

52. The total length of water mains tested for leakage by Deacon meters was 461 miles and 4,911 Testing of Mains by feet. Deacon Meters.

53. The total length of mains of all sizes tested by sounding was 162 miles and 3,912 feet. The total Sounding of Mains. cost (materials) of testing mains and investigating leakage was Rs. 1,960 during the year.

54. Particulars of defects detected and remedied, the number of diagrams taken and wastage checked Statistics of Waste during the year are given in Appendix "G". Prevention.

55. The number of notices issued to owners of private premises for defects in water fittings Notices Issued. was 1,432.

56. The special staff sanctioned by the Corporation during the previous year for meter inspection work Meter Staff. was continued during the year under report. There was a net increase in revenue from meter measurement to the extent of about Rs. 3,67,000, which was partly due to more rigid inspection of meters and partly due to more demand for water from industries. The increase in revenue on account of new meters fixed during the year and on account of meters exchanged for periodical test amounted to Rs. 1,00,700. The cost of additional staff during the year amounted to about Rs. 14,784.

VII.—MAINTENANCE BRANCH.

57. The workshop in the yard of the Maintenance Branch of Water Works Department at DeLisle Road carried out throughout the year the repairs and testing works pertaining to Water Works Department in their different shops such as meter shop, testing shop, machine shop, turner shop, painter shop, smithy carpentry shop, etc. Testing work of outside parties of testing cast iron and galvanized pipes, cast iron, galvanized and brass fittings and water meters was done on a large scale. Ordinary repairs to the machinery and plant such as steam pumps, petrol pumps, motor lorries, outboard engine, trolley parts, etc., were also carried out.

The three pumping sets at Malabar Hill Reservoir, one at Parel Government Gate Road and two at Bhandarwada Hill Reservoir, were maintained at a total cost of Rs. 8,590 (including energy charges.)

58. 448 $\frac{3}{8}$ miles of water mains (57"—11 $\frac{1}{2}$ miles; 48"—13 $\frac{3}{4}$ miles; 36"—4 miles; 32"—12 $\frac{1}{2}$ miles; 30"—4 $\frac{1}{8}$ miles; 28"— $\frac{1}{2}$ mile; 27"—7 $\frac{1}{2}$ miles; 26"— $\frac{3}{4}$ mile; 24"—30 miles; 22"—1 $\frac{3}{4}$ miles; 21"— $\frac{3}{4}$ mile; 20"— $\frac{1}{2}$ mile; 19"— $\frac{1}{2}$ mile; 18"—7 $\frac{5}{16}$ miles; 15"—4 $\frac{9}{16}$ miles; 14"—2 $\frac{1}{2}$ miles; 12"—38 miles; 9"—7 miles; 8"—4 $\frac{1}{2}$ miles; 7"—4 miles; 6"—110 $\frac{1}{4}$ miles; 5"—42 $\frac{1}{2}$ miles; 4"—27 $\frac{3}{8}$ miles; 3"—112 miles) were maintained during the year from the Repairs and Maintenance Grant. There were 30 bursts on the various water mains (Appendix "K") which were repaired promptly.

59. 2,737 meters of different sizes ($\frac{1}{2}$ " to 6") were in use and were maintained at a cost of Rs. 36,970 during the year. The number of meters replaced was 877 and of those repaired was 1,160. The total revenue from the hire of meters was about Rs. 71,100. 22 new meters were purchased at a cost of Rs. 1,763-2-0 during the year. 291 meters were fixed on new connections and 177 were removed from old connections which were to be charged on valuation.

60. The repairs and paintings to the buildings of the Water Works Department within the City were carried out at a total cost of Rs. 6,184. This includes special repair works carried out to the flooring of the Labour Chawl at DeLisle Road.

61. 10,685 trenches 5' to 100' in length were excavated for trial pits and general repairs and maintenance works all over the City. All the trenches were restored through the City Engineer's Department. The total cost of excavation and restoration of the trenches amounted to Rs. 57,413.

62. Four motor lorries and 21 hand trucks were maintained during the year for transport of materials, etc. at a cost of Rs. 5,904 (materials). The total mileage covered by the motor lorries during the year was 31,464 miles.

63. 687 numbers of works of giving connections etc., to private parties were carried out at party's cost of about Rs. 34,554-2-0. In all 1,845 new connections were made by this branch.

64. The testing of galvanized iron pipes ($\frac{1}{2}$ " to 4") and cast iron pipes (3" to 48") of galvanized iron fittings such as couplings, bends, tees, tapers, etc., of brass fittings such as ferrules, stop and bib taps, waste not taps, ball taps, pillar taps, glove taps, and other fittings, as 3" to 30" sluice valves, new pattern and stand post hydrants, cast iron and porcelain water-closet cisterns and their fittings, canvas hose pipes, etc., was carried out during the year at the Chinchpokli Workshops. The total number of such fittings tested was 2,53,476 and the Revenue derived therefrom was Rs. 11,461-9-6.

65. The total cost incurred under "Materials for General Works and Repairs within the City" for works included in paragraphs 42, 48 and 57 was about Rs. 37,002.

VIII.—CONSTRUCTION BRANCH.

(Loan and other Works.)

66. Works to the extent of Rs. 7,42,044 were carried out from Capital Funds as per details given in Appendix "H".

67. New Works as per details in Appendix "I" were carried out during the year out of New Works Grant at a total cost of Rs. 24,085.

68. As the shed over the old Pipe testing machines at the Maintenance Yard was in a dilapidated condition, a new corrugated iron sheet shed was constructed and extended over the new testing machine at a cost of Rs. 1,780.

69. The work of constructing a new boundary wall along the Western side of the Malabar Hill Reservoir where the existing boundary wall was in a very bad condition, was started after the monsoon and a length of over 100 r. ft. has been completed at a cost of Rs. 2,824.

70. As the effluent from the Septic Tank adjacent to the water-closets for Sluicemen's and malis' quarters was causing a great deal of nuisance, a sump well with automatic pumping arrangement was provided for pumping effluent through a 5" rising main into the nearest sewer in Little Gibbs Road.

Provision of a Pumping Set for Septic Tank at the Malbar Hill Reservoir.

The work is in progress.

71. 411 feet of 9" main, 2010 feet of 6" main and 368 feet of 5" main were laid out of the Worn-out Worn-out Mains. Water Mains Renewal Fund at a cost of Rs. 28,260.

IX.—SURVEY AND DESIGN BRANCH.

72. Several Schemes for the improvement of water supply in general and for the affected localities in particular were designed during the year. 181 estimates for provision or enlargement of water mains and other works amounting to over Rs. 1.39 crores were prepared during the year. The number of tracings and blue prints prepared during the year was 325 and 4,150 respectively.

73. Records for the lakes including levels, rainfall yield, evaporation and supply from the various sources were maintained and submitted to the Corporation every month and during the monsoon, every week.

Records.

74. 2,011 cases of extra charge for water used for constructional purposes were framed as against 2,088 Extra Charge for Water of the preceding year, resulting in a total revenue of about Rs. 1,05,500 as against used for Building Pur- Rs. 1,80,433 of the preceding year. poses.

75. With a view to bring the records of the water mains and fittings up-to-date the Standing Committee sanctioned a special staff for carrying out the survey of water mains. The work was taken in hand in April 1940 and by the end of the financial year, about 193 miles of mains of different sizes were surveyed and marked on sheets with all the fittings appurtenant thereto. The work is still in progress.

Survey of Water Mains

X.—WORKS OF INTEREST.

76. The report on the results of the exploratory borings in the Tansa Dam was considered by the Works Committee during the previous year and the recommendations of the Hydraulic Engineer were accepted by the Municipal Commissioner and forwarded to the Corporation for approval. The Corporation, however, referred them back to the Works Committee raising certain queries as regards the water-proofing of the entire lower portions which, they were of the opinion, should be treated with grouting under pressure. It was therefore decided that the top 30 feet portion for a length of 2,000 feet should be treated with 2" thick reinforced Gunitite and the lower portion for a length of 1,000 feet with grouting under pressure and to report the results thereof. The work was taken in hand early this year so as to take advantage of the low level in the lake before the commencement of the monsoon and carried out to a depth of 27 feet.

The results fully justify the experiment for gunitite treatment, as practically all the leaks in the section treated by gunitite have been stopped. Some of the leaks that existed below the gunitited portion upto a depth of about 10 feet have also stopped. An inspection of the portion of the dam treated with reinforced gunitite was made by the Members of the Works Committee on 6th October 1940 when the lake was upto its Full Supply Level. The Members were satisfied with the results obtained so far and some of them remarked that it would not be worth while to carry out the grouting operations if such good results could be obtained by guniting the top 25 to 30 feet of the upstream face and that the decision to grout the lower portion should be reconsidered in light of the above experience.

It has therefore been recommended to the Corporation to sanction the work of guniting the 30 feet of the upstream face of the entire dam and to grout such lower portions of the dam which have been found to be weak from the results of experimental borings. The proposals were before the Works Committee at the end of the year.

77. The report on the Pitometer Survey and the findings therefrom was considered by the Works Committee and the Corporation during the year, and the Corporation have accepted the Commissioner's recommendation to carry out fresh Pitometer Survey of Trunk and distributory water mains at an interval of 10 years or so, and have requested the Commissioner to submit different proposals separately on each of the works for providing and regulating the supply of water to the City together with a programme of works to be executed in order of their urgency.

Pitometer Survey Report.

78. The final portion of the work of treating the Bhandarwada Hill Reservoir by gunitite surfacing was carried out during the year and completed by the end of the monsoon. The results have been up to the expectations as most of the leaks have been completely stopped.

Water-proofing the Bhandarwada Hill Reservoir by Gunitite Surfacing.

79. The work of relaying the garden at Bhandarwada Hill Reservoir was in progress during the year. The main features are that the main paths form the letters J. B. G. (meaning Joseph Baptista Gardens) when seen from the adjoining Hill. The map of Bombay Island has been laid out on one of the lawns showing all the details artistically and other attractions such as scrolls etc., are in progress. The garden will be opened to the public in due course.

Joseph Baptista Gardens at Bhandarwada Hill Reservoir.

80. In order to obtain full advantage of the Booster Pumps a high elevated Reservoir of a capacity of about 1.5 million gallons was proposed to be constructed on the hill adjoining, and the proposals were sanctioned by the Corporation during the year. Tenders were invited for carrying out the work at the end of the year. The work will be taken in hand shortly.

81. The two 57" steel mains which carry the bulk of the supply to the Malabar Hill Reservoir were found to be extremely pitted and corroded, on taking trial pits at places where leaks had developed. It was therefore decided to patch plate by electric arc welding the corroded portions and to line with reinforced gunite, the outside of the pipes.

About 350 r. ft. of 57" steel mains at Sleater Road were treated with 2" thick reinforced gunite on the same lines as the last year at a cost of Rs. 37,318. During the progress of the Work, the condition of the pipe was found to be very bad at many places and holes as large as 2½" diameter were found. Several rivets were found either entirely missing or with their heads eaten away. Further work of guniting to the extent of Rs. 30,000 will be carried out during the ensuing year.

82. In order to improve the supply in the localities served by Malabar Hill Reservoir the following works casting Rs. 7,07,000 have been sanctioned by the Corporation :—

- (1) Providing a 30"—24" main for Girgaum and Thakurdwar.
- (2) Providing an independent connection to the Reservoir for the 24" Girgaum Main.
- (3) Providing a 36" inlet main from Nana's Chowk to Malabar Hill Reservoir.
- (4) Providing a 36" inlet main from 48" Old Tansa Main at Chinchpokli to 36" main in Haines Road.
- (5) Enlarging 6" main in Ridge Road to 9".

The first two works were taken in hand in the previous year from a provision of Rs. 2,00,000 last year and Rs. 1,25,000 were provided during the year under report. Both the mains were laid through the newly constructed tunnel across Gibbs Road near the Reservoir, and the work No. 2 was completed during this year. Work No. 1 has also been laid under the B. B. & C. I. Railway tracks near Charni Road overbridge. Work No. 5 was also taken in hand during the year and was in progress at the end of the year.

83. The work of acquisition of Khardi Village which falls within the Tansa Catchment Area could not be proceeded with further, due to the difficulty of getting adequate water supply at the new Gaothan. The Government of Bombay to whom the work of acquisition has been entrusted have been requested to expedite the matter.

84. Trial pits on 57" steel mains were taken at various places inside the City to ascertain the condition of the pipes at a cost of Rs. 4,263. After the mains were exposed, it was found that the plates were badly corroded having at some places holes as large as 2½" diameter. Several rivets were found either entirely missing or with their heads eaten away causing water to waste profusely. A report was submitted to the Corporation with a proposal to encase the mains in reinforced gunite particularly in Sleater Road at a total cost of Rs. 1,64,200 to which the Corporation have accorded their sanction and a sum of Rs. 30,000 has been provided in the ensuing year's Budget.

85. During the monsoon after a heavy rainfall the slope of the hill on the East overlooking the Great Indian Peninsula Harbour Branch Railway slid and heavy boulders and earth fell on the Railway lines near the Dockyard Road Railway Station. The slope had therefore to be flattened to give it a more easy gradient. Protective measures had to be taken and a retaining wall had to be built in places where the hill sides were collapsing and also at places where encroachments by other private parties were being made. A provision of Rs. 23,884 was made during the year and the work of providing the walls was in progress at the end of the year.

86. Due to the action of Sea water on the steel mains the 57" mains across Bandra Creek are dangerously corroded and as a result leaks are very frequent. A scheme of welding patch plates to the bottom of pipes to strengthen the same and raise them above the high tide water level at a cost of Rs. 2,59,000 was approved by the Corporation. This also included guniting of the portion of the main under the Railway Bridge which cannot be raised, and providing for inspection purposes and transport of materials a trolley track from Mahim Causeway to Nawapada joining the main line. This necessitated slight alterations to the Municipal bridge carrying the 57" steel trunk mains. From the grants of Rs. 50,000 and Rs. 40,000 sanctioned during 1939-40 and 1940-41 respectively, 5'-0" wide patch plates were welded to the bottom of the pipe under the Railway Bridge for a length of about 260 R. ft. and further channels 5" x 2½" were welded over the rivetted joints of the existing steel mains so that no weak joints would be left. The work of guniting the main with reinforced gunite 2" thick was also completed. About 3,000 brass of rubble was bought from the City Engineer's Department and transported at site for widening the embankment for the trolley track. The embankment is now complete and the trolley track is laid over it. The piers of the Municipal bridge in the Mahim Creek were extended to receive the trolley track. The railway constructed a R. C. C. retaining wall at Municipal cost in place of the earthen abutment for the passage of the trolley track where it crosses the bridge. The cost of the work so far carried out during the current year was about Rs. 39,060 out of Revenue Funds and Rs. 8,746 out of Loan Funds.

XI. GENERAL

87. The Report submitted to the Corporation with regard to the urgent need of safeguarding the City's **Report on the Augmentation of the City's Water Supply.** Water Supply in case of failure of monsoon and of augmenting it to meet the increasing needs of the City which have surpassed all expectations is still before the Works Committee of the Corporation.

88. The details of the Superior Staff of the Water Works Department are shown in the genealogical **Staff.** table marked Appendix (J). The total establishment cost during the year was Rs. 2,90,434 for a staff of about 200 persons. Temporary labour staff is engaged on different Loan and other works both inside and outside the City according to requirements as and when necessary; the total number of such staff engaged during the year was about 1300 per day, on an average costing about Rs. 2,24,970. This cost has been met from grants under respective works. The cost of the Scheduled Labour Staff including artisans, etc., (647 Nos.) amounted to Rs. 1,97,181.

89. There is no free housing accommodation for the superior staff within the City except for the **Housing of the Staff.** Assistant Engineer Distribution, one Senior Inspector Maintenance, two Reservoir Attendants at Malabar Hill and Bhandarwada Hill, and one Stores Clerk, who are required to be on duty at any time of the day or night. The Hydraulic Engineer and Assistant Engineer, Waste Prevention are provided with accommodation at full standard rent and 4 Inspectors and two Sub-overseers in the Distribution Branch at concessionary rent. The Superior Staff Outside the City are provided with free quarters, as their attendance is required on the spot at any hour of the day or night. 236 persons of the permanent and temporary labour staff of this Department are provided with free accommodation, while 7 are provided accommodation at a concessionary rent and 27 at full standard rent. A Scheme for providing housing accommodation for the labour staff stationed in the Outside City Division was approved by the Corporation and the necessary funds have been provided for constructing brick masonry quarters to replace the existing uninhabitable huts. The work is in progress.

90. Water proofs, woollen coats, cumblies, and umbrellas were supplied to 508 members of the staff **Clothing.** mostly menials, at a total cost of Rs. 3,412. 193 members of the staff comprising sub-overseers, chawiwallas, sluicemen, mukadams, park-keepers, etc., were also supplied with uniforms.

91. Ground and Building rents and assessment charges inside and outside the City including taxes **Ground and Building Rent.** amounted to Rs. 1,386 during the year.

92. **Contingencies.** Contingent charges such as postage, conveyance, etc., amounted to Rs. 913 for the year.

93. The cost of Electrical Energy supplied to Ward Offices of this Department amounted to Rs. 888 **Electric Energy.** for the year.

94. From the Grant of Plant and Machinery the following machinery and equipment were purchased:—
New Plant, Machinery and Tools.

	Rs.
(1) Four engine driven pumping sets for Vehar	4,294
(2) Hydraulic ram for Tansa Bungalow	2,175
(3) One 4" Double Diaphragm Pump for maintenance inside City	1,700
(4) One Light Inspection Trolley	3,650
(5) Ditto Duplicator Machine 34" x 22"	2,070
(6) One Roller Pan Mixer and two Concrete Mixers	4,850
(7) 4 Light Hand Carts for transport of materials along Duct Line	1,200
(8) Pumps for Fountain Arrangement at Sir Pheroze Shah Mehta Gardens	2,990

The machinery under Items Nos. (1), (2) and (3) was purchased from Special Funds while that under the rest of the Items was purchased from Surplus Cash Balance. Rs. 1,180 were spent on purchase of minor tools and plant including repairs.

95. **Books, Periodicals and Furniture.** Books, Periodicals and Furniture of the value of Rs. 718 were purchased during the year.

96. Printing charges amounted to Rs. 3,112 during the year and stationery and drawing materials of **Printing and Stationery.** the value of Rs. 870 and Rs. 600 respectively were purchased during the year for the use of the Department. The cost of advertisements amounted to Rs. 50 only.

Minor and Unforeseen Charges amounted to Rs. 2,038.

97. The total expenditure on Water Works amounted to Rs. 69,07,346-8-9 which includes Rs. 53,74,298-7-8 for interest, sinking fund charges, etc., for Loans raised for Water Works, Rs. 2,76,581-1-0 for proportionate charges for General Superintendence and Revenue Collection, and Rs. 1,00,001-0-0 for Provident Fund and Pension Charges. The total Revenue, derived from Water Works was Rs. 82,62,129-6-0, leaving a net profit of Rs. 13,54,782-13-3. The average cost of water brought to the City (including wastage) and supplied to the Suburbs works out at annas 2 and 11 pies per 1,000 gallons.

I have the honour to be,

Sir,

Your most obedient servant,

E. A. NADIRSHAH,

Hydraulic Engineer.

APPENDIX "A".

Statement showing the quantity of water used for different purposes during the year 1940-41.

Serial No.	Particulars.	Quantity (million gallons).	Percentage.	Remarks.
1	Bungalows and gardens	245	0.66	Metered.
2	Milch Cattle Stables	200	0.54	Do.
3	Other Stables	44	0.12	Do.
4	Mills	2,340	6.28	Do.
5	Dyeing and Bleaching Works	240	0.64	Do.
6	Gymkhanas, Playgrounds etc.	66	0.18	Do.
7	Race Course	58	0.16	Do.
8	Industries	430	1.15	Do.
9	Laundries and Dhobighats	136	0.37	Do.
10	Hotels	106	0.28	Do.
11	Flour Mills	13	0.03	Do.
12	Municipal Properties	154	0.42	Do.
13	Government Properties	621	1.66	Do.
14	Railways	636	1.72	Do.
15	Bombay Port Trust	603	1.62	Do.
16	Building Works	2	0.01	Do.
17	Road Constructions	200	0.54	Estimated.
18	Suburbs	1,212	3.25	Metered.
19	Fire Purposes	3	0.01	Estimated.
20	Leakage and other unaccountable losses through the Reservoirs, Mains, etc.	3,640	9.76	Do.
21	Road watering and cleaning	175	0.47	Do.
22	Gully flushing	180	0.47	Do.
✓ 23	Domestic	24,744	<u>66.16</u>	Do.
✓ 24	Miscellaneous such as Drainage and Sewerage works, Public Conveniences, Hospitals, Charitable Institutions, etc.	1,300	<u>3.50</u>	Do.

N.B.—Water was supplied free of charge in case of items 21, 22 and 24.

APPENDIX "B".

Statistics of the Lake (for 1940-41.)

Serial No.	Particulars.	Tansa.	Vehar.	Tulsi.	Powai.
1	Distance from Bombay in miles ...	54	14	18	13
2	Lake area at F.S.L. in square miles ...	7.31	2.81	0.52	0.57
3	Total catchment area in square miles ...	52.5	7.32	2.61	2.58
4	Total rainfall in inches ...	109.37	106.46	123.08	118.25
5	Rainfall (percentage) as compared with preceding 5 years (plus above.) ...	+13.4	+20.6	+10.2	+26.7
6	Number of wet days ...	106	101	113	100
7	Number of days in which rainfall exceeding 1" ...	34	33	34	34
	Do. Do. 2" ...	15	21	22	22
	Do. Do. 3" ...				
	and above ...	9	9	15	12
8	Maximum rainfall per day in inches ...	7.6	10.1	12.24	11
9	The lake commenced to overflow when the rainfall amounted to.....inches ...	55.25	...	50.62	52.47
10	Number of days the lake overflowed ...	50	...	57	70
11	Full supply level of the lake in feet above T.H.D. ...	420.00	264.50	456.50	195.00
12	Lowest level reached during the year in feet above T.H.D. ...	391.04	243.11	448.66	186.42
13	Contents of the lake at the F.S.L. in million gallons ...	35,604	9,120	2,294	1,200
14	Contents of the lake in million gallons at the lowest level reaches during the year ...	7,009	2,555	1,633	421
15	The quantity of water required to fill up the lakes to F.S.L. from the lowest level reached in million gallons.	28,595	6,501	661	779
16	Quantity of water that overflowed over the waste weir in million gallons ...	30,542	...	2,284	3,437
17	Percentage of run off into the lake from the catchment (in per cent.) ...	84.6	63.9	73.9	96
18	The total quantity of water brought into the City and suburbs during the year in million gallons ...	31,428	5,212	607	...
19	The total quantity of water brought into the City and suburbs per day in million gallons ...	86.1	14.28	1.67	...
20	Total loss of water due to evaporation, leakage and absorption in million gallons during the dry period (212 days) ...	4,746	1,344	459	Not registered.
21	The average loss per day due to evaporation, absorption and other losses during the dry months in million gallons (212 days) ...	22.38	6.33	2.16	..

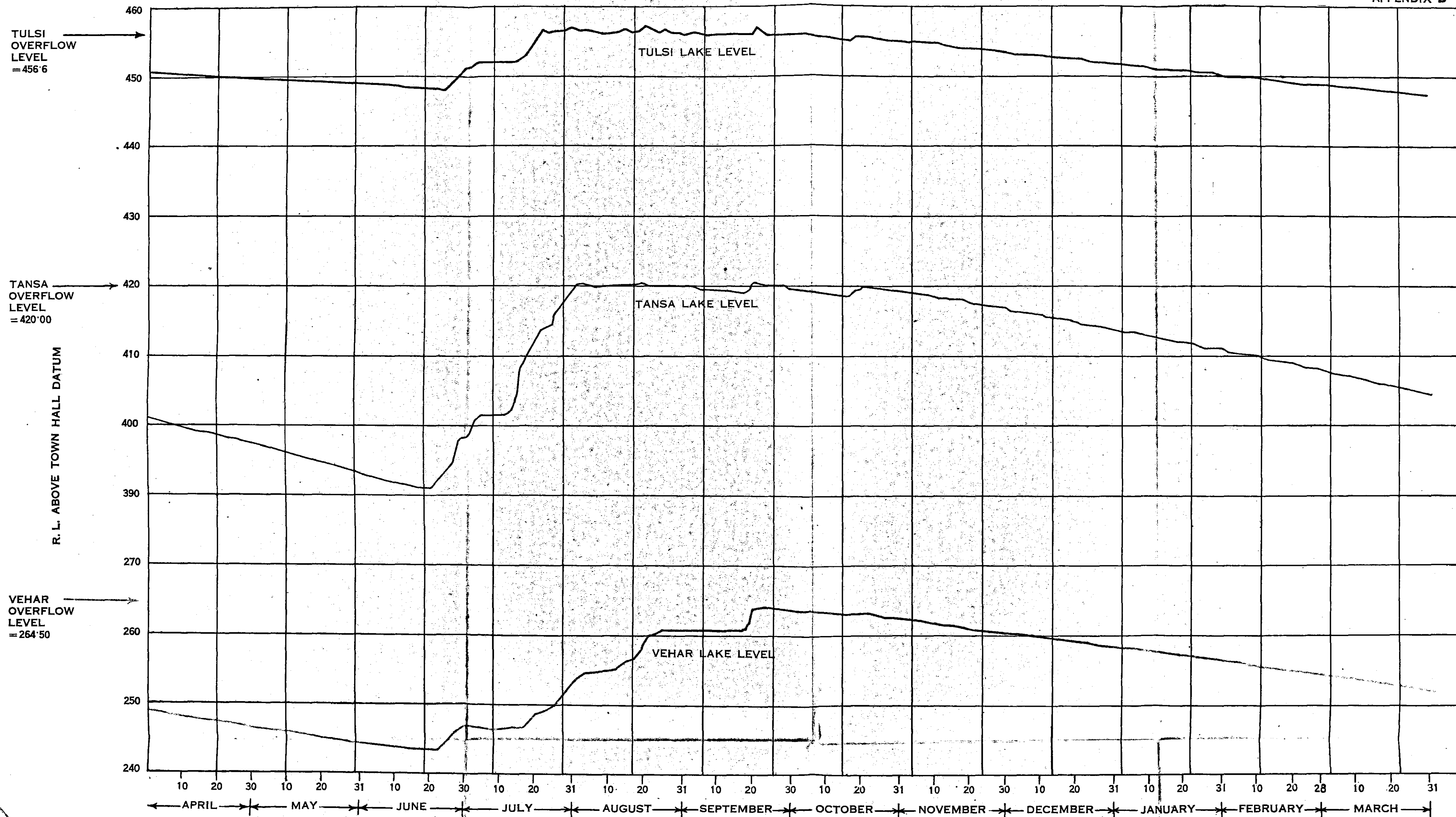
APPENDIX "E".

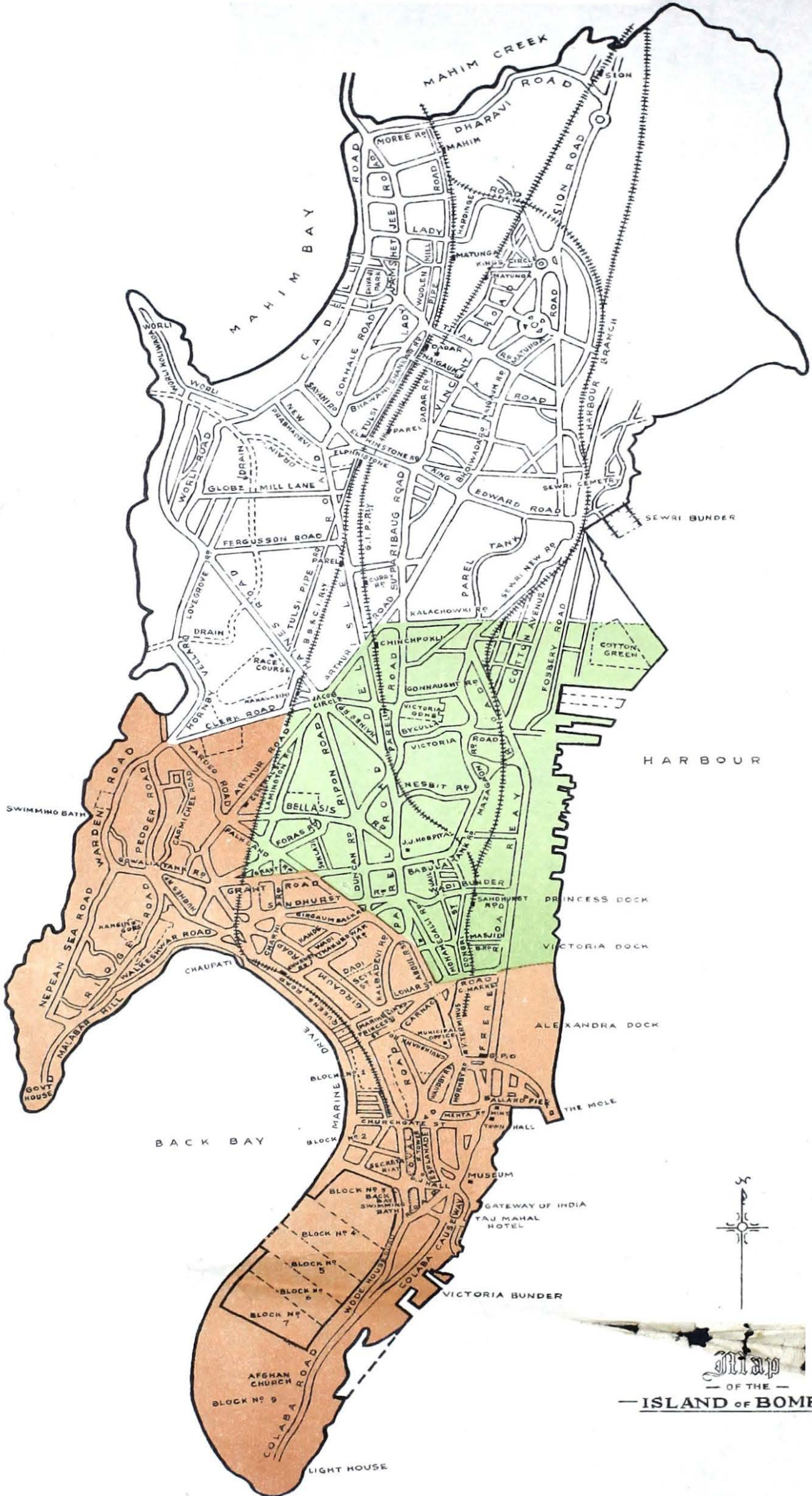
Statement showing the quantity of water evaporated at the lakes.

Month.	EVAPORATION IN FEET.				EVAPORATION IN MILLION GALLONS.					
	Tansa.	Vehar.	Tulsi.	Powai.	Tansa.	Vehar.	Tulsi.	Powai.		
1940—										
April	.637	.494	.480	.477	561.19	133.38	39.84	48.17		
May	.6725	.531	.506	.48	547.41	135.93	39.97	40.33		
June	} Not recorded—									
July										
August										
September										
October	.274	.268	.374	...	347.98	100.50	35.15	...		
November	.385	.326	.353	...	477.78	118.33	31.41	...		
December	.412	.454	.527	...	488.63	158.44	45.32	...		
1941—										
January	.3985	.429	.527	...	445.92	143.28	43.74	...		
February	.420	.392	.476	...	448.98	125.83	38.55	...		
March	.5745	.494	.527	...	573.63	151.16	41.10	...		
Total	3.7735	3.388	3.770		3,891.52	1066.85	315.08			

LAKE LEVELS (1940-1941)

APPENDIX D





Map
OF THE
ISLAND OF BOMBAY

APPENDIX "G".

Statement of Defects found on Mains and Service Pipes during the year 1940-41.

Month.	No. of diagrams taken.	Total leakage discovered and arrested in gallons per hour.	DEFECTS																	REMARKS.		
			UNDER GROUND									ABOVE GROUND										
			Mains		Sluice Valves.	Hydrants	Service Pipes.	Stop Taps.	Disconnected service pipes		Miscellaneous Holes in Mains, etc.	Bib Taps			Service Pipes		Ball Valves and Tanks				Stop Taps leaking.	
			Bursts.	Joints.					Ferrule leak.	Pipe leak.		Re-washed	Out of order.	Left open.	Leak-ing.	Without Tap.	B. V. out of order.	Tanks without B. Vs.	Tanks leak-ing.			
1940—																						
April	116	202,565	4	14	56	259	188	64	1	...	2	1,171	65	...	52	8	25	18	48	19		
May	128	178,483	3	14	83	184	150	87	1	...	...	843	72	...	45	...	13	42	47	11	
June	110	152,117	0	10	38	215	166	67	1	...	...	296	55	9	43	...	3	24	38	5	
July	130	116,570	0	7	58	170	183	57	0	...	...	704	67	...	50	7	2	36	58	5	
August	121	161,549	1	9	56	245	143	98	1	...	...	669	92	...	44	2	23	19	40	24	
September	104	127,977	1	5	48	205	129	66	0	...	...	563	63	...	42	2	17	24	50	18	
October	109	239,753	0	11	73	161	167	72	1	...	...	450	59	...	38	7	11	36	21	29	
November	121	139,141	0	6	62	215	186	67	2	...	...	542	70	...	53	3	41	22	44	12	
December	103	196,441	2	17	58	189	143	59	0	...	2	399	79	...	37	2	36	4	32	10		
1941—																						
January	109	155,789	1	10	77	213	147	56	0	...	...	456	37	...	38	2	29	8	42	7	
February	101	216,362	6	11	60	186	183	47	0	...	5	455	51	...	28	3	13	45	39	7		
March	111	154,811	3	14	42	191	160	66	1	...	...	419	46	...	38	3	26	17	26	9	
Total	1,363	20,41,558	21	128	711	2,433	1,945	806	8	...	9	6,967	756	9	508	39	239	295	485	156		
Grand Total	1,363	20,41,558	6,061								6,967	2,487										

APPENDIX "H".

Statement showing the Pipe Laying Works carried out of Loan Works funds during 1940-41.

Serial No.	Particulars.	Ward.	Length. in ft.	Expenditure upto 31st March.	REMARKS.
	5" MAIN.			Rs.	
1	Enlarging and extending 3" main in Matharpakhady Oart	E	...	80	Minor works carried out.
2	Providing 5" mains in A. B and C Roads off Queen's Road	A	1322'-0"	7,490	Works completed.
3	Laying 5" main in Albert Road	E	...	646	Minor works carried out.
4	Providing 5" mains in Sankli Street 1st, 2nd and 3rd Cross Lanes	E	1292'-0"	8,200	Works completed.
5	Enlarging 3" main to 5" in Dhobitalao 2nd Lane	C	305'-0"	1,966	Do.
6	Providing 5" main in Narielwadi	E	...	3,777	In progress.
7	Providing 5" main in the west and North sections of Dongersi Road	D	...	87	Minor works carried out.
8	Providing 5" main in Bangadwadi	D	...	950	Do.
9	Laying 5" main in Mumbadevi Road	C	...	472	Do.
10	Providing 5" main in Kurla Street	B	...	1,366	Do.
11	Providing 5" main in Raichore Street	B	241'-0"	1,577	In progress.
12	Providing 5" main in Nowland Street and Dilima Cross Street	E	319'-11"	1,311	Do.
13	Enlarging 5" main in Falkland Road to 7" from Lamington Road to Grant Road	D	...	3,956	Do.
14	Providing 5" main in Dholkar Street	E	290'-0"	1,199	Completed.
15	Providing water main in Dadar Cross Road	F	...	2,035	In progress.
16	Laying 5" main in Matharpakhady Cross Road	E	...	20	Minor works carried out.
17	Providing 5" main Christ Church Street	E	371'-4"	2,217	Completed.
18	Providing water main in Ganeshpeth Lane	G	497'-8"	3,006	Do.
19	Laying 5" main in a lane off Low-level Road, Carrol Bridge, Parel	F	423'-8"	2,527	Do.
	Carried forward				

APPENDIX "H".—Contd.

Serial No.	Particulars.	Ward.	Length in ft.	Expenditure upto 31st March.	REMARKS.
				Ra.	
	Brought over				
20	Providing 5" main in Babulnath Cross Roads	D	...	83	Minor works carried out.
21	Laying 5" main in Hamalwadi	C	...	367	Do.
22	Providing 5" main in Victoria Road 2nd Cross Lane	E	...	172	Do.
23	Providing 5" main in Hospital Lane	E	...	2,213	Work in progress.
	5" AND 6" MAINS.				
24	Providing 5" and 6" mains in Goa Street	A	5"-244'-1" 6"-261'-6"	5,350	Completed.
25	Enlarging 3" main in Telwadi 1st Cross Lane to 6"	C	5"-243'-4" 6"-265'-11"	2,969	Do.
26	Providing 5" main in Goghari Mohalla 2nd Cross Lane and enlarging 3" main in Goghari 1st Cross Lane to 6"	C	6"-Nil. 5"-120'-0"	1,770	In progress.
	6" MAIN.				
27	Providing 6" main in Private Lanes off Chinchpokli Cross Road	E	1960'-4"	9,891	Completed.
28	Enlarging 3" main to 6" in Cooper 2nd Street	C	...	2,820	Minor works carried out.
29	Laying water mains in Raghaoji Street off Gowalia Tank Road	D	...	116	Do.
30	Providing 6" main in Forgett Street Cross Lane	D	...	3,045	In progress.
31	Enlarging and extending 4" to 6" main in College Road	F	910'-0"	5,741	Completed.
32	Providing 6" main in Mohmedan Cross Lane	E	281'-6"	1,865	Do.
33	Providing 6" main in Balamia Lane off Lady Jamshedji Road	G	480'-0"	2,466	In progress.
	Carried forward				

APPENDIX "H".—Contd.

Serial No.	Particulars.	Ward.	Length in ft.	Expenditure upto 31st March.	Remarks.
	Brought over ...			Rs.	
34	Providing new water main in—				
	(a) Mahim District Road L.L.I.	G	276'—0"	6,439	Completed.
	(b) Mahim District Road F.I.	G	321'—8"		In progress.
	(c) Mahim District Z.Z.I.	G	475'—1"		Completed.
35	Laying further water main in —				
	(a) Mahim District Road C3	G	623'—5"	8,532	Do.
	(b) Mahim District Road A2	G	1338'—5"		
36	Providing water main in 40' road between B.D.D. Chawl Road and Worli Road	G	535'—9"	3,039	Do.
37	Providing water main in Worli Sonapur Lane	G	1508'—0"	8,351	In progress.
38	Laying 6" main in Duncan Road 2nd Cross Lane	C	...	600	Minor works carried out.
39	Providing water main in Roads 13A, 13B and 13C, Naigaum Scheme	F	561'—3"	3,617	In progress.
40	Providing water main in Suparibaug Road	F	2704'—8"	15,315	Completed.
41	Providing 6" main in hydrants in Road No. 2 (Sion Scheme 6)	F	933'—0"	4,984	Do.
42	Enlarging 3" main to 6" in Mt. Pleasant Road	D	71'—0"	1,988	Do.
43	Providing water main in Road 19C Sion Scheme	F	1050'—0"	4,092	Do.
44	Laying 6" main in Nikadwari Lane from 6" main in Kandewadi Lane	D	...	233	Minor works carried out.
	6" AND 9" MAIN.				
45	Back Bay Reclamation Scheme—				
	(1) Providing 9" and 6" distributory mains in Block No. 1	A	...	109	Do.
	(2) Do. do. do. No. 2	A	...	449	Do.
	Carried forward ...				

APPENDIX "H".—Contd.

Serial No.	Particulars.	Ward.	Length in ft.	Expenditure upto 31st March.	REMARKS.
	Brought over			Rs.	
46	Providing water main in extension of Worli Sea Face Road ...	G	6"-103'-0" 9"-1324'-10"	9,580	Completed.
47	Cutting off the 7" main in Colaba Causeway ...	A		1,325	Minor works carried out.
	9" MAIN.				
48	Improving the water supply of Chawl Road between Bellasis Road and Foras Road ...	D	1459'-4"	9,585	Completed.
49	Enlarging 4" main in Peddar Road to 9" from Warden Road to Gowalia Tank Road ...	D		1,803	Minor orks wcarried out.
50	Enlarging and extending 6" main in Ridge Road from the Malabar Hill Reservoir to 9" and to join to 9" main in Walkeshwar Road ...	D	2653'-8"	19,505	In progress.
51	Providing an additional 9" main in Sleater Road ...	D	1091'-8"	6,255	Minor works carried out.
52	Enlarging 6" main in old Hanuman Lane to 9" ...	C		94	Completed.
53	Enlarging 9" water main with S. P. Hydrant in Road No. I (Sion Scheme 6) ...	F	1043'-6"	7,851	Do.
54	Providing 9" water main with S. P. Hydrant in Road No. 29 (Sion Scheme 6) ...	F	1412'-0"	13,249	Do.
55	Providing 9" water main in Samuel Street ...	B		87	Minor works carried out.
56	Providing 9" water main with S. P. Hydrant in Road No. 24 (Sion) ...	F	1393'-0"	11,482	In progress.
57	Enlarging 5" main to 9" in Kumbharwada Street ...	C	36'-0"	1,395	Completed.
	6" AND 12" MAIN.				
58	Laying water main in Ex-Trust Dharavi Scheme C. G. D. ...	F	6"-1228'-0" 12"-96'-0"	9,369	Do.
	12" MAIN.				
59	Providing 12" main in Vithalbai Patel Road from Charni Road to C. P. Tank Road ...	D	1241'-6"	12,518	Continuous work.
60	Providing water main in DeLisle Road ...	G	1029'-6"	12,088	Completed.
	Carried forward ...				

APPENDIX "H".—Contd.

Serial No.	Particulars.	Ward.	Length in ft.	Expenditure upto 31st March.	REMARKS.
	Brought over ...				
	15" MAIN.				
61	Connecting 15" main in Jakeria Masjid Street ...	B	345'-5"	7,419	In progress.
62	Laying 15" feeder main in Tandel Street ...	B	...	495	Minor works carried out.
	18" MAIN.				
63	Extending 18" main in King Edward Road upto its dead end in Sewri opp. Messrs. Mackenzie, Ltd. ...	F	460'-0"	5,071	Work stopped owing to shortage of pipes.
64	Providing additional inlets and outlets at Malabar Hill Reservoir ...	D			
	(i) Providing 30" and 24" main outlets from Malabar Hill Reservoir to Girgaum and Dhobitalao	C	21"-154'-6" 24"-1239'-8" 30"-2003'-10"	73,814	In progress.
	24" MAIN.				
65	Relaying a portion of 24" Tulsī Main in miles 5 and 6 inside the Marol Cutting ...	Outside City.	...	4,615	Completed.
	27" MAIN.				
66	Providing 27" independent Girgaum Outlet Main from Malabar Hill Reservoir ...	D	125 -10"	5,868	In progress.
67	Conversion of N. P. hydrants into S. P. ones	All Wards	28 underground hydrants converted into S. P. hydrants.	6,207	Do.
	30" MAIN.				
68	Providing 30" trunk main from Malabar Hill Reservoir to Block No. 1 ...	D	...	3,181	Do.
69	Providing 30" trunk main from the end of Block No. 1 along Marine Street ...	A	...	4,892	Do.
70	Fixing additional hydrants on 24" Tulsī Main ...	G	...	2,733	Do.
71	Providing additional hydrants and Sluice Valves in Dadar Matunga Estate ...	F	S. P. Hydrants fixed 10 Nos.	3,151	Do.
	Carried forward ...				

APPENDIX "H".—Contd.

Serial No.	Particulars.	Ward.	Length in ft.	Expenditure upto 31st March.	REMARKS.
	Brought over ...				
72	Providing water main in Sewri Wadala Scheme No. 57	F	...	3,023	In progress.
73	32" MAIN. Connecting the ends of 32" Vehar Main near Byculla Bridge	E	...	8,308	Do.
	<i>Works other than Pipe Laying carried out during 1940-41.</i>				
1	Providing protective measures along the slopes at Bhandarwada Hill Reservoir				
	(i) Providing a retaining wall along the line J. K. at Bhandarwada Hill Reservoir	...	...
	(ii) Providing a retaining wall along the line G. H. I. at Bhandarwada Hill Reservoir	...	...
	(iii) Cutting down a portion of Hill to a proper slope and providing stone pitching and boundary stone along the line K. L. at Bhandarwada Hill Reservoir.	...	...	13,478	Do.
	(iv) Constructing a rubble masonry wall along the line M. Q. on the Eastern boundary at Bhandarwada Hill Reservoir.	...	...
2	Repairs to the 57" steel mains in Bandra Creek.	...	...	8,746	Do.
3	Water-proofing the Malabar Hill and Bhandarwada Hill Reservoirs by Guniting Surfacing	...	...	1,31,331	Completed.
4	Reconstruction of trolley track from Ghatkopar to Futka Tank, Matunga	...	...	31,772	In progress.
5	Acquisition of Khardi Village with its houses, wells, trees, etc.	...	...	745	Do.
6	Provision of Booster Pump at Bhandarwada Hill Reservoir	...	...	2,911	Completed.
7	Reconstructing two portions of the trolley track along 48" Vehar Main	...	...	13,650	Do.
8	Scheme for Centralizing various operations for the Sterilization of the Bombay Water Supply	...	...	50,586	In progress.
9	Guniting and Cementation work of the Dam and the provision of a trolley track along its toe at Tansa	...	...	35,248	Do.
10	Purchasing a portable Chlorinating Plant	...	...	5,100	Completed.
11	Providing outlet mains for Bhandarwada Hill Reservoir	...	...	1,122	Do.
	Carried forward ...				

APPENDIX "H",—Concl'd.

Serial No.	Particulars.	Ward.	Length in ft.	Expenditure upto 31st March.	REMARKS.
	Brought over ...			Rs.	
12	Repairing and extending the trolley track in various syphons of the Duct Line outside Bombay ...	...	...	14,021	In progress.
13	Providing Housing accommodation for the Labour Staff outside the City ...	...	...	13,196	Do.
14	Making a Pitometer Survey of the Trunk and Distributory Water Mains in the City ...	...	...	836	Completed.
				7,06,709	
		Sup. 5 per cent.		35,335	
			Total	7,42,044	

APPENDIX "I"

Works carried out of the New Works Current Revenue.

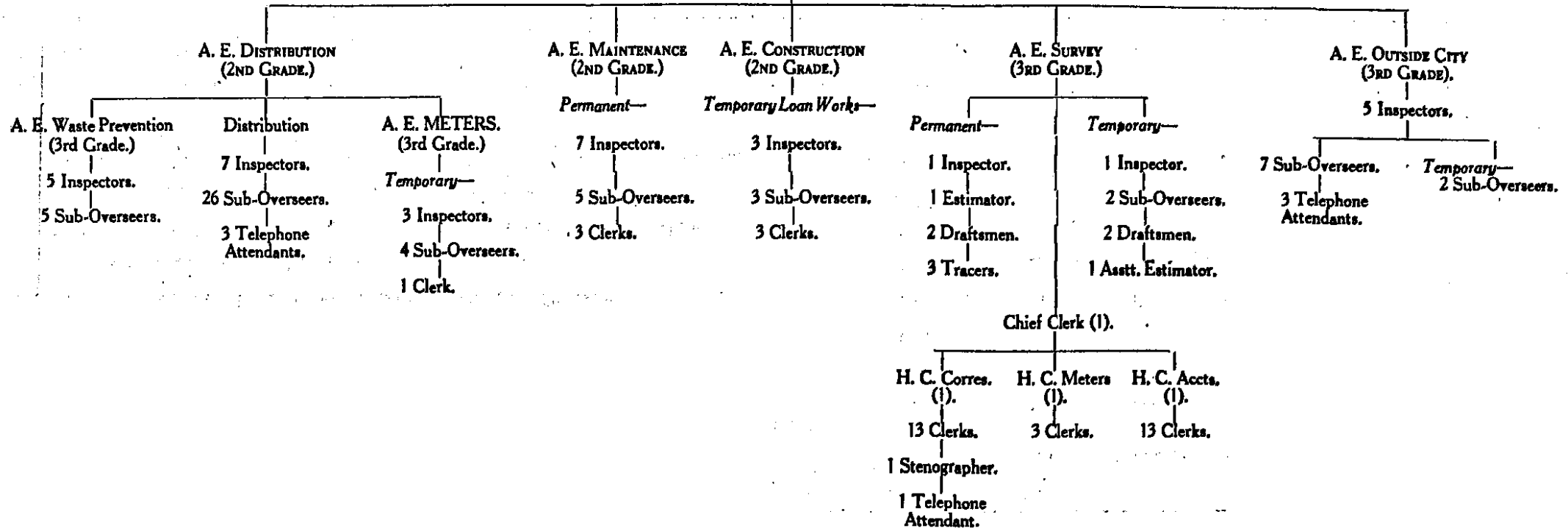
Serial No.	Particulars of work.	Amount provided.	Approximate expenditure.	REMARKS.
		Rs.	Rs.	
1	Shed for the Vehar Pump	4,025	3,487	Work in progress.
2	Provision of pumping set for the septic tank attached to water closets for servant quarters at Malabar Hill Reservoir	3,650	1,322	Do.
3	Providing 12" control valves on 48" Vehar Mains	825	524	Do.
4	Providing bye-pass arrangement for the control valves on the Trunk mains Outside City	3,320	3,115	Do.
5	Repairs to the boundary wall along the western boundary of Malabar Hill Reservoir	3,000	2,824	Do.
6	Flattering the slopes of the Bhandup cutting	3,000	2,972	Do.
7	Providing a shed for the new hydraulic testing machine at the Maintenance Yard, Chinchpokli	1,915	1,780	Do.
8	Proposed addition of store-room and renewal of the roof of the existing garage at Tansa	1,925	1,897	Work completed.
9	Widening the culverts across 24" Tulsi and 57" Tansa Pipe Line between Andheri Marol Road and Vehar	2,225	2,120	Work in progress.
10	Providing water closet accommodation at Ghatkopar etc.	2,900	2,568	Do.
11	Measures for protecting the Control Room at Bhandarwada Hill and Malabar Hill Reservoirs	1,480	653	Do.
12	Providing a workshop at Ghatkopar	5,800	823	Do.
		34,065	24,085	

APPENDIX "J".

(1940-41.)

HYDRAULIC ENGINEER.

SENIOR ASSTT. ENGINEER
(1ST GRADE).



APPENDIX "K".

Bursts during 1940-41.

	Date.
1. 3" main in Custom House Road	... 5-4-1940
2. 4" main in DeLisle Road	... 5-4-1940
3. 8" main in Mahim Causeway	... 14-4-1940
4. 32" main in Babulnath opposite Chowpaty Market	... 15-4-1940
5. 48" main in Poibavdi	... 15-4-1940
6. 4" main in DeLisle Road	... 24-4-1940
7. 32" main in Vincent Road, Hindmata	... 17-5-1940
8. 3" main in new Parbhadevi and	} ... 29-5-1940
9. Cadell Road Junction	
10. 4" main in Worli Sluice Road	... 15-6-1940
11. 5" main in B. D. D. Chawls 25-26	... 18-6-1940
12. 12" main in DeLisle Road	... 24-7-1940
13. 3" main in Bhoiwada	... 6-8-1940
14. 4" main in Khed Gully	... 21-8-1940
15. 5" main in Appollo Street	... 23-9-1940
16. 15" main in Chinchpokli Road	... 19-11-1940
17. 3" main in Appollo Pier	... 21-11-1940
18. 4" main in Dadyshet Agiary	... 26-12-1940
19. 6" main in Portuguese Church Street	... 28-12-1940
20. 4" main in Jacob Circle	... 15-1-1941
21. 6" main in Clare Road	... 10-2-1941
22. 6" main in Jacob Circle	... 11-2-1941
23. 3" main in Warden Road	... 12-2-1941
24. 4" main in Clerk Road	... 12-2-1941
25. 3" main in Love Grove Road	... 15-2-1941
26. 12" main in Dharavi Road	... 18-2-1941
27. 3" main in Lamington Road, Wilie Street	... 4-3-1941
28. 3" main in Arthur Road	... 4-3-1941
29. 12" main in Dharavi Road	... 6-3-1941
30. 3" main in Islampura	... 22-3-1941

BOMBAY FIRE BRIGADE.

No. F./9916/S.R. of 1941-1942.

Bombay, 11th June 1941.

FROM

THE CHIEF OFFICER,
BOMBAY FIRE BRIGADE,
BYCULLA, BOMBAY.

To

THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY,
BOMBAY.

SIR,

I have the honour to submit my Annual Report on the working of the Brigade for the year 1940-1941.

Calls.—The number of calls totalled 501 as against 487 in the previous year. Of these calls 370 were received for 292 actual fires, 81 were false alarms and 50 in respect of special services. In some cases more than one call was received for the same fire. Compared with last year the number of actual fires shows a decrease of 21. Of the 81 false alarms, 30 were found to be malicious (24 by fire alarms and 6 by telephone), 15 were given with good intent and 36 were caused by electrical defects, etc.

Fire Loss.—The estimated loss on account of fire amounted to Rs. 3,51,262 showing a decrease of Rs. 21,92,905 compared with the previous year and Rs. 12,77,255 below the average of the last three years. Rs. 3,24,457 of the year's loss represented insured and Rs. 26,805 uninsured property, whilst the total property at risk was valued at approximately Rs. 3,03,42,995.

Water Supply.—The supply of water throughout the year was satisfactory and the attendance of the Water Department prompt on all occasions. The approximate quantity of water used at fires was 31,99,595 gallons of which 31,59,095 were drawn from mains and 40,500 gallons from sea, tanks, and wells.

Lives Lost.—One person was burned to death and 6 persons received injuries to which they subsequently succumbed. Thirty-five persons received serious or minor injuries from which they have since recovered. First Aid to injured persons was rendered by the Brigade on 32 occasions. These particulars refer only to fires at which the Brigade attended.

Fire Alarms.—Fifty-one per cent. of the calls during the year were given through the fire alarm system. The total number of fire alarm posts in use in the City including private alarms was 193. Five arrests were made in connection with malicious interference with fire alarms. One person was discharged for want of evidence, two were sentenced to 7 days (one to rigorous imprisonment and one to simple imprisonment) and two were fined Rs. 5 each by Presidency Magistrates.

Appliances.—Owing to the War, no new fire appliances were purchased during the year.

Stations.—Provision for constructing a fire station at Memonwada to replace Babula Tank and Bhuleshwar Stations was made in the Loan Works Budget of 1939-1940 but due to the high cost of materials, etc. the scheme was postponed.

Proposals for new stations at Worli and Colaba were made in the 5 Years Loan Works Programme but owing to financial stringency the works have been held in abeyance.

Auxiliary Fire Service.—An Auxiliary Fire Service financed by Government was commenced during the year and enrolment and training of volunteers has continued since October 1940. Twelve motor service fire tenders, four trailer fire pumps and 18,000 feet of hose and other necessary equipment have been placed in commission for this service.

General.—The distance run by fire appliances to and from 499 calls totalled 2,623 miles.

Inspection of hydrants was regularly carried out and all defects were remedied at once.

Theatres and cinemas were inspected on 243 occasions and 692 inspections of premises were made in connection with dangerous trades during the year.

One instruction class in First Aid to injured was arranged during the period under review and out of the 20 men who appeared for the St. John Ambulance examination 17 were successful. About 99 per cent. of the uniformed staff have passed this examination.

Ambulance Service.—Five hundred and seventy-eight calls in respect of accidents, 752 in respect of maternity cases and 1,469 hire calls were responded to by Brigade Ambulances against 531 for accidents, 748 for maternity and 1,451 hire calls during the previous year. 2,790 persons were carried as against 2,713 persons last year, and the total distance run by the ambulances was 20,371 miles. Receipts for hire cases amounted to Rs. 7,983 against Rs. 7,912 last year.

First Aid to injured was rendered by the ambulance staff on 181 occasions.

A new ambulance was purchased and put in commission during the year to replace No. 2 ambulance which had become old and unserviceable.

In conclusion, I wish to express my thanks to the Officers of the Water Department, the Police and Salvage Corps for their assistance on all occasions.

I have the honour to be,
Sir,
Your most obedient servant,

N. COOMBS.
Chief Officer, Bombay Fire Brigade.

Budgetted Strength and Equipment of the Brigade.

Strength.

1 Chief Officer.	4 Fitters.
1 Dy. Chief Officer, (not yet filled).	27 Motor Drivers.
1 Second Officer.	27 Tindals.
12 Station Officers.	189 Firemen, etc.
1 Motor Mechanic.	1 Turncock.
1 Sub-Officer.	1 Carpenter.

Office Staff—5 Clerks.

Ambulance Staff—6 Motor Drivers and 15 attendants.

Equipment.

17 Motor Pumps (all fitted with first Aid Appliances) 11 carrying Fire Escapes and 6 Extension Ladders.	6 50 feet Fire Escapes.
	5 60 feet Fire Escapes.
1 Trailer Fire Pump.	9 Extension Ladders.
1 100 feet all Metal Turntable Ladder with Pump.	16 Hook Ladders.
1 85 feet Motor Turntable Ladder.	7 Hose Reels.
1 82 feet Motor Turntable Ladder.	31 Smoke Helmets or Breathing Apparatus.
1 Motor Emergency Tender.	2 Oxy-Acetylene Cutting Plants.
1 Motor Car.	1 Foam Generator.
2 Motor Lorries.	40,000 feet of Rubber-lined Hose.

Chemical Extincteurs and other small appliances.

6 Motor Ambulances.

Appendix I

BOMBAY FIRE BRIGADE.

Statement showing Distribution of Appliances, Staff, Etc.

No. Stations.	APPLIANCES, ETC.														STAFF.										AMBULANCE SERVICE.	
	Motor Pumps.	Trailer Fire Pump.	Motor Turntable Ladders.	Motor Turntable Ladder with Pump.	Motor Emergency Tender.	Motor Cars.	Motor Lorries.	Fire Escapes.	Extension Ladders.	Hook Ladders.	Hose Reels.	Sets of Breathing Apparatus, etc.	Oxy-Acetylene Cutting Plant.	Foam Generator.	Rubber-lined Delivery Hose in 50 feet lengths.	Station Officers including Second Officer.	Motor Mechanic.	Sub-Officer.	Fitters.	Motor Drivers.	Tindals.	Firemen, etc.	Turncocks.	Carpenters.	Ambulance Cars.	Drivers.	Firemen (Attendants).
1 Headquarters	4	1	1	1	1	1	2	3	3	6	17	2	1	291	4	1	1	4	13	12	63	1	1	3	3	9
2 Alexandra Docks	2	...	...	...	...	...	...	1	1	...	3	...	...	70	2	...	...	...	2	2	16	...	...	2	2	4
3 Cowas Tank	1	...	...	...	...	...	...	1	...	...	1	...	...	45	1	...	...	...	1	1	12	...	...	...	...	...
4 Sewri Cotton Depot	1	...	...	...	...	...	...	1	1	3	1	...	...	60	1	...	...	...	1	1	12	...	...	...	...	...
5 Babula Tank	2	...	...	...	...	...	...	1	1	1	2	...	...	75	1	...	...	...	2	2	16	...	...	...	...	...
6 Fort	1	...	1	...	...	...	...	1	1	1	1	...	...	54	1	...	...	...	2	2	16	...	...	...	...	...
7 Colaba	1	...	...	...	...	...	...	1	...	...	1	...	...	35	1	...	...	...	1	1	12	...	...	...	...	...
10 Dadar	2	...	...	...	...	...	...	1	1	4	2	...	...	75	1	...	...	...	2	2	16	1	...	1	1	2
11 Bhuleshwar	1	...	...	...	...	...	...	1	...	1	1	...	...	35	...	...	...	...	1	2	10	...	...	...	...	...
12 Mandri	2	...	...	...	...	...	...	1	1	2	2	...	...	60	1	...	...	...	2	2	16	...	...	...	...	...
Total	17	1	2	1	1	1	2	11	9	16	31	2	1	800	13	1	1	4	27	27	189	1	1	6	6	15

Appendix II.
BOMBAY FIRE BRIGADE.

Summary of calls to fires (including False Alarms) showing the number of times appliances of the Fire Brigade attended and were used for extinguishing fires during the Year 1940-41.

No.	Stations.	NUMBER OF FIRE ALARMS ATTACHED:		HOW CALLED					APPLIANCES ATTENDED					EXTINGUISHED BY									REMARKS.																
		Fire Brigade.	Private.	By Stranger.	By Fire Alarm.	By Exchange Telephone Number.	By Police or Salvage Corps.	By Private Telephone.	Total.	Motor Pump carrying escape or ladders.	Trailer Fire Pump.	Motor Turntable Ladders.	Motor Turntable Ladder with Pump.	Motor Emergency Tender.	Buckets.	Sand.	Chemical Extinguishers.	Hand Pumps.	First Aid Appliances.	Hydrants.	Motor Pumps.	Foam Generator.		Automatic Sprinkler Heads Actuated.	Smoke Helmets or Breathing Apparatus used.	Fan Blower used.													
1	Headquarters	16	4	4	30	165	1	...	200	195	20	...	92	40	4	...	...	2	13	23	25	...	6	2	...	...	...	...	...	...	...	...	...	...	...	...
2	Alexandra Docks	17	2	...	17	...	...	...	17	84	...	...	...	...	1	...	3	1	3	3	7	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	Cowalia Tank	27	4	1	34	...	...	...	35	65	...	...	...	...	2	...	1	...	7	8	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	Scwri Cotton Depot	9	7	9	7	...	...	...	16	35	...	...	...	...	3	...	1	...	2	22	4	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...
5	Babula Tank	12	3	6	33	...	...	...	39	176	...	...	...	...	2	2	...	...	10	8	10	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
6	Fort	13	6	3	10	...	...	...	13	84	...	39	...	...	9	2	3	...	7	2	5	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...
7	Colaba	8	2	1	7	...	...	...	8	26	...	...	...	...	2	1	...	...	4	1	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
10	Dadar	32	1	3	23	...	...	...	26	72	...	...	...	...	8	3	...	2	8	15	11	...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
11	Bhuleshwar	19	1	10	60	...	1	...	71	111	...	...	...	...	8	5	...	1	14	7	6	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
12	Mandvi	10	...	1	25	...	...	...	26	59	...	...	...	...	...	...	...	...	8	9	12	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total	163	30	38	246	165	2	...	451	907	20	39	92	40	37	15	8	6	76	96	84	...	11	4

Appendix III.
BOMBAY FIRE BRIGADE.

Brief details of the most serious fires during the year 1940-41.

Date.	Time.	Place.	Business.	Extinguished by	Damage.	Estimated loss Rs.
1st May 1940	4-37 P.M. (B.T.)	Exchange Avenue, Cotton Depot, Sewree.	Cotton Merchants.	Firemen with 5 Motor Pumps and 3 hydrants.	2,310 bales of pressed cotton damaged by fire, heat, smoke and water on open jetha No. N.M. 176 covering an area of about 4,000 sq. feet and 10 bales of ditto slightly by fire, heat, smoke and water in corrugated iron shed No. N.M. 180 (adjoining)	46,200

Appendix IV.
BOMBAY FIRE BRIGADE.

Summary of lives lost at fires during the year and persons who received such injuries that death subsequently ensued.

Date.	Time.	Place.	REMARKS.
4th July 1940	6-46 A.M.	30, Gas Co. Lane, Lalbaug.	Bhikibai Bhawoo aged 30 years severely burned all over body. First Aid rendered by the Brigade, removed to hospital by Brigade Ambulance and detained. (Since dead.)
5th July 1940	12-56 A.M.	42, Panchayat Wadi, Bhuleshwar.	Jasubai Laxmibai, aged 28 years severely burned all over body. First Aid rendered by the Brigade, removed to hospital in Brigade Ambulance and detained. (Since dead.)
8th July 1940	7-24 P.M.	162, Zaveri Bazar	Mahadeo Keshav aged 16 years burned on back, left leg and hands. First Aid rendered by the Brigade, removed to hospital and detained. (Since dead.)
10th November 1940	12-9 P.M.	55, Bhuleshwar Road	Pardilal Tularaj aged 34 years severely burned on right arm and body, taken to hospital in private conveyance before arrival of the Brigade. (Since dead.)
3rd December 1940	8-37 A.M.	Gavrahak Mandal chawl No. 54, Fanaswadi.	Kusumbai Keshavlal Nagji aged 35 years severely burned all over body. First Aid rendered by the Brigade, removed to hospital in Brigade Ambulance and detained. (Since dead.)
15th December 1940	1-32 P.M.	69 (E. I.) Mazagaon Road.	Diwalibai aged 24 years burned to death. Body handed over to Police.
25th December 1940	7-48 A.M.	Dr. Mankar Wadi, New Parbhadevi Road.	Saraswatibai Ganesh aged 60 years severely burned all over body. First Aid rendered by the Brigade, removed to hospital in Brigade Ambulance and detained. (Since dead.)

Appendix V.
BOMBAY FIRE BRIGADE.

Monthly summary of fires and annual losses for the period from 1931-1932 to 1940-1941.

Year.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Jan.	Feb.	March	Total.	Estimated Loss.
														Rs.
1931-1932	16	25	14	17	10	16	22	32	22	34	26	30	264	9,44,702
1932-1933	17	132	29	25	20	19	26	29	26	31	32	26	412	28,95,841
1933-1934	24	30	25	19	17	18	28	26	30	28	23	29	297	9,53,059
1934-1935	16	18	28	23	19	15	19	33	24	30	18	40	283	11,00,883
1935-1936	35	37	22	14	8	17	36	22	29	24	27	27	298	8,86,459
1936-1937	18	20	25	21	16	29	95	47	44	43	25	28	411	22,47,645
1937-1938	30	46	27	28	20	20	24	45	23	32	34	17	346	9,98,986
1938-1939	37	34	20	23	17	19	33	42	40	38	33	37	373	8,36,346
1939-1940	29	42	25	20	21	18	20	31	34	28	22	23	313	25,44,167
1940-1941	20	28	16	23	14	17	29	34	27	31	27	26	292	3,51,262

PUBLIC GARDENS.

:o:

No. G/157 of 1941-42.

BOMBAY, 16th June 1941.

FROM

THE SUPERINTENDENT
MUNICIPAL GARDENS.

To

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

SIR,

I have the honour to submit the Annual Report on the working of the Municipal Gardens for the year 1940-41.

2. I continued to be in charge of the Gardens Department throughout the year except from 20th February 1941 to 21st March 1941 when I was on leave and Mr. R. P. Vedak, the Assistant Superintendent, acted as Superintendent in my absence.

3. The following gardens were maintained during the year under report :—

(1) Victoria Garden ; (2) Elphinstone Circle Garden ; (3) Falkland Road Garden ; (4) Northbrook Garden ; (5) Victoria Square ; (6) Wellington Fountain ; (7) Flora Fountain ; (8) Queen's Statue ; (9) Esplanade Bandstand ; (10) Chowpatty Bandstand ; (11) Dayam Baug ; (12) King's Circle Garden, Matunga ; (13) Tilak Bridge Garden ; (14) P. A. Hormusji Garden, Dadar Parsi Colony ; (15) Terrace Garden on the Marina, Worli ; (16) Jacob Circle Garden ; (17) Old Jewish Cemetery Garden, Clare Road ; (18) Wellington Lines Garden, Cooperage ; (19) Old Hindu Cemetery Garden between plots Nos. 250-251, Scheme No. V, Dadar-Matunga and (20) View Point Garden, Worli.

4. The number of visitors to the Victoria Garden during the year was 24,85,353, which shows a decrease of 1,26,056 over the last year's figure, giving an average of 23,24,504 for the last five years and an average of 6,809 per day during the year under report. The decrease in the number of visitors was due to the fact that a large area of the garden was rendered inaccessible after the cyclone in October last which uprooted a number of trees and damaged some of the cages of animals.

5. The small plot to the east of the Crocodile well was reclaimed of wild growth and a lawn and some shrubs were planted there. Two more plots to the east of the above plot were raised and levelled and new plants are being grown thereon. Another plot in the vicinity of the office was cleared of superfluous shrubs and trees and is now used for growing economic plants, some of which we had not got before. A third patch of ground was cleared near the Ladies' Cloak Room in front of the Lions' enclosure and intended for laying out additional flower beds. A similar patch adjacent to the Ducks' Pond and the Aquatic Aviary was cleared of rank vegetation and the lawn extended to a larger area. A small triangular patch near the Church and a rectangular one along the southern wall towards the south-west extremity of the Garden which used to harbour dangerous reptiles, were cleared of unwanted bushes and have now been thrown open to visitors. More work is being done to improve the present condition of the garden which it is hoped will prove more attractive to the visitors and sightseers.

6. The flower beds near the central avenue, the Clock Tower and elsewhere presented bright and variegated appearance. The monsoon as well as the winter annuals fared well.

7. Seeds and plants were received from and sent in exchange to the Superintendent, Empress Botanical Garden, Poona, Superintendent, Government Gardens, Lal-Baug, Mysore, Divisional Forest Officer, Thana, (Bombay), Dr. A. P. Fernandez of Bangalore and various local dealers.

8. During the year under report we received as presents seeds of *Camelia China* hybrids from the Horticultural Society of Madras, cuttings of *Phyllocactus* from Mr. E. L. White of Bombay, seeds of *Jacaranda mimosaeifolia* from Mr. A. M. D'Cruz, Horticulturist, Bombay, seeds of *Kabuli Babul* and of *Acacia modesta* from Mr. C. W. E. Arbuthnot of Bombay, local Orchids from Khan Saheb Husain Mian of Gowalkot, 3 rose plants and 1 *Areca palm* from Mr. S. R. Patankar of Bombay, and seeds of *Paspalum dilitatum* from the Secretary, Breach Candy, Bombay. These gifts will be valuable additions to the garden and we are very thankful to the donors of them.

9. Music performances were arranged as usual at the various Bandstands. There were 16 Band performances at the Victoria Garden, 4 at Esplanade Bandstand, 2 at Chowpatty Bandstand, 6 at Parsi Colony, Dadar, and 4 at Sir Pheroza Mehta Garden. Out of 26 music concerts, 11 were arranged at the Victoria Garden, 4 at Chowpatty Bandstand, 4 at Sir P. M. Garden and 7 at King's Circle, Matunga. Radiogram music was relayed at all the bandstands except the Bhandarvada Reservoir and out of 184 performances, 65 were given at the Victoria Garden, 23 each at the Chowpatty and Esplanade Bandstands, 24 at the Sir P. M. Garden, 22 at King's Circle Garden, 26 at Parsi Colony, Dadar and 1 at Gokhale Park the latter place being an addition in the year under report. The introduction of Orchestral music was an additional feature. All the performances

proved very popular. The purchase of a Radiogram and Gramophone equipment was sanctioned by the Standing Committee during the year under report as an experimental measure. This has proved to be satisfactory and economical and the department has now made its own arrangements for relaying radiogram music at various bandstands in the city.

10. The necessary major and minor repairs to cages and buildings were carried out during the year and in addition to these, repairs were carried out to roads in the Elphinstone Circle Garden and the Victoria Garden. Improvement of 2 out of 5 open plots at Lady Jehangir Road, Dadar Parsi Colony, was carried out and flower beds, etc., were provided.

11. Among the new works that were carried out were the provision of additional playing apparatus at Gowalia Tank and Elphinstone Circle Garden, Gas lights at Bhatia Bagh Garden and renewing the Supervisor's quarters in Willingdon Memorial playground. An electric light and fan were provided in the office at a cost of Rs. 101. Overhead mains of electric installation were replaced by underground cables to obviate accidents at the Victoria Garden at a cost of Rs. 650. The Compound of the W. C. block at Babula Tank Recreation ground was paved with 4" cement concrete pavement. An open drain was constructed at the back of the Damodar Thackersey Hall Garden at a cost of Rs. 1,243 and general improvement to the playground at the 2nd Peer Khan Street was carried at a cost of Rs. 560.

12. The following animals and birds were received as presents during the year under report :—

1 Four-horned Antelope, 1 Leopard cub, 95 Rabbits, 4 Pea fowls common, 2 Guinea pigs, 8 Rhesus monkeys, 5 Bonnet monkeys, 1 Tigress, 2 Tortoises (Baby), 1 Mouse deer, 61 Pigeons, 1 Sulphur crested cockatoo, 1 Pangoline, 5 Badrigers, 3 Hyaena cubs, 2 Leopards, 1 Malabar squirrel, 1 pair of White Leghorns, 1 Jackal, 2 Turtles, 1 Pair of Geese common, 1 Parrot common, 1 Koel, 1 pair of Bulbuls, 1 Heron, 3 Jackal cubs, 1 Muscovy duck, 1 Crocodile (baby).

13. The following animals were born and birds hatched in the Gardens :—

8 Spotted deer, 7 Indian Antelopes, 1 Guinea Pig, 1 Bonnet monkey, 9 Leopard cubs, 2 Black leopards, 1 Fallow deer, 1 Persian Goat, 6 Nilgais, 1 Muscovy duck, 5 Lion cubs, 1 Dog faced Baboon, 1 Giant tortoise, 2 fan-tailed pigeons, 3 Wild Boars, 1 Rib-faced deer, 3 Sambhar deer 1 Langoor monkey and 2 Geese common.

14. The following animals and birds were purchased during the year :—

One pair of Tiger cubs from the Bikaner State for Rs. 800, one pair of Persian Gazelle for Rs. 100 and 3 Nilgiri Negro monkeys for Rs. 125 from Mr. Mahomed Ayub and 2 pairs of Red-billed Blue Magpie, 2 pairs of Green Magpie, 2 pairs of Orange-headed Ground Thrush, 2 pairs of white-crested Laughing Thrush, 2 pairs of white-throated Laughing Thrush, 2 pairs of streaked Laughing Thrush one pair of Green hareva, one pair of Blue Hareva, one pair of Scimitir Babbler, one pair of Blue Fly-catcher, one pair of pecking Robin, one pair of black crested Yellow Bulbul, one pair of blank-headed Robin, one pair of white-caped Red Stork, one pair of Brown-eared Bulbul, one pair of white-eared Bulbul and 4 pairs of Badrigers, white and yellow, all for Rs. 200 from Messrs. Barakat Khan and Bros., Bird Dealers, Crawford Market, Bombay.

15. The following animals and birds died during the year :—

5 Finches, 1 Baboon, 1 Amherst pheasant, 3 Monkeys Rhesus, 2 Four-horned antelopes, 1 Langoor Monkey, 1 Hyaena cub, 3 Indian Antelopes, 4 Jackel cubs, 2 Crocodiles (Baby), 13 Cotton teals, 1 Cheer pheasant, 5 Pin-tailed ducks, 5 Jackals, 1 Indian Lioness, 6 Parrots common, 1 Pig-tailed monkey, 4 Spotted deer, 1 Rhea, 4 Partridges, 1 Bar-headed goose, 1 Goose common, 2 Leopard cubs, 1 Mandarin duck, 1 Pelican, 1 Black-headed Ibis, 4 Muscovy ducks, 1 Indian Gazelle, 2 Lion cubs, 1 Uryal, 2 Toucan, 1 Sloth Bear, 1 Ostrich, 1 Pleura Partridge, 1 Goat Arabian, 1 Malabar Squirrel, 1 Yellow naped Amazon, 1 White Swan, 1 King parrot and 2 Parakeets, (Escaped), 2 Fallow deer, 1 Dove, 1 Jungle Fowl, 1 Nilgiri calf, 1 Chakoor Partridge, 1 Silver Pheasant, 1 Brahmini Duck, 1 Nuca duck, 1 bar-headed goose, 1 Lion-tailed monkey, 2 Sulphur crested cockatoos, 1 Goat Ibex (X), 1 Canadian goose, 1 Black Leopard cub, 1 Monkey bonnet, 1 Tapir, 1 Duck common, 2 Green Hareva, 1 Wild Ass, 1 Badrigger, 2 Nilgiri Negro monkeys, 1 White-crested Laughing Thrush and 1 Lioness.

16. The following animals and birds were sold during the year :—

13 Guinea pigs for Rs. 13, 1 pair of spotted deer for Rs. 80, 2 Indian Wolves for Rs. 50, 6 Wild boars for Rs. 40, 1 Jackal cub for Rs. 5, 6 Lion cubs for Rs. 600, 6 Wild boar cubs for Rs. 30, 6 rabbits for Rs. 6, 2 pea-fowls for Rs. 10, 1 pair of geese common for Rs. 10, 4 leopard cubs for Rs. 100.

17. A number of specimens of animals and birds were sent for study of comparative Anatomy to the St. Xavier's College, the G. S. Medical College and the J. J. Group of Hospitals. A few specimens were also sent to the Bombay Natural History Society for stuffing them for the Society's Museum.

18. Among the prominent visitors to the Gardens mention may be made of Sir Geoffrey Archer, the late Governor General of Sudan; H. R. H. the Prince of Saudi Arabia; H. H. the Maharani of Kolhapur; H. H. the Rani Sahib of Saharanpur; H. H. the Prince of Mangrol and the Nawab Saheb of Manavadar; Mr. Hudson, Secretary to the Ceylon Government Delegation; H. H. the Rani Saheb of Dhrangudra State; all of whom were conducted round the garden including the Botanical and Zoological sections.

19. The following Recreation Grounds and Open Spaces were maintained during the year :—

(1) Babula Tank ; (2) Hamal wadi ; (3) Cavel Street ; (4) Gowalia Tank Playground ; (5) Mustan Tank Playground ; (6) Gilder Tank Playground ; (7) Playground at 2nd Peerkhan Street ; (8) Nawab Tank ; (9) Nowroji Hill Estate Playground ; (10) Tank Square ; (11) Willingdon Memorial Playground ; (12) Bombay Working Men's Institute, Parel ; (13) Nowroji Hill Estate Playground, opp. Old Umarkhadi Jail (14) Recreation Ground near the Goods Yard in the Dadar Hindu Colony ; (15) Gokhale Park at Parel ; (16) Bhoiwada Playground (17) Lal Baug Recreation Ground ; (18) Golpitha Recreation Ground ; (19) Bhendi Bazar Recreation Ground ; (20) Recreation Ground near the old office of the City Improvement Trust Engineer, Matunga ; (21) The Hedges along the Cruickshank Road footpath ; (22) Dhobi Street Recreation Ground (23) Aboobakar Baig Mahomed Municipal Park ; (24) Mutton Street Recreation Ground (25) Mori Road Recreation Ground ; (26) Triangular Plot in the Engineer's Colony, Dadar ; (27) Hedges at Hornby Vellard (28) Quadrant to the east of plot No. 602, Dadar-Matunga ; (29 to 35) Three small grounds near Dadar Parsi Colony bandstand and four at King's Circle ; (36 to 40) Recreation Grounds (Five Plots) in the vicinity of Lady Jehangir Road at Dadar-Matunga ; (41) Recreation Ground at Plot Nos. 80-81 and 90-91 at Worli.

20. The directed games at Mustan Shah Tank, Gilder Tank and Willingdon Memorial Playgrounds, under the supervision of the Bombay Young Men's Christian Association, proved to be as popular as before. These playgrounds have provided great facilities to the people living in surrounding areas for physical and mental development and healthy recreation and the success is largely due to the careful supervision under the guidance of Mr. J. Callan, the General Secretary of the Young Men's Christian Association.

21. The Cricket practice pitches at Gowalia Tank Maidan continued to be very popular and we had reluctantly to refuse many applications as the demand for the pitches was much larger than the number of plots available.

22. The Playground at 2nd Peerkhan Street at Nagpada, which was taken back for maintenance, has been returned to the authorities of the Nagpada Neighbourhood House and it is gratifying to note that under the Directorship of Dr. Manshardt, the people of the locality made good use of the ground which has now been provided with additional amenities.

23. In the history of the Garden, we had a very unprecedented experience this year. On 16th October 1940, in the early hours of the morning, cyclonic winds developed and within an hour about 100 trees and shrubs were uprooted and scattered all over the roads, lawns, cages, etc., in the Victoria Garden. As a result of the violent winds we had to close the Garden for three days in order to make it accessible to the visitors and the damage caused amounted to about Rs. 7,000.

24. The Budget grants and the actual expenditure incurred by the Garden Department in the year 1940-41 were :—

Names of the Gardens.	Budget Grants including Renewal Grants for 1939-40.	Expenditure.	Remarks.
	Rs.	Rs. a. p.	
(a) Victoria Gardens	1,35,429	1,21,951 9 7	Actually spent. Liabilities incurred.
plus—Renewal Grant for 1939-40	1,094	5,040 0 0	
	1,36,523	1,26,991 9 7	
(b) Miscellaneous Gardens, etc.	46,901	43,123 15 0	Actually spent. Liabilities incurred.
plus Renewal Grant for 1939-40	1,193	1,064 0 0	
	48,094	44,187 15 0	
B.—New Gardens, Recreation Grounds	6,712	6,298 10 0	Actually spent. Liabilities incurred.
	Nil.	Nil.	
	6,712	6,298 10 0	
New Works	6,182	6,258 12 0	Actually spent. Liabilities incurred.
plus Renewal Grant for 1939-40	1,289	1,105 15 0	
	7,471	7,364 11 0	
Grand Total Rs.	1,98,800	1,89,542 13 7	

I cannot conclude this report without expressing my thanks to my assistant and staff for the co-operation and help they have given me.

I have the honour to be,
Sir,
Your most obedient servant,

D. I. AHMADI,

Superintendent, Municipal Gardens.

VICTORIA AND ALBERT MUSEUM

No. C.M./3026 of 1941-42.

Bombay, 5th June 1941.

FROM

THE CURATOR,
VICTORIA AND ALBERT MUSEUM,
BYCULLA, BOMBAY.

To

THE MUNICIPAL COMMISSIONER,
BOMBAY MUNICIPALITY,
BOMBAY.

Re: *Annual Report of work done in the Victoria and Albert
Museum, Bombay.*

SIR,

I have the honour to submit herewith the following Annual Report of work done in the Victoria and Albert Museum during the year ending 31st March, 1941.

Mr. S. C. Upadhyaya, M.A., LL.B., the Curator was confirmed on 26th April 1940 on completion of one year's period of probation.

The subjoined table, gives a comparative statement of the number of visitors to the Museum, during the past two years and shows at a glance how this institution is becoming increasingly popular amongst the citizens of Bombay and outsiders:—

Year.	No. of days the Museum was open.	Total No. of visitors.	Daily Average.
1939-40	314	15,02,256	4,784.
1940-41	309	16,66,644	5,394.

Purchases of new specimens mentioned below, were confined to those of Indian Art, Industries, Paintings, etc., Specimens of carved wood-work from Nagina, a sandalwood carved jewel box from Surat, a crystal necklace from Cambay, two bracelets and a necklace studded with turquoise from Kashmir, three metal images of Hindu deities, six Mss. of Jaina Agamas, a set of 113 photographs of reproductions by Armenian artist, M. Sarkis Katchadourian, of the Frescoes at Ajanta, Badami, Baugh, Bhaja, Conjeevarum, Kumatgi, Polonoruva Sigiriya, Sittanvasal; 30 Paintings of the Raga-Ragini series of 18th century from Jaipur.

The Coin cabinet was enriched by the purchase of a silver coin of one of the Western Kshatrapas, two copper coins of Akbar the Great, two copper coins and one silver coin of the East India Company.

(1) The work of repainting all the figures in the show-case showing Krishna's Embassy to the Court of Dhritarashtra was finally carried out. The whole of the scene was laid out anew and displayed with fresh materials in an impressive manner. (2) Some figures of Hindu deities were also repainted and properly exhibited. (3) The case showing agricultural improvements was completely overhauled. The contrast between old and modern improved dwelling places of cultivators' byres, silos, haystacks, etc., was shown with the help of renovated models and descriptive notes. (4) The case showing improved agricultural implements was overhauled and new ploughs, tractors, etc., and their working were shown by means of small models, coloured photographs and explanatory notes. (5) The case showing water-lifts was also rearranged and models of water-lifts of various types were shown along with coloured photographs showing their actual working. (6) In the Indian Painting Room, Hindu miniature paintings and illustrated Persian Manuscripts presented by Mrs. Murray, were exhibited. The entire collection of Indian Paintings was rearranged by separating and replacing in their proper places all the prints; all the photographs being placed on one side. The remaining originals were then classified and rearranged into Paintings of the Mughal School, the Pahadi Kangra School, Delhi-Copies, the Patna School, the Rajput School, The Mysore Deccani School, the Bengal School, The Modern School and Paintings on Mica of the Patna School; (7) The collection of 30 Raga-Ragini Paintings of the 18th Century from Jaipur was identified by the Curator. Some had to be identified with the help of the Johnson and other collections in the British Museum. All of these have now been exhibited after properly framing them.

Some wooden stands of a very modern design were purchased and specimens of imitation fruits, Indian birds made of paper pulp, cocoanut wood and fruit, soap-stone, etc., were displayed with greater advantage of space and light. The case showing suger-cane cultivation was partly dismantled and a central case was made out of it by putting by sheet-glass panels at the back thus enabling visitors to see the renovated models and the rearranged scenery with greater interest and appreciate the same better. Two very old cases were partly repaired at the top and put up in the gallery, along with other modern ones. A new case was prepared for War medals and all of them were exhibited.

Another improvement consisted of affixing printed labels and descriptive notes in English and Hindi for all the mythological figures. This greatly increased the popularity of the Mythology gallery. These descriptive notes will be useful to students and scholars alike, as authoritative texts on Hindu Mythology and Iconography have been consulted while preparing them. The Metal and Agricultural galleries were also rearranged so that visitors could take more interest in them.

The cleaning of Show-cases, dusting, airing and disinfecting of exhibits were carried out as usual in spite of other pressing work on hand.

The typing of the Catalogue of books in the Museum Library was completed and that of specimens was taken up. All the maps showing industrial and agricultural centres were brought up-to-date as students showed keen interest in them.

In accordance with Corporation Resolution No. 1149, dated the 3rd February 1941, three stuffed Specimens of Natural History namely a pair of lion and lioness from Africa, an Indian Panther and an Indian Otter were presented on 22nd March 1941 to the Lord Reay Industrial Museum, Poona.

A few students doing Research work availed themselves of the facilities of reading books on different subjects in the Library. Several students of the Sir J. J. School of Art and other Art academies in the City showed great interest in the Indian Painting Rooms.

The following books were purchased for the Museum library:—

Memoirs of A. S. I. No. 30 by R. P. Chanda, Examples of Indian Sculpture in the British Museum by L. Binyon, Indian Images by B. C. Bhattacharya, Ancient Geography of India by A. Cunningham and S. N. Mujumdar, Chronological Problems of Northern India by S. Shah, Eastern Chalukyas by D. C. Ganguly, Egypt by G. Rawlinson, South Indian Portraits by T. G. Aravamuthan, Notes on Early Indian Art by R. K. Mookherji, Jaina-Chitra-Kalpadruma by S. M. Nawab, Oriental Miscellanea, Coinage of Malwa by L. W. King, Mahabharata 18 Vols. (South Indian Recension), Journal of B.B.R.A.S. New Series Vols. I to XV (except VI), Jaina Sahitya Samshodhaka 2 Vols. A pamphlet on Town Planning, etc. A pamphlet on Village Improvement. Town Planning by J. M. L. Bogle.

Another welcome feature of the year's work was the large increase in the number of students of primary and secondary schools who visited the museum. They evinced great interest in the exhibits which were explained to them by the Curator who took them round the galleries in batches.

Year.	No. of pupils.
1939-1940.	8,180.
1940-1941.	11,401.

It will be noticed from the above statement that the museum is serving as an important adjunct to elementary and secondary education in the City. Its educational value is being appreciated in an increasing measure from year to year.

I have the honour to be,
Sir,
Your most obedient servant,

S. C. UPADHYAYA,

Curator.

Victoria & Albert Museum Bombay.

GENERAL STORES.

No. S/5400/S.R. of 1941-42.

Bombay, 16th June 1941.

FROM THE CHIEF STOREKEEPER,
BOMBAY MUNICIPALITY.

To THE MUNICIPAL COMMISSIONER,
FOR THE CITY OF BOMBAY.

" Subject:—Administration Report for the year 1940-41.

Sir,

I have the honour to submit the annual report on the working of the Stores Department during the year 1940-41.

Tenders were invited during the course of the year for the purchase of stores in 125 cases, against 123 cases in the preceding year.

The total purchases during the year, including articles received from various other departments on Return Stores Memos amounted to Rs. 14.89 lakhs as against Rs. 13.04 lakhs in the preceding year. The purchases were restricted to the barest minimum, consistent with the obligations of this department to keep adequate stocks for meeting the requirements of the consuming departments. The increase was mostly due to higher prices ruling in the market in general, and more particularly on account of the higher prices of hardware and iron and steel articles, as a result of the continuance of the abnormal conditions created by the war.

The balance of stock in hand stood at Rs. 5.01 lakhs at the close of the year as against Rs. 5.16 lakhs at the commencement of the year. The diminution in stock value by Rs. 0.15 lakh has a significance higher even than the actual difference, when it is taken into account that stock purchases were higher during the year by Rs. 1.85 lakhs. Pursuant to Corporation Resolution No. 1265, dated the 6th March 1940, steps were taken to effect the sale by public advertisement of the Unserviceable and Obsolete stores, but the tenders received on 4th November 1940, were subsequently cancelled, and steps were in progress at the end of the year to re-invite fresh tenders.

The following important contracts were entered into during the year:—

(1) Hose, canvas & rubber (2) Disinfectants (3) C. I. Frames & Covers, Gratings, etc. (4) C. I. Pipes & fittings (5) C. I. Standpost hydrants & C. I. Sluice Valves (6) C. I. Meter Boxes & Chambers (7) Timber of sorts (8) Hospital clothing (9) Uniforms to staff (10) Baskets, Bamboo & Cane (11) Brooms, Goa & date (12) Brusnes, Sweeping (13) S. W. Pipes & fittings (14) Monsoon requirements... (15) Motor Oils, Lubricants & Kerosene Oil (16) Galvd. pipes & fittings (17) Brass fittings such as stop cocks, ferrules etc., (18) Motor tyres & tubes (19) Iron & Steel Mild Sections, Plates etc. (20) Soap, Soda washing etc. (21) Oil, Furnace (22) Vegetable & Mineral Oils (23) Canvas & Paulins (24) Paints & Oils (25) Electric Goods (26) Motor Accessories (27) Lead Wool (28) Cement.

The number of annual contracts for schedule articles entered into during the year was 92, besides special contracts for the supplies of the following articles:—

C. I. Pipes of various sizes, S. W. & Hume pipes & fittings of various sizes, C. I. Standpost hydrants C. I. Bends, Collars and tail pieces, C. I. Sluice Valves of various sizes, Patel pattern water entrances, Steel, Specials, C. I. Pressure Gauge Boxes and Cement.

Most of the above articles were of Indian manufacture and the value thereof amounted to about Rs. 12,00,000, as against about Rs. 2,89,000 which represented the value of foreign-made goods.

Articles returned by departments on Return Stores Memos were carefully scrutinized, and only those in constant use were accepted at full value.

7809 orders for the purchase of stores were placed with the contractors and other dealers against 8587 in the preceding year.

All articles received were carefully compared with the approved samples, and in cases in which they did not come up to the approved samples they were rejected and got replaced.

About 26,841 Indents and Sales Memos for articles from various departments were handled during the year under review against 29,896 in the preceding year. Articles indented for, which were not held in stock at the time were secured from the market at competitive rates, invariably by obtaining market rate quotations. Sales to Municipal Works Contractors were made at purchase prices without adding supervision charges this enabled the contractors to offer favourable rates in connection with their tenders for municipal construction work. There was a good demand for dust bins from house owners, and these were sold at the

rate of Rs. 2-12-0 each, including 10 per cent. supervision charges, against Rs. 1-11-0 each in the previous year. The increase in the rate was due to the higher schedule rate for these articles during the year, owing to the price of Galvd. sheets from which these articles are turned out having increased considerably on account of war conditions.

As was done in previous years, C. I. and other scrap articles received from different departments were sold from time to time by obtaining sealed offers from dealers in scrap materials. Owing to the upward trend in the price of metal scrap due to the continuance of war conditions, the sale prices realized were a great deal more favourable as compared with those obtained in previous years. The highest rate realized for C. I. Pipe Scrap was Rs. 86 per ton, as compared with Rs. 75 per ton which was the highest rate realized during the preceding year. The total value realized during the year by the sale of scrap and other unserviceable articles by Public Auction was Rs. 19,589-10-0, as compared with Rs. 20,300-13-6 which was realized during the preceding year.

The departmental verification of stores was conducted for six months in the year, and no appreciable difference in stock was noted. The stock verification by the Municipal Stock Verifier was in progress at the Central Stores at the close of the year, but I might mention that his verification for the preceding year 1939-40 which he completed on 16th May 1940, i.e., during the year under review, showed that the only difference in the entire stock held by this department was an excess of Rs. 93-9-0—*Vide* M.C.'s letter No. S/4777/S.R. of 12th July 1940, underlying Standing Committee Resoulution No. 587 dated the 24th July 1940 and Corporation Resolution No. 429, dated the 15th August 1940.

The total establishment charges worked out to about 2.3 per cent. of the total turn-over of the Stores Department during the year, which represents a very slight increase over the percentage of 2.2 of the last year. The total turn-over of the department during the year was, however, Rs. 29.93 lakhs which was a great deal more than the turn-over of Rs. 27.49 lakhs in the preceding year.

The abnormal conditions created by the war, particularly in the matter of prices, reflected themselves very sharply on the department in a variety of ways. The annual schedules for the year which were called out in November and December of 1939, and January and February of 1940, for the most part, carried rates considerably higher than in previous years, and so did the various bye-tenders and Market Rate quotations that were called out during the course of the year. One firm, which held a large number of contracts in respect of our Annual Schedules, got into financial difficulties and were unable to meet their contractual obligations, but purchases from the market at their risk and cost, in each case by calling for market rate quotations, enabled us to tide over the difficulties caused by their default. In spite of these and several other difficulties, I am glad to say that the department successfully played its role of being the major supplying agency to all the departments of the Municipality.

I append hereto a statement of stores transactions during the year under review, as required by Clause XXIX of the Stores Audit Manual (Appendix 'O'), as well as one showing the details of the stock in hand at the close of the year.

I have the honour to be,

Sir,

Your most obedient servant,

A. P. SALDANHA

Chief Storekeeper.

APPENDIX "O"

Particulars.	General Stores.	Capital Stores.	Line Suspense Stores General.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Value of stores on hand on 1st April 1940 ...	2,55,240 13 1	1,62,847 10 3	98,559 2 2	5,16,647 9 6
Value of stores receipts including transfers during 1940-41 ...	8,48,321 15 9	6,39,810 4 0	920 11 0	14,89,052 14 9
Total Rs. ...	11,03,562 12 10	8,02,657 14 3	99,479 13 2	20,05,700 8 3
Less— Value of stores issued including transfers during 1940-41 ...	8,28,336 10 3	6,74,653 5 0	793 9 3	15,03,783 8 6
Balance on 1st April 1941	2,75,226 2 7	1,28,004 9 3	98,686 3 11	5,01,916 15 9

A. P. SALDANHA,

Chief Storekeeper.

Statement showing the details of stock held on 31st March 1941.

Capital Account :—

	Rs.	a.	p.	Rs.	a.	p.
C. I. pipes, tubes, hydrants, manhole frames and covers ...	1,11,230	2	0			
Sluice valves and other water works castings.	6,151	3	0			
S. W. pipes and fittings ...	15,032	0	0			
				<u>1,32,413</u>	<u>5</u>	<u>0</u>

Line Suspense Account :—

Water Works castings on the line ...				98,686	3	11
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General Account :—

Galvanized pipes and fittings and brass fittings ...	71,181	2	1
Meter spares and meters ...	37,402	2	6
Cast iron specials water works castings and spindles brass ...	55,278	3	11
Bolts and nuts ...	1,208	3	0
Brooms, Goa ...	1,533	7	0
Cables and wires ...	1,648	8	0
Electric wires and accessories ...	2,252	8	0
Files and rasps ...	370	3	0
S. M. sections ...	9,080	0	0
Lead pipes and zinc sheets ...	1,325	10	0
S. M. plates ...	4,472	12	0
Coir goods and tins articles ...	89	5	0
Motor spares ...	5,712	15	0
Nuts, rivets and nails ...	3,640	3	0
Oil, castor, cocoanut and sweet, and kerosene ...	1,914	6	0
Lubricating oils and greases ...	2,022	6	0
Timber ...	4,211	13	0
Drainage castings ...	4,397	14	0
Disinfectants ...	3,709	8	0
Clothing material ...	1,584	7	0
Hose canvas and rubber ...	161	9	0
Spare parts of stone crushers ...	3,306	14	0
Lead pig ...	25,935	9	0
Miscellaneous ...	28,377	14	4
Total Rs. ...	<u>5,01,916</u>	<u>15</u>	<u>9</u>

A. P. SALDANHA,
Chief Storekeeper

LICENCE DEPARTMENT.

No. L/2498/Sc. of 1941-42.

Bombay 2nd July 1941.

FROM

THE SUPERINTENDENT OF LICENCES.

To

THE MUNICIPAL COMMISSIONER

FOR THE CITY OF BOMBAY.

Subject: *Annual Report for the year 1940-41.*

SIR,

I have the honour to submit the Annual Report on the working of the Licence Department for the year 1940-41.

2. I was in charge of the Department throughout the year except for a brief period from 17th March 1941 to 31st March 1941, when I was on leave and Mr. R. B. Shindgi, B.A., Personal Assistant to the Municipal Commissioner, acted in my place.

Licences for Trades and Storages.

3. *Licences under Sections 394 and 412-A and Permits under Sections 390 and 393.*—The total number of licences and permits issued under these Sections during the year was 24,324 and the fees realized therefrom amounted to Rs. 2,27,169-6-0. These figures compare with those of the preceding two years as under:—

Particulars.	No. of permits and licences.			Amount of fees recovered.					
	1938-39	1939-40	1940-41	1938-39		1939-40		1940-41	
				Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Commodities or trades (Section 394) ...	19,327	20,450	20,782	1,92,763	9 0	2,02,958	15 0	2,12,710	14 0
Steam Whistle Blowing (Section 393) ...	39	39	35	390	0 0	390	0 0	355	0 0
Milk products, Ghee and Butter (Section 412A) ...	2,137	1,990	1,936	5,667	8 0	4,517	8 0	4,357	0 0
Factories (Section 390) ...	215	205	245	5,531	4 0	5,287	8 0	6,251	4 0
Transfer of licences (Sections 394, & 412A) ...	844	846	1,263	2,031	10 0	2,352	4 0	3,367	4 0
Transfer of permits (Section 390) ...	80	107	63	166	0 0	226	0 0	128	0 0
Total ...	22,632	23,637	24,324	2,06,549	15 0	2,15,732	3 0	2,27,169	6 0

4 The foregoing table shows that the number of licences and permits increased during the triennium by 1692 (7.47 per cent.) and the revenue therefrom by Rs. 20,619-7-0 (9.98 per cent.). The licence and permit fees recovered during the year include Rs. 6 105-9-0 recovered by way of composition against Rs. 5,996 similarly recovered during 1939/40 and Rs. 7,490 during 1938-39.

5. The major increases or decreases in the number of licences issued are shown below:—

Bidis (Indigenous Cigarettes) Manufacturing ...	...	...	...	+36
Charcoal ...	...	...	...	-32
Chemicals ...	...	...	...	+33
Coal and Coke ...	...	...	...	+23
Eating Houses ...	...	...	...	-112
Ghee (keeping) under Section 412-A ...	...	...	...	-53
Hair Dressing Saloons ...	...	...	...	+57
Matches (retail) ...	...	...	...	+71
Matches Bengal (retail) ...	...	...	...	-16
Noisy Trades ...	...	...	...	+59
Oils (keeping) ...	...	...	...	+33
Oil Kerosene (retail) ...	...	...	...	+18
Oil Kerosene (wholesale) ...	...	...	...	+20
Timber ...	...	...	...	-29

The fall in the number of Eating Houses appears to be due to the fact that a number of Eating Houses were under action and they could not be licensed when action was pending. The decrease in the number of

licences for Ghee under Section 412-A is due to the fact that dealers in this article who keep more than 2 cwts. are now licensed by the Health Department under the Prevention of Adulteration Act instead of by the Licence Department under the Municipal Act. The fall under Timber appears to be due to reduction in building activity.

6. The licence fees outstanding on 31st March 1941 amounted to Rs. 473-8-0 (in respect of 75 licences) as against Rs. 912-8-0 (in respect of 134 licences) on 31st March 1940. Licence fees amounting to Rs. 422 recovered in excess were refunded during the year. The loss of revenue incidental to the disuse or demolition of old licensed places or their diversion to uses not entailing a licence amounted to Rs. 19,832-12-0 against Rs. 20,184 in the preceding year. But this loss was covered by new cases licensed as a result of which there was a net increase of Rs. 10,606-7-0 in licence fees. One licence was revoked during the year. Miscellaneous receipts amounted to Rs. 359-4-5 against Rs. 159-7-0 in the preceding year.

7. 65 licences were issued for the trade of farriers against 70 in the preceding year. 17 farriers were prosecuted for carrying on the trade without a licence, of whom 6 were convicted and fined Rs. 30 in the aggregate; 10 cases were withdrawn on payment of licence fees and 1 was pending at the close of the year. Farriers as a class are very elusive and difficult to license. No special staff has been employed to rope them in and the ordinary licensing staff finds its hands too full. Nevertheless efforts are made to ferret out unlicensed farriers as far as possible and to compel them to take out licences. The co-operation of the Society of Hon. Presidency Magistrates and the Society for the Prevention of Cruelty to Animals, in this connection, needs mention.

Advertisements.

8. *Permits under Sections 328 and 328-A.*—The total number of permits for advertisements issued under these Sections during the year under report was 3,029 and the receipts therefrom amounted to Rs. 1,07,590-6-9. They compare with the preceding two years as follows:—

Particulars.	No. of permits issued.			Amount of fees collected.		
	1938-39	1939-40	1940-41	1938-39	1939-40	1940-41
Wall posters, (hoardings and boards) ...	921	1,405	1,319	32,514 2 0	62,298 8 0	63,906 14 0
Moveable boards on hand carts ...	539	851	681	26,440 10 6	21,971 2 0	23,914 4 6
Illuminated skysigns and advertisements ...	1,094	1,143	183	27,443 8 10	26,061 4 0	4,375 10 3
Non-illuminated skysigns and advertisements ...	431	798	777	4,878 15 0	7,608 8 0	11,017 5 0
Non-illuminated kiosks ...	10	13	12	2,758 12 0	1,712 8 0	1,791 4 0
Wall paintings ...	2,207 (kiosks)	1,370 (kiosks)	1,433 (kiosks)			
Auctioneers ...	36	41	55	398 4 0	594 12 0	996 7 0
Space rent ...	3	2	2	300 0 0	200 0 0	200 0 0
Composition for delayed payments ...	...	...	...	174 0 0	351 0 0	590 0 0
...	...	...	...	1,604 10 0	1,890 2 0	798 10 0
Total ...	3,034	4,253	3,029	96,512 14 4	1,22,687 12 0	1,07,590 6 9

The number of permits fell from 4,253 to 3,029 (by 29 per cent.) and the revenue therefrom from Rs. 1,22,687-12-0 to Rs. 1,07,590-6-9 (by 12.30 per cent.) This fall is due to the decrease in the number of illuminated advertisements on account of lighting restrictions under A.R.P. Regulations. There is, however, an increase practically under all other kinds of advertisements. The amount of refunds granted from this revenue during the year came to 1,468-12-0.

Prohibition of advertisements on public urinals was relaxed during the year under report and under Corporation Resolution No. 1011 dated the 16th January 1941, 51 urinals, on important sites were leased out to Messrs. Com-adverts for a period of three years for an aggregate rental of Rs. 20,000, in addition to payment of advertisement fees and rates.

Hawkers.

9. *Licences under Sections 313 and 313-A.*—The total number of hawker and squatter licences issued during the year was 36,234 and the fees realized therefrom amounted to Rs. 1,43,399-14-0. The removal charges recovered under Section 490 amounted to Rs. 30,198-2-0. These figures compare with those of the preceding two years as follows:—

Particulars.	No. of licences issued.			Amount of fees collected.		
	1938-39	1939-40	1940-41	1938-39	1939-40	1940-41
Squatters' fees collected in Reserved Areas (under Section 313) ...	25,154	27,475	29,473	Rs. 1,10,359 0 0	Rs. 1,16,010 8 0	Rs. 1,21,890 14 0
Fees received from itinerant hawkers' licences (under Section 313A) ...	6,955	6,829	6,761	22,141 0 0	21,978 0 0	21,509 0 0
Total ...	32,109	34,304	36,234	1,32,500 0 0	137,988 8 0	1,43,399 14 0
Recovery of expenses under Section 490 for removal of encroachments under Section 314 ...	...	...	...	23,857 11 0	24,986 11 0	30,198 2 0
Total ...	32,109	34,304	36,234	1,56,357 11 0	1,62,975 3 0	1,73,598 0 0

It will be seen that during the triennium the number of licences increased by 4,125 and the revenue therefrom (including removal charges) by Rs. 17,240-5-0.

During the year under report special conservancy was introduced with effect from January 1941 in the Reserved Areas at (1) Erskine Road, Doctor Street, Khoja Street; (2) Panchayatwadi and Full Gully; and (3) Grant Road, and from February 1941 at (4) Bellasis Road (Tardeo) and (5) Matunga (G. I. P. Railway Station) after increasing the licence fee in those areas by one anna in a Rupee, *vide* Corporation Resolution No. 904, dated the 11th December 1940 as it was found that these areas were being heavily littered with vegetable refuse by the hawkers.

Prosecutions.

10. The number of prosecutions launched during the year under report and the results thereof as compared with those of the preceding two years are as under:—

Year.	Offence against Section.	Total No. of cases filed.	No. of cases with- drawn on compliance with law.	No. of cases which resulted in conviction.	Amount of fines inflicted.	No. of cases which resulted in acquittal.	No. of cases remaining undisposed of on 31st March
					Rs. a. p.		
1938-39	394	2,004	1,657	378	5,749 8 0	1	129
1939-40	"	1,755	1,394	336	4,476 0 0	...	154
1940-41	"	1,705	1,468*	285	4,990 3 0	1	105
1938-39	328-328A	1,460	1,279	44	459 0 0	2	600
1939-40	"	4,253	3,211	139	1,193 8 0	...	1,503
1940-41	"	2,090	2,834*	44	464 0 0	...	715
1938-39	412A	155	133	14	73 0 0	...	9
1939-40	"	119	121	4	73 0 0	...	3
1940-41	"	103	101*	4	130 0 0	...	1

11. *Criminal prosecutions.*—In the last year's report one case was reported to be pending. This case was decided during the year under report and resulted in the acquittal of the accused. Two prosecutions were launched during the year, one of which was compounded on payment of a sum of Rs. 130 by the accused. In the other case the accused was let off on his paying a sum of Rs. 15 towards charity.

The case against the Encroachment staff, that was reported to be pending at the close of 1939-40, was heard during the year and dismissed. Four prosecutions were launched against the staff during the year under report, out of which one was subsequently withdrawn, one was dismissed and in the third (two coolies) were convicted and fined Rs. 30 and Rs. 50 with one week's rigorous imprisonment respectively and the third accused (Havildar) was acquitted. The fourth case is pending.

12. *Financial.*—A statement showing (1) details of fees derived from the issue of permits under Sections 390 and 393 and the licences issued under Sections 394 and 412-A and (2) a summary of the total revenue derived from all sources is appended hereto. Despite a setback in trade on account of War, the total revenue of the department increased from Rs. 5,01,554-9-0 to Rs. 5,08,717-1-2, showing an improvement by 1.42 per cent. Licences for explosives, *viz.*, for Carbide of Calcium, Fireworks, etc., that were hitherto issued for the calendar year, came to be issued during the year under report according to the official year, as Government effected a similar change, *vide*, Rule No. 85 of the New Rules 1940, framed by Government under the Indian Explosives Act 1884.

Shops and Establishments Act.

13. The Bombay Shops and Establishments Act was enacted in October 1939 and the Rules thereunder were promulgated by Government on 8th October 1940 and the Act was ultimately brought into force in the City from 15th November 1940.

14. *Personnel.*—Under Section 22 of the Act, the administration of the Act is entrusted to local authorities. Accordingly by Corporation Resolution No. 355, dated the 11th July 1940, the following staff was sanctioned for the purpose:—1 Chief Inspector, 3 Senior Inspectors, 7 Junior Inspectors and a clerical establishment of 1 Head Clerk and 10 clerks and one Havildar and 12 peons. The staff was, however, appointed from 1st November 1940.

15. *Disposition of the staff.*—For purposes of administration, the City is divided into 7 Sections. Each Section is placed in charge of a Junior Inspector. These seven Sections are again grouped into three major divisions, each in charge of a Senior Inspector. During the period under report, the Junior Inspectors were entrusted with the investigation into the conditions of hours of work, etc., of the employees and propaganda and prosecution work. The Senior Inspectors were directed to help and supervise the work of Junior

* Out of of 4,403 cases withdrawn, 3,806 were withdrawn as payment of licence fees and the remaining were withdrawn for other justifiable reasons.

Inspectors and also to carry on investigations into complaints received. The Chief Inspector was in charge of the whole Section under the general superintendence and guidance of the Superintendent of Licences.

16. *Complaints.*—Upto 31st March 1941, 707 complaints were received relating mostly to employees being made to work beyond the hours of work prescribed in the Act, absence of rest intervals, and of weekly holidays, etc. Some of them were too vague and some fell outside the purview of the Act. However, 320 complaints were investigated and action taken thereon upto the close of the year.

17. *Raids.*—For effective enforcement of the provisions of the Act, mass raids by Inspectors were arranged four times a week, twice during day and twice at night. A few raids were also arranged in the early hours of the morning to inspect restaurants in mill-areas, as complaints had been received that children and young persons were being made to work therein at that time. These mass raids were in addition to individual inspections by the Inspectors. The total number of mass raids carried out upto the end of the year was 71.

18. *Visits and re-visits to Establishments.*—The number of visits and re-visits made to establishments by the Inspectors upto the close of the year were as follows:—

	Visits.	Re-visits.
Shops	17,801	3,142
Commercial Establishments	905	145
Eating Houses, etc.	3,403	887
Theatres, etc.	81	18
Total ...	22,190	4,192

19. *Warning Notices.*—Before instituting prosecutions, warning letters were sent to owners of establishments pointing out the irregularities noticed. Upto 31st March 1941, 1,738 warning letters were issued. These warnings were in addition to verbal warnings or warnings through remarks in the visit books.

20. *Prosecutions under the Shops and Establishments Act.*—In order to permit the owners of establishments to assimilate the provisions of the Act, a time-lag of 3 months was allowed, during which the Inspectors were directed to concentrate on propaganda work relating to maintenance of registers, non-employment of children and young persons during the prohibited hours, closing of shops at the prescribed time and granting of weekly holidays. Prosecutions were started in the last week of January. Upto the close of the year 214 prosecutions were filed, out of which 81 were disposed of, 77 resulting in conviction and 4 being withdrawn. The total amount of fines inflicted was Rs. 895 giving an average of Rs. 11.6 per case or Rs. 5.8 per charge, as each case is usually made up of two charges.

21. *Exemptions, etc.*—19 clerical departments of factories and 5 commercial establishments were exempted by Government from the operation of the Act tentatively during the continuance of the War or in some cases for a definite shorter period. The Reserve Bank of India and Petrol Service Stations were granted permanent exemption. The following Chemists' and Druggists' shops were also granted exemption, Colaba Drug Stores, Rowland & Co., Mount Medical Stores, The Premier Chemists, The Model Chemists and the Pioneer Medical Co., subject to a report being made at the end of each year.

Some provisions of the Act were relaxed during Mahim Urus, Shri Prabhadevi Fair, X'mas holidays and Jamshedi Navroj.

22. *Post Act trends.*—Since the enforcement of the Act the following trends are noticeable:—

- (1) Owner—managed or one-man establishments are on the increase.
- (2) Employment of young persons is falling;
- (3) Employment of children has practically ceased;
- (4) Nearly 93 per cent. of the shops close at 9 P.M. and of the remaining a very large number consists of bidi shops, which were hitherto allowed to ply their trade upto 12 mid-night under a tobacco licence issued by the Collector of Bombay. The licence conditions have since been changed with the result that bidi shops are now required to be closed at 9 P.M.
- (5) Less number of Eating Houses are being kept open till late hours in the night;
- (6) Hours of work in shops and commercial establishments are falling in line with those prescribed in the Act and rest intervals and weekly holidays are given with greater precision and regularity than before.

23. *General.*—The Act has on the whole been well received. There is a growing appreciation of its provisions as well as of their application. It is yet too early to comment on the effects of this social legislation but there is reason to believe that the enforcement of the Act is being slowly reflected in the greater well-being of the employees.

24. The staff worked with commendable zeal and enthusiasm.

I have the honour to be
Sir,
Your most obedient servant,,

L. S. KAGAL,
Superintendent of Licences.

Statement showing (1) the number of permits and licences issued, under Sections 390, 393, 394 & 412-A (including transfers) and (2) the amount of fees collected therefrom during the year 1940-41.

No. of licences issued.	Nature of trade or commodity.	Licence Fees.		
		Rs.	a.	p.
15	Acetylene gas (keeping) ...	197	8	0
37	Aerated waters (manufacturing) ...	1,197	8	0
2	Ashes ...	15	0	0
194	Bakeries ...	3,405	0	0
98	Bidi leaves ...	1,021	0	0
1,719	Bidis (Indigenous cigarettes) manufacturing ...	3,594	0	0
10	Bitumen ...	217	8	0
1	Blasting Powder (keeping) ...	50	0	0
1	Do. (manufacturing) ...	50	0	0
10	Bricks and Tiles (manufacturing) ...	185	0	0
2	Bones ...	20	0	0
173	Butter (under Section 412-A) ...	395	12	0
21	Camphor ...	267	12	0
3	Candles (manufacturing) ...	40	0	0
24	Carbide of calcium (retail) ...	69	4	0
7	Carbide of calcium (wholesale) ...	142	8	0
2	Catgut ...	30	0	0
1,733	Charcoal ...	15,049	8	0
309	Chemicals ...	4,815	8	0
24	Chlorate of potash ...	296	8	0
109	Cinematograph films ...	6,865	0	0
9	Cinematograph films shooting ...	800	0	0
149	Cloth dyeing in indigo and in colours other than indigo by hand power ...	1,093	0	0
16	Cloth dyeing in indigo and in colours other than indigo by mechanical power. ...	480	0	0
323	Coal and coke ...	2,551	4	0
58	Cocoanut fibre, flax, hemp and jute ...	452	8	0
30	Copra ...	876	4	0
17	Cotton (keeping) ...	335	0	0
11	Cotton (cleaning and pressing) ...	208	12	0
44	Cotton seeds ...	917	8	0
80	Cotton refuse or waste (keeping) ...	1,825	14	0
22	Cotton refuse (cleaning and pressing, etc.) ...	1,054	0	0
...	Cowdung cakes (manufacturing) ...	...	...	...
1	Dammar and tar (melting) ...	5	0	0
102	Dammar, tar and pitch ...	1,900	0	0
1	Dynamite ...	50	0	0
3,660	Eating houses ...	48,064	2	0
18	Esas ...	452	8	0
15	Fat and tallow (keeping) ...	395	0	0
...	Fat and tallow (cleaning and pressing) ...	...	...	...
6	Fins ...	115	10	0
48	Fish (dried) ...	804	0	0
320	Fireworks (retail) ...	1,150	4	0
58	Fireworks (wholesale) ...	340	10	0
...	Fireworks (manufacturing) ...	...	...	...
10	Firewood (retail) ...	21	0	0
365	Firewood (wholesale) ...	3,959	12	0
65	Farrier ...	183	4	0
7	Gas (manufacturing) ...	310	0	0
1,763	Ghee (keeping) under Section 412-A ...	3,961	4	0
...	Ghee (manufacturing) ...	...	...	...
...	Gluten (manufacturing) ...	...	...	...
218	Grain parching ...	280	0	0
188	Gunny bags ...	1,783	12	0
12	Gunpowder (retail) ...	62	8	0
1	Gunpowder (wholesale) ...	50	0	0
...	Gunpowder (manufacturing) ...	...	...	...
1,152	Hair dressing saloons ...	6,005	10	0
13,263	Total (carried forward) ...	1,18,412	10	0

No. of licences issued.	Nature of trade or commodity.	Licence Fees.	
		Rs.	a. p.
13,263	Brought over ...	1,18,412	10 0
56	Hay, straw and grass ...	543	8 0
45	Hessian cloth ...	236	8 0
10	Hides and skins (dried) ...	146	4 0
23	Hides and skins (raw) keeping ...	546	14 0
23	Tanneries ...	1,940	0 0
3	Horns and hoofs ...	55	0 0
5	Hair ...	78	12 0
11	Ice (manufacturing) ...	525	0 0
1	Ice dry (manufacturing) ...	100	0 0
171	Khoka boxes (manufacturing and storing) ...	1,381	8 0
23	Lime (manufacturing) ...	1,153	2 0
9	Leaves (dried) (patrawali, etc.) ...	72	0 0
2,453	Matches (retail) ...	3,621	8 0
33	Matches (wholesale) ...	1,539	4 0
...	Matches (manufacturing) ...	...	...
196	Matches (Bengal) keeping (retail) ...	229	12 0
1	Matches (Bengal) keeping (wholesale) ...	150	0 0
220	Metal casting ...	4,137	8 0
117	Methylated spirit ...	1,980	0 0
944	Noisy trades ...	5,972	12 0
1	Nitro-glycerine ...	25	0 0
1,162	Oils (keeping) ...	9,499	2 0
96	Oils (manufacturing) ...	1,092	8 0
79	Oil kerosene (retail) ...	388	12 0
200	Oil kerosene (wholesale) ...	4,715	0 0
225	Oil seeds ...	10,321	4 0
87	Paints ...	1,292	8 0
1	Paper (manufacturing) ...	18	12 0
56	Paper waste ...	1,115	0 0
3	Phosphorus (retail) ...	15	0 0
1	Phosphorus (wholesale) ...	50	0 0
5	Packing stuff ...	50	0 0
6	Pottery (manufacturing) ...	18	0 0
29	Rags ...	423	12 0
39	Rosin ...	540	0 0
24	Saltpetre ...	300	0 0
45	Sandalwood ...	365	0 0
24	Smelteries ...	291	0 0
72	Soap (manufacturing) ...	4,265	5 0
7	Sugar refineries ...	258	12 0
36	Sulphur ...	711	4 0
18	Stables for horses (3569 animals) ...	1,635	0 0
83	Stables for milch cattle (16531 animals) ...	9,476	4 0
34	Stables for bullocks (3984 animals) ...	605	0 0
499	Sweetmeats (keeping and manufacturing) ...	5,216	4 0
1,058	Timber ...	12,414	2 0
171	Turpentine (retail) ...	872	8 0
38	Turpentine (wholesale) ...	1,075	0 0
97	Varnish ...	852	4 0
35	Whistle (steam) blowing of (under Section 393) ...	355	0 0
21	Wool ...	487	8 0
3	Wool (cleaning and pressing) ...	115	0 0
245	Factory permits under Section 390 ...	6,251	4 0
1,263	Transfer of licences ...	3,367	4 0
63	Transfer of permits ...	128	0 0
891	Licence fees collected during the year 1940-41 for the official years 1937-38, 1938-39 and 1939-40. ...	5,741	3 0
24,324	Total ...	2,27,169	6 0

Summary of total revenue collected during the official year 1940-41.

No. of licences & permits.	Nature of revenue collected.	Amount.
		Rs. a. p.
24,324	Licence and permit fees collected under Sections 390, 393, 394 and 412A.	2,27,169 6 0
3,029	Advertisement fees collected under Sections 328 and 328A ...	1,07,590 6 9
29,473	Fees collected from squatters under Section 313 ...	1,21,890 14 0
6,761	Fees collected from hawkers under Section 313A ...	21,509 0 0
...	Encroachment removal fees under Sections 314 and 490 ...	30,198 2 0
...	Miscellaneous fees ...	359 4 5
63,587	Grand Total Rs. ...	5,08,717 1 2

MARKETS.

No. M/6788 of 1941-42.

Bombay, 25th August 1941.

From

THE SUPERINTENDENT OF MARKETS,

ARTHUR CRAWFORD MARKET, BOMBAY.

To

THE MUNICIPAL COMMISSIONER

FOR THE CITY OF BOMBAY.

Administration Report of the Markets and Slaughter Houses Department for the year 1940-41.

SIR,

I have the honour to submit the annual report on the working of the Markets and Slaughter Houses Department for the year 1940-41.

2. The total receipts of the Department during the year under report amounted to Rs. 13,64,329-8-2 against Rs. 13,23,687-9-7 in the previous year showing an increase of Rs. 40,641-14-7, which is due to the increase in stall rents, slaughter fees and receipts of administering Weights and Measures Act.

3. There were 16 Municipal Markets in all. The following statement shows the total number of stalls and the average number that remained vacant per quarter in each market, the financial result of the working of each market and the increase or decrease in the revenue as compared with the previous year.

STATEMENT I.

Name of Market	Total number of stalls		Average No. of stalls vacant per quarter		Stall rents 1940-41.	Squatters' fees, licence fees, etc., 1940-41.	Total gross receipts 1940-41.	Total expenditure 1940-41.	Net receipts 1940-41.	Net receipts 1939-40.	Increase or decrease during the year 1940-41.
	1940-41	1939-40	1940-41	1939-40							
					Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Colaba	83	83	51	50	2,622 10 7	3,651 11 0	6,274 5 7	4,637 4 0	1,637 1 7	3,748 14 4	-2,111 12 9
Fort	170	170	25	29	18,178 6 0	8,488 8 0	26,666 14 0	9,146 1 0	17,520 13 0	14,310 7 0	+3,210 6 0
Arther Crawford	1,020	1,019	108	122	1,82,743 14 10	1,16,797 6 3	2,99,541 5 1	1,09,128 4 0	1,90,413 1 1	2,11,429 3 4	-21,016 2 3
Erskine Road	843	843	266	277	72,165 6 4	18,312 6 0	90,477 12 4	40,223 7 0	50,254 5 4	67,197 14 3	-16,943 8 11
Bhuleshwar	201	201	22	21	21,223 15 3	215 8 0	21,439 7 3	8,101 1 0	13,338 6 3	15,399 6 0	-2,060 15 9
Peddar	46	46	15	15	2,981 2 11	6,527 4 0	9,508 6 11	9,788 13 0	-280 6 1	5,708 7 0	-5,988 13 1
Pork	3	3	2	2	1,500 0 0	2 0 0	1,502 0 0	2,157 5 0	-655 5 0	1,113 7 0	-1,768 12 0
DeLisle Road Sheep	48	48	8	...	5,880 9 0	1,287 0 0	7,167 9 0	4,656 15 0	2,510 10 0	5,589 10 0	-3,079 0 0
Fergusson Road	34	34	10	11	2,511 13 2	16,469 3 0	18,981 0 2	8,376 0 0	10,605 0 2	14,144 7 9	-3,539 7 7
Parbhadevi	9	9	...	...	1,277 3 9	8,370 0 0	9,647 3 9	4,899 2 0	4,748 1 9	8,165 12 0	-3,417 10 3
Elphinstone Road	37	37	5	4	7,290 12 10	15,185 10 0	22,476 6 10	7,049 9 0	15,426 13 10	17,972 4 0	-2,545 6 2
Kamatipura	96	105	23	38	4,726 0 4	4,076 11 0	8,802 11 4	5,662 10 0	3,140 1 4	6,383 2 4	-3,243 1 0
Masjid Bunder	94	94	46	49	1,824 0 0	926 8 0	2,750 8 0	4,618 3 0	-1,867 11 0	-416 4 0	-1,451 7 0
Chowpatty	71	71	51	50	1,923 3 0	1,338 15 0	3,262 2 0	6,587 7 0	-3,325 5 0	2,321 7 0	-5,646 12 0
Dadar	10	6	...	...	2,785 9 0	50,843 11 0	53,629 4 0	16,863 9 0	36,765 11 0	38,674 6 1	-1,908 11 1
Gold Mohur Castle	...	...	...	...	...	8,690 2 6	8,690 2 6	11,595 10 0	-2,905 7 6	5,425 2 0	-8,330 9 6
Total	2,765	2,769	632	668	3,29,634 11 0	2,61,182 7 9	5,90,817 2 9	*2,53,491 4 0	3,37,325 14 9	4,17,167 10 1	-79,841 11 4

* As per instructions from Test Audit Officer, this year the charges for General Supervision, Provident Fund contribution and Pension have been included in the expenditure which were not done hitherto and hence the decrease in all the markets except one during the year under report over the previous year.

During the year under report four new mutton stalls were constructed and let out in Dadar Market. One new space was also let out in the fruit and vegetable section of Arthur Crawford Market and nine spaces of Kamatipura Market were demolished for providing a chowkey. Thus the number of stalls, etc., in the different markets has decreased by four.

There was an increase of Rs. 3,210-6-0 in the receipts from one market and a decrease of Rs. 83,052-1-4 in respect of others, so that the net financial position in respect of stall rents, etc., is that there has been a decrease of Rs. 79,841-11-4 during the year over the previous year which is due to the reasons mentioned in the footnote of Statement No. I.

4. In addition to the above revenue, Rs. 2,27,804-12-6 were realised as squatters' fees and scale fees from Arthur Crawford Market against Rs. 2,51,720-4-0 in the preceding year, showing a decrease of Rs. 23,915-7-6.

5. The number of private markets during the year rose to 26 owing to the opening of the open air private vegetable market at Dhobiwady, Thakurdwar, while the number of private slaughter houses remained the same as in the previous year, viz., two-one at Colaba and the other Jhatka Slaughter House at Arthur Road. The aforesaid open air private vegetable market at Dhobiwady, Thakurdwar, was opened on 24th June 1940, and closed in December 1940. The owners of the market have already paid Rs. 500 under deposit towards the licence fee to be fixed and the sanction of the Corporation is awaited in this case to the licence fee already proposed. The Don Tad 2nd Row Private Market was closed during the year under reference. The part payment of licence fee of Rs. 356-10-0 was received from the owner of the market under deposit and the same amount is being adjusted. The licence fee in respect of Byculla Private Vegetable Market opposite Victoria Gardens amounting to Rs. 19,197 has been kept under deposit as the question of the transfer of the licence is under consideration. In the case of Fancy Private Market the sanction of the Corporation is awaited to the licence fee already proposed. In respect of five other private markets, viz., (1) Kermani, (2) Adamjee Peerbhoy, (3) Dadar, (4) Upper Mahim and (5) Open air Market at Dwarkadas Mansions, the respective owners have protested against the licence fees and the sanction of the Corporation is awaited to the fees already proposed. The total amount of Rs. 1,581 paid by the owners of the markets Nos. 4 and 5 above in part payment is under deposit pending the aforesaid sanction. The amount realised on account of the licence fees of the remaining 17 private markets including that of Adamjee Peerbhoy Market and the Jhatka Slaughter House at Arthur Road came to Rs. 27,548-11-0 against Rs. 27,137-12-0 in the previous year. The licence fee in respect of the above slaughter house at Colaba was protested against.

A sum of Rs. 758-1-0 was also received as licence fees from firms dealing in imported meat and foreign fish. Licence fees amounting to Rs. 1,190 were recovered from butchers having stalls in private markets.

The number of outside meat shops was 178 against 171 of the previous year. In five cases the amount of licence fees is under deposit and the fees realised in respect of the remaining 173 were Rs. 8,348-4-0 against Rs. 8,012-7-0 in the previous year.

6. All the markets and slaughter houses were regularly inspected and careful supervision was exercised by the Markets and Slaughter Houses staff as to the cleanliness and sanitary condition of the premises and the wholesomeness of the articles offered for sale. Unwholesome articles, viz., meat, fish, fruit, vegetables, etc. from different markets and slaughter houses including contraband meat weighing 5,10,877 lbs. in the aggregate were destroyed during the year. The total quantity of meat destroyed in the markets alone was 15,250½ lbs.

7. The quantity of contraband meat seized and destroyed was 11,057 lbs. against 8,290 lbs. in the previous year, showing an increase of 2,767 lbs. In all 241 seizures were effected and prosecutions instituted with the result that 227 persons were convicted and fined.

8. The table given below shows the number of animals brought on the fair ground at Bandra Slaughter Houses and the number of those rejected as unfit on ante-mortem examination, as compared with the previous year :—

Year.	Animals brought on the Fair Ground.			Animals rejected on ante-mortem examination.		
	Buffaloes.	Cows and bullocks.	Sheep and goats.	Buffaloes.	Cows and bullocks.	Sheep and goats.
1940-41 ...	11,723	66,961	9,17,139	13	634	2,520
1939-40 ...	11,174	57,649	9,28,481	18	671	3,810

The principal causes of ante-mortem rejection were advanced stage of pregnancy or suffering from sheep-pox, foot and mouth disease, fever, emaciation, abortion, debility, mange, bruises, foot-rot, pneumonia fractures, abscesses, etc., or other unfitness for hurr an consumption.

The principal causes of post-mortem condemnation were cysticercus bovis, liver flukes, abscesses, bruises, emaciation, hydatid-oyst, foot-rot and parasitic nodular infection of livers and lungs.

9. The slaughter and removal fees realised at Bandra Slaughter Houses together with the slaughter fees realised at the DeLisle Road Sheep Market amounted to Rs. 4,44,172-2-0 against Rs. 4,12,905-5-0 of the last year, showing an increase of Rs. 31,266-13-0. The fees received from the Kurla Municipality under the agreement to import buffalo meat into Bombay were Rs. 76,640 against Rs. 63,820 in the last year. A sum of Rs. 155-8-0 was also realised for horned cattle and sheep and goats slaughtered in Bombay on occasions of festivals.

10. The approximate weight of dressed meat of buffaloes, cows and bullocks was 8,503 tons and that of sheep and goats 7,100 tons. The quantity condemned out of the former was 21 tons and of the latter was 6 tons which give 0.25 and 0.08 percentage respectively.

11. The number of pigs and piglings brought for slaughter at the Arthur Road Slaughter House during the year was 7,499 and 224 respectively. Out of which 7,443 pigs and 214 piglings were slaughtered and the amount received as import and slaughter fees was Rs. 15,165-8-0 against Rs. 8,051-12-0 in the previous year.

Permits to import 90 slaughtered piglings were issued during the year and the fees recovered thereon amounted to Rs. 67-8-0.

12. Out of 301 tons of pork meat slaughtered, 13 tons were rejected and destroyed as unfit for human consumption on account of tuberculosis, pregnancy, debility, cysticercus-cellulosae, hypertrophy of kidneys, bruises, abscesses, cysts and injuries.

The percentage of the total quantity destroyed comes to 4.32. The infection of tuberculosis was confined to pigs only.

Note.—The details of animals slaughtered etc., and the fees realised are given in Appendix A of this report.

13. The amount realised for the right of collecting fair fees at the Bandra Slaughter Houses was Rs. 1,40,000 against Rs. 1,41,700 of the preceding year showing a decrease of Rs. 1,700.

14. The other miscellaneous revenues were as follows :—

STATEMENT II.

Particulars.	1940-41.			1939-40.		
	Rs.	a.	p.	Rs.	a.	p.
1. Amount recovered from the contractors for the right of removing blood at Bandra Slaughter Houses ...	8,250	0	0	5,551	0	0
2. Licence fees for stalls, shops, in Municipal and Private Markets, outside shops, etc. ...	47,557	0	0	47,552	3	0
3. Receipts on account of Administration of Weights and Measures Act ...	25,006	7	0	22,882	4	0
4. Minor receipts ...	13,165	1	11	7,860	5	6
5. Ground rents ...	15,663	2	0	15,970	14	1
6. Chawl rents ...	5,007	3	0	5,115	15	0
7. Rents from Peddar Market chawl, and other recoveries from Peons etc. through paysheets. ...	860	3	0	690	5	0
8. Cold Storage Rents ...	14,798	3	3	20,088	7	3
9. Unclaimed dues and deposits ...	1	9	6	0	4	0
Total ...	1,30,308	13	8	1,25,711	9	10

15. The fines inflicted by the Honorary Presidency Magistrates for the infringement of provisions of the Municipal Act and Bye-laws pertaining to the Market Department amounted to Rs. 1,534 against Rs. 1,232 in the previous year.

16. Four offices of the Inspectors of Weights and Measures were maintained for administering the Bombay Weights and Measures Act in the City. The number of weights and measures, weighing and measuring instruments verified and stamped during the year was 57,500 and the fees derived therefrom amounted to Rs. 25,006-7-0 against Rs. 22,882-4-0 during the previous year. Fifteen prosecutions were launched during the year for the infringement of the Act.

According to the amendment of Section 27(2) of the Bombay Weights and Measures Act, the Municipality is entitled to meet the entire expenditure, recurring and non-recurring, provident fund contribution and 15 per cent. supervision charges from the fees levied and credit the balance to Government. The total

expenditure comes to Rs. 16,542-11-6 against the gross revenue of Rs. 25,006-7-0 and the balance of Rs. 8,463-11-6 will be credited to Government. Correspondence is however going on with Government regarding supervision charges.

The charge of the four Weights and Measures offices was handed over to Government in the evening of 31st day of March 1941 as per their Resolution G. D. No. 933/33 of 7th November 1940.

17. The Refrigerator plant at the Arthur Crawford Market worked satisfactorily. In all the four rooms, packages were stored on payment of fees which were recovered departmentally. As the plant has become very old, it was proposed to renew it during the year under reference by the Municipal Mechanical Engineer, but the question of installing the new plant is postponed and no provision exists even in the budget for 1941-42 for this purpose.

18. I continued to hold charge of the Markets and Slaughter Houses Department throughout the year. My staff worked very satisfactorily.

19. The following statement shows the financial position of the Municipal markets for the year 1940-41.

I have the honour to be,
Sir,
Your most obedient servant,
D. S. LAUD,
G.B.V.C., F.Z.S. & F.R.H.S. (Lond.),
*Superintendent of Markets and
Slaughter Houses etc.*

STATEMENT III.

Name of Market.	Total cost upto 31st March 1940.		Additions made during the year 1940-41.		Total cost upto 31st March 1941.		Gross receipts for 1940-41.		Expenditure for 1940-41.		Net receipts for 1940-41.		Percentage on cost.	Remarks.
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		
Colaba	97,756	3 11	97,756	3 11	6,274	5 7	4,637	4 0	1,637	1 7	1.7	The percentage of net income on the total cost of all markets comes to 8.03.
Fort	41,374	4 8	59	9 0	41,433	13 8	26,666	14 0	9,146	1 0	17,520	13 0	42.2	
Arthur Crawford	17,65,980	12 1	7,470	0 0	17,73,450	12 1	2,99,541	5 1	1,09,128	4 0	1,90,413	1 1	10.7	
Erskine Road	5,97,612	10 10	...	...	5,97,612	10 10	90,477	12 4	40,223	7 0	50,254	5 4	8.4
Bhuleshwar	2,94,217	0 11	...	...	2,94,217	0 11	21,439	7 3	8,101	1 0	13,338	6 3	4.5
Peddar	57,863	4 2	...	...	57,863	4 2	9,508	6 11	9,788	13 0	— 280	6 1	— .48
Pork	20,880	13 4	...	...	20,880	13 4	1,502	0 0	2,157	5 0	— 655	5 0	— 3.1
DeLisle Road Sheep	25,000	0 0	...	...	25,000	0 0	7,167	9 0	4,656	15 0	2,510	10 0	10
Fergusson Road	25,473	5 5	...	...	25,473	5 5	18,981	0 2	8,376	0 0	10,605	0 2	42
Parbhadevi	23,819	7 3	...	...	23,819	7 3	9,647	3 9	4,899	2 0	4,748	1 9	19.9
Elphinstone Road	31,843	2 0	...	...	31,843	2 0	22,476	6 10	7,049	9 0	15,426	13 10	48.4
Kamatipura	55,498	7 9	...	...	55,498	7 9	8,802	11 4	5,662	10 0	3,140	1 4	5.6
Masjid Bunder	17,346	3 5	...	...	17,346	3 5	2,750	8 0	4,618	3 0	— 1,867	11 0	— 10.7
Chawpatty	4,67,280	9 8	...	...	4,67,280	9 8	3,262	2 0	6,587	7 0	— 3,325	5 0	— .71
Dadar	1,51,676	11 9	...	...	1,51,676	11 9	53,629	4 0	16,863	9 0	36,765	11 0	24.2
Gold Mohur Castle	5,16,603	0 0	...	...	5,16,603	0 0	8,690	2 6	11,595	10 0	— 2,905	7 6	— .56
Total	41,90,226	1 2	7,529	9 0	41,97,755	10 2	5,90,817	2 9	2,53,491	4 0	3,37,325	14 9		

APPENDIX "A".

Statement showing the number of animals slaughtered or removed for private slaughter and the amount of slaughter fee, etc., levied thereon during the year 1940-41.

Description of animals.	April 1940.	May 1940.	June 1940.	July 1940.	August 1940.	September 1940.	October 1940.	November 1940.	December 1940.	January 1941.	February 1941.	March 1941.	Total No. of animals.	Total amount of slaughter fee, etc.		
														Rs.	a.	p.
Buffaloes ...	922	961	980	1,030	1,031	994	994	981	1,023	965	893	979	11,753	1,76,295	0	0
Buffaloes for private slaughter in Bombay ...	nil	nil	nil	nil	nil	nil	nil	nil	nil	1	nil	nil	1	10	0	0
Cows (Bombay) ...	2,525	2,704	2,571	2,717	2,367	2,444	2,459	2,067	2,351	2,061	3,557	4,207	32,030	48,045	0	0
(Bandra) ...	594	583	611	648	577	599	548	581	633	615	565	574	7,128	7,128	0	0
Bullocks ...	2,132	2,027	1,941	1,694	2,031	1,797	2,332	2,810	3,457	3,475	1,680	1,320	26,696	40,044	0	0
Sheep and goats for Bombay ...	62,427	67,658	65,688	63,578	56,061	64,428	63,447	65,595	62,874	63,749	57,706	67,093	7,60,304	1,42,557	2	0
Do. Bandra ...	3,070	3,090	3,057	2,968	2,782	3,008	2,843	3,003	3,042	3,149	2,374	2,537	34,923	4,365	6	0
Pigs imported at Arthur Road Slaughter House.	319	470	378	507	591	600	525	924	953	867	753	612	7,499	7,501	0	0
Piglings Do. do. ...	7	12	6	16	7	19	7	13	70	25	24	18	224	168	0	0
Pigs slaughtered at Arthur Road Slaughter House	312	467	374	507	569	602	487	912	983	828	765	637	7,443	7,443	0	0
Piglings Do. do. ...	4	8	7	13	8	16	7	15	63	28	21	24	214	53	8	0
Slaughtered piglings imported for private consumption in Bombay ...	6	8	2	5	2	6	6	8	20	9	18	...	90	67	8	0
Live horned cattle removed to Bombay ...	10	38	12	29	9	36	19	17	27	36	12	43	288	1,440	0	0
Live horned cattle removed for shipping ...	...	8	...	2	...	...	...	...	2	...	...	...	12	24	0	0
Live horned cattle for private slaughter in Bombay ...	5	5	9	...	...	1	...	5	3	13	2	...	43	129	0	0
Live sheep and goats removed to Bandra ...	555	355	340	290	188	289	303	261	197	1,018	996	791	5,583	2,791	8	0
Do. do. Bombay ...	158	279	316	432	162	395	426	369	477	1,814	385	561	5,774	4,330	8	0
Do. do. for shipping ...	285	182	113	175	242	256	202	191	640	318	584	283	3,471	867	12	0
Live sheep and goats for private slaughter in Bombay ...	...	5	3	3	2	2	1	3	3	1	8	2	33	16	8	0
Live sheep and goats removed by DeLisle Road Sheep Market Fadkarees ...	910	1,549	1,589	2,233	738	1,782	1,913	1,719	2,087	3,209	1,465	1,848	21,042	15,781	8	0
Live sheep and goats slaughtered in the chamber of DeLisle Road Sheep Market ...	170	233	221	434	101	201	245	430	607	556	380	441	4,019	502	6	0
Total ...	74,411	80,642	78,218	77,281	67,468	77,475	76,764	79,904	79,512	82,737	72,188	81,970	9,28,570	4,59,560	10	0

D. S. LAUD,
Superintendent of Markets &
Slaughter Houses, etc.

MUNICIPAL PRINTING PRESS.

No. B.M.P.P./7/49 of 1940-41.

FROM

Bombay, 16th July 1941.

THE TEST AUDIT OFFICER,
BOMBAY MUNICIPALITY.

TO

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject: Administration Report for the year 1940-41.

Sir,

I have the honour to submit my report on the working of the Municipal Printing Press for the year 1940-41.

One Mono machine and two Treadle Printing machines (size 14½" × 22") were added early in the year at a total cost of Rs. 28,771.

The Printing of Budget Estimates, Establishment Schedule, Administration Report of the Municipal Commissioner and Proceedings of the Schools Committee—the only work of the Corporation which was hitherto being entrusted to outside presses—was undertaken for the first time at the Press and was successfully carried out. The Municipal Printing Press was started as an experimental measure on 1st March 1935 and it is gratifying to note that within the short space of six years all the printing work of the Corporation which was being entrusted to outside Contractors is now being done at their own Press.

The following table shows the work put through the Press during the year:—

Particulars.	Items put through the Municipal Press.	Cost.
		Rs.
General	3,721	98,821
Agenda and Proceedings of the Corporation and its various Committees	2,675	39,199
Schools Committee	213	5,782
Stationery	366	4,092
Total	6,975	1,47,894

Additional Grants had to be sanctioned under Standing Committee Resolution No. 1146, dated the 13th November 1940 and Corporation Resolution No. 856, dated the 11th December 1940 to put the press accounts on a proper basis. The method of working out the cost of a job turned out at the Municipal Press has been changed since 1st March 1940 as suggested by Mr. Neale in his report on the working of the Municipal Press underlying Standing Committee Resolution No. 975, dated the 1st November 1939 and the press accounts are now kept like those of any commercial concern.

It seems necessary to reiterate once again that the Municipal Press is established for doing departmental work only and that all the printing work of the Corporation is being done now at their own Press. The actual cost of a job is only charged as the Press is not worked with a view to making profit.

From a statement of comparative figures of costs given below it will be seen that the cost of printing some of the more important items like the Budget Estimates, Administration Reports, Electoral Roll, the Agenda and the Proceedings of the Corporation and their various Committees, at the Municipal Printing Press in the year 1940-41 has been cheaper by about Rs. 25,000 as compared with what would otherwise have been payable to the outside Presses that carried out this work in the past before the outbreak of the War and at the rates last quoted by them. There are also savings on other items carried out at the Press. It is satisfactory to observe that the establishment of the Municipal Printing Press has thus been fully justified.

Statement of Comparison of Costs of Jobs for the year 1940-41 with those of outside Presses.

Quantity.	Description.	No. of pages.	Municipal Press.	Times Press (1934-39).	G. Claridge & Co., (Aug. 1939)	Difference.	REMARKS.
			Rs.	Rs.	Rs.	Rs.	
325	Municipal Servants' List ...	359	1,123	2,402 (Pre-War)	...	1,279	
315	Administration Report ...	584	4,864	...	5,435 (Pre-War)	571	53 lines in a page (print space 6"×11") as against 49 of G. Claridge & Co., (print-space 5½"×10").
635	Budget Estimates ...	359	3,576	...	3,609 (Pre-War)	33	
125	Addenda and Corrigenda of Election Roll.	2,350	6,724	12,337 (Pre-War)	...	5,613	130 Names on a page as against 116 of Times Press.
300	Agenda and Proceedings of the Corporation and various Committees.	18,461	39,200	57,268 (Pre-War)	...	18,068	
	Total ...	22,113	55,487	72,007	9,044	25,564	On Pre-War basis.

Total turnover of the Press Rs. 1,56,037.

Savings on other Items Rs. 4,000.

A Working and Profit and Loss account as well as a Pro-Forma Balance Sheet as at 31st March 1941 is appended herewith. It will be seen that the transactions for the year closed with a surplus of Rs. 932 on a total turnover of Rs. 1,56,037.

The size and quality of paper used for printing and supplying some of the Forms and Registers to the Departments have been suitably revised wherever possible in consultation with the Heads of Departments so as to keep down the cost which would otherwise have been higher due to rise in the price of paper and other printing material. This has resulted in a saving of about Rs. 2,000.

The size of paper used for printing the Proceedings of the Corporation and its Committees as well as those of the Schools Committee has been reduced from "Royal 8vo" to "Demmy 8vo" with the approval of the Standing Committee under their Resolution No. 1289, dated the 27th November 1940. This has resulted in a saving of about Rs. 700 during the last three months of the year.

The newly created post of Deputy Superintendent was filled on 1st July 1940.

The Labour staff on 28th February 1941 consisted of 112 workers as against 110 workers on 29th February 1940.

I have the honour to be,
Sir,
Your most obedient servant,

B. K. WAGLE,

Test Audit Officer.

MUNICIPAL PRINTING PRESS.

Working and Profit and Loss account for the year ended 31st March 1941.

To	Rs. a. p.	Rs. a. p.	By	Rs. a. p.	Rs. a. p.
<i>Opening Balance</i>					
(1) Materials on hand	24,947 5 0		Amount chargeable to Departments	...	1,47,251 4 0
(2) Work in Progress	7,457 3 10	32,404 8 10	Amounts recovered from Private Parties	...	651 5 0
Wages		51,266 2 0	Closing Balances:—		
Purchases			(1) Materials on hand	30,194 6 0	
(1) Paper, Metal and Binding Materials	57,502 0 6		(2) Work in Progress	10,680 5 0	40,874 11 0
(2) Ink and Oil	592 5 0	59,696 6 6			
(3) Miscellaneous	1,602 1 0				
Electric Power		1,943 15 0			
Gross Surplus carried forward		43,466 3 8			
		1,88,777 4 0			1,88,777 4 0
Salaries and Allowances	12,447 9 0		Gross Surplus brought forward		43,466 3 8
Proportionate share of T. A. O's salary	3,805 12 0				
Provident Fund	3,775 7 0		Sale of Waste Paper and Metal ash		597 0 0
Contingencies	3,106 13 8				
Printing and Stationery	999 7 0				
Books and Dead Stock	927 1 0				
Rent	6,000 0 0				
Lighting	1,200 0 0				
Repairs to Machinery	403 15 0				
Interest on Capital	6,199 15 0				
Depreciation and Repayment of capital	4,264 10 0	43,130 9 8			
Net Surplus		932 10 0			
		44,063 3 8			44,063 3 8

MUNICIPAL PRINTING PRESS.

Pro-Forma Balance Sheet as at 31st March 1941.

Liabilities.			Assets.					
CAPITAL—	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.		
(1) Advance from Net premia Fund	1,33,945	0 0			Plant and Machinery at cost	1,48,708	10 0	
Additional Advance during the year	28,771	0 0			Additions during the year	28,771	0 0	
	1,62,716	0 0				1,77,479	10 0	
Less—Amount repaid	3,673	10 0			Less—depreciation upto 31st March 1941	14,028	4 0	
(2) Advance from Surplus Cash Balance	1,59,042	6 0	1,63,451	6 0	Plant and Machinery Depreciation, Fund Investments (in respect of Machinery purchased from Surplus Cash Balance) (<i>Vide</i> Contra)		1,564	0 0
	4,409	0 0			Work in progress	10,680	5 0	
Plant and Machinery Depreciation Fund account			1,564	0 0	Stock of Paper, etc.,	4,907	8 0	
Outstanding advance on 31st March 1941			45,120	11 0	Mono Metal	21,084	0 0	
Assets purchased out of Revenue			17,762	0 0	Books and Dead Stock	4,202	14 0	
					Bills due from Departments	4,154	0 0	
					Bills due from Private parties	92	0 0	
			2,27,898	1 0	Lino metal	9,480	0 0	
					Dead Stock	8,282	0 0	
							17,762	0 0
							2,27,898	1 0

K. E. M. HOSPITAL
AND
SETH G. S. MEDICAL COLLEGE.

No. E.H./684/SR. of 1941-42.

Bombay, 12th August 1941.

FROM

DR. JIVRAJ N. MEHTA, M.D., M.R.C.P. (Lond.),
DEAN, K.E.M. HOSPITAL AND SETH G. S. Medical COLLEGE,
PAREL, BOMBAY.

TO

THE MUNICIPAL COMMISSIONER
FOR THE CITY OF BOMBAY.

Subject: *Annual Report for the year 1940-41.*

SIR,

I have the honour to forward the Administration Report of the K.E.M. Hospital and Seth G.S. Medical College for the year 1940-41.

Advisory Medical Board.

2. During the year, the Advisory Medical Board held 7 meetings. There was one General Meeting of the Honorary and Professorial Staff.

3. The undersigned continued to hold the post of the Dean during the period under report.

Honorary Staff.

4. A good many changes took place during the year under report so far as members of the Honorary Staff were concerned. One additional post of Honorary Surgeon, three of Honorary Assistant Surgeons and two of Honorary Assistant Physicians were newly created during the year under report to cope with the heavy work in the surgical and medical departments, both in the wards and in the out-patients. Dr. K. G. Munsif, M.B.B.S (Bom.), F.R.C.S. (Eng.), was promoted to the Full Honorary grade of Surgeon. Dr. R. N. Dixit, M.S. (Bom.), Dr. S. H. Chitnis, M.S. (Bom.), and Dr. A. K. Talwalkar, F.R.C.S. (Eng.), were appointed to the posts of Honorary Assistant Surgeons. Dr. P. Raghavan, M.D. (Bom.), was appointed to the post of Honorary Assistant Physician.

5. It is with feelings of deep regret that I have to record the demise of Dr. P. T. Patel, M.D. (Lond.), M.R.C.P. (Lond.), D.T.M. & H. (Cantab.), Honorary Physician and Honorary Lecturer in Medicine which took place on 29th May 1940. He was connected with these institutions from their inception. The staff have lost in him a good colleague and the students an able teacher. His premature death has left a void which cannot be filled for a long time to come. He is succeeded by Dr. N. D. Patel, M.D. (Lond.), M.R.C.P. (Lond.), who was promoted to the Full Honorary grade of Physician. In grateful memory of his association with the College, a "Dr. P. T. Patel's Fund" to institute either a scholarship or a prize for our students has been started and it is gratifying to note that his colleagues, friends and students have generously contributed to it.

6. Dr. S. G. Vengsarkar, M.D. (Bom.), F.C.P.S. (Bom.), Honorary Physician at the K.E.M. Hospital & Honorary Lecturer in Medicine, Seth G.S. Medical College, was appointed by the Corporation as Medical Superintendent of the Infectious Diseases Hospital on one year's probation and he took charge of his new duties from 16th October 1940. He was however requested to continue to work as Honorary Physician at these institutions until 30th June 1941 in view of the depletion in the number of senior Honorary Physicians on the Honorary Staff either due to retirement or death.

7. During the year under report Dr. M. D. D. Gilder, M.D. (Lond.), F.R.C.S. (Eng.), Dr. P. C. Bharucha, M.D., B.S. (Lond.), Dr. L. D. Dhawale, B.A. (Allahabad), M.D. (Bom.), Dr. H. D. DeSa, M.D., F.C.P.S. (Bom.), F.R.C.O.G. (Lond.), Dr. R. P. Ratnakar, D.O. (Oxon), D.O.M.S. (Lond.), D.Ch. O. (Liverpool), L.M. & S. (Bom.), F.C.P.S. (Bom.), and Dr. H. G. Moghe, L.D.S., R.C.S. (Eng.), L.M. & S. (Bom.), retired from 1st January 1941 due to superannuation. All of them have been appointed as Honorary Consultants to these institutions in their respective specialities on their retirement. Drs. Gilder and Bharucha have been, however, requested to continue to carry on their duties in these institutions in their purely honorary capacity without payment of honorarium for a period of one year on their retirement. The vacancies caused by the retirement of the above members of the Staff were filled by the appointment of Dr. N. K. Sahiar, M.D. (Lond.), M.R.C.P. (Lond.), and the promotion of Dr. Abdul Hameed, M.D. (Bom.), as Honorary Physicians and Dr. R. J. Vakil, M.D. (Lond.), M.R.C.P. (Lond.), D.T.M. & H. (Lond.), Dr. J. C. Patel, M.D. (Bom.), M.R.C.P. (Lond.), PH.D. (Lond.), and Dr. E. R. DeMello, M.D. (Bom.), as Honorary Assistant Physicians, Dr. S. N. Cooper, D. O. (Oxon), & (Bom.), D.O.M.S. (Lond.), as Honorary Assistant Ophthalmic

Surgeon, Dr. B. N. Purandare, M.D. (Bom.), F.R.C.S. (Edin.), as Honorary Assistant Gynaecological Surgeon and Dr. J. A. Avasia, L.D.S., R.C.S. (Eng.), D.D.S. (U.S.A.), as Honorary Assistant Dental Surgeon. While congratulating these members on joining the Staff one cannot refrain from expressing one's profound regret in parting with the senior members who have been snatched away due to Service Rules much too early from their close and valued association with the institutions. The loss of seasoned teachers and their invaluable experience in their specialities will no doubt be keenly felt by their students, colleagues and friends nay much more by their varied and many grateful patients. The Staff and students expressed their appreciation of the very valuable services the retiring members had rendered to the College & Hospital by making a presentation of a casket to them at the farewell function held in their honour.

8. The institution had to suffer yet another loss during the year under report in the retirement of Dr. V. R. Khanolkar, B.Sc., M.D. (Lond.), M.R.C.S. (Eng.), Professor of Pathology & Bacteriology, who went on long leave from 6th May 1940 to 5th September 1942 prior to retirement. He was mainly responsible for the creation of the Pathology Department of the College which has won a place for itself amongst the Medical Colleges throughout India. He was also an able teacher. In order to commemorate the association of Dr. Khanolkar with this College and Hospital. "Dr. Khanolkar Farewell Fund" has been started, the object of which is to institute a scholarship or a prize in the subject of his speciality. Dr. R. G. Dhayagude, M.D. (Bom.), who was working as Assistant Professor of Pathology & Bacteriology, was appointed as Professor of Pathology & Bacteriology with effect from 12th July 1940.

9. The following Honoraries were on leave for more than one month during the year under report for the periods shown against their names and in some cases acting appointments were made to officiate for them as shown below :

Name.	Period.		Officiating appointments.
	From	To	
1. Dr. T. O. Shah	20-4-1940	27-5-1940	.....
2. Dr. (Miss) P. C. Daroowalla	29-4-1940	31-5-1940	.....
3. Dr. P. C. Bharucha	10-5-1940	20-6-1940	.....
4. Dr. J. L. Desai	4-6-1940	31-7-1940	.....
5. Dr. R. P. Ratnakar	6-7-1940	3-9-1940	Dr. S. N. Cooper.
6. Dr. M. D. D. Gilder	10-12-1940	31-3-1941	.....
7. Dr. R. N. Dixit	10-1-1941	31-3-1941	Dr. R. G. Ginde.

THE HOSPITAL.

10. The 426 beds of the Hospital were generally always occupied during the year under report. They are distributed as under :—

Department.	Men.	Women.	Children.	Total.
Medical	111	38	10	159
Surgical	95	33	12	140
Orthopaedic	10	3	2	15
Gynaecological	...	35	...	35
Ophthalmic	16	16	...	32
Aural	6	2	2	10
Skin and Venereal	10	6	...	16
Casualty	6	...	...	6
Isolation	6	7	...	13
Total	260	140	26	426

11. The total number of in-patients admitted in the year was 12,575 as against 11,932 and 13,320 during the years 1939 and 1938 respectively. As stated in the last year's report the total number of in-patient admissions was reduced owing to war scare in that year. With the disappearance of this scare the demand for admission rose as high as before and in spite of strict control over admissions the number of patients admitted as in-patients rose as high as 12,575.

12. With the appointment of Dr. A. K. Talwalkar, M.B.B.S., F.R.C.S. (Eng.), as Honorary Assistant Orthopaedic Surgeon from 1st July 1940, a new section for the treatment of orthopaedic and fracture cases, the want of which was very keenly felt for the last many years, was started under him and it is expected that better arrangements will now be available for the treatment of patients admitted for fractures, etc.

Extension of the Hospital.

13. The programme of hospital extension has been going on steadily. The following are some of the further items of work under the Extension Scheme which were completed during the year in addition to the list of completed works in the last year's report :—

1. New Nurses' Home.
2. New Registration Hall.
3. X-Ray and Electro-therapy Building.

Other parts of the extension of the Out-patient Department also made good progress during the year under report. Similarly the extension of the Hospital Kitchen and the Observation Ward for mental cases have been nearly completed. The construction of the remaining items included in the Extension Scheme will be taken up as funds permit.

14. The new Registration Hall was opened from 19th March 1941 towards the close of the year for issuing old case papers to repeat cases which arrangement has given much relief by providing sufficient accommodation for the examination of and sitting arrangements for the patients.

15. It is a matter of gratification that in spite of the closing of a couple of wards while the hospital extension work was in progress over two ward pavilions in 1938-40 or during the extension of the Out-patient Department, no reduction has been made either in the number of beds for in-patients or in the facilities provided in the Out-patient Department. Every care has been taken to see that the interests and comforts of either the in-patients or the out-patients do not suffer in any way during the period of hospital extension work which has been in progress since 1938.

Number of patients treated during the year 1940 and the total expenditure incurred during 1940-41.

16. The statistical tables attached to this report record in detail the number, attendance, etc., in all the departments of the Hospital and the number and nature of operations performed during the period under report. From the following abridged summary it will be seen how considerably the work carried out during the year 1940 has grown compared to that in the previous years. On an average 45 more out-patients attended the Out-patient Department of the Hospital every day than in the year 1939. So far as the in-patient work is concerned, there have often been 25 to 30 extra patients over the scheduled number in the Hospital, the maximum number of in-patients on a single day being 468 thus making their nursing and care very difficult. Some relief by way of additional staff has however been sanctioned by the Corporation for the year 1941-42.

Particulars.	Figures for the year 1940.	Figures for the year 1939.	Figures for the year 1938.
(a) IN-PATIENTS—			
1. Scheduled strength of beds ...	426	426	370
2. Daily average No. of in-patients ...	423	384	411
3. Total No. of new in-patients treated ...	12,575	11,932	13,320
4. Average No. of days each patient was resident ...	11.98	11.42	11.28
(b) OUT-PATIENTS—			
1. Total No. of new out-patients ...	1,21,760	1,22,473	1,14,813
2. Daily average No. of new out-patients ...	383	386	359
3. Total No. of out-patient attendance ...	4,05,093	3,93,496	3,66,132
4. Daily average No. of out-patient attendance ...	1,307	1,262	1,173
5. No. of casualty patients included in No. 1 above ...	20,665	20,230	19,093
(c) OPERATIONS—			
1. Total No. of operations on in-patients ...	4,056	3,762	4,044
2. Total No. of operations on out-patients ...	10,201	10,209	9,734

17. Out of the total number of 12,923 in-patients (12,575 admitted during the year under report and 348 previous year's balance), 2,707 were cured, 6,912 were discharged relieved, 1,599 either left the Hospital against medical advice or were otherwise discharged and 1,276 died leaving a balance of 429 patients at the end of the year. Out of 1,276 deaths, 373 died within the first 24 hours of admission, 265 after 24 hours and within 3 days of admission and the remaining 638 after 3 days of their admission into the Hospital.

18. It may be mentioned that the highest number of out-patients attendance on any particular day during the year 1940, was 1,773, the highest number of new admissions in the out-door department on a single day being 517. Likewise the highest number on a single day of old cases treated was 1,311, of casualty cases 94 and in-patients admitted 67.

19. The total expenditure incurred on the maintenance of the Hospital during the year 1940-41, including liabilities outstanding at the end of the year and exclusive of cost on the extension scheme, approximately amounts to Rs. 6,11,669. This expenditure includes the cost of maintenance and treatment of in-patients, the cost of the out-patient department, of the resident medical, nursing and labour staff as well as that of the administration and of the maintenance and repairs of buildings, etc.

20. The following table illustrates the relative cost of in-patients and out-patients per patient, per day, during the years 1940-41, 1939-40 and 1938-39 respectively.

Particulars.	1940-41.	1939-40.	1938-39.
	Rs. a. p.	Rs. a. p.	Rs. a. p.
(a) Average cost per in-patient per day	2 15 3	3 1 6	2 15 0
(b) Average cost per in-patient admission	36 7 2	30 0 5	33 4 6
(c) Average cost per out-patient attendance	0 6 0	0 5 8	0 5 10
(d) Average cost per out-patient admission	1 3 9	1 2 0	1 2 8

21. The details of the cost per in-patient per day, for the years 1940-41, 1939-40 and 1938-39 will be seen from the following table :—

Year.	Diets.	Drugs, dressings, surgical appliances etc.	Stores and Linen.	Heating and lighting.	Miscellaneous.	Establishment.	Repairs to buildings and Engineering.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1940-41	0 7 5	0 6 8	0 2 8	0 1 1	0 1 11	1 9 6	0 2 0	2 15 3
1939-40	0 6 6	0 6 11	0 3 3	0 1 0	0 2 4	1 9 4	0 4 2	3 1 6
1938-39	0 6 10	0 6 1	0 2 7	0 2 8	0 1 8	1 8 3	0 2 11	2 15 0

22. The following table gives the average cost of every new out-patient admission completely treated during the year under report in comparison with that for the previous two years :—

Year.	Drugs, dressings surgical appliances etc.	Stores and Linen.	Heating and lighting.	Miscellaneous.	Establishment.	Repairs to buildings and engineering.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1940-41	0 7 0	0 0 9	0 0 2	0 0 4	0 10 3	0 1 3	1 3 9
1939-40	0 6 7	0 0 7	0 0 2	0 0 4	0 9 11	0 0 5	1 2 0
1938-39	0 7 1	0 0 8	0 0 6	0 0 4	0 9 8	0 0 5	1 2 8

It may be added that the actual cost incurred on patients (in-patients as well as out-patients) under drugs, surgical appliances, etc., is somewhat more than that indicated in the above tables as the cost of expensive drugs, injections administered to patients of blood transfusions, etc., was met to the extent of Rs. 7,193-4-6 in the year under report as in the previous years from the "Poor Box Charity Fund" of the Hospital. A reference in this connection is invited to para 38 of the Report and to Appendix No. 15.

23. The destitute and incurable patients of the Hospital, as also those needing no active treatment but whose relatives would not take them away from the Hospital were continued to be sent to Lady Dhunbai Jehangir Home for Destitutes and King George V Infirmary for Incurables, respectively, which receive an annual contribution of Rs. 10,000 from the Municipal Corporation. During the year under report, 6 patients were transferred to the Destitute Home and 263 patients to the Infirmary as against the total number of 24 and 373 patients transferred last year to these institutions, respectively.

24. Arrangements made with the Maratha Hospital and the Turner Sanatorium for the transfer of patients from Pulmonary Tuberculosis were continued during the period under report. 149 Patients suffering from Pulmonary Tuberculosis were transferred to the Maratha Hospital. 712 Patients suffering from various infectious diseases were also transferred to the Arthur Road Hospital during the year. It may be stated that

as many as 330 cases of enteric fever and 132 cases of dysentery and 38 cases of meningitis had necessarily to be transferred there on account of congestion in the Hospital. One patient suffering from early Pulmonary Tuberculosis was sent to the Turner Sanatorium during the year. 76 Female patients were also transferred to the Nowrosjee Wadia Maternity Hospital as they were found to be suffering from obstetric conditions.

Cases of Congestive Cardiac Failure.

25. During the year 1940, 232 cases of congestive cardiac failure were admitted and treated as in-patients. Following the lines of classification as suggested by the American Heart Association, these cases have been grouped three main classes which have been further sub-divided as shown under :—

Particulars.	On admission.	On discharge.
CLASS I.		
Patients who are able to carry on their ordinary physical activities without discomfort	...	...
CLASS II.		
Patients who are unable to do so :—		
(a) Activities slightly limited	...	55
(b) Activities greatly limited	2	60
CLASS III.		
Patients with signs or symptoms of heart failure when at rest	230	24
Patients died	...	93
Total	232	232

It may be of interest to note that out of the 232 cases admitted only 2 cases came under Class II (b). At the time of their admission 230 were admitted with signs and symptoms of congestive cardiac failure when the patients were at rest. Out of these 24 left the Hospital in the same stage and 93 died. The remaining showed improvement and at the time of their discharge 55 could be classified in Class II (a) and 60 in Class (b).

Motor Accident Cases.

26. The following table indicates the number of motor accident cases admitted in the year 1940 compared to those admitted in the previous two years. It will be seen therefrom that there has been a slight diminution in their number compared to the accidents treated during the previous year in the Casualty Department and as in-patients, respectively :—

	1940.	1939.	1938.
1. Treated in the Casualty Department	641	690	578
2. Treated as in-patients	172	193	184

From the figures given hereunder, it will further be seen that the largest number of motor accident cases, whether of ordinary severity, *i.e.*, requiring treatment in the casualty or out-patient departments only, or of marked severity needing admission into the Hospital occurred in the age group of 20 to 30 (28 percent in the case of those admitted and 32 per cent. in the case of those treated in the out-patient department.) It may be also noted that women patients formed about 14 per cent. only of the total number of motor accident cases.

Motor accident cases treated according to ages :—

(a) Treated in the casualty department.

	Upto 5 years.	Between 5 and 10 years.	Between 10 and 20 years.	Between 20 and 30 years.	Between 30 and 40 years.	40 years and above.	Total.
Male	6	48	69	183	141	102	551
Female	9	19	10	16	14	22	90
Total	15	67	79	201	155	124	641

(b) Admitted as indoor patients from the casualty department on account of severity of injury.

	Upto 5 years.	Bewteen 5 and 10 years.	Between 10 and 20 years.	Bewteen 20 and 30 years.	Between 30 and 40 years.	40 years and above.	Total.
Male	2	15	13	42	35	38	145
Female	1	5	4	5	4	8	27
Total	3	20	17	47	39	46	172

Mill accidents cases.

27. The following table shows the number of mill accident cases treated at this Hospital according to sex and religion during the year under report :—

(a) Treated in the casualty department.

Particulars.	Males.	Females.	CHILDREN.		Total.
			Male.	Female.	
Hindus	1,634	56	...	...	1,695
Muslims	172	...	...	...	172
Christians	87	5	...	...	92
Others	25	...	...	...	25
Total	1,918	61	...	...	1,984

(b) Admitted as indoor patients from the casualty department on account of severity of injury.

Particulars.	Cured.	Relieved.	Left against medical advice, etc.	Died.	Total.
MALES—					
Hindus	7	67	5	8	87
Muslims	4	14	...	1	19
Christians ... ..	...	6	1	...	7
Others ... ..	...	1	...	...	1
FEMALES—					
Hindus ... ..	...	...	...	...	2
Muslims ... ..	...	...	...	...	...
Christians ... ..	...	...	...	...	...
Others ... ..	...	...	...	...	...
Total	11	90	6	9	116

28. It is interesting to note that 2,857 certificates under the Workmen's Compensation Act and 305 certificates with medical opinion were issued during the year under report. The number of mill accident cases has largely increased this year as the number of such cases treated last year was 1,222 and 36 against 1984 and 116 patients treated in the casualty department and admitted as in-patients, respectively, during the year under report. This may be due to the mills working double shift during the period under review.

35. The total collections to the Fund by way of members' subscriptions, donations and interest amounted to Rs. 707-7-0. The expenditure amounted to Rs. 674-4-6. In order to provide the members of the nursing staff of the K.E.M. Hospital sufficient facilities for recreation etc. arrangements were considered for the construction of a swimming pool, etc. at the new Nurses' Home. Liberal donations were received from the Honorary Staff of the K. E. M. Hospital and Seth G. S. Medical College to meet the cost thereof: Dr. P. C. Bharucha, M.D. (Lond.), Honorary Physician contributing a munificent sum of Rs. 7,000/- for the purpose. On account of certain delay in taking the work in hand the cost of materials required for the construction work went far beyond the funds permitted and it was therefore not possible to provide this facility which the nursing staff rightly deserved. The amounts of donations are therefore proposed to be refunded to the respective donors.

School Clinic.

36. The treatment of school children attending the Municipal Primary Schools was continued during the year under report, and as shown in the following table, 2113 new children were treated in the different departments of the Hospital in addition to a large number of children who began their treatment in the previous year. The total number of children treated in the year was 8,637 as against 8,270 treated in the previous year

Departments.	1940-41.			1939-40.		
	New cases.	Old cases.	Total.	New cases.	Old cases.	Total.
Medical and Surgical	559	2,955	3,514	578	3,147	3,725
Ear, Nose and Throat	449	864	1,313	348	887	1,235
Ophthalmic	344	1,616	1,960	245	1,212	1,457
Dental	423	414	837	330	337	667
Skin	338	675	1,013	345	841	1,186
Total	2,113	6,524	8,637	1,846	6,424	8,270

37. 97 School Clinic Children were operated upon in the Aural department and 19 in the Ophthalmic department, 3 requiring major operations and 16 minor. 7 Minor operations were performed in the Out-patient Minor Surgery department. 23 Cases were admitted in the wards and were treated for their respective diseases. Ultra-violet treatment was given to 18 children and they were screened or X-Ray plates were taken whenever it was necessary. Laboratory investigation was done for a large number of children. 6 Cases of dog bite were referred to the Haffkine Institute for treatment. 1 Case was transferred to the Arthur Road Hospital and 1 to the Maratha Hospital for measles and tuberculosis, respectively. Refraction was done on 215 cases and glasses were prescribed to 140 children including one occluder for a child with squint. Instructions were given to 4 children with high myopia either to discontinue studies or to use text books with large sized letters only. Instructions were also sent to their respective teachers to allow these children to occupy front seats in their classes. 4 Cases suffering from Trachoma were asked to continue treatment during the vacation and 6 other cases suffering from Trachoma and Phlyctenular Conjunctivitis were asked to report for treatment and observation at least once a fort night. One child with perforated palate was fitted with an obturator. The total cost of the clinic at the K. E. M. Hospital amounted to Rs. 8,968. A detailed report of the School Clinic has been submitted to the Executive Health Officer.

Poor Box Charity Fund.

38. The Poor Box Charity Fund from which relief is rendered to poor patients for providing them with spectacles, crutches, trusses, artificial limbs, travelling expenses, etc., has received steady support from the public as well as from the patients of the Hospital, as will be seen from Appendix No. 15. Besides relief in the shape of blood transfusion, costly drugs, medicines, injections, travelling expenses etc., the following appliances, etc., were provided to 173 patients at a total cost of Rs. 1,660-1-0 as shown below :—

Particulars.	No. of patients.
Spectacles	74
Bamboo crutches with rubber heels	37
Crutches, wooden, adjustable	2
Abdominal belts	4
Artificial legs (peg legs)	12
Surgical boots (orthopaedic)	9
Surgical boots for clubbed feet	1
Laryngotomy tube, silver	1
Taylor's brace	3
Hernia belts	4
Tracheotomy tubes	5
Colostomy belts	2
Elastic bandages, rubber	4
Total.	173

Particulars	No. of patients.	
	Total.	B. F.
Elbow splint	158	1
Thomas hip splints	3	3
Abduction splints	2	2
Dentures, upper and lower	1	1
Denture, upper, vulcanite	1	1
Walking calipers	4	4
Knee caps	2	2
Silver reels	1	1
	<hr/>	
Total	173	

39. It may be added that it was possible to provide blood transfusion in 80 cases during the year under report with the help of monetary assistance to the donors of blood from this Fund.

40. A donation of Rs. 1,000 was received from one Mr. Malloo Balloo in memory of his wife Rajabai Malloo Yadam, on condition that the amount would be invested in securities and the account would be operated upon by the Municipal Chief Accountant and the interest accruing thereon would be transferred to the Poor Box Charity Fund account of this Hospital. The donation was accepted by the Corporation with thanks under their Resolution No. 345, dated the 9th July 1940.

41. The securities held by the Poor Box Charity Fund of the face value of Rs. 1,40,000 in favour of the Dean, K. E. M. Hospital, have been transferred in the name of the Municipal Commissioner for the City of Bombay and the Corporation have been approached to create a Trust of the Fund with a view to utilising the same for the construction and maintenance of a Convalescent Home for the discharged patients from this Hospital. The matter is under the consideration of the Corporation.

42. A sum of Rs. 6,765-14-0 being the cost of Deadstock purchased out of the Poor Box Charity Fund has been written off from the balance sheet as the same has been handed over for the use of the Hospital. These articles are however shown in the Deadstock Ledger of the Poor Box Charity Fund for the purpose of checking and verification by the Audit Department.

43. The following major as well as other smaller donations were acknowledged with thanks during the year under report :—

1. The Secretary, Mill Owner's Association (for 1940)	Rs. 400
2. The Secretary, Mill Owner's Association (for 1941)	400
3. Messrs. Burmah Shell Oil Storage and Distributing Co. of India, Ltd.	350
4. A. H. Bhiwandiwalla, Esq.	300
5. The Secretary, The B. E. S. & T. Co., Ltd.	300
6. Messrs. Nowrosjee Wadia & Sons, Agents, Messrs. Bombay Dyeing and Manufacturing Co.	251
7. Indian Oxygen and Acetylene Co. Ltd.	250
8. Messrs. Zandu Pharmaceutical Works	101
9. Mathuradas Vassanjee, Esq.	101
10. Messrs. Thackersey Moolji & Co., Agents, Messrs. Hindustan Spinning and Weaving Co. Ltd.	100
11. Messrs. Thackersey Moolji Sons & Co. Agents, Messrs. Western India Spinning and Manufacturing Co. Ltd.	100
12. Messrs. Damodar Thackarsey Moolji & Co. Agents, Messrs. Indian Manufacturing Co. Ltd.	100
13. Messrs. Jethabhai Khatau & Co., Agents, Messrs. Digvijay Spinning & Weaving Co. Ltd.	100
14. The General Manager & Engineer, The Bombay Gas Co. Ltd.	100
15. Messrs. W. & T. Henley's Telegraph Works, Ltd.	100
16. Messrs. Standard Vacuum Oil Co. Ltd.	100
17. The Managing Director, Messrs. Greaves Cotton & Co. Ltd.	100
18. Messrs. Tata Sons, Ltd.—Agents, Messrs. Swadeshi Mills, Ltd.	100
19. Messrs. Swan Mills,—Agents, Messrs. James Finlay & Co.	100
20. Messrs. Finlay Mills, Ltd.	100
21. Messrs. Killick Nixon & Co.—Agents, Messrs. Kohinoor Mills	100
22. The Secretary, Messrs. Century Spinning and Manufacturing Company	100
23. Master Harjeevan J. Majmudar	75
24. Dr. W. Vaz, M.B., B.S.	60
25. Mahomedbhoy I. M. Rowjee, Esq.	51
26. Piraji Narsaji, Esq.	50
27. Dr. Miss P. C. Daroowalla, M. D.	50
28. Messrs. N. Sirur & Co.	50
29. The Manager, Comptoir National d'Escompte de Paris	50
30. Messrs. Martin & Harris, Ltd.	50
31. Messrs. F. M. Chinoy & Co. Ltd.	50
32. Messrs. Narandas Rajaram & Co.	50
33. R. E. Contractor, Esq.	50
34. Messrs. Godrej & Boyce Manufacturing Company	40

35. Haji Ebrahim Uplatwala, Esq.	...	31-4
36. Keru Sawlaram, Esq.	...	30
37. Mrs. Ratanji Adalji Collector	...	25
38. Abasbhoy Esufally, Esq.	...	25
39. Mrs. Shirinbai T. Bamji	...	25
40. Goan Crew R. M. S. Steth Aden	...	25
41. Messrs. Jeewanlal (1929) Ltd.	...	25
42. The Director, Messrs. Simplex Art Floor Works, Ltd.	...	25
43. Messrs. Madhusudan Mills, Ltd.	...	25
44. N. R. Ferguson, Esq.	...	25
45. Messrs. General Accident Fire & Life Assurance Corporation	...	25
46. F. A. Fazalbhoy, Esq.	...	25
47. Henry Ganon, Esq.	...	25
48. Messrs. W. & T. Hanley's Telegraph Works, Ltd.	...	25
49. A. D. Shroff, Esq.	...	25
50. Messrs. Ford Motor Co. of India	...	25

Gifts to the Hospital in Kind.

44. I may mention that two iron lungs were received as a gift offered by Lord Nuffield to the Hospitals in the British Empire. The gift was received free of cost and was gratefully accepted. The charges for packing, transport and duty, etc., however amounted to Rs. 497-13-0.

Hospital Pharmacopoeia.

45. The printing of the third edition will shortly be taken up and the new edition will be available for use soon after.

45 (a). From a perusal of the index to the appendices it will be noticed that some new appendices have been added in the report and that a few of the old appendices have been modified to increase the utility of the Annual Report for the purposes of reference. Appendices Nos. 7, 8 and 9 are new features giving classification of patients suffering from Tuberculosis and Malignant Neo-plasms. Appendix No. 13 is also a new feature giving a summary of the diseases of female generative organs. Appendices dealing with Fractures and Head injuries, respectively, which were included for the first time in the last annual report, have been printed as appendices Nos. 11 and 12 in this report. Appendix No. 6 which gives a summary of discharges and deaths according to principal diseases has been modified and enlarged considerably. Likewise the lists of surgical operations published in Appendix No. 10 has been classified on a more systematic basis. Minor changes are made in other appendices as well. All these changes are in accordance with the recommendations made by the Committee of the Superintendents of Hospitals in Bombay over a couple of years ago, and it is hoped that other hospitals will publish their statistical information on similar lines for purposes of comparison and study. It is a matter for gratification that an increasing number of non-Government hospitals have been basing their annual reports on the lines of the Annual Report of the K. E. M. Hospital. It was hoped that the statistical information given in the Annual Reports of Government Hospitals would follow the recommendations of the said Committee of the Hospital Superintendents, but the war has prevented the carrying out of this change.

The College.

46. During the year under report, 81 fresh admissions were made in June, 1940. An educational survey of these students shows that their average age at the time of their admission was 19.0; it being 17.2 when they Matriculated. The corresponding ages in the previous year were 19.9 and 17.4 years, respectively. 74 of these students were single, 3 married and 4 betrothed. A statistical study of the occupations of the parents or guardians of the newly admitted students shows that 10 were dependent on service, 19 on business, 13 on medical profession, 4 on legal profession, 4 on pensions, 1 on landed property, 1 on agriculture, 21 on miscellaneous occupations and 8 had no occupation at all.

47. The number of undergraduate students on the College roll at the close of the year was 426, which included 75 lady students, and that of post-graduate and research students 84 as shown below:—

	Male students.	Female students.
1st M.B., B.S. 1st year	64	17
2nd year	82	15
2nd M.B., B.S. 3rd year	53	17
3rd M.B., B.S. 4th year	35	3
5th year	117	23
Total number of students	351	75
Post-graduates including research students	79	5
Grand total	430	80

48. Thanks are due to the authorities of the Bai Jerbai Wadia Hospital for Children for the continuation of the facilities given to the students of this College for clinical instruction in the diseases of children at that Hospital.

49. In accordance with the scheme of examining students medically, as inaugurated by the University of Bombay, out of 440 students so examined 283 students (64.3 per cent.) were placed under Class 'A', 154 (35 per cent.) in Class 'B' and 3 (0.7 per cent) in class 'C'; the percentages of students classified as belonging to

'A', 'B' and 'C' classes during the year 1939-40 being 67, 32 and 0.7 respectively. Those whose condition required treatment were referred to the Honorary Staff of the K. E. M. Hospital. It may be stated that during the year under report this College has maintained its reputation of leading the other Colleges affiliated to the University of Bombay in the percentage of students placed in 'A' class by the University Board for Medical Inspection.

50. The results of the various examinations for which students were sent up by the College are summarised below :—

Examinations.		Candidates sent up.	No. passing the whole examination.
1st M.B.B.S.	April 1940	86	48
	Oct. 1940	36	21
2nd M.B.B.S.	April 1940	42	32
	Dec. 1940	26	19
3rd M.B.B.S.	April 1940	87	37
	Dec. 1940	98	43
M.D. (Medicine)	July 1940	2	...
	Oct. 1940	2	1
M.D. (Pathology)	June 1940	1	1
	Oct. 1940	...	...
M.D. (Midwifery)	June 1940	2	...
	Oct. 1940	3	1
M.S.	June 1940	4	1
	Oct. 1940	6	2
D.O.	June 1940	...	...
	Oct. 1940	2	1
D.O.M.S.	July 1940	5	3
	Dec. 1940	3	2
B.Sc.	April 1940	2	...

Annual Cost and Revenue.

51. The total expenditure of the College including liabilities as well as expenditure on the Hostels came to Rs. 2,77,087 during the year under report as against Rs. 2,62,214 during the year 1939-40. The increase in cost is largely due to the creation of the additional post of Professor of Pathology and Bacteriology on Rs. 1,000 per month during the leave vacancy of Professor V. R. Khanolkar. Part of the increased cost is due to normal increments in the salaries of the staff and to the creation of a few additional posts on the teaching staff. The revenue of the college in the form of tuition fees, hostel rent and miscellaneous receipts amounted to Rs. 1,23,006 as against Rs. 1,19,647 during 1939-40. The gross cost per student for the year under report comes to Rs. 650 while the net cost works out at Rs. 361.5 as compared with the corresponding figures of Rs. 608 and Rs. 331, respectively, for the year 1939-40. The amount of fees received from the post-graduate students was Rs. 7,131.

Library and Museum.

52. During the year under report, 204 new books were added to the College Library as against 232 in the preceding year. Of these 26 books were presented to the Library by their authors as complimentary copies for which thanks are due to them. 110 volumes of medical journals were got bound during the year under report. The number of books issued to the medical students was 12,034 as against 13,426 in the preceding year. 2,869 books and journals were sent outside the Library to members of the teaching staff of the College and Resident Medical Officers of the K. E. M. Hospital.

53. 65 New wet and dry specimens were added to the Anatomy Museum during the year under report and 50 old specimens were renewed. The total number of specimens in the Anatomy and Comparative Anatomy section now comes to over 1,565.

54. There is now no space to keep more specimens and want of extra space is keenly felt for the further expansion of this section of the Museum.

55. 37 new specimens were added to the Pathology Museum while a number of old specimens which had deteriorated were rejected. 128 old specimens were remounted during the year; thus bringing the total specimens to over 1,300 in the Pathology section of the Museum. 19 X-Ray dia-positives have been added to the Museum bringing the total to 131 at the end of the year.

56. In the Artist Department 365 photographs of patients, specimens, etc., were taken during the year 1940.

Students' Hostels.

57. The number of students resident in the Hostel for male students during the year under report was 130 as against 127 during the previous year.

58. The number of women students resident in the women student's Hostel during the year under report was 26 as against the same number during the previous year.

59. The total expenditure incurred on the Hostels, exclusive of non-recurring expenditure, was Rs. 10,724 while the income derived in the form of rent was Rs. 16,746.

Gymkhana.

60. The College Gymkhana took part as usual in the Inter-Collegiate Tournaments during the year under report. In the Inter-Collegiate Cricket Tournament we did well in the first round but were unlucky enough to be eliminated in the second round, being beaten by the Sydenham College. In the Badminton Tournament, Mr. J. F. Collaco reached the semi-finals in the Singles and also in the Mixed-doubles with Miss L. D'Souza, as his partner. In the Inter-Collegiate Tennis Tournament Miss L. D'Souza reached the Finals in the Ladies' Singles. Mr. R. N. Bhagwat was selected to represent the Bombay Group in the Inter-group Tennis Tournaments at Dharwar. In Hockey we reached the Finals but unfortunately lost to the Grant Medical College. No Inter-Collegiate Football Tournament was held during the year under report.

Research.

61. The different departments of the College and Hospital had, in addition to their normal teaching and other work, the following investigations in hand during the year under report:—

(1) *Seasonal variation in the vitamin A content of the liver oils of marine fish in Bombay.*

(This enquiry is being carried out under the auspices of the Indian Research Fund Association).

The livers of five varieties of fish known to contain large quantities of vitamin 'A' are collected once or twice every month, the oil extracted and the vitamin 'A' content estimated. The work is in progress.

(2) *The effect of parching of cereals and pulses on the biological value of their proteins.*

(This enquiry was carried out under the auspices of the Indian Research Fund Association.)

The experiments have shown that parching or roasting of pulses and cereals increases the biological value and digestibility of the proteins contained in them.

(3) *Metabolism of Calcium in Health and Disease.*

(This enquiry is being carried out under the auspices of the Indian Research Fund Association).

Investigations on the chemical composition of blood in clinical and experimental rickets are in progress. The following constituents are determined in every blood sample; calcium, inorganic and organic phosphorus, total base, albumin and globulin, chlorides, C^{O_2} and O^{O_2} capacity of blood.

Thanks are due to the authorities of the Bai Jerbai Wadia and Byramjee Jeejeebhoy Hospitals for their co-operation in this enquiry.

(4) *Studies in the mechanism of calcification in vitro.*

The decomposition of calcium salts in the bone slices of rachitic rats is being studied by immersion into calcifying solutions of varying composition. Experiments are being done with horse serum with a view to find the factor responsible for promoting calcification in *vivo*. The cost of this enquiry is met from the Municipal Funds.

(5) *Diet Survey in the City of Bombay.*

(This investigation is being carried out with the help of a grant from the Seth G.S.M. College & K.E.M. Hospital Research Fund.)

A survey was undertaken to obtain an idea of the food consumed by families belonging to different communities of varying economic status and an attempt was made to correlate their physical and clinical condition with their diet. The survey revealed that the defective diet was not solely the outcome of a lack of means and that the majority of people investigated were on an inadequate or ill-balanced diet. The physical condition of the subjects showed an improvement with increase of income.

Thanks are due to Dr. K. S. Mhaskar, Dr. (Miss) A. Khambata, Mr. P. G. Shah and the Bhagini Samaj, Bombay, for their valuable help in securing the co-operation of Deccani, Parsi and Gujarati families.

(6) *Investigation on Buffalo Milk in the City of Bombay.*

(This enquiry is being carried out in the Physiology Department with the help of a grant from the Seth G.S.M. College and the K.E.M. Hospital Research Fund.)

The enquiry has been undertaken with a view to establish the standards for buffalo milk by analysing a sufficient number of samples of fresh milk from different breeds in all the seasons of the year.

Three breeds of buffaloes, *viz.*, Jaffarabadi, Mehasana and Delhi, available in Bombay have been studied for the variation in the composition of milk throughout the lactation period. Further, the herd samples from different stables have been analysed to study the influence of conditions, seasonal or otherwise, on the composition of milk. During the course of investigation 442 samples have been analysed.

Thanks are due to Messrs. Killedar & Co., Deo Narayansingh and other stable owners for the co-operation they extended in the conduct of the enquiry.

(7) *Enquiry into the Incidence and Causation of Glycosuria during Pregnancy.*

Investigations are being carried on with urine of pregnant women and it is found that during certain months of pregnancy a large percentage show the presence of glucose.

The blood sugar curves of such cases showing sugar in the urine are being studied and further work is contemplated with a view to investigating the cause of glycosuria.

Thanks are due to the authorities of the Nowrosjee Wadia Maternity Hospital and to Dr. Meher-Homji, Superintendent of the New Hospital for Women and Children, for the facilities given in the collection of relevant data and clinical material.

(8) *A study of the part played by the Corpus Luteum in the vitamin 'C' balance of body in women.*

An attempt is being made to establish the finding that a large amount of ascorbic acid is eliminated in the urine of women as they near their menstrual period and to isolate the same from urine. These findings will be supplemented by a study of the level of ascorbic acid content of the different tissues after artificial production of Corpus Luteum by the injection of pregnant woman's urine in experimental animals.

Investigation on Indigenous Drugs.

(9) The actions of the gluco-alkaloid obtained from *Solanum Xanthocarpum* are experimentally studied and it is found to have a cardio-tonic and some diuretic action in animals. In addition, an action on the water imbibition of tissues was noticed and it is being further studied.

(10) An alkaloidal substance has been isolated from the seeds of *Carica Papaya* and it is found to be different from the alkaloid isolated from the papaya leaves by previous workers. So the properties of this new substance, provisionally called "Carpasemine" are under investigation and some preliminary pharmacological studies are also being carried out with the substance.

(11) Chemical examination of *Sphaeranthus Indicus* has shown that it contains a large amount of tannin and a sweet smelling essential oil. The pharmacological properties of this drug are being studied.

(12) The examination of *Aristolochia Bracteata* showed that it contains a fatty oil, a resin, a tannin and potassium chloride and potassium nitrate. The constants for the fatty oil were determined and its unsaponifiable portion was found to contain crystalline substance. The pharmacological properties of this drug are being studied.

(The above four enquiries are carried out under the auspices of the Indian Research Fund Association).

(13) *The Species of Frogs found in the neighbourhood of Bombay and their peculiar reactions to drugs.*

This work was carried out with the help of a grant from the Bombay University on the reactions to certain drugs of the frogs found in and around Bombay. The work is in progress.

(14) *Determination of the exact period of ossification of bones amongst Indian School Children.*

(This work is being carried out with the help of a grant from the University of Bombay.)

So far about 300 students (Boys and Girls) have been examined by taking X-Ray photos of their elbow, hip and ankle joints. We are very thankful to the authorities of the R. M. Bhat High School, Parel, the Balak Mandir, Matunga and the King George High School, Dadar, for kindly allowing us to examine radiologically the school children under their control. Thanks are also due to Dr. S. R. Savur for helping us by taking the X-Ray photos in his rooms at a great personal sacrifice.

(15) *Development of body parts of children between 6 and 11 years of age.*

(This enquiry is being carried out in the Anatomy Department with the help of a grant from the Seth G.S.M. College & K.E.M. Hospital Research Fund.)

The enquiry is undertaken with a view to determine firstly, the development of the body parts as a whole through different age periods and its relation to the nutrition and secondly, development of the individual body parts. For this purpose, measurements of school going children upto 11 years only were taken so far. But since last year measurements of children of ages above 11 years are also taken. Nearly 5,000 boys and 700 girls have been measured. The work is in progress.

Thanks are due to the authorities of the following institutions for kindly allowing us to take measurements of school children in their institutions :—

(1) District School Board, Bombay Suburban District.

(2) The Bandra Municipality.

(3) Managing Committee of the Anandilal Poddar School.

(16) *The Height Weight, and Chest Measurements Enquiry Relating to Some School Children (Males) in Bombay.*

This enquiry was in the nature of a survey of various measurements of school children attending the Bharda New High School, Bombay, taken up by Dr. Jivraj N. Mehta of the Seth G.S. Medical College in collaboration with Dr. K. S. Mhaskar and Mr. L. S. Vaidyanathan, Actuary to the Oriental Government Security Life Assurance Company, Limited, Bombay. All the children were Gujarati speaking, being either Hindus, Parsi or Muslim. The survey was undertaken with a view to ascertaining the normal standards of height, weight and chest measurements, etc., of Gujarati speaking children of school-going age in the City of Bombay. physical and medical records of 6,860 children were studied dating as far back as 1916. The enquiry was divided into 3 parts according to the main communities—Parsi, Hindu and Muslim. The above number included 2,824 students from the Parsi community, 2,617 from the Hindu community and 1,375 from the Muslim community.

Thanks are due to the Principal and Medical Officer, Bharda New High School for permitting the use of the medical records of their school children extending over 20 years for the purpose of this enquiry.

(17) *An Experimental and Cytological Study in the Early Development of Eucheroidia Eggs by Artificial Fertilisation and the Relationship of Controlled and Uncontrolled Larval Forms.*

This enquiry is being conducted with a view to determining the exact time required for the formation of cleavage, segmentation, gastrulation and various other embryological data and establishing the relationship with controlled and uncontrolled forms.

(18) *Pneumococcal Type of Incidence in Bombay with a view to preparation of type specific serum.*

(This work is being done with a grant from the University of Bombay).

Sputa from cases of Lobar Pneumonia have been typed and specified sera have been prepared against Type I and II pneumococci. These sera are being tried in cases of lobar pneumonia belonging to these groups and as an additional study a series of cases are being treated with M & B 693 and M & B 693 in conjunction with the serum; haemocytic counts, skiagram of the chest and electro-cardiogram being taken in each case.

Thanks are due to the Principal of the Veterinary College, Bombay, for his co-operation in the above enquiry.

(19) *Enquiry into the Pathogenic and Non-Pathogenic Flora and Fauna of the Sewage Purification Works, Dadar.*

In the year 1938 an epidemic of typhoid was raging in the north of Bombay. This was attributed to the proximity of the Dadar Sewage Purification and disposal works in the initiation of the epidemic and keeping it in an hyperendemic state in that part. An enquiry into the "Flora and Fauna of the Sewage" was therefore instituted and the work is being carried out in this department with the help of a Municipal grant.

(20) *Role of Anaerobic Streptococci in Puerperal Sepsis.*

(This enquiry is being conducted with the help of a grant from the Bombay University).

The research was begun by investigating the normal vaginal flora during the last month of pregnancy. The cultures were grown both aerobically and anaerobically; special attention being paid to the streptococcal growth which was found to be strict anaerobes. Later on cultures were prepared from the swabs taken from the local discharge of patients with afebrile puerperium and they were investigated on the same lines.

By the end of the year the research was started with the investigation of the septic puerperal cases in whom no operative interference was done at the time of labour. In these cases both vaginal discharge and the blood culture were prepared for anaerobic growth of streptococci.

Thanks are due to the authorities of the Nowrosjee Wadia Maternity and the Cama and Alibless Hospitals for the co-operation extended by them in giving facilities for the collection of clinical material for the conduct of the above enquiry.

(21) *Reliability of guinea-pig inoculation test in the diagnosis of human tubercular affection.*

This investigation became necessary as it was found that the number of positive guinea-pig inoculation tests were few. When both the culture and guinea-pig inoculations were tried on the same specimen of material the former was more often positive. Experiments with massive and graduated doses were carried out in animals and it was shown that a positive guinea-pig inoculation test depended on the number and the virulence of Mycobacterium tuberculosis. The negative results in some cases in which the material was undoubtedly tubercular could be attributed to a lack of sufficient number of virulent germs. The question as regards the resistance of the local breed of guinea-pigs is being studied.

Originally this enquiry was started with the help of a grant from the Indian Research Fund Association. It is now taken up with the help of the Seth G.S.M. College & K.E.M. Hospital Research Fund.

(22) The bacteriology of "*Infections of wounds by anaerobic bacteria*" does not seem to have been studied in this country. Methods of cultivation of these germs have been developed in the Pathology department and a study of every deep-seated wound is being made with a view to detect the incidence of different types of anaerobes responsible for the infection.

(This enquiry is being conducted with the help of a grant from the Indian Research Fund Association.)

(23) *A Study of unrecognised type of nodules occurring in human spleens.*

For the last two years about 11 specimens of spleen showed the presence of nodules varying in size from 2 to 25 mm. They were discrete, slightly raised above the surface and sharply demarcated from the rest of the splenic tissue. Their histology was critically examined and it led to suspect a parasitic cause for their production. The material was carefully examined from that point of view and the presence of microfilaria could be demonstrated in every one of them. The nodules appear to be granulomata of microfilarial origin. So far as our information goes such nodules have not been previously described.

(24) *Enquiry into "Toxaemia of Pregnancy."*

This enquiry which was originally carried out under the auspices of the Indian Research Fund Association is now being carried out by Dr. N. A. Purandare at his own cost.

During the year 1940 investigations were carried on with albumin and globulin fractions of the autolysed saline extracts first, of the normal and then of the toxaemic patients. It was discovered that albumin fraction of the placentae of the toxaemic patients when injected into pregnant guinea-pigs and rabbits produced pronounced changes in the liver while kidneys were more affected by globulin fraction.

Later on experiments were carried on with the globulin fraction alone, which was obtained in a powder form so as to know the exact quantity used and what changes were produced in the kidneys in proportion to it.

Blood chemistry of the toxaemic patient was also carried out in order to establish the diagnosis and also to find out any deviation from normal.

Thanks are due to the authorities of the Nowrosjee Wadia Maternity Hospital, the Cama and Alless Hospitals and the Haffkine Institute for their co-operation in this enquiry.

(25) *Enquiry on "Thrombo-angitis Obliterans."*

This investigation which was originally started under the auspices of the Indian Research Fund Association some three years ago is now being carried out by Dr. R. N. Cooper at his own cost with the help of materials supplied by the Seth G.S.M. College and the K.E.M. Hospital Research Fund.

This study which deals with different lesions resulting from peripheral vascular disorders with special reference to Thrombo-angitis Obliterans has been found to be of common occurrence in this place.

In spite of the extensive work with a view to identify the causative Agent, the information so far has not yielded any definite clue to the causative factor.

(26) *Enquiry regarding the Aetiological Incidence of Heart Disease.*

Analysis of the autopsy records of 4,335 consecutive autopsies at the K.E.M. Hospital revealed 568 cases with cardio-vascular lesions. The largest aetiological group was formed by cardio-vascular syphilis (29.3%). Hypertension and arteriosclerosis came in next (21.7%). Rheumatic heart disease accounted for 6.1% of the cases. Infective conditions were responsible for 18.4% of the cases. Congenital lesions and other miscellaneous conditions accounted for the rest of the cases.

(27) *The Age and Sex Incidence in Different Forms of Heart Diseases.*

A detailed study has been taken up in cases of cardiac failure admitted into the K.E.M. Hospital, Bombay, in order to determine:—

- (1) The aetiological factors concerned;
- (2) The incidence rates of the different types of failure;
- (3) The degrees of failure or decomposition encountered, with reference to prognosis;
- (4) Age and sex incidence of heart failure cases;
- (5) The earliest symptoms and signs of heart failure;
- (6) The relative importance of various symptoms and signs;
- (7) The incidence rate and degrees of cardiac-enlargement encountered in cases of heart failure by the methods of palpitation and percussion;
- (8) The importance of non-valvular heart disease and pulmonary diseases in the genesis of heart failure;
- (9) An analysis of the different forms of valvular lesions encountered;
- (10) An analytical study of various features by heart failure cases:
 - (i) murmurs;
 - (ii) oedema;
 - (iii) hepatomegaly;
 - (iv) splenomegaly;
 - (v) blood count
 - (vi) urine, etc.

(28) *Tuberculin in Ophthalmic Practice.*

Regarding the above research very encouraging results were obtained, so much so that attempts were made to evolve a therapeutic test for ocular tuberculosis with the help of old bovine tuberculin and success has been attained to a great extent in this direction.

62. Articles on medical subjects were published by the members of the Honorary, Professorial and other Staff during the year under report as mentioned below. The articles published in the College Magazine are not included herein.

Serial No.	Name of article.	Contributed by.	Name of the Journal publishing it.
1	The Height, Weight and Chest Measurements Inquiry relating to some school children (Males) in Bombay.	Dr. Jivraj N. Mehta, M.D. (Lond.) M.R.C.P. (Lond.) Dr. K. S. Mhaskar, M.A., M.D. (Bom.) Mr. L. S. Vaidyanathan, M.A. F.I.A.	Journal of the Indian Medical Association, January 1941.
2	Early Diagnosis of Typhoid Fever ...	Prof. R. G. Dhayagude, M.D. (Bom.) ...	Medical Bulletin, April 20th, 1940.
3	Pathological Conditions of thyroid gland ...	Dr. R. G. Modak, M.D. (Bom.) ...	Medical Bulletin, April 6th, 1940.
4	Spirochaetal Jaundice in Bombay ...	Dr. K. D. Manohar, M.D. (Bom.) ...	Medical Bulletin, July 20th, 1940.
5	Some Unusual Manifestations of Acarus Infection.	Do. do.	Indian Journal of Venereal Diseases, January-March 1941.
6	Studies on Basal Metabolism in Bombay, Part II.	Prof. S. P. Niyogi, M.Sc., M.B. (Cal.) ... Mr. P. L. Powar, M.B.B.S. & Mr. M. V. Sirsat, M.B.B.S.	Indian Journal of Medical Research, October 1940.
7	Studies in Calcium and Phosphorus Metabolism, Part III.	Dr. V. N. Patwardhan, M.Sc. (Bom.), Ph. D. (Lond.) & Dr. R. G. Chitre, M.Sc., P.H.D.	Indian Journal of Medical Research, October, 1940.
8	Do. do. Part IV ...	Do. do.	Do. do.
9	Compounds of phosphorus in milk powders ...	Dr. B. N. Acharya, M.Sc., Ph. D. & Mr. S. C. Devadatta.	Journal of the University of Bombay, March, 1941.
10	A short historical review of the development of the present knowledge of Diabetes Mellitus.	Dr. C. C. Merchant, M.B.B.S.	Antiseptic, June, 1940.
11	Drugs used in the treatment of Asthma ...	Dr. C. C. Merchant, M.B.B.S.	Antiseptic, October, 1940.
12	Early recognition of sex in Human Embryo.	Mr. D. S. Deshpande, M.Sc.	Read before the 28th Indian Science Congress, 1941.
13	On the Gigantism of Umbilical Hernia ...	Do. do.	Do. do.
14	On the Embryonic Depression of Palmer and Plants Pads in man.	Do. do.	Do. do.
15	Pulsation of Heart in Thalassemia Bombayensis.	Do. do.	Do. do.
16	Excretory vesicles of Thalassemia Bombayensis.	Do. do.	Do. do.
17	Locomotion of Thalassemia Bombayensis ...	Do. do.	Do. do.
18	Olfaction in Snakes ...	Do. do.	Do. do.
19	Feeding Habits of Cobras and Pythons ...	Do. do.	Do. do.
20	Intricacies of Ectopic Pregnancy ...	Dr. H. DeSa, M.D., F.C.O.G. (Lond.) ...	Journal of the University of Bombay, March 1941.
21	Blood Transfusion in Surgery ...	Dr. R. N. Cooper, M.S. (Lond.), F.R.C.S. (Eng.)	Medical Bulletin, July 1940.
22	Experiences with lesions of the kidney and the urether.	Dr. V. M. Kaikini, B.A. (Bom.), F.R.C.S. (Edin.)	Medical Bulletin, 4th May 1940.
23	Carcinoma Larynx ...	Do. do.	Antiseptic, October, 1940.
24	On the Estimation of Circulatory Efficiency ...	Dr. N. D. Patel, M.D. (Lond.), M.R.C.P. (Lond.)	Medical Bulletin, 6th July 1940.
25	Chemotherapy in Streptococcal Infections. ...	Dr. M. J. Shah, M.R.C.P. (Lond.), D.T.M. & H. (Lond.)	Medical Bulletin, 1st June 1940.

Serial No.	Name of article	Contributed by.	Name of the Journal publishing it.
26	Intravenous Injection of Oxygen under Normal Atmospheric pressure.	Capt. Inderjit Singh, Ph.D. (Camb.) M.B. (Rangoon) and Dr M. J. Shah, M.R.C.P. (Lond.) D.T.M. & S. (Lond.)	"Lancet", 18th May 1940.
27	Calcium Gluconate in testing circulating time.	Dr. M. J. Shah, M.R.C.P. (Lond.) D.T.M. & H. (Lond.)	Medical Bulletin, 1st June 1940.
28	Some problems of Gujarati Vegetarian Food ...	Do. do.	Journal of Gujarati Research Society, 1940.
29	Consanguinity and Marriage ...	Dr. A. E. DeSa, F.R.C.S. (Eng.).	Medical Bulletin, 1st June 1940.
30	The Surgery of Diabetes ...	Do. do.	Medical Bulletin, 21st December 1940.
31	An enquiry into Normal Blood Pressure Phenomena.	Dr. R. J. Vakil, M.D. (Lond.), M.R.C.P. (Lond.).	Medical Bulletin, February 1941.

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

64. A. R. P. classes were held at this College for the medical practioners and students, nurses and the lay public during the year.

65. A second " Refresher Course " was held for the medical practitioners for two weeks in October 1940, under the joint auspices of the Seth G. S. Medical College and the Grant Medical College. The course organised was not taken advantage of as was at first thought likely as only 5 candidates took advantage of the course. The Honorary Staff of both the Hospitals and Colleges had participated in the course. It cannot be said that either during the year under report or in the previous year Medical practitioners showed any particular interest in these classes and it is a matter for consideration if the teaching staff should be called upon to waste their energy with such poor response on the part of those for whom the course was organised, particularly when the fees were moderate.

Triennial Inspection Committee.

66. The Triennial Inspection of the College was carried out by a Committee appointed by the University of Bombay. It commented favourably on the arrangements in the College for the instruction of students. The Inspectors in the subjects of Pathology, Forensic Medicine and Hygiene appointed by the Medical Council of India also visited these institutions in December 1940, for the purpose of carrying out inspection of the courses of instruction, facilities for teaching and examinations of this University in those subjects.

The Co-operative Credit Society.

67. The Co-operative Credit Society of the Labour Staff of the Hospital and College has continued to work satisfactorily during the year under report.

68. The share capital of the Society which was Rs. 10,056-4-0 on 30th April 1940 has been increased to Rs. 12,695-0-0 by the end of March 1941. Fixed Deposits from non-members to the extent of Rs. 1,200 have been accpeted while the sum of Rs. 1,950 has been refunded to some of the non-members who had deposited their amounts at the start of the Society. The Society has still Rs. 4,800 as Fixed Deposits all from non-members.

69. During the period under report, the loans advanced by the Society to its members amounted to Rs. 20,910-0-0 while Rs. 19,274-5-0 were received from members as repayment of previous loans. Of the total loan advances about 55 per cent. were given for liquidating past debts as against 75 per cent. in the previous year for the same purpose which possibly shows that the labour staff have been steadily getting free from the money lenders. The average loan borrowed by a member during the year amounts to Rs. 116-0-0; per head, as against Rs. 119-0-0 of the previous year.

70. The Society at its 4th Annual General Meeting held on 8th October 1940 declared a devidend of 6½ per cent., on the paid up share capital for the year ending 30th June 1940. The net profits earned by the Society during the same year were Rs. 1,095-8-0.

71. The Reserve Funds of the Society amount to Rs. 950-2-0. This amount includes the donation of Rs. 300-0-0 made by Managing Director of the Bmbay Provincial Co-operative Bank, Ltd., referred to in the previous year's report.

72. The Society which was hitherto in class 'B' has been promoted to class 'A' during the period under report.

73. The membership of the Society which was 257 on 30th April 1940 has been raised to 261 by the end of April 1941. 22 Members have joined the Society against 18 retired during the same period.

A Short Retrospect.

74. The Seth G. S. Medical College began to admit students from June 1925 and the K. E. M. Hospital was opened for the reception of patients in February 1926. It is more than 15 years since both the institutions began to function. It will not, therefore, be out of place here if I take a short retrospective view of the progress made by these institutions. 15 years of useful service is a very short span in the life of an institution but an occasional retrospect of its past working helps to form a correct perspective in the light of which its future progress may be directed. With this object in view the following short account of the progress made by these institutions is given.

The Hospital.

75. As the first fruit of the responsibilities undertaken by the Corporation under the Police Charges Act of 1907 and the subsequent amendment of Section 61 of the Bombay Municipal Act, the K. E. M. Hospital was opened for the reception of patients on 15th February 1926. The scheduled accommodation in the Hospital was 304 beds in the beginning, out of which only 100 were fully equipped and available for patients in February 1926. By the end of March 1927, the total bed accommodation available was 267. This accommodation was raised to 310 in the beginning of the year 1927-28. With the opening of the Nowrosjee Wadia Maternity Hospital in close proximity to the College on 13th December 1926, the Maternity Section of the K. E. M. Hospital was closed as from 1st March 1927. The closing of the maternity wards enabled the provision of separate wards for children who were till then warded in the female medical and surgical wards, respectively, and the increase of gynaecological beds from 20 to 35. On account of the marked popularity of the Hospital within a short span of 3 years and the increased demand on its accommodation, the bed accommodation had to be increased from 310 beds to 334 beds. Due even then to constant over crowding in the wards, the scheduled strength of beds was increased from 334 to 354 in 1929-30 which was further increased to 370 in 1936-37. In spite of these successive increases in accommodation, there were still a large number of patients lying on the floor almost every day, year in and year out. The Corporation then thought it necessary to undertake a big scheme of Hospital Extension and at the same time decided under their Resolution No. 289 dated the 13th July 1939, to provide more beds for the floor cases thus increasing the strength of beds in the existing Hospital from 370 to 426 which is the accommodation available at present. Under the extension scheme 106 further more beds will be available for the treatment of patients. The following table will be of interest in the study of the development and growth of the Hospital during the last 15 years. (also vide Chart 4 A)

Year.	Average No. of beds occupied during the year.	No. of patients admitted during the year.	Total No. of new out-patients during the year.	Total No. of out-patient attendance.	OPERATIONS.	
					On in-patients during the year.	On Out-patients during the year.
1926 (9½ months).	205.	4,378	26,627	79,823	1,687	1,106
1927	266.6	5,923	39,698	1,16,375	1,947	1,650
1930	368.4	9,117	58,377	1,73,511	3,103	3,126
1933	354.5	10,833	71,754	2,07,811	3,465	4,277
1936	397.6	12,127	85,557	2,65,910	4,020	7,047
1939	384	11,932	1,22,473	3,93,496	3,762	10,209
1940	423	12,575	1,21,760	4,05,093	4,056	10,201

76. The total expenditure incurred on the maintenance of the Hospital during the year 1926-27 was Rs. 3,41,000. The cost per in-patient during the same year worked out approximately at Rs. 3-14-1 per day and the cost of the out-patient department worked at As. 0-7-2 per out-door attendance approximately. The expenditure of the Hospital has during the year 1940-41 increased to Rs. 6,11,669. The average cost per patient per day has now been Rs. 2-15-3 while that per out-patient attendance to As. 0-6-0 during the same year.

77. The Hospital is constructed on the pavilion system. The total expenditure originally incurred on the Hospital buildings, including Staff Quarters and on equipment, has amounted to Rs. 47,91,915. This is exclusive of the cost of land of the value of about Rs. 5,00,000 which was presented by Government. Towards the said cost, contributions to the extent of over Rs. 7,71,000 were received from the Committee appointed to commemorate the memory of the late King Edward VII and other donors.

78. As stated above on account of a great demand for more beds and for better facilities in the Out-door departments, the Bombay Municipal Corporation have approved by their Resolution No. 755 dated the 14th December 1936 the extension of the Hospital by 106 beds and of the Out-door department at a non-recurring cost of Rs. 15,00,000. This would also involve an additional recurring cost of over Rs. 1,00,000 a year for the

maintenance of the extra beds. Half the non-recurring cost will be met from a grant which the Governor's Hospital Fund, Bombay, has generously made towards the cost of this extension. Our warm thanks are due to the authorities of this Fund which made the extension possible. The following works are included in the Extension Scheme :—

Works included in the Extension Scheme.

Serial No.	Particulars.	Amount of estimate for works to be carried out.	Progress of the work.	Cost
1	An additional storey (2nd floor) over the four pavilion wards			
	(a) Storey over wards Nos. 3 and 4.		Completed.	1,61,000
	(b) Storey over wards Nos. 1 and 2	1,45,000		
2	Additional storey over the Administration Block	53,000		
3	Additional storey over the Ophthalmic Ward (Ward No. 14)	39,377	In progress.	
4	Additional storey over the Gynaecological pavilion. (Wards No. 9 and 10) } ...			
5	Two additional storeys over the Gynaecological pavilion. (Ward No. 11) } ...	1,45,115		
6	Extension to the out-patients department—two storeys in all ...	15,914	In progress.	
7	Additional storey over the mortuary block for clinical and pathological laboratory.		Completed.	11,870
8	Additional storey over the Out-patient department	1,24,865	In progress.	
9	Additional storey over the Main Operation Theatre block	47,000	Deferred for the present on account of increased cost of construction due to war.	
10	Registration Hall	84,174	In progress.	
11	Remodelling of laundry for Steam Laundry and Workshop, ground and first floors.	41,000		
12	Nurses' Quarters		Completed.	4,08,000 (Subject to final adjustment of the accounts).
13	Store behind the garage		Completed.	6,500
14	Observation Ward for mental cases	12,117	In progress.	
15	Lavatory block for menials		Completed.	2,450
16	Additional storey over part of garage and chaffeurs' quarters for social welfare work		Completed.	15,600
17	Extension of Stores and Electro-cardiograph rooms		Do.	11,000
18	Extension of the Ministerial Staff Quarters.		do.	57,000
19	Shed near the Dispensary for out-patients		do.	2,400
20	Washing place for menial staff and paving between the servants' quarters block.		do.	2,210
21	Furniture and metal and glass equipment	1,90,000		25,000
	Total ...	8,97,562		7,03,030

When the extension scheme is completed the total accommodation available in the Hospital will be for 532 beds and in case of necessity as many as 580 patients could be comfortably accommodated in the Hospital. Such an increase in bed accommodation will, besides giving medical relief to a large number of patients, add greatly to the facilities of the clinical instruction of the students of the Seth G. S. Medical College. At present each student has the sole charge of about 4 medical or surgical beds against the standard of 5 beds per student as prescribed by the Medical Council of India. When the extensions are completed the floor area in the out-patient department will be increased from 33,900 square feet to 64,500 square feet thus providing double and in some cases almost four times the area occupied by the existing departments, leading to great facilities of work and a quick disposal of patients.

79. Though in the above extension scheme were not included the work of the construction of quarters for the Dean and the Assistant Dean and the Assistant Medical Officers, the Corporation undertook them at the respective cost of Rs. 69,700 and Rs. 74,020. The Dean occupied the bungalow in May 1940, while the other officers occupied their Quarters in April 1940.

80. The Nursing Staff occupied their new home as from March 1941, while their old quarters are utilized for housing all the Men House Officers under one roof and for providing adequate accommodation for the Medicine and Engineering Stores. The rooms in the hostel for men students which were formerly occupied by the Housemen, are now made available for the use of students, much to their benefit and bringing an additional annual revenue of about Rs. 1,500 as room rent; while the rooms occupied by some of them in the Administrative Block are now available for providing the necessary accommodation for office purpose and particularly for the Registration Section. The case records of patients are now brought over from the College building and the room thus vacated in that building will permit the extension of the College Library.

81. Proposals have been also approved for the construction of quarters for the Labour Staff in the near vicinity of the Hospital at an estimated cost of Rs. 4,89,950 *vide* Corporation Resolution No. 530, dated the 15th September 1939.

The College.

82. At the instance of the Trustees of Seth Gordhandas Sunderdas Charities the then Advocate General offered to the Corporation Government Loan Notes of the face value of Rs. 12 lakhs (which was subsequently increased to 14½ lakhs) for endowing a Medical College in connection with the King Edward VII Memorial Hospital.

83. The Corporation accepted this munificent offer. The construction of the College Building was entrusted to the Tata Engineering Company under the capable supervision of Mr. George Wittet who had also planned the K. E. M. Hospital. The College is a handsome three storeyed building designed in 'E' shape. The cost of constructing and equipping the College, including the cost of land came to Rs. 17,45,017.

84. At the start the affiliation of the College was provisionally granted by the University of Bombay for a period of 18 months from June 1925 in the Faculty of Medicine for the course of study prescribed for the Intermediate M.B.B.S., examination. The Government were pleased to notify their sanction to the Senate's recommendation by Government Resolution No. 3732 dated the 3rd September 1925. The College began work on 1st June 1925, with very scanty apparatus, furniture and almost with no Library and Gymkhana.

85. The permanent affiliation of the College to the University of Bombay for the courses of studies for the M.B.B.S., degrees was sanctioned by Government in August 1926. The College is also affiliated to the College of Physicians and Surgeons, Bombay, for all its examinations.

86. Progressively the College and the Hospital have now been also recognised for post-graduate degrees and diplomas granted by the University of Bombay as well as for various examinations held by the London University, the Conjoint Board (London), Royal College of Surgeons (England), and for the D. O. examination of the University of Oxford.

87. The College is likewise affiliated to the University of Bombay for undergraduate and post-graduate courses of study in the Faculty of Science in the subjects of Animal Physiology, Comparative Anatomy, Embryology, Bacteriology and Micro-biology.

88. The College was allowed by the University of Bombay to admit 60 students to the 1st Year Class in 1926, which number was increased to 70 in June 1931 and to 80 in June, 1934. The number of under-graduate students in the College has increased from 46 in 1925, with 6 women students, to 426 in 1941, which includes 75 women students. The number of post-graduate students in March 1941 was 84 including 5 lady students.

89. As the College has been making the maximum number of admissions in the 1st Year Class as allowed by the University in 1934 the number of students obtaining on the roll of the College is likely to remain constant as at present. As already stated the number of beds available per student at the K. E. M. Hospital is less than 5 the number required by the Medical Council of India. It is therefore not possible to increase the number of admissions to the First Year Class with the present bed accommodation in the Hospital though the demand for increase in the facilities for medical education in the Presidency is growing every year as would be seen from the fact that no less than 451 applications were received for a possible admission of 75 seats in June 1941; exclusive of the five seats reserved for C.P. and Berar students since 1936 under a special agreement with the Government of that Province. That Government pays the Corporation a subsidy of Rs. 500 per student, per year.

90. The total expenditure on the College in 1926-27 came to Rs. 1,79,839 which figure has now increased to Rs. 2,77,087 in 1940-41. The revenue of the College in the form of fees which amounted to Rs. 32,682 in 1926-27 has increased to Rs. 1,23,006 in 1940-41. The gross cost per student which worked at Rs. 1,788 in the year 1926-27 has now been reduced to Rs. 650 in 1940-41 while the net cost which was Rs. 1,471 in 1926-27 has declined to Rs. 361-5-0 per student in 1940-41.

Museum.

91. Thanks to the timely donation of Rs. 1,10,000 in Government Promissory Notes given by the Trustees of the late Seth Jamnadas Lalubhai Charities, it has been possible to build the Seth Jamnadas Lalubhai Pathological Museum which was completed on 31st October 1933, thus affording for the Pathology, Hygiene and Forensic Medicine departments an exhibitional area of 9,484 square feet as against the original area of 4,575 square feet that was available in the first construction, and which has since been now given over to the Anatomy Department where a large part is set aside for a study of Comparative Anatomy. The space so provided for museum purpose is already found too small to keep pace with the enthusiasm and work of the various departments and to meet the needs of instruction of students every corner and corridor space is now

being slowly utilized till more funds are available to complete the extension. The cost of constructing and equipping the Museum came to Rs. 98,140. The amount by the sale of the securities of the face value of Rs. 1,10,000 came to Rs. 86,110. The rest of the cost was borne by the Corporation.

Hostels.

92. *Hostel for Men Students.*—This Hostel was ready for occupation by students in June, 1926. It had a ground and two upper floors in the beginning which provided an accommodation for 100 students and the cost of its construction and equipment came to Rs. 2,65,928. Due to the increase in the number of students this accommodation was found insufficient and an additional floor over the building was constructed in June 1941, at an additional cost of Rs. 63,244 including the cost of equipment of the new rooms. The Hostel now has an accommodation for 148 students and is generally full. A number of applicants has on and off to be refused admission for want of accommodation. The expenses on the Men Students' Hostel in 1926-27 came to Rs. 4,116 while they amounted to Rs. 6,552 in 1940-41. The income by way of rent for 1926-27 came to Rs. 7,084 which has now increased to Rs. 14,085 in 1940-41. One of the members of the Junior Teaching Staff is appointed as Superintendent of the Hostel and stays on the premises.

93. *Hostel for Women Students.*—The construction of this Hostel was undertaken in 1937 and the building was ready for occupation by women students in October 1938. The cost of construction and equipment came to Rs. 83,490. The expenses of this Hostel in the year 1940-41 came to Rs. 4,171 while the income by way of rent amounted to Rs. 2,661. A resident Lady Superintendent stays on the premises.

Research.

94. In the first few years of the opening of the College the staff could not undertake research enquiries as the most important duty at that time was to organise and equip the various departments of the College and to settle details regarding the instruction of students. Nevertheless a start in this direction was made in 1926-27 and efforts were made to secure grants or donations for the purpose from various sources. At present researches are carried on with the help of grants from the following funds and institutions :—

- (1) Indian Research Fund Association.
- (2) Seth G. S. M. College and K. E. M. Hospital Research Fund.
- (3) Bombay University.
- (4) Private Funds.

It was with great effort that funds were secured for three investigations in 1929-30 from the Indian Research Fund Association. Since then several investigations have been going on in this College under the auspices of that Association.

95. The Corporation were also persuaded to form a separate Fund under the Seth G. S. M. College and K. E. M. Hospital Research Endowment Fund. This Fund is found very helpful in taking up fresh inquiries at this College and its amount is expected to exceed the sum of Rs. 40,000 during the course of the year 1941. Some of the members of the staff have been able to secure small grants for their researches from the University of Bombay every year. It is extremely gratifying to note that some members of the staff have volunteered contributions from their own pockets for the conduct of some of the researches. My grateful thanks in this respect are due to Drs. Purandare, Bharucha and Cooper who have each financed some of the researches conducted at this College, thus setting an outstanding example of the spirit of fostering original work both by personal direction and patronage.

96. The amounts spent on research upto 31st March 1941, thanks to the generous help received from various sources, comes to over Rs. 83,000. Thanks to such assistance the College and Hospital have come to be recognised as one of the important centres in the country where medical research is being carried on to an increasing extent, year after year, and during the year 1940-41 as many as twenty eight enquiries were being conducted by the Staff in the different departments of the College and Hospital. The assistance received for such work is however precarious in that it largely depends on grants voted annually by various bodies. To put medical research on a sound basis at these institutions, it is essential that we have a sufficiently large Research Endowment Fund at our disposal in the same way as the School of Tropical Medicine has one in Calcutta. Medical Institutions abroad are richly endowed for such work and one looks forward to our receiving similar assistance from those generous donors interested in the progress of medical research in India. It is therefore proposed to make special efforts to raise a suitably large amount for the Research Endowment Fund of these institutions to enable annual grants being made from the interest on the Corpus of the Fund.

97. Though the College was started in 1925 it has not yet been found possible to have a Gymkhana Pavilion and a playground of its own. A plot at Naigaum has been reserved for the playground and the Corporation were pleased to make a provision for levelling the ground etc., sometime ago. The plot at the Parel Tank area which is in Government possession was considered more suitable for the purpose and as such negotiations were going on for the transfer of the said plot to the Municipality. Just when the matter seemed to have been finally settled and the plot was to be handed over to the Municipality, the war broke out in Europe and the then ministry resigned. One does not know when this ground will now be made available for the use of the students. As however the need for the Gymkhana ground is imperative, levelling of the plot at Naigaum for the playground for the students and the construction of the Gymkhana pavilion might have to be taken in hand shortly. Such needs cannot be put off indefinitely.

98. The College had no "Cold Room" of its own for keeping dead bodies required for dissection purposes in the Anatomy Hall of the College. Proposals have been approved by the Corporation for a "Cold Room" for keeping 15 dead bodies for the purpose of dissection and operative surgery classes at an estimated cost of Rs. 12,430 and the work will shortly be taken in hand.

99. A "Cloak Room" for the students was badly needed. The Corporation has approved of its construction at a cost of about Rs. 2,345 and the work has already been started.

100. Like the Hospital, the College also needs extension. The laboratories are not adequate; nor are store rooms sufficiently provided. The need of a Pharmacy Class Room and of a properly constructed Animal House is very greatly felt.

Poor Box Charity Fund.

101. Though the Hospital provides all that may be necessary for the treatment and comforts of patients, there are certain items of expenditure which cannot be borne by the Municipality. A Poor Box Charity Fund was therefore started in 1926 with the sanction of the Standing Committee under the Resolution No. 6736 dated the 29th September 1926. The object of the Fund was to provide comforts, special medicines and appliances to the poor and needy patients at the discretion of the Dean of the Hospital and those who may be receiving or who may have received the benefits of the Hospital and those interested in the cause of the sick poor may contribute to the Fund.

102. Funds are collected to some extent through the boxes kept in the various wards and departments of the Hospital; but mainly by means of personal and private appeals to charitably disposed persons and to industrial and commercial concerns, etc. The total amount collected since the opening of the Hospital in February 1926, in various ways, including interest accruing from the Fund from year to year ran up during the course of 15 years to about Rs. 2,01,300 upto 31st March 1941, as apart from gifts received in kind. Out of this amount about Rs. 62,700 have been spent on costly medicines and injections administered to patients, for the supply of artificial limbs, trusses for hernia etc., or for blood transfusions, etc. The balance has been invested in Trust Securities of the face value of Rs. 1,43,000.

103. It is proposed to create a Trust in respect of the above amount held in Government and other Trust Securities for the purpose of constructing and equipping a Convalescent Home with an accommodation for 50 men patients discharged from the K. E. M. Hospital to be built on a piece of land purchased in the Bombay Suburban District or in any other neighbouring area suitable for the construction of such a Home. The proposal is at present before the Corporation for their consideration.

104. "The extent to which work has increased in the Hospital and College, during the course of the last 15 years could be also judged from the increase in Staff sanctioned from time to time. The establishment provided in the budget grants for 1925-26 included 149 employees (66 on the Superior Staff establishment and 83 on the Labour Staff) on the Hospital Schedule and 90 employees (61 on the Superior Staff establishment and 29 on the Labour Staff) on the College Schedule. The Staff now provided number 583 on the Hospital establishment (267 on the Superior Staff establishment and 316 on the Labour Staff) and 173 on the College establishment (116 Superior Staff and 57 Labour Staff). The increases in the Staff sanctioned from time to time were however, never upto the actual requirements due to the increase in work and even now there is a shortage of Staff, particularly on the Hospital side. The Staff now provided has however, considerably facilitated the work of the institutions as compared with earlier years.

General.

105. A Social Welfare Centre for the K.E.M. Hospital & Seth G.S.M. College Menial Staff was established with the help of the Bhagini Samaj on 17th September, 1935. The work is carried on at two different places, viz., (1) in the Hospital compound and (2) at the Naigaum Chawls. The activities of this Social Centre consist of Adult Schooling for men and women, providing facilities for their recreation including out-door excursions and visiting the families with a view to advising them on questions of health, domestic economy and general hygiene. Besides this, the women are taught sewing, i.e., cutting and stitching simple garments, knitting, embroidery work, flower making and music. Films of educational value are occasionally shown and at times lectures of general nature are also arranged. The Centre is gradually gaining popularity amongst the Labour Staff. The work of the Welfare Organisation was taken over by the Health Department of the Bombay Municipality in 1938 and Miss F. Soonawalla, the Lady Social Worker, has been in charge of this Centre since 1st July 1938.

106. Three separate Co-operative Credit Societies were started in October, 1936, for three separate groups of the Labour Staff of the K.E.M. Hospital and the Seth G.S.M. College with the help of the Bhagini Samaj and the Bombay Divisional Co-operative Institute. After a year's working it was found that the running of three separate Societies independently of each other and in the same institution involved more expense, labour and inconvenience to the members of the Society. They were amalgamated into one Society with effect from 29th May 1939. The number of members on the roll of the Society on 30th April 1941 was 261 with a working capital of Rs. 12,695 by the end of March, 1941. The collected Share Capital was Rs. 12,695 by the end of March, 1941. The Dean is the permanent *ex-officio* President of the Managing Committee of ten members which carries on the management of the Society.

107. The Staff Medical Society has been formed since the commencement of 1941, of the members of the Medical Staff (including the Consulting Honoraries) of the K.E.M. Hospital and Seth G.S. Medical College with the object of promoting a feeling of "Camaraderie" and inter-change of ideas amongst its

members by arranging socials and by holding meetings to discuss the clinical and scientific material as found in the institution. The meetings of the Society, which are preceded by a dinner, are held every month. Great hopes are entertained in regard to the development of this Society in course of time.

108. School Clinic for School Children of the Municipal Primary Schools was started in the K.E.M. Hospital on 13th August 1931 and has been doing very useful service to the children of the Schools Committee for the last 10 years.

109. The Corporation were approached with a view to start the "K.E.M. Hospital & Seth G.S.M. College Equipment Renewal Fund" and provision for the necessary funds is being made in the budget from 1935-36 onwards. It was decided to provide an initial equipment fund of One lakh of Rupees by annual payments of ten thousand Rupees for ten years for the replacement of costly equipment purchased at the commencement and a provision for depreciation of the costly equipment purchased for the Hospital & College since 1934 is being annually made.

110. The K.E.M. Hospital has been the first institution to experiment on the use of sludge gas manufactured by the Bombay Municipality at the Dadar Purification Works from June, 1938, and with the success here achieved, its use is to be extended to the Ramesh Premchand Tuberculosis Hospital as well as to the Nowrosjee Wadia Maternity Hospital and the Bai Jerbai Wadia Hospital for Children. It may in course of time be possible to generate electricity with the help of this gas and thus provide electric current to these and other institutions mentioned above, thus releasing large sums now spent on electric energy for further medical relief in the City.

111. Efforts were made in co-operation with the Staff of the Grant Medical College to organise a "Refresher Course" for the general medical practitioners in the years 1939 & 1940, respectively. I however regret to state that the practitioners for whose benefit the course was organised did not show much enthusiasm for the course as it was attended by a very few general medical practitioners.

112. An essential need is for the proper organisation of instruction for the post-graduate degrees and diplomas in the City. A proposal has been made for the grant of a sum of Rs. 5,000 by the University for this purpose. Proposals have long been also submitted for the institution of post-graduate diplomas in such subjects as Tuberculosis, Radiology, Dermatology and Venereology, Laryngology, etc.,

113. Great pains have been also taken right from the start to provide facilities for the encouragement of Indian women taking to nursing. Women of the Indian Christian community have long been known to have taken to nursing as a profession. Parsi and Hindu ladies were at first backward. These latter have been engaged in increasing numbers on the Staff of the Hospital and a large number of them have passed out of the Hospital for appointments elsewhere and in private practice. As in the case of the Medical Staff, our Hospital is now being staffed with the nurses passed out from the Hospital itself. It is hoped that with the construction of the New Nurses' Home and the facilities provided therein, it would soon be possible to organise special post-graduate training for nurses who may desire to take up posts of Sister-Tutors and Matrons of Hospitals. Such facilities do not at present exist in India.

114. I have tried to be as brief as possible and have mentioned only the salient features in the development of these institutions during the last 15 years. The popularity of both the College & Hospital during their short period of existence has grown countrywide and their name has reached even foreign countries. The Authorities of the Hospital had to pass through difficult times but eventually with the co-operation and good-will of the public and the members of the staff and with the help of the Municipal Authorities and the Corporation these difficulties were overcome and the institutions have achieved their present state of expansion within a short period for which warm thanks are due to all of them. What has been done in the last 15 years could not have been possibly achieved had it not been for the warm support of the Corporation and the successive Commissioners and the cordial co-operation of the officers of the various Municipal Departments and of my colleagues on the Staff of these institutions right from the beginning. To one and all of them are due my most cordial thanks for the same.

115. It would not be out of place to mention here that right from the beginning every effort has been made to purchase equipment, apparatus, instruments, medicines, surgical dressings, linen, &c., of Indian make and the College and Hospital have contributed in no small way to the development of indigenous industries in India in the matter of hospital supplies and laboratory-ware.

116. Thanks to the generous offer of Rs. 40,000 from Mr. Ram Nivas Ruia and the additional donation of a like amount from the Bombay Provincial Anti-Tuberculosis Association, the proposal to construct a Tuberculosis Clinic in the Supari Baug Estate near the K.E.M. Hospital, to be named after the late Seth Ram Narain Ruia, has already been passed by the Corporation and the construction of the Clinic may be started in the near future. The construction of such a clinic in the immediate vicinity of the College and Hospital and of the Ramesh Premchand Hospital for tubercular patients would be of great help in improving the instruction of students in the proper diagnosis and treatment of Pulmonary Tuberculosis which at present is far from satisfactory at our institutions. In view of the steady growth in the incidence of this disease throughout the country in recent years, it is highly essential that medical students should have a thorough grounding as well as post-graduate instruction in the study of this disease.

117. The Seth G. S. Medical College is fortunately situated in an area with a large number of Hospitals, including the K.E.M. Hospital, the Nowrosjee Wadia Maternity Hospital, the Bai Jerbai Wadia Hospital for Children and the Tata Memorial Hospital for Cancer and the Haffkine Institute, as also the Veterinary College and Hospital in its neighbourhood. Unique opportunities are thus offered for a proper development of medical

education, medical relief and medical and other research, in this little area with the co-operation of the Authorities and Staff of the various institutions mentioned above. A beginning has been made and with the contacts developing one can look forward to much good, resulting in course of time.

118. Those who had visited the College and Hospital site and areas further north in the City in 1925 will be amazed to see the rapid expansion and development of this part of the City during the last 15 years. I have already indicated the various developments that have taken place in these two institutions and those under construction. The need for medical relief is always on the increase due to the rapid expansion of the north of the City. To meet these growing demands and to relieve the congestion at the K.E.M. Hospital a proposal was put up for the reservation of a site for the construction of a general hospital in the north of the island and the Municipal Commissioner was pleased to approach the Corporation for the reservation of a plot of land measuring about 9 acres in the Sion-Matunga Estate No. 6 for the purpose. In view of the statutory liability of the Corporation for the provision of adequate facilities for medical relief in the City, unless adequate land is ear-marked from now on, when it is easily available for the construction of a large hospital in the north of the island and suitable small areas acquired in the existing congested areas in the City as and when available for the construction of 'Clinics' for out-patients in them, the Corporation are likely to be required in future, with the increasing value of land, to spend in course of time very large amounts for the acquisition of suitable land for such purposes. I therefore hope that the suggestion made for the reservation of the said land in the Matunga-Sion estate would be soon approved by the Corporation.

119. In conclusion I would like to express my thanks to the Honorary, Professorial and other Staff of the Hospital and College for their valuable work and willing co-operation during the year under report.

I have the honour to be,

Sir,

Your most obedient servant,

JIVRAJ N. MEHTA,

Dean.

INDEX OF APPENDICES.

- Appendix No. 1.—List of the College and Hospital Senior Staff.
- Do. 2.—Summary of in-patient classified according to departments.
- Do. 3.—Summary of outpatients classified according to departments.
- Do. 4.—Chart illustrating in and out-patient admissions by months.
- Do. 4A.—Chart illustrating in and out patient admissions during the years 1927, 1931, 1936 and 1940.
- Do. 5.—Summary of patients according to sex, age and caste with a chart illustrating this summary.
- Do. 6.—Summary of discharges and deaths classified according to principal diseases or conditions treated.
- Do. 7.—Classification of patients suffering from Tuberculosis according to principal sites.
- Do. 8.—Classification of patients suffering from malignant neo-plasms according to type of growth, sex and age—discharges and deaths.
- Do. 9.—Classification of patients suffering from malignant neo-plasms—discharges and deaths classified according to site and sex.
- Do. 10.—Classification of operations performed in the surgical department.
- Do. 11.—Classification of fracture cases treated in the surgical department.
- Do. 12.—Classification of head injury cases treated in the surgical department.
- Do. 13.—Summary of patients treated for diseases of female generative organs, with results.
- Do. 14.—Classification of operations performed in the gynaecological department.
- Do. 15.—Classification of operations performed in the Ophthalmic department.
- Do. 16.—Classification of operations performed in the Ear, Nose and Throat department.
- Do. 17.—X-Ray and electro-therapy report.
- Do. 18.—Skin and Venereal department report.
- Do. 19.—Electro-cardiograph department report.
- Do. 20.—Clinical Laboratory report.
- Do. 21.—Poor Box Charity Fund—Statement of accounts and Balance sheet.

APPENDIX No. 1.

THE COLLEGE AND HOSPITAL SENIOR STAFF.

Dean.

JIVRAJ N. MEHTA, ESQ., M.D. (Lond.), M.R.C.P. (Lond.), F.C.P.S. (Bom.).

Assistant Dean.

R. E. DADACHANJI, ESQ., M.B.B.S. (Bom.).

Assistant Medical Officers.

V. V. JADHAV, ESQ., M.B.B.S. (Bom.).

V. H. MAJMUDAR, ESQ., B.Sc., M.B.B.S. (Bom.).

Professor of Anatomy.

R. P. KOPPIKAR, ESQ., M.S. (Bom.), F.C.P.S. (Bom.).

Assistant Professor of Anatomy.

G. M. KURULKAR, ESQ., M.B.B.S. (Bom.).

Professor of Physiology.

S. P. NIYOGI, ESQ., M.Sc., M.B. (Cal.).

Assistant Professor of Bio-chemistry.

V. N. PATWARDHAN, ESQ., M.Sc. (Bom.), Ph. D. (Lond.), A.I.I.Sc.

Assistant Professor of Physiology.

A. FERNANDEZ, ESQ., M.B.B.S. (Bom.).

Professor of Pharmacology and Materia Medica.

A. S. PARANJPE, ESQ., M.D. (Heidl.), D.T.M. (Lond.), M.B. Ch. B. (Edin.).

Professor of Pathology and Bacteriology.

R. G. DHAYAGUDE, ESQ., M.D. (Bom.), (OFFG.).

Assistant Professors of Pathology and Bacteriology.

R. G. MODAK, ESQ., M.D. (Bom.).

Assistant Clinical Pathologist.

K. D. MANOHAR, ESQ., M.D. (Bom.).

Honorary Physicians and Lecturers in Medicine.

M. D. D. GILDER, ESQ., B.A., M.D. (Lond.), F.R.C.S. (Eng.), F.C.P.S. (Bom.).

P. C. BHARUCHA, ESQ., M.D. (Lond.), B.S. (Lond.), F.C.P.S. (Bom.).

L. D. DHAWALE, ESQ., B.A. (Allhabad), M.D. (Bom.), (Retired from 1-1-1941.)

S. G. VENGSARKAR, ESQ., M.D. (Bom.).

N. D. PATEL, ESQ., M.D. (Lond.), M.R.C.P. (Lond.).

N. K. SAHIAR, ESQ., M.D. (Lond.), M.R.C.P. (Lond.), (From 1-1-1941.)

ABDUL HAMEED ESQ., M.D. (Bom.).

Honorary Assistant Physicians and Lecturers in Medicine.

M. J. SHAH, ESQ., M.B.B.S. (Bom.), M.R.C.P. (Lond.), D.T.M. & H. (Lond.).
 P. RAGHAVAN, ESQ., M.D. (Bom.).
 R. J. VAKIL, ESQ., M.D. (Lond.), M.R.C.P. (Lond.), F.R.F.P.S.
 J. C. PATEL, ESQ., M.D. (Bom.), M.R.C.P. (Lond.).
 E. R. DEMELLO, ESQ., M.D. (Bom.).

Honorary Surgeons and Lecturers in Surgery.

R. N. COOPER, ESQ., M.S., (Lond.), F.R.C.S. (Eng.), F.C.P.S. (Bom.).
 T. O. SHAH, ESQ., L.M. & S. (Bom.), F.R.C.S. (Eng.), F.C.P.S. (Bom.).
 V. M. KAIKINI, ESQ., B.A., M.B.B.S. (Bom.), F.R.C.S. (Edin.), F.C.P.S.
 A. V. BALIGA, ESQ., F.R.C.S. (Eng.).
 K. G. MUNSIF, ESQ., M.B.B.S. (Bom.), F.R.C.S. (Eng.).

Honorary Assistant Surgeons.

G. M. PHADKE, ESQ., M.B.B.S. (Lond.), F.R.C.S. (Eng.).
 M. M. PANDYA, ESQ., M.B.B.S. (Bom.), F.R.C.S. (Eng.).
 ARTHUR E. DESA, ESQ., M.B.B.S., (Bom.), F.R.C.S. (Eng.),
 R. N. DIXIT, ESQ., M.B.B.S., M.S., (Bom.).
 S. H. CHITNIS, ESQ., M.B.B.S., M.S. (Bom.).

Honorary Assistant Orthopaedic Surgeon.

A. K. TALWALKAR, ESQ., F.R.C.S. (Eng.).

Honorary Aural Surgeon and Lecturer in Ear, Nose and Throat.

HOMI D. GANDHI, ESQ., M.B.B.S. (Bom.), F.R.C.S. (Edin.).

Honorary Assistant Lecturer in Ear, Nose and Throat.

S. G. JOSHI, ESQ., M.S. (Bom.).

Honorary Gynaecologists and Lecturers in Gynaecology and Obstetrics.¹

H. D'SA, ESQ., M.D. (Bom.), F.C.P.S. (Bom.), F.R.C.O.G. (Lond.), Retired from 1-1-1941.
 MISS P. C. DAROOWALLA, M.D. (Bom.).
 SIR MANGALDAS V. MEHTA, KT., O.B.E., B.A., F.C.P.S.I., F.C.P.S., F.R.C.O.G., (Lond.), Ex-Officio
 Honorary Lecturer in Obstetrics.

Honorary Assistant Gynaecologists.

K. M. MASANI, ESQ., M.D. (Bom.), F.R.C.S. (Eng.).
 B. N. PURANDARE, ESQ., M.D. (Bom.), F.R.C.S. (Edin.), From 1-1-1941.

Honorary Ophthalmic Surgeons and Lecturers in Ophthalmology.

R. P. RATNAKAR, ESQ., L.M. & S., (Bom.), D. Ch. O. (L'pool), D.O. (Oxon.), D.O.M.S. (Eng.),
 F.C.P.S. (Bom.), Retired from 1-1-1941.
 G. T. MODI, ESQ., D.O. (Oxon.), M.R.C.S. (Eng.).

Honorary Assistant Ophthalmic Surgeon.

S. N. COOPER, ESQ., M.B.B.S. (Bom.), D.O. (Oxon & Bom.), D.O.M.S. (Lond.).

Honorary Assistant Dermatologist and Venereologist.

J. A. FERNANDEZ, ESQ., L.R.C.P. (Lond.), M.R.C.S. (Eng.), M.R.C.P. (Edin.),

Honorary Radiologist and Lecturer in Radiology and Electro-therapy.

J. L. DESAI, ESQ., M.B.B.S. (Bom), D.M.R.E. (Cantab.).

Honorary Assistant Radiologist.

Z. J. JOSEPH, ESQ., M.D. (Bom.), D.M.R.E. (Cantab.).

Honorary Anaesthetist and Lecturer in Anesthesia.

MOKSHA MADAN DESAI, ESQ., M.B.B.S. (Bom.), D.A. (Eng.).

Honorary Dental Surgeons and Lecturers in Dentistry.

H. G. MOGHE, ESQ., L.M. & S. (Bom.), L.D.S., R.C.S., (Eng.). Retired from 1-1-1941.

D. M. DESAI, ESQ., L.D.S., R.C.S. (Eng.).

Honorary Assistant Dental Surgeon.

J. A. AVASIA, ESQ., L.D.S., R.C.S. (Eng.), From 1-1-1941.

Honorary Dermatologist and Venereologist and Lecturer in Dermatology and Venereology.

A. C. REBELLO, ESQ., M.B.B.S. (Bom.), D.T.M. & H. (Lond.).

Honorary Lecturer in Medical Jurisprudence and Toxicology.

R. E. DADACHANJI, ESQ., M.B.B.S. (Bom.).

Honorary Lecturer in Hygiene and Preventive Medicine.

R. K. MHATRE, ESQ., L.M. & S. (Bom.), D.P.H., D.T.M. & H. (Cantab.),

Honorary Lecturer in Psychiatry.

K. A. J. LALKAKA, ESQ., M.B.B.S. (Bom.).

APPENDIX No. 2.

Summary of in-patients treated at the K. E. M. Hospital during the year 1940 according to sex, age and departments with results.

Department.	Sex.	In Hospital on midnight of 31-12-39.	Admitted during the year.	Total.	Discharged during the year.	Died during the year.	In Hospital on midnight 31-12-40.
Medical	Male	94	3,766	3,860	3,196	557	107
	Female	37	1,045	1,082	838	206	38
	Children—						
	Male	3	211	214	160	48	6
	Female	6	154	160	118	33	9
Surgical	Male	90	3,158	3,248	2,865	262	121
	Female	26	772	798	681	83	34
	Children—						
	Male	7	265	272	240	26	6
	Female	6	150	156	138	13	5
Ophthalmic	Male	14	435	449	427	...	22
	Female	7	257	264	250	...	14
	Children—						
	Male	2	20	22	19	...	5
	Female	1	14	15	14	...	1
Gynaecological	Female	25	674	699	651	16	32
	Female	...	2	2	2	...	...
	Children	...	...	...	...	...	...
Aural	Male	6	519	525	500	18	7
	Female	2	315	317	312	2	3
	Children—						
	Male	2	252	254	252	2	...
	Female	...	202	202	199	3	...
Skin	Male	16	303	319	296	5	18
	Female	2	37	39	36	1	2
	Children—						
	Male	1	13	14	14	...	...
	Female	1	9	10	8	1	1
Dental	Male	...	2	2	2	...	...
	Female Children	...	...	...	...	...	...
Total	Male	220	8,183	8,403	7,286	842	275
	Female	99	3,100	3,199	2,768	308	123
	Children—						
	Male	15	761	776	685	76	15
	Female	14	531	545	479	50	16
GRAND TOTAL		348	12,575	12,923	11,218	1,276	429

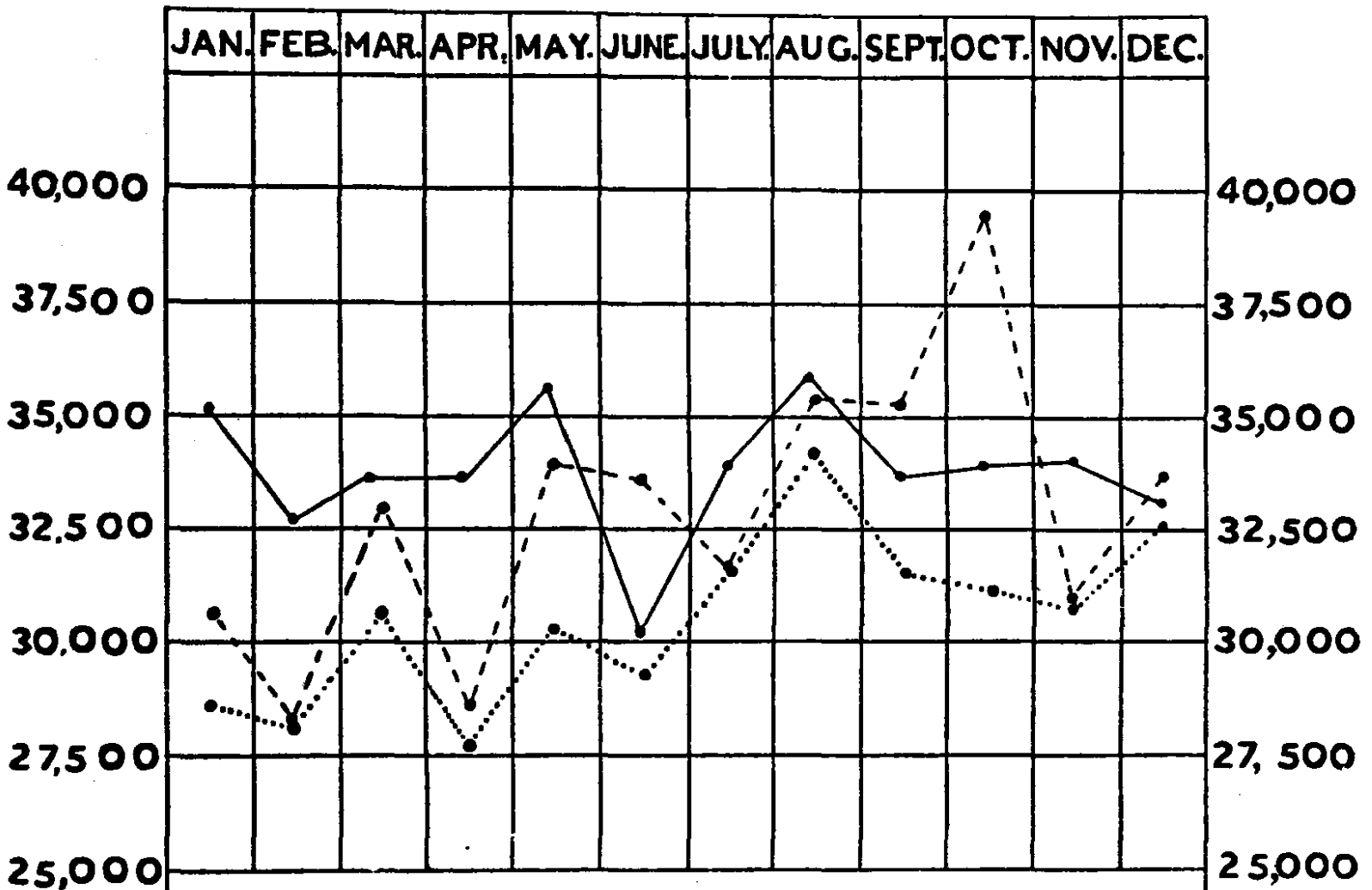
APPENDIX No. 3

• Summary of outpatients classified according to departments.

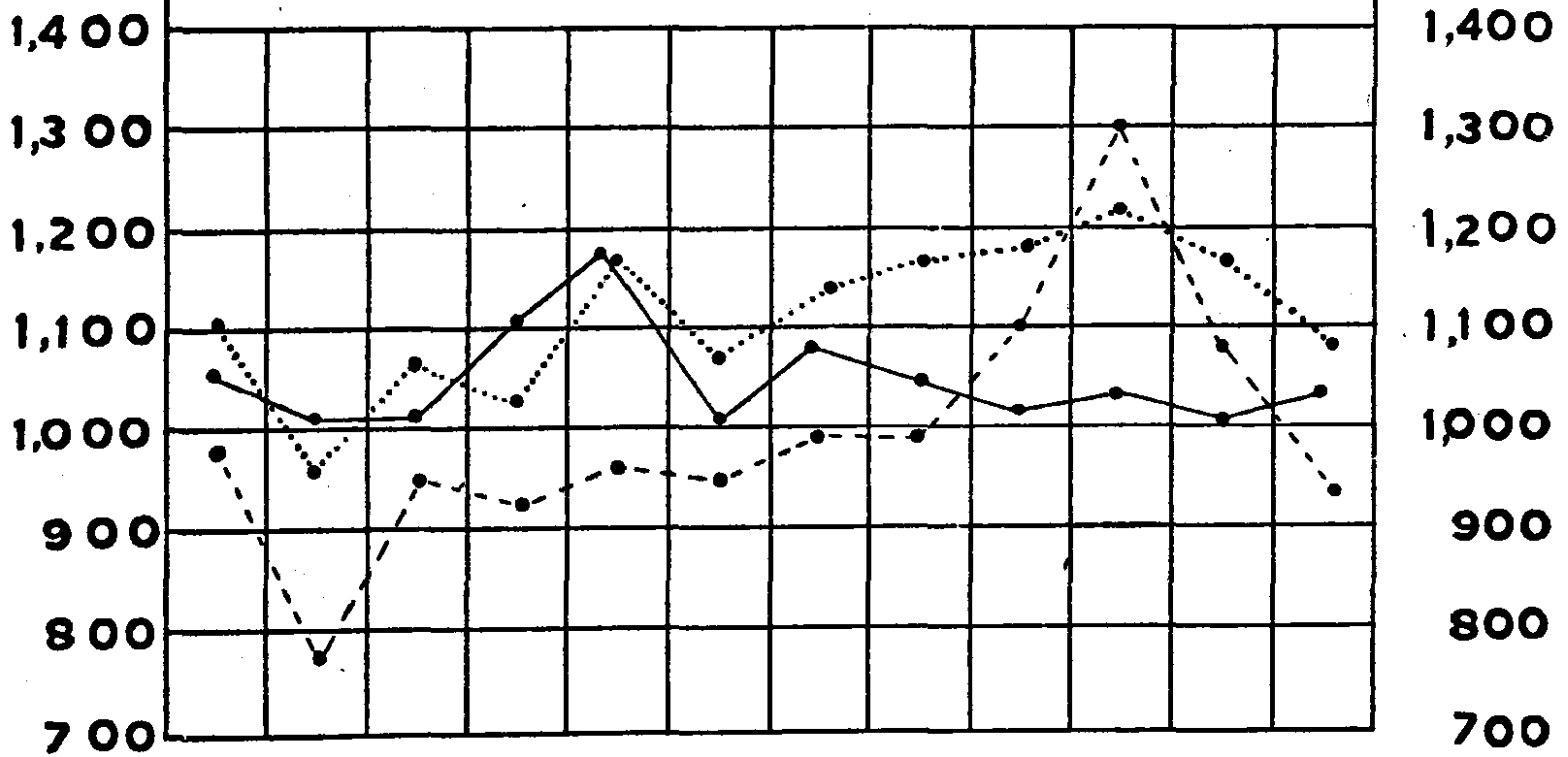
Department.	Sex.	O. P. D. new cases.	Casualty cases.	Total of O. P. D. and Casualty cases.	Old cases.	Grand Total
Medical	Male	26,722	3,017	29,739	51,325	81,064
	Female	7,967	773	8,740	26,470	35,210
	Children					
	Male	2,239	173	2,412	2,924	5,336
	Female	1,916	135	1,951	1,681	3,632
Surgical	Male	17,282	11,268	28,550	58,736	87,286
	Female	2,978	1,503	4,481	16,422	20,903
	Children					
	Male	13,61	1,001	2,362	2,562	4,924
	Female	732	436	1,168	1,227	2,395
Ophthalmic	Male	5,474	1,082	6,556	12,592	19,148
	Female	1,510	65	1,575	5,789	7,364
	Children					
	Male	324	22	346	1,672	1,018
	Female	229	14	243	1,473	716
Gynecological	Females	3,202	156	3,358	12,115	15,473
	Female (children)	2	1	3		3
Aural	Male	4,081	329	4,410	10,298	14,708
	Female	1,608	105	1,713	6,656	8,369
	Children					
	Male	786	104	890	1,193	2,088
	Female	640	74	714	815	1,529
Skin	Male	11,909	245	12,154	54,862	67,016
	Females	1,505	43	1,548	10,032	11,580
	Children					
	Male	817	26	843	1,288	2,131
	Female	586	23	609	722	1,331
Dental	Male	5,139	50	5,189	2,574	7,763
	Female	1,795	16	1,811	1,716	3,527
	Children					
	Male	235	3	238	128	366
	Female	156	1	157	61	218
Total		1,01,095	20,665	1,21,760	2,83,333	4,05,093

APPENDIX No. 4

OUT-PATIENT ATTENDANCE



IN-PATIENT ADMISSIONS

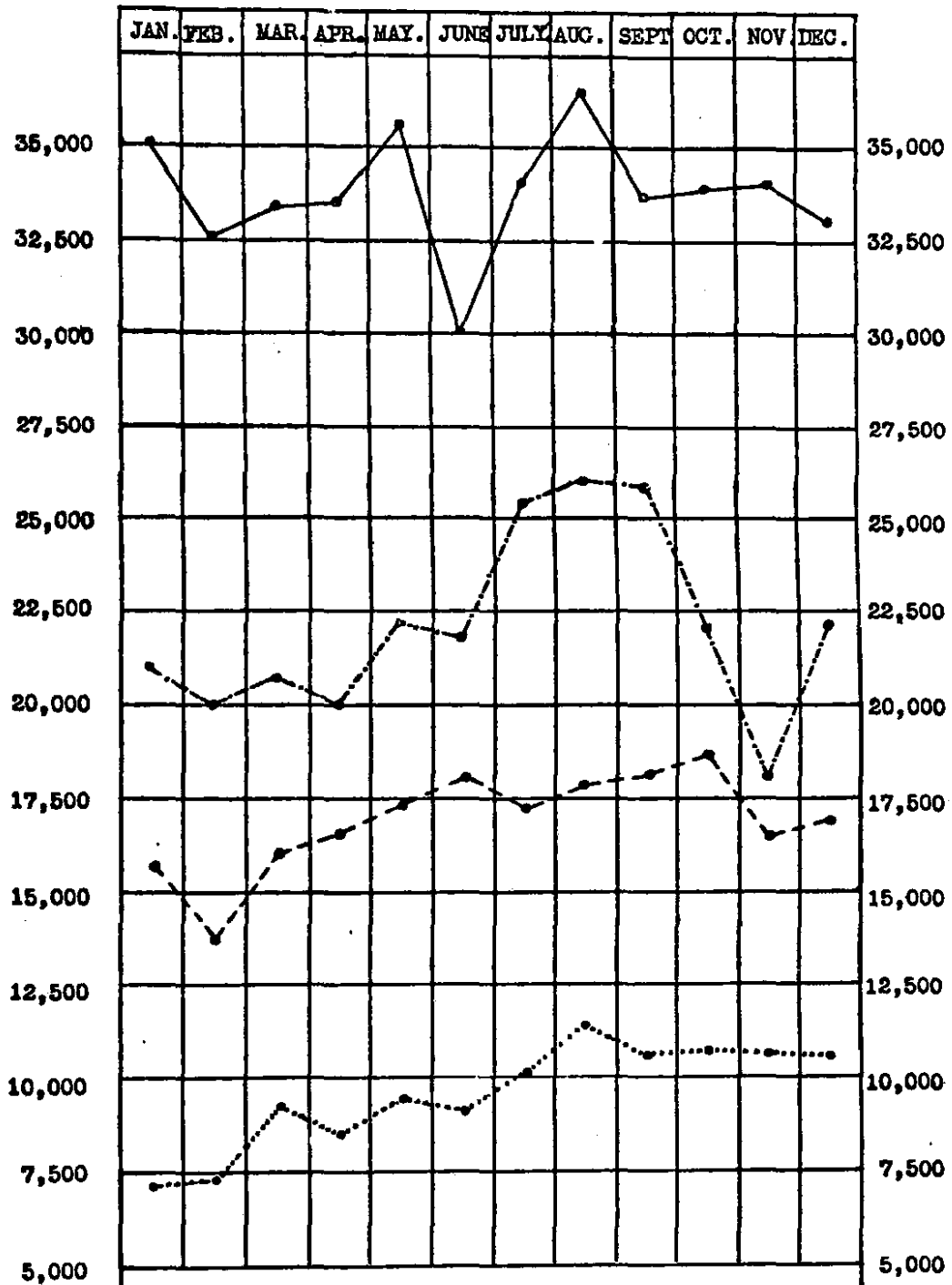


1938
 1939 - - - - -
 1940 —————

APPENDIX—No. 4A.

CHART ILLUSTRATING OUT-PATIENT ATTENDANCE AND IN-PATIENT ADMISSIONS BY MONTHS FOR THE YEARS 1927, 1931, 1936 AND 1940.

OUT-PATIENT ATTENDANCE



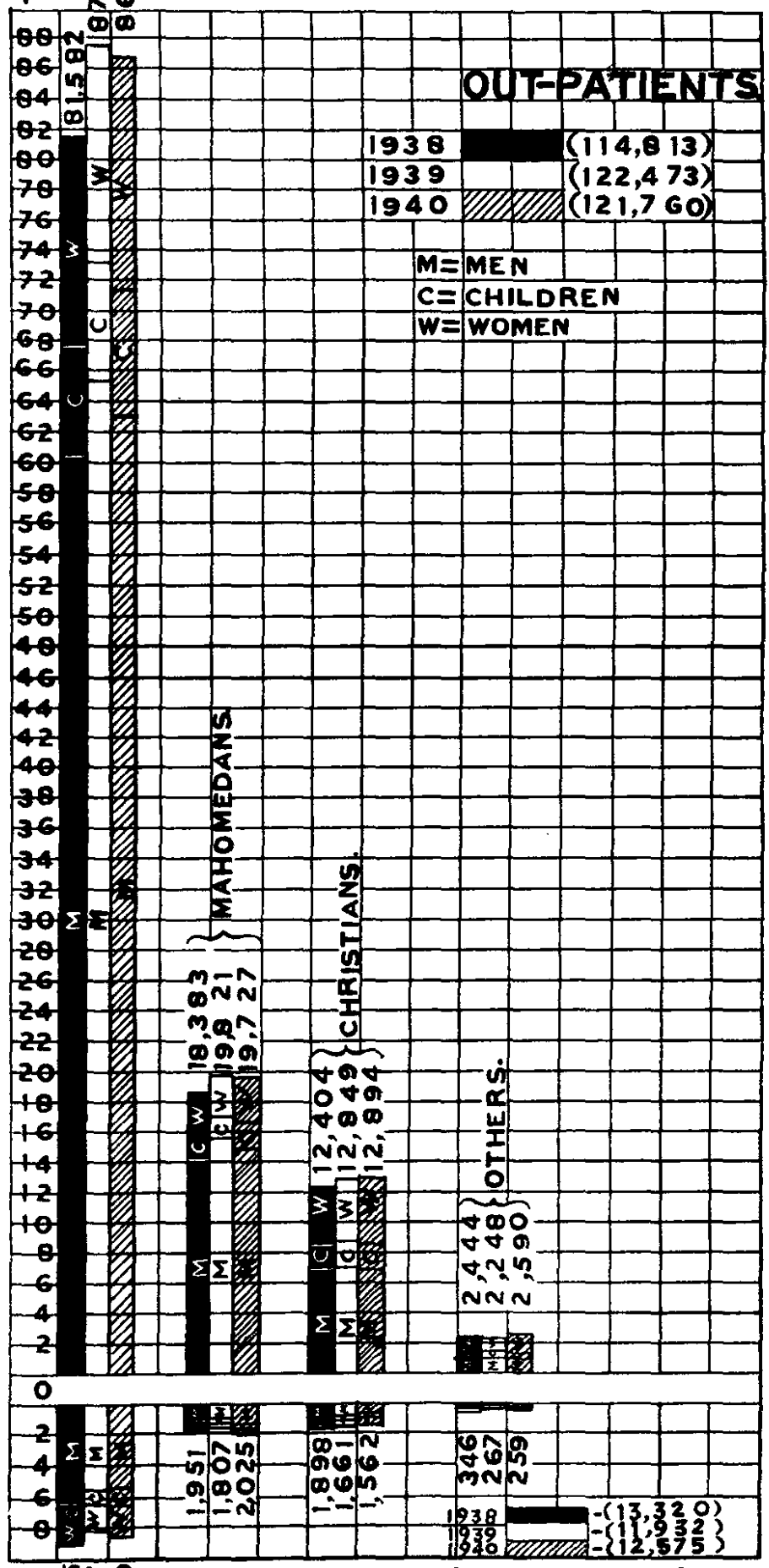
IN-PATIENT ADMISSIONS



1927 1931 - - - - 1936 - . - . - . 1940 —————

THOUSANDS.
 87,555 } HINDUS.
 86,549 }

SUPPLEMENT TO APPENDIX 5



FIGURES IN BRACKETS REPRESENT TOTAL NUMBER OF PATIENTS TREATED IN THE YEARS 1938, 1939 AND 1940 RESPECTIVELY.

APPENDIX No. 5.

Summary of patients treated at the K. E. M. Hospital according to Sex, Age and Caste, with results for the year 1940.

PARTICULARS	HINDUS				MUSSALMANS				CHRISTIANS				OTHERS				TOTAL				Grand Total of patients.	
	Men.		Children		Men.		Children		Men.		Children		Men.		Children		Men.		Children			
	Men.	Women.	Male.	Female.	Men.	Women.	Male.	Female.	Men.	Women.	Male.	Female.	Men.	Women.	Male.	Female.	Men.	Women.	Male.	Female.		
Remained ... In-patients	152	71	12	8	49	9	2	2	18	15	1	4	1	4	...	...	220	99	15	14	348
Admitted	In-patients	5,878	1,992	516	343	1,433	391	114	87	752	623	106	81	420	94	25	20	8,183	3,100	761	531	12,575
	Out-patients	63,082	15,216	5,002	3,249	15,133	2,868	984	742	7,066	4,222	889	717	1,317	920	216	137	86,598	23,226	7,091	4,845	1,21,760
Total treated In-patients	6,030	2,063	528	351	1,482	400	116	89	770	638	107	85	421	98	25	20	8,403	3,199	776	545	12,923	
Discharged cured In-patients	1,372	371	88	60	311	57	21	13	188	132	26	14	32	17	1	4	1,903	577	136	91	2,707	
Relieved ... In-patients	3,162	1,011	303	200	802	195	71	59	428	399	71	57	66	54	18	16	4,458	1,659	463	332	6,912	
Discharged otherwise } In-patients	656	367	64	44	183	89	12	7	74	57	5	5	12	19	5	...	925	532	86	56	1,599	
Died ... In-patients	641	231	62	37	137	44	11	6	57	30	3	7	7	3	...	...	842	308	76	50	1,276
Remaining ... In-patients	199	83	11	10	49	15	1	4	23	20	2	2	4	5	1	...	275	123	15	16	429	

APPENDIX No. 6.—contd.

Summary of the patients treated in the K. E. M. Hospital according to diseases for the year 1940.

Names of diseases.	IN-PATIENTS							Out-patients and casualty cases.	
	Remained.	Admitted.	Total.	Discharged.					Remaining.
				Cured.	Relieved	Otherwise.	Died.		
29. Thrombosis ...	...	...	...	...	...	...	...	...	...
29A. Paralysis from acute poliomyelitis ...	...	...	...	...	...	...	...	...	...
30. General paralysis of the insane ...	...	...	...	...	...	...	...	...	...
31. Paralysis agitans ...	...	6	6	...	3	3	...	...	8
32. Other paralysis ...	7	135	142	10	52	50	18	12	340
33. Other insanity ...	...	...	...	...	...	...	...	...	1
34. Epilepsy ...	...	26	26	2	18	4	...	2	64
35. Idiocy ...	...	2	2	...	1	1	...	...	4
36. Imbecility ...	...	...	...	...	...	...	...	...	...
37. Disseminated Sclerosis ...	...	10	10	...	1	8	1	...	6
38. Neuritis ...	...	...	...	...	...	...	...	...	...
39. Neuralgia ...	...	10	10	2	6	1	...	1	58
40. Sciatica ...	...	...	...	...	...	...	...	...	...
41. Other diseases of the nervous system ...	4	150	154	14	78	34	21	7	1,317
Total diseases of the nervous system ...	11	402	413	29	163	121	77	23	1,825
42. Diseases of the Eye ...	20	700	720	451	180	49	...	40	6,308
Circulatory System.									
43. Valvular heart disease	10	283	293	7	130	34	105	17	245
44. Myocardial disease ...	6	76	82	...	46	18	11	7	121
45. Other heart disease ...	...	17	17	1	8	2	6	...	18
46. Aneurysm ...	1	18	19	2	4	7	5	1	11
47. Arterio-sclerosis ...	...	...	...	...	...	...	...	...	...
48. Hypertension ...	...	27	27	2	17	4	4	...	40
49. Gangrene ...	...	...	...	...	...	...	...	...	...
50. Diseases of the vein (non-puerperal) ...	1	16	17	2	9	1	5	...	55
51. Other diseases of the circulatory system ...	1	43	44	3	29	6	5	1	55
Total diseases of the circulatory system	19	480	499	17	243	72	121	26	545
Ear, Nose and Throat Diseases.									
52. Enlarged tonsils and adenoids ...	1	816	817	23	783	7	3	1	1,713
53. to 55. Coryza and Rhinitis and Catarrh ...	...	80	80	4	71	3	1	1	518
56. Others ...	5	285	290	14	255	13	3	5	3,345

APPENDIX No. 6—contd.

Summary of the patients treated in the K. E. M. Hospital according to diseases for the year 1940.

Names of diseases.	IN-PATIENTS							Out-patients and casualty cases.	
	Remain-ed.	Admit-ted.	Total.	Discharged					Remain-ing.
				Cured.	Relieved.	Otherwise.	Died.		
Respiratory System.									
57. Bronchitis ...	1	104	105	28	62	10	3	2	2,904
58. Lobar pneumonia ...	...	77	77	16	32	...	29	...	27
59. Broncho-pneumonia ...	6	170	176	56	41	25	51	3	218
60. Pneumonia, other or not stated ...	15	453	468	208	140	25	85	10	712
61. Pleurisy ...	2	85	87	12	46	19	4	6	193
62. Empyema ...	...	7	7	2	1	...	3	1	5
63. Asthma ...	...	95	95	10	71	2	10	2	1,340
64. Hay Fever ...	...	...	...	...	...	...	...	...	...
65. Other diseases of respiratory system ...	4	80	84	12	34	17	19	2	172
Total diseases of the Respiratory system	28	1,071	1,099	344	427	98	204	26	5,571
Digestive System etc.									
66. Ulcer stomach ...	1	59	60	4	40	13	...	3	484
67. Ulcer duodenum ...	...	19	19	2	10	2	3	2	26
68. Chronic dyspepsia ...	...	18	18	...	15	2	1	...	2,021
69. Diarrhoea ...	2	107	109	19	55	9	23	3	633
70. Enteritis ...	...	45	45	12	17	2	11	3	91
71. Appendicitis ...	6	204	210	94	78	19	5	14	260
72. Hernia ...	5	195	200	138	35	10	11	6	460
73. Intestinal obstruction...	...	39	39	3	15	8	12	1	88
74. Stasis ...	...	...	...	...	...	...	...	...	...
75. Constipation ...	...	21	21	2	17	1	1	...	949
76. Cirrhosis of liver ...	3	77	80	7	45	17	10	1	134
77. Biliary calculi ...	...	7	7	...	5	1	1	...	7
78. Other diseases of the digestive system ...	15	579	594	142	289	80	59	24	9,840
Total diseases of the digestive system ...	32	1,370	1,402	423	621	164	137	57	14,993
Diseases of Lymphatic System									
79. Diseases of Lymphatic System ...	...	36	36	5	22	8	...	1	559
Diseases of Thyroid gland									
80. Diseases of Thyroid gland ...	...	28	28	6	9	7	4	2	55
Genito-Urinary System.									
81. Nephritis—acute ...	1	26	27	2	9	7	6	3	59
82. Nephritis—chronic ...	1	4	5	2	2	...	...	1	1
83. Nephritis—not stated ...	1	4	5	2	2	...	...	1	1

APPENDIX No. 6—contd.

Summary of the patients treated in the K. E. M. Hospital according to diseases for the year 1940.

Names of diseases.	IN-PATIENTS.							Out-patients and casualty cases.	
	Remained.	Admitted.	Total.	Discharged					Remain- ing.
				Cured.	Relieved.	Otherwise	Died.		
84. Other diseases of kidney ...	5	196	201	30	134	25	10	2	417
85. Diseases of bladder ...	...	10	10	...	5	3	1	1	102
86. Urinary calculi ...	...	11	11	5	4	1	...	1	19
87. Diseases of prostate (non-malignant) ...	2	25	27	6	12	4	2	3	47
88. Stricture of urethra ...	...	18	18	2	13	3	...	...	53
89. Other diseases of urinary organs ...	...	68	68	13	40	8	6	1	...
90. Non-venereal diseases of genital organs ...	31	797	828	181	465	133	13	36	4,477
Total—diseases of the genito-urinary system	40	1,155	1,195	241	684	184	38	48	5,175
Fregnancy, parturition.									
91. Abortion ...	...	...	...	...	...	...	...	...	...
92. Ante-natal cases, confinement, post-natal cases ...	...	...	...	...	...	...	...	...	...
Skins, Bones, etc.									
93. Boil ...	...	19	19	5	12	...	1	1	1,046
94. Carbuncle ...	2	11	13	2	6	2	2	1	8
95. Abscess ...	6	269	275	81	161	16	12	5	1,942
96. Ulcer ...	1	21	22	6	9	5	1	1	348
97. Bed-sore ...	...	...	...	...	...	...	...	...	...
98. Eczema ...	...	7	7	1	4	1	...	1	312
99. Scabies ...	2	17	19	9	8	1	...	1	2,862
100. Other diseases of Skin and Cellular Tissue ...	6	316	322	70	186	30	24	12	7,244
101. Diseases of bones ...	7	103	110	14	71	16	3	6	279
102. Diseases of joints ...	2	54	56	7	32	13	2	2	315
103. Diseases of muscles ...	3	9	12	1	6	5	...	...	101
104. Congenital malformations ...	2	34	36	6	14	11	3	2	62
Other.									
105. Rickets ...	...	18	18	2	8	6	1	1	138
106. Scurvy ...	...	6	6	2	3	1	...	...	48
107. Pellagra ...	1	3	4	1	2	1	...	...	2
107A. Diabetes ...	2	60	62	2	32	16	11	1	69
108. Senile decay ...	...	...	...	...	...	...	...	...	...
109. General debility ...	2	49	51	7	23	11	10	...	1,175

APPENDIX No. 6—contd.

Summary of the patients treated in the K. E. M. Hospital according to diseases for the year 1940.

Names of diseases	IN-PATIENTS.							Out-patients and casualty cases.	
	Remain- ed.	Admit- ted.	* Total.	Discharged					Remain- ing.
				Cured.	Relieved.	Otherwise	Died.		
110. Senile dementia ...	...	...	...	...	...	...	...	...	...
111. Poisoning ...	3	242	245	113	105	9	7	1	1,259
Violence (1) Fractures.									
112. Skull, vault and/or base ...	...	15	15	...	5	1	9	...	51
113. Lower jaw ...	...	...	...	...	...	...	...	...	...
114. Other facial bone ...	...	...	...	...	...	...	...	...	...
115. Spinal column (other than sacrum and Coccyx) ...	...	...	...	...	...	...	...	...	...
116. Sacrum ...	...	...	...	...	...	...	...	...	...
117. Coccyx ...	...	...	...	...	...	...	...	...	...
118. Ribs, sternum ...	1	32	33	1	26	1	5	...	128
119. Clavicle ...	...	13	13	1	11	...	1	...	144
120. Scapula ...	...	5	5	1	4	...	...	...	14
121. Humerus ...	2	64	66	7	44	11	2	2	260
122. Radius and ulna ...	3	124	127	10	100	13	2	2	716
123. Carpal bones	}	13	13	1	10	2	...	...	299
124. Metacarpals phalanges of fingers									
125. Pelvis (other than sacrum and coccyx) ...	...	11	11	1	7	...	3	...	14
126. Femur ...	6	108	114	11	69	17	10	7	170
127. Patella ...	...	24	24	3	13	4	...	4	27
128. Tibia and/or fibula ...	10	110	120	12	93	9	2	4	206
129. Tarsal bones	}	25	25	...	21	4	...	...	46
130. Metatarsal and Phalanges of toes									
Total—No. of patients treated for fracture	22	544	566	48	503	62	34	19	4,077
(2) Other									
131. Other injuries ...	26	1132	1,158	182	757	86	108	31	22,425
Other ill-defined diseases ...	1	25	26	3	7	12	3	1	10,679
	348	12,575	12,923	2,707	6,912	1,599	1,276	429	1,21,760

APPENDIX No. 7

Classification of in-patients suffering from Tuberculosis according to principal site during 1940.

	Respiratory system.	Brain, spinal cord and meninges.	Intestines and periton-eum etc.	Genito urinary system.	BONES AND JOINTS.				* Glands.	Genera-lised.	Others.	Total.	Remarks.
					Spine.	Hip.	Knee.	Others					
Discharges ...	146	2	82	3	78	18	14	36	28	2	10	419	
Deaths ...	39	26	41	...	3	1	...	2	...	2	1	115	
Total ...	185	28	123	3	81	19	14	38	28	4	11	534	

* Excluding abdominal and mediastinal etc., glands which are included in the intestines and respiratory system, respectively.

APPENDIX No. 8

Malignant neoplasms classified according to type of growth, sex, age, discharges and deaths during the year 1940.

Type of growth.	Sex.	AGE GROUP.										RESULTS.			Remarks.
		0 years.	15 years.	25 years.	35 years.	45 years.	55 years.	65 years.	75 years.	85 years.	Dis-charges.	Deaths.	Total.		
Carcinoma ...	Male ...	...	...	10	25	47	30	10	3	1	95	31	126	...
	Female ...	...	2	4	15	28	19	3	1	1	61	12	73	...
Sarcoma ...	Male ...	...	1	1	3	1	...	1	...	...	5	2	7	...
	Female ...	...	...	3	1	2	...	...	...	...	6	...	6	...
Rodent ulcer ...	Males ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Females ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Undefined ...	Male ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Female ...	...	...	...	...	...	...	1	...	...	1	...	1	...
Total	Male ...	...	1	11	28	48	30	11	3	1	100	33	133	
	Female ...	...	2	7	16	30	19	4	1	1	68	12	80	
GRAND TOTAL ...		...	3	18	44	78	49	15	4	2	168	45	213	

APPENDIX No. 9.

Malignant—Neoplasms—Discharges and deaths classified according to site and sex during 1940.

Site of growth.	Males.	Females.	TOTALS.				Remarks.
			Discharges.		Expired.		
			Males.	Females.	Males.	Females.	
Alimentary tract above stomach ...	46	11	36	11	10	...	
Stomach ...	13	1	7	1	6	...	
Pylorus ...	...	...	...	...	...	...
Intestines ...	8	2	4	1	4	1	
Rectum ...	13	1	12	...	1	1	
Anus ...	1	...	1	...	...	...
Respiratory system ...	19	1	13	1	6	...	
Prostate ...	4	...	3	...	1	...	
Bones and others ...	37	10	29	9	8	1	
<i>Female generative organs—</i>							
Above uterus ...	...	2	...	1	...	1	
Uterus ...	...	16	...	16	...	...
Below uterus ...	...	1	...	1	...	...
Breast ...	...	25	...	22	...	3	
Other sites ...	...	2	...	1	...	1	
Discharges ...	105	64	...	...	...	...
Deaths ...	36	8	...	...	...	...
Total ...	141	72	...	...	...	...

APPENDIX No. 10

Classification of Operations performed in the Surgical Department during the year 1940.

Name of operation.	System or region.	IN-PATIENTS									Outdoor patients operated on		
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT					Remained under treatment.	
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.			
DIAGNOSTIC OPERATIONS													
<i>Aspiration of—</i>													
1. Chronic abscess	Circulatory	...	1	...	1	1	...	1	...	...	...	1
	Genital	...	1	1	2	1	...	1	...	...	...	...
	Lymphatic	...	4	1	5	4	...	1	1	...	2	65	
	Locomotor	...	9	4	13	9	3	5	1	...	...	1
	Cutaneous	...	3	2	5	3	2	...	1	...	...	27
	Skeletal	...	...	...	...	...	...	...	...	...	...	31
2. Cyst	Locomotor	...	...	...	...	...	...	...	...	...	...	2
	Cutaneous	...	...	...	...	...	...	...	...	...	...	1
4. Liver abscess	Alimentary.	...	1	...	1	1	...	1	...	...	...	...
5. Haematoma	Genital	...	...	...	...	...	...	...	...	...	...	3
	Locomotor	...	...	...	...	...	...	...	...	...	...	1
	Cutaneous	...	1	...	1	1	...	...	...	...	1	1
6. Aspiration of Hydrocele	Genital	...	1	...	1	1	...	1	...	...	...	...
7. Joint	Locomotor	...	5	2	7	5	1	4	...	...	...	2
	Skeletal	...	...	...	...	...	...	...	...	...	...	1
8. Bursa	Locomotor	...	...	...	...	...	...	...	...	...	...	7
9. Aspiration for diagnosis of a growth.	Genital	...	...	...	...	...	...	...	...	...	...	1
	Cutaneous	...	1	...	1	1	...	1	...	...	...	...
10. Section for microscopic examination.	Circulatory	...	1	...	1	1	...	1	...	...	...	...
	Nervous	...	...	...	...	...	...	...	...	...	...	1
	Alimentary	...	6	...	6	6	...	3	3	...	...	15
	Genital	...	3	...	3	3	...	2	1	...	...	6
	Respiratory	...	1	...	1	1	...	1	...	...	...	...
	Lymphatic	...	2	...	2	2	...	1	1	...	...	27
	Locomotor	...	5	2	7	5	1	5	...	...	...	1
	Cutaneous	...	10	...	10	10	...	5	4	1	...	96	
	Skeletal	...	1	...	1	1	...	...	1	...	...	...
<i>Tapping of—</i>	Endocrine System	...	1	...	1	1	...	1	...	...	...	...
11. Brain Ventricles	Nervous	...	11	1	2	1	...	...	...	1	...	...
12. Thorax Pleural fluids (aspiration).	Circulatory	...	1	...	1	1	1	...	1	...	...	...
<i>Internal Hernia—</i>													
17. Exploratory Laparotomy	Alimentary	...	1	69	8	77	69	17	19	4	28	2	...
<i>Bladder—</i>													
18. Suprapubic cystotomy	Urinary	...	1	10	4	14	10	1	9	...	1	...	
20. Cystoscopy	Urinary	...	1	17	5	22	17	...	15	2	...	1	5

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1940.

Name of Operation.	System of region.	IN-PATIENTS									Remained under treatment.	Out-door patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS			RESULT			Died.				
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.		Discharged otherwise.			
21. Sounding for Stone	Urinary			1	1								
22. Laryngoscopy	Respiratory		1		1	1		1					
23. Sigmoidoscopy	Alimentary		2		2	2		2					
<i>Destruction by—</i>													
31. Heat	Cutaneous		6	2	8	6	2	4					
34. Electro-cautery	Alimentary		1		1	1		1					
35. Diathermy	Cutaneous												2
	Alimentary		2		2	2		2					
	Genital		1		1	1		1					
37. Radium	Cutaneous												1
	Circulatory		1		1	1			1				
	Alimentary		11	4	15	11		11					
	Genital		3		3	3	1	1	1				
	Locomotor		1	4	5	1		1					
	Cutaneous		4	2	6	4		3	1				
Operations for Congenital Conditions.													
<i>Benign Tumours—</i>													
46. Angioma-Capillary (Haemangioma.)	Circulatory		1		1	1		1					2
	Alimentary		1	1	2	1						1	
	Cutaneous			1	1								
47. Angioma-Cavernous (Venous).	Circulatory		2		2	2	2						
<i>Cystic Tumours—</i>													
50. Thyroglossal cyst	Endocrine		1		1	1		1					
52. Dermoid cyst	Cutaneous												1
63. Removal of extra finger	Locomotor												1
69. Incision for imperforate anus.	Alimentary		1		1	1				1			
<i>External Hernia—</i>													
71. Herniotomy radical cure for Ing. Hernia.	Alimentary		25		25	25	23	1		1			
72. Herniotomy radical cure for ventral Hernia.	Alimentary		1		1	1	1						
79. Herniotomy for strangulated hernia-Femoral.	Alimentary		1		1	1	1						
<i>Testis—</i>													
83. Orchidopexy	Genital		2		2	2	2						
84. Orchiectomy for undescended Testis	Genital		1		1	1	1						
<i>Penis—</i>													
88. Circumcision	Genital		12	3	15	12	5	3				4	1

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1940.

Name of operation.	System or region.	IN-PATIENTS										Outdoor patients operated on
		Re-main-ed as per last report.	NUMBER OF OPERATIONS				RESULT				Re-main-ed under treatment.	
			Prin-cipal	Sec-on-dary.	Total	No. of pa-tients operat-ed on	Cured.	Re-lieved.	Dis-charg-ed other-wise.	Died.		
<i>Ureter—</i>												
92. Transplantation of trigone of bladder for ectopia Vesicae (Maydl's operation).	Urinary	...	1	...	1	1	...	...	...	1	...	...
Operations for Traumatic Lesions.												
101. Laceration of soft Tissues	Locomotor	...	5	1	6	5	...	4	...	...	1	...
	Cutaneous	1	7	...	7	7	...	8	...	...	...	2
102. Suturing of wounds Primary.	Alimentary	...	3	4	7	3	...	1	...	1	1	4
	Genital	...	3	...	3	3	2	1	...	...	...	...
	Locomotor	...	11	...	11	11	2	9	...	...	...	1
	Cutaneous	3	90	...	90	90	24	54	4	8	3	38
103. Suturing of wounds Secondary.	Alimentary	...	...	5	5	...	...	...	...	...	...	...
	Genital	...	...	2	2	...	...	...	...	...	...	...
	Locomotor	...	...	1	1	...	...	...	...	...	...	...
	Cutaneous	...	...	14	14	...	...	...	...	...	...	11
104. Suturing of Tendon	Locomotor	...	5	...	5	5	1	4	...	...	...	2
<i>Operations on Joints—</i>												
113. Reduction of dislocation (closed method).	Locomotor	...	1	...	1	1	1	...	...	...	...	...
	Skeletal	...	1	...	1	1	...	1	...	...	...	...
126. Costo-Transversectomy	Alimentary	...	1	...	1	1	...	1	...	...	...	...
<i>Amputations—</i>												
145. Amputation of forearm upper third.	Locomotor	...	1	...	1	1	...	1	...	...	...	...
146. Amputation of forearm middle third.	Locomotor	...	1	1	2	1	...	1	...	...	...	...
148. Amputation of thumb	Do.	...	...	...	...	...	...	...	...	...	...	2
149. Amputation of fingers	Do.	...	5	...	5	5	...	4	...	...	1	1
150. Amputation of phalanges	Do.	...	1	...	1	1	...	1	...	...	...	...
152. Amputation of thigh middle third.	Do.	...	1	...	1	1	...	...	...	...	1	...
153. Amputation of thigh lower third.	Do.	1	2	...	2	2	...	3	...	...	...	...
154. Amputation of leg upper third.	Do.	...	1	...	1	1	...	1	...	...	...	...
158. Syme's Amputation	Do.	...	1	...	1	1	1	...	...	...	...	...
161. Amputation of other toes	Do.	...	...	...	...	...	...	...	...	...	...	2
<i>Setting of Fractures—</i>												
163. Wiring	Locomotor	...	26	...	26	26	7	18	1	...	...	...
163A. Reduction and plastering	Do.	3	99	35	134	99	7	81	10	2	2	...
164. Kirschner's wire extension	Do.	6	48	23	71	48	...	47	...	2	2	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1940.

Name of Operation.	System or region.	IN-PATIENTS										Out-door patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT				Remained under treatment.		
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.			
165. Plating	Locomotor	...	1	...	1	1	...	1	...	...	...	...	...
166. Bone pegging	Do.	...	2	3	5	2	...	2	...	...	...	...	...
168. Suturing extra capsular	Do.	...	3	...	3	3	...	3	...	...	...	...	...
<i>Circulatory system—</i>													
173. Trephining for decompression	Nervous	...	1	...	1	1	...	...	...	...	1	...	...
174. Trephining for haemorrhage...	Do.	...	1	...	1	1	...	1	...	...	...	...	...
176. Elevation of depressed fracture	Skeletal	...	3	...	3	3	2	...	...	...	1	...	...
181. Aspiration Haemothorax	Respiratory	...	...	1	1	...	...	...	...	...	...	...	...
<i>Veins—</i>													
190. Ligature of vein	Circulatory	...	...	...	...	...	...	...	...	...	...	...	1
<i>Anus—</i>													
201. Excision of fissure-in-ano	Alimentary	...	...	...	...	...	...	...	...	...	...	...	2
<i>Liver—</i>													
202. Suture of wound	Alimentary	...	1	...	1	1	...	...	...	...	1	...	...
203. Partial excision of liver	Do.	...	...	1	1	...	...	...	...	...	...	...	...
<i>Spleen—</i>													
205. Removal of spleen for rupture.	Alimentary	...	1	...	1	1	...	...	...	...	1	...	...
<i>Testis—</i>													
206. Orchidectomy for torsion	Genital	...	1	...	1	1	...	...	...	...	...	...	...
215. Removal of F.B. from soft tissue	Cutaneous	...	...	...	...	...	...	...	...	...	...	...	23
Operations for acute Infections.													
<i>Incision, evacuation and drainage—</i>													
240. Acute Abscess	Alimentary	1	7	...	7	7	1	6	1	...	...	...	2
	Genital	...	5	2	7	5	1	3	...	1	...	...	3
	Locomotor	2	107	26	133	107	29	68	2	9	4	3	
	Cutaneous	1	86	20	106	86	29	45	3	4	6	1264	
	Lymphatic	2	19	2	21	19	6	11	1	2	1	7	
241. Pyocele	Genital	3	76	2	78	76	65	12	...	...	2	...	
242. Abscess Scrotum	Genital	1	2	1	3	2	1	2	...	...	...	36	
243. Ischio-Rectal abscess	Cutaneous	...	1	...	1	1	1	...	...	...	...	19	
244. Perianal abscess	Cutaneous	...	1	...	1	1	...	...	...	...	...	93	
245. Periurethral abscess	Urinary	...	1	...	1	1	...	1	...	...	...	10	
246. Abdominal wall abscess	Cutaneous	...	1	...	1	1	...	...	...	...	...	15	
247. Gluteal Abscess	Locomotor	...	8	...	8	8	1	6	1	...	...	36	
248. Mammary Abscess	Cutaneous	...	3	...	3	3	2	1	...	...	...	14	
249. Parotid abscess	Alimentary	...	8	2	10	8	3	3	...	2	...	1	

APPENDIX No. 16—contd.

Classification of Operations performed in the Surgical Department during the year 1940.

Name of Operation.	System of region.	IN-PATIENTS										
		Re- main- ed as per last report.	NUMBER OF OPERATIONS				RESULT				Re- main- ed under treat- ment.	Out- door pa- tients operat- ed on
			Prin- cipal.	Secun- dary.	Total.	No. of pa- tients operat- ed on	Cured.	Reliev- ed.	Dis- charg- ed other- wise.	Died.		
250. Perinephric abscess	Urinary	...	1	...	1	1	...	...	...	1	...	...
253. Psoas abscess	Locomotor	...	7	2	9	7	2	4	...	1	...	1
256. Hepatic abscess	Alimentary	...	1	1	2	1	...	1	...	...	...	...
258. Alveolar Abscess	Alimentary	...	5	3	8	5	4	1	...	...	...	2
262. Onychia and Paronychia	Cutaneous	...	...	...	...	...	...	...	...	...	...	45
263. Furuncle	Cutaneous	...	...	...	...	...	...	...	...	...	...	66
264. Suppurating Bubo	Lymphatic	...	...	...	...	...	...	...	...	...	...	6
265. Haematoma	Genital	...	...	2	2	...	...	...	...	...	...	...
	Cutaneous	...	...	...	...	...	...	...	...	...	...	3
<i>Other acute conditions—</i>												
267. Incision for Pyoarthritis	Locomotor	...	2	...	2	2	...	2	...	...	...	...
268. Cellulitis	Cutaneous	...	21	4	25	21	3	14	...	2	2	3
269. Carbuncle	Cutaneous	1	8	2	10	8	1	5	...	2	1	1
270. Osteomyelitis	Skeletal	...	3	...	3	3	1	2	...	...	...	...
271. Extravasation of urine	Urinary	...	3	...	3	3	1	1	...	1	...	...
272. Guinea worm cellulitis	Cutaneous	...	...	...	...	...	...	...	...	...	...	1
273. Guinea worm abscess	Cutaneous	...	...	...	...	...	...	...	...	...	...	14
274. Gangrene	Locomotor	...	...	1	1	...	...	...	...	...	...	...
280. Incision Bursae	Do.	...	...	...	...	...	...	...	...	...	...	1
<i>Operations on Joints—</i>												
292. Metacarpo phalangeal	Locomotor	...	...	...	...	...	...	...	...	...	...	1
297. Knee	Do.	...	1	...	1	1	1	...	...	...	...	...
<i>Amputations.</i>												
310. Amputation of arm middle third	Locomotor	1	1	...	1	1	...	2	...	...	...	...
319. Amputation of thigh middle third	Do.	...	1	...	1	1	...	1	...	...	...	...
320. Amputation of thigh Lower third.	Do.	...	6	2	8	6	...	2	...	2	2	...
322. Amputation of Leg middle third.	Do.	...	2	1	3	2	...	1	...	1	...	...
323. Amputation of Leg lower third	Do.	...	...	1	1	...	...	...	...	...	...	...
325. Syme's amputation	Do.	1	...	...	...	...	...	1	...	...	...	...
327. Amputation of great toe	Do.	...	...	...	...	...	...	...	...	...	...	1
336. Appendicectomy for acute appendicitis.	Alimentary	1	4	...	4	4	3	2	...	...	...	...
<i>Seminal Vesicles</i>												
345. Dorsal incision for paraphimo- sis.	Genital	1	...	...	...	...	1	...	...	...	...	...
347. Incision whitlow	Cutaneous	...	1	...	1	1	...	1	...	...	...	196

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1940.

Name of operation	System or region.	IN-PATIENTS									Remained under treatment.	Out-door patients operated on.
		Remained as per last report.	NUMBER OF OPERATIONS				RESULT					
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.		
Operations for Chronic Infections—												
<i>Incision evacuation and drainage of abscess.</i>												
360. Chronic Abscess	Alimentary	...	...	...	...	...	...	...	...	...	...	2
	Lymphatic	...	...	...	...	...	...	...	...	...	...	24
	Locomotor	...	2	...	2	2	1	...	1	...	...	...
	Cutaneous	...	2	...	2	2	...	2	...	...	...	144
	Skeletal	...	1	...	1	1	1	...	...	...	...	2
<i>Excision of.</i>												
361. Bursae	Cutaneous	...	...	...	...	...	...	...	...	...	...	4
368. Sinus	Cutaneous	...	4	1	5	4	2	2	...	...	...	3
<i>Scraping of.</i>												
369. Tubercular sinus	Alimentary	...	...	...	...	...	...	...	...	...	...	1
	Genital	1	...	...	...	...	...	1	...	...	...	1
	Lymphatic	...	1	...	1	1	...	1	...	...	...	1
	Locomotor	...	2	...	2	2	...	...	1	1	...	...
	Cutaneous	...	...	1	1	...	...	...	...	...	...	4
	Skeletal	...	...	...	...	...	...	...	...	...	...	1
370. Tubercular ulcer	Genital	...	...	...	...	...	...	...	...	...	...	1
	Lymphatic	...	...	...	...	...	...	...	...	...	...	1
	Cutaneous	...	...	2	2	...	...	...	...	...	...	19
	Skeletal	...	...	...	...	...	...	...	...	...	...	1
371. Tubercular Gland	Lymphatic	...	2	...	2	2	...	2	...	...	...	3
<i>Operations on Joints.</i>												
372. Spinal joint	Locomotor	...	1	...	1	1	...	...	...	1	...	...
374. Shoulder	Do.	...	1	...	1	1	...	1	...	...	...	...
376. Elbow	Skeletal	...	...	1	1	...	...	...	...	...	...	...
382. Metacarpo-phalangeal	Do.	...	1	...	1	1	...	...	...	...	1	...
383. } 395. } Inter Phalangeal	Locomotor	...	...	2	2	...	...	...	...	...	...	1
<i>Amputations.</i>												
399. Excision of maxilla	Skeletal	...	...	1	1	...	...	...	...	...	...	...
401. Amputation of arm middle third.	Locomotor	...	1	...	1	1	...	1	...	...	...	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1940.

Name of Operation.	System or region.	Remained as per last report.	IN-PATIENTS								Remained under treatment.	Out-door patients operated on	
			NUMBER OF OPERATIONS				RESULT						
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.			
454. Albee's operation <i>Thorax.</i>	Skeletal		1		1	1		1					
458. Thoracotomy	Respiratory		1		1	1		1					
461. Stomach Gastrorrhaphy for perforation <i>Jejunum and cum.</i>	Alimentary		5		5	5		2		2	1		
463. Ileocolostomy	Do.	1		2	2			1					
475. Choleolithotomy <i>Testis.</i>	Do.		1		1	1					1		
479. Orchidectomy for T. B. <i>Scrotum.</i>	Genital		2		2	2	1	1					
482. Excision of Scrotum <i>Kidney.</i>	Do.		3		3	3	1	2					
483. Nephrotomy	Urinary		1		1	1	1						
485. Nephrectomy	Do.	1	1		1	1	1	1					
486. Nephro-Lithotomy <i>Ureter.</i>	Do.			1	1								
489. Pyelolithotomy <i>Bladder.</i>	Do.		4	1	5	4	3	1					
491. Suprapubic Cystotomy	Do.		12	4	16	12	4	5		2	1		
493. Lithotomy Suprapubic <i>Urethra.</i>	Do.	1	20	4	24	20	12	6		2	1		
496. Removal of stone from Urethra	Do.												6
497. Scraping Sinus	Lymphatic												2
	Locomotor												1
	Cutaneous												94
	Skeletal												1
Operations for relief of obstructions.													
521. Tracheotomy <i>Stomach.</i>	Respiratory		5		5	5	2			3			
528. Gastrostomy <i>Stomach and Intestines</i>	Alimentary	1	2		2	2		3					
530. Gastro-jejunostomy for pyloric obstruction <i>Jejunum and Ileum.</i>	Alimentary		7	2	9	7	1	4		2			
531. Enterostomy	Alimentary	1								1			
532. Ileostomy	Do.		2		2	2				2			
533. Enterectomy	Do.		2		2	2		2					

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1940.

Name of operation.	System or region.	Remained as per last report.	NUMBER OF OPERATIONS				RESULT				Remained under treatment.	Out-door patients operated on
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.		
<i>Colon</i>												
534. Caecostomy	Alimentary		4	1	5	4	...	1	1	2	...	...
<i>Caecum.</i>												
535. Colostomy	Do.		3	2	5	3	...	1	...	2	...	...
<i>Rectum and Anus.</i>												
536. Dilatation Anal Sphincter	Do.		1	...	1	1	...	1	...	...	...	141
536A. Dilatation of Rectum	Do.		...	...	...	...	...	...	...	...	...	4
537. Excision of Rectum partial through the vagina	Do.		...	1	1	...	...	...	...	...	...	...
<i>General operations on Intestines.</i>												
541. Lateral Anastomosis	Do.		2	1	3	2	...	1	...	1	...	...
542. End to end Anastomosis	Do.		2	...	2	2	...	1	...	1	...	...
543. End to end Lateral Anastomosis	Do.		1	...	1	1	...	1	...	...	...	...
<i>Bladder.</i>												
550. Suprapubic puncture Urethra	Urinary		2	1	3	2	1	1	...	...	...	...
551. Dilatation of Stricture Gradual	Do.		8	14	22	8	...	5	2	...	1	84
552. Dilatation of Stricture, rapid	Do.		...	...	...	...	...	...	...	...	...	76
553. Urethrotomy—internal	Do.		2	...	2	2	...	2	...	...	...	...
554. Urethrotomy-external	Do.		1	2	3	1	...	1	...	...	...	...
555. Meatotomy for stricture	Do.		1	...	1	1	1	...	...	...	...	1
556. Catheterization	Do.		...	...	...	...	...	...	...	...	...	36
557. Reduction Paraphimosis	Genital		2	...	2	2	...	1	1	...	...	33
<i>Operations for Growths.</i>												
566. Lipoma	Cutaneous		4	...	4	4	2	2	...	...	...	31
567. Fibro-Lipoma	Do.		...	...	...	...	...	...	...	...	...	3
568. Fibroma	Locomotor		...	...	...	...	...	...	...	...	...	4
	Cutaneous		...	...	...	...	...	...	...	...	...	13
570. Chondroma	Skeletal		...	...	...	...	...	...	...	...	...	9
575. Neuroma	Nervous		...	...	...	...	...	...	...	...	...	1
576. Neuro Fibroma	Do.		1	1	2	1	...	...	1	...	...	2
577. Lymphangioma	Lymphatic		1	...	1	1	1	...	...	...	...	...
579. Papilloma	Alimentary		...	...	...	...	...	...	...	...	...	4
	Genital		1	...	1	1	...	1	...	...	...	...
	Cutaneous		2	...	2	2	1	1	...	...	...	9
581. Adenoma	Alimentary		...	...	...	...	...	...	...	...	...	1
	Cutaneous		...	...	...	...	...	...	...	...	...	2
	Endocrine		1	...	1	1	1	...	...	...	...	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1940.

Name of Operation.	System or region.	IN-PATIENTS									Outdoor patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS			RESULT				Remained under treatment.		
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.			Died.
582. Adeno-fibroma <i>Malignant.</i>	Cutaneous		1		1	1	1					2
585. Mixed parotid tumour	Alimentary		1		1	1	1					
586. Sarcoma round celled	Nervous		1		1	1		1				
587. Sarcoma, Spindle celled	Locomotor		2		2	2	1	1				
589. Carcinoma	Cutaneous		2		2	2	1	1				
591. Rodent ulcer	Cutaneous											1
592. Mixed Tumours	Alimentary		1		1	1	1					2
592A. Myeloma, Epulis	Skeletal	1	1		1	1	1	1				
593. Teratoma <i>Granulation Tissue Tumours</i>	Cutaneous		1		1	1					1	1
594. Granuloma	Locomotor											1
	Cutaneous											4
595. Polypus <i>Scar Tissue Tumours.</i>	Cutaneous											2
596. Scar	Cutaneous	1		2	2			1				4
597. Keloid <i>Cystic Tumours.</i>	Cutaneous		1	1	2	1	1					2
598. Cyst of unknown Origin	Alimentary											1
	Locomotor											1
	Cutaneous		3		3	3	3					1
599. Mucous cyst	Alimentary											7
600. Sebaceous cyst	Genital											1
	Cutaneous		2		2	2	2					130
605. Dentigerous cyst <i>Distention cyst.</i>	Alimentary		3		3	3		3				
608. Ganglion	Circulatory											2
	Locomotor		1		1	1		1				46
	Cutaneous											22
609. Thyroid <i>Blood cyst.</i>	Endocrine		1		1	1	1					
611. Blood cyst <i>Operation on ductless glands.</i>	Cutaneous											1
614. Excision of malignant Tumour.	Endocrine		1		1	1		1				
615. Excision of non-malignant tumours.	Genital		3		3	3		3				1
	Endocrine		1		1	1		1				

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1940.

Name of Operation.	System or region.	IN-PATIENTS									Out-door patients operated on	
		Remained as per last report.	NUMBER OF OPERATIONS			RESULT				Remained under treatment.		
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.			Died.
Operations on breast												
Amputation for.												
617. Growth-non-malignant	Cutaneous	...	1	...	1	1	...	...	...	...	1	...
618. Growth malignant	Do.	...	7	...	7	7	1	6	...	...	...	...
619. Gynaecomastia	Do.	...	...	...	...	...	...	...	...	...	...	13
<i>Stomach and Intestines.</i>												
628. Gastrojejunostomy for Gastric Cancer.	Alimentary	...	2	1	3	2	...	1	...	1	...	...
635. Partial excision of Tongue Intra-buccal.	Alimentary	...	...	1	1	...	...	...	...	...	...	...
<i>Lymphatic vessels and glands.</i>												
640. Excision of Malignant	Lymphatic	...	2	...	2	2	...	2	...	...	...	...
<i>Jejunum and Ileum.</i>												
653. Ileocolostomy	Alimentary	...	1	1	2	1	...	...	...	1	...	...
<i>Colon.</i>												
657. Colostomy	Do.	...	1	...	1	1	...	1	...	...	...	...
658. Colectomy—partial	Do.	...	1	...	1	1	1	...	...	...	...	...
<i>Testis.</i>												
669. Orchidectomy for new growth	Genital	...	1	...	1	1	1	...	...	...	...	...
<i>Prostate.</i>												
670. Prostatectomy—perineal	Genital	...	2	1	3	2	...	2	...	...	...	...
671. Prostatectomy—Suprapubic	Do.	...	1	4	5	1	...	...	...	1	...	...
<i>Penis—</i>												
672. Partial Amputation	Do.	...	4	...	4	4	1	2	...	1	...	...
673. Total amputation	Do.	...	2	1	3	2	2	...	...	...	...	...
678. Excision dermoid cyst	Cutaneous	...	...	...	...	...	...	...	...	...	...	5
680. Mole	Cutaneous	...	...	...	...	...	...	...	...	...	...	1
Plastic operations.												
<i>Skin grafting.</i>												
695. Thiersch's method	Cutaneous	1	18	27	45	18	5	13	...	...	1	...
698. Pedicle graft	Do.	...	2	5	7	2	...	1	1	...	...	...
699. Kanaval's operation on hand	Locomotor	...	1	...	1	1	...	1	...	...	...	...
<i>Congenital.</i>												
701. Hare Lip	Alimentary	...	...	1	1	...	...	...	...	...	...	...
702. Rhinoplasty	Cutaneous	...	1	...	1	1	...	1	...	...	...	...
704. Cleft palate	Alimentary	...	5	3	8	5	...	3	1	1	...	...
705. Tongue-tie	Do.	...	...	...	...	...	...	...	...	...	...	2
708. Tenotomy Subcutaneous	Locomotor	...	1	...	1	1	...	1	...	...	...	...
710. Tendon Transplantation	Do.	...	1	...	1	1	...	1	...	...	...	...

APPENDIX No. 10—contd.

Classification of Operations performed in the Surgical Department during the year 1940.

Nature of operation.	System or region.	IN-PATIENTS.										Outdoor patients operated on.
		Remained as per last report.	NUMBER OF OPERATIONS			RESULT					Remained under treatment.	
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Relieved.	Discharged otherwise.	Died.		
<i>Operations on Bones.</i>												
775. Osteotomy—Linear	Locomotor	...	3	...	3	3	1	1	...	...	1	...
777. Osteotomy—Lorenz's Bifurcation.	Do.	...	2	...	2	2	...	2	...	...	...	...
779. Excision of part of bone	Skeletal	...	1	...	1	1	1	...	...	...	...	...
<i>Unclassified.</i>												
<i>Foreign body.</i>												
798. Tissues	Nervous	...	1	...	1	1	...	1	...	...	...	...
	Locomotor	...	2	...	2	2	2	...	...	...	...	...
	Cutaneous	...	...	...	...	...	...	...	...	...	...	1
801. Corns	Cutaneous	...	1	...	1	1	...	1	...	...	...	41
802. Warts	Do.	...	1	...	1	1	...	1	...	...	...	26
803. Ingrowing toe-nails	Do.	...	...	...	...	...	...	...	...	...	...	57
<i>Veins.</i>												
807. Blood Transfusion	Circulatory	...	24	14	38	24	2	9	1	10	2	...
<i>Arteries.</i>												
808. Ligature of artery	Do.	...	1	...	1	1	...	...	...	...	1	...
<i>Veins.</i>												
811. Resection	Circulatory	...	3	...	3	3	1	2	...	...	...	...
812. Trendelenburg's operation for varicose veins.	Do.	...	1	...	1	1	1	...	...	...	...	11
<i>Spinal cord.</i>												
813. Rhizotomy	Nervous	...	1	...	1	1	...	1	...	...	...	...
<i>Nerves.</i>												
816. Neurolysis	Locomotor	...	1	...	1	1	1	...	...	...	...	...
818. Excision of sympathetic ganglia	Nervous	...	2	1	3	2	...	1	...	1	...	...
819. Periarterial Sympathetomy	Circulatory	...	3	...	3	3	...	...	1	1	1	...
	Nervous	...	1	...	1	1	...	1	...	...	...	...
821. Injection into nerve	Nervous	...	...	1	1	...	...	...	...	...	...	...
<i>Anus.</i>												
825. Excision of haemorrhoids external.	Alimentary	...	1	...	1	1	1	...	...	...	...	5
826. Excision and Ligature of Internal Haemorrhoids.	Do.	2	55	3	58	55	31	20	1	1	4	1
827. Excision and Ligature of Prolapsed piles.	Do.	...	...	2	2	...	...	...	...	...	...	11
831. Eversion of Sac with partial excision.	Genital	2	15	3	18	15	12	4	...	...	1	...
832. Excision of Sac	Do.	...	5	1	6	5	5	...	...	...	...	...

APPENDIX 10—contd.

Classification of Operations performed in the Surgical Department during the year 1940.

Nature of operation.	System or region.	IN-PATIENTS.										Out-door patients operated on.	
		Remained as per last report.	NUMBER OF OPERATIONS			RESULT					Remained under treatment.		
			Principal.	Secondary.	Total.	No. of patients operated on	Cured.	Re-lived.	Discharged otherwise.	Died.			
834. Varicocele excision of the pampiniform plexus.	Genital	...	1	...	1	1	1	...	...	...	...	...	...
835. Vasectomy	Do.	...	...	1	1	...	...	...	...	...	...	...	1
836. Ligature of vas deferens (Steinach's operation)	Do.	...	1	...	1	1	...	1	...	...	...	...	1
838. Injection of Alcohol into Gasserian Ganglion.	Nervous	...	2	1	3	2	1	1	...	...	...	...	3
839. Injection Internal Piles	Alimentary	...	1	...	1	1	...	...	...	...	1	...	558
840. Tapping of hydrocele	Genital	...	...	...	...	...	...	...	...	...	...	...	955
841. Injection of Varicose Veins	Circulatory	...	...	...	...	...	...	...	...	...	...	...	1
843. Exploration for F. B.	Locomotor	...	...	...	...	...	...	...	...	...	...	...	12
	Cutaneous	...	...	...	...	...	...	...	...	...	...	...	99
GRAND TOTAL		55	1,677	378	2,055	1,677	605	849	67	137	74	8947	

APPENDIX No. 11

Report of Fracture cases treated in the K. E. M. Hospital during the year 1940.

Nature of fractures.	Simple.	Compound.	Pathological.	Total	Operative reduction.	COMPLICATIONS WITH				CASES WITH END RESULTS					Total.
						Joints.	Nerves	Vessels	Others	Good.	Fair.	Bad.	Died.	Could not be Traced	
FACE—															
Nasal bones ...	...	7	...	7	...	...	...	...	...	7	...	...	...	...	7
Maxilla ...	...	1	...	1	...	...	...	...	...	1	...	...	...	...	1
Mandible ...	3	...	...	3	1	...	...	...	...	2	1	...	...	...	3
SPINE AND RIBS—															
Spine ...	47	...	...	47	...	...	5	...	...	21	9	1	4	12	47
Ribs ...	20	...	...	20	...	...	...	...	6 (surgical emphysema)	19	...	...	1	...	20
SUPERIOR EXTREMITY															
Clavicle ...	8	...	...	8	...	...	...	...	...	7	1	...	...	...	8
Scapula ...	4	...	...	4	...	...	...	...	...	3	...	...	...	1	4
Humerus ...	50	3	...	53	1	5	...	...	...	32	8	3	...	10	53
Radius and ulna	41	8	...	49	3	2	1	...	...	30	10	3	1	5	49
Radius (Colles')	19	1	...	20	1	...	...	...	...	18	1	...	...	1	20
Ulna ...	2	...	...	2	1	...	...	...	...	1	...	...	...	1	2
Metacarpal ...	...	4	...	4	...	1	...	...	...	...	2	1	...	1	4
Phalanges ...	1	5	...	6	...	5	...	...	...	2	2	2	...	...	6
PELVIS—															
Pubis ...	6	2	...	8	...	...	...	...	...	4	1	...	2	1	8
Pubic bone ...	3	...	...	3	...	...	...	...	...	2	...	...	...	1	3
INFERIOR EXTREMITY—															
Femur ...	80	1	1	82	4	10	...	1	...	27	10	13	4	28	82
Patella ...	17	1	...	18	9	18	...	...	...	9	4	...	...	5	18
Pott's ...	10	1	...	11	2	4	...	...	...	5	2	2	...	2	11
Tibia & Fibula...	34	26	...	60	7	4	...	3	...	32	15	3	...	10	60
Tibia ...	14	4	...	18	1	2	...	1	...	11	3	1	...	3	18
Fibula ...	3	...	...	3	1	...	...	...	...	2	1	...	...	...	3
Calcaneus ...	7	2	...	9	...	...	...	...	...	3	2	1	...	3	9
Tarsals ...	1	...	...	1	...	...	...	...	...	1	...	...	...	...	1
Metatarsals ...	7	1	...	8	...	...	...	...	...	6	1	...	...	1	8
Phalanges ...	2	3	...	5	...	...	...	...	...	3	...	...	...	2	5
MISCELLANEOUS—															
Multiple fractures	19	9	...	28	2	2	...	1	...	8	3	3	9	5	28
Total ...	398	79	1	478	33	51	7	7	6	256	76	33	21	92	478

APPENDIX No. 12.

Statement Showing the Head Injuries and Fractures (Skull) treated in the K. E. M. Hospital during the year 1940.

PARTICULARS.	OPERATED					NON-OPERATED					Grand total.
	Cured.	Relieved.	Other-wise.	Died.	Total	Cured.	Relieved.	Other-wise.	Died.	Total	
	C.L.W. Scalp with concussion	2	1	3	23	54	5	...		82	85
Concussion	...	...	...	...	...	6	38	6	...	50	50
Fracture skull & vault	1	1	...	...	2	1	8	...	1	10	12
Depressed fracture skull	3	1	...	1	5	...	2	...	2	4	9
Fracture base skull	...	...	...	...	...	...	6	...	...	6	6
Laceration of brain	...	...	...	...	...	...	...	...	19	19	19
Contusion brain	...	...	...	1	1	...	...	1	1	2	3
Intra-cranial haemorrhage	...	...	...	1	1	...	2	...	11	13	14
Total	6	3	...	3	12	30	110	12	34	186	198

APPENDIX No. 13.

Statement of diseases of female generative organs treated in the K. E. M. Hospital during the year 1940.

Note.—New growth non-malignant and malignant have been shown in the appendix No. V under Neoplasms Nos. 16 and 17.

Name of diseases.	IN-PATIENTS.							Out-patients and casualty cases.	
	Remain.ed.	Admit.ted.	Total.	Discharged.					Remaining.
				Cured.	Relieved.	Otherwise.	Died.		
<i>Inflammatory.</i>									
Endometritis ...	1	32	33	1	23	7	1	1	195
Endo-cervicitis ...	...	1	1	...	1	...	...	...	4
Salpingitis, oophoritis and salphungo-oophritis ...	3	111	114	9	74	27	1	3	138
Vaginitis ...	...	...	...	...	...	...	...	...	52
Vulvitis ...	...	21	21	2	16	2	...	1	36
Acute and sub-acute pelvic inflammation ...	2	15	17	1	12	3	1	...	27
Pelvic abscess									
Pelvic cellulitis (non-puerperal) ...	...	4	4	...	3	1	...	...	18
Pelvic cellulitis (puerperal)									
<i>Laceration and Displacements.</i>									
Laceration of cervix ...	...	1	1	...	...	1	...	...	8
Uterine displacements ...	6	125	131	18	76	30	1	6	704
Fistula urinary									
Fistula-rectal									
<i>Functional.</i>									
Amenorrhoea ...	...	4	4	...	2	2	...	...	77
Dysmenorrhoea ...	...	25	25	1	21	2	...	1	103
Menorrhagia ...	...	32	32	1	28	3	...	...	76
Metropathia haemorrhagia	3	34	37	5	28	4	...	...	111
Sterility									
Menopause									
Other functional diseases									
<i>New Growth (Non-Malignant)</i>									
Abortion ...	...	30	30	...	17	12	...	1	126
Ectopic Gestation ...	1	13	14	5	4	2	1	2	17
Pregnancy & Other ...	...	48	48	4	30	7	2	5	383
Grand Total ...	17	554	571	48	376	118	7	22	2,388

APPENDIX No. 14.

Classification of Operations performed in the Gynaecological Department during the year 1940.

Nature of Operation.	Remained as per last report.	Principal.	Secondary.	Total.	No. of patients operated on.	Cured.	Relieved.	otherwise.	Died.	Remained under treatment.
<i>Incision, evacuation and drainage of abscess.</i>										
Abdominal wall abscess	...	1	...	1	1	...	1	...	...	...
<i>Bladder.</i>										
Suprapubic cystotomy	1	1	...	...	...	...	...	...
Suprapubic Lithotomy	...	1	...	1	1	1	...	...	...	...
<i>Veins.</i>										
Blood transfusion	...	1	2	3	1	...	1	...	...	...
<i>Uterus.</i>										
Hysterectomy sub-total without appendages	...	6	1	7	6	1	4	...	1	...
Hysterectomy total with appendages	1	6	1	7	6	3	1	...	2	1
Hysterectomy sub-total without appendages	1	1	...	...	...	...	...	...
Hysterectomy Radical abdominal for carcinoma cervix	1	1	...	1	1	...	2	...	...	...
Hysterectomy vaginal	...	2	...	2	2	1	1	...	...	...
Removal of mucous polypus from cervix uteri	...	2	...	2	2	1	1	...	...	...
Removal of fibroid polypus from cervix uteri	...	3	...	3	3	...	3	...	...	...
Removal of fibroid polypus body of uterus	...	1	...	1	1	...	1	...	...	...
Removal of Abdominal myoma	...	1	...	1	1	...	1	...	...	...
Ventral fixation	...	1	...	1	1	...	1	...	...	...
Ventral suspension	3	40	1	41	40	11	31	...	...	1
<i>Cervix.</i>										
Amputation of the cervix	...	2	...	2	2	...	1	...	...	1
Trachelorrhaphy	...	3	1	4	3	1	2	...	...	...
Dilatation of cervix uteri	...	8	1	9	8	...	7	...	...	1
Dilatation and curettage of uterus	6	133	1	134	133	8	124	7	...	...
Dilatation and curettage of uterus with inflation of fallopian tubes	...	15	...	15	15	...	15	...	...	...
Hystero Salpingography	...	14	1	15	14	...	5	7	1	1
Cauterisation of cervix by heat	...	3	1	4	3	...	3	...	...	...
Application of Radium for carcinoma	...	1	2	3	1	...	...	1	...	...
Removal of section from cervix for diagnosis	1	15	...	15	15	1	5	9	...	1
<i>Perineum and Vagina.</i>										
Repair of complete laceration of the perineum	...	6	...	6	6	2	3	1	...	...
Anterior colporrhaphy	...	21	...	21	21	1	16	...	...	4

APPENDIX No. 14—concl'd.

Classification of Operations performed in the Gynaecological Department during the year 1940.

Nature of Operation.	Remained as per last report.	Principal.	Secondary.	Total.	No. of patients operated on.	Cured.	Relieved.	otherwise.	Died.	Remained under treatment.
Colpoperineorrhaphy ...	1	10	...	10	10	2	9	...	...	...
Fothergill's operation	4	...	4	4	3	1	...	...	...
Removal of vaginal tumours	1	1	...	...	...	...	...	...
Incision Bartholin's abscess	2	...	2	2	1	1	...	...	...
Incision of imperforate hymen	1	...	1	1	...	1	...	...	...
Excision of the vulva	3	...	3	3	...	2	...	...	1
Repair of vesico vaginal fistula	2	...	2	2	...	1	1	...	...
Posterior colpotomy	2	2	...	...	...	...	...	...
Dilatation of vagina	3	...	3	3	...	2	1	...	...
Removal of tumour-vulva	1	...	1	1	...	1	...	...	...
Closure of vagina	1	1	...	...	...	...	...	...
<i>Urethra.</i>										
Removal of urethral caruncle	2	...	2	2	...	2	...	...	...
<i>Fallopian Tubes.</i>										
Salpingectomy	4	...	4	4	2	1	...	...	1
Salpingectomy for ectopic gestation	5	...	5	5	1	3	...	1	...
Salpingo-oophorectomy ...	1	22	1	23	22	6	13	1	1	2
Salpingostomy	1	...	1	1	...	1	...	...	...
<i>Broad Ligaments.</i>										
Removal of broad ligament cyst ...	1	3	...	3	3	2	...	2	...	...
<i>Ovaries.</i>										
Ovariectomy	5	...	5	5	...	1	...	2	2
Ignipuncture ovarian cyst	5	...	5	5	...	5	...	...	...
Oophorectomy	3	...	3	3	2	1	...	...	...
Resection of the ovary	4	1	5	4	1	3	...	...	...
<i>General.</i>										
Exploratory Laparotomy	4	1	5	5	1	1	1	1	...
Repair of ventral hernia	1	...	1	1	...	1	...	...	...
Secondary sutures	1	1	...	...	...	...	...	...
Removal of section for microscopic examination	2	...	2	2	...	2	...	...	...
Grand Total ...	15	374	22	396	374	52	281	31	9	16

APPENDIX No. 15.

Classification of Operations performed in the Ophthalmic Department during the year 1940.

Nature of Operation.	Remained as per last report.	Princ-pal.	Second-ary.	Total.	No. of patients operated on.	Cured.	Relieved.	other-wise.	Died.	Remained under treatment.	Out-door patients operated on.
<i>Eyelids.</i>											
Tumours	...	1	...	1	1	...	1	...	...	...	...
Entropion	1	1	...	1	1	2	...	...	...	...	10
Abscess	12
Hordeolum	20
Chalazion	61
Plastic	...	1	...	1	1	...	...	...	...	1	...
Tarsectomy	...	4	...	4	4	1	2	...	...	1	10
Secondary sutures for	...	1	...	1	1	1	...	...	...	...	...
<i>Conjunctiva.</i>											
Excision of conjunctival growth	1
Cauterisation	1
Pterygium—excision	10
Pterygium-Transplantation	...	1	...	1	1	1	...	...	...	...	2
Conjunctival cyst	1
<i>Cornea.</i>											
Cauterisation	...	4	...	4	4	2	2	...	...	...	...
Paracentesis	...	2	1	3	2	1	...	...	...	1	1
Paracentesis with removal of foreign body	2
Saemisch's section	...	1	...	1	1	1	...	...	...	...	...
Foreign body	186
Scraping ulcer	1
Carbolisation	...	1	...	1	...	1	...	...	...	...	...
<i>Lacrimal apparatus.</i>											
Abscess-incision evacuation and drainage	1
Probing duct	1
Excision of sac	...	27	1	28	27	24	1	...	...	2	2
Incision for acute dacryocystitis	7
<i>Muscles.</i>											
Tenotomy of internal rectus	...	1	...	1	1	1	...	...	...	...	...
Tenotomy of external rectus	...	1	...	1	1	1	...	...	...	...	...
Advancement of internal rectus	...	1	...	1	1	1	...	...	...	...	...
<i>Iris.</i>											
Iridectomy preliminary to cataract extraction	...	4	2	6	4	1	2	...	...	1	...
Optical Iridectomy	1	43	6	49	43	23	19	1	...	1	...
Iridectomy for glaucoma	...	1	...	1	1	1	...	...	...	...	...
Iridectomy dialysis	...	1	...	1	1	...	...	...	...	...	...
Excision of prolapsed iris	...	1	...	1	1	...	1	...	...	...	...

APPENDIX No. 15—concl'd.

Classification of Operations performed in the Ophthalmic Department during the year 1940.

Nature of Operation.	Remained as per last report.	Principal.	Secondary.	Total.	No. of patients operated on.	Cured.	Relieved.	otherwise.	Died.	Remained under treatment.	Out-door patients operated on.
Peripheral Iridectomy	...	29	...	29	29	18	11	...	...	...	...
Cauterisation of prolapsed iris	...	...	...	...	...	...	...	...	...	...	23
<i>Sclera.</i>											
Sclerotomy anterior	...	1	...	1	1	...	1	...	...	...	...
Sclerotomy posterior	...	2	...	2	2	...	...	...	...	2	...
Sclero-corneal trephining	...	9	2	11	9	2	6	...	...	1	...
<i>Lens.</i>											
Simple extra capsular cataract extraction	9	234	7	241	234	218	13	4	1	7	...
Combined extra capsular cataract extraction	3	72	2	74	72	69	4	...	...	2	...
Simple intra capsular extraction	...	7	...	7	7	6	1	...	...	...	...
Combined intra capsular cataract extraction	1	3	...	3	3	4	...	...	...	...	...
Discission of opaque capsule (needling)	2	28	2	30	28	19	13	2	...	...	49
Discission of juvenile cataract	...	8	3	11	8	2	4	1	...	1	1
Discission of traumatic cataract	...	3	...	3	3	1	2	...	...	...	...
Discission and curette evacuation	...	3	5	8	3	1	1	...	...	1	...
<i>Socket.</i>											
Plastic operation	...	1	...	1	1	...	...	...	...	1	...
<i>General operations.</i>											
Eucleation of eye (Eucleation)	...	22	2	24	22	14	6	1	...	1	...
Evisceration	...	3	1	4	3	1	2	...	...	...	...
Operation for detachment of Retina	...	2	...	2	...	1	1	...	...	...	...
Multiple incisions for orbital cellulitis	...	1	...	1	...	1	...	...	...	...	...
Total	17	525	34	559	525	415	93	9	1	24	386

APPENDIX No. 16

Classification of Operations performed in the Ear, Nose and Throat department of the
K. E. M. Hospital during the year 1940.

Nature of Operation.	Remained as per last report.	Principal.	Secondary.	Total.	No. of patients operated on.	Cured.	Relieved.	Otherwise.	Died.	Remained under treatment.	No. of out-patients operated
<i>Arteries.</i>											
Ligature of artery for haemorrhage	...	1	...	1	1	...	...	1	...	...	...
<i>Larynx.</i>											
Laryngo fissure	...	1	...	1	1	...	...	...	...	1	...
Laryngectomy	2	2	2	4	2	...	1	...	3	...	...
Pharyngotomy
<i>Trachea.</i>											
Tracheotomy	...	5	...	5	5	...	3	...	1	1	...
<i>Stomach.</i>											
Gastrostomy	...	4	...	4	4	...	2	...	2	...	...
<i>Nasal bones.</i>											
Rectification of fracture	...	2	...	2	2	...	1	1	...	...	...
Plastic operation nose Rhinoplasty	...	1	...	1	1	...	...	...	...	1	...
<i>Septum.</i>											
Submucous resection of nasal septum	...	106	...	106	106	103	...	1	...	2	...
<i>Turbinate bones.</i>											
Cauterisation of inferior turbinate	158
Ionisation of the nose	110
Partial turbinectomy inferior turbinate	...	7	...	7	7	...	6	1	...	...	47
<i>Middle turbinate.</i>											
Bone grafting for atrophic Rhinitis	...	3	...	3	3	...	3	...	...	...	...
West's Intranasal Dacryocystostomy	...	1	...	1	1	...	1	...	...	...	...
Removal of nasal Polypi	34
Breaking down of post operative adhesions	...	2	...	2	2	...	2	...	...	...	...
Cauterisation for epistaxis	1
Operations on accessory nasal sinuses :—											
<i>Maxillary antrum :—</i>											
Intranasal (antrostomy)	...	14	...	14	14	...	13	...	...	1	...
Puncture	510
Radical Caldwell-Luice's operation	...	43	...	43	43	1	42	...	...	...	...
<i>Frontal sinus.</i>											
Extra nasal	...	3	...	3	3	...	3	...	...	...	...

APPENDIX No. 16—contd.

Classification of operations performed in the Ear, Nose and Throat department of the
K. E. M. Hospital during the year 1940.

Nature of Operation.	Remained as per last report.	Principal.	Secondary.	Total.	No. of patients operated on.	Cured.	Relieved.	Other-wise.	Died.	Remained under treatment.	No. of out-patient operated
<i>Sphenoidal sinus.</i>											
Removal of malignant tumours antrum	1	1	...	...	...	...	...	...	...
Rouge's operation	...	2	...	2	2	1	1	...	...	...	...
<i>Operations on mouth fauces Pharynx and naso pharynx.</i>											
Removal of tonsils	...	246	...	246	246	7	238	...	...	1	...
Removal of adenoids	...	3	...	3	3	...	3	...	...	...	1
Removal of tonsils and adenoids	...	530	...	530	530	13	514	2	1	...	...
Diathermy	...	1	...	1	1	...	1	...	...	...	1
Uvulectomy	7
Lateral Rhinotomy	...	4	...	4	4	1	3	...	...	...	...
<i>Operations on the ear.</i>											
Perichondritis of Pinna	...	1	...	1	1	...	1	...	...	...	...
Scraping of granulations	3
Incision suppurating otitis media	...	1	...	1	1	...	1	...	...	...	1
Classical Mastoid operation Schwartz's	2	26	1	27	26	...	25	...	3	...	...
Incision mastoid abscess	...	2	...	2	2	...	2	...	...	...	...
Radical mastoid operation (Stake's)	...	25	3	28	25	...	23	...	...	2	...
Rhinocleroma	...	3	...	3	3	...	3	...	...	...	...
Rhinospodiosis	2
Total	4	1,039	7	1,046	1,039	24	994	6	10	9	868

APPENDIX No. 17.

Report of the X-Ray and Electro-therapeutic Department, K.E.M. Hospital, during 1940.

4,930 skiagrams were taken during the year 1940, 1,890 of these were for in-patients (1,256 men, 423 women and 211 children), 3,040 were out-patients (2,025 men, 537 women and 478 children) including casualty cases.

Skiagrams were taken for various clinical conditions as under :—

Clinical Conditions.	IN-PATIENTS					OUT-PATIENTS				Total.
	Male.	Fe-male.	Children		Total.	Male.	Fe-male.	Children		
			Male.	Fe-male.				Male.	Fe-male.	
Fracture and dislocations	493	96	99	37	725	1,066	164	210	85	1,525
Bone diseases	243	151	31	12	437	672	241	94	60	1,067
Paranasal sinuses	11	2	...	...	13	81	48	2	3	134
Mastoid sinuses	4	5	1	1	11	39	9	4	3	55
DISEASES OF ALIMENTARY TRACT—										
(a) Oesophagus after barium meal	2	...	...	...	2	5	1	...	...	6
(b) Stomach and small intestines after barium meal	31	11	...	1	43	1	...	...	...	1
(c) Large intestine after barium meal	16	20	2	...	38	1	...	...	...	1
Chest diseases	241	79	9	10	339	67	37	2	6	112
Ortho-diagrams	2	1	...	...	3	11	...	...	...	11
Gall-bladder diseases including cholecystography	28	11	...	...	39	1	1	...	...	2
Diseases of urinary tract—kidneys, bladder and ureter	130	18	3	2	153	2	1	1	...	4
Detection and localization of foreign bodies	2	...	1	...	3	24	6	2	2	34
Determination of position, direction and extent of chronic abscesses and sinuses and fistulae, after injection of opaque substances...	20	8	...	2	30	5	1	1	...	7
Dental affection	4	1	...	...	5	46	26	2	1	75
Salivary calculi	1	...	...	...	1	4	2	...	...	6
SPECIAL TESTS—										
(1) Retrograde Pyelography	8	...	...	...	8	...	...	...	...	...
(2) Intravenous Pyelography	15	8	...	...	23	...	...	...	...	...
(3) Hystero-salpingography	...	11	...	...	11	...	...	...	...	...
(4) Ventriculography	4	1	...	...	5	...	...	...	...	...
(5) Air myelography	1	...	...	...	1	...	...	...	...	...
Total	1,256	423	146	65	1,890	2,025	537	318	160	3,040

Screening was done on 3,185 patients (368 in-patients and 2,817 out-patients) as under :—

Clinical Conditions.	IN-PATIENTS					OUT-PATIENTS				Total.
	Male.	Fe-male.	Children		Total.	Male.	Fe-male.	Children		
			Male.	Fe-male.				Male.	Fe-male.	
Screening of the chest	146	47	5	2	200	1,927	594	62	34	2,617
Screening of Oesophagus after barium meal	7	2	...	...	9	39	15	—	...	54
Screening of stomach and duodenum after barium meal	87	22	...	...	109	5	2	...	...	7
Screening of large intestine after barium enema	15	15	...	1	31	...	...	...	...	...
Detection and setting of fracture under screen	13	...	...	4	17	34	4	9	3	50
Detection and localisation of foreign bodies	1	...	1	...	2	41	13	26	9	89
Total	269	86	6	7	368	2,046	628	97	46	2,817

Deep X-Ray therapy treatment was carried out on 308 patients during the same period as under :—

Clinical Conditions.	No. of Patients.	Clinical Conditions,	No. of Patients.
<i>T.B. Glands—</i>		<i>Gynaecological conditions.—Contd.</i>	
Carcinoma	89	Menorrhagia	2
Cheek	3	Menopausal irregularity	3
Tongue	24	Oligo-menorrhoea	2
Tonsils	4	Metropathia-Haemorrhagica	15
Fauces	2	Sterility	10
Larynx	5	Infantile uterus	6
Pharynx	6	Endocrine dysfunction	2
Nasopharynx	1	<i>Miscellaneous conditions.—</i>	
Pyriiform fossa	3	Malignant testes	1
Lung	1	Rodent ulcer	2
Epithelioma	4	Nasofibroma	1
Nose	1	Fibrosarcoma	3
Ethmoid	1	Myosarcoma	1
Maxilla	2	Osteogenic sarcoma	1
Mouth	5	Lympho-sarcoma	2
Penis	1	Myeloma	2
Prostate	2	Retro-pharyngeal sarcoma	1
Cervix	8	Hodgkin's disease	2
Uterus	2	Malarial splenomegaly	3
Ovary	2	Myeloid Leukaemia	3
Breast	13	Lymphatic Leukaemia	3
Thyroid	1	Osteo-arthritis	1
Secondaries-glands	15	Graves disease	3
<i>Skin conditions—</i>		Breast cysts	2
Warts	2	Chronic mastitis	1
Keloids	15	Mixed parotid tumour	3
Hyperidrosis	1	Haemangioma	1
Mycetoma	3	Chronic tonsillitis with Glands in the neck	2
Rhinoscleroma	9	Persistent pain after old fracture	1
Lympho granuloma, inguinale	2		
<i>Gynaecological conditions.—</i>			
Chronic metritis	2		
Fibromyomata uterus	2		
		Total	308

Total number of skin cases treated by superficial X-Ray therapy were 89 as mentioned below :—

Dermatitis	6	Keloid	5
Mycotic Dermatitis	18	Verruca vulgaris	1
Allergic dermatitis	22	Acne vulgaris	2
Professional dermatitis	1	Lichen Planus	2
Seborrhoeic Dermatitis	1	Vitiligo	2
Toxic dermatitis	1	Fibrositis	1
Trigeminal irritation	1	Alopecia	1
Leucoderma secondary to Eczema	1	Folliculosis	1
Granuloma	1	Keratosis	1
Eczematous patches	1	Onychomycosis	1
Fissures	1	Allergic Eczema	4
Dyskeratosis folliculosis	1	Warts	1
Chronic Eczema	4	Hyperidrosis	2
Psoriasis	2	Dyshidrosis	4
		Total	89

Long wave diathermy was used in the following cases :—

CLINICAL CONDITIONS.	IN-PATIENTS.					OUT-PATIENTS.				
	Male.	Female.	CHILDREN.		Total.	Male.	Female.	CHILDREN.		Total.
			Male.	Female.				Male.	Female.	
Arthritis	1	2	...	...	3	36	7	...	...	43
Synovitis	5	2	1	...	8
Pain after fracture	25	13	...	...	38
Muscular Rheumatism	6	1	...	...	7
Eudometritis	4	...	...	4
Salpingo-oophoritis	...	2	...	...	2	...	11	...	...	11
Endocervicitis	5	...	...	5
Pain after sprain, etc.	28	11	...	...	39
Sciatica	2	1	...	...	3
Ankylosis	2	...	...	...	2
Chronic Retroversion	2	...	...	...	2
Total	1	4	...	...	5	104	57	1	...	162

Ultra-Short wave diathermy was used in the following cases :—

CLINICAL CONDITIONS.	IN-PATIENTS.					OUT-PATIENTS.				
	Male.	Female.	CHILDREN.		Total.	Male.	Female.	CHILDREN.		Total.
			Male.	Female.				Male.	Female.	
Arthritis	1	...	...	...	1	17	4	...	...	21
Lung abscesses	7	...	...	...	7	...	...	...	...	...
Prostatitis	...	...	...	...	...	1	...	...	...	1
Sinusitis	3	...	...	...	3	5	4	...	...	7
Adhesions	1	...	...	...	1	2	2	...	...	4
Periostitis	...	...	...	...	...	3	2	...	...	5
Sprain (pain)	2	3	...	...	5	29	9	...	...	38
Synovitis	3	...	...	...	3	3	4	...	...	7
Mastoiditis	...	...	...	...	...	1	...	...	1	2
Bell's palsy	...	...	...	...	...	3	2	1	...	6
Localised Myositis ossificans	...	...	...	...	...	1	1	...	...	2
Carbuncle	1	...	...	...	1	1	...	...	...	1
Myalgia	...	...	...	...	...	1	...	...	...	1
Fibrositis	1	...	...	...	1	8	2	...	...	10
Total	19	3	...	...	22	73	30	1	1	105

CLINICAL CONDITIONS.	IN-PATIENTS.					OUT-PATIENTS.				
	Male.	Female.	CHILDREN.		Total.	Male.	Female.	CHILDREN.		Total.
			Male.	Female.				Male.	Female.	
T.B. Adenitis	2	2	1	...	5	133	135	41	36	345
T.B. Peritonitis	7	7	1	...	15	8	10	2	1	21
Sinuses and wounds	...	2	...	1	3	14	17	3	8	42
Osteomalacia	...	5	...	...	5	...	3	...	...	3
Lipodystrophy	...	...	...	...	...	...	...	1	...	1
Lymphatic leukaemia	...	...	...	...	...	...	...	...	1	1
General debility	...	2	2	1	5	2	6	6	8	22
Paranasal sinusitis	3	2	...	...	5	3	...	1	...	4
T.B. Caecum	1	...	...	...	1	1	1	...	...	2
Epididymo-orchitis	...	...	...	...	...	2	...	...	...	2
Keratitis	...	...	...	...	...	...	...	1	...	1
Phagedena	7	...	...	...	7	2	...	...	...	2
Dermatitis	1	1	...	...	2	5	1	1	...	7
Vitiligo	...	...	...	...	...	7	7	1	5	20
Furunculosis	...	...	...	...	...	...	1	2	1	4
Psoriasis	1	...	...	...	1	5	2	...	1	8
Pruritis	...	...	...	...	...	1	...	...	...	1
Alopecia	...	...	...	...	...	5	1	...	...	6
Acne vulgaris	...	...	...	...	...	2	...	...	...	2
Lupus vulgaris	...	1	...	...	1	...	...	1	...	1
Pityriasis	...	...	...	...	...	...	3	...	...	3
Lichen Planus	...	...	...	...	...	2	1	...	...	3
Carbuncle	...	1	...	...	1	1	...	...	...	1
Chancroid	5	...	...	...	5	1	...	...	...	1
Rickets	...	...	2	3	5	...	...	17	20	37
Painful conditions	2	2	...	...	4	2	4	2	1	9
Total	29	25	6	5	65	196	192	79	82	549

Reaction of Degeneration was done in 50 cases—

29 males, 4 females, 8 male children and 9 female children.

Faradic Stimulation was done on 28 cases ; 19 males, 3 females, 4 male children and 2 female children.

Galvanic stimulation was done in 3 cases; 2 males and one female.

Electrolysis was done in 5 cases; 2 males, 1 male child and 2 female children.

Infra red rays were given in 36 cases; 24 males and 12 females.

Fulguration was done in 5 male cases.

Ionization was done in one male child.

APPENDIX No. 18.

Report of the Skin and Venereal Department, K. E. M. Hospital for the year 1940.

Description.	Out-patients.		In-patients.	
	Male.	Female.	Male.	Female.
Primary syphilis ...	1,265	29	18	...
Secondary syphilis ...	1,829	92	108	6
Tertiary syphilis ...	34	9	2	...
Congenital syphilis ...	5	2	...	...
Total No. of cases of syphilis ...	3,133	132	128	6
Acute gonorrhoea ...	774	45	19	2
Chronic gonorrhoea ...	1,093	52	35	4
Total cases of gonorrhoea ...	1,867	97	54	6
Other venereal diseases ...	752	7	30	...
Venereal diseases of the previous years treated during 1940 ...	540	80	...	...
Total No. of venereal cases treated during 1940 ...	6,292	316	212	12
Leprosy cases ...	196	38	...	...
Other skin diseases ...	7,057	13,68	102	36
Grand total of venereal, skin and leprosy cases treated during 1940 ...	13,545	1,722	314	48

The above figures indicate the total number of persons seeking treatment in the Skin and Venereal department direct. They do not include 170 cases (out of which 15 were females) which were examined and found not to be suffering from any skin or venereal diseases. They do not also include 4,230 cases transferred to the skin and venereal department from other departments, to avoid duplication of figures. Of these transferred cases, 1,800 were venereal and the rest skin cases. Hence the total No. of cases treated in the skin and venereal department during the year 1940 was 19,497 of which the number of venereal cases is 8,408. Among the venereal cases 1,230 patients (of which 32 were females) were treated for 2 or more venereal diseases. Among the indoor patients 69 cases (of which 2 were females) were treated for two or more venereal diseases.

APPENDIX No. 19.

Report of the Electro-cardiograph department, K. E. M. Hospital for the year 1940.

505 patients were examined electro-cardiographically, out of whom 430 were males and 75 were females, as against 174 patients so examined in the previous year (140 males and 34 females).

APPENDIX No. 20.

Clinical Laboratory Report.

17,432 Laboratory investigations were carried out during the year 1940 in the Central Clinical Laboratory (as apart from the Ward laboratories) on the material sent from the Hospital, divided under four main heads, as against 16,217 and 19,847 in the year 1939 and 1938 respectively :—

I.—Pathological, II.—Bacteriological, III.—Biological, IV.—Biochemical, as under :—

	1940	1939	1938
I.—PATHOLOGICAL			
(i).—Examination of urine	912	752	1,151
(ii).—Examination of blood			
1. Cytological examination :—			
(a) Complete blood picture	747	496	631
(b) Volume index	5	9	1
(c) Reticulocyte count	8	6	3
(d) Platelet count	11	13	12
(e) Mean corpuscular volume	3	...	...
2. Fragility of red blood cells	...	8	10
3. Coagulation time of blood	21	28	24
4. Bleeding time of blood	21	28	24
5. (a) Matching of blood for transfusion	...	96	105
(b) Determination of blood group	329	115	100
6. Sedimentation test	59	79	49
7. Detection of parasites :—			
(a) Micro-filariæ	11	4	1
(b) Malarial parasites	9	40	2
(c) Leishman Donovan bodies	5	2	...
(d) Spirochaetes	2	...	...
(iii).—Examination of faeces	1,117	1,049	1,423
(iv).—Examination of sputa	696	683	811
(v).—Examination of puncture fluids :—			
(a) Cerebro-spinal fluid	422	410	423
(b) Pleural fluid	101	77	45
(c) Ascitic fluid	107	51	48
(d) Bile examination	1	...	...
(e) Liver puncture fluid	...	...	1
(f) Aspirated fluid	2	...	...
(g) Hydrocele fluid	...	...	6
(vi).—Histological examination of tissues	809	583	529
	5,398	4,529	5,390
II.—BACTERIOLOGICAL			
(i).—Urine-cultural examination	179	119	324
(ii).—Blood :—			
1. Cultural examination	349	164	554
2. Examination for the presence of spirillum minus	1	...	2
3. Serological examination :—			
(a) Widal reaction	400	248	641
(b) Wassermann reaction	220	191	280
(c) Kahn test	8,700	8,897	10,387
(iii).—Faeces—cultural examination	100	39	120
(iv).—Sputum—cultural examination	7	9	4
(v).—Puncture fluids—cultural examination :—			
1. Cerebro-spinal fluid	73	59	48
2. Pleural fluid	46	11	41
3. Lung puncture fluid	7	6	...
4. Ascitic fluid	24	2	6
5. Bile	...	...	3
6. Pericardial fluid	...	...	6
7. Fluid from nasal sinuses	16	11	3
8. Other aspirated fluids	18	37	7

	1940	1939	1938
(vi).—Microscopic and cultural examination of :—			
1. Pus	91	101	97
2. Urethral discharge	3	2	8
3. Other inflammatory exudates	25	43	54
(vii).—Microscopic examinations for the presence of micro-organisms :—			
1. Nasal secretions	48	41	38
2. Urethral or cervical discharges	...	...	3
(viii).—Preparation of vaccines :—			
1. Autogenous vaccine	34	34	31
2. Frei's antigen	...	...	6
3. Filtrate from warts	...	3	10
4. Throat swab (cultural and smears)	72	...	...
	<u>10,413</u>	<u>10,017</u>	<u>12,643</u>
III.—BIOLOGICAL—			
Aschheim Zondek test (Friedman's modification)	13	3	2
Mantoux test	11	2	2
	<u>24</u>	<u>5</u>	<u>4</u>
IV.—BIOCHEMICAL—			
(i).—Urine—			
1. Estimation of chemical constituents :—			
(a) Sugar	...	10	4
(b) Albumin	...	...	3
(c) Calcium	...	...	1
(d) Creatine	...	1	...
(e) Haematoporphyrin	3	4	1
(f) Phosphate	1	...	...
(g) Uric acid	3	2	...
(h) Arsenic	...	1	...
(i) Chlorides	2	16	...
2. Determination of diastasic index	7	13	3
3. Urea concentration test	8	11	19
(ii).—Blood—			
1. Determination of chemical constituents :—			
(a) Non-protein nitrogen	137	128	135
(b) Urea nitrogen	150	128	135
(c) Glucose	21	21	26
(d) Chlorides	1	25	41
(e) Calcium	39	19	27
(f) Cholesterol	56	84	71
(g) Creatinine	51	39	27
(h) Uric acid	4	1	3
(i) Inorganic phosphorous	9	3	3
2. Other tests :—			
(a) Determination of Icterus index	114	128	152
(b) Blood sugar curve	62	50	49
(c) Van Den Bergh reaction	121	134	152
(d) Laevulose tolerance test	10	15	15
(e) Aldehyde test	2	2	5
(f) Urea clearance test	16	8	10
(g) Fructose tolerance	...	7	...
(h) Takata-ara test	2	...	...
(iii).—Analysis of stools (estimation of fat)	2	6	8
(iv).—Cerebro-spinal fluid—			
Determination of chemical constituents :—			
(a) Sugar	...	1	...
(b) Chlorides	39	55	16
(c) Urea nitrogen	...	...	1
(d) Non-protein nitrogen	...	...	1
(v).—Examination of gastric contents (fractional method)	692	741	881
(vi).—Analysis of milk	19	13	15
(vii).—Analysis of bile (Lyon's method)	1	...	...
(viii).—Lange's Colloidal Gold Test	5	...	...
(ix).—Prothrombin Time	20	...	...
	<u>1,597</u>	<u>1,671</u>	<u>1,810</u>
GRAND TOTAL	<u>17,432</u>	<u>16,217</u>	<u>19,847</u>

318 Autopsies were performed during the year 1940, against 558 in 1939 and 582 in the year 1938. In case of every post-mortem a record of findings in each organ is kept. The total number of 318 post-mortems include the following autopsies held on dead bodies received from other Institutions specified below :—

Acworth Leper Home	...	...	...	...	...	13
Victoria Gardens (Animals)	...	...	...	...	...	...
Bai Jerbai Wadia Hospital for Children	...	...	...	...	...	1
Nowrosjee Wadia Maternity Hospital	...	...	...	...	...	1

The records from the year 1928 onwards have been carefully scrutinized and an index has been prepared in groups of thousand serial cases. This index is useful for a rapid reference of the records for an analysis and a study of deaths from different diseases at the Hospital.

The following table gives the number of blocks prepared and sections stained out of the post-mortem organs and the tissues received after surgical operations from 1st January 1940 to 31st December 1940, and in the previous two years :—

Year.	Blocks of post-mortem organs.	Blocks of tissues from the surgical side of the K.E.M. Hospital.	Tissues received from enquiries under the I.R.F.A. and from outside.	Total.
1940 ...	1,444	809	335	2,588
1939 ...	2,619	583	682	3,884
1938 ...	2,839	647	398	3,884

APPENDIX No. 21
K. E. M. HOSPITAL, BOMBAY.
Poor Box Charity Fund Statement of Accounts for the year 1940-41.

Dr.	RECEIPTS.		DISBURSEMENTS.	Cr.
	Particulars.	Amount.	Particulars.	Amount.
		Rs. a. p.		Rs. a. p.
	To balance in hand on 31st March 1940	48 13 7½	By appliances such as artificial limbs crutches, hernia belts, etc.	1,487 11 0
	To balance with the Central Bank of India Ltd.	2,277 9 6	By supply of costly medicines to poor patients of the Hospital	2,918 3 6
	To collections from outpatient department boxes	381 9 6	By travelling expenses to poor patients	253 0 9
	To collections from the ward boxes	2,362 15 0	By blood transfusion charges	2,715 0 0
	To donations	5,287 3 0	By spectacles to patients	172 6 0
			By printing and stationery	81 12 0
	To interest due	5,869 8 6	By sundries	234 5 0
	Less interest to be realised	2 892 8 0	By dead stock and equipment	300 0 0
			By moiety Suspense account (moiety amount paid to the R. M. Officers)	20 0 0
	Less advance interest paid at the time of purchase of securities	2,977 0 6 39 10 2	By purchase of security Bonds	7,968 12 0
		2,937 6 4	By cash in hand on 31-3-1941	44 7 9
	To collections on account of issue of medical certificates	1,251 0 0	By balance with the Central Bank of India Ltd.	1,864 3 8
	To part payment of spectacles	20 0 0		
	To part payment of appliances etc.	177 4 0		
	To sale of Pharmacopeia, 2nd edition	42 12 0		
	To miscellaneous receipts	70 6 8		
	To Securities account on account of withdrawal of fixed deposit	1,500 0 0		
	To fund account by transfer from Miscellaneous Deposits	5 0 3		
	To suspense account being interest realised against payment made in 1939-40 as shown in the last Balance Sheet	2 7 6		
	To excess of receipts over payments in the deposit account	1,695 6 3½		
		18,059 13 8	Total	18,059 13 8

Balance Sheet of the Poor Box Charity Fund as on 31st March 1941.

LIABILITIES.			ASSETS.			
	Rs.	a. p.	Rs.	a. p.	Rs.	a. p.
Fund account Balance on 31st March 1940	1,31,019	3 2			Cash in hand	44 7 9
Less—written off on account of Dead Stock and equipment	6,765	14 0			Balance in hand with the Central Bank of India Ltd.	1,864 3 8
	<u>1,24,253</u>	<u>5 2</u>				
Add—Excess of receipts over expenditure during 1940-41.	4,715	12 0	1,28,969	1 2	Investments (at cost):—	
Suspense Account:—					(1) 3½% G. P. Notes (1842-43) of the face value of	16,000 13,460 10 0
Mess deposits	1,464	10 0			(2) 3½% G. P. Notes (1854-55) of the face value of	12,000 9,248 2 0
Patients' money	80	0 9			(3) 3½% G. P. Notes (1865) of the face value of	13,000 10,532 8 0
Miscellaneous deposits	3,617	5 6	5,162	0 3	(4) 3½% G. P. Notes (1879) of the face value of	1,000 735 0 0
Sundry Creditors			401	13 7	(5) 3½% G. P. Notes (1900-01) of the face value of	17,000 15,608 12 0
					(6) 3% Loan (1951-54) of the face value of	6,000 6,210 0 0
					(7) 4% Loan (1960-70) of the face value of	20,000 20,933 0 0
					(8) 4% B.P.T. Debentures (1968) of the face value of	3,000 3,333 12 0
					(9) 4% B.P.T. Debentures (1969) of the face value of	500 555 10 0
					(10) 4% B.P.T. Debentures (1973) of the face value of	500 555 10 0
					(11) 4% B.I.T. Debentures (1962) of the face value of	500 465 0 0
					(12) 4% B.I.T. Debentures (1965) of the face value of	1,000 930 0 0
					(13) 4% B.I.T. Debentures (1972) of the face value of	10,000 9,300 0 0
					(14) 4% B.I.T. Debentures (1973) of the face value of	1,000 930 0 0
					(15) 4% B.M. Debentures (1974) of the face value of	500 510 0 0
					(16) 6% B.M. Debentures (1950-60) of the face value of	12,000 11,718 2 0
					(17) 5% B.M. Debentures (1954-59) of the face value of	18,000 16,123 12 0
					(18) 4% B.M. Debentures (1961) of the face value of	500 510 0 0
					(original B.I.T. Debentures)	2,000 2,040 0 0
					(19) 4% B.M. Debentures (1962) of the face value of	1,500 1,530 0 0
					(20) 4% B.M. Debentures (1965) of the face value of	6,500 6,862 8 0
					(21) 4% B.M. Debentures (1967) of the face value of	500 510 0 0
					(22) 4% B.M. Debentures (1968) of the face value of	
						<u>1,43,000 0 0</u>
					Interest Suspense Account	21 13 7
			<u>1,34,532</u>	<u>15 0</u>		<u>1,32,602 6 0</u>
						<u>1,34,532 15 0</u>

EDUCATIONAL.

THE SCHOOLS COMMITTEE

OF THE

BOMBAY MUNICIPALITY.

ADMINISTRATION REPORT FOR THE YEAR 1940-41.

1. The Schools Committee in existence at the end of the official year 1939-40 consisted of the following members:—

The Committee's Personnel.

1. Mr. R. A. Gole, *Chairman*.
2. Mr. Abdul Razak Abdulla, J.P.
3. Mr. Ganpatishankar N. Desai.
4. Mr. I. S. Patel, L.A.A., D. Com.
5. Mrs. Jayashri N. Raiji, B.A.
6. Mrs. Kantaben D. Khandwala, B.A.
7. Mr. Kashiprasad Singh.
- *8. Mr. Nanubhai V. Desai, B.A., G.D.A., R.A.
9. Mr. N. S. Kajrolkar.
10. Mr. Salebhoy A. Kader.
- *11. Dr. Mrs. Susheela V. B. Gandhi, M.B.B.S.
12. Mr. Rajaram K. Achrekar.
- *13. Mrs. Sulochana Modi, M.A.
14. } (Seats Vacant.)
15. }
- *16. }

Under Section 39 of the Municipal Act, eight of these members retired from 1st April 1940 and their places were filled up by the Municipal Corporation from the same date; out of the eight members who retired, four were re-appointed. The new Committee thus formed for the year 1940-41, was composed of the following members:—

1. Mr. Abdul Razak Abdulla, J.P.
2. Prof. D. R. Gharpure, M.A., B.Sc.
3. Mr. Ganpatishankar N. Desai.
4. Mr. I. S. Patel, L.A.A., D. Com.
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7. Mr. Kashiprasad Singh.
- *8. Mr. Nanubhai V. Desai, B.A. G.D.A., R.A.
9. Mr. N. S. Kajrolkar.

* Non-Councillor Members.

- *10. Mr. P. R. Lele, B.A., LL.B.
 11. Mr. R. S. Nimbkar.
 12. Dr. R. K. Shirodkar, B.Sc., Ph.D.
 13. Mr. Salebhoy A. Kader.
 *14. Mrs. Sulochana Modi, M.A.
 15. }
 16. } Seats Vacant.

The two vacant seats were filled up later on by the Corporation by the appointments of (i) Mrs. Khaadji Shuffi Tyabji, J.P., and (ii) Mr. M. V. Donde, B.A., from 2nd May 1940.

The Committee for the year 1940-41 at their Meeting held on the 3rd April 1940, elected Mr. I. S. Patel to be their Chairman for the year 1940-41. Mr. Patel, however, resigned his membership on 21st December 1940. At their meeting held on the 8th January 1941, the Committee elected Mrs. Jayashri N. Raiji to be their Chairman for the remaining portion of the official year 1940-41. Accordingly, Mrs. Raiji held the office of Chairman till the end of the year.

Some of the Members resigned their seats on the Committee during the course of the year and the Municipal Corporation filled up some of the vacancies so caused. The details about these resignations and appointments are given below:—

Mr. I. S. Patel	... Resigned from 21st December 1940.
Prof. D. R. Gharpure	... Resigned from 21st December 1940.
Mr. G. N. Desai	... Resigned from 31st August 1940.
Mr. Salebhoy A. Kader	... Resigned from 31st December 1940.
Mrs. Khadija Shuffi Tyabji	... Resigned from 10th March 1941.
Mr. M. V. Donde	... Resigned from 11th March 1941.
Mr. K. P. Singh	... Resigned from 31st May 1940.
Mr. Fateh Mahomed Haji Ramzan	Appointed from 13th June 1940.
	... Resigned from 10th March 1941.
Dr. Homi F. Pavri	Appointed from 11th September 1940.
	... Resigned from 10th March 1940.
Dr. Jethalal V. Vora	... Appointed on 7th January 1941.
Mr. K. M. Bhujpuria	... Appointed on 7th January 1941.
Mr. R. K. Achrekar	... Appointed on 7th January 1941.

It will be seen from the above details that at the end of the year, *i.e.* on 31st March 1941, there were four seats vacant owing to resignations which had been tendered in March 1941.

Mr. R. V. Parulekar, M. A., M.Ed., J.P., continued to be the Secretary of the Committee during the year. He was on leave from 1st April 1940 to 31st May 1940, and again from 7th March 1941, to the end of the official year. Mr. N. G. Limaye, B.A., L.T., acted as Secretary during both these periods of leave of Mr. Parulekar. It may be remarked here that Mr. Parulekar's leave from the 7th March 1941, extended upto 6th July 1941, the date on which Mr. Parulekar retired due to superannuation. Mr. Parulekar held the responsible

office of the Secretary, Schools Committee, for about thirteen years, i.e. since May 1928. During the tenure of his office, he and careful policy, that primary education in this City made rapid progress during the last decade, culminating in the extension of Free and Compulsory Education to all wards of the City since the beginning of the calendar year 1940. It is also necessary to state that this end has been achieved with the least possible increase in the total cost of primary education, as a result of a watchful attitude in financial matters, maintained by Mr. Parulekar throughout his period of Secretaryship.

2. The Committee held in all 77 meetings during the year. The number of meetings of the Meetings. several Sub-Committees held during the year was 134.

3. The year under report witnessed an increase in the number of pupils in Municipal Schools from 1,05,979 to 1,13,820, i.e. an increase of 7, 841 pupils. This large increase was due to the introduction of compulsory education in all the wards of the City in the latter half of the year just previous to that under report. The detailed figures for the year under report and for the previous year are given in the following statement :—

Class of Schools. (1)	No. on 31st March 1940.		No. on 31st March 1941.	
	Schools. (2)	Pupils. (3)	Schools. (4)	Pupils. (5)
Marathi Boy's Schools	102	45,530	110+2 classes.	47,987
Marathi Girls' Schools	61+2 Classes.	22,414	62+2 do.	25,616
Marathi Night Schools	3	95	...	...
Total	166+2 Classes.	68,039	176+4 Classes.	73,603
Gujarati Boys' Schools	45+5 Classes.	10,610	48+3 Classes.	10,946
Gujarati Girls' Schools	25+5 do.	7,034	28+5 do.	7,312
Total	70+10 Classes.	17,644	76+8 Classes.	18,258
Urdu Boys' Schools	52+16 Classes.	10,564	53+19 Classes.	11,416
Urdu Girls' Schools	38	5,154	39	5,569
Urdu Night Schools	2	74	...	...
Total	92+16 Classes.	15,792	92+9 Classes.	16,985
Kanarese, Telugu, Tamil, Malayalam, etc., Schools	12	1,321	13+4 Classes.	1,645
Hindi Schools	22	3,183	23+1 do.	3,329
Total	34	4,504	36+5 Classes.	4,974
Grand Total of all Municipal Schools	362+28 Classes.	1,05,979	380+36 Classes.	1,13,820

4. The total number of teachers—permanent and non—permanent—on 31st March 1941, was Teachers in Municipal Schools. as under :—

Ordinary permanent teachers	2,219
Ordinary non-permanent full-time teachers	720
Ordinary non-permanent part-time teachers	191
Special teachers	118
Total	3,248

Out of these, 162 teachers were maintained as a separate staff for working in ordinary leave vacancies and 129 teachers were maintained for working in place of teachers studying at Training Colleges.

5. The number of pupils in Aided Schools slightly fell from 28,003 to 27,888 during the year under report. The number of Aided Schools and the number of pupils in them will be seen from the statement given below :—

Class of Schools.	ON 31ST MARCH 1940				ON 31ST MARCH 1941			
	No. of schools.	Boys.	Girls.	Total.	No. of schools.	Boys.	Girls.	Total.
Marathi—								
Boys' Schools	30	2,937	1,476	4,413	33	2,820	1,558	4,378
Girls' Schools	3	136	305	441	3	138	358	496
Night Schools	3	82	...	82	3	57	...	57
Total	36	3,155	1,781	4,936	39	3,015	1,916	4,931
Gujarati—								
Boys' Schools	54	7,495	1,858	9,353	57	7,196	2,087	9,283
Girls' Schools	23	633	4,033	4,666	19	530	3,348	3,878
Night Schools	3	106	...	106	3	128	...	128
Total	80	8,234	5,891	14,125	79	7,854	5,435	13,289
rdia—								
Boys' Schools	15	2,192	740	2,932	15	2,032	869	2,901
Girls' Schools	4	...	786	786	4	...	830	830
Night Schools	3	156	...	156	3	162	...	162
Total	22	2,348	1,526	3,874	22	2,194	1,699	3,893
Miscellaneous—								
Boys' Schools	16	2,074	1,204	3,279	17	2,328	1,407	3,735
Girls' Schools	3	99	825	924	4	93	1,127	1,220
Night Schools	3	521	20	541	4	503	19	522
Total	22	2,695	2,049	4,744	25	2,924	2,553	5,477
Special Schools	2	318	6	324	2	290	8	298
Grand Total	162	16,750	11,253	28,003	167	16,277	11,611	27,888

Besides the Aided Schools, there are several schools which are recognised but do not receive a grant-in-aid from the Schools Committee. The number of such schools and the number of pupils in them, as on 31st March 1941, are given below :—

	ON 31ST MARCH 1940				ON 31ST MARCH 1941			
	No. of schools.	Boys.	Girls.	Total.	No. of schools.	Boys.	Girls.	Total.
Boys' Schools	15	1,961	438	2,399	25	2,561	640	3,201
Girls' Schools	3	...	297	297	4	...	296	296
Total	18	1,961	735	2,696	29	2,561	936	3,497

It will be seen from the above figures that the recognised un-aided schools registered a large increase during the year under report, both in point of number of schools and number of pupils.

6. The total number of teachers in Aided Schools at the end of the year under report was 1,372 as against 1,359 of the previous year. In the recognised unaided schools, the number of teachers at the end of the year under report was 202 as against 137 at the end of the previous year.

7. The total net amount of grants paid during the year was Rs. 1,81,312 as against Rs. 1,86,290 in the previous year. The grants paid during the year were worked out after the application of a cut of about 7 per cent. to the grants allowable under the rules, owing to financial stringency.

8. The total expenditure incurred by the Aided Schools as shown by them amounted to Rs. 10,02,901. The average number of pupils on the rolls in the Aided schools during the year, was 26,825 and on the basis of this number the cost per pupil in these schools works out to Rs. 37.4 as against 36.6 in the previous year.

9. The year under report was the second year of the introduction of compulsion in all the wards of the City. At the end of the previous year i.e. on 31st March 1940, there were in the City 1,07,212 children of compulsory school going age out of whom 94,851 were attending schools and 12,361 were not attending any school. On 31st March 1941, the number of children of school going age was 1,11,231 out of whom 1,03,852 were attending schools and 7,379 were not attending any school. The following are the figures of the number of children attending schools in all the wards of the City on 31st March 1941 :—

	Pupils.	Underage.	Of compulsory age.	Overage.	Total.
Municipal Schools	...	7,429	82,232	24,159	1,13,820
Aided and Recognised Schools	...	3,926	21,620	5,217	30,763
Total	...	11,355	1,03,852	29,376	1,44,583

10. The year under report opened with a balance of Rs. 20,000. The total amount at the disposal of the Schools Committee during the year was Rs. 40,43,245-1-9 as follows :—

Opening Balance.	Municipal Grant.	Other Miscellaneous Receipts.	Total.
Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
20,000 0 0	39,91,740 6 4	31,504 11 0	40,43,245 1 4

The total expenditure for the year, excluding the expenditure on the Head Office, which is met from the General Municipal Fund, amounted to Rs. 40,23,245-1-4 leaving a closing balance of Rs. 20,000. The details of the receipts and expenditure for the year under report will be found in Appendix A.

11. The expenditure on the Schools Committee's Head Office, which is paid out of the General Municipal Fund, was Rs. 71,191-6-6 for the year. The staff of this office consists mainly of the Secretarial, Accounts, Records and Correspondence branches of the department.

12. The grant paid by Government to the Municipality for Primary Education during the year amounted to Rs. 9,45,000.

13. The average cost per pupil in Municipal Schools calculated on the number of pupils on the roll on the last day of the year was Rs. 33.6. The figure for the previous year was Rs. 32.8. Calculated on the average number of children on the rolls, the figure works out to Rs. 35.3 as against Rs. 35.9 of the previous year. If the expenditure on the Head Office be also taken into account, the corresponding figures for the year under report calculated on the number of children on the rolls on the last day of the year and on the average number of children on the rolls will be Rs. 34.1 and Rs. 35.8 respectively.

14. The Municipal Audit Establishment under the Municipal Chief Auditor which came into existence two years back has been carrying out a regular and detailed audit of the Schools Committee's accounts and making very valuable suggestions from time to time. These suggestions are being attended to as far as possible but owing to the shortage of staff it has been found very difficult to cope up with the increasing work in the Accounts Section.

15. Mr. M. V. Donde B.A. and Mr. M. M. Killedar M.L.A., J.P., continued to hold the offices of District Commissioner and Assistant District Commissioner of Municipal Boy Scouts respectively during the year under report. A second post of Assistant District Commissioner was created towards the end of the year and Mr. R. K. Achrekar was appointed to it by the Provincial Headquarters. The number of troops and packs at the end of the year was 63 and 107 respectively and that of scouts and cubs was 1,790 and 2,950 respectively.

The several Scout activities including the special Welfare Centre at Taikalwadi were continued as usual. The monthly grant of Rs. 75 sanctioned by the Standing Committee for the Welfare Centre was continued during the year under report. The total expenditure for the year on all the activities carried on at the Centre amounted to Rs. 900. These activities consisted of games classes, classes in Lathi, Lezim, gymnastics, scouting for boys, excursions, sanitation rounds, meetings for settling private disputes, propaganda work among parents and guardians for inducing them to send their children to school and special classes for teaching English, Marathi and Gujarati to adults. In all, over 120 children—both boys and girls—and about 60 adults took advantage of the facilities thus offered, throughout the year.

16. Mrs. Khadija Shuffi Tyabji, J.P. continued to hold the office of the Commissioner of Municipal Girl Scouts throughout the year. The total number of Girl Scouts and Bulbuls at the end of the year was 3357 of whom 1071 were Girl Scouts and the rest were Bulbuls. The number of Girl Scout Companies was 43 and that of Bulbul Flocks was 98.

17. The Central Schools i.e. the Schools wherein provision has been made for the teaching of vocational subjects had the following number of pupils studying in them during the year under report:—

Subject.	No. of pupils.
Carpentry and paper sloyd, etc.	785
Tailoring	40
Signboard Painting	18
Clock-repairing	15
Printing	81
Binding	36
Total ...	975

The total number of girls attending the hand-work classes in Central Schools was 510.

175 Boys from the Central Schools appeared for the I, II and III Year Government Carpentry Examinations and 67 of them passed. 9 pupils appeared for the Tailoring Examination and all of them passed. The Handicraft Exhibition for the year was held in the second week of March 1941, and brought in an amount of about Rs. 1250 by way of sale proceeds.

18. The Annual Sports for the year were held in the month of January 1941. The Prize Distribution Ceremony of the Sports was held at the Gilder Tank Compound on the 19th January 1941 under the Presidentship of Mr. Mathuradas Tricumjee, B.A., Mayor of Bombay.

19. The number of ladies studying in the classes of the R. C. Urdu Training Institute, The R. C. Training Institute during the year was as follows:—

Class.	No. of girl stipendiaries	No. of teachers on deputation.	Total No. of pupils
Junior I Year Class	8	...	8
Senior I Year Class	9	1	10
Total ...	17	1	18

The results of the examinations held in the year 1940-41 have not yet been declared. The results of the examinations held during the year 1939-40 were as follows :—

Junior 1st Year		Senior 1st Year	
No. appeared	No. passed	No. appeared	No. passed
13	10	13	7

20. Owing to the difficulty of getting Vernacular Final passed Urdu ladies for teachers' posts in former times, several non-Vernacular Final ladies were recruited as teachers in Urdu Girls' Schools several years back. The urgent need of improving their efficiency was being felt for a long time and after fully investigating each individual teacher's case, the Committee started in the year 1938, special Coaching Classes for these unqualified teachers. These classes have since been continued during the year under report. 43 such teachers were being coached in four different groups arranged according to their educational status. The attendance at these classes was quite satisfactory. Out of the four classes, one was a full-time class to which eight lady teachers were deputed on full pay for being coached up for the P. S. L. C. (i.e., V. F.) examination. Two of these teachers passed the examination. The other three classes were held for teachers of a lower educational status (i.e., equivalent to Standards III, IV and V) and were evening classes, which the teachers concerned were required to attend at their own expense and out of school hours. Out of 35 teachers who attended these classes 29 came out successful at departmental tests held for them.

21. The Marathi Teachers' Training Class held in the Municipal Building at Byculla had 79 teacher-pupils on roll during the year. The class was divided into two divisions. All the pupils were for the II year. 78 pupils appeared for the Certificates Examination and 64 passed giving a result of 82 per cent.

22. The Schools Committee maintains, in all, eleven Free Reading Rooms and Libraries. One of these is meant exclusively for the teachers and other staff under the Schools Committee, one is meant exclusively for ladies from the public and the remaining nine are open to all members of the general public. The total cost of maintaining all these Free Reading Rooms and Libraries is over Rs. 14,000. All these Reading Rooms and Libraries are equipped with English, Marathi, Gujarati and Urdu books and periodicals and are taken advantage of by a large number of daily visitors. Arrangements have been also made for issuing books to readers on their depositing small amounts with the Librarians. The deposit amounts are returned to the readers when they return the books issued.

23. Several other minor activities were continued as usual during the year under report. The Local Committees appointed by the Schools Committee—one for each ward—held their meetings as usual and made valuable suggestions. The Schools Committee's Co-operative Credit Bank increased its membership further and the turnover of its business was also on the increase.

24. In conclusion, the Schools Committee place on record their appreciation of the services rendered by the officers, clerks, teachers and the inferior staff in their department during the year under report.

THE SCHOOLS COMMITTEE'S OFFICE,
BOMBAY, 27th August 1941.

K. KHANDVALA.
Secretary, Schools Committee.

APPENDIX B.

Balance Sheet of the School Fund as on 31-3-1941.

LIABILITIES.	Rs. a. p.	Rs. a. p.	ASSETS.	Rs.	Rs.	Rs. a. p.
Advance from the Chief Accountant on account of Municipal Contribution...		1,05,291 13 0	Imperial Bank of India Government etc., Paper Deposit Account—			
Deposit Account		17,793 0 9	1. Trust Fund Investment Securities :—			
Do. <i>Re</i> : Court Attachment		8 4 0	3½ per cent. Government Loan (1842-43)	37,300		
Do. <i>Re</i> : Unclaimed Rent		689 10 0	3½ per cent. Government Loan (1954-55)	9,100		
Unclaimed Wages Deposit Account <i>re</i> : Schools		8,657 14 3	3½ per cent. Government Loan (1900-01)	15,200		
Do. <i>do.</i> <i>re</i> : Offices		381 6 0	3½ per cent. Government Loan (1865)	1,100		
Deposit Account <i>re</i> : Coaching Class for Urdu Lady Teachers		128 14 0	3½ per cent. Government Loan (1879)	1,000	63,700	63,700 0 0
Donation <i>re</i> : Scholarship to Urdu Girls' Schools		194 9 0	5 per cent. Tax Free Loan (1945-55)		22,300	22,300 0 0
Harkisondas Brijlal Prize Fund—			4½ per cent. Loan (1955-60)		12,600	12,600 0 0
Principal	600 0 0		4 per cent. Bombay Municipal Loan (1943-63-65)		3,500	3,500 0 0
Interest	22 0 0	622 0 0	4 per cent. Bombay Municipal Loan 70 lacs (1974)		29,000	29,000 0 0
Dr. Blaney Prize Fund—			6 per cent. Bombay Municipal Loan 160 Lacs (1954)		35,000	35,000 0 0
Principal	1,300 0 0		6 per cent. Bombay Municipal Loan 40 Lacs (1930) (1950-60)		500	500 0 0
Interest	32 12 0	1,332 12 0	4 per cent. Pert Trust Bonds		24,500	24,500 0 0
Madhavdas Raghunathdas Prize Fund—			3½ per cent. Government Loan (1954-55)		100	97 10 0
Principal	500 0 0		One share of Ahmedabad Commercial Mills Co., Ltd.		1,000	1,000 0 0
Interest	35 0 0	535 0 0			1,92,200	1,92,197 10 0
Jivkore Lallubhai Scholarship and Prize Fund—			2. Surplus Cash Investments :—			
Principal	3,000 0 0		Securities—3½ per cent. Government Loan (1900-01)	5,000		
Interest	309 6 0	3,309 6 0	3½ per cent. Government Loan (1942-43)	6,200	11,200	10,801 0 0
Bachubai S. Bengali Prize Fund—						
Principal	1,200 0 0		At face value		2,03,400	2,02,998 10 0
Interest	89 12 0	1,289 12 0				
Lady Hardinge Prize Fund—			Chief Accountant, Bombay Municipality (Deposits <i>re</i> Provident Fund Investments)			34,72,129 6 0
Principal	1,600 0 0					
Interest	87 0 6	1,687 0 6				
R. S. Taki Scholarship and Prize Fund—						
Principal	1,100 0 0					
Interest	130 7 0	1,230 7 0				
War Loan Prize Fund—						
Principal	4,400 0 0					
Interest	184 4 0	4,584 4 0				
Rambhabai Laldas Prabhudas Scholarship and Endowment Fund—						
Principal	10,000 0 0					
Interest	206 0 0	10,206 0 0				
Carried forward		1,57,942 0 6	Carried forward			36,75,128 0 0

APPENDIX B—(contd.)

Balance Sheet of the School Fund as on 31-3-41.

				Rs.	a.	p.					Rs.	a.	p.		
Brought over...							Brought over...								
Parmanand Raja Endowment Fund				1,57,942	0	6						
Valibai Vallabhdas Endowment Fund				13,800	0	0						
Nagardas Raghunathdas Scholarship and Endowment Fund—															
Principal	23,000	0	0									
Interest	178	0	0									
							23,178	0	0						
Navalbai Raghunathdas Scholarship and Endowment Fund—															
Principal	2,800	0	0									
Interest	284	11	8									
							3,084	11	8						
N. G. Velinkar Scholarship and Endowment Fund															
Principal	1,100	0	0									
Interest	44	6	0									
							1,144	6	0						
Jerajibhai Peerbhai Girls' School Trust Fund—															
Thakkar Peraj Padamsey Lohana Kanyashala Prize and Endowment Fund—															
Principal	8,000	0	0									
Interest	30	0	0									
							8,030	0	0						
Parvatibai Dwarkadas Prize Fund—															
Principal	200	0	0									
Interest	9	0	0									
							209	0	0						
Madhavrao Rokde Free Scholarship Endowment Fund				27,800	0	0						
Golden Jubilee of S. S. Bengali Girls' School Trust Fund—															
Principal	4,900	0	0									
Interest	497	13	0									
							5,397	13	0						
Dwarkadas Tribhuwandas Garba Party Lahani Prize Fund—															
Principal	5,000	0	0									
Interest	254	2	3									
							5,254	2	3						
Ratansey Mulji Scholarship and Endowment Fund—															
Principal	10,000	0	0									
Interest	162	0	0									
							10,162	0	0						
Manekbai Ratansey Prize Fund—															
Principal	1,000	0	0									
Interest	78	0	0									
							1,078	0	0						
Dwarkadas Tribhuwandas Prize Fund—															
Principal	2,500	0	0									
Interest	187	5	3									
							2,687	5	3						
Rahimtools Currimbhoy Training Institute for Women Scholarship Fund—															
Principal	18,000	0	0									
Interest and Cash	6,109	0	1									
							24,109	0	1						
											Advances—				
											(a) To Officials :—	Rs.			
											Secretary, Schools Committee	150			
											Superintendent, Aided Schools	40			
											Superintendent, Aided Schools for Cinema	20			
											Special Attendance Officer	30			
											Head Master, R. C. Training Institute	15			
											Supervisor, Handicrafts	15			
											Khetwady School Clock Repairing Class	10			
											Lady Labriarian	5			
											Head Master, Foras Road Marathi School for Manual Training Class	18			
											Foras Road Printing Press	100			
											Scout Organiser	20			
											Librarian, Teachers' Library	10			
											Girl Guide Organiser	10			
											Bhuleahwar Central School Printing Class	20			
											Advance deposit to Garrison Engineer for tenancy	5			
											Public Libraries	41			
												509	0	0	
											(b) Advance for printing Music Books	651	1	0	

PART II.

CONTENTS.

A.—Vital Statistics—	PAGE
REVIEW OF THE YEAR 1940	1
AREA AND POPULATION	1
BIRTHS AND BIRTH-RATE	2
DEATHS AND DEATH-RATE	3
DEATHS BY SEX AND AGE	3
CAUSES OF DEATHS	3
MORTALITY BY MONTHS	5
MORTALITY BY SECTIONS	5
MORTALITY BY OCCUPATIONS	6
INFANT MORTALITY	6
MATERNITY HOMES	10
SOCIAL WELFARE WORK	38
METEOROLOGY OF 1940	13
B.—Epidemic and other Diseases—	
NOTIFICATION OF INFECTIOUS DISEASES	15
PLAGUE	15
SMALL-POX	16
VACCINATION	16
CHOLERA	16
INFLUENZA	16
ENTERIC FEVER	16
TUBERCULOSIS	17
CEREBRO-SPINAL MENINGITIS	16
MALARIA, ANTI-MALARIAL MEASURES	19
VENEREAL DISEASES	27
DISINFECTION	29
MEDICAL RELIEF	30
SCHOOL MEDICAL INSPECTION	37
C.—Public Health Administration—	
DIVISIONS OF THE CITY AND DISTRIBUTION OF THE STAFF	31
CONSERVANCY	32
DESTRUCTION OF DOGS	35
MILK SUPPLY	41
UNWHOLESOME FOOD	41
NOTICES UNDER MUNICIPAL ACT AND PROSECUTION	42
SANITARY STATE OF THE CITY	42

D.—Appendix—

	PAGE
REPORT OF THE MEDICAL SUPERINTENDENT, ARTHUR ROAD HOSPITAL	47
REPORT OF THE MEDICAL SUPERINTENDENT, MARATHA HOSPITAL	60
REPORT OF THE MUNICIPAL ANALYST	63
REPORT OF THE SUPERINTENDENT OF VACCINATION	73

TABLES—

1. Population by Sections	77
2. Area, Population, Births and Birth-Rates by Sections	78
3. Births by Races	79
4. Notifications of Infectious Diseases by Sections	80
5. Cases treated at Municipal Dispensaries	81
6. Deaths by Sections and Age-Periods	82
7. Deaths by Race and Age	83
8. Deaths by Ages and Months	84
9. Deaths by Sections and Months	85
10. Deaths by Causes and Sections	86-87
11. Deaths and Death-Rates from Principal Causes, 1930-40	88
12. Specific Causes of Death by Months	89-98
13. Deaths among Infants by Causes and Months	99
14. Deaths by Causes and Races	100-101
15. Death-Rates by Causes and Races	102
16. Deaths in Hospitals	104-105
17. Deaths by Causes and Ages	106-107
18. Deaths by Causes and Occupations	108-111
19. Vaccination Operations by Sections	112
20. Vaccination Operations by Months	113
21. Vaccination of Infants and Births registered	114
22. Summary of Sanitary Inspections, etc., by Sanitary Inspectors	115
23. Meteorological Data	116

DIAGRAMS—

	FACING PAGE
'A' Annual Total Deaths from Different Causes, 1911-1940	1
'B' Annual Death-Rate, 1891-1940	3
'C' Death-Rate from Principal Causes, 1940	4
'D' Infant Mortality Rate, 1881-1940	6
'E' Rate of Maternal Deaths, 1931-1940	12
'F' Daily Mean Births, Deaths and Climatic Conditions in Bombay in 1940	13
'G' Stegomyia Index, January to December, 1940	26
Chart Showing Annual Admissions of the Cases in the City Fever Hospital	47

SUMMARY OF STATISTICS

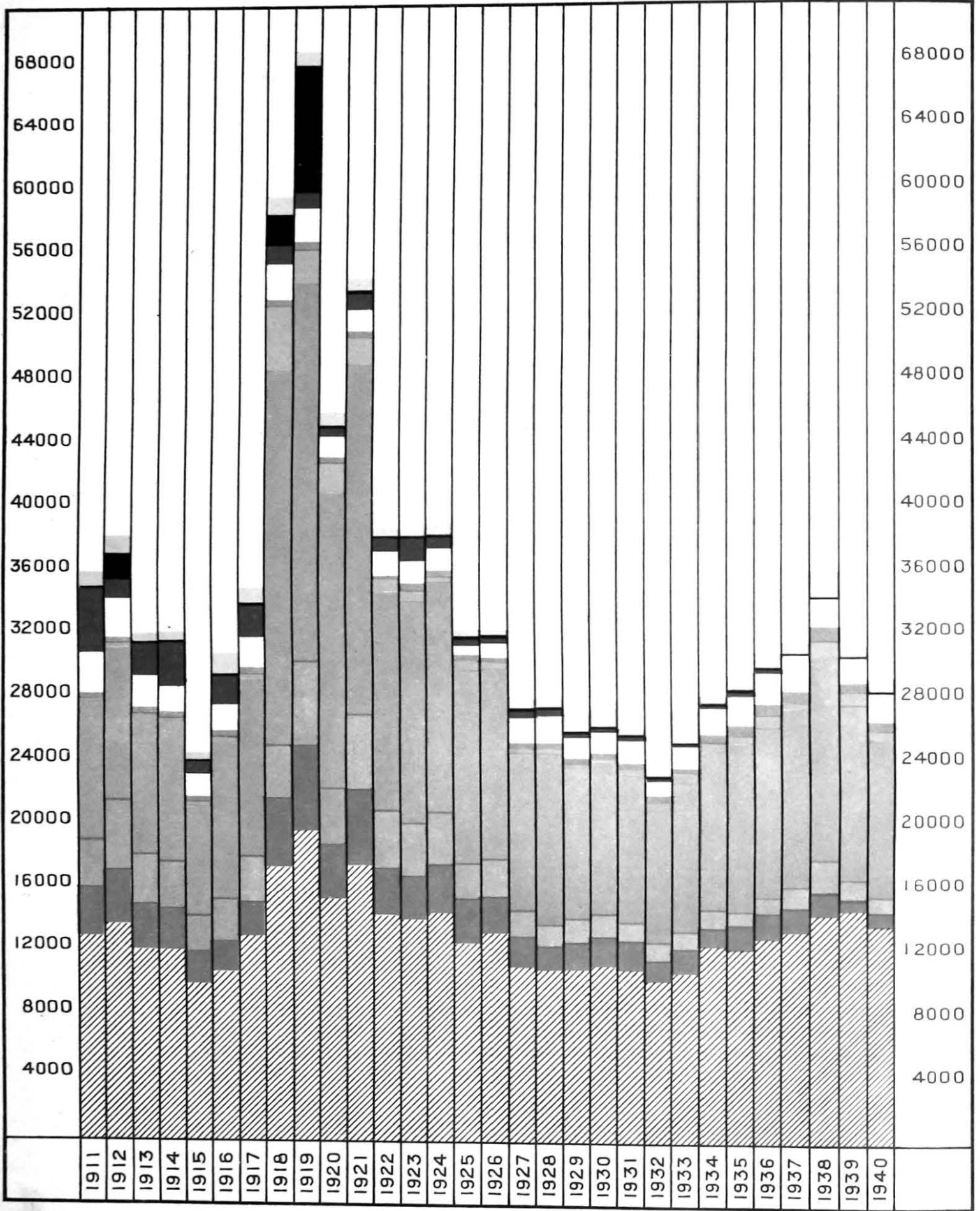
FOR THE YEAR 1940.

Population by the Census of 1931	...	...	...	...	1,161,383
Area of Bombay City and Island	...	...	...	...	24.19 Sq. Miles
Average density per acre	...	...	...	...	75
Number of live births registered	...	...	...	...	38,833
Birth rate per 1,000 living	...	...	...	...	33.4
Number of deaths	...	...	...	...	29,100
Death rate per 1,000 living	...	...	...	...	25.0
Number of deaths among infants (under 1 year)	...	...	...	...	7,823
Infant deaths per 1,000 births	...	...	...	...	201.4
Plague—number of deaths from	...	...	...	...	Nil.
Small pox—number of deaths from	...	...	...	...	834
Small pox—Death rate	...	...	...	...	0.7
Cholera—number of deaths from	...	...	...	...	6
Cholera—Death rate	...	...	...	...	0.0
Influenza—number of deaths from	...	...	...	...	42
Influenza—Death rate	...	...	...	...	0.0
Tuberculosis—number of deaths from	...	...	...	...	1,934
Tuberculosis—Death rate	...	...	...	...	1.7
Maternal Deaths	...	...	...	...	166
Maternal Death rate per 1,000 births (including still births)	...	...	...	...	4.0

VITAL STATISTICS.

A DIAGRAM

ANNUAL TOTAL DEATHS FROM DIFFERENT CAUSES IN BOMBAY 1911 - 1940.



SMALL POX.
 PLAGUE.
 TYPHOID.
 RESPIRATORY DISEASES.
 AGUE & REMITTENT FEVERS.

CHOLERA.
 TUBERCULOSIS.
 OTHER INFECTIOUS DISEASES.
 DIARRHOEA, ENTERITIS & DYSENTERY.
 OTHER NONINFECTIOUS DISEASES.

ANNUAL REPORT OF THE EXECUTIVE HEALTH OFFICER. FOR 1940.

Review of the Year.—I have the honour to present my Annual Report on the health conditions of the City of Bombay and the administration of the Public Health Department, for the year 1940.

The health conditions of the City during the year were decidedly better than what they were during the previous year. This fact may be judged from the total number of deaths which was 1,420 less than that registered in 1939. It is also noteworthy that the infantile mortality recorded during the year was the lowest since the year 1873.

The number of live births registered was 38,833 being 1,011 more than in 1939 and 6,189 more than the average of the last ten years (1930-39). The birth-rate calculated on the Census population of 1931 was 33.4 births per 1,000.

The total number of deaths from all causes was 29,100, being 1,420 less than in 1939, 2,202 less than the average for the last five years (1935-39) and 443 more than that for the preceding decennium (1930-39). The death-rate for the year per 1,000 of Census population of 1931 was 25.0 as against 26.3 in 1939 and 24.4 the rate recorded for the decennium (1930-39).

Thus the number of births during the year was more by 9,733 than the number of deaths. This excess of births over deaths was equivalent to 8.4 per 1,000 population calculated on the Census of 1931 and was recorded ten times in succession. Before 1931 there was no such excess since 1866, the year in which Birth records were instituted.

There was no death from Plague during the year as against 17 the average of the last ten years (1930-39).

Small-pox caused 834 deaths as against 201 in 1939 and 974 the average for the last decennium (1930-39). The disease was in an epidemic form from the 1st week of April to the middle of June.

There were 6 deaths from Cholera but they were all imported cases. The disease was absent during the preceding year and the average for the ten years (1930-39) was 18.

Influenza was prevalent in a mild form in the City during the year and caused 42 deaths as against 58 in the preceding year and 80 the average for the last decennium (1930-39).

The deaths from diseases of the Respiratory System numbered 9,441 being 1,331 less than in 1939 and 867 more than the average of the last ten years (1930-39).

Tuberculosis accounted for 1,934 deaths as against 2,034 in 1939 and 1,793 the average for the preceding decennium (1930-39).

Ninety-eight deaths were due to Malaria, being 73 less than in 1939 and 13 less than the average of the last decennium (1930-39). There were 732 deaths from Ague and Remittent Fever as against 761 in 1939. The average number of deaths for the last ten years (1930-39) from Malaria was 111 and from Ague and Remittent Fever 1,259.

The deaths among infants under one year of age numbered 7,823 against 8,008 in 1939 and 8,168 the average for the last ten years (1930-39). The rate of infant deaths per 1,000 births registered was 201.4 as against 211.7 for the preceding year and 251.9 the mean for the preceding decennium (1930-39).

Compared with the decennial averages (1930-39) the total number of deaths shows an increase of 443, the principal increase in the mortality being 264 under congenital debility and premature births, 183 under old age, 141 under Tuberculosis, 133 under Enteric Fever, 91 under Measles, 67 under Violence, 41 under Diphtheria and 26 under Leprosy.

On the other hand, there was decrease in the deaths under Diseases of Respiratory System by 837 under Ague and Remittent Fever by 527, under Small-pox by 140, under Dysentery by 72, under Cerebro-spinal Fever by 53, under Diarrhoea and Enteritis by 41, and under Influenza by 38.

Area and Population.—The area of the City and Island is 24.19 square miles (15,480 acres). The average density of population of the City worked out on this area is 75 per acre, as shown by sections in Table No. 2 (Appendix).

The population at the Census of 1931 numbered 11,61,383 as shown below by Wards and in Table No. 1 (Appendix) by sections.

Ward.	POPULATION.		Comparison of figures in Col. 3 with those in Column 2.
	By the Census of 1921.	By the Census of 1931.	
A	74,440	64,020	-10,420
B	129,575	114,365	-15,210
C	198,384	205,476	+7,092
D	146,029	153,593	+7,564
E	276,149	273,050	-3,099
F	145,285	159,514	+14,229
G	167,920	163,775	-4,145
Harbour, Docks, Railways and Unknown	38,132	27,590	-10,542
Total	1,175,914	1,161,383	-14,531

It will be seen from the above table that compared with the Census of 1921, the population has decreased by 14,531 or 1.23 per cent. as against an increase of 20 per cent. during the decennium 1911-20.

The provisional figures for the Census of 1941 show that the present population of the City is 14,89,495, thus showing thirty-three per cent increase on the population of 1931. This confirms the statements made in the several previous reports that the population of the City as per Census of 1931 should not be taken to be correct for calculating the vital statistics and that any calculations of birth and death rates based on such incorrect population figure would reflect unfairly on the health and health administration of the City.

As the Report refers to the year 1940, the birth and death rates in the statistical returns of this Report have been calculated on the population of 1931. The estimated population of the City for 1940 could however be taken as not less than 14,21,498 and the death-rate for the year on this population would be 20.5 as against 25.0 according to the Census population of 1931. The death-rate for the year calculated actually on the Census population of 1941 is 19.5. This is the lowest death-rate recorded since the registration of the vital statistics commenced in 1873. No better proof is needed to indicate that the health conditions of the City are tending towards improvement.

The area of the City and Island as ascertained just before the Census of 1941 is 26.189 square miles (16761.5762 acres) and the average density of the 1941 population of the City worked out on this area is 89 per acre.

Registration of Births and Deaths.—The history of the development of Registration of Births and Deaths has been narrated in the Annual Report for 1934-35.

BIRTHS AND BIRTH-RATES

As stated above, the number of live births registered during the year was 38,833 excluding 2,652 still-births. It was 1,011 more than in 1939 and 6,189 more than the average of the decennium (1930-39).

The birth-rate calculated on the Census population of 1931 was equivalent to 33.4 births per 1,000. This is the highest birth-rate recorded for the City since the registration of births was started in 1866.

Of the children whose births were registered, 19,806 were males and 19,027 were females, the proportion of males to females being 1,041 to 1,000.

The birth-rate recorded year by year for the City is probably not a fair measure of the true fertility of the population and is certainly underestimated. There is still some negligence on the part of the parents in failing to give information of births to the Municipality.

Such negligence has however been obviated to some extent by the maternity benefit offered to the labour classes who now voluntarily get the births of their children registered and also by frequent visits paid by the Birth Registration Karkuns to different residential quarters to secure as many unregistered births as possible.

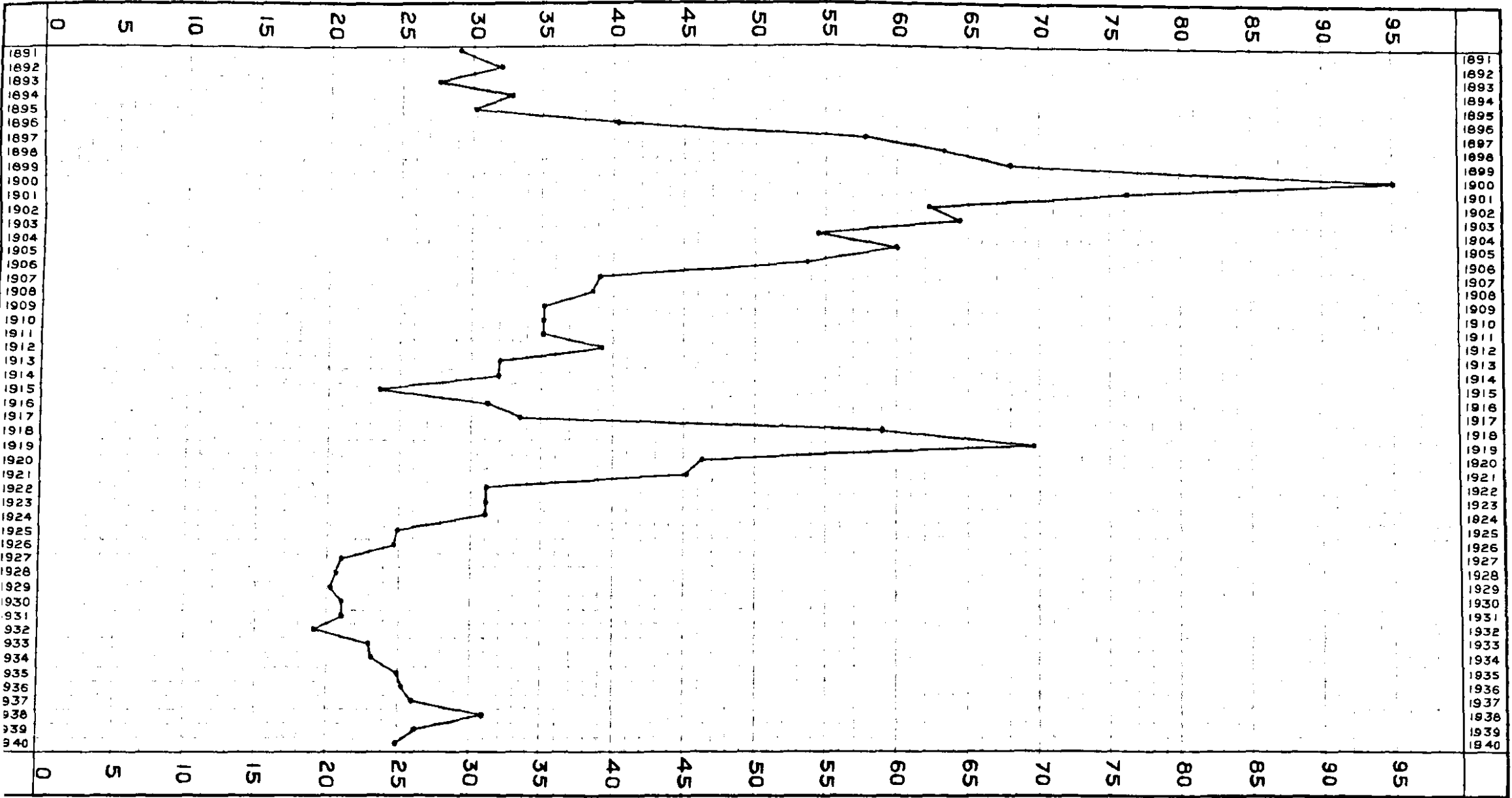
Births by Months.—The following table shows the number of births registered in each month of 1938, 1939 and 1940 and the average of the preceding five years. The noteworthy feature of the table is that the number of births registered is higher in the second half of the year than it is in the first; a feature repeated in the return year after year without exception:—

Period.	Jan-uary.	Feb-ruary.	March.	April.	May.	June.	July.	August.	Sep-tember.	Octo-ber.	Nov-ember.	Decem-ber.	Total.
1935-39	3,263	2,713	2,792	2,704	2,706	2,585	2,803	2,821	3,012	3,362	3,510	3,801	36,072
1938	3,200	2,764	2,921	2,793	2,801	2,616	2,799	2,865	3,183	3,373	3,436	3,997	36,748
1939	3,369	2,820	2,814	2,885	2,845	2,709	2,916	3,062	3,675	3,529	3,748	3,940	37,822
1940	3,433	3,093	3,063	3,038	3,075	2,736	3,011	3,047	3,141	3,544	3,673	3,979	38,833

Of the total number of births 41,485 (including 2,652 still-births), 33,165 or 80.0 per cent. took place in the Municipal, Government and Private maternity hospitals or homes. (pages 10 to 12)

DIAGRAM

ANNUAL DEATH RATE IN BOMBAY 1891 - 1940



Birth-rate by Races.—It will be seen from Table No. 3, appended to this Report that among the different communities residing in the City, Hindus scheduled classes (54.9), Indian Christians (44.8), Jews (40.0) and Buddhist (36.2) showed birth rates higher than the rate for the whole population. The lowest birth-rate, namely 17.6 and 17.7, was, recorded among Anglo-Indians and Parsees as against 17.0 and 16.7 in 1939 respectively.

Still births.—The number of infants certified as still-born was 2,652 as against 2,726 in 1939, and the decennial average of 2,329. Still-births are excluded in this Report from all figures relating to deaths and births not expressly defined as still-births.

DEATHS AND DEATH-RATES

The total number of deaths registered from all causes during the year was 29,100 against 30,520 in 1939. It was 2,202 less than the average annual mortality of the quinquennium (1935-39) and 443 less than the average mortality of the preceding 10 years (1930-39).

The death-rate per 1,000 persons living was 25.0 as against 26.3 in 1939, 31.0 in 1938 and 24.4 the average for the preceding decennium. The death-rate (like the birth-rate) is invariably high amongst the poorer classes, and as an unduly large proportion of the population of the City belongs to the most poorly paid sections of Society, the general death-rate is raised by that of the unusually large proportion of the very poor. The social and economical causes usually tend to contribute toward the increased death-rate amongst this class of people. High rate of Infantile mortality is also chiefly responsible for the increase in the death-rate of the City. It is generally observed that nearly 50 per cent. of the mortality is due to deaths of children below 5 years of age. During the year under review, 26.9 per cent of deaths alone were among infants below 12 months. Out of this, nearly 44.8 per cent, of Infantile deaths were recorded under Congenital Debility, Premature Births, Malformation etc. The proposals submitted at the instance of the Corporation in 1939 suggesting several measures to be taken for reducing the death-rate of the City were recorded. This report contains a critical study of the whole subject of mortality of the City and suggests several measures for dealing with it.

The annual total deaths from different causes in Bombay since 1911 are indicated in the diagram "A" facing page No. 1.

The annual death-rates during the last fifty years are indicated in the Diagram "B" facing this page.

Mortality by Sex and Age.—Of the total number of 29,100 deaths in the year 15,800 were among males and 13,300 among females. The large number of deaths among males is due to the preponderance of males who constitute nearly fifty-five per cent. of the population, the actual death-rate being higher among females. Thus male death-rate was 21 and the female death-rate 32 in 1940 as against 22 and 34 respectively in 1939. The comparatively high death-rate among females is to be attributed to various social and economic factors. Women are burdened with the child-bearing responsibilities and if they are not properly cared for due to poor circumstances, want of proper nourishment and rest saps their vitality in early age. They are thus rendered easily susceptible to various diseases to which they fall victim.

The following table shows the proportional contribution to the total deaths of each age group in the two sexes:—

TABLE OF PERCENTAGES TO THE TOTAL MORTALITY BY AGE-PERIODS IN 1938, 1939 and 1940.

Age Period.	1938		1939		1940			Percentage.
	Total Mortality.	Percentage.	Total Mortality.	Percentage.	TOTAL MORTALITY.			
					Male.	Female.	Persons.	
Under 1 year	9,801	27.2	8,008	26.2	4,170	3,653	7,823	26.9
1 to 5 years	7,111	19.8	4,575	15.0	2,381	2,382	4,763	16.4
5 to 10 years	1,316	3.7	954	3.1	429	480	909	3.2
10 to 15 years	610	1.7	524	1.7	234	292	526	1.8
15 to 20 years	1,065	2.9	907	3.0	329	442	771	2.6
20 to 30 years	3,919	10.9	3,361	11.0	1,491	1,668	3,159	10.8
30 to 40 years	3,094	8.7	3,020	9.9	1,632	1,150	2,782	9.6
40 to 50 years	2,463	6.8	2,442	8.0	1,626	680	2,306	7.9
50 to 60 years	2,139	5.9	2,196	7.2	1,367	652	2,019	6.9
60 years and above	4,480	12.4	4,532	14.9	2,141	1,901	4,042	13.9
Age unspecified	1	...	1	0.0	...	...	...	...
Total	35,999	100.0	30,520	100.0	15,800	13,300	29,100	100.0

It will be seen from the table that the percentage of deaths among infants under one year of age to the total mortality in the year under notice was higher, as in the past, than in the case of any other age-group. So far as the mortality at different age-periods is concerned it is an established fact that the mortality rate is the highest upto one years of age. It also remains high upto 5 years. After 5 years of age the death-rate falls and again shows an increase at the 20-30 years age period. This is due to the young people commencing to take upon themselves the responsibilities of married lives and thus exposing themselves to various vicissitudes of life. The mortality rate among people who survive this stage again falls upto about 50 years of life and rises again after 60 years when most of the deaths are to be attributed to old age.

CAUSES OF DEATHS

The tabulation of deaths by causes since 1935 is carried out in accordance with the "Manual of International List of Causes of Deaths as adopted for use in England and Wales, 1929 Edition". Table No. 12 (Appendix) includes the full list of causes of death. All other statements of the cause of death are arranged in the form of the Short List of Causes adopted by the Registrar-General for England and Wales and the Local Government Board with certain sub-divisions which were found important for tabulation purposes in the City of Bombay.

Principal Causes of Death.—Table of Deaths and Death-rates from Epidemic Diseases and certain other Principal Causes of death in 1940 and 1939 with averages for 10 years (1930-39):—

Causes of Death.	1940		1939		Average of years (1930-39)	
	Number of Deaths.	Death-rate per 1,000 of Population.	Number of Deaths.	Death-rate per 1,000 of Population.	Number of Deaths.	Death-rate per 1,000 of Population.
<i>Principal Epidemic Diseases—</i>						
Small-pox	834	0.7	201	0.2	974	0.8
Measles	243	0.2	102	0.1	152	0.1
Plague	...	0.0	...	0.0	...	0.0
Enteric Fever	399	0.3	249	0.2	266	0.2
Malarial Fever	98	0.1	171	0.1	111	0.1
Ague and Remittent Fever	732	0.6	761	0.6	1,259	1.1
Influenza	42	0.0	58	0.0	80	0.1
Cholera	6	0.0	...	0.0	18	0.0
Dysentery	357	0.3	538	0.5	429	0.3
Diphtheria	79	0.1	65	0.1	38	0.0
<i>Other Principal Diseases—</i>						
Tuberculosis	1,934	1.7	2,034	1.7	1,793	1.5
Cerebro-Spinal Fever	33	0.0	94	0.1	86	0.1
Diseases of the Nervous System	1,107	0.9	1,102	0.9	1,128	0.9
Diseases of the Respiratory System	9,441	8.1	10,772	9.3	10,308	8.8
Diarrhoea and Enteritis	913	0.8	1,013	0.9	954	0.8
Puerperal State	166	0.1	169	0.1	196	0.2
Congenital Debility and Diseases of early Infancy	3,530	3.0	3,627	3.1	3,266	2.8
Old Age	2,101	1.8	2,410	2.1	1,918	1.6
Leprosy	67	0.1	64	0.1	41	0.0
Violence	790	0.7	738	0.6	723	0.6
Other Causes	6,228	5.5	6,352	5.6	4,917	4.4
Total	29,100	25.0	30,520	26.3	28,657	24.4

It will be seen from the table and diagram C that diseases of the Respiratory System caused as usual, a higher death-rate 8.1 than any other group. A large proportion of deaths from Respiratory diseases occur among infants and children under 5 years of age. Congenital Debility and Diseases of early Infancy constituted the next most fatal group, giving death-rate of 3.0 per 1,000 persons living. The groups coming next on the list for the year under report are the deaths attributed to Old Age (1.8), and Tuberculosis (1.7).

Relapsing Fever, Scarlet Fever and Whooping Cough have been omitted from the above short table of principal causes. There was no death from Relapsing Fever during the year. 1 death however from Scarlet fever and the number of deaths from Whooping Cough was 7.

Certification of Cause of Death.—The total number of certificates of the cause of death received in the year was 12,116 against 12,189 in 1939; of these 3,772 were from private qualified Medical Practitioners, 12 from Hakims and Vaidyas and 7,036 from the Medical Officers of various Hospitals, the cause of death in 117 cases was certified by the Commissioner of Police and in 1,179 cases by the Coroner of Bombay. As regards the certificates from Vaidyas and Hakims it may be mentioned that since the passing of the 1938. Medical Act Vaidys and Hakims are to be registered as general medical practitioners and more certificates are therefore expected to be received in future from such practitioners.

The percentages of deaths certified to the total number of deaths in 1940 and the preceding five years are shown in the following table:—

Year.	Number of Certificates of the Cause of Death received from						Percentage of Total Certificates received to the Total Mortality.
	Medical Officers of Hospitals.	Private Medical Practitioners.	Hakims and Vaidyas.	Commissioner of Police.	Coroner of Bombay.	Total	
1935	6,134	4,068	25	218	835	11,280	38.51
1936	6,286	3,636	9	200	940	11,071	36.98
1937	6,478	4,329	18	181	924	11,930	38.77
1938	7,698	4,586	39	219	1,076	13,618	37.83
1939	7,105	3,887	6	166	1,025	12,189	39.94
1940	7,036	3,772	12	117	1,179	12,116	41.6

The increase in the percentage of total certificates received may be an indication that the registration is gradually tending towards improvement in recording the correct causes of deaths.

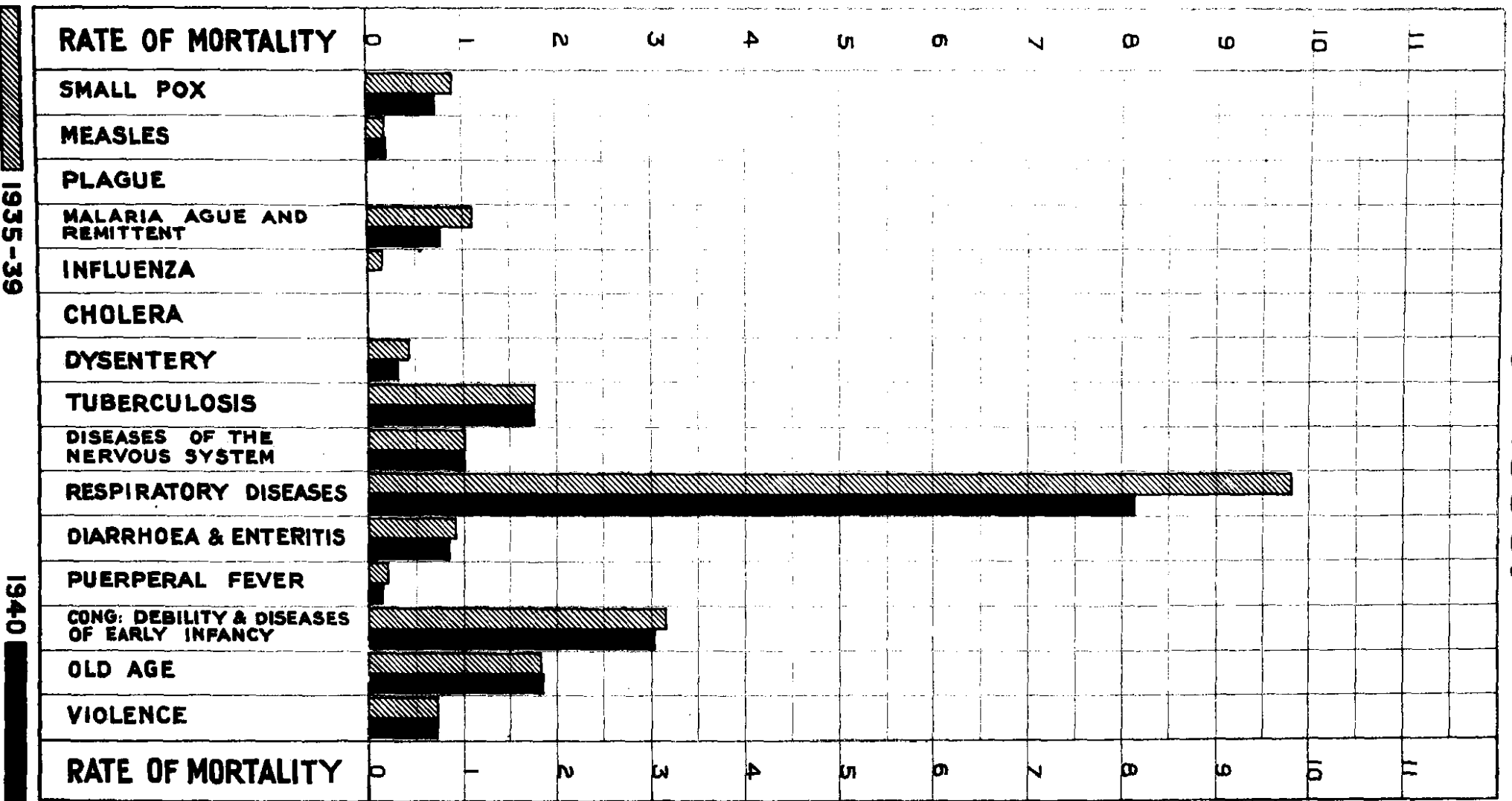
The District Registrars verified the cause of death in 16,984 cases on the information gathered from the relatives of the deceased.

Table No. 12 appended to the Report gives detailed information regarding the incidence of deaths from principal causes by months.

The mortality from Plague, Small-pox, Cholera, Influenza, Tuberculosis and Fevers in 1940 is discussed on pages 15 to 26.

DIAGRAM ^c

DEATH RATE PER 1000 OF POPULATION FROM PRINCIPAL CAUSES IN BOMBAY IN 1940 AND THE QUINQUENNIAL AVERAGES IN 1935-1939.



The mortality rates for several diseases among different races in the City are shown in Table No. 15 appended to the Report.

Mortality by Months.—The following table shows the total number of deaths registered on each day and in each month of the year. The number of monthly total deaths in 1939 is added to the table for comparison.

TABLE SHOWING THE DAILY AND MONTHLY TOTAL DEATHS IN 1940 AND THE MONTHLY NUMBER IN 1939.

Date.	MONTHS												Total.	
	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.		
1 ...	85	72	82	75	60	75	102	79	85	72	97	79	963	
2 ...	86	73	83	84	90	83	73	81	104	91	73	64	985	
3 ...	86	92	78	75	103	90	78	78	83	78	72	79	992	
4 ...	72	71	78	66	76	77	61	102	82	83	77	68	913	
5 ...	83	68	89	84	76	77	79	78	72	71	76	77	930	
6 ...	66	48	82	88	74	59	94	90	85	92	91	71	940	
7 ...	73	82	73	91	67	73	82	93	92	82	75	75	958	
8 ...	64	72	90	96	70	75	82	88	88	74	74	74	947	
9 ...	89	75	86	86	91	66	88	96	81	94	84	74	1,010	
10 ...	65	82	84	82	83	82	83	93	64	85	56	79	938	
11 ...	77	65	77	62	85	81	94	82	82	78	82	67	932	
12 ...	96	89	71	79	80	83	100	68	62	83	75	91	977	
13 ...	75	74	73	79	88	86	87	72	73	87	62	65	921	
14 ...	66	98	79	78	92	76	95	72	82	79	87	74	978	
15 ...	66	99	91	75	74	85	57	94	79	80	87	81	968	
16 ...	73	98	78	81	85	94	87	97	70	70	89	79	1,001	
17 ...	71	81	64	88	81	88	74	75	62	63	73	75	895	
18 ...	77	88	70	81	77	74	93	91	78	85	88	73	975	
19 ...	82	83	71	58	88	75	66	93	74	86	76	71	923	
20 ...	74	90	84	99	79	53	69	72	59	90	79	77	925	
21 ...	87	83	63	68	102	83	80	88	70	69	91	62	946	
22 ...	73	89	85	65	89	73	83	77	94	73	76	86	963	
23 ...	83	88	75	82	76	79	91	82	92	85	75	91	999	
24 ...	75	71	88	82	88	71	84	67	72	64	75	80	917	
25 ...	76	81	92	80	84	83	61	72	63	66	102	83	943	
26 ...	86	78	89	82	79	74	80	84	72	86	81	86	977	
27 ...	79	97	63	63	97	76	90	72	69	94	83	81	964	
28 ...	65	82	75	91	105	81	68	77	74	81	65	89	953	
29 ...	67	95	77	84	79	75	82	79	87	66	57	77	925	
30 ...	67	...	78	74	87	79	86	78	72	63	89	100	873	
31 ...	75	...	78	...	96	...	84	63	...	90	...	83	569	
Total	1940	2,359	2,364	2,446	2,378	2,601	2,326	2,533	2,533	2,322	2,460	2,367	2,411	29,100
	1939	2,821	2,427	2,592	2,375	2,266	2,197	2,556	2,736	2,583	2,955	2,498	2,514	30,520

Mortality by Sections.—It will be seen from Table No. 6 (Appendix) which gives total deaths and death-rates in each Section in 1940 and the quinquennial averages (1935-39) that rates higher than the general death-rate were recorded in Dongri (36.2), Mahim (35.8), Worli (32.8), Sion (31.3), Kamathipura (30.6), Tarwadi (28.1), Umarkhadi (26.2), Sewri (26.1), Mahalaxmi (25.9), and Tardeo (25.5).

The Sections of Upper Colaba, Esplanade, Khetwadi, Mahalaxmi, Tarwadi, Byculla and Parel contain Hospitals and should exhibit a much lower death-rate, but for the fact that for want of residential addresses of many of the patients who die in those institutions the deaths have to be referred to the sections containing the Hospitals instead of to those where the patients resided before admission.

Upper Colaba contains the Colaba Station (Military) Hospital (277 beds), the British Family Hospital (42 beds) and the Indian Military Hospital (325 beds).

Esplanade contains the St. George's Hospital (292 beds), Cama and Allbless Hospital (155 beds) and Gokuldas Tejpal. (136 beds).

Khetwadi contains the Sir Harkisondas Hospital (200 beds).

Mahalaxmi contains the Parsee General Hospital (130 beds) and Bhatia General Hospital (75 beds).

Tarwadi contains the Sir Jamshedji Jijibhoy Hospital (365 beds), Sir Cawasji Jehangir Ophthalmic

Hospital (100 beds), Bai Motlibai and D. M. Petit Hospitals (56 beds), the Maratha Hospital (80 beds) and B. J. Children Hospital (85 beds).

Byculla contains the St. Joseph's Foundling Home, Arthur Road Infectious Diseases Hospital (360 beds), Adams Wylie Hospital (70 beds) and Bai Yamunabai L. Nair Hospital (86 beds).

Parel contains the King Edward VII Memorial Hospital (426 beds), the Nowrosji Wadia Maternity Hospital (150 beds) and the Bai Jerbai Wadia Hospital for Children (135 beds).

Deaths by Occupation.—The death-rate recorded for persons following different occupations are shown in Table 18 appended to the Report.

Copies of Death and Birth Certificates issued.—During the year 4,197 copies of registry of death and 1,448 copies of the certificates of birth were issued. The total fees received for copies of certificates and for searches of birth and death registers for various periods and for producing registers in Courts of Law amounted to Rs. 5, 407-2-0 against Rs. 5,277 in 1939.

Under Corporation Resolution No. 462 of 14th September 1936, the Corporation decided to issue certificates of birth free of charge to women claiming maternity benefits. Such certificates are accordingly being issued free of charge. The total number of these certificates issued was 793.

INFANT MORTALITY

The deaths among infants under one year of age numbered 7,823 being 180 less than in the preceding year and 345 less than the annual average of the decennium (1930-39).

The infant mortality rate expressed as the number of deaths among infants per 1,000 registered births was 201.4 for the year 1940. This is the lowest hitherto registered in the official statistics for the City, the next lowest rate recorded being 211.7 in the year 1939. It may be stated that a reduction in the infant mortality is generally accepted as a criterion for the progress which a community makes as regards its health conditions and general welfare.

Of the 7,823 infants who died within one year of their birth, 5,642 or 72.5 per cent. were born in Bombay City and 2,181 or 27.5 per cent. in the mofussil (*vide* Table at page) showing the place of birth of these infants. The births of these 2,181 infants were thus not registered in the City register. If, therefore, the figure 2,181 be excluded from the total number of infants who died in the City during the year, the rate of infant deaths per 1,000 births registered would be 145.3 instead of the official figure 201.4 as shown above.

The Diagram D facing this page shows the incidence of Infant Mortality rate during the last 60 years.

Cause of Death.—It will be seen from the sub-joined Table that 6,051 or nearly 77.4 per cent. of the total deaths in infants were due to diseases of the Respiratory System, Infantile Debility and Premature Birth, against 6,374 deaths, or 79.6 per cent. in 1939. Diarrhoea and Enteritis caused 471 deaths, Malaria, Ague and Remittent Fever 88 deaths and Convulsions 489 deaths. The deaths from Small-pox and Measles numbered 196 and 63 respectively.

INFANT MORTALITY FROM PRINCIPAL CAUSES FROM (1935-40).

Cause of death.	1935.	1936.	1937.	1938.	1939.	Average 1935 to 1939.	1940.	More or less.
Small-pox	306	214	165	442	40	233	196	-37
Measles	60	42	54	73	22	50	63	+ 1
Malarial Fever	9	3	4	2	10	6	5	-1
Ague and Remittent Fever and Fever not defined	146	114	126	117	87	118	83	-35
Diarrhoea and Enteritis	425	539	558	600	510	526	471	-55
Dysentery	41	48	83	74	85	66	66	+ 0
Infantile Debility and Malformation including Premature Birth	3,280	3,651	3,392	3,637	3,627	3,517	3,501	-16
Diseases of the Respiratory System	3,039	3,174	3,279	3,749	3,747	3,398	2,550	-848
Convulsions	563	683	560	583	430	564	489	-75
All Causes	8,455	8,946	8,688	9,801	8,008	8,780	7,823	-957

Quinquennial Averages.—Compared with the averages of the preceding five years, the total number of deaths was less by 957, the principal decrease in the mortality being 848 under diseases of the Respiratory System, 75 under convulsions 55 under Diarrhoea and Enteritis, 37 under Small-pox and 35 under Ague and Remittent Fever.

Age at Death.—The following table classifies the infantile deaths from principal causes in 1940 under different groups, upto one year, namely, under 7 days, 1-4 weeks, 1-6 months and 6-12 months.

DIAGRAM DEATHS IN INFANTS PER 1000 BIRTHS IN BOMBAY 1881 - 1940.

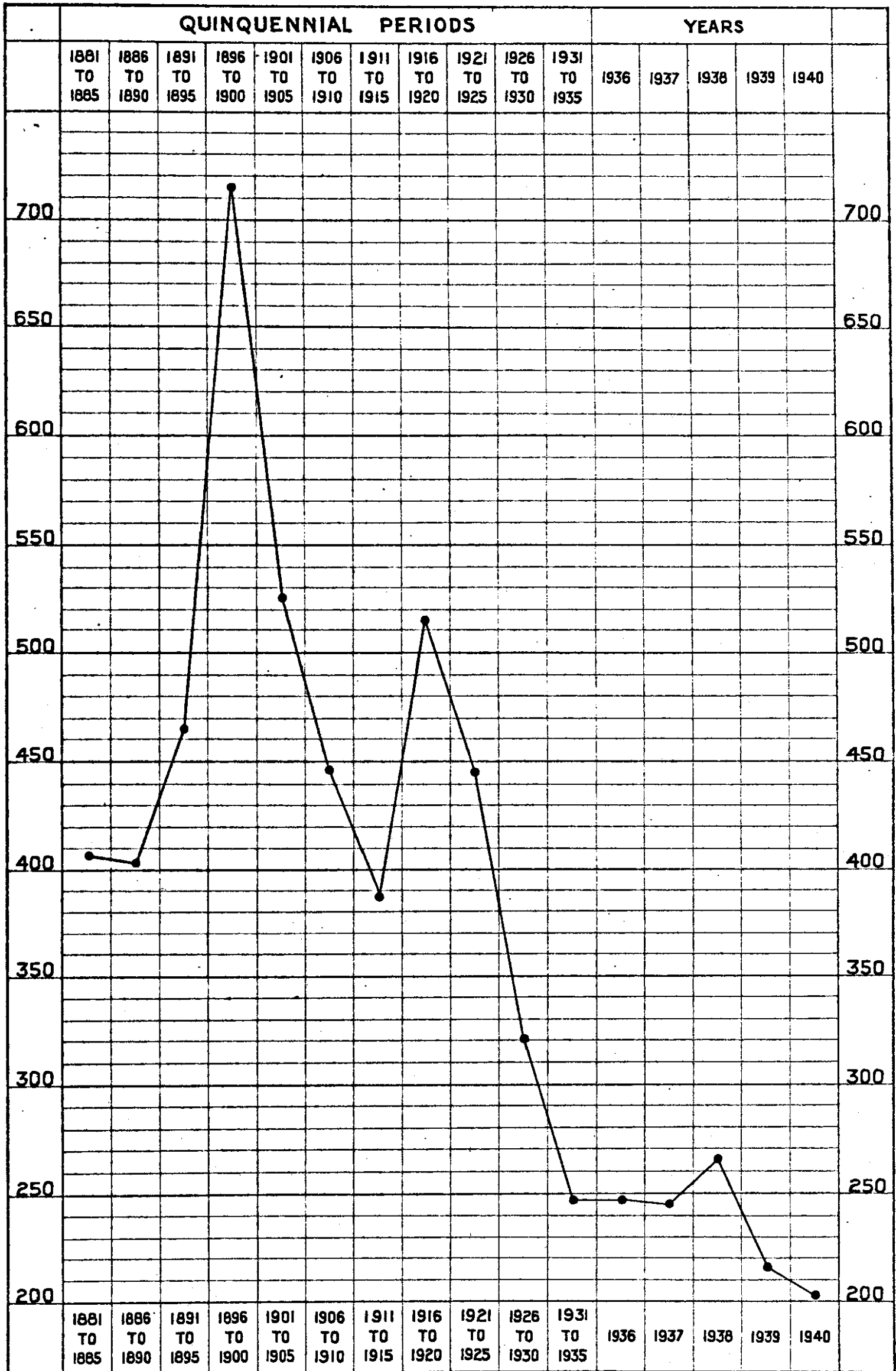


TABLE OF DEATHS AMONG INFANTS FROM PRINCIPAL CAUSES BY AGE-PERIODS IN 1940.

Age-period.	Small-pox.	Measles.	Malarial fever.	Ague and Remittent fever and fever not defined.	Diarrhoea and Enteritis.	Dysentery.	Infantile Debility and Malformation including premature birth.	Diseases of the Respiratory system.	Convulsions.	All causes.	Percentage of death in age-period to the total deaths under 1 year of age.
Under 7 days ...	...	...	...	8	26	...	1,675	24	99	1,871	23.9
1 to 4 weeks ...	5	...	1	11	92	1	919	54	81	1,178	15.1
Total under 4 weeks	5	...	1	19	118	1	2,594	78	180	3,049	39.0
4 weeks to 6 months ...	73	15	2	30	170	18	668	911	165	2,188	28.0
6 to 12 months ...	118	48	2	34	183	47	239	1,561	144	2,586	33.0
Total ...	196	63	5	83	471	66	3,501	2,550	489	7,823	100.0

Of the total deaths among infants, 1,871 or 23.9 per cent. took place in the first week of life and 1,178 or 15.1 per cent. in the age period of 1 to 4 weeks. The mortality among infants who had not completed the first month of life was thus 3,049 or 39.0 per cent. of the total infant deaths. The number of deaths in the groups 4 weeks to 6 months and 6 to 12 months was 2,188 and 2,586 being respectively 28.0 and 33.0 per cent.

TABLE OF PERCENTAGE OF INFANT DEATHS FROM PRINCIPAL CAUSES AT SEVERAL AGE-PERIODS IN 1940.

Age-period.	Small-pox.	Measles.	Malarial fever.	Ague and Remittent fever and fever not defined.	Diarrhoea and Enteritis.	Dysentery.	Infantile Debility and Malformation including premature births.	Diseases of the Respiratory system.	Convulsions.	Other causes.	All causes.
Under 7 days ...	...	...	...	0.4	1.4	...	89.5	1.3	5.3	2.1	100.0
1 to 4 weeks ...	0.4	...	0.1	0.9	7.9	0.1	78.0	4.6	3.9	4.1	100.0
4 weeks to 6 months ...	3.3	0.7	0.1	1.4	7.8	0.8	30.5	41.6	5.3	8.5	100.0
6 to 12 months ...	4.6	1.9	0.0	1.3	7.1	1.8	9.2	60.3	6.4	7.4	100.0
Total percentage for all ages up to 1 year	2.5	0.8	0.0	1.1	6.0	0.8	44.8	32.6	5.4	6.0	100.0

The salient features of the above table are the magnitude of the role played by debility and prematurity in the causation of deaths in the first 4 weeks of life and the large proportion of deaths from Respiratory diseases during the remaining 11 months of infancy.

Infant Mortality by Months.—The sub-joined table shows the number of deaths among infants in each month of the year. For comparison the monthly total number of deaths at ages of 1 year and upwards is also inserted.

Age-period.	NUMBER OF DEATHS												
	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Under 1 year ...	540	588	680	581	649	621	841	751	656	652	629	635	7,823
1 year and upwards	1,819	1,776	1,766	1,797	1,952	1,705	1,692	1,782	1,666	1,808	1,738	1,776	21,277

Table No. 13 appended to the Report shows the number of deaths among infants under one year of age by causes in detail and by months.

Infantile Mortality by Races.—The following table shows the death-rates among infants of different Nationalities and Castes:—

INFANT MORTALITY BY CASTE AND INFANTILE DEATH-RATE PER 1,000 OF BIRTHS REGISTERED IN EACH CASTE IN 1940.

Race or Caste.	Deaths under 1 year.	No. of Births registered.	Infant Mortality per 1,000 of births registered.
Hindus, Scheduled classes	1,314	5,672	231.7
Hindus, other castes	4,638	22,174	209.1
Mussalmans (including Negro Africans)	1,199	6,397	187.4
Parsees	94	992	94.7
Jews	35	345	101.4
Indian Christians	487	2,881	169.0
Anglo-Indians	22	124	177.4
Europeans	7	180	38.9
Buddhists	4	59	67.8
Other and Unknown Castes	23	9	...
Total	7,823	38,833	201.4

Infant Mortality by Sections.—The death rate among infants under one year of age per 1,000 births registered in several sections in the City are shown in the last column of Table No. 2 appended.

In the case of each death of an infant, special inquiries were made by the District Registration Staff as to whether the birth of the child had taken place in the City or outside it, and if the former whether the birth was registered in the City before or after death. The result of this inquiry is embodied in the sub-joined statement with a view to ascertain the incidence of infant mortality in a class of population inhabiting a particular locality.

STATEMENT SHOWING THE PLACE OF BIRTH OF CHILDREN WHO DIED BEFORE COMPLETING TWELVE MONTHS OF AGE IN 1940.

Ward.	Sections.	BOMBAY BORN.		Born out of Bombay.	Deaths under 1 year of age.
		Births Registered.			
		Before Death.	After Death.		
A	Upper Colaba	11	3	2	16
	Middle and Lower Colaba	82	23	27	132
	Fort, South	3	2	2	7
	Fort, North	108	25	31	164
	Esplanade	45	13	20	78
B	Mandvi	160	28	57	235
	Chukla	67	13	24	104
	Umarchadi	162	28	77	267
	Dongri	97	17	37	151
C	Market	91	23	41	155
	Dhobi Talao	158	37	48	243
	Fanaswadi	95	27	64	186
	Bhuleshwar	147	23	43	213
	Khara Talao	77	13	30	120
D	Kumbharwada	111	27	48	186
	Khetwadi	146	28	61	235
	Girgaum	131	27	61	219
	Chowpati	38	13	19	70
	Walkeshwar	46	8	14	68
E	Mahalakshmi	137	22	61	230
	Mazagaon	189	31	89	309
	Tarwadi	178	27	75	280
	Second Nagpada	82	9	32	123
	Kamathipura	175	28	99	302
F	Tardeo	132	23	34	189
	Byculla	388	85	186	659
	First Nagpada	24	4	8	36
	Parel	180	48	120	348
G	Sewri	120	22	49	191
	Sion	327	111	229	667
	Mahim	310	78	149	537
	Worli	557	150	315	1,022
	Harbour, Docks, Railways and Unknown	29	23	29	81
	Total	4,603	1,039	2,181	7,823
	Percentage	59.2	13.3	27.5	100.0

This information has been introduced only since 1930 and during these ten years a material change is noticed. The percentage of deaths amongst children born in the mofussil, and not registered in the City to the total infant deaths in 1940 is 27.5 against 28.0 in 1939, and 22.1 in 1938.

INFANT MORTALITY IN DIFFERENT TENEMENTS IN 1940

Nature of tenement.	BIRTHS.		DEATHS IN INFANTS.		Infant Mortality per 1,000 Births Registered.	
	Number.	Percentage.	Number.	Percentage.	1940.	1939.
Roadside ...	58	0.6	28	0.4	482.7	...
1 Room and under ...	26,196	67.4	5,478	70.0	209.1	224
2 Rooms ...	6,766	17.3	1,549	19.7	228.9	216
3 Rooms ...	2,111	5.3	317	4.1	150.2	181
4 or more Rooms ...	1,197	3.0	207	2.7	172.9	137
* Information not available ...	2,505	6.4	244	3.1	97.4	122
Total ...	38,833	100.0	7,823	100.0	201.4	211

The percentage of population occupying tenements of one room to the total number of occupants of all classes of tenements in the City according to the Census of 1931 was 74. Of the 38,833 births registered in the year, 26,196 or 67.4 per cent. occurred in families living alone in a single room or sharing it with others and the number of deaths among infants in this class of population was 5,478 or 70.0 per cent. of the total infant mortality. The information regarding the tenement in the case of the last item in the above table was not available as cases of confinement were admitted also from the Suburbs in different Maternity Homes in the City.

It will also be observed from the statement that the rate of deaths among infants in single-room tenements per 1,000 births in such tenements during the year was 209.1 as against 224 in 1939 and that the proportion of deaths and births varies inversely as the number of rooms occupied by the parents. These statistics corroborate the fact which has been often stated in the previous reports as regards the effect of housing conditions on Infant mortality.

PREVENTION OF INFANTILE MORTALITY

Under a scheme for extending the Maternity and Child Welfare services which was brought into effect from the middle of the year, 1939, clinics are being conducted at each of the five Maternity Homes throughout the week. These clinics are no longer confined to ante-natal work alone, but ante-natal, post-natal and Children's clinics are being conducted each on two days every week, by the Medical Officer in charge of the Maternity Homes.

Since Health Visitors have been connected with the Maternity Homes and made to work under the direct supervision of the Medical Officers, more and better contact is being established between the women needing maternity aid and the Homes, which is so essential for a successful Maternity service.

The duties of the Health Visitors are two-fold, i.e. to attend the clinics in the afternoons and do home-visiting in the districts assigned to them, in the mornings. Their chief duty at the clinics is to assist the Medical Officers in the examination of women and children and to maintain some of the records pertaining to their work. The most important part of a Health Visitor's work consists of home visiting, whereby she is required to follow up the expectant women attending the clinics. On her visits to such women, she has to see if they follow the advice and treatment if any given at the clinics. She has to try to secure accommodation for their confinements in any of the Municipal Maternity Homes or other Hospitals, failing which she is required to conduct labour cases in the houses of the people.

The Health Visitors in their visits to the Districts are also required to trace prospective mothers particularly among the poorer and ignorant classes and to advise and persuade them to attend the ante-natal clinics and subsequently to avail themselves of the facilities existing in the City in the form of free Maternity Homes and Hospitals.

The Health Visitors paid 51,442 visits in the various Districts and also attended 361 cases of confinements during the year. In 2,928 cases, personal visits were paid by the Medical Officers in charge of the Maternity Homes.

The following table shows the work done at the Clinics and by the Health Visitors during the year 1940:—

Particulars.	No. of cases.
(1) Number of cases confined by the Health Visitor in the district ...	361
(2) Visits by Health Visitors—	
Ante-natal	1,5235
Natal	2,652
Post-natal	1,3078
Infant	1,7549
(3) Number of cases visited by the Medical Officers ...	2,928
(4) Number of patients registered in the clinics—	
Ante-natal	8,027
Post-natal	3,100
Infant	3,596
Others	2,228
(5) Total number of cases confined in the Homes ...	6,223
(6) Number of cases not registered at the Anti-natal Clinics but confined in the Homes ...	1,716

Relief to poor and needy women during confinement in the shape of necessaries and comforts such as milk, bread, blankets, charpoys and linen was continued during the year and dispensed in 123 cases.

It is interesting to note that the infantile mortality has shown a marked decrease during the year and is the lowest since the year 1873, from which year these statistics have been maintained.

Municipal Maternity Homes.—There are now five Maternity Homes maintained by the Municipality.

The number of women admitted to the Homes and the number of beds in each Home was as follows:—

Maternity Homes.	NUMBER OF CASES.		Number of Beds.
	1940	1939	
Mahomed Haji Saboo Sidik's Maternity Home at Bellasis Road ...	1,754	1,383	37
Kamar Khanum Maternity Home at Victoria Cross Road ...	1,479	1,297	50
Mahomed Haji Saboo Sidik's Maternity Home at Imamwada ...	1,269	1,084	19
Mahomed Haji Saboo Sidik's Maternity Home at Worli ...	1,222	1,143	24
Sorabji Shapurji Engineer's Maternity Home at Khetwady ...	962	788	12
Total ...	6,686	5,695	142

The total number of women admitted during the year was 6,686 as against 5,695 in 1939. The number of cases confined in the Homes was 6,223 as against 5,204 in 1939. Of the women confined 1244 were primiparae.

The following statement gives the number of confinement cases in each of the Municipal, Government and Private institutions doing Maternity work during the last five years (1936-40):—

Serial No.	Maternity Homes.	No. of beds.	1936	1937	1938	1939	1940
1	Mahomed Haji Saboo Sidik's Maternity Home, Bellasis Road	37	1,288	1,304	1,383	1,296	1,642
2	Mahomed Haji Saboo Sidik's Maternity Home, Imamwada	19	869	900	883	997	1,164
3	Kamar Khanum Maternity Home, Victoria Cross Road	50	1,116	1,225	1,147	1,123	1,286
4	Mahomed Haji Saboo Sidik's Maternity Home, Worli	24	624	717	806	1,028	1,090
5	Sorabji Shapurji Engineer's Maternity Home, Khetwady	12	696	625	684	760	907
6	Infant Welfare Society's Home, DeLisle Road	23	981	868	988	891	946
7	Infant Welfare Society's Home, Worli	32	778	756	831	814	849
8	Wari Bunder Port Trust Maternity Home (Conducted by Infant Welfare Society)	14	620	674	728	789	853
9	Ajinkya Hospital	16	192	175	173	163	167
10	Allbless and Cama Hospital	88	3,193	3,137	3,502	4,080	3,428
11	Amin's Maternity and Gynaecological Hospital	12	119	126	131	123	96
12	B. D. Petit Parsee General Hospital	10	36	23	22	26	44
13	Bai Chanabai Peraj and Keshavji Damji, Esq., Maternity Home	12	112	114	140	75	133
14	Bai Motlabai and Petit Hospital	56	1,363	1,361	1,539	1,763	2,137
15	Bhatia General Hospital	10	49	79	106	114	176
16	Bhatia Maternity Home	20	393	371	446	399	408
17	Dr. B. D. Patwardhan M and G. Hospital	12	132	156	139	122	123
18	Dr. Bhansali's Maternity Home	10	126	170	203	168	164
19	Dr. C. M. Mehta's Hospital	16	317	324	336	290	312
20	Dr. D'Sa's Hospital	12	199	204	243	226	339
21	Drs. Kaikini and Tilak Hospital	12	156	125	167	179	192
22	Dr. Karande's Hospital	12	205	177	133	138	119
23	Dr. Kerawalla Hospital (New Hospital for Women No. 2 Amalgamated with No. 33)	15	207	197	189	128	...
24	Dr. Parekh's Hospital	Unrestricted.	390	449	450	451	455
25	Dr. J. M. Purandare's Hospital, Sandhurst Road	11	206	49	69	48	40
26	Dr. N. A. Purandare's Maternity and Gynaecological Hospital, Chowpaty Sea Face	32	143	332	383	425	475
27	Dr. T. W. Sequeira's Maternity Home	6	27	38	27	41	34
28	Dr. Mrs. M. J. Wadfa Nursing Home	6	30	24	42	48	81
29	Dholkawalla Maternity Home	29	493	467	509	571	548
30	Eugenic Maternity Home (Dr. Sequeira's)	8	83	107	96	105	77
31	The Dadar Nursing Home (Dr. Ganti's)	3	158	98	76	79	101
32	Haji Karim Mahomed Suleman Maternity Home	10	83	80	88	87	93
33	Hospital for Women and Children, Tardeo	25	225	181	196	180	182
34	Kanchangowri Maternity Home	35	1,107	926	1,021	1,019	948
35	Laxmi Maternity Home	10	120	93	83	89	97
36	Machado Nursing Home	6	55	44	46	51	47
37	Marina Hospital	40	164	157	148	123	164
38	Mhaskar Maternity Home	25	510	539	543	545	585
39	New Hospital for Women (New Queen's Road)	30	455	472	503	648	680
40	Nowroji Wadia Maternity Hospital	150	4,728	5,070	5,163	5,212	5,091
41	Patro Hospital	9	75	100	129	169	218
42	Parsee Lying-in Hospital	50	393	327	335	349	364
43	Poly Clinic	5	55	116	103	106	119
44	Rukmani Hindu Hospital	15	579	369	425	414	395
45	Rukhmbai Maternity Home	10	167	144	127	171	179
46	Sadguru Maternity Home	10	298	261	306	308	323
47	Sakinabai Moosabhai Jafferbai Maternity Home	18	416	304	339	299	252
48	Seth Gordhandas R. Bhagat Kalbadevi Hindu Maternity Home	25	498	576	581	532	615
49	Sir Harkisondas Narottamdas Hospital	30	439	552	696	724	683
50	St. Elizabeth's Nursing Home	4	54	57	53	36	32
51	St. George's Hospital	14	421	324	384	390	471
52	Women's Clinic (Dr. Pagnis)	8	182	165	153	175	167
53	Yamunabai Nair Hospital	8	192	162	188	178	208
54	Dadar Maternity Home	5	35	36	59	47	90
55	Swastic Maternity Home	4	65	25	28	39	42
56	Bai Sonabai and Ratanbai Maternity Home	12	196	187	214	182	220
57	Mandvi Maternity Home (Mrs. Laxmibai Paradkar)	7	79	123	152	124	140
58	Colony Nursing Home	2	31	46	48	55	54
59	Jankibai Maternity Home	5	52	26	31	27	16
60	Drs. Kaikini and Tilak Hospital (Dadar Branch)	7	84	93	176	199	167
61	Women's Clinic (Dr. V. M. Kerkar)	9	7	45	88	99	140
62	Dr. Saibai Ranade Hospital	5	16	50	93	99	141
63	Rukmanibai Maternity Home	10	3	88	107	148	154
64	Gynaic Maternity Home	4	...	126	134	141	156
65	New Nursing Home (Dr. S. K. Gokhale's)	3	...	6	12	5	12
66	Bhagini Maternity Home	8	...	30	57	62	85
67	Habib Ismail Khoja Hospital	12	...	134	181	238	303
68	Bagwe Maternity Hospital	8	...	16	44	44	45
69	Nursing Home and Maternity Hospital	6	...	25	51	90	105
70	Matunga Nursing Home, King's Circle	8	...	48	145	163	142
71	Dr. Mrs. Kashibai R. Sathe Maternity Hospital	5	...	3	18	34	43

Serial No.	Maternity Homes.	No. of beds.	1936	1937	1938	1939	1940	
72	Dr. Thanawalla Hospital	8	...	25	50	79	73	
73	Laxmi Lying-in Hospital	8	...	...	70	150	187
74	The Bill Nursing Home	5	...	...	3	27	24
75	Maternity and Child Welfare Centre, Colaba	3	...	...	7	8	...
76	Dr. Mulgaonker's Hospital	6	...	...	8	37	34
77	Mukta Maternity Home	4	...	...	5	24	...
78	Dr. Naravane's Maternity Home	4	...	...	6	19	29
79	Dr. Dandekar's Maternity and Nursing Home	2	...	...	2	13	34
80	Maternity Gynae. and Children's Hospital	10	...	...	14	118	107
81	Dr. Miss Saritaben Vibhakar's Home	2	...	...	16	10	9
82	Vora Maternity Home	4	...	...	...	19	46
83	New Chinch Bunder Maternity Home	6	...	...	...	77	61
84	Dr. Divekar's Maternity Hospital, Girgaum Branch	2	...	...	...	2 closed	...
85	Hospital for Women and Children, Dr. Miss V. H. Trivedi	4	...	...	...	1	4 Closed.
86	Model Maternity Home, Dr. V. H. Vahalia	2	...	...	...	5	2 Closed.
87	Shri Maternity Home	5	...	...	...	...	44
88	Dr. J. M. Purandare Maternity and Gynaecological Hospital (Dadar Branch)	7	...	...	...	...	77
89	Dr. Mrs. P. Karunakaran Hospital	3	...	...	...	...	15
90	Indirabai Dhumal Maternity Home	1	...	...	...	...	7
91	Dr. Mrs. Yamunabai M. Jaywant Hospital	5	...	...	...	...	4
92	Dr. Miss. S. G. Patel Nursing Home Chowpati Sea face	6	...	...	...	...	36
93	Zaveri Bazar Maternity Home (Dr. Ghia)	5	...	...	...	...	15
94	Dr. Suryakant B. Trivedi Hospital	6	...	...	...	...	3
95	Sion Maternity Home	2	...	...	...	...	...
	Total		1,376	26,937	27,588	30,000	31,522	33,165

It is interesting to note that out of 41,485 births (including 2,652 still-births) registered in the City in 1940, (33,165) or 79.9 per cent. took place in Maternity Homes, as against 77.7 per cent. in 1939. The tendency of the people to avail themselves of the Maternity institutions is steadily on the increase. With the increased demand for hospital treatment, the number of maternity hospitals in the City is increasing and in order that these homes should be conducted on sanitary principles and not be made a business only, control over them is necessary.

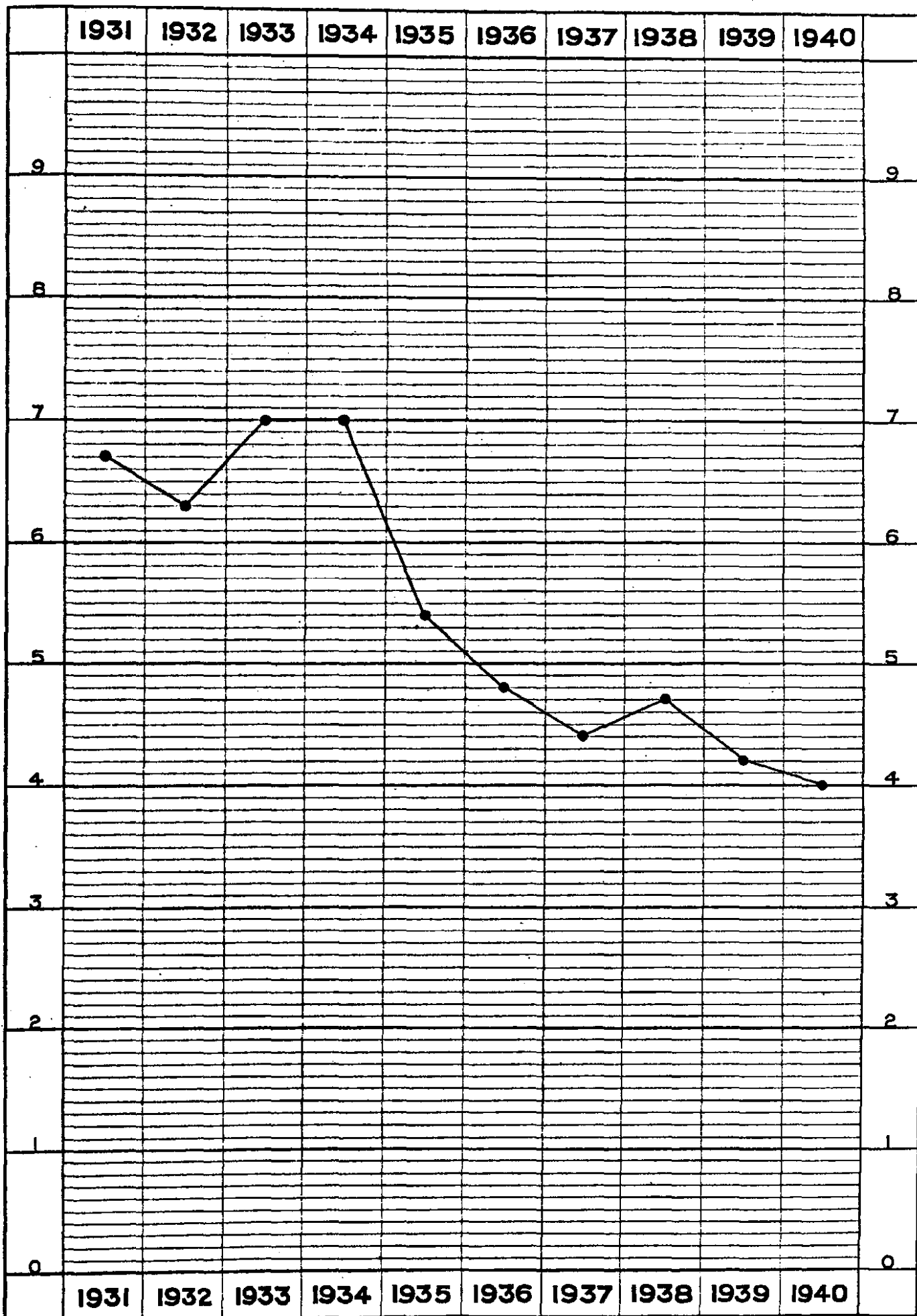
MEASURES FOR THE REDUCTION OF INFANT MORTALITY

In the annual reports, since the year 1920, it has been repeatedly stated that the percentage of deaths among infants under one year of age to the total mortality has been higher than in the case of any other age-group. A Scheme suggesting ways and means, to reduce the infant mortality was submitted to the Corporation in 1939. This is still under the consideration of the Medical Relief and Public Health Committee. The scheme deals with the following items and deserves reconsideration:—

- (1) Causes of Infant Mortality.
- (2) Relation of social conditions to Infant mortality.
- (3) An efficient Maternity service which should provide all the facilities for maternity and child welfare activities such as—
 - (a) Pre-natal care of the mother.
 - (b) Sufficient number of free maternity beds.
 - (c) Post-natal care of the mother.
 - (d) Home-visiting.
- (4) Birth Control Clinics.
- (5) Treatment of Venereal Diseases at the Clinics.
- (6) The abolition of overcrowding by slum clearance and housing schemes.
- (7) Establishment of a special branch of Maternity and Child Welfare work, under a Special Officer.

E DIAGRAM

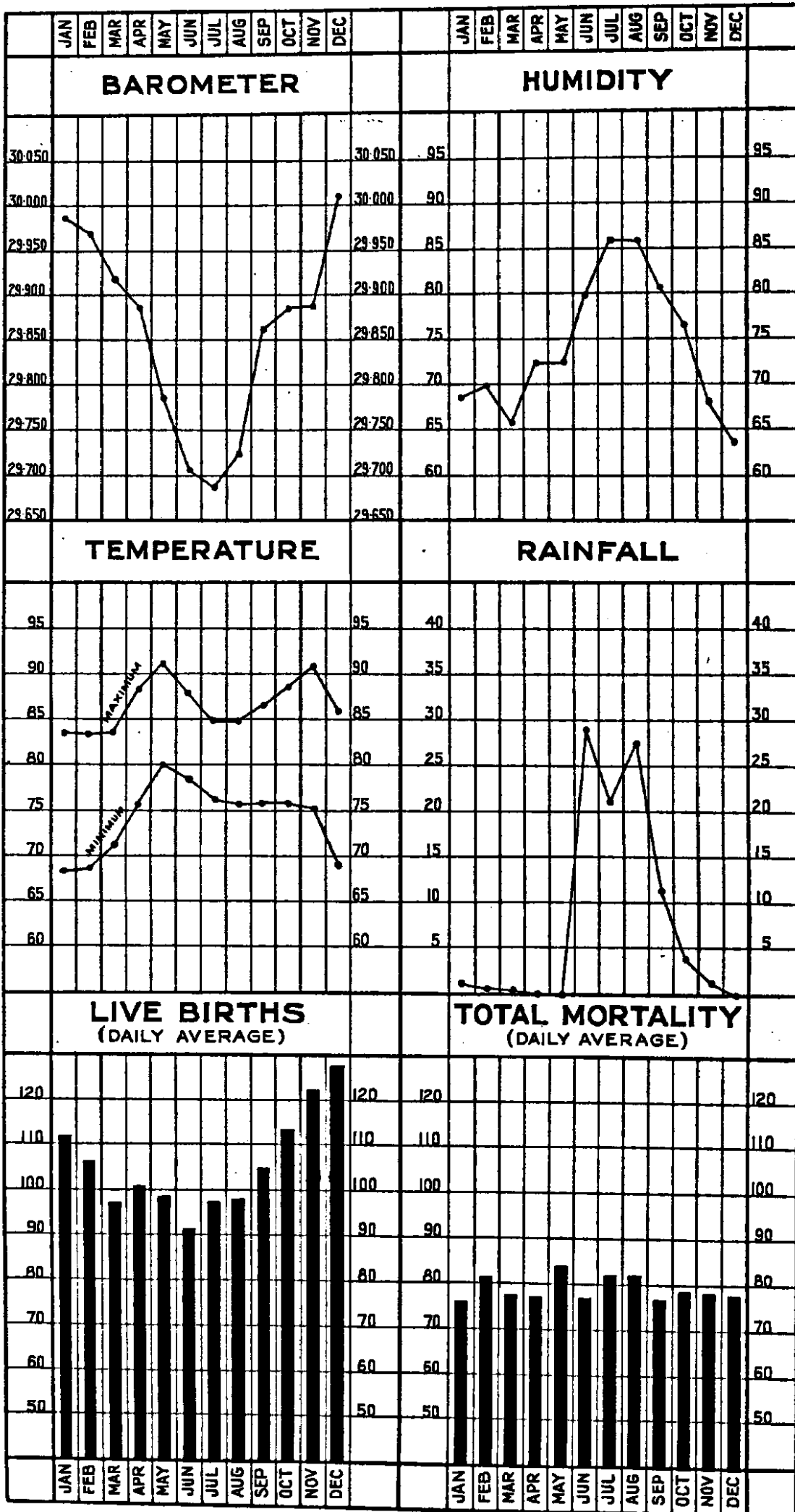
RATE OF MATERNAL DEATHS PER 1000 OF BIRTHS 1931 - 1940.



MATERNAL DEATHS	198	194	234	251	197	184	165	186	169	166
BIRTHS	29368	30914	33264	36089	36757	38334	37795	39313	40548	41485
RATE	6.7	6.3	7.0	7.0	5.4	4.8	4.4	4.7	4.2	4.0

F DIAGRAM

DAILY MEAN BIRTHS, DEATHS AND CLIMATIC CONDITIONS IN BOMBAY IN 1940



Maternal Mortality.—The following table gives the classification of causes of death in puerperal state in 1940 as required under Corporation Resolution No. 10544 dated the 30th March 1931 :—

No.	Specific causes of Death.	No. of Deaths.
<i>Diseases of Puerperal State.</i>		
1	Ante-partum Haemorrhage	5
2	Post-partum Haemorrhage	31
3	Toxaemias (<i>Eclampsia, Hyperemesis Gravidarum Acute Yellow Atrophy Albuminuria</i>)	27
4	Puerperal Sepsis (<i>Sapraemia, Septicaemia, Phlegmasia Alba Dolens Coli Infection, etc.</i>)	39
5	Embolism	3
6	Shock during or immediately after delivery	17
7	Anaemia of Pregnancy	12
8	Malaria ... ..	...
9	Influenza, Pneumonia ... ..	...
10	T.B.	1
11	Heart Disease	1
12	Operative Interference ... ..	...
13	Ruptured Uterus	6
14	Breast Diseases ... ..	...
15	Puerperal Insanity ... ..	...
16	Other Causes	24
	Total	166

The attached chart "E" in the case will be of interest.

METEOROLOGY OF 1940.

Table No. 23 appended to the Report gives the meteorological date of 1940.

Rainfall.—The total rainfall recorded at the Colaba Observatory during the year 1940 was 97.58 against 54.34 in 1939 and 92.01 in 1938 and was 27.04 above normal (70.54). Rain fell on 106 days during the year against 95 days in 1939 and 124 in 1938.

The maximum monthly rainfall was 29.98 inches in June against 33.08 inches in July 1939.

EPIDEMIC AND OTHER DISEASES.

EPIDEMIC AND OTHER DISEASES.

Notification of Infectious Diseases.—Under the existing provisions of the Municipal Act, Medical Practitioners are to report to the Health Authorities cases of Infectious diseases noticed or treated by them. The total number of such cases reported during the year was 5,404, of which 321 or 5.9 per cent. were notified by Medical Practitioners as against 4,194 in 1939 and 5,083 or 94.1 per cent. were reported by the District Registrars. No. cases were notified by Hakims and Vaidyas

The diseases to which the notifications received related are set out by Section in Table No. 4 (Appendix).

Year.	Number of notifications received from			Total No. of cases registered.	Percentage of total notifications to the total No. of cases registered.
	Medical Practitioners.	Hakims and Vaidyas.	Total.		
1935	371	...	371	4,864	7.1
1936	320	...	320	4,514	6.6
1937	327	...	327	4,796	6.8
1938	603	...	603	7,636	8.0
1939	275	!	275	4,191	6.6
1940	321	...	321	5,404	5.9

Plague.—Plague was absent during the year.

Anti Plague Measures.—The usual preventive and precautionary measures, namely (i) Inoculation, and (ii) Rat Destruction, were continued during the year.

(i) **INOCULATION.**—During the year 50 inoculations against plague were performed at the Haffkine Institute. These were among people who were to visit plague stricken districts.

(ii) **RAT DESTRUCTION.**—The total number of rats collected and destroyed during the year was 6,91,223 against 7,80,747 in 1939. It will be seen from the following statement that of the 6,91,223 rats collected and sent to the Haffkine Institute, 2,18,677 were examined and no rat was found infected. The last date on which an infected rat was detected in the City was 11th October 1934.

STATEMENT SHOWING THE NUMBER OF RATS SENT TO THE HAFFKINE INSTITUTE, THE NUMBER EXAMINED AND THE NUMBER FOUND INFECTED IN 1940.

Months.	Number of Rats sent to the Haffkine Institute.	Number of Rats Examined. Total	Number of Rats found Infected.	Ratio Per Cent.
January	69,442	22,232	Nil.	Nil.
February	61,229	20,630		
March	63,054	18,626		
April	63,267	19,463		
May	54,070	19,135		
June	52,926	16,382		
July	51,244	18,269		
August	53,650	16,107		
September	49,656	14,359		
October	61,539	18,859		
November	54,167	18,682		
December	56,979	15,933		
Total	6,91,223	2,18,677

Increase in the susceptibility of house rats.

From the point of view of susceptibility of rats to plague infection, it is of utmost importance to know whether the proportion of susceptible rats in the city is increasing or decreasing. Experiments conducted at the Haffkine Institute with a view to determine the degree of susceptibility to plague infection amongst the rats of different species, (clearly show that the susceptibility to plague infection of the house-rats in the City has begun to increase, as is indicated by the increase in mortality from standard plague infective dose from 0.0. in 1936 to 10.0 per cent. in 1939. These observations show that with the dying out of the epizootic the susceptible strains of rats have begun to increase again. This fact coupled with the other tendency observed that a highly susceptible species, *Gunomyskok* (= *G. varius*), is gradually invading the City, and is now forming something like 40 per cent. of the rat population indicates that position of the City as regards the possible recrudescence of plague is worsening.)

This note of warning cannot be left to go unheeded and the rat destruction work carried on by the Health Department cannot therefore be allowed to suffer relaxation, but it requires to be intensified. It forms one of the significant factors in the prevention of recrudescence of plague in Bombay.

Small-pox.—Small-pox caused during the year 834 deaths as against 201 in 1939 and 974 the average for the decennium 1930-39. The number of attacks from Small-pox registered during the year was 1,730 (including 122 imported cases) against 3,68 in 1939. The disease was in an epidemic form from the first week of April upto the middle of June. All the precautionary measures including the primary and re-vaccinations taken in proper time succeeded in checking the spread of the disease.

The death-rate from Small-pox during the year was 0.7 as against 0.2 in 1939 and 0.8 the average during the ten years (1930-39).

The number of deaths from Small-pox by months is shown in Table No. 12 and by Sections in Table No. 10 (Appendix).

The number of primary vaccinations done during the year was 39,307 against 32,294 in 1939 and that of re-vaccinations 1,61,588 as against 38,890 in 1939. One hundred and ninety-six deaths from Small-pox occurred among children under one year of age during the year. Of these 174 were not vaccinated while 8 were presumably vaccinated during incubation period and vaccinal condition of 2 was not known.

The necessary amendments to the Bombay Vaccination Act, 1877, proposed by the Corporation so as to make re-vaccination compulsory in the case of all children under 14 years of age are still under the consideration of Government. The decision of Government requires to be expedited in this connection as the passing of the proposed legislation is sure to help the authorities in keeping the disease always under proper control.

Cholera.—There were 9 cases of Cholera during the year of which 6 were fatal. All the cases were imported. The disease was absent in the preceding year. Cholera is a highly dangerous disease and always spreads through human communication. The City therefore is exposed to the risk of infection through cases of Cholera imported from Thana and other towns, as has been the case, into the City for admission in the Arthur Road Hospital. Admission has so far not been refused but steps must be taken to prohibit bringing persons suffering from Cholera in the Municipal fever hospital which is meant for the benefit of the citizens.

Influenza.—Influenza was recorded as the cause of 42 deaths during the year as against 58 in 1939 and 80 the average for the preceding decennium (1930-39).

Enteric Fever.—The following table shows the number of cases of Enteric Fever registered in each month during the year. The number of deaths from this cause is shown in Table No. 10 by Sections and in Table No. 12 (Appendix) by months:—

Disease.	Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Enteric fever ...	51	37	31	55	55	67	96	122	113	122	94	61	904

Out of 904 total cases, 174 were imported. The total number of deaths was 399 as against 249 in 1939.

Enteric fever is endemic in the City for a number of years. During the year under review it showed as usual the autumnal increase which is the feature of all intestinal affections. All precautionary measures to keep the disease under control were continued during the year and proved to be successful in checking the spread of the disease.

The factors responsible for causing infection of this disease have been already explained in the Report of 1938. Methods of disposal of part of the town refuse mentioned in the last report still continue and give rise to fly nuisance. The improvements proposed to be introduced are mentioned further in the section of conservancy.

Diphtheria.—The following table shows the number of cases of Diphtheria registered each month during the year. The number of deaths from this cause is shown in Table No. 10 by Sections and in Table No. 12 (Appendix) by months:—

Disease.	Jan.	Feb.	Mar.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total
Diphtheria ...	20	21	30	19	22	10	19	33	17	30	21	23	265

Leprosy.—For the detection of early cases of Leprosy and for treating such cases, diagnostic centres have been started in the Municipal Charitable Dispensaries under the control of the Health Department. The Medical Assistants in charge of these dispensaries who have been already trained in the treatment of Leprosy are doing this work. With a view to securing better facilities for this work and correct diagnosis of the disease, arrangements have been made with the Superintendent, Acworth Leper Home, Matunga, for his personal examination of Leprosy cases by visiting the different dispensaries where prophylactic treatment is given to such cases. The total number of these cases treated in the different dispensaries during the year was 72.

Cerebro-Spinal Meningitis.—Cases of Cerebro-Spinal Meningitis reported during the year numbered 82 including 14 imported, as against 198 in 1939 and the total number of deaths from the same was 33 during the year, as against 94 in 1939.

In order to check the spread of the disease, measures such as isolation of the patients, disinfection of the infected places and prophylactic inoculation of the contacts with anti-meningococcal vaccine supplied by the Haffkine Institute were taken. During the year 83 cases were treated in the Arthur Road Hospital. Out of them 25 proved fatal, 54 were discharged as cured.

TUBERCULOSIS

Number of Deaths and Death rate.—The total number of deaths caused from Tuberculosis during the year was 1,934 of which 160 were imported. The death-rate from Tuberculosis was 1.7, per 1,000 of the population. The annual death-rates in the previous year have been as follows. For comparison, the decennial and quinquennial average rates have also been stated.

Period.	ANNUAL DEATH-RATE FROM TUBERCULOSIS.		
	Pulmonary.	Other Forms.	All Forms.
1930-39	1.3	0.2	1.5
1935-39	1.5	0.2	1.7
1939	1.5	0.2	1.7
1940	1.3	0.4	1.7

CLASSIFICATION ACCORDING TO SEX AND TYPE OF DISEASE.

Year.	Pulmonary T. B.	T. B. other parts.	Total number of Deaths.	Males.	Females.
1939	1,722	312	2,034	1,033	1,001
1940	1,520	414	1,934	1,057	877

Morbidity.—The Morbidity in tuberculosis is calculated as ten times more than the mortality. Calculating on this basis, there were probably 19,340 say 20,000 persons suffering from tuberculosis during the year under report. The tragic mortality and morbidity figures emphasize the necessity of an organised intensive antituberculosis campaign in the City.

In response to the various resolutions tabled in the Corporation during the year on Tuberculosis and means to combat the disease, a complete scheme has been submitted under No. H/6693 of 7-10-40; Municipal Commissioner's letter No. H/6693 of 22-11-40. It is pointed out therein that an administrative tuberculosis scheme for the future should include:—

- (1) Dispensary or clinic.
- (2) Sanatorium Hospital treatment.
- (3) Hospital or Home for advanced cases.
- (4) Isolation of sputum positive cases in Municipal chawls.
- (5) Colony.
- (6) Care and after-care Committees.
- (7) Survey to determine the incidence of tuberculosis.
- (8) Legislation against indiscriminate spitting.

As regards the Sanatorium-Hospital treatment which is included in the proposed scheme, mention may be made of the new Tuberculosis Hospital which is being built at Sewree. According to the original plans this hospital is to take the place of the Maratha Hospital which is now used for admission of very advanced cases of tuberculosis. It is urged in the proposed scheme to either retain the Maratha Hospital or to provide a Home for such advanced cases near the Sanatorium. By such provision, it is suggested that the Sanatorium and the new hospital should be availed of as one combined unit for the treatment of such patients as would be benefitted by suitable surgical or other kinds of treatment. If this suggestion is not accepted, it has been pointed out that the hospital which will replace the Maratha, will merely serve as an Infirmary for the dying hopeless cases of tuberculosis. If eventually such decision is taken it may be mentioned that in proportion to the capital outlay and the recurring expenditure on the new hospital, the benefits to the suffering humanity will be very small in deed.

The proposed scheme is still under consideration of the Medical Relief & Public Health Committee.

MUNICIPAL ANTI-TUBERCULOSIS MEASURES

The municipal anti-tuberculosis campaign is under the control of the Public Health Department. There are T. B. Clinics for out-door patients, a sanatorium for early cases and a Hospital for advanced cases.

T. B. CLINICS

Staff.—The staff at each clinic consists of a qualified Tuberculosis Officer, a fully trained nurse, a compounder, a peon and a full-time sweeper. The X-Ray department at the Princess Street clinic has in addition an Honorary Radiologist, a full time developer and an X-Ray attendant.

Attendance.—General Medical Practitioners, Medical Officers in charge of the ordinary municipal dispensaries, School Medical Officers and Medical Officers in charge of Railways, Mills, Port Trust and Factories refer their T. B. and suspicious T. B. cases to the clinics. A good number of patients approach direct on their own accord, for advice and treatment.

PROPAGANDA

Leaflets.—There are printed leaflets in English, Gujerati, Marathi and Urdu emphasizing the dangers of Tuberculous infection and advocating various measures for its prevention. These leaflets are distributed amongst the patients and their relations.

Lectures and Exhibition.—During Health Exhibitions, the Bombay Sanitary Association arranges for a Tuberculosis stall in co-operation with the Municipal Tuberculosis Department. Opportunity is taken of such exhibitions to distribute propaganda leaflets and to impress upon the public the value of preventive measures against tuberculosis. During the year 1940, the Health Visitor appointed by the Bombay Sanitary Association gave 102 lectures on Tuberculosis at different centres in the City with the aid of magic lantern slides. Out of these 34 were given in municipal schools and 68 in chawls. Besides 79 lectures were delivered with the aid of Cinema films in Public institutions and chawls.

Museum.—At the Tuberculosis clinic at Princess Street, a T. B. Museum is fitted up for the benefit of the public. It contains a number of wall posters illustrating the incidence and dangers of tuberculosis and emphasizing the methods of prevention.

Domiciliary Visits.—In addition to her duties at the clinic, each nurse visits the homes of patients attending the clinic and also of the notified cases. During her domiciliary visits, the nurse distributes printed propaganda leaflets and advises patients and their relations about ventilation, diet, clothing and general sanitation. In addition to the first visit, the nurse re-visits the same houses from time to time throughout the year, to keep up the continuity of the campaign. A special diary is prepared by each nurse describing the number of houses visited and re-visited, the progress of the patient and the advice given to the patient and the family.

Investigation of Patients.—The Diagnosis at the clinic is made on clinical, bacteriological and radiographic findings. There is a well-equipped X-Ray installation at the clinic at Princess Street. Patients from the T. B. Clinics, the Turner Sanatorium and the Maratha Hospital are referred to this clinic for radiography and screening. After a careful diagnosis at the clinic, patients are directed to suitable institutions for treatment. Early cases are admitted to the Turner Sanatorium according to the accommodation available and advanced cases to the Maratha Hospital. Patients who are not able to take institutional treatment as in-patients are kept under observation and chronic cases discharged from Hospitals and Sanatoria receive symptomatic treatment at the clinics. The sputum examination of specimens referred by Medical Practitioners is undertaken free of charge at the Municipal Laboratory.

Investigation of Contacts.—The investigation of contacts is one of the most important functions of the clinic. Usually when the patient visits the clinic, he is accompanied by a few of his relations. Advantage is taken of their presence and careful investigation is made to find out the positive contacts. The remaining members who are in close association with the patient, are advised by the nurse to appear at the clinic for investigation. Suspicious contacts from sputum-positive cases are screened at the X-Ray Department at Princess Street.

Summary of work done at the clinics during the year 1940.

Total number of new admissions suffering from Tuberculosis was 5,364.

(a) Pulmonary T. B. 4978 92.8 per cent.
(b) Non- Pulmonary T. B. 386 7.2 per cent.

Analysis according to Caste and Sex :—

Castes.						Males.	Females.
Hindus	...	...	...	...	...	1,814	1,102
Mahomedans	...	...	...	...	...	893	980
Parsees	...	...	...	...	...	26	16
Christians	...	...	...	...	...	295	187
Jews	...	...	...	...	...	23	28
Total						3,051	2,313

Distribution according to age :—

Upto the age of	10	15	20	25	30	35	40	45	50 & up-wards.	Total.
T. B. Cases	437	407	913	1,112	932	519	448	239	357	5,364

Total number of sputa examined 2,050
Total number of contacts investigated 4,385
Total number of Domiciliary visits 3,742
Total number of attendances 40,709

X-RAY DEPARTMENT, PRINCESS STREET.

Total number of Radiograms taken 781
Total number of Screenings done 6,487

TURNER SANATORIUM

Accommodation.—Turner Sanatorium, situated at Bhoiwada Hill, Parel, had an accommodation of 40 beds 20 for males and 20 for females. As stated in the annual report of the year 1939 additional buildings to increase the accommodation to 80 beds were completed during the course of the year. The Sanatorium has thus an accommodation of 80 beds 40 for males and 40 for females.

Admission of Patients.—191 new cases were admitted in 1940. 35 patients remained at the end of last year. The total number of patients treated in the year 1940 was 226. Of this total, 187 were discharged 1 died and 38 remained at the end of the year. The average duration of stay for each patient was three months.

Diagnosis.—The diagnosis of cases was based on clinical, bacteriological and Radiographic findings.

Classification.—Discharged and died cases were classified as follows:—

1st Stage (Congestion)	72
2nd Stage (Consolidation)	90
3rd Stage (Cavitation)	10
T. B. Abdomen	12
T. B. Knee Joint	1
T. B. Bone (Tibia)	2
T. B. Kidney	1
Total	188

Treatment.—Absolute rest, fresh air, nourishing diet, exercises and relief of distressing symptoms were the routine therapeutic measures. Calcium, Antimony, Sodium Morrhuate, Iron arsenite and gold were the principal injections in use. Artificial Pneumothorax was induced in 31 cases and the total number of refills was 251 Phrenic evulsion was performed on a few selected cases where the lesion was mainly basal and unilateral.

Result of Treatment:—

Improved	147
Not improved	29
In status quo	11
Died	1
Total	188

The above figures indicate that the treatment at the Sanatorium produced improvement in 78.2 per cent. of cases discharged during the year.

HOSPITAL AND ADVANCED CASES

Advanced cases of tuberculosis were admitted to the Maratha Hospital. A separate report on the working of this institution is given by the Medical Superintendent in charge of the Hospital on page 57 of this Report.

This Hospital is proposed to be transferred to Sewri near the Turner Sanatorium where new buildings for the purpose are under construction. The new buildings are likely to cost over Rs. 4,00,000 out of which Rs. 1,50,000 have been donated by Mr. and Mrs. Manecklal Premchand. As the scheme will involve a great out-lay, it is proposed to Construct in the first instance, two stories of the building-ground and first floor immediately to accommodate 70 beds. As soon as these buildings are complete the Maratha Hospital will be abolished and the patients transferred to the new Hospital. The new Hospital will be named as Ramesh Premchand Tuberculosis Hospital according to the wishes of the donors.

It may however be added here that in view of the increasing needs for having still additional beds for Tuberculosis patients, it is highly desirable to consider the question of retaining the Maratha Hospital in addition to the new hospital.

The average total annual expenditure incurred at present in connection with all the existing municipal Tuberculosis Institutions is Rs. 1,65,560.

MALARIA

Malaria was registered as the cause of 98 deaths. 732 deaths were registered as due to Ague and Remittent Fevers. A considerable proportion of the number under the last two heads probably represents cases of wrong diagnosis or diagnosis based on insufficient or incorrect data.

Average number of deaths.—The numbers of deaths from Malaria and from Ague Remittent Fevers in 1940 were 98 and 732 and the annual averages in the ten years 1930 to 1939 as shown in Table No. 11 were 111 and 1259 respectively.

Out of the total number of deaths due to Malaria—

43 were certified by Medical Practitioners.

52 were certified by Hospitals.

1 was certified by the Commissioner of Police.

2 were verified by the staff after making inquiries from the relatives.

Quinine and Cinchona.—For the treatment of patients attending the Municipal dispensaries, Municipal Maternity and Infectious diseases Hospitals, 138/9/16 lbs. of quinine and 38½ lbs. of Cinchona Febrifuge were used during the year. 30,700 III and IV grain tablets of quinine Sulphate and 32,650 tablets of Cichona Febrifuge were also distributed.

Statement showing the quantities and costs of disinfectants etc., used during the year :—

			Rs.	a.	p.
(1) Pesterine Oil furnace	...	...	11,105	Gallons	1,596 1 0
(2) Oil Kerosene 125° (inferior quality)	...	...	7,380	do.	4,526 0 0
(3) Lysotol	...	...	625	do.	1,199 10 0
(4) Malariol	...	...	4,983½	do.	2,413 10 0
(5) Paris Green Powder	...	...	196	lbs.	128 5 6
Total			...	...	9,863 10 6

The following table shows the work of inspection done by the staff during the year :—

Ward.	No. of houses.		No. of containers holding water.	
	Inspected.	Found breeding.	Inspected.	Found breeding.
A	98,350	979	267,617	1,171
B	139,664	497	156,541	975
C	229,881	237	176,965	252
D	234,206	4,816	538,047	5,194
E	211,813	2,351	298,949	3,616
F	90,386	1,156	203,677	1,928
G	175,640	2,178	263,093	29,85
Total	1,179,940	12,214	1,904,889	16,121

Note :—In the above table, the breeding recorded includes all the local varieties of mosquitoes.

The number of houses inspected represents the actual number of buildings in each ward multiplied by the number of inspections carried out by the anti-malaria staff.

Statement showing month by month the total number of wells, cisterns, etc., which were found breeding Anopheles mosquitoes during the year 1940 :—

Breeding noticed in.	Jan.	Feb.	Mar.	April	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Cisterns, overhead tanks, cooling tanks	1	...	...	...	...	2	...	...	1	...	...	...	4
Wells	1	2	7	16	11	10	6	6	8	28	33	16	144
Masonry tanks	2	...	...	2	1	4	3	4	3	2	1	1	23
Mill tanks	...	...	...	...	...	...	...	...	...	...	2	1	3
Fountains, cattle troughs	3	1	...	2	...	3	1	...	4	1	...	...	15
Machinery parts	...	...	...	...	...	...	1	...	...	...	...	...	1
Open channels	1	...	...	...	...	1	10	10	5	3	5	2	37
Pools, Depressions, Ruts &c.	6	7	7	12	8	14	47	163	48	29	26	12	379
Ponds and Puddles	1	2	1	...	...	1	...	...	...	1	6	4	16
Wooden tubs	...	...	...	...	...	...	1	2	1	...	...	...	4
Odd receptacles Buckets, barrels, drums, jars, &c.	...	...	...	...	...	3	4	10	3	2	...	...	258
Roof gutters	1	...	...	...	...	4	2	...	2	...	...	...	22
Quarry holes	...	...	...	2	2	1	...	...	1	...	...	...	9
Storm water entrances	...	...	...	2	2	1	...	...	...	...	...	3	6
Chunam ghani	2	2	4	4	4	1	...	...	...	...	...	3	20
Low lands, grass plots	...	1	2	...	...	2	12	17	12	5	4	3	60
Snake farm	...	2	...	1	...	1	1	...	...	...	...	...	5
Talao, tanks	...	...	...	...	2	1	...	...	...	...	1	...	4
Total	20	17	21	39	28	48	88	213	88	71	78	42	753

Statement showing by wards the total number of wells, cisterns, etc., which were found breeding Anopheles mosquitoes during the year 1940 :—

Breeding noticed in	WARDS.							Total.
	A	B	C	D	E	F	G	
Cisterns, Overhead tanks, cooling tanks	...	...	...	...	2	1	1	4
Wells	...	...	...	3	14	19	108	144
Masonry tanks	2	...	...	2	10	5	4	23
Mill tanks	...	...	...	...	...	1	2	3
Fountains, Cattle troughs	3	...	...	6	4	...	2	15
Machinery Parts	...	...	...	...	1	...	...	1
Open channels	7	...	...	1	4	20	5	37
Pools, depressions, ruts etc.	23	11	...	45	70	157	73	379
Ponds, Puddles	...	...	...	...	16	...	...	16
Wooden tubs	...	...	...	...	3	1	...	4
Odd receptacles buckets, barrels, drums, jars, etc.	...	...	...	...	12	5	4	22
Roof gutters	1	1	...	...	...	1	6	9
Quarry holes	...	...	...	...	...	6	...	6
Storm water entrances	...	...	...	20	...	...	...	20
Chunam Ghani	...	...	...	...	...	...	1	1
Low lands, grass plots	...	...	...	...	...	49	11	60
Snake Farms	...	...	...	...	...	5	...	5
Talao, tanks	...	...	...	...	...	...	4	4
Total	36	13	...	77	136	270	221	753

Statement showing month by month the total number of wells, cisterns, etc., where Anopheles Stephensi was found breeding during the year 1940:—

Containers.	Jan.	Feb.	Mar.	April	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
Cisterns, Overhead tanks, cooling tanks	...	...	...	...	...	...	...	...	1	...	...	...	2
Wells	1	...	...	2	...	...	...	...	...	1	...	...	4
Masonry tanks	...	...	...	...	...	...	...	...	...	...	...	1	1
Fountains, Cattle troughs	...	...	...	...	...	...	...	...	2	1	...	...	3
Open channel	1	...	...	...	...	...	1	...	...	...	...	...	2
Pools, depressions, ruts &c.	3	2	...	...	...	1	...	10	3	2	1	...	22
Wooden tubs	...	...	...	...	...	...	1	1	...	...	...	...	2
Odd receptacles, buckets, Barelis, drums, jars, etc.	...	...	...	...	...	...	3	5	4	1	...	...	13
Roof gutters	1	...	...	...	...	2	1	...	...	...	...	...	4
Low lands, grass plots	...	...	1	...	...	...	...	...	...	...	...	...	1
Total	7	2	1	2	...	3	6	16	10	5	1	1	54

Statement showing by wards the number of wells, cisterns, etc., where Anopheles Stephensi were found breeding during the year 1940:—

Containers.	WARDS.							Total.
	A	B	C	D	E	F	G	
Cisterns, Overhead tanks, cooling tanks	1	...	1	2
Wells	1	...	3	4
Masonry tanks	1	...	...	1
Fountains, cattle troughs	3	...	...	3
Open channel	2	...	...	2
Pools, depression, ruts &c.	16	3	3	22
Wooden tubs	2	...	...	2
Odd receptacles buckets, borrels, drums, jars etc.	...	1	...	...	10	...	2	13
Roof gutters	4	4
Low lands, grass plots	1	1
Total	...	1	...	...	36	3	14	54

Spleen rate:

Children of the poorer classes were examined for enlargement of spleen in dwelling houses. Out of 771 children examined 11 were found to have enlarged spleen. The spleen rate for the wards mentioned was 1.4. Details by sections are as given below:—

Ward.	Sections.	No. of children examined	No. of children found with enlarged spleen	Percentage.
A	Esplanade	114	Nil	...
B	Dongri	150	Nil	...
C	Dhobitalao	100	1	1
D	Mahalaxmi	120	5	4.1
E	Tardeo	70	Nil	...
F	Parel	117	2	1.7
G	Worli	100	3	3
	Total	771	11	1.4

The following table shows the number of children with enlarged spleen and their percentage found by the School Medical Inspection staff during the medical examination of children in Municipal Schools :—

Ward.	Section.	No. of pupils examined.	No. of pupils found with enlarged spleen.	Percentage.
A	Fort North	140	1	.7
	Esplanade	56	1	1.7
B	Mandvi	510	...	...
	Umarkhadi	340	1	.2
	Dongri	272	1	.3
C	Khara Talao	56	...	...
	Market	110	...	...
	Dhobitalao	555	5	.9
	Fanaswadi	811	1	.1
	Bhuleshwar	520	2	.3
	Kumbharwada	260	4	1.5
D	Khetwadi	977	7	.7
	Girgaum	981	3	.3
	Chowpaty	344	3	.8
	Mahalaxmi	216	7	3.2
	Walkeshwar	287	2	.7
E	Mazagaon	1,510	36	2.3
	Tarwadi	372	24	6.4
	Kamathipura	922	18	1.9
	Tardeo	908	11	1.2
	Byculla	1,506	95	6.3
	1st Nagpada	336	35	10.4
F	Parel	1,592	118	7.4
	Sewri	335	54	16.1
	Sion	1,334	37	2.7
G	Mahim	2,648	45	1.6
Total		17,898	511	2.8

Blood slides.—The following table shows the number of slides taken by the Medical Officers in charge of Municipal dispensaries and examined in the Municipal Laboratory during the year 1940. Out of 2825 slides 637 were found positive for malaria :—

Dispensaries.	No. of Slides		Percentage.
	Examined.	Found positive.	
1. Colaba Dispensary	192	25	13.02
2. No. 1 District Dispensary	84	8	9.5
3. No. 3 do. do.	260	16	6.1
4. No. 4 do. do.	96	11	11.4
5. No. 6 do. do.	127	17	13.3
6. H. C. Shroff do.	205	9	4.3
7. No. 7 District do.	972	309	31.7
8. No. 8 do. do.	212	33	15.5
9. Bai Gowrabai do.	52	5	9.6
10. Bai Gulbai Choksy do.	133	32	24.06
11. Delisle Road do.	108	47	43.5
12. Prabhadevi do.	186	56	30.1
13. Worli do. do.	178	65	36.5
14. M. O. T. C. do.	1	...	...
15. Asstt. Health Officer Malaria	1	...	...
16. No. 10 District Dispensary	18	4	22.2
Total	2,825	637	22.5

Municipal Dispensaries.—The number of cases of Malaria treated month by month at the Municipal Dispensaries during 1940 is shown in the following table. In the preceding year the number of patients, treated was 13,616.

Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total.
885	370	357	482	484	549	547	637	518	319	176	197	5521

Admission in Institutions.—The following table shows the number of Malaria cases admitted and treated in different institutions in the City during the year 1940.

Name of the Institution.	Admissions.
1. Colaba British Military Hospital	235
2. St. George's Hospital	199
3. Cama Albless Hospital	26
4. Sir J. J. Hospital	5,279
5. Sir D. M. Petit and Motlibai Hospital	20
6. Northcote Police Hospital	2,423
7. G. I. P. Railway Dispensary	954
8. Adam Wylie Hospital	342
9. Bomanji Dinshaw Parsee General Hospital	101
10. Yamunabai Nair Hospital	1,094
11. Arthur Road Hospital	538
12. Maratha Hospital	382
13. King Edward Memorial Hospital	9,473
14. Nowrosjee Wadia Maternity Hospital	221
15. B. B. & C. I. Railway Dispensary	261
16. Albless Charitable Dispensary	836
17. Bhatia General Hospital	12
18. Rachael Jacob Sassoon Dispensary	732
19. G. T. Hospital	334
20. Bai Jerbai Wadia Hospital for Children	134
Total	23,596

Statements showing the total number of wells in the City and their condition on 1st January 1941 :—

Ward.	Section.	Total No. of wells in the City.	No. of wells open or partially open.			No. of wells H. C. C. with or without pump.		
			Total No.	Open	T. D.	Total No.	With pump.	Without pump.
A	Upper Colaba	4	2	1	1	2	2	2
	Middle and Lower Colaba	29	2	1	1	27	2	25
	Fort, Southern	16	16	1	1	16	1	15
	Fort, Northern	262	22	20	2	240	14	226
	Esplanade	47	4	4	...	43	7	36
	Total	358	30	26	4	328	24	304
B	Mandvi	53	7	5	2	46	7	39
	Chakla	25	6	4	2	19	4	15
	Umarkhadi	19	8	2	6	11	1	11
	Dongri	4	...	...	...	4	...	3
	Total	101	21	11	10	80	12	68
C	Market	159	36	8	28	123	51	72
	Dhobitalao	260	61	15	46	199	47	152
	Fanaswadi	143	25	12	13	118	37	81
	Bhuleshwar	97	32	14	18	65	24	41
	Kharatalao	...	...	...	...	...	...	...
Kumbharwada	14	2	2	...	12	4	8	
	Total	673	156	51	105	517	163	354
D	Khetwadi	117	17	8	9	100	15	85
	Girgaon	141	19	8	11	122	14	108
	Chowpatty	46	10	1	9	36	11	25
	Walkeshwar	89	27	15	12	62	22	40
	Mahalaxmi	75	23	9	14	52	20	32
	Total	468	96	41	55	372	82	290
E	Mazgaon	55	3	2	1	52	12	40
	Tarwadi	56	14	4	10	42	16	26
	2nd Nagpada	...	...	...	...	...	...	...
	Kamathipura	3	1	...	1	2	...	2
	Tardeo	20	4	3	1	16	5	11
	Byculla	23	1	1	...	22	5	17
	1st Nagpada	2	...	...	1	1	...	1
	Total	159	24	10	14	135	38	97
F	Parel	55	20	13	7	35	16	19
	Sewri	21	7	7	...	14	6	8
	Sion	79	45	36	9	34	10	24
	Total	155	72	56	16	83	32	51
FMills	Parel	9	5	...	9	4	...	4
	Sewri	6	3	2	1	3	...	3
	Sion	3	3	1	2	...	...	...
	Total	18	11	3	8	7	...	7
G	Mahim	207	112	109	3	95	43	52
	Worli	115	74	69	5	41	18	23
	Total	322	186	178	8	136	61	75
GMills	Mahim	8	3	...	3	5	2	3
	Worli	37	14	2	12	23	1	22
	Total	45	17	2	15	28	3	25
	Grand Total	2,299	613	378	235	1,686	415	1,271

Wells.—The following table shows by wards and sections the number of wells filled in, protected and examined for larvae during the year 1940:—

Ward.	Section.	Total in the locality.	Dealt with			Wells examined			Examinations for larvae	
			Filled in	Covered		Total.	Larvae found	Larvae not found	Total.	Positive
				Completely.	With trap door					
A	Upper Colaba	4	...	...	...	4	...	4	120	...
	Middle and Lower Colaba	30	1	...	...	30	...	30	513	...
	Fort, Southern	17	1	...	...	17	1	16	286	1
	Fort, Northern	265	3	...	...	265	2	263	5,692	4
	Esplanade	51	4	...	...	51	2	49	928	4
B	Mandvi	53	...	...	...	53	2	51	2,727	12
	Chakla	25	...	...	...	25	2	23	1,092	5
	Umarkhadi	19	...	...	...	19	3	16	846	3
	Dongri	4	...	...	...	4	...	4	175	...
C	Market	162+2	5	...	...	164	6	158	640	8
	Dhobitalao	262	2	...	...	262	4	258	949	4
	Fanaswadi	147	4	...	...	147	1	146	555	1
	Bhuleshwar	97	...	...	...	97	5	92	491	7
	Khara Talao	...	...	...	...	...	...	...	...	...
	Kumbharwada	15	1	...	...	15	...	15	36	...
D	Khetwadi	117	...	...	...	117	2	115	1,654	9
	Girgaum	148	7	...	...	148	...	148	1,950	...
	Chowpaty	47	1	...	...	47	1	46	798	1
	Walkeshwar	88+1	...	1	...	89	3	86	1,909	12
	Mahalaxmi	75	...	...	...	75	2	73	1,789	14
E	Mazagaon	55	...	...	...	55	6	49	2,784	6
	Tarwadi	55+1	...	1	...	56	8	48	2,736	8
	2nd Nagpada	...	...	...	...	...	...	...	...	...
	Kamathipura	3	...	...	...	3	...	3	192	...
	Tardeo	20	...	...	...	20	3	17	960	3
	Byculla	23	...	2	...	23	1	22	1,152	1
F	1st Nagpada	2	...	...	...	2	...	2	144	...
	Parel	64	...	...	...	64	10	54	938	16
	Sewri	28	1	...	...	28	1	27	240	3
G	Sion	84	2	2	...	84	13	71	2,084	27
	Mahim	215+8	8	1	...	223	39	184	2,433	102
	Worli	153	1	...	1	153	31	122	1,951	82
Total		2328+12*	41†	7	1	2,340	148	2,192	38,764	333

* These are newly discovered wells.

† Out of these, 28 wells were hermetically concrete covered, 12 open and 1 trap door.

The total number of wells in the City was 2,299 including the 12 newly discovered during the year, of which 613 are either open or partially open.

Almost all wells which have been decided or proposed to be retained have been stocked with larvacidal fish. The stock is replenished every six months.

Cisterns.—Defective non-mosquito proof manhole covers were replaced by the new hinged cast iron standard pattern lids in 75 cases during the year. The total number of cisterns in the City is 57,179.

Tanks.—(1) Mill tanks.—In the beginning of this year there were 85 mills with 97 mill tanks in the City. A part of the Raghuvansay Mill has been made separate and now named as Shree Ambica Mill. Thus there are 86 mills in the City. The mill tanks were regularly examined and treated with larvicides when necessary. Only one Mill, now participates in the scheme of oiling the mill tanks as devised by the malaria Advisory Committee.

The following table shows the number of mill tanks found breeding in each month in the year 1940:—

Jan.	Feb.	March.	April.	May.	June.	July.	Aug.	Sept.	Oct.	Nov.	Dec.	Total
9	7	9	13	12	1	2	1	1	1	8	8	71

Overhead Cisterns in Mills.—There were 190 overhead cisterns. One overhead cistern from the Bombay Suryodaya Mill was removed in September last. There are now 189 overhead cisterns. They are all mosquito proof.

Prosecutions.—The following table shows the number of Prosecutions instituted during the year 1940 with their results :—

Number of Prosecutions	...	...	...	318
Requirement completed before the service of summonses	...	...	...	40
Requirements completed after the service of summonses	...	...	...	48
Penalties inflicted	...	...	...	88
Cases dismissed	...	...	...	3
Cases pending	...	...	...	139

SUMMARY OF WORK DONE IN 1940

Number of Wells filled in	...	...	...	41
Number of Wells hermetically covered	...	...	...	7
Number of Wells covered with trap doors	...	...	...	Nil.
Number of inspections of buildings	...	...	...	1,179,940
Number of Notices issued for wells, cisterns, etc.	...	...	...	5,278
Number of cisterns made mosquito proof	...	...	...	1,387
Number of cisterns provided with standard pattern covers	...	...	...	75
Number of children examined for enlargement of spleen	...	...	...	771
Number of blood slides examined of dispensary patients	...	...	...	2,825
Number of pools treated with pesterine or kerosene oil	...	...	...	34,540
Number of odd receptacles removed	...	...	...	39,434
Number of correspondence papers (new cases dealt with)	...	...	...	4,546

Results of anti-malarial measures for five years 1936-40 :—

Year.	Mosquito breeding in or near houses.	No. of containers found breeding.	Breeding places of Anopheles mosquitoes.	Spleen rate in localities selected at random.	Spleen rate in schools in different localities.	Percentage of positive blood slides.	Attendance of patients in Municipal dispensaries for fevers and Malaria.
1936	18,155	21,539	1,925	2.22	1.61	18.85	1,191
1937	14,583	17,503	1,215	0.39	1.17	10.43	1,082
1938	12,619	18,040	1,252	0.14	0.8	11.4	1,957
1939	10,712	13,890	1,128	...	1.37	13.95	13,616
1940	12,214	16,121	753	1.4	2.8	22.5	5,521

*Spleen examination was not made this year in localities selected at random as is usually done every year, since Malaria was prevalent in the City in an Epidemic Form.

Roof gutters in Mills.—There are 86 mills in the City and the number of roof-gutters in these mills is about 3,002. The condition of a large number of roof-gutters is such that they hold rain water and form breeding places for mosquitoes. Owing to the inaccessibility of these roof-gutters for inspections by the Malaria staff regular and periodical inspection of these gutters cannot be done, as in the case with other breeding places. Necessary amendments to the Municipal Act with a view to obtaining powers for requiring the owners of the Mills to provide means of easy access to roof gutters were proposed in May 1940 for the approval of the Corporation. They were approved by the Medical Relief and Public Health Committee in June 1940 and were under the Resolution of the Works Committee at the close of the year.

Stegomyia Index.—*Aedes Aegypti* or stegomyia mosquito is known to be the carrier of Yellow Fever and to ensure sufficient safety against the risk of this disease being imported into Bombay it is necessary to keep the stegomyia index below 2 per cent. It will be seen from the attached chart G that the stegomyia index was maintained during the year below the fixed standard.

Mosquito Control.—Inspection of houses and destruction of larvae were carried on, on a systematic plan. The wards of the City have been sub-divided into areas and each overseer is given an area expected to be covered within a week. Breeding places detected were immediately dealt with. Minor structural and other defects likely to result in the breeding of mosquitoes were remedied by the staff and action was taken against owners only when the works required were extensive and costly or the defects recurred again and again.

After the high incidence of Malaria assuming almost an epidemic form in 1939 a report was submitted in 1940 stating the steps necessary to keep Malaria under control. The measures suggested were :—

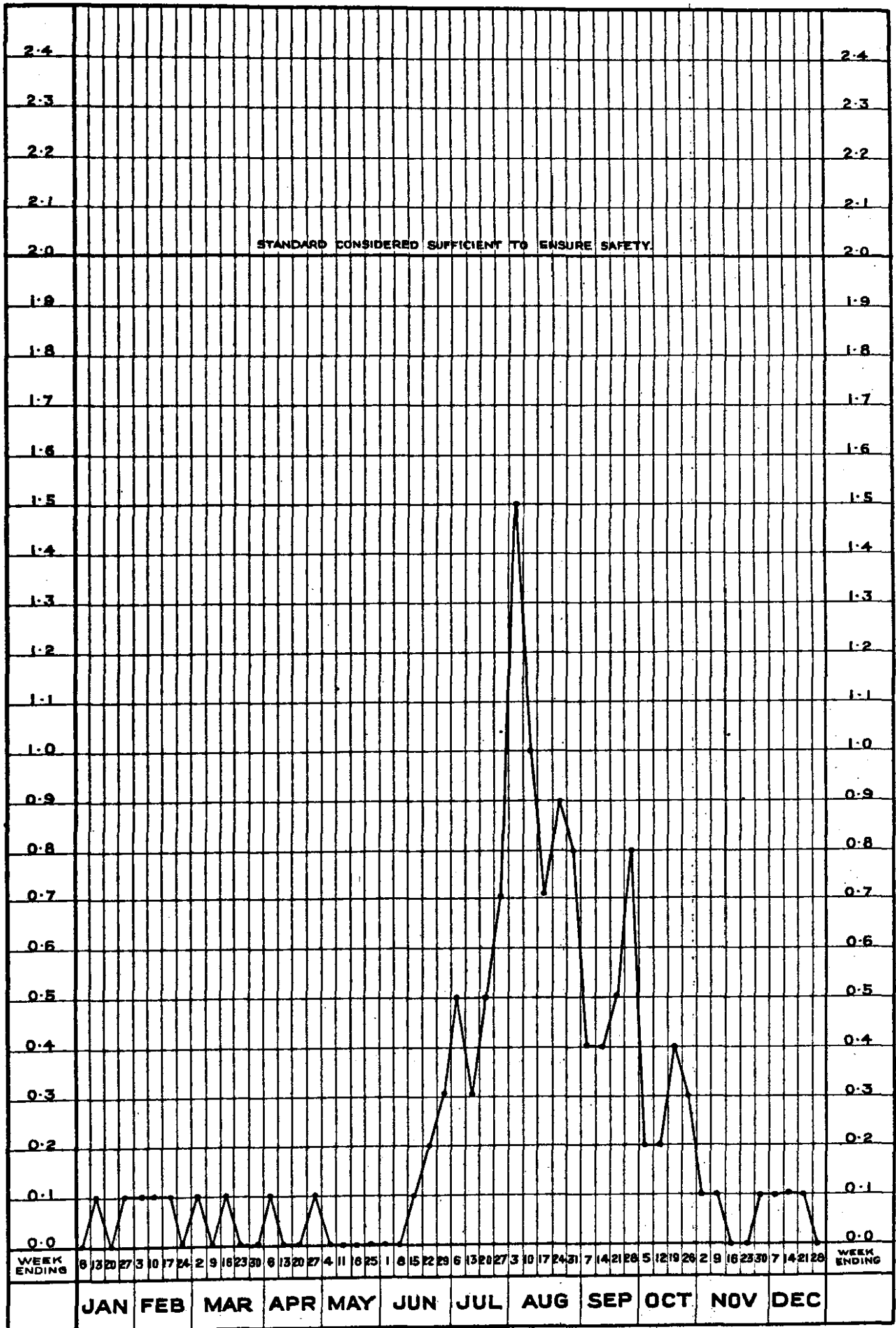
- (1) Additional staff of one inspector and 44 junior overseers to keep the breeding places in different parts of the City under control with 44 bigaries.
- (2) A checking organisation of 14 insect collectors to detect local increase of mosquito breeding with 14 bigaries.
- (3) More use of quinine and disinfectants.
- (4) Treatment of roof gutters.

G

DIAGRAM

STEGOMYIA INDEX IN BOMBAY CITY

FROM JANUARY TO DECEMBER 1940.



The recommendations were approved of by the Medical Relief and Public Health Committee under their Resolution No. 102, dated the 20th June 1940 but did not find favour with the Standing Committee who referred the communication back to the Municipal Commissioner requesting him to see if any curtailment in the expenditure was possible. The Municipal Commissioner replied that no reduction was possible in the estimate of expenditure proposed but recommended that the consideration of the question should be postponed till the financial situation improved. These recommendations were not also approved by the Standing Committee and as a tentative measure the Commissioner has recommended the immediate addition of 20 overseers and 20 bigaries to the existing personnel and the increase in the grant for medicines and disinfectants. The estimated cost of these recommendations will come to Rs. 35,048-15-4 on an average per year.

It has been definitely pointed out that the staff at the disposal of the Malaria branch has fallen short of the needs of the growing city. The work of the overseer has increased due to the development. Each overseer is at present allotted about 90 premises to be inspected every day for mosquito control. This is beyond the physical capacity of one man to do and the organised mosquito campaign must therefore deteriorate. Malaria cannot be eradicated completely but it can be controlled by controlling the breeding of mosquitoes which requires a constant vigilant watch necessitating sufficient trained staff. If the mosquito control organisation which exists is allowed to be further deteriorated for the sake of economy it would be no surprise if there would now and again be a recrudescence of Malaria. The disability caused by such periodical occurrences would eventually put the city to such heavy financial loss as would be out of all proportion to the annual expenditure needed for maintaining an efficient anti-mosquito campaign.

The mosquito control work in Bombay is not alone for the prevention of Malaria although it is its chief aim, but it is also faced with other equally important problems. The introduction of Yellow fever in India has since long been apprehended due to air transport from the endemic zones of the disease. Due to the increased aerial transport and communications on account of war the risk has become greater. To guard the city against the danger of Yellow fever if the infection is introduced the aedes mosquitoes have to be kept under control which is not practicable without a well organised anti-mosquito campaign.

VENEREAL DISEASES.

The Clinic which was established by the League for combating Venereal Diseases founded in Bombay in 1918 was taken over by the Municipality in 1925 and is now situated at 254 Bellasis Road. It is a medium for a sustained combat against Venereal Diseases. The methods employed are:—

- (1) Prophylactic disinfection for those who expose themselves to the risk of contracting the disease, day and night.
- (2) Laboratory Diagnosis for the Clinic as well as for general practitioners, and for hospitals and dispensaries in Bombay where such facilities do not exist.
- (3) Treatment of men, women and children, all in one centre, morning and evening.
- (4) Follow up work, i.e., tracing the source of infection of men attending the Clinic (wives and children being induced to attend if necessary) and appraisal of local social organisations of particular cases for necessary action in the field of welfare work.
- (5) Propaganda work—directly, by free distribution of leaflets and pamphlets and indirectly through social organisations.
- (6) Post-graduate courses for students and short refresher courses to medical practitioners.

The idea underlying an institution of this type is to secure a co-ordinated combat against a social evil by public enlightenment to bring out a secret disease, by public disinfection to protect society, by providing facilities to medical men, to obtain diagnosis for their patients and training for themselves, and by maintaining a follow up work in order to induce patients to seek treatment and trace infected wives and children without which it would nullify the work on men and leave the vicious chain to perpetuate the disease in a family.

The following is the report of the Medical Officer in Charge:—

Total Attendances.—The total attendances for the year under report were 1,06,425. These attendances have increased during the last five years as follows:—

1936	...	...	...	...	...	...	58,926
1937	...	...	...	...	...	...	76,615
1938	...	...	...	...	...	...	99,165
1939	...	...	...	...	...	...	1,02,706
1940	...	...	...	...	...	...	1,06,425

New Admissions.—During the year ending 31st December 1940, the number of consultations for diagnosis and treatment was 8,286.

Old Admissions.—The total number of patients under treatment in previous years brought over to the year under review was 856.

Prophylaxis.—Prophylactic disinfection as a method of preventing Venereal Diseases for those who expose themselves to the risk of contracting it was carried out at this Clinic for the last six years. The Centre is open day and night. The number who attended for prophylactic disinfection during 1940 was 5,457, and the number of attendances at the different other centres in the District Dispensaries was 845.

Summary of Cases:—

The following are figures for the last five years:—

	Diagnosis and Treatment.	Brought over from previous years.	Prophylaxis.	Grand Total.
1936	4,834	702	4,256	9,792
1937	5,762	852	5,730	12,344
1938	6,304	802	6,740	13,846
1939	6,798	934	5,878	13,610
1940	8,286	856	5,457	14,599

Daily Attendance.—The daily average of new patients reporting for diagnosis or treatment and for prophylaxis and the average daily attendance was as follows:—

New Patients	Males	25.8	Total	30.7	Total for Diagnosis and Treatment	375.8		
	Females	4.9						
Old Patients	Males	259.8	Total	345.1			Total daily attendance	390.7
	Females	85.3						
Prophylaxis	Day	3.2	Total	14.9					Total for Prophylaxis	14.9
	Night	11.7						

The following are daily attendances during the last five years:—

1936	1937	1938	1939	1940
237.7	304.9	387.8	391.5	390.7

Racial Distribution.—The racial distribution of all cases was as follows:—

	Diagnosis and Treatment.		Prophylaxis.
	Males.	Females.	
Mussalmans	3,052	524	920
Hindoos	3,173	652	1,090
Indian Christians	484	129	669
Parsees	102	10	734
Jews	76	19	853
Anglo Indians	37	...	686
Europeans	21	...	325
Japanese, Chinese and other castes	7	...	180
Total	6,952	1,334	5,457

Distribution of Cases.—Out of 8,286 cases (6,952 males and 1,334 females) registered during the year 1940 for diagnosis and treatment, 630 cases (490 males and 140 females) ceased attending before the diagnosis was completed and 1647 (1477 males and 170 females) were diagnosed as non-venereal. The remaining 6,009 (4,985 males and 1,024 females) with the addition of 856 (750 males and 106 females) carried over from previous years make a total of 6,865 (5,735 males and 1,130 females) venereal cases which are classified as follows:—

	Males.	Females.	Total.
Primary Syphilis	536	191	727
Secondary Syphilis	619	180	799
Late Syphilis	160	190	350
Congenital	43	49	92
Total	1,358	610	1,968
Acute and Sub-acute Gonorrhoea	2,273	223	2,496
Chronic Gonorrhoea	601	210	811
Total	2,874	433	3,307
Non-Syphilitic Sores	1,503	87	1,590
Total	1,503	87	1,590

Males ... 5,735 } GRAND TOTAL
 Females ... 1,130 } 6,865

Non-Venereal Cases.—In the total of consultations 1,647 (1,477 Males and 170 females) cases were diagnosed as non-venereal. A large number among these came for *Marrage Certificates* and *Certificates of fitness* and involved a considerable amount of investigation, clinical, bacteriological and serological. Others were mostly cases of non-specific urethritis, non-specific gynaecological affections and Skin lesions all of which made a demand on the diagnostic methods.

Concomitant Diseases.—Other ailments of which patients complain of during the time they are under treatment for a venereal disease are treated at the Clinic to save the patients the inconvenience of attending at another institution while they have to frequent the Clinic.

Laboratory Work.—The routine work of the laboratory includes a number of urine tests, examination of wet specimens and stained smears (simple and selective), of which no account is kept. The following are the more important investigations carried out during the year of which a record is available:—

Wassermann Reactions	...	...	...	598
Kahn Test	...	...	...	1,839
Dark Ground Searches for T. P.	...	...	...	3,399
Cultures	...	...	...	185

During the year, the Haffkine Institute carried out 1,292 Wassermann Tests for the Clinic.

Follow up Work.—The Nurse of the Clinic paid 285 Domiciliary visits. In her daily rounds she traces defaulters and induces members of the families of patients to come to the Clinic with a view to submitting them for examination.

Propaganda.—The *Propaganda Room* at the Clinic which contains a display of posters and exhibits is visited every day by patients and outsiders. Leaflets and pamphlets are distributed at the room and by the nurse in her house to house visits. At the *Information Bureau* inquiries verbal or written are answered. Outside propaganda is carried out through local social organisations details of which may be found in the reports of those organisations.

Medical Education.—Two honorary Clinical Assistants with honorarium and four without remuneration attended during the year.

Refereshor Courses.—Four general practitioners attended for short periods to practice methods of diagnosis and treatment.

DISINFECTION

The following table shows the number of cases of Infectious diseases, those removed to Hospitals, the member of houses vacated and disinfected and the member of articles disinfected by steam:—

INFECTIOUS DISEASES—CAUSE AND NATURE OF ACTION TAKEN IN 1940.

On account of	Cases.	Cases removed to Hospitals.	Houses vacated.	Rooms disinfected.	Articles sterilized.
Plague	...	...	...	...	...
Small-pox	1,730	514	...	1,653	2,186
Measles	...	57	...	193	26
Chicken-pox	...	172	...	242	156
Typhoid fever	904	32	...	793	907
Relapsing fever	...	...	...	...	...
Influenza	15	...	...	17	36
Cholera	9	...	...	...	...
Erysipelas	7	1	...	4	19
Leprosy	67	...	...	...	...
Tuberculosis of Lungs	1,917	242	...	1,521	943
Cerebro-Spinal fever	82	9	...	...	...
Dead Rats	...	...	...	1	...
Other Causes	340	6	...	744	2,635
Total	5,071	1,033	...	5,168	6,908

Quantities and Cost of Disinfectants and Insecticides used.—The following statement shows (a) the quantities used for disinfecting dwelling houses, rooms and other places such as house gullies, drains, privies, etc., (b) the total cost of the disinfectants used for each purpose, and (c) the total quantities in which each kind of disinfectant was used during the year ending 31st December 1940 and their total cost:—

Name of disinfectant.	(a)		(b)		Total quantities of disinfectants used.	Total Cost.
	Quantities of disinfectants used.		Total cost of disinfectants used.			
	(i)	(ii)	(i)	(ii)		
	For disinfecting dwelling houses and rooms.	For disinfecting other places such as house gullies, drains, privies, etc.	For disinfecting dwelling houses and rooms.	For disinfecting other places such as house gullies, drains, privies, etc.		
		Rs. a. p.	Rs. a. p.		Rs. a. p.	
Pesterine (oil furnace) Gallons	...	13,775	...	1,987 5 0	13,775	1,987 5 0
Charcoal, maunds	8½	...	4 9 0	...	8½	4 9 0
Sal Hycol, Gallons	33½	...	91 1 3	...	33½	91 1 3
Sulphur, lbs.	637	445	84 4 0	71 15 0	1,082	156 3 0
Resotol Powder, Bags	...	131	...	909 3 0	131	909 3 0
Kerosene 125° Gallons	51	7,380	44 2 9	4,526 0 0	7,431	4,570 2 9
Paris Green, Lbs.	...	196	...	128 5 6	196	128 5 6
Lysol, Gallons	360½	1,025	962 1 0	2,221 3 0	1,385½	3,183 4 0
Tropical Chloride of Lime, Cwts.	...	145	...	1,214 11 0	145	1,214 11 0
Malarial, Gallons	...	4,983½	...	2,413 10 0	4,983½	2,413 10 0
Disinfectant Clean Sell, Drums	10	...	40 0 0	...	10	40 0 0
Disinfecting fluid, Gallons.	205	...	565 8 6	...	205	565 8 6
Vap lamps, Nos.	17	...	15 3 4	...	17	15 3 4
Total	...	...	1,806 13 10	13,472 4 6	...	15,279 2 4

MEDICAL RELIEF

Municipal Dispensaries.—The sixteen Municipal Dispensaries were open throughout the year to administer, as in the past, free medical relief to the sick poor of the City.

The number of new cases treated at the Dispensaries during the year was 1,98,172 (1,30,642 males and 67,530 females) as against 2,03,194 in 1939. The total attendances numbered 6,24,724 as against 6,53,285 in 1939. These figures include 146 visits by the Dispensary Medical Officers to patients in their homes.

The diseases treated at the dispensaries during each month of the year are shown in Table No. 5 (Appendix)

In addition to the above dispensary work, women and children are treated by two part-time Lady Doctors at six Municipal dispensaries in the City between 12 noon and 2 p.m. twice a week and by the Lady Doctors in charge of the five Maternity Homes at the five Ante-Natal and Post-Natal Clinics attached to the respective Homes between 1 and 3 p.m. These Clinics have been working daily since June 1939. The number of new cases treated at these dispensaries was 21,851 (17,359 women and 4,492 children) as against 20,716 in 1939. The total number of attendances at these dispensaries was 79,562. These figures include 1,321 visits by the Lady Doctors to patients in their homes.

Eye Dispensary and Hospital.—The free dispensary for the treatment of eye diseases opened and maintained in the Sanitary Institute, Princess Street, under Corporation Resolution No. 12617, dated the 5th February 1920, was removed in June 1924 to the Bai Lingubai Building in Kamathipura and named "Rajanna Jalooji Charitable Dispensary." offer of Mr. Bhoomaya Pochaty Ashanol to construct a story over this Eye Dispensary Building in order to locate therein a small Eye Hospital was accepted by the Corporation and the necessary storey was accordingly erected. The Eye Hospital was declared open by His Worship the Mayor of Bombay on 18th January 1940. The Hospital has an accommodation of 6 beds for males and 6 beds for females with a small Operation Theatre. The Dispensary and the Hospital were attended to by Dr. D. D. Sathaye up to 4th April 1940 from which date he retired. The charge of this combined institution was taken over from 5th April 1940 by Dr. M. K. Sathe and V. V. Gupte, the two Medical Officers who have been specially appointed in place of one former Medical Officer in order to give more attention to the work done at the institution in view of the increased number of attendances. The Medical Officers attend the Institution by turn, viz., one attends on Mondays, Wednesdays, and Fridays and the other on Tuesday, Thursdays and Saturdays. The Institution is open every day from 8-30 to 9-30 A.M., except on Sundays. The total number of new cases treated in 1940 at this Institution was 9,118 (7,166 for Eye and 1,952 for Ear) as against 5,805 in 1939. The total attendances were 29,873 during the year as against 29,092 in 1939. The Number of indoor patients amongst the new cases treated and total attendances was 113 and 1,695 respectively.

Attendance of New and Old patients as compared with the three previous years was as follows:—

Year.	New Patients.	Old Patients.	Total.
1937	4,266	12,615	16,881
1938	5,584	15,934	21,518
1939	5,805	23,287	29,092
1940	9,118	20,754	29,873

PUBLIC HEALTH ADMINISTRATION

The chief administrative functions of the Public Health Department constitute (1) Conservancy, (2) Medical relief, (3) Sanitation, and (4) Scientific work.

(1) The Conservancy consists of Municipal cleansing, scavenging, refuse disposal, dog catching and destruction, raids for capturing stray cattle, rat destruction; veterinary work of the Bullock Hospital and Infectious Diseases Hospital for Cattle.

(2) The Medical work comprises of control and prevention of Infectious Diseases including Tuberculous and Venereal, registration of Births and Deaths, vaccination against small-pox, anti-malarial measures Medical relief by means of free Municipal Hospitals and Dispensaries, provision for confinements in Municipal Maternity Homes, propaganda work in sanitation and hygiene during prevalence of Epidemic and endemic diseases, visits of Health Visitors to different premises for giving aid to poor women during their confinement including the provision of necessaries during the period, Medical Inspection of Municipal School and distribution of milk to school children.

(3) The sanitary work entails several duties, viz., the inspection and supervision of all premises in order to detect insanitary conditions existing therein and to remedy them under the different Sanitary provisions of the Municipal Act, supervision of food supplies and destroying unwholesome food, etc., control over adulteration of food, condemning insanitary areas, houses and rooms, provisions of public sanitary conveniences in the City, control over cemeteries and sanitary control over factories and other licensable trades requiring attention from a sanitary point of view.

(4) Scientific work consists of bacteriological and chemical examinations of all kinds affecting health.

For administrative purposes the City has been divided into seven wards A to G with four divisions, viz., A and B Wards, C and D Wards, E Ward and F and G Wards, under Assistant Health Officers who are responsible for the sanitary work of their respective divisions. There are thus four Assistant Health Officers in charge of the four main divisions of the City, who are under the direct control of the Executive Health Officer.

The Island has been further sub-divided into 50 sections in charge of Inspectors styled Medical Assistants and each Inspector in the section to which he is appointed is required to undertake the work incidental to Registration and Sanitation as well. As a necessary corollary all the newly appointed Inspectors are required to be qualified Medical Practitioners and to pass the Sanitary Inspectors' Examination.

The 50 sections have been arranged in groups to form 10 Registration and Sanitary Districts, the work in each of the 10 Districts being supervised by a Senior and Junior Medical Inspector. There are 7 Senior and 10 Junior Medical Inspectors who are required to be Medical Graduates and to work under the orders of the Assistant Health Officers of the wards in which their respective Districts are situated. An exception in the rule as to the possession of a medical qualification is made in favour of the old grade Sanitary and Assistant Sanitary Inspectors.

In addition to the 50 Medical Assistants in charge of sections the sixteen Municipal Dispensaries are managed by 13 Medical Assistants whose duty is to give free medical relief to the poor. Each of the ten Registration Offices had one trained midwife. All these midwives have been placed from the middle of the year 1939 under direct supervision of the Medical Officers in charge of the Maternity Homes and have been styled as Health Visitors.

For the control of milk trade, 6 Sub-Inspectors are employed under the Supervision of Medical Inspectors. Sampling of milk is carried out by Senior and Junior Medical Inspectors who are also responsible for taking samples of other articles of food under the Prevention of Adulteration Act.

The Malaria Branch was re-opened on 8th January 1923 and anti-malarial measures during the year carried out were by a staff consisting of 6 Medical Inspectors, 72 Sub-Inspectors, 7 Muccadums, 181 Coolies, 1 Carpenter and 1 Mason under the control of an Assistant Health Officer who is subject to the control of the Executive Health Officer.

There are two Municipal Hospitals for infectious diseases under the Health Department; one for Tuberculosis and road-side patients at Connaught Road and the other at the Arthur Road for the treatment of patients suffering from all other infectious diseases except Leprosy. They are under the Medical Superintendent with a staff of four Medical Assistants, two Matrons, two Sisters, ten Nurses and three Probationer Nurses.

The analysis of samples of food and samples of the Municipal Water supply is carried out by the Municipal Analyst in a laboratory attached to the Health Department.

The Veterinary Staff includes 1 Senior Inspector, and 3 Inspector who are all qualified Veterinary Surgeons and inspects all Public stables in the City and are also in charge of the Municipal Bullock Hospital and of the Segregation sheds at Tardeo Flats. In addition to this staff, there are 9 Veterinary Assistants who are responsible under the Conservancy Supervisors for the health of bullocks in the eleven Health Department Stables.

The Vaccination Staff includes the Superintendent, 1 Head Vaccinator and 11 Vaccinators.

Since July 1938, a separate branch has been started to conduct welfare work among the labour staff. The branch is given in charge of a Lady Welfare Organiser with one Assistant and a staff of 10 teachers for sewing classes, 9 women workers, 9 male workers and 10 assistant male workers. Except the Organiser and her Assistant the other staff consists of part-time workers.

The Branch for the Medical Inspection of Schools was transferred to the Health Department from 1st April 1938, and the inspectorial staff of the branch consists of 2 Medical Inspectors, one Medical Inspector, one Junior Medical Inspector and one Assistant to the Medical Inspector. One of the posts of Medical Inspectors is lying vacant pending decision of the Corporation on the transfer of the staff on the permanent schedule.

CONSERVANCY.

The work done by the Conservancy Branch during the year 1940 is described below:—

The development of the city previously reported still continued and the work of the Conservancy Branch therefore further increased. Consequently, there was increase to some extent in the Establishment of the labour staff.

The Conservancy Branch has to attend to Roads, Footpaths and House Gullies daily as many times as necessary. The area conserved is as follows:—

	TOTAL MILEAGE OF VARIOUS TYPES OF ROADS WITH THEIR AREAS IN SQUARE YARDS							
	Water bound.	Dressed with bitumen.	Asphalt grouted	Premix asphalted.	Set paved.	All concrete.	Private water bound.	Total in miles and sq. yards.
Mileage ...	12.77	124.25	38.31	42.08	9.05	6.89	34.19	268.04
Square yards ...	242,068	2,299,894	731,058	1,006,677	182,294	97,042	444,674	5,003,707

FOOTPATHS AND HOUSE GULLIES

Mileage of footpaths and House Gullies		
	Footpaths.	House gullies.
Miles ...	23,667	104
Square yards ...	2,258,485	329,700

Frequency of cleansing in a day—The frequency of cleansing depends upon the nature of roads and their importance. The majority of the roads are cleansed twice daily, but some are cleaned four and even six times. A few roads are cleaned once daily being at remote places without buildings or heavy traffic. All Foot-paths and house gullies are cleaned twice daily.

Under the present system, the work of cleaning streets and gullies, and also of washing streets and flushing gullies is done between the hours of 6 A. M. and 9-30 A. M. in the morning shift and 1-30 P. M. and 4-30 P. M. in the evening shift. Owing to want of co-operation from the public, who are generally very indifferent in the matter of indiscriminate throwing of household refuse etc. into gullies and on streets, the effect of the work do is only temporary inasmuch as streets and gullies once cleaned present an untidy appearance again within a few hours. All possible methods are employed to educate the general public in matters of sanitation and to secure their co-operation to keep their surroundings clean and tidy, but without any desired effect. Since the year under review, a propaganda work in this respect has also been started in the Health Exhibition by arranging a special stall showing the insanitary conditions caused round about the houses by the undesirable habits of the people such as throwing refuse indiscriminately and allowing dirty waters to flow out on the streets. A similar model which is a contrast to this, showing the clean surroundings of the houses due to the care taken by the people as regards the collection and disposal of their domestic refuse was also arranged. As this is likely to create only a gradual effect on the minds of the people, a new scheme has, in the meantime, been started so as to pay better attention to the conservancy work in the City. Under this scheme, arrangements have now been made to attend to the conservancy of the streets and gullies even during non-working hours. A system has also been introduced for frequent washing of roads and flushing of gullies at shorter intervals than done previously. The scheme is, for the present, tried on principal thoroughfares in all the wards of the City and though still in its experimental stage, has so far produced satisfactory results. Various difficulties are, however, being experienced in working it especially owing to the limited staff at our disposal for the present both supervising and labour. After sufficient trial, the system will be extended to the interior streets and by-lanes and necessary proposals submitted in due course to put it on a permanent basis.

The following Table shows collection and removal of refuse by the Street Cleansing Branch:—

COLLECTION AND REMOVAL OF REFUSE BY THE STREET CLEANSING BRNCH FOR 1940.

Population Census 1931.	Area in acres.	TONNAGE OF REFUSE COLLECTED AND REMOVED			Total estimated.
		House and street.	Trade.	Market.	
1,161,383	15,480	4,31,493 tons 10,62,152 carts	8,056 tons 20,141 carts	17,088 tons 42,719 carts	4,56,637 tons 11,25,012 carts

Units for collection and removal of refuse.—The vehicles used for the collection of the street and House refuse consist of 321 Units of which 34 were mechanically propelled and 287 drawn by Bullocks.

PUBLIC RECEPTACLES FOR THE STORAGE OF REFUSE.

Street orderly bins.	Dust-bin cart stands.	Refuse bucket bins on stands.	Number of dust-bin sheds.	Refuse collection yards.	Sanitary bins provided by owners.
27	171	30	174	3	94,049

The refuse collection yards mentioned above are situated at Palton Road "A" Ward, Ghorupdeo "E/E" Ward and Parbhadevi "G" Ward. House refuse from some parts of "A", "B" and "C" Wards close to Palton Road Yard is brought by carts to that yard and subsequently removed by motor lorries. Similar procedure is followed in respect of Ghorupdeo and Parbhadevi Yard, the house refuse being conveyed by carts from some portions of "E" and "F" Wards in the case of Ghorupdeo Yard and from "G" ward in the case of Prabhadevi Yard.

The total number of Waste Paper Bins attached to the Tramways and Gas Light poles on the principal thoroughfares in the City was 766.

All Public Receptacles are regularly attended to, the refuse in majority of cases being removed at least twice or thrice a day or oftener in the case of more important centres in two shifts between the hours of 6 a.m. and 9 p.m. A few receptacles only are attended to once a day, as they need clearance only once. All these places are swept clean immediately after the removal of refuse and are sprinkled with deodorants. Out of 402 Refuse Stands, 312 are permanent and are properly paved. Experience has shown that after a Stand has been cleaned and treated, there is no nuisance at the place for some time. It must however be admitted that in spite of all this, the Dust Bin Sheds are a source of nuisance and have become a necessary evil due to lack of intelligent co-operation from the Public. The Public requires to be educated in such a manner as to make them realise the benefits of collecting refuse on their premises in suitable bins and handing it over to the Municipal travelling carts. All possible attempts are however being made to eliminate the Cutchra sheds by extending house to house collection system.

The question of extending the system of house to house collection of refuse has however not yet shown any further satisfactory results in reducing the number of refuse sheds, owing to the difficulties of the movement of the combined traction on narrow roads and streets as already explained in the last report, nor could small Mechanical Tractors be purchased as contemplated in order to obviate such difficulties, owing to the present war conditions.

As regards incinerators, necessary provision of funds for their construction was proposed and it is likely that some of them will be erected in the near future.

Refuse Disposal.—The following Table shows the quantity of refuse disposed of during the year 1940 in tons :—

QUANTITY OF REFUSE DISPOSED OF BY VARIOUS METHODS :								TOTALS			Total Yield.
By rail to Deonar			By reclamation			By incinerators (household).	By manure-pits (refuse from stables).	Household.	Trade.	Market.	
Household.	Trade.	Market.	Household.	Trade.	Market.						
299,787	37,811	17,088	124,666	17,251	...	7,040	23,162	431,493	78,224	17,088	526,805

THE WORK DONE BY THE HALALKHORE BRANCH FOR 1940 IS GIVEN BELOW :—

Number of hands employed.		Total number existing				Amount of excrementitious matter removed.		Method		No. of vacuum emptiers used.	Capacity of Vacuum Emptiers		Number of cylindrical cesspool carts		No. of Pail carts.	Disposal of privy and cesspool content.
Basket halalkhores including V. G. Cs.	Cesspool cart drivers.	Privy seats.	Cesspools.	Septic tanks.	Soakage pits.	From privies	From cesspools	Privies.	Cesspools and septic tanks.		600 gallons.	1,000 gallons.	Two-wheeled.	Three-wheeled.		Method.
						Baskets.	Gallons.									
*789	53	3,316	989	175	78	7,59,332	16,412,900	Wholly by hand	By Vacuum Emptiers and Bullock hauled carts.	4	2	2	60	5	...	To night soil depots in the City.

*Basket Halalkhores	... 285
Bungalow Women	... 2
Vacant Ground Cleaners	... 194
Attendants at Public Conveniences	... 191
Depot Fillers	... 17
Cesspool Fillers	... 78
Halalkhores for Health Department Chawls	... 22
Total	... 789

PUBLIC SANITARY CONVENIENCES AS OBTAINING IN THE YEAR 1940 :—

LATRINES ONLY		URINALS ONLY		BATHING PLACES ONLY		COMBINED URINALS AND LATRINES			COMBINED URINALS, LATRINES AND BATHING PLACES				BASKET PRIVIES		TOTALS				
No. of structures.	No. of seats.	No. of structures.	No. of stalls.	No. of structures.	No. of cubicles.	No. of structures.	No. of stalls.	No. of seats.	No. of structures.	No. of stalls.	No. of seats.	No. of cubicles.	No. of structures.	No. of seats.	No. of structures.	No. of stalls.	No. of seats.	No. of cubicles.	No. of Privy seats.
43	323	120	397	7	30	55	221	254	20	70	116	85	11	116	256	688	693	115	116

The work of cleansing the Septic Tanks attached to private premises in the unsewered areas of the City was continued by the Conservancy Branch. This work was done free for the owners of properties. There are 175 Septic Tanks in the City, most of which are in "F" and "G" Wards. The annual expenditure, incurred by this Branch in this direction was Rs. 1,078-7-0.

Road Scraping, Road washing and Gully Flushing work done by the respective Gangs during the year 1940 is given below :—

STATEMENT SHOWING THE WORK OF ROAD WASHING, ETC., DURING THE YEAR 1940.

ROAD SCRAPING		ROAD WASHING	
Area of road scraped in square yards.	Tonnage of road scraping and debris collected.	Road and footpath washing	Gully flushing
		Area of roads and footpaths washed in square yards.	Area of paved gullies flushed in square yards.
6,839,848	13,250	17,242,512	5,994,505

During the latter part of the year under report, the City was visited by a cyclone which caused a considerable damage to property and streets etc. During the cyclone a number of trees were uprooted and thrown on the streets and strenuous efforts had to be made by the Conservancy Branch to clear as promptly as possible, the refuse from the fallen trees along the streets from one end of the City to the other. Still, it took about 22 days to clear the whole refuse. This was certainly an additional burden on the branch. The total amount of refuse removed was 1,584 lorry-loads. Additional staff and lorries had also to be requisitioned for help in clearing the refuse and the total cost on account of the additional staff was Rs. 377-13-0 and that on account of lorries was Rs. 3,371-8-0.

Carcasses.—Excluding dogs and cats, the carcasses of large and small animals collected by the Conservancy Branch numbered 2,131 and 15,929 respectively during the year. They were handed over to the Skinning Contractor who had taken the contract for Rs. 24,151.

Rat Destruction.—Rat operations were carried out throughout the year as before. To enable the rat population to be kept at its lowest limit, it was necessary to carry on intensive work. The table given below shows the number of rats dealt with during the year.

The total number of rats collected and destroyed during the year was 6,91,223 against 7,80,747 in the year 1939. It will be seen from the following statement that out of 6,91,223 rats collected and sent to the Haffkine Institute, 2,18,677 were examined and none was found infected.

RAT DESTRUCTION STATISTICS FOR 1940.

METHOD				No. of rats killed or found dead.	No. of rats taken alive.	Total.	No. of rats examined.	No. of rats infected with Plague.	No. of infected rats per 100.
Paits Ba. Co 2.	Traps Laid.	Cyano Gas Baby Dusters.	Other.						
78,60,054	5,16,968	31	Flooding	325,527	365,696	691,223	218,677	...	...

Dog Destruction.—The work of destroying stray and ownerless dogs was continued throughout the year as before. Captures as usual were effected mainly by the use of American Buck Skin Gloves. Tongs were used only in cases of rabid dogs when the dog to be captured was found to be unmanageable. The total number of dogs caught was 9,299. Out of this number, 8,843 were destroyed by electrocution and 456 were returned to owners.

The total number of dog bite cases treated at the Haffkine Institute during 1940 was 2144 against 1955 in 1939.

The question of supplementing the existing powers by the amendment of the Municipal Act enabling the Municipality to levy a Tax on dogs which has been referred to the Government of Bombay for their approval is still not decided. As the number of dog bite cases are on increase it is desirable to adopt this measure without delay.

STRAY CATTLE.

Nuisance from stray cattle continued as before. The work of controlling the nuisance was carried out as usual and periodical raids were arranged in different localities and as a result thereof 365 heads of cattle were caught and sent to the pound. The details of the work done month by month are shown below :—

Month.	Number of raids made.	Number of cattle caught and impounded.
1940		
January	23	27
February	20	26
March	19	28
April	23	46
May	26	33
June	25	44
July	33	50
August	26	23
September	21	28
October	22	11
November	22	40
December	21	9
Total	281	365

The present state of affairs whereby cattle are allowed to roam about the main thoroughfares, especially in congested localities is no doubt a disgrace to the City. In fact, the main provisions of the law enabling action to be taken in this behalf are contained in Section 52 of the Bombay City of Bombay Police Act. Although under this Section the primary duty of impounding cattle rests with the Police, the Municipal Conservancy staff is actively engaged in the work of impounding cattle. However, the action taken by the Municipal staff proves ineffective, as almost before the persons impounding cattle return to their wards after impounding them, the latter are got released by their owners on payment of pound charges which are trifling and are again allowed to roam about the streets. There are certain Sections of the City of Bombay Municipal Act under which action can be taken in respect of these animals, but the line of action to be taken under these Sections is different and has not proved to be successful in these cases. In order, therefore, to deal with these animals more effectively, it is proposed to amend the City of Bombay Municipal Act and the necessary proposal to that effect has already been submitted to Government along with other amendments. It is hoped, action under the proposed provisions is likely to have a deterrent effect.

Basket Privies.—During the year 1940, 2247 basket privy seats were converted. The number of seats to be converted in the sewered areas of the City is as below :—

Ward.	Number of blocks in sewered areas.	Number of privy seats in sewered areas.
A	2	19
B	...	...
C	2	5
D	1	2
E. E.	4	12
E. W.	4	10
F.	37	170
G. S.	204*	689*
G. N.	199	506
Total	453	1413

*Note.—Most of the unsewered area of G Ward South is now converted into sewered area; therefore the increased number of privies which stood in the unsewered area have now come to be shown in the sewered area.

The following statement shows the number of Basket Privies in the unsewered areas :—

Ward.	Number of privy blocks in unsewered areas.	Number of privy seats in unsewered areas.
F.	320	877
G. S.	93	327
G. N.	205	699
Total	618	1,903

Sanitary Bins.—22,743 buildings have been provided with sanitary bins.

Infectious Diseases Ambulances and Hearses.—Ambulance service under the control of the Health Department is rendered free of charge within the limits of the City of Bombay. There are four Ambulances for removing patients suffering from infectious diseases to the Infectious Diseases Hospital free of charge. These Ambulances are kept in readiness at the garage at the Arthur Road stables throughout the day and night. Patients suffering from other diseases lying either on the road side or in charitable Institutions are also removed free in ambulance. Patients discharged either from the City Fever Hospital or the Maratha Hospital are allowed free use of the ambulance for going back to their residences.

The service is also made available for removing patients suffering from infectious diseases from places outside the limits of the City of Bombay on a charge of annas twelve per mile. In these cases, deposits are required to be paid in advance.

There are two hearses for the removal of Christian and Non-Christian dead bodies from the Hospital to their homes or to cemeteries. There is also one dead body van attached to the K. E. M. Hospital for the same purpose. For the service of the dead body van of the K. E. M. Hospital, a charge of Rs. 5 is made for the first hour and Rs. 3 are recovered for every subsequent hour, exemptions being made only in deserving cases.

A free service of both the Hearses is made available for the removal of Christian Paupers to Cemeteries within the City limits on production to the Officer in charge of Ambulance service at Arthur Road of a certificate from the Parish Priest.

The Hearses and the Van are also available for the removal of the dead bodies outside the limits of the City of Bombay on a charge of annas 12 per mile. Deposits are required to be paid in advance in such cases.

In addition to the above, Maternity Ambulance Service and Street Accident Ambulance Service is available to the Public and is under the control of the Chief Officer, Fire Brigade, Bombay. The former is made available for conveying patients from their homes to Maternity Homes or Hospitals free of charge, while the latter service with 5 ambulances is rendered free of charge for accidents occurring in the streets and factories in the City and also on a charge of Rs. 5 for the first hour and Rs. 3 for each succeeding hour or fraction thereof for removing patients suffering from diseases other than infectious diseases.

The work done by the Health Department Hearses and the Infectious Diseases Ambulances during the year 1940 is given below :—

(1) Number of pauper Christian dead bodies removed by the Health Department Hearses during 1940	352
(2) Number of non-Christian dead bodies removed by the Health Department Hearses during the year	785
(3) Number of patients removed by Infectious Diseases Ambulances during the year	6,306

SCHOOL MEDICAL INSPECTION.

The total number of schools visited by Medical Inspection staff was 203 out of which 130 were boys' schools and the remaining girls' schools. The total number of children examined according to the programme for the year was 19,233 out of whom 6,676 were from girls' schools. During the Medical Inspection the number on roll in the schools visited was 32,318.

The following are the percentages of the common defects found amongst the school children :—

	Per cent.
(1) General debility or malnutrition	18
(2) Dental diseases	25
(3) Diseases of ear, nose and throat	15
(4) External eye diseases	7
(5) Defects of vision	12
(6) Diseases of lungs	1.5
(7) Diseases of hearts and circulation	1
(8) Cases of enlarged Lymphatic Glands	5
(9) Contagious skin diseases	3.5
(10) Cases of enlarged spleen	2

In addition to the routine work of the Medical Inspection of school children, the following activities were carried out by the Medical Inspection staff—

- (1) Distribution of free spectacles prescribed by the Ophthalmic Department of the Clinic.
- (2) Supply of emergency out-fits to schools.
- (3) Insanitary conditions in and around the school premises were brought to the notice of the Secretary, Schools Committee.
- (4) Interviews with parents and guardians in schools and the office.

Free Spectacles.—115 spectacles were supplied to poor deserving children according to the advice of the Ophthalmic Surgeon at the School Clinic.

Emergency Out fits.—337 schools were supplied with the out-fits for the children. The demand for them is increasing.

Interviews.—In some urgent cases 77 parents were interviewed in various schools with a view to persuading and advising them to get their children treated either at Municipal Dispensaries or at the school clinic or privately. 8,435 intimations were sent to parents of children found diseased on examination. Out of these 6,988 sent replies. 4,542 expressed their willingness for treatment under our care at the clinic.

Annual Sports.—The attendance of the Medical Inspectress was required at the Annual School sports, Girl Guides and Boy Scouts sports to treat cases of minor injuries which occurred amongst girls while at play. Injured boys were attended to by medical men of the Public Health Department.

Milk Ration in Schools.—During the year under review, 5,288 weak children (i.e., 3,279 boys and 2,009 girls) received pasteurised milk for 5 days in a week, except holidays, each child being given 6 ozs. of milk daily.

Travelling Dental Clinic for School Children.—This clinic was managed by the part-time dental surgeon. He paid 133 visits to 62 schools and examined in all 2,837 fresh children. In all 1,884 boys and 807 girls including the children previously examined and remained untreated received treatment during the year. There were 1,281 cases of fillings, 1,162 cases of treatment and 3,411 cases of extractions.

School Clinic at the K. E. M. Hospital.—A fully equipped clinic has been maintained at the K. E. M. Hospital for the treatment of poor ailing school children. The children requiring treatment and willing to undergo it at the clinic are conveyed to the clinic and back from their respective schools during school hours in motor buses maintained for the purpose and are given treatment. The number of new children so treated during the year was 2,113 in addition to 6,524 old cases totalling 8,637 children in all.

SCHOOL BUILDINGS

There are altogether 379 Municipal primary schools and classes in the City. Out of these, 53 schools are located in buildings specially constructed for the purpose by the Corporation and the remaining 326 are accommodated in hired chawls and buildings. (These chawls and buildings were never intended for being occupied as schools and they thus lack in most of the requirements of schools. The result is that children going to these schools are taken out from their homes for being located during school hours in premises unsuitable from the point of view of schools. Further the cubic space per child in these schools falls short of the minimum requirement of 90 cubic feet per head which leads to overcrowding in classes. The situation becomes still worse when more children than those intended to be located in a class have to be huddled up in rooms to meet the exigencies of the case. Sanitary arrangements in these hired premises are also far from satisfactory and quite inadequate. In short on the one hand primary education is made compulsory, while on the other hand the children brought for education are accommodated in hired premises unsuitable for schools. This state of things is likely to prove detrimental to the health of school children. It will not be denied that it is no advantage to the nation in making every child literate if the education is not based on sound health. The state of affairs needs immediate attention of the authorities concerned. Schools on hygienic principles need be built in different parts of the City in the immediate future and should be such as will be models to the school children for hygienic living which will ultimately be practised in their homes by them.)

SOCIAL WELFARE WORK

Social Welfare work among the labour classes at ten centres (including one for the K. E. M. Hospital staff and one for the staff of the Mechanical Engineer's Department) was conducted by the Special Branch organized for the purpose under the Public Health Department. Social work among the labour staff was also carried on by 3 private agencies, viz., Bhagini Samaj (Centre at Bellasis Road), the Hindu Sevak Samaj (Centre at Valpakhady) and the Municipal Scouts Local Association (Centre at Kasarwady) who receive grants-in-aid from the Corporation for the purpose.

The programme of welfare work carried on by the Welfare Branch at the ten centres consisted of :—

- (1) Recreational Activities ;
- (2) Educational Activities ;
- (3) Health Work ; and
- (4) Labour Officer's Work.

(1) Recreational Activities.—The games played included Carrom, Draughts, Ludo, "Chaupat", Snakes and Ladders; Hu-tu-tu, Kho-kho, Atyapatya, Langadi, Volley ball, Foot-ball, Deck tennis and several other English and Indian group games. Akhada activities included Wrestling, Malkhamb, Lathi, Lezim, Pole-drill, etc., Gymnastic exercises like Free hand drill, Wand drill, Dumb-bells, Pyramids, Boxing, etc., were also regularly conducted.

Inter centre matches and tournaments were arranged. These matches provided an extraordinary incentive to regular attendance and had most definitely raised the standard of the play.

Men, women and children from each centre were at intervals taken out of Bombay for picnics and they were also taken to see educational and social films.

The Bhajan mandalis proved to be social gatherings for adults who took a very keen interest in them and these occasions were utilised for giving various social discourses. Music and dramatic clubs were organised where people were allowed to give free expression to their artistic talents and cultivate their inborn capacity for aesthetic enjoyment. Music was taught on harmonium and tablas; gramophone records were played in the chawls and short dialogues and dramas were also taught and performed. Folk songs and folk dances like Garba, Ras-dandya, Kathiawadi Doha, Tipris, etc., were also regular features of these clubs. Social gatherings were held to celebrate feasts and festivals.

These recreational activities provided ample opportunities to our employees and their children to make the best of their leisure time. The indoor games' rooms and out-door play-grounds at the ten centres were taken advantage of daily by two thousand adults and children.

(2) Educational Activities.—At every centre literacy classes for both men and women were conducted. Lessons were accompanied by and alternated with cultural instruction in the form of lectures with the help of lantern slides, maps, charts and pictures, story-telling, reading of interesting passages from books and magazines in order to open their minds by means of useful and interesting information.

Classes were run for those who wished to learn English. Coaching was given to those school-going children who were in need of it; facilities for study in the centre rooms were given to high school pupils as they had so little privacy in their own homes.

Talks and lantern-slide lectures were arranged on current topics and social subjects of immediate interest to the employees, i.e., on elementary history, geography, cleanliness and sanitary living, domestic economy, maternity and child-welfare, balanced diets, first aid, safety first, etc. Debates were organised once a week at all the centres. The adults showed keen interest in the subjects discussed and participated in the discussions in great numbers. Some of the centres issued their own magazines to which articles, stories and plays were contributed by educated boys and men.

For women, classes in sewing, embroidery, literacy and elementary home-nursing were conducted; training was also given in the art of home-making and in the various duties of wives and mothers.

Not only their reading, writing and arithmetic but the improvement in their general outlook regarding clean, healthy and dutiful life had been our concern. In short all possible efforts were made to make them better wives, better mothers and better citizens.

There are five hundred boy scouts and two hundred girl guides affiliated to the Hindusthan Scout Association. Boys were occasionally sent out for camping.

Children and adults were taken to exhibitions whenever they were held in the City.

(3) Health Work.—Home visitation was an important item in the programme. Chawls were visited regularly by the part-time workers who discussed with the occupants family problems in a friendly manner and through these means people were persuaded to change their unhygienic habits and to realise the importance of cleanliness and sanitary living.

Lectures were delivered on personal hygiene, the care of eyes, nose, lungs and other organs. These lectures were illustrated by slides, posters, bulletins and films on housing conditions, flies, tuberculosis, venereal diseases, etc.

Children were made to wash their hands, face, feet and comb their hair in the centres. Competitions were held for the cleanest and best kept rooms and prizes were given to encourage cleanliness.

Every month a cleanliness campaign was held when the boys swept the chawls and kept their surroundings and home clean. In times of illness, people were directed to dispensaries and hospitals.

Every centre was equipped with medical appliances such as hot water bags, ice bags, thermometers, bed pans, quinine pills, iodine, etc., which were supplied to the people whenever needed.

Women were taught to prepare balanced diets very cheaply. They were persuaded to take advantage of the maternity hospitals and women with large families were also taken to birth-control clinics on their request.

(4) Labour Officer's Work.—Legitimate grievances of the employees regarding their housing, recruitment, leave, conditions of work, co-operative societies were looked into and brought to the notice of their officers and were wherever possible redressed by them.

Efforts were made to procure scholarships for deserving students from the Harijan Sevak Sangh and other associations. People requiring legal advice were directed to the Legal Aid Society.

THE DAILY AVERAGE NUMBER OF PERSONS TAKING ADVANTAGE OF DIFFERENT CENTRES :—

Serial No.	Situation of each centre.	Men.	Boys.	Girls.	Women.	Number of persons who attended Bhajans, Camp-fires Lectures and other general functions.
1	Cochin Street	26	26	20	25	150
2	Palton Road	77	60	46	35	350
3	Agripada	35	38	37	30	200
4	Umerkhadi	45	40	40	35	200
5	Arthur Road	45	57	36	28	350
6	Parbhadevi	55	50	40	20	200
7	Mahalaxmi	80	75	25	20	350
8	Love Grove	52	34	24	22	250
9	K. E. M. Hospital	45	25	33	34	300
10	Dadar	50	56	40	30	350

Second Annual Sports were held at Gowalia Tank Maidan on 25th February 1940 when the Municipal Commissioner, Mr. M. D. Bhat presided and Mrs. Bhat distributed the prizes. Some of the items on the programme were waterpot race, potato-picking race and thread and needle race for women; balloon race, flat race and lemon and spoon race for girls, and sack-race, three-legged race, flat-race, hit-the-pot race, bucket-ball race and obstacle race for men and boys.

Love Grove Centre carried away championship trophies in Carrom and Hu-tu-tu; Arthur Road Centre in Volley-Ball and Umerkhady in Atya-Patya.

An Arts and Crafts Exhibition of the Welfare Centre was held on 23rd November 1940 at Gilder Tank Hall and was opened by Mr. Nagindas Master. The exhibits included beautiful "Rangoli" work, delicate Kathiawari embroidery and painted pottery, fret work and bead-work, needle-work, cane-work, bamboo-work, carpentry and some drawings and paintings. The opening ceremony was preceded by a short programme of folk songs and folk-dances contributed by the different centres.

Prizes were awarded to winners in the different sections by the President.

The annual expenditure incurred by the Municipality in connection with the Welfare work was Rs. 19,420.

Welfare Centres conducted by Private Agencies.—The Bhagini Samaj, which is situated in the compound of the C. I. T. Chawl at Bellasis Road is carrying on social work and its different activities are taken advantage of by the staff of the Conservancy Branch residing in the three hired chawls closeby along with the members of the Harijan communities residing in the locality. The grant paid to this institution by the Municipality during the year was Rs. 1,500.

The Hindu Sevak Samaj is also doing a similar work. It has established a Bal Mandir and a Creche in the Municipal Chawls at Valpakhadi occupied by the staff of the Conservancy Branch. The activities of the institution are taken advantage of by this staff as well as other members of the Harijan communities. The grant paid to this Samaj by the Municipality during the year was Rs. 1,200.

The Municipal Scouts Local Association carries on its activities in the Municipal Chawls at Kasarwadi for the benefit of the staff of the Conservancy Branch residing thereat. The grant paid to this Association during the year was Rs. 900.

A brief account of the activities carried on by each of the above Institutions is given below :—

(1) The Bhagini Samaj

(i) Recreational activities Indoor and outdoor games for boys. Band.

(ii) Educational activities Night Schools for grown-up boys, where Marathi, Gujrathi and English are taught.

Literacy classes for old and young girls for teaching them to read and write.

(iii) Other activities Bal Mandir for children. Handicraft such as cane work for boys and young men, and sewing and bead work for girls.

Visits by trained teachers to the Chawls and talks on sanitation and cleanliness. Free distribution of milk to the children and social discourses and medical aid.

(2) The Hindu Sevak Samaj.

(i) Educational activities	...	...	Anglo Vernacular School for boys and girls.
(ii) Recreational activities	..	...	Physical Classes and Band.
(iii) Other activities	...	...	Creche, Bal Mandir. Tailoring and Sewing classes

(3) The Municipal Scouts Local Association.

(i) Recreational activities	...	...	Game classes for boys and girls. Gymnasium and Scouting.
(ii) Educational activities	...	...	Night classes both for Marathi and Gujrathi knowing people. English is also taught. Small Library is maintained.
(iii) Other activities	...	...	Sanitation rounds. Home visits for impressing on the minds of the people the importance of adult and compulsory education.

In conclusion, as regards the Municipal Welfare Centres it must be said that a modest beginning has been made and there is much scope for developing these activities. Before thinking of increasing the number of the centres it is much more desirable to put the existing centres on a sound basis. The chief requirements are two—i.e., (1) Suitable accommodation for in-door activities, and (2) Grounds for out-door sports and games. The need of these is being very keenly felt in carrying on the work.

Milk Supply.—As ascertained in 1938, daily consumption of milk in the City is approximately 3,50,000 lbs. of which 2,25,000 lbs. are produced in the City stables and 1,25,000 lbs. are imported from outside. On an average, it may be stated that an individual may be able to get about 2 to 3 ozs. of milk per day and this can hardly be considered as a satisfactory state of affairs as regards the milk supply. Owing to the paucity of sufficient supply adulteration is rampant and the prices of milk have also become prohibitive for the poor. It is not possible nor advisable to increase the city produce in any way, which would necessitate stabling more animals in the City. It should on the contrary be the other way. The milch cattle which are now in the city should be removed to rural areas in the interest of the health of the city, the production of better and larger quantities of milk and the preservation of animals. The Corporation should encourage importation of milk from long distances by rail, under refrigeration. This seems to be a possible solution of the problem.

Since the year 1920, various schemes for the improvement of City's milk supply were under the consideration of the Corporation. For various reasons, however, all the schemes have failed.

During the year 2,985 hawkers importing milk by train were inspected. 393 were found to have no licence and 295 were carrying milk in open cans without covers. The number found with grass rings in the milk vessels was 86.

A specially devised milk vessel for the carriage of milk was introduced with effect from 1st April 1939 and condition No. 6 of the milk licence was modified so as to compel the licensees to make use of this type of vessel only for the carriage of milk. Since the enforcement of this condition, this type of vessel is now used by the milk vendors throughout the City and those found infringing the condition are prosecuted.

Skimmed milk is imported into the City from Anand and other places in Gujarat. On account of the length of the journey, this milk must necessarily be preserved with boracic acid or formaline. As usual, all the measures to stop importation of this milk were taken including the raids organised at Railway Stations as well as at the places in the City at which the trade in this milk was generally suspected to be carried on and also at different tea shops and Eating Houses. 4 persons dealing in skimmed milk containing boracic acid were detected and dealt with properly.

Prosecutions were instituted in 401 cases of hawkers found selling milk in the streets without a licence. Details with regard to the adulteration of milk will be found in the report of the Municipal Analyst.

The total number of prosecutions for the sale of milk by unlicensed persons and for breaches of the licence regulations was 431.

Unwholesome Food.—The following list shows the articles of unsound food seized and destroyed under Sections 415 and 416 of the Municipal Act :—

Fruit (dry)	...	600 Nos.	Fish (fresh)	...	1 Basket.
Fruit (fresh)	...	2,246 Nos.	Meat Paste	...	60 lbs.
Tins of preserved fruit	...	2,497 Nos.	Flesh (beef)	...	158 tins.
Potatoes	...	280 lbs.	Flesh (tinned)	...	797 tins.
Chellis	...	5 Bags.	Ham	...	19,617 lbs.
Indian sweetmeats	...	53 lbs.	Onions	...	920 lbs.
Cheese	...	1,494 lbs.	Pickles	...	120 lbs.
Tea or coffee	...	1,135 lbs.	Vegetables	...	56 lbs.
Biscuits	...	40 lbs.	Bacon	...	15,941 tins.
Grains	...	96 Bags.			

Statutory Notices.—The following list gives the number of Notices served by the Inspectors and the number of Prosecutions undertaken for various offences under the Municipal Act during the year:—

NOTICES UNDER THE MUNICIPAL ACT IN 1940.

	Number of Notices issued under various sections of the Municipal Act.
Total number of Notices issued	14,144
Number complied with	9,577
Number not complied with	1,893
Number pending (disputed or not served)	2,444
Number cancelled	230
Number of Notices in 1939	13,979

STATEMENT SHOWING THE NUMBER OF COURT CASES FILED UNDER DIFFERENT SECTIONS AND THE CASES OUTSTANDING ON 1ST JANUARY 1941.

1	2	3	4	5	6
Sections under which prosecutions were instituted.	Number of cases outstanding on 1st January 1940.	Number of cases filed in the year 1940.	Total of columns Nos. 2 and 3.	Number of cases disposed of.	Number of cases outstanding on 1st January 1941.
248	31	112	143	91	52
249	1	32	33	29	4
250					
251A		11	11	11	
257	22	269	291	266	25
257, 375, 372	54	859	913	805	108
258	2	24	26	24	2
274	1	12	13	11	2
316		3	3	3	
367, 368	4	86	90	86	4
372	106	1,316	1,422	1,283	139
375	6	244	250	232	18
375A	21	125	146	137	9
377	12	92	104	86	18
378	4	113	117	105	12
379		13	13	12	1
380	138	419	557	471	86
381	27	295	322	313	9
381A	1	11	12	12	
384, 384A	12	204	216	194	22
390	8	94	102	88	14
394	127	1,296	1,423	1,291	132
397		24	24	23	1
412A	514	1,349	1,863	1,666	197
417B		4	4		4
472	11	30	41	34	7
Total	1,102	7,037	8,139	7,273	866
Bombay Prevention of Adulteration Act	438	2,497	2,935	2,417	518

The total amount of fines inflicted during the year on account of these cases was Rs. 88,730-14-0.

SANITARY STATE OF THE CITY.

The principal causes contributing towards the insanitary condition of the city in some parts are the insufficiency of the sewers, the continuance of the basket privy system in unsewered areas, the density of houses and persons per acre and inefficient methods of conservancy both as regards removal and disposal of refuse. With a view to accelerating the conversion of all the remaining basket privies into water closets in the unsewered area, a subsidy is being given to the house owners since December 1939. During the year 1,243 basket privies were converted into water-closets. The approximate number of seats remained to be converted at the end of the year 1940 was 1,067.

Water Supply.—With the completion of the Tansa pipe line, the City as a whole is now provided with an adequate supply of water from Tansa Lake. The whole supply has been chlorinated throughout the year. No provision of any kind is made for filtration. Supply of filtered water to the City would no doubt be very

costly initially and in maintenance but the first City in India should expect a supply of more wholesome, safer and refined water as would be obtained by filtration. The Corporation will have to take up this question seriously. The need of filtration is felt more acutely when the supply becomes muddy due to heavy rains and remains so for a few days.

Drainage.—The work of providing sewerage in the North of the Island is now nearing completion.

HOUSING

Insanitary Dwellings.—The routine inspection of dwellings and premises presenting or likely to present sanitary defects has been systematised under a scheme whereby each one of the 50 Medical Assistants and 17 Medical Inspectors is required to devote not less than one afternoon a week to the inspection of the houses in streets or areas definitely allotted for the purpose by the Assistant Health Officer. The scheme aims at the inspection of not less than 5 houses per week by each member of the inspectorial staff or 17,500 houses in all in the year. Were inspection the single object in view, these numbers could be doubled or trebled. Since, however, the primary inspections are only the first step in securing the remedy of the sanitary defects discovered, their number is strictly limited by the number of secondary visits which the enforcement of the requirements of the Department entails.

Eight hundred and seventy eight insanitary dwellings were evacuated and 631 huts were demolished during the year, and 357 rooms were improved.

Sanitary Inspection.—In Table 22 (Appendix) will be found a summary of the inspections (1,79,755) made by the Medical Inspectors and Medical Assistants during the year and of the sanitary works (23,176) carried out in response to the actions initiated by them.

Scheme for Clearance of Slum Areas in the City.—There are still many slum areas in the City which require prompt and immediate attention for their improvement.

Milch Cattle Stables.—The insanitary conditions caused by the existence of milch cattle stables in the heart of the City have been explained in the last Report and in view of those, a suitable scheme to get rid of these stables from the City should be considered without further delay.

HEALTH PROPAGANDA.

The Corporation had not in the past undertaken any measures in this direction. It used to contribute certain amounts to the Bombay Presidency Baby and Health Week Association which organised Baby Week and Health Exhibition, about 15 years ago. It was for the first time that a provision of Rs. 10,000 was made in the Budget for the year 1940-41. As soon as this grant became available, a Health Week Exhibition was organised and held at Gowalia Tank. It provided all information regarding Sanitation, water supply, milk supply, Maternity and Child Welfare, School hygiene, Dental hygiene, Prevention of all communicable diseases and Social Hygiene. The knowledge about these matters was made available by putting up suitable attractive and artistic models, with suitable posters in English and vernaculars. Besides this, there was a series of short speeches delivered every evening on various aspects of preventing disease by some of the eminent Physicians in the City. The exhibition was opened by the Mayor on 3rd May 1940. Originally it was intended to keep it open for public for one week only, but the enthusiasm and interest which the public showed in the exhibition by attending every evening in large crowds was so great that it was extended for 2 days more. Over a lot of people visited the exhibition during the 10 days. To keep up the interest of the public, a sustained effort must be made for holding such exhibitions every year. The Municipality possesses all the valuable models and materials prepared for this exhibition, which are at present stored and whenever needed they could be utilized for carrying on continuously Health propaganda by holding, either one big Health exhibition once in a year, or several small shows at certain intervals during the year.

In conclusion, it is to be stated that this is the last Annual Report I am submitting within the short regime of my office. In doing so, I place on record my appreciation of the loyal co-operation and help I received from all the officers and the other superior and inferior staff, clerical as well as outdoor, in carrying out the administration of the Department.

PUBLIC HEALTH DEPARTMENT,
MUNICIPAL OFFICES,
BOMBAY, 14th June 1941. }

R. K. MHATRE,

L.M. & S., D.P.H., D.T.M. & H. (Cantab.), F.R.SAN.I. (London),
Executive Health Officer.

APPENDIX.

ANNUAL REPORT FOR THE YEAR 1940.

REPORT OF THE CITY FEVER HOSPITALS, ARTHUR ROAD FOR THE YEAR 1940.

After Dr. P. T. Patel's sad demise on 29th May 1940, Dr. C. S. Patel, F.R.C.S. (Eng.) Honorary Surgeon, Maratha Hospital was asked to look after the work of these hospitals till 16th October, 1940 when I took over the charge of these hospitals.

The permanent Medical and Nursing staff of the hospital consists of Medical Superintendent, two Medical Assistants, one Matron, two Sisters, four Nurses, three Probationers and a Compounder. In addition to these, necessary temporary staff as and when required having regard to the increase in the number of patients was maintained throughout the year.

The maximum staff was maintained in the month of May 1940 and comprised of 6 Medical Assistants, 2 Sisters, 20 Nurses, 1 Clerk, 1 Telephone Clerk, 1 Compounder, 28 Ward attendants, 30 Sweepers, 6 Hamals, 5 Dhobies, 4 Cooks and 1 Ambulance Bearer.

It will be seen from table No. 1 and especially from table No. 1A and 1B that all throughout the year the daily average number of patients in the wards was over 150, the least figure being 151 in November, the highest 344 in April and the average 217 per day in the year. Therefore, a permanent staff adequate for the regular treatment of 150 patients is an absolute necessity for which proposals have been submitted for early consideration.

PROBATIONER NURSES.

The arrangement of sending 3 nurses from the K. E. M. Hospital to this hospital every two months was continued during the year under report. It has been proposed to have 3 more nurses from the K. E. M. Hospital and 3 from Cama and J. J. Hospitals in the re-organization Scheme which arrangement will meet the need of more Nursing staff necessary at these hospitals without increasing the cost.

EXTENSION OF THE HOSPITAL.

The construction works of a small room for an operation theatre and extension of the laboratory which were in progress last year are now completed.

New roads were also constructed during the year in the compound of the hospital. The work of having a complete boundary wall between the hospital compound and the open plot near the Simplex Mill was executed during the year.

It has already been proposed to take possession of two plots of land belonging to and adjoining this hospital for the extension of the hospital for providing adequate accommodation for the staff of this hospital, which has been considerably increased due to an increased number of patients treated at this hospital and which has been maintained for over 3 years. Extension of boundary walls around the hospital has also been proposed.

II—GENERAL STATISTICS.

Admissions.

The total number of admissions during the year was 5,002, as compared with 4,381 in the previous year.

TABLE No. 1.

The following table shows the admissions during the year under report :—

	Small-pox.	Chicken-pox.	Measles.	Mumps.	Diphtheria.	Cholera.	C. S. Fever.	Erysipelas.	Influenza.	Encephalitis.	Whooping cough.	Enteric Fever.	Typhus Fever.	B Dysentery.	A Dysentery.	Other diseases.	Total.	Deaths.	Discharged.	Daily average number of patients.
January	92	94	42	9	15	...	9	...	2	...	...	4	...	8	2	125	402	41	361	184
February	130	184	40	30	16	...	12	...	4	...	2	6	...	9	6	127	564	48	516	252
March	161	240	41	21	23	...	10	...	7	...	2	8	...	13	3	148	681	60	621	330
April	265	174	61	21	21	...	4	...	2	...	2	10	...	11	3	122	702	86	616	344
May	190	47	45	19	17	...	16	...	2	...	4	13	...	5	1	154	525	86	439	327
June	89	15	27	17	6	...	2	...	4	...	3	12	...	5	1	110	292	57	235	229
July	43	5	10	12	21	...	5	...	9	...	1	20	...	23	2	117	272	48	224	155
August	16	8	11	9	28	...	2	...	16	...	2	31	...	43	6	133	310	47	263	154
September	8	6	11	5	18	...	3	...	11	...	1	21	...	32	5	171	306	32	274	156
October	17	6	29	9	21	...	4	...	4	...	3	28	...	19	10	167	320	30	290	152
November	72	8	11	3	17	...	4	...	7	...	3	12	...	4	14	133	291	38	253	151
December	89	27	21	4	18	...	2	...	8	...	3	14	...	3	18	192	337	35	302	174
Total	1172	814	349	159	221	9	73	9	81	12	19	184	5	175	71	1,639	5,002	608	4,394	217

There was one patient of scarlet fever in the month of October,

Table showing the increasing Annual Admissions year by year from 1920-40.

Years	1920	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
Admission.	1,001	952	830	838	1,126	518	463	869	882	1,376	1,870	882	1,309	2,729	1,730	2,568	2,292	2,494	4,460	4,381	5,002

Statement showing the average number of admissions during 1925-29 and 1938-40.

Years.	Daily Average number of patients.
1925	27
1923	23
Total ...	50
Average ...	25
1927	34
1928	32
1929	57
Total ...	123
Average ...	41
Average number of patients for the 5 years from 1925 to 1930	35
1938	214
1939	137
1940	217
Total ...	568
Average ...	189

1940 Minimum. 151 Average : 217 Maximum 344 Annual admissions :—5002.

TABLE NO. II.

Showing the particulars of the patients remaining on 1st January 1940, fresh admissions during the year and the total number of patients including the remaining ones treated and the number discharged.

	Small-pox.	Chicken-pox.	Measles.	Mumps.	Diphtheria.	Cholera.	C. S. Fever.	Erysipelas.	Influenza.	B Dysentery.	A Dysentery.	Whooping Cough.	Enteric Fever.	Other diseases.	Total.
Patients remaining on 31-12-1939	22	16	8	1	24	...	10	...	6	...	5	1	16	50	159
Admitted from 1-1-40 to 31-12-1940	1,172	814	349	164	221	9	73	9	80	175	71	19	184	1,662	5,002
Total treated	1,194	830	357	165	245	9	83	9	86	175	76	20	200	1,712	5,161
Discharged	881	814	340	162	157	3	54	7	85	152	71	18	136	1,487	4,367
Died	232	...	10	...	69	6	25	2	1	15	1	2	50	195	608
Mortality rate P.C.	20	...	3	...	31	66	34	22	1	8	1	10	27	11	12
Patients remaining on 31-12-1940	81	16	7	3	19	...	4	...	...	8	4	...	14	30	186
Maximum number of beds occupied on one day	On 25th April 1940													379 beds.	

Accommodation.—The hospital accommodation, at present consists of:—

The Small-pox Unit:—

Wards Nos. 1, 2, 3 with 19 beds each	... 57
Wards Nos. 4, 5, 6 with 25 beds each	... 75
Wards Nos. 7, 8 with 14 beds each	... 28
Wards No. 14, 16 with 36 beds each	... 72
	232

Three wards with 25 beds each of this unit are in a dilapidated condition and can not be utilized in normal times even after a fair amount of repairs. The number of beds actually available in this Unit is therefore 157.

The General Unit:—

Wards Nos. 9, 10, 11, 12 with 14 beds each	... 56
Wards Nos. 13 and 15 with 36 beds each	... 72
	128
	Grand Total 360 beds.

These figures are based on an allowance of 100 square feet of floor space per bed. Over 500 patients had to be accommodated with great difficulty, inconvenience and congestion at the time of epidemic of small-pox in 1938.

TABLE NO. III.

Cost.—The average weekly cost per patient compared with three previous years is as follows:—

PARTICULARS	1937	1938	1939	1940
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Medicines	2 4 2	1 10 3	2 13 6	2 3 0
Diets	4 3 1	3 12 3	3 10 11	3 15 7
Clothings	1 1 6	1 3 3	0 8 2	0 11 8
Disinfectants	0 2 11	0 1 9	0 1 9	0 1 2
Stores	1 1 6	0 8 9	0 9 0	0 9 11
Total per week	8 13 2	7 4 3	7 11 4	7 9 4
Total number of Patients treated	2,531	4,671	4,381	5,002

TABLE NO. IV.

The details of the total cost per patient per day for the year 1940 will be seen from the following table:—

Year.	Diets.	Drugs, Dressings, etc.	Stores and linen.	Lighting.	Miscellaneous.	Establishments.	Repairs, etc.	Total.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1940	0 9 1	0 5 0	0 3 1	0 0 10	0 0 6	1 4 7	0 1 0	2 8 1

III.—DISEASES.

Small-pox.

Epidemiology.—Small-pox remained endemic in Bombay and patients were admitted throughout the year in the hospital. Highest number of admissions were in March, April and May. Its incidence began to decline with the start of rainy season *i.e.*, July and the smallest number of admissions were in August, September and October. With the onset of winter the incidence has been on an increase.

Age.—Persons in the age group of 20 showed the highest incidence while next to this age group, age groups of 25 years and 16-20 showed high incidence.

TABLE No V.

(Vaccinal condition of patients. Incidence by age groups)

	VACCINATED.			UNVACCINATED.		
	Admissions.	Deaths.	Mortality P.C.	Admissions.	Deaths.	Mortality P.C.
Under 1 Year	15	7	46.6%	29	13	44.8%
1 Year	3	...	...	18	10	55.5%
2 Years	6	1	16.6%	19	3	15.8%
3 "	7	...	...	15	5	33.3%
4 "	13	2	15.4%	8	3	37.5%
5 "	10	2	20.0%	12	5	41.6%
6 "	16	1	6.2%	10	2	20.0%
7 "	9	1	11.0%	6	1	16.6%
8 "	14	2	14.3%	2	...	...
9 "	4	...	...	2	...	...
10 "	12	1	8.3%	11	...	...
11 "	7	...	...	3	...	...
12 "	17	3	17.6%	9	1	11.0%
13 "	21	4	19.0%	4	...	...
14 "	22	1	4.5%	3	1	33.3%
15 "	25	2	8.0%	10	1	10.0%
16-20 Years	107	11	10.3%	33	10	30.3%
20 Years	212	21	9.9%	66	26	39.4%
25 "	181	25	13.8%	44	17	38.6%
30 "	80	8	10.0%	28	22	78.6%
35 "	25	3	12.0%	4	2	50.0%
40 "	15	6	40.0%	4	3	75.0%
50 "	5	3	60.0%	2	1	50.0%
60 "	3	1	33.3%	...	...	...
70 "	1	1	100.0%	...	...	...
Tota...	830	106	12.7%	342	126	36.8%

Most of the patients admitted for Small-pox belonged to the working class and came from thickly populated places. It has been noted that attendants allowed to stay and to attend to Small-pox cases did not get infected with the disease as a result of vaccination though they were in constant company for weeks with such cases.

All cases are classified into four types as follows :—

TABLE VI.

Types.	Admissions.	Deaths.	Recovered.	Mortality Rate P. C.
(1) Haemorrhagic	59	55	4	93.22 per cent.
(2) Confluent	227	128	99	56.38 per cent.
(3) Semi-confluent	247	47	200	19.03 per cent.
(4) Discrete	639	2	637	.31 per cent.

It will be seen that mortality is highest in the Haemorrhagic type. In one kind of these groups haemorrhage occurs right from the onset and the rash is petechial. There are also haemorrhages from the mucous membrane, conjunctivae, mouth, lips and urinary passages or the alimentary canal and these patients succumb within a week of the onset. This type is known as purpura haemorrhagica variolosa. In the other type haemorrhage occurs after the rash is fully developed and then it occurs in the pox. This type is described as variola haemorrhagica pustulosa. The other class is the confluent type when the rash is flat (suppressed variety) instead of prominently projecting. The next two types, the semi-confluent and the discrete are not so fatal except when complications such as Broncho-pneumonia, or cardiac failure occur in the course.

COMPLICATIONS.

Particulars.	No. of complications.	Deaths.	Mortality P. C.
1. Toxaemia	308	166	54%
2. Cardiac failure	48	35	73%
3. Corneal ulcer	16	...	...
4. Haematuria	3	...	...
5. Conjunctivitis	27	...	...
6. Abscesses	128	...	...
7. Diarrhoea	6	...	...
8. Broncho-pneumonia	27	11	40%
9. Tetanus	2	2	100%
10. Nephritis	1	...	...
11. Arthritis	11	...	...
12. Abortion	9	6	66%
13. Distention	2	...	...
14. Adenitis	5	...	...
15. Mastoiditis	1	...	...

Mortality.—There were 1172 cases of small-pox admitted to the hospital and the total number of deaths was 232 thus giving a mortality rate of 19.7 per cent.

The following table compares the vaccinal condition of the patients and the mortality rate during the year under report with those of the previous years.

TABLE NO. VII.

Years.	VACCINATED.		UNVACCINATED.	
	Admissions.	Mortality P. C.	Admissions.	Mortality P. C.
1930	592	7	703	43
1931	22	9	7	57
1932	195	2	107	53
1933	1,173	6	944	36
1934	86	6	77	45
1935	501	4	420	40
1936	372	3	338	36
1937	373	4	278	40
1938	1,095	5	576	46
1939	133	5	77	41
1940	830	12	342	36

Treatment.—Apart from the routine treatment, towards the end of the year an investigation into the effect of Prontosil on confluent and semi-confluent cases administered in the various stages was started. The course was to give 2 tablets 4 hourly for the first 48 hours and gradually to reduce the dose to 1 tablet 6 hourly as the maintenance dose. The period of use of this drug was about six days but it was prolonged in cases where pustules were still present upto 8 or 9 days.

When the drug was started on the 4th or 5th day of the illness in the papular stage or eruption it was found that prontosil markedly cut short the course of the disease, pustular stage being completely suppressed or present only for one or two days at the most.

TABLE NO VIII.

Prontosil started in the papular stage.

Variety.	Total number treated.	Cured.	Died.	Mortality P. C.
Confluent	13	1	12	92.3%
Semi-confluent	26	16	10	38.5%

In the latter case the pustules were smaller than usual and dried up in 24 hours. Septic complications like abscesses and ulcers were also noted to be much less marked. But toxaemic symptoms like restlessness, delirium, stupor and dehydration were present in more number of cases than those on the routine method of treatment without the use of Prontosil.

When prontosil administration was started in the vesicular stage of the eruption, pustular stage was only slightly influenced, most of the cases going through an average of 4 to 5 days in the pustular stage.

TABLE NO. IX.

Prontosil started in the vesicular stage.

Variety.	Total number treated.	Cured.	Died.	Mortality P.C.
Confluent	17	5	12	70.5%
Semi-confluent	31	27	4	12.9%

Septic complications unlike the first series were not at all influenced. Toxaemic symptoms were less marked than the previous series.

When started in the pustular stage prontosil did not influence the course of the disease.

TABLE NO. X.

Prontosil started in the pustular stage.

Variety.	Total number treated.	Cured.	Died.	Mortality P. C.
Confluent	8	5	3	37.5%
Semi-confluent	27	23	4	14.8%

Toxaemia did not increase during the use of prontosil when given in pustular stage.

If given in the convalescent stage in cases with abscesses, ulcers and prolonged intermittent pyrexia prontosil promoted healing and reduced the period of convalescence.

TABLE NO. XI.

Total patients in all stages of the rash treated with prontosil.

Variety.	Total number treated.	Cured.	Died.	Mortality P. C.
Confluent	38	11	27	71.0%
Semi-confluent	84	66	18	21.4%

TABLE No. XII.

Patients treated without prontosil.

Variety.	Total number treated.	Cured.	Died.	Mortality P. C.
Confluent	20	3	17	85.0%
Semi-confluent	50	32	18	36.0%

Lung complications were not averted inspite of administration of prontosil.

The number of cases investigated as seen above is too small to give any definite final conclusions as regards the effect of the drug on the course and result of the disease. It is, therefore, being continued and more definite conclusions may be drawn when sufficient number of patients will be available for the report.

DIPHTHERIA.

Epidemiology.—The disease is endemic in Bombay and the highest number of cases were admitted this year in the month of August.

There were 221 admissions as compared to 191 in the year 1939. 152 cases recovered after treatment while out of 69 deaths, 40 deaths occurred within 24 hours.

TABLE No. XIII. (Incidence by locality).

	Fort.	Kalba-devi.	Bhendy Bazar.	Gir-gaum.	By-culla	Parel.	Dadar.	Maza-gaon.	Matunga.	Out-side	Total.
Cured	8	7	19	16	12	18	20	8	12	32	152
Died	2	3	9	8	5	7	7	4	5	19	69
Total	10	10	28	24	17	25	27	12	17	51	221

Age incidence.—The highest incidence was found in the age group between 1 and 5 years while the next high incidence was in age group 5 to 10 years.

TABLE No. XIV (Age incidence).

	0-1 year.	1-5 years.	5-10 years.	10 years and onwards.	Total.
Cured	10	55	47	40	152
Died	21	39	5	4	69
Total	31	94	52	44	221
Mortality rate P. C.	70%	41%	9.5%	9.1%	31%

Incidence by Caste :—

TABLE No. XV.

Hindus	... 110
Mohamedans	... 42
Christians	... 56
Parsees	... 8
Anglo-Indians	... 2
Jews	... 3
Total	... 221

Most of the cases belong to children from literate middle classes.

Types of cases.—Out of 221 cases admitted there were following types with death incidence as shown against each :—

	No. of cases.	Deaths.
Faucial type	139	23
Laryngeal type	44	32
Nasal type	29	14
Faucial and Laryngeal	8	...
Faucial and Nasal	1	...
Vaginal	2*	1*

Complications.—

1. Broncho-pneumonia	...	54
2. Paralysis of soft palate and vocal cords	...	8
3. Cardiac failure	...	27
4. Albuminuria	...	13
5. Nephritis (Uraemic)	...	6
6. Paresis of lower extremities	...	7
7. Tympanitis	...	3
8. Serum rash	...	18
9. Cervical adenitis	...	25
10. Toxaemia	...	28

* Two cases of faucial type were having infection of Vagina at the same time.

Diagnosis.—All patients were examined bacteriologically all gave positive culture on Löffler's medium. (except 18 cases of Laryngeal diphtheria)

The following table compares the number of cases admitted and their mortality per cent. during the last five years.

TABLE No. XVI.

Years.	Admissions.	Death.	Recovered.	Mortality P. C.
1935	92	20	72	21.3
1936	61	61	45	26.2
1937	127	48	79	38
1938	205	53	155	25
1939	191	54	137	17.9
1940	221	69	137	31

Out of 69 deaths, 40 occurred in cases brought or admitted in a very serious condition within 24 hours. So, excluding these deaths mortality amongst 181 patients having a chance for receiving full treatment comes to about 16 per cent.

Operations.—Total number of tracheotomy cases were 15. One was operated at Wadia Children Hospital and sent to A. R. Hospital for further treatment. The patient died on 7th day due to broncho-pneumonia 14 operations of tracheotomy were done at this hospital, 7 survived and 7 patients died giving 50 per cent. mortality owing to an increase in the number of emergency operations. Proposals for appointing an Honorary Emergency Surgical staff without increasing the cost have been included in the proposals of the Re-organization scheme.

Operations carried out at this hospital during the last 5 years.

TABLE No. XVII.

Years.	Total.	Cured.	Died.	Mortality P. C.
1936	4	3	1	25
1937	3	1	2	66
1938	8	3	5	62
1939	3	0	3	100
1940	14	7	7	50

ENTERIC FEVER.

Epidemiology.—Typhoid fever is endemic in Bombay. It has broken out in mild epidemic form for the last three years.

There were 184 cases of enteric fever admitted in this hospital during this year, the highest being during the months of July, August and September.

Age.—Lowest age of enteric incidence was 7 years, while the highest was 555 years. The maximum number of cases occurred in the 2nd and 3rd decades.

TABLE NO. XVIII.
(Age incidence in Enteric Fever.)

	0 TO 10 YEARS		10 TO 20 YEARS		20 TO 30 YEARS		30 TO 40 YEARS		40 ONWARDS		TOTAL	
	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.	Cured.	Died.
Males	6	1	28	9	49	23	13	1	5	...	101	34
Females	6	...	17	4	7	9	2	3	1	...	33	16
Total	12	1	45	13	56	32	15	4	6	...	134	50

It was more common in the males than in the females.

Locality.—Certain localities in the City showed a far greater incidence than the others. Thus the highest number of cases admitted were from the North of Bombay, particularly from Dadar, Parel, Byculla and Mazagaon area. For the last three years these localities showed greater incidence of this disease than others. See table No. XIX below.

TABLE NO. XIX.

	Fort.	Kalbadevi Mandvi.	Bhendi Bazar.	Girgaum.	Byculla, Mazagaon.	Parel Worli.	Dadar-Matunga.	Mahim	Tardev.	Outside.	Total.
Cured	...	5	16	4	16	34	22	8	3	24	134
Died	3	5	4	2	8	7	10	3	4	7	50
Total	5	10	20	6	24	41	32	11	4	31	184

Caste.—Hindus, Mohamedans and Christians formed the majority of cases with the Hindus predominating. Majority of them belonged to the poor labour class.

TABLE NO. XX.

Hindus	...	107
Mohamedans	...	40
Christians	...	33
Jews	...	2
Others	...	2
		184

Clinical features.—Out of 184 patients 32 cases were of severe type with typical temperature, slow pulse and the characteristic 'typhoid state' during the 3rd week with muttering delirium, drowsiness etc.

There were 98 cases of moderate severity where the temperature lasted on an average for 3 weeks and then gradually settled down to normal level within a week or two.

There were 54 cases which were mild in that the symptoms were not well marked, and the temperature came down to normal during the 2nd week.

There were 4 cases with meningeal symptoms and 6 cases had typical rose spot rash. Spleen was palpable in 56 cases. Distention was observed in 19 cases. Diarrhoea was found in 16 cases.

Details of some major complications amongst 184 cases.

Particulars.	Number of complications.	Complications.	Deaths.	Mortality
1. Lung complications	89	48.0%	...	48.0%
(a) Pneumonia and Broncho-pneumonia	21	11.4%	10	48.0%
(b) Bronchitis	68	37.0%	...	...
2. Haemorrhage	15	8.0%	9	60.0%
3. Perforation	1	5.0%	1	100.0%
4. Parotitis	6	3.0%	2	33.0%
5. Hyperpyrexia	4	2.0%	4	100.0%
6. Cystitis and Pyelitis	8	4.0%	...	...
7. Relapse	7	3.8%	...	...
8. Haematuria	2	1.0%	2	100.0%

Diagnosis.—Apart from clinical features, diagnosis was confirmed by laboratory tests, blood counts, widal reaction etc. Widal test was found positive for B. Typhosus in dilution of 1 in 50 or above with H & O pensions in 181 patients.

In two cases, widal test was positive for paratyphosus A in dilution of 1 in 100 and above.

Treatment.—Prophylaxis.—Vaccination with T. A. B.

General.—Usual symptomatic treatment and care in diet. Besides general treatment, M & B 693 sulphapyridine was tried in cases of typhoid fever having pneumonia or broncho-pneumonia as a complication. As only few cases were treated with the drug no conclusions are given.

Mortality.—There were 184 cases in all admitted to the hospital with 50 deaths among them out of which 6 died within 48 hours of admissions excluding these cases being moribund ones, the mortality of treated cases come to 24 per cent.

TABLE No XXI.

Table of admissions and mortality rate during the last 5 years.

Years.	Admissions.	Mortality rate P. C.
1936	8	Nil.
1937	106	29.0
1938	235	22.0
1939	202	15.0
1940	184	24.0

MENINGOCOCCAL MENINGITIS.

Epidemiology.—The disease is sporadic in Bombay. There were 73 cases admitted in this hospital, highest being in January, February, March and May.

Age.—The commonest age of incidence was between 10 and 30 years.

TABLE No. XXII (Incidence by age).

	0 to 10		10 to 20		20 to 30		30 to 40		40 onwards.	
	C	D	C	D	C	D	C	D	C	D
Male	5	4	14	4	17	6	1	5	1	1
Female	3	2	4	1	2	1	1	...	...	...
Total	8	6	18	5	19	7	2	5	1	2

No case recorded of the disease having occurred in more than one member of a family.

TABLE No. XXIII (Incidence by locality).

	Fort.	Kalba-devi Mandvi	Bhendy Bazar.	Gir-gaum.	Byculla.	Parel.	Dadar.	Out-side.	Total.
Cured	1	4	6	6	5	8	3	15	48
Died	...	2	5	3	4	8	...	3	25
Total	1	6	11	9	9	16	3	18	73

Locality.—Parel and Bhendy Bazar areas showed highest incidence.

Caste.—

TABLE No. XXIV.

Hindus	...	46
Mohamedans	...	22
Christians	...	4
Jew	...	1
		<u>73</u>

Diagnosis.—Diagnosis in every case was confirmed by Lumber Puncture and examination of C. S. fluid by Microscopic and cultural methods.

COMPLICATIONS.

Broncho-pneumonia	...	7
Paralysis of eye muscles	...	1
Monoplegis	...	1
Arthritis	...	1
		<u>10</u>

Treatment.—Sulphapyridine was tried throughout the year. It was administered in sliding doses. Total dose of about 50 gms. was spread over in twelve days. On admission, within 48 hours, 25 gms. of M. & B 693 were given, (4 tablets) (2 gms) immediately and 1 gm, two hourly. No untoward effect of M & B 693 was noticed except Nausea and vomiting during the administration of the drug.

Mortality.—There were 25 deaths, among total admissions of 73 cases, out of which 15 died within 48 hours of stay in the hospital. Therefore, excluding these 15 moribund cases the mortality was about 17.3 per cent.

MEASLES.

There were 349 cases with 10 deaths giving a mortality rate of 2.8 per cent.

Out of 10 deaths two deaths occurred within 48 hours, thus excluding these moribund cases the mortality rate was about 2.3 per cent.

Three children were marasmic and one was ricketic. One child got lung abscess and died of broncho-pneumonia. Rest of the 5 children died of broncho-pneumonia.

M and B 693 was used in 106 cases having bronchitic or broncho-pneumonia signs in lungs with good results.

TABLE No. XXV.

The following table compares the number of Measle cases admitted and their mortality per cent. during the last five years.

Year.	Admissions.	Deaths.	Recovered.	Mortality rate P. C.
1936	170	6	164	4.8%
1937	237	5	232	2.5%
1938	291	41	270	8.0%
1939	191	8	183	4.1%
1940	349	10	339	2.8%

Bacteriological and Pathological examinations.

(These were done by Medical Assistants).

The following table shows the number of bacteriological examinations made at the City Fever Hospitals.

Examinations.	Nos.
1. Blood films for parasites and differential counts ...	517
2. Blood culture ...	23
3. Material from buboes, ulcers and abscesses etc., for microscopic and cultural examination ...	48
4. Sputum for organisms ...	80
5. Material from buboes for detection of B. Pestis ...	1
6. Stools for the detection of Amoeba, Cysts, Ova, Bacilli, Vibrios and for cultural investigations ...	298
7. Blood for Widal tests ...	311
8. Blood for Kahn's test ...	44
9. Urine examinations ...	427
10. Cerebro-spinal fluid for microscopic and cultural examinations ...	275
11. Throat swabs for smears and culture of B. diphtheria ...	715
12. Post-mortem examination (1) B. Dysentery ...	1
Total ...	2,740

The necessity of appointing a Bacteriologist and Pathologist to direct and supervise laboratory methods of investigations and animal experiments is greatly felt and a proposal for the same has been re-submitted in the re-organization scheme. He will be also useful for starting a Museum at these hospitals.

Poor Box Fund.

As per Corporation Resolution No. 865 dated the 9th January 1939 the old donation boxes have been discontinued and the collections from the boxes maintained at this hospital are being credited to the Poor Box Fund. The following statement shows the collections made from time to time and the expenditure incurred upto 31st December 1940.

Statements of Accounts.

<i>Receipts.</i>		<i>Expenditure.</i>	
1st January 1940 to 31st December 1940			
...	Rs. a. p. 976 14 9	Diwali, Xmas Sweets and Games for patients ...	Rs. a. p. 250 0 0
		Balance on 31st December 1940	726 14 9

Donations.

Mrs. Kusumben P. Patel has donated a number of medical and other books, temperature charts and various medical journals to the Hospital Library in memory of the late Dr. P. T. Patel. This gift is highly appreciated.

TABLE No. XXVI.

Showing the Infectious Fevers or Diseases and the Number of Patients Treated at the City Fever Hospitals, Aurthur Road and Maratha Tuberculosis Hospital during the last twenty years, viz., from 1921 to 1940 :—

Disease	1921	1922	1923	1924	1925	1926	1927	1928	1929	1930	1931	1932	1933	1934	1935	1936	1937	1938	1939	1940
Small-pox	542	84	554	1,088	452	389	726	522	1,058	1,298	29	302	2,198	171	929	721	651	1,807	211	1,172
Chicken-pox	109	72	65	82	79	53	126	79	81	296	171	177	259	414	492	416	489	593	512	814
Measles	77	14	25	31	60	26	66	59	98	154	71	93	88	196	196	170	231	296	199	349
Cholera	14	10	185	30	2	...	88	17	15	33	109	3	15	20	18	4	3	4	...	9
Plague	339	234	343	120	56	25	61	129	22	21	17	28	30	16	...	1	...	...	...	...
Relapsing fever	151	162	10	1	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...
Mumps	64	2	11	39	26	18	31	49	48	18	57	199	11	57	301	78	88	150	308	159
Whooping cough	2	...	...	2	...	...	7	...	3	3	7	8	10	7	...	48	14	28	19	19
Erysipelas	...	...	...	5	4	13	5	3	9	15	20	24	19	19	24	14	37	12	6	9
Typhoid fever	...	...	...	...	...	...	1	4	1	4	3	3	8	32	3	8	106	242	228	154
Typhus fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	10	5
Dysentery amoebic	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	17	39	98	76	71
Dysentery bacillary	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7	53	72	86	175
Phthisis	...	...	...	...	34	329	414	532	496	747	869	941	926	1,002	1,023	1,281	1,128	1,195	1,166	1,032
Meningococcal Meningitis (Cerebro-spinal fever).	123	75	46	20	18	9	5	3	1	2	9	6	2	52	196	343	240	260	184	73
Scarlet fever	...	...	...	...	...	...	...	1	10	8	3	2	...	1	...	...	...	...	5	1
Encephalitis Lethargica	...	...	...	...	3	1	1	2	2	1	1	7	...	3	3	3	...	1	36	...
Diphtheria	1	...	...	4	1	1	2	21	32	30	39	58	65	100	95	63	127	208	210	221
Chigger	...	...	...	...	...	...	...	...	...	...	...	1	1	...	...	...	...	...	...	...
Influenza	72	73	60	62	56	42	31	27	30	13	26	23	8	26	11	8	28	12	123	61
General diseases	513	228	214	265	276	212	257	313	267	217	285	416	397	724	368	453	405	892	2,275	1,660
Total	2,037	964	1,513	1,749	1,067	1,118	1,821	1,761	2,174	2,860	1,716	2,292	4,037	2,840	3,863	3,635	3,649	5,870	5,654	6,034

CITY FEVER HOSPITALS,
ARTHUR ROAD,
BOMBAY, 11th March 1941.

S. G. VENGSAKAR,
M.D., F.C.P.S.,
Medical Superintendent, City Fever Hospitals.

MARATHA TUBERCULOSIS HOSPITAL.

ANNUAL REPORT 1941.

It is with great sorrow that I have to report the early demise of Dr. P. T. Patel, M.D., (Lond), M.R.C.P. (Lond.) D.T.M.&S. (Cantab.), F.C.P.S., (Bom), Medical Superintendent of this Hospital, which occurred on the 29th May 1940. Dr. Patel was in charge of the Hospital from 1st August 1921 and it is due to his zealous efforts that the Hospital is in its present condition.

Dr. C. S. Patel, F.R.C.S., Honorary Surgeon, was in charge of the Hospital for a period of about 5 months till I finally took over the charge on 16th October 1940.

Staff.—The present staff of the hospital comprises of one Honorary Surgeon, two Resident Medical Assistants, one Matron, six Nurses, one Clerk and one Compounder under the control of the Medical Superintendent, Hospitals.

ACCOMMODATION.

There are five wards each accommodating sixteen patients. The total beds are eighty.

Owing to a very heavy demand from the local hospitals and the public for admission the accommodation had to be increased many times by putting extra beds in some of the wards and some cases had to be refused admission for want of room. The Executive Health Officer has made proposals to meet with the requirements of the city in this connection in the scheme which he has submitted on Anti-Tuberculosis campaign.

The total number of admissions during the year was 958. The daily average number of patients was 80.97.

COST.

The average weekly cost per patient (indoor) compared with the previous three years is as follows:—

	1937	1938	1939	1940
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
Medicines	0 10 11½	0 9 9½	0 10 4½	0 11 6½
Diets	3 7 10½	3 1 9½	3 8 8½	3 5 9½
Clothings	0 8 9	0 8 5½	0 7 10½	0 6 6½
Disinfectants	0 2 2½	0 2 ½	0 2 9½	0 2 7½
Stores	0 3 7½	0 5 4½	0 5 11½	0 6 1½
Total	5 1 5	4 11 5½	5 3 8½	5 0 7½
No. of patients	1,155	1,199	1,104	958

GENERAL STATISTICS.

	Phthisis.	Other Diseases.	Total.
Patients remaining on 1st January 1940	77	...	77
Patients admitted	955	3	958
Total treated	1,032	3	1,035
Discharges	427	2	429
Deaths	527	1	528
Mortality per cent.	51.1	...	51.1
Remaining at the 1st January 1941	78	...	78

Statement showing the persons of different communities treated.

Classes.	Males.	Females.	Total.
Hindus—			
Adults	346	191	537
Children	2	3	5
Mahomedans—			
Adults	186	81	267
Children	1	1	2
Christians—			
Adults	85	49	134
Children	2	...	2
Europeans & Anglo-Indians—			
Adults	...	2	2
Children	...	...	...
Others—			
Adults	9	...	9
Children	...	...	...
	631	327	958

Patients admitted, died and discharged during each month.

Months.	Phthisis.	Other diseases.	Total.	Deaths.	Discharged.	Daily average number of patients treated.
January	88	...	88	36	42	84.1
February	87	...	87	48	46	82.3
March	101	...	101	49	47	83.1
April	73	...	73	45	32	84.6
May	89	...	89	49	39	81.7
June	69	...	69	35	36	79.3
July	79	...	79	36	41	79.3
August	86	1	87	58	30	81.1
September	79	...	79	53	31	80.2
October	80	1	81	46	36	81.7
November	63	...	63	31	29	79.0
December	61	1	62	42	20	77.5
Total	955	3	958	528	429	80.97

OTHER DISEASES.

Roadside Cases.—These cases were sent by Police and Municipal District Officers and a few had to be admitted from the out-door dispensary. Most of them suffered from chronic diarrhoea, anaemia and extreme weakness due to starvation.

TUBERCULOSIS.

During the year 955 cases of tuberculosis were admitted in the hospital. The particulars are given below:—

Particulars.	Number.
Patients remained on 1st January 1940	77
Patients admitted during the year	955
Patients relieved	43
Patients discharged at request or otherwise	384
Patients died	527
Patients mortality per cent.	51.1
Patients remaining on 1st January 1941	78

X-Ray Examination was carried out in 184 cases at Turner Dispensary Princess Street.

Screening was performed in 83 cases.

TREATMENT.

Drugs.—No special drugs were used as none seemed to have any effects.

COLLAPSE (RELAXATION) THERAPY OF LUNGS.

(1) The artificial Pneumothorax was induced in 60 cases and the total number of refills was 445.

Total No. of cases.	Improved.	Continued.	Discontinued for various reasons.	Became worse and died.	Percentage of improvement.
60	33	7	18	2	55.0

(2) Operative Treatment by Phrenic Evulsion and Scalenectomy :—

Total No. of Cases.	Improved.	Not improved.	Became worse and died.	Percentage of improvement.
29	19	6	4	65.5

(3) Thoracoplasty.—There were some suitable cases for further surgical treatment like Thoracoplasty but the patients, inspite of repeated advice to undergo the operation refused on several occasions.

OUT-PATIENTS DISPENSARY.

The out-door dispensary was well attended as seen from the attendance from year to year.

	1935	1936	1937	1938	1939	1940
No. of Cases treated ...	5,291	5,252	4,221	3,860	4,270	3,022

The following table shows the different diseases treated in the out-patients dispensary :—

Diseases.	No. of patients treated.
Influenza ...	73
Dysentery ...	38
Diarrhoea ...	90
Malaria ...	382
Fever not defined ...	281
Bronchitis ...	377
Pneumonia ...	5
Diseases of teeth ...	35
Corneal Ulcer ...	1
Ring-worms ...	85
Scabies ...	257
Round-worm ...	74
Other diseases ...	1,324
Total ...	3,022

LABORATORY.

Particulars.	No. of specimens examined.
Sputum ...	1,019
Urine ...	25
Stools ...	5
Total ...	1,049

S. G. VENGSARKAR,
M.D., F.C.P.S.,
Medical Superintendent,
Maratha Hospital.

**REPORT OF THE WORK DONE IN THE MUNICIPAL LABORATORY DURING THE
YEAR ENDING 31st DECEMBER 1940.**

The total number of samples examined during the period under report was 20,380 (excluding Malaria Slides) as compared with 15,899 samples in the year 1939, thus exceeding the average number by 4,717 during the last quinquennium and 7,389 during the last decennium. Of the above 16,550 samples were examined chemically and 3,850 bacteriologically. In 1939, the total number of chemical and bacteriological samples was 12,450 and 3,449 respectively.

From the above figures it will be seen that during the period under report the number of samples examined was the highest. Thus it is evident that it is time that the personnel and equipment of the Laboratory were increased.

Besides the above, 2,825 slides from the Municipal Dispensaries were examined for the detection of Malaria Parasites.

CHEMICALS.

Out of 16,550 samples examined chemically, the following were food-stuffs:—

Nature.	Municipal and Statutory.	Private.	Total.
Milk	9,465	132	9,597
Ghee	1,778	56	1,834
Butter	915	10	925
Vegetable Product	613	...	613
Margarine	51	...	51
Tea and Tea Dust	405	...	405
Coffee	42	...	42
Wheat Flours	239	...	239
Aerated Waters	51	1	52
Curds	41	6	47
Turmeric	19	...	19
Asafoetida	17	...	17
Oils	114	...	114
Other Food-Stuffs	78	1	79
Total	13,828	206	14,034

Milk.—Out of 9,597 samples of milk examined, 10 were sent by the Executive Health Officer, 701 by the Dean, King Edward Memorial Hospital, 6,836 by the Assistant Health Officers under Section 412-A of the Municipal Act 1918 by different Municipal Hospitals and Maternity Homes and 132 by private individuals.

The samples from the Assistant Health Officers showed adulteration in 1,200 instances, thus giving a percentage of 17.6. Of those sent by the Municipal Maternity Homes and Hospitals, 16 were found to be adulterated, while those sent by the Executive Health Officer and the Dean, King Edward Memorial Hospital were found to be genuine. Of the samples received from private individuals, 37 were found to be not genuine.

Statement showing the samples of milk submitted under the Bombay Prevention Adulteration Act of 1925:—

Received from	Total.	Genuine.	Not Genuine.	Percentage of Adulterated Samples.
Assistant Health Officer—				
A and B Wards	1,018	827	191	18.8
C and D Wards	1,979	1,620	359	18.1
E Ward	1,679	1,426	253	15.1
F and G Wards	2,160	1,763	397	18.4
Total	6,836	5,636	1,200	17.6

Preservatives in Milk.—The above mentioned 6,836 samples of milk were examined for preservatives, viz. Boric Acid and Formalin.

In 2 samples only Boric Acid was detected.

PASTEURISED MILK.

Out of 9,597 samples of milk examined, 92 samples of pasteurised milk were received, 91 from the Assistant Health Officer A and B Wards and 1 from the Assistant Health Officer C and D Wards. All the pasteurised milk samples were, on examination, found upto the standard, so far as the fat and Solids-non-fat contents were examined.

Ghee.—1,834 samples of ghee were examined. Out of these 1,469 samples were received from the Assistant Health Officers for legal purposes, 120 from the Executive Health Officer, 155 from the Dean, King Edward Memorial Hospital, 31 from the Superintendent, Acworth Leper Home, 3 from the Municipal Hospitals and 56 from private individuals.

The samples from the Assistant Health Officers showed adulteration in 136 instances, thus giving a percentage of adulterated samples of 9.3. Those sent by the Executive Health Officer, the Dean, King Edward Memorial Hospital and the Superintendent Acworth Leper Home and the Municipal Hospitals were found to be genuine while 26 from private individuals were found to be not-genuine.

Statement showing the samples of ghee submitted under the Bombay Prevention of Adulteration Act of 1925:—

Received from.	Total.	Genuine.	Not Genuine.	Percentage of Adulterated Samples.
Assistant Health Officer—				
A and B Wards	221	209	12	5.4
C and D Wards	609	554	55	9.0
E Ward	328	302	26	7.9
F and G Wards	311	268	43	13.8
Total	1,469	1,333	136	9.3

Butter.—925 samples of butter were examined. Out of these 897 samples were sent by the Assistant Health Officers for legal purposes, 18 by the Dean, King Edward Memorial Hospital and 10 by private individuals.

The samples from the Assistant Health Officers showed adulteration in 141 instances, thus giving a percentage of adulterated samples of 15.7, while all the samples, except 4 from private individuals were, on examination, found to be genuine.

Statement showing the samples of butter submitted under the Bombay Prevention of Adulteration Act of 1925:—

Received from	Total.	Genuine.	Not Genuine.	Percentage of adulterated samples.
Assistant Health Officer—				
A and B Wards	311	260	51	16.4
C and D Wards	196	185	11	5.6
E Ward	237	207	30	12.7
F and G Wards	153	104	49	32.0
Total	897	756	141	15.7

Butter for Excess Moisture.—Of the above mentioned 897 samples of butter, 68 samples were specially examined for Excess Moisture. Of these 68 samples, 13 were found to contain excess moisture.

VEGETABLE PRODUCT.

613 samples of vegetable product were received for analysis. Out of these 612 were sent by the Assistant Health Officers for legal purposes and 1 by the Executive Health Officer. All the samples were, on examination, found to be genuine except 12 from the Assistant Health Officers.

Statement showing the samples of vegetable product submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total.	Genuine.	Not Genuine.	Percentage of Adulterated Samples.
Assistant Health Officer—				
A and B Wards	152	150	2	1.3
C and D Wards	133	128	5	5.3
E Ward	229	228	1	0.4
F and G Wards	98	94	4	4.1
Total	612	600	12	1.9

MARGARINE.

51 samples of margarine were received for legal purposes, 1 being submitted by the Assistant Health Officer A and B Wards, 1 by the Assistant Health Officer C and D Wards, 21 by the Assistant Health Officer E Ward and 28 by the Assistant Health Officer F and G Wards. All the samples were, on examination, found to be free from butter fat.

TEA AND TEA DUST.

405 samples of tea and tea-dust were received, 400 from the Assistant Health Officers for legal purposes, 2 from the Executive Health Officer and 3 from the Dean, King Edward Memorial Hospital. All the samples except 2 from the Assistant Health Officer E Ward, were, on examination, found to be genuine.

Statement showing the samples of tea and tea-dust submitted under the Bombay Prevention of Adulteration Act of 1925. :—

Received from	Total.	Genuine.	Not Genuine.
Assistant Health Officer—			
A and B Wards	69	69	...
C and D Wards	138	138	...
E Ward	150	148	2
F and G Wards	43	43	...
Total	400	398	2

COFFEE.

42 samples of coffee were received from the Assistant Health Officers for legal purposes, 1 from A and B Wards, 31 from C and D Wards, 9 from E Ward and 1 from F and G Wards. Of these 15 from C and D Wards, 5 from E Ward and 1 from F and G Wards were found to be a mixture of Coffee and Chicory. The rest of the samples were found to be of pure coffee.

Flour.—239 samples of wheat flour were received. All the samples were, on examination, found to be genuine.

Statement showing samples of flours submitted under the Bombay Prevention Adulteration Act of 1925 :—

Received from	Total.	Genuine.	Not Genuine.
Assistant Health Officer—			
A and B Wards	62	62	...
C and D Wards	76	76	...
E Wards	92	92	...
F and G Wards	9	9	...
Total	239	239	...

Aerated Waters.—52 samples of aerated waters, 51 from the Assistant Health Officers, 1 from the private individual were received for the detection of saccharine. All the samples were, on examination, found to be free from the same.

A Statement of the samples received is as under :—

Received from	Total	Free from Saccharine.
Assistant Health Officer—		
A and B Wards	17	17
C and D Wards	18	18
E Ward	13	13
F and G Wards	3	3
Total	51	51

Curds.—47 samples of curds, 41 from the Assistant Health Officers for legal purposes, and 6 from private individuals were received. Out of these 5 samples were, on examination, found to be deficient in fat.

Statement showing the samples of curds submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total	Genuine.	Deficient in fat.
Assistant Health Officer—			
C and D Wards	19	19	2
E Ward	19	18	1
F and G Wards	1	1	...
Total	41	38	3

TURMERIC.

19 samples of turmeric from the Assistant Health Officers for the detection of lead, 3 from A and B Wards, 5 from C and D Wards, 5 from E Ward and 6 from F and G Wards were received. In all the samples lead was not detected except 1 from A and B Wards.

Asafoetida.—17 samples of asafoetida were received from the Assistant Health Officer for legal purposes and all of them except 5, were found to be upto the standard.

Statement showing the samples of asafoetida submitted under the Bombay Prevention of Adulteration Act of 1925 :—

Received from	Total.	Below the Standard.
Assistant Health Officer—		
A and B Wards	9	2
C and D Wards	6	2
E Ward	1	1
F and G Wards	1	...
Total	17	5

Oils.—114 samples of oils were received as under, for analysis, from the Assistant Health Officers for legal purposes, the Storekeeper, the Superintendent of Licenses and the Dean, King Edward Memorial Hospital. All the samples of oils, except 2 from the Dean, King Edward Memorial Hospital, were found to be genuine.

Received from	Cocoa-nut Oil.	Til Oil.	Ground-nut Oil.	Sweet Oil.	Castor Oil.	Total.
Assistant Health Officer—						
C and D Wards	8	1	1	11	...	21
E Ward	27	13	21	...	...	61
The Storekeeper	7	...	...	8	5	20
The Dean, King Edward Memorial Hospital	1	...	...	10	...	11
The Superintendent of Licenses	...	...	...	...	1	1
Total	43	14	22	29	6	114

Other Food Stuffs.—79 samples of other food-stuffs were received as under :—

Nature of the sample.	Total.	Remarks.
Faked Tea	14	Unfit for human consumption.
Sweets	12	Saccharine not detected.
Animal and Edible Fat	13	Does not resemble Ghee or Ghee Substitute.
Prepared Tea and Coffee	11	Saccharine not detected.
Tallow and Tallow Powder	13	Does not resemble Ghee or Ghee substitute.
Curry Powder	3	Lead was not detected.
Biscuits	2	Unfit for human consumption.
Sundries	11	Genuine
Total	79	

Waters.—1,692 Samples of water were examined as under :—

192 from Public Supply; 1,467 from Wells and 33 from Other Sources—Total.—1,692.

Out of these 1,467 samples of well water examined, 1,461 were submitted by the Assistant Health Officers, 2 by the Executive Health Officer, 1 by the Hydraulic Engineer and 3 by the Private individuals. Of these 260 samples from the Assistant Health Officers were found to be unfit for potable purposes, while all the remaining samples were found to be fit.

Statement showing the samples of well water received from the Assistant Health Officers :—

Received from	Total.	Fit.	Unfit.
Assistant Health Officer —			
A and B Wards	126	104	22
C and D Wards	976	811	165
E Ward	51	41	10
F and G Wards	308	245	63
Total	1,461	1,201	260

Samples for Diagnostic Purposes.—663 samples of Urine were examined chemically, out of which 464 were sent by the Municipal Authorities and 199 by private individuals.

Miscellaneous.—161 miscellaneous samples were received as under :—

Nature of the Sample.	Total.
Ink	33
Earth	26
Drugs	17
Disinfectants	16
Soaps	11
Linseed Oil	9
Other Oils	9
Turpentine	8
Chemicals	8
Bleaching Powder	6
Tropical Chloride of Lime	4
Sundries	14
Total	161

Bacteriological.—6,655 samples were examined bacteriologically, including 2,825 slides for the detection of Malaria Parasites.

WATERS.

935 samples of water were examined as under :—

144 from Public Supply;
29 „ Wells and
762 „ Other Sources.

935

Disinfectants.—23 samples of disinfectants were examined to determine the Rideal Walker Co-efficient.

SAMPLES FOR DIAGNOSTIC PURPOSES.

Nature of the samples.	Total.	SPECIFIC ORGANISM.		
		Present.	Absent.	
Blood for Malaria ...	2,825	637	2,188	15
Blood for Differential Counts ...	15	...	...
Sputum for T. B. ...	1,984	328	1,656	
Swab for Diphtheria ...	446	3	443	
Urine for Gonococci ...	3	...	3	
Stool for Cholera ...	1	1	...	
Stool for Dysentery ...	1	...	1	
Smears for Conjunctival ...	18	11	7	
Total ...	5,293	980	4,298	15

Pasteurised Milk.—16 samples of Raw and 16 samples of pasteurised Milks supplied to School Children were examined in the Laboratory.

Miscellaneous.

Vaccine ...	206
Ice-Candies ...	155
Sundries ...	11
Total ...	372

J. H. DOCTOR,
M.B., B.S., B.Hy.
Municipal Analyst.

STATEMENT No. 1. (CHEMICAL)

Statement of samples examined chemically during the year ending 31st December 1940.

Received from.	WATERS			FOOD-STUFFS						OTHER FOOD-STUFFS						OILS						Miscellaneous.	Grand Total.			
	Bombay.	Other.	Well.	Milk.	Ghee.	Butter.	Vegetable product.	Margarine.	Tea and tea-dust.	Wheat Flours.	Coffee.	Aerated waters.	Curds	Turmeric.	Amfoctida.	Miscellaneous.	Cocanut.	Ground nut.	Til.	Sweet	Castor			Turpentine.	Urine.	
The Hydraulic Engineer ...	120	12	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	50	183
The Municipal Commissioner	33	33	
The Executive Health Officer	2	10	120	...	1	...	2	...	...	...	...	...	...	...	...	...	...	...	...	...	...	11	146	
The Asstt. Health Officer, A & B Wards	126	1,018	221	311	152	1	69	62	1	17	...	3	9	37	...	...	...	...	...	...	...	3	2,030	
The Asstt. Health Officer, C & D Wards	976	1,979	609	196	133	1	138	76	31	18	21	5	6	3	8	1	1	11	...	...	...	...	4,213	
The Asstt. Health Officer, E Ward	51	1,679	328	237	229	21	150	92	9	13	19	5	1	6	27	21	13	...	...	...	...	4	2,905	
The Asstt. Health Officer, F & G Wards	5	308	2,160	311	153	98	28	43	9	1	3	1	6	1	5	...	...	...	...	...	...	...	...	3,132	
The Asstt. Health Officer, Malaria	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4	
The Dean, K.E.M. Hospital	701	155	18	...	...	3	...	...	...	...	...	...	...	1	...	...	10	...	...	...	...	888	
The Superintendent of Licences	1	...	...	...	...	1	...	...	15	17	
The Head Supervisor	4	
The Supdt. Acworth Leper Home	4	...	...	31	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	31	
The Storekeeper	7	...	...	8	5	8	...	33	61	
The Superintendent of Markets	1	...	...	...	...	...	...	...	...	1	
The Election and Town Duty Officer	25	2	27
The Assistant Engineer (Arch.)	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	2	
Private	7	3	132	56	10	...	...	...	...	...	1	6	...	...	1	...	...	...	...	...	...	199	1	416	
The Municipal Authorities ...	72	...	...	1,918	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	464	...	2,457
Grand Total ...	192	33	1,467	9,597	1,834	925	613	51	405	239	42	52	47	19	17	79	43	22	14	29	6	8	663	153	165.50	

J. H. DOCTOR,
Municipal Analyst.

STATEMENT No. 2. (BACTERIOLOGICAL)

Statement of Samples examined Bacteriologically during the year ending 31st December 1940.

Received from.	WATERS			Blood for Malaria.	Differential Counts.	Sputum for T. B.	Swabs for diphtheria.	Urine for gonococci.	Stool for Dycentry.	Stool for Cholera.	Smears for Conjunctival.	MILK.		Disinfectants.	Ice-candies.	Vaccine.	Sundries.	Grand Total.
	Bombay.	Well.	Other.									Raw.	Pasturised.					
The Hydraulic Engineer	72	...	719	...	...	...	...	...	...	...	...	...	...	...	...	...	...	791
The Executive Health Officer	...	2	...	...	...	...	...	...	...	...	...	...	...	2	...	...	1	5
The Assistant Health Officer, A & B Wards	...	10	14	...	...	...	...	...	...	...	...	16	16	...	114	...	1	171
The Assistant Health Officer, C & D Wards	...	11	3	...	...	...	...	...	...	...	...	...	...	...	25	...	9	48
The Assistant Health Officer, E Ward	...	...	1	...	...	...	...	...	...	...	...	...	...	...	10	...	...	11
The Assistant Health Officer, F & G Wards	...	...	5	...	...	...	...	...	...	...	...	...	...	...	6	...	...	11
The Assistant Health Officer, Malaria	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	...	4
The Storekeeper	...	...	...	...	...	...	...	...	...	...	...	...	...	20	...	...	...	20
The Superintendent of Vaccination	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	206	...	206
Private	...	6	16	...	...	311	...	3	...	...	...	...	...	1	...	...	...	337
Municipal Authorities	72	...	...	2,825	15	1,673	446	...	1	1	18	...	...	...	...	...	...	5,051
Grand Total	144	29	762	2,825	15	1,984	446	3	1	1	18	16	16	23	155	206	11	6,655

70

J. H. DOCTOR,
Municipal Analyst.

TABLE No. III.

CHEMICAL

Statement of Results of Bombay Waters for the year ending 31st December 1940.

Source.	January.		February.		March.		April.		May.		June.		July.		August.		September.		October.		November.		December.	
	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II
<i>Tansa Water—</i>																								
Total Solids	10.0	10.0	10.0	11.0	11.0	12.0	10.0	10.0	11.0	11.0	11.0	10.0	10.0	10.0	10.0	10.0	10.0	10.0	9.0	9.0	9.0	9.0	10.0	9.0
Chlorine	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.8	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7	0.7
Free Ammonia	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Albuminoid Ammonia	0.006	0.010	0.008	0.009	0.010	0.011	0.010	0.009	0.007	0.007	0.007	0.006	0.007	0.006	0.006	0.005	0.007	0.006	0.004	0.004	0.007	0.007	0.006	0.005
Oxygen Absorbed at 80°F (Tidy's Process)	0.026	0.028	0.026	0.026	0.028	0.026	0.024	0.028	0.024	0.021	0.025	0.028	0.029	0.028	0.029	0.023	0.029	0.025	0.018	0.018	0.029	0.026	0.024	0.022
<i>Tulsi Water—</i>																								
Total Solids	12.0	13.0	13.0	14.0	13.0	13.0	12.0	13.0	14.0	14.0	14.0	13.0	13.0	14.0	13.0	12.0	12.0	12.0	11.0	11.0	12.0	13.0	12.0	13.0
Chlorine	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Free Ammonia	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Albuminoid Ammonia	0.008	0.012	0.001	0.045	0.011	0.016	0.012	0.015	0.015	0.010	0.012	0.012	0.012	0.011	0.008	0.007	0.007	0.008	0.012	0.009	0.011	0.017	0.010	0.014
Oxygen Absorbed at 80°F (Tidy's Process)	0.036	0.038	0.036	0.040	0.932	0.038	0.030	0.034	0.036	0.024	0.034	0.034	0.035	0.034	3.032	0.033	0.035	0.030	0.034	0.028	0.035	0.038	0.030	0.030
<i>Vehar Water—</i>																								
Total Solids	14.0	15.0	14.0	15.0	15.0	13.0	14.0	14.0	14.0	14.0	13.0	13.0	13.0	13.0	13.0	12.0	12.0	12.0	11.0	11.0	12.0	12.0	12.0	13.0
Chlorine	1.2	1.2	1.2	1.2	1.2	1.2	1.3	1.3	1.3	1.3	1.4	1.3	1.3	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2	1.2
Free Ammonia	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Albuminoid Ammonia	0.011	0.017	0.002	0.018	0.018	0.020	0.017	0.019	0.015	0.013	0.012	0.014	0.014	0.012	0.014	0.012	0.012	0.010	0.011	0.010	0.015	0.015	0.012	0.015
Oxygen Absorbed at 80°F (Tidy's Process)	0.040	0.044	0.054	0.046	0.040	0.048	0.044	0.048	0.038	0.036	0.045	0.053	0.054	0.052	0.052	0.046	0.055	0.042	0.040	0.036	0.050	0.048	0.042	0.048

71

J. H. DOCTOR,
Municipal Analyst.

TABLE No. 4.

BACTERIOLOGICAL

Statement of bacteriological Analysis of Bombay waters during the year ending 31st December 1940.

Lactose Fermenters

Source.	January.		February.		March.		April.		May.		June.		July.		August.		September.		October.		November.		December.	
	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II	I	II
Tansa water collected at Ghatkoper ...	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in
	50.0	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Tansa water from the Outlet at Malabar Hill Reser- voir.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
	—in	—in	—in	—in	—in	—in	—in	—in	+in	+in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in
	50.0	50.0	100	100	50.0	100	50.0	50.0	10.0	10.0	100	50.0	100	100	100	100	50.0	100	100	100	100	100	100	100
Tansa water from 72" Tansa Main at Powai ...	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in
	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100	100
Tansa water from the Outlet at Bhandarwada Reser- voir.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.	c.c.
	—in	—in	—in	—in	—in	—in	—in	—in	+in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in	—in
	50.0	50.0	100	100	50.0	50.0	50.0	100	10.0	100	100	100	50.0	50.0	100	100	100	100	100	100	100	100	50.0	100

J. H. DOCTOR,

Municipal Analyst.

**THE ANNUAL REPORT OF THE SUPERINTENDENT OF
VACCINATION FOR THE YEAR 1940.**

The Vaccination Branch of the City was taken over from Government by the Municipality in 1909 and the practice of calf-to-arm Vaccination was continued. Glycerinated Vaccine was also continued to be prepared and used for performing Vaccination. Since 1st January 1923, the preparation of calf-lymph preserved in glycerine was discontinued and Vaccine prepared at Belgaum was used instead after Corporation's approval *vide* their Resolution No. 7843, dated the 4th December 1922. Since the Vaccination Act was brought into force calf-lymph only has been used for Vaccination. The method followed in Bombay City is that of Scarification, according to this method scratches, single or multiple, about $\frac{1}{4}$ inch long are made with the Vaccination lancet previously charged with lymph. The method secures an area of $\frac{1}{2}$ square inch in Vaccination marks recommended by the Royal Commission on Vaccination to ensure efficient protection against Small-pox.

During the year under report, Dr. F. Lobo was in-charge from 1st January 1940 to 22nd January 1940 and from 1st July 1940 to 31st July 1940 and I was in-charge from 23rd January 1940 to 30th June 1940 and from 1st August 1940 to the end of the year.

There are in all 24 Public Vaccination Stations in the City; out of these, 22 are worked once a weeks from 8 A.M. to 10-30 A.M. (S.T.). Remaining two are daily Public Vaccination Stations, (1) at Princess Street to cater for the South of the City, open from 8-0 A.M. to 10-30 A.M. (S.T.) and 2-30 P.M. to 5-30 P.M. (S.T.) except on Sundays and Bank Holidays, when it is open from 8 A.M. to 10-30 A.M. (S.T.) only, and (2) at Central Vaccination Depot, Parel, for the North of the City open from 7-30 A.M. to 5-30 P.M. (S.T.) except on Sundays and Bank Holidays, when it is open from 7-30 A.M. to 10-30 A.M. (S.T.) only. Besides the above, there are stations at 3 Infant Welfare Centres at Wadi Bunder, Delisle Road and Naigaum which are kept open for one hour once a week.

(1) **Vaccine Operation with Results.**—The following statement shows the number of persons primarily vaccinated during the year 1940 and the preceding nine years and the percentage of successful primary operations in each year :—

Year.	PRIMARY VACCINATION.			Number of re-vaccinations.	Total Number of persons vaccinated.
	Number of children vaccinated.	Number successful.	Percentage of successful vaccination to the total Number of vaccination results of which were known.		
1931	19,952	18,944	...	7,709	27,661
1932	23,783	22,292	...	12,436	36,219
1933	33,430	27,428	...	2,43,102	2,76,541
1934	26,203	24,774	...	17,824	44,027
1935	32,729	29,189	...	1,01,531	1,34,260
1936	29,462	27,240	...	61,388	90,850
1937	35,151	32,519	...	71,957	1,07,108
1938	34,714	30,072	...	3,03,365	3,38,079
1939	32,294	29,903	...	38,890	71,184
1940	39,307	35,726	99.56	1,61,588	2,00,895

Note.—Percentage of success in previous years is omitted as it shows a ratio to the total number of vaccinations which includes children removed out of Bombay without their results being ascertained and the ratio which was given in previous years offers no correct idea of the actual rate of all the results in the total number of primary vaccinations.

Out of the children vaccinated primarily 26,232 were born in Bombay City and 13,075 outside the City as against 22,732 and 9,562 respectively in the previous year.

The year was marked by the occurrence of a large number of small-pox cases ending with the epidemic which arose in April 1940 and a large number of mass vaccinations was carried out throughout the City as a preventive measure against the spread of small-pox. The number of primary vaccinations done during the year is the highest on record and exceeds the previous highest figure in 1937 by 4,156 i.e., 11.82 per cent. and previous years figures by 7,013 i.e., 21.72 per cent.

(2) **The Result of Vaccination (Primary) by Ages.**—The following table represents the results of primary vaccinations by ages :—

Results.	Under 1 year.	1-6 years.	6 years and upwards.	Total.
Successful	27,557	8,040	129	35,726
Unsuccessful	117	39	2	158
Unknown	2,468	934	21	3,423
Total	30,142	9,013	152	39,307

(3) **Inspections of Results.**—The report of the Vaccinators were checked by the Superintendent in 6,841 cases and by the Head-Vaccinator in 8,008 cases. Details as to numbers successful, unsuccessful etc., are given in the statement below :—

Details of inspection.	By the Superintendent.	By the Head Vaccinator.
Number of cases inspected	6,841	8,008
Number of cases successful	6,837	7,998
Number of cases unsuccessful	4	10
Percentage of success in the inspected cases	99.94	99.87
Percentage of inspection to the total vaccinated	17.44	20.37

It will be seen from the above statement that care was taken to check Vaccinators' work in a large number of the cases that revisited the stations for inspection after 7 days and that the same was found to be satisfactory. By this inspection it also came to be ensured that the vaccine used was of good potency.

(4) **Income.**—The following statement shows the details of income derived from the sale of lymph, fees charged for vaccinations done at private places, firms etc., for giving instructions in Vaccination and for supplying extracts from vaccination registers etc., during the year under report :—

Amount realised from sale of lymph.	Municipal moiety of the fees realised from private vaccinations.	Municipal fees (moiety only) recovered from medical and private students for receiving Vaccination instructions.	Fees realised from vaccination extracts and other miscellaneous items.	Total.
Rs. a. p. 1,737 6 0	Rs. a. p. 566 14 0	Rs. a. p. 1,615 0 0	Rs. a. p. 101 9 6	Rs. a. p. 4,020 13 6

(5) **Cost of Single Operation.**—The cost of each successful vaccine operation taking into account all the charges incurred by the Vaccination Branch was Rs. 2-2-8 as against Rs. 1-14-7 in the preceeding year. If the amount of income of Rs. 4,020-13-6 shown above is excluded from the total expenditure, the cost works out at Rs. 2-1-1 as against Rs. 1-13-0 in the previous year. If calculated against the total number of vaccine operations, i.e., both primary and re-vaccinations, the cost of each operation after deducting the amount of the income as above comes to Rs. 0-5-10 compared to Re. 0-12-2 in the preceeding year.

(6) **Postponement Certificates.**—During the year under report 399 Certificates for the postponement of the vaccination of children were granted.

(7) **Prosecution.**—There were no cases of prosecution instituted for failure to bring infants for vaccination, or for failure to present them for inspection seven days after the operation.

(8) **Ill-effects from Vaccination.**—No serious ill-effects due to vaccination were observed or reported during the year.

(9) **Instruction to students.**—During the year under report 190 Civil Medical Pupils and 90 private students from the City and the mofussil attended different Public Vaccination Stations for instructions in vaccination. Besides these, 7 Lady Health Visitors of the Bombay Presidency Infant Welfare Society were given instructions in vaccination under a request made by the Secretary of the Society.

(10) **Vaccination of Pilgrims.**—The number of pilgrims who left Bombay for 'Haj' during the year was 1,625. Of these 1,082 or 66.58 per cent. were vaccinated in Bombay City prior to embarkation.

The following table shows the number of males and females and the number of primary and re-vaccinations performed among the pilgrims by the special staff engaged for the work:—

	Males.	Females.	Total.
Primary Vaccinations	...	5	5
Re-Vaccinations	910	167	1,077
Total	910	172	1,082

(11) Vaccine Lymph was obtained from the Director, Vaccine Institute, Belgaum, and it was promptly and regularly supplied by him.

G. G. LIMAYE, M.B.B.S., BHY.
Superintendent of Vaccination,
Bombay.

Table No. 1.
POPULATION BY SECTIONS.

1		2			3		
Ward.	Section.	POPULATION.					
		By the Census 1921.			By the Census 1931.		
		Males.	Females.	Total.	Males.	Females.	Total.
A	Upper Colaba ...	2,813	934	3,747	288	148	436
	Middle and Lower Colaba ...	13,758	6,290	20,048	13,628	6,326	19,954
	Fort, South ...	3,469	684	4,153	2,854	641	3,495
	Fort, North ...	19,642	11,279	30,021	16,823	9,009	25,832
B	Esplanade ...	11,591	3,980	15,571	9,814	4,489	14,303
	Mandvi ...	25,789	12,823	38,612	27,050	14,656	41,706
	Chukla ...	16,533	6,463	22,996	12,031	6,006	18,037
	Umerkhadi ...	29,635	17,583	47,218	25,588	16,006	41,594
C	Dongri ...	12,596	8,153	20,749	8,101	4,927	13,028
	Market ...	27,008	8,072	35,080	26,952	11,699	38,651
	Dhobi Talao ...	27,873	14,298	42,171	27,568	16,804	44,372
	Fanaswadi ...	19,732	10,373	30,105	19,722	12,355	32,077
D	Bhuleshwar ...	23,744	10,878	34,622	23,097	12,009	35,106
	Khara Talao ...	16,038	7,887	23,925	14,998	8,245	23,243
	Kumbharwada ...	21,726	10,755	32,481	19,815	12,212	32,027
	Khetwadi ...	24,481	15,134	39,615	24,350	14,957	39,307
E	Girgaum ...	22,333	13,670	36,003	24,369	14,417	38,786
	Chowpati ...	8,870	5,390	14,260	10,091	6,106	16,197
	Walkeshwar ...	11,502	6,609	18,111	14,523	8,211	22,734
	Mahalakshmi ...	24,197	13,843	38,040	22,948	13,621	36,569
F	Mazagon ...	23,130	13,643	36,773	28,414	14,739	43,153
	Tarwadi ...	26,724	13,993	40,717	24,678	15,660	40,338
	2nd Nagpada ...	14,583	8,520	23,103	13,338	7,694	21,032
	Kamathipura ...	27,369	17,216	44,585	23,488	14,083	37,571
G	Tardeo ...	19,650	12,336	31,986	19,200	12,548	31,748
	Byculla ...	58,370	32,970	91,340	59,098	32,887	91,985
	1st Nagpada ...	5,131	2,514	7,645	4,672	2,551	7,223
	Parel ...	38,164	22,032	60,196	40,407	23,153	63,560
F	Sewri ...	17,126	11,519	28,645	17,376	9,380	26,756
	Sion ...	34,507	21,937	56,444	43,167	26,031	69,198
G	Mahim ...	29,425	18,705	48,130	30,048	19,196	49,244
	Worli ...	78,444	41,346	119,790	73,644	40,887	114,531
Harbour, Docks, Railways and Unknown ...		35,379	2,753	38,132	25,241	2,349	27,590
Total ...		771,332	404,582	1,175,914	747,381	414,002	1,161,383

Table No. 2.

TABLE SHOWING THE AREA, DENSITY OF POPULATION, THE NUMBER OF BIRTHS, THE BIRTH-RATE AND DEATHS UNDER ONE YEAR PER 1,000 BIRTHS BY SECTIONS IN 1940.

1	2	3	4	5			6	7	8
Ward.	Sections.	Area in Acres.	Average Population per Acre calculated on the Census Population of 1931.	Number of Births registered.			Number of Births per 1,000 of Population.	Mean ratio of Births per 1,000 of Population during the preceding 5 years.	Deaths under 1 year per 1,000 Births.
				Males.	Females.	Total.			
A	Upper Colaba	163	3	50	66	116	31.0	31.2	204
	Middle and Lower Colaba	527	38	304	304	608			
B	Fort, Southern	133	26	31	29	60	17.2	17.7	17
	Fort, Northern	159	162	492	413	905	35.0	32.4	181
C	Esplanade	787	18	291	297	588	41.1	36.5	133
	Mandvi	187	223	496	515	1,011	24.2	21.1	232
D	Chukla	47	383	324	332	656	36.4	33.7	158
	Umarkhadi	101	413	788	716	1,504	36.2	35.1	177
E	Dongri	303	43	400	402	802	61.6	49.6	188
	Market	85	453	474	474	948	24.5	24.0	163
F	Dhobi Talao	208	213	713	681	1,394	31.4	30.3	174
	Fanaswadi	99	321	584	552	1,136	35.4	31.7	139
G	Bhuleshwar	73	478	556	477	1,033	29.4	29.3	206
	Khara Talao	41	565	372	341	713	30.7	30.9	168
H	Kumbharwada	44	727	403	363	766	23.9	24.9	243
	Khetwadi	155	254	707	693	1,400	35.6	34.5	168
I	Girgaum	112	345	724	680	1,404	36.2	28.5	156
	Chowpati	109	149	343	336	679	42.5	40.0	103
J	Walkeshwar	590	39	285	282	567	24.9	25.3	120
	Mahalakshmi	659	56	565	599	1,164	31.8	30.1	198
K	Mazagon	1,075	40	585	580	1,165	27.0	25.4	265
	Tarwadi	499	81	788	701	1,489	36.9	36.8	188
L	2nd Nagpada	33	636	283	264	547	26.0	23.9	225
	Kamathipura	62	602	555	522	1,077	28.7	27.1	280
M	Tardeo	150	212	529	517	1,046	32.9	34.2	180
	Byculla	568	162	1,111	1,075	2,186	23.8	24.2	301
N	1st Nagpada	29	246	114	112	226	31.3	31.0	159
	Parel	561	113	1,166	1,110	2,276	35.8	34.9	153
O	Sewri	578	46	398	333	731	27.3	27.7	261
	Sion	3,559	19	1,587	1,584	3,171	45.8	38.0	210
P	Mahim	1,511	33	1,502	1,422	2,924	59.4	46.7	184
	Worli	2,273	50	2,286	2,255	4,541	39.6	36.1	225
Q	Harbour, Docks, Railways and Unknown	...	...	...	...	...	...	...	...
	Total	15,480	75	19,806	19,027	38,833	33.4	31.1	201

Table No. 3.

TABLE OF POPULATION AND BIRTHS BY COMMUNITIES OR CASTES IN 1940.

Race or Caste.	POPULATION		BIRTHS				
	By the Census of 1921	By the Census of 1931	Registered in 1940			Number per 1,000.	
			Males.	Females.	Total.	1940	1939
Jains ...	23,884	12,424	684	641	1,325	31·7	31·6
Brahmins ...	72,400	75,966	1,596	1,615	3,211		
Lingaits ...	866	347	157	181	338		
Bhatias ...	9,015	5,895	169	151	320		
Banias ...	58,824	50,822	740	696	1,436		
Hindus of other Castes ...	5,60,951	5,53,580	7,964	7,580	15,544		
Hindus, Scheduled class ...	1,35,634	1,03,251	2,908	2,764	5,672	54·9	51·6
Mussalmans ...	1,84,685	2,09,246	3,295	3,102	6,397	30·6	29·4
Parsees ...	52,234	57,765	494	498	992	17·7	16·7
Jews ...	7,548	8,621	177	168	345	40·0	35·9
Indian Christians ...	48,719	64,269	1,439	1,442	2,881	44·8	41·7
Anglo-Indians ...	4,724	7,039	61	63	124	17·6	17·0
Europeans ...	14,726	9,420	97	83	180	19·1	15·5
Buddhists ...	1,645	1,630	22	37	59	36·2	31·9
Other and unknown Castes	59	1,108	3	6	9	8·1	2·7
Total ...	11,75,914	11,61,383	19,806	19,027	38,833	33·4	32·6

Table No. 4.

TABLE SHOWING CASES OF INFECTIOUS DISEASES NOTIFIED FROM ALL SOURCES DURING THE YEAR 1940.

1 Ward.	2 Sections.	3 Total Number of Cases notified in each Section.													Total.	
		Cholera.	Small-pox.	Plague.	Enteric Fever.	Diphtheria.	Typhus.	Relapsing Fever.	Puerperal Fever.	Tuberculosis.	Leprosy.	Influenzal Pneumonia	Cerebral Spinal Meningitis.	Scarlet Fever.		Kala Azar
A	Upper Colaba ...	...	1	...	3	1	1	...	...	8	...	1	...	...	15
	Middle and Lower Colaba ...	...	6	...	11	3	...	...	1	23	...	1	...	...	47
	Fort, Southern ...	...	5	...	...	1	...	...	...	5	...	...	...	...	11
	Fort, Northern ...	...	104	...	30	7	...	...	2	56	...	1	...	...	201
	Esplanade ...	...	38	...	23	4	...	...	...	65	...	2	...	...	133
B	Mandvi ...	...	106	...	27	3	...	...	3	60	...	1	...	...	202
	Chukla ...	...	29	...	16	2	...	...	...	36	...	...	...	...	86
	Umarkhadi ...	...	69	...	41	11	1	...	1	121	...	...	...	...	247
	Dongri ...	...	28	...	24	11	...	...	...	52	...	...	...	...	115
	Market ...	...	37	...	22	4	...	...	...	37	...	...	...	...	100
C	Dhobi Talao ...	...	59	...	47	5	...	...	3	83	...	...	...	...	198
	Fanaswadi ...	...	19	...	51	3	...	...	1	47	...	...	...	...	121
	Bhuleshwar ...	...	29	...	18	6	...	...	...	101	...	...	...	...	158
	Khara Talao ...	...	10	...	5	6	...	...	...	57	...	...	...	...	79
	Kumbharwada ...	...	44	...	14	4	...	...	3	63	...	...	...	...	130
D	Khetwadi ...	...	44	...	44	8	1	...	...	98	...	...	...	...	197
	Girgaum ...	...	19	...	50	9	...	...	...	62	1	2	...	...	145
	Chowpati ...	...	11	...	11	5	...	...	1	42	...	1	...	...	71
	Walkeshwar ...	...	10	...	19	6	...	...	...	32	...	2	...	...	69
	Mahalakshmi ...	...	75	...	38	13	...	...	...	75	1	...	...	...	204
E	Mazagon ...	...	88	...	6	8	1	...	...	48	...	1	...	...	155
	Tarwadi ...	...	81	...	16	9	...	...	1	278	1	1	...	...	392
	2nd Nagpada ...	...	48	...	6	1	...	...	2	43	...	...	...	...	102
	Kamathipura ...	...	93	...	10	4	...	...	...	78	...	...	...	...	186
	Tardeo ...	...	50	...	17	2	...	...	1	55	...	...	...	...	127
F	Byculla ...	9	147	...	57	43	4	...	...	197	...	...	14	1	474
	1st Nagpada ...	...	10	...	5	2	...	...	...	11	...	...	...	...	28
	Parel ...	...	38	...	53	8	...	...	3	120	...	...	5	...	227
	Sewri ...	...	49	...	5	1	...	...	...	17	...	...	1	...	73
	Sion ...	...	106	...	90	34	1	...	2	112	64	2	5	...	416
G	Mahim ...	...	67	...	70	22	...	...	1	74	...	...	5	...	239
	Worli ...	...	210	...	75	19	3	...	5	129	...	1	13	...	456
	Harbour, Docks, Railways and Unknown ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	Total ...	9	1,730	...	904	265	12	...	31	2,285	67	15	82	1	3	5,404

Table No. 5.
TABLE of Cases treated at all the Municipal Dispensaries during 1940.

Description of disease	January.	February.	March.	April.	May.	June.	July.	August.	September	October.	November.	December.	Total.
Measles	...	...	2	3	1	2	2	...	...	2	1	1	14
Whooping Cough	12	8	68	16	8	7	6	14	3	5	2	1	150
Dengue	...	...	...	...	...	...	...	...	...	...	...	...	...
Influenza	413	390	546	580	978	1,215	2,156	1,997	1,673	1,468	1,155	972	13,545
Dysentery	149	110	165	164	178	159	296	350	194	113	130	135	2,143
Diarrhoea	303	290	294	351	365	370	696	617	399	294	423	409	4,811.
Malarial Fever	836	315	309	448	445	500	516	579	513	270	135	115	4,981
Fever not defined	2,007	2,305	2,834	2,716	3,228	2,776	2,705	2,512	2,093	2,052	2,194	1,744	29,166
Bronchitis	251	208	190	202	198	178	169	157	105	122	122	122	2,024
Pneumonia	35	29	39	44	52	57	79	81	56	33	31	35	571
Diseases of the teeth	423	367	452	424	460	372	367	368	380	366	369	352	4,700
Ophthalmia	222	226	274	256	280	218	215	218	228	214	242	236	2,829
Corneal Ulcer	1	...	5	5	...	1	...	4	1	3	4	7	31
Ringworm	361	328	303	350	449	353	515	569	572	594	471	359	5,224
Scabies	1,089	1,103	1,268	1,115	948	812	1,120	1,157	1,082	1,160	1,065	1,061	12,980
Worms	300	303	269	313	437	290	338	407	421	399	411	382	4,270
All other diseases and injuries	8,204	7,632	9,659	9,766	10,125	8,913	10,099	9,799	9,627	9,259	9,325	8,317	1,10,725
Leprosy	2	1	1	4	...	...	...	...	...	...	...	...	8
Total new cases	14,608	13,615	16,678	16,757	18,152	16,223	19,279	18,831	17,347	16,354	16,080	14,248	*1,98,172

*Including 3022 cases treated at the Maratha Hospital, out-door Departments, 14,370 at Dharavi Dispensary (opened on 1-7-1936) and 1,975 at Tardeo Flats Dispensary (opened on July 1938).

Note.—This Table does not include the number of patients treated at the four Dispensaries for Tuberculosis (see page) and at those for Women and Children. (see page)

Table No. 6.

DEATHS FROM ALL CAUSES BY SECTIONS AND AGE-PERIOD IN 1940.

1	2	3	4	5	6	7	8	9	10	11	12	13	14			15	16			
													TOTAL DEATHS				No. of deaths among males to 100 deaths among females.	Ratio of deaths per 1,000 of population.		
													Wards.	Sections.	Under 1 year.	1 to 5 years.		5 to 10 years.	10 to 15 years.	15 to 20 years.
A	Upper Colaba	...	16	5	2	...	2	10	7	9	...	5	...	38	18	56	211	} 23.7	21.6	
	Middle and Lower Colaba	...	132	51	11	...	8	43	34	29	...	46	...	243	184	427	132		8.6	9.7
	Fort, Southern	...	7	7	1	2	4	4	...	2	...	22	8	30	275		24.4	24.0
	Fort, Northern	...	164	119	27	...	8	24	62	47	46	...	46	...	345	285	630		121	24.5	24.4
B	Esplanade	...	78	49	5	...	6	40	39	42	...	36	...	213	138	351	154	...	...
	Mandvi	...	235	166	37	...	15	82	60	47	...	45	...	404	381	785	106	18.8	17.0	
	Chukla	...	104	51	12	...	6	37	24	41	...	24	...	187	179	366	104	20.3	20.5	
	Umakhadi	...	267	159	37	...	18	31	33	107	...	89	...	564	525	1,089	107	26.2	27.2	
C	Dongri	...	151	89	17	...	7	43	26	40	...	26	...	275	197	472	139	36.2	34.3	
	Market	...	155	81	22	...	17	41	63	39	...	34	...	277	253	530	109	13.7	15.2	
	Dhobi Talao	...	243	203	40	...	17	35	83	68	...	73	...	507	448	955	113	21.5	21.7	
	Fanaswadi	...	186	111	18	...	17	52	50	47	...	38	...	352	287	639	122	19.9	20.3	
	Bhuleswar	...	213	118	14	...	18	94	80	82	...	78	...	505	348	853	145	24.3	24.6	
	Khara Talao	...	120	59	9	...	9	49	48	49	...	37	...	257	221	478	116	20.6	22.3	
D	Kumbharwada	...	186	109	20	...	15	70	49	46	...	36	...	336	292	628	115	19.6	21.7	
	Khetwadi	...	235	130	28	...	20	116	83	84	...	68	...	501	424	925	118	23.5	23.2	
	Girgaum	...	219	117	36	...	8	60	54	61	...	61	...	383	386	769	99	19.8	19.3	
	Chowpati	...	70	22	8	...	5	38	26	22	...	26	...	138	140	278	98	17.2	19.1	
	Walkeswar	...	68	29	9	...	4	31	31	26	...	30	...	165	153	318	107	14.0	14.1	
E	Mahalakshmi	...	230	149	27	...	21	80	70	70	...	79	...	485	463	948	104	25.9	24.9	
	Mazagaon	...	309	144	26	...	17	99	89	65	...	40	...	481	423	904	113	20.9	22.8	
	Tarwadi	...	280	216	31	...	15	127	132	92	...	65	...	656	477	1,133	137	28.1	32.5	
	2nd Nagpada	...	123	59	13	...	11	72	55	27	...	31	...	254	247	501	102	23.8	24.8	
	Kamathipura	...	302	200	34	...	28	118	122	87	...	74	...	607	543	1,150	111	30.6	33.0	
	Tardeo	...	189	120	33	...	12	98	70	73	...	67	...	441	369	810	119	25.5	24.8	
	Byculla	...	659	363	80	...	48	256	222	150	...	140	...	1,195	1,082	2,277	110	24.8	26.2	
F	1st Nagpada	...	36	13	3	...	1	19	11	9	...	19	...	69	67	136	102	18.8	17.7	
	Parel	...	348	205	32	...	23	183	133	123	...	91	...	745	610	1,355	122	21.3	27.5	
	Sewri	...	191	139	14	...	14	77	82	54	...	39	...	374	323	697	115	26.1	30.3	
G	Sion	...	667	376	63	...	36	216	195	146	...	138	...	1,126	1,040	2,166	108	31.3	32.1	
	Mahim	...	537	311	59	...	32	177	145	121	...	98	...	921	841	1,762	109	35.8	36.2	
G	Worli	...	1,022	762	130	...	54	389	349	234	...	243	...	2,041	1,720	3,761	118	32.8	33.3	
	Harbour, Docks, Railways and Unknown	...	81	31	12	...	15	163	206	188	...	107	...	693	228	921	303	33.4	8.7	
	Total	...	7,823	4,763	909	526	771	3,160	2,781	2,306	2,019	4,042		15,800	13,300	29,100	118	25.0	26.3	

Table No. 7.

DEATHS BY CASTES AND AGES IN THE YEAR 1940.

Caste.	Under 7 days		1 to 4 weeks		4 weeks to 6 months		6 to 12 months		1 to 2 years		2 to 5 years		5 to 10 years		10 to 15 years		15 to 20 years		20 to 30 years		30 to 40 years		40 to 50 years		50 to 60 years		60 and over		Age un-specified		All ages.			
	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Persons.	
Jains ...	26	13	16	14	36	23	36	44	30	34	17	7	10	16	6	4	9	18	26	37	37	15	38	8	47	9	30	29	...	...	364	271	635
Brahmins ...	64	36	36	28	53	57	97	87	76	75	49	44	27	33	13	16	19	30	95	99	81	66	94	51	92	54	145	129	...	...	941	805	1,746
Lingayats ...	20	23	11	7	24	28	25	20	33	21	47	20	8	11	5	6	7	11	28	26	23	16	11	7	12	4	17	17	...	...	272	217	489
Bhatias ...	6	3	2	...	5	9	6	4	2	3	5	7	5	6	2	1	2	4	1	6	1	2	13	5	11	3	21	17	...	...	82	70	152
Banias ...	30	12	15	16	24	27	46	48	43	34	24	20	11	11	7	10	9	14	20	41	24	19	43	13	32	16	76	43	...	...	404	327	731
Hindus (other castes).	526	355	321	253	497	420	559	630	573	577	443	481	203	207	125	119	165	170	769	746	837	554	781	294	565	266	797	774	...	...	7,161	5,846	13,007
Scheduled Class...	171	123	94	76	205	163	251	231	348	314	296	311	71	81	31	41	28	50	131	212	138	146	122	74	131	86	173	230	...	...	2,190	2,138	4,328
Mahomedans ...	148	129	98	97	184	179	193	171	168	174	132	142	60	82	23	76	51	108	317	406	380	230	379	142	292	114	511	323	...	...	2,936	2,373	5,309
Parsees ...	14	18	10	9	9	9	12	13	5	8	7	4	10	8	6	4	7	8	18	14	23	22	35	24	71	53	220	209	...	...	447	403	850
Jews ...	7	4	6	4	6	4	2	2	2	4	4	3	2	3	...	1	4	2	3	6	4	7	6	5	9	2	30	28	...	...	85	75	160
Indian Christians	75	42	29	26	102	109	46	58	41	50	31	43	19	19	15	13	27	27	75	67	70	60	76	48	83	32	95	76	...	...	784	670	1,454
Anglo-Indians ...	2	2	2	3	2	6	4	1	2	2	2	...	2	...	...	1	...	...	1	5	4	5	10	4	7	7	10	9	...	...	48	45	93
Europeans ...	3	1	...	...	2	1	...	...	...	...	1	...	...	3	1	...	...	...	5	2	9	6	14	4	10	6	15	17	...	...	60	40	100
Negro Africans
Buddhists	1	...	1	2	1	1	1	2	1	1	1	3	1	5	...	1	16	6	22
Other and un-known castes.	10	8	...	4	...	1	10	14	24
Total {	1,102	769	641	537	1,150	1,038	1,277	1,309	1,323	1,297	1,058	1,085	429	480	234	292	329	442	1,491	1,668	1,632	1,150	1,628	690	1,367	652	2,141	1,901	...	...	15,800	13,300	29,100

Table No. 8.

THE DEATHS BY AGE AND MONTH IN 1940.

	January.	February.	March.	April.	May.	June.	July.	August.	September.	October.	November.	December.	Total.
Under 7 days...	161	157	162	119	117	108	158	169	161	216	172	171	1,871
1 to 4 weeks ...	101	115	113	75	72	63	102	120	102	101	108	106	1,178
4 weeks to 6 months ...	153	178	206	175	181	178	238	185	176	157	169	192	2,188
6 months to 12 months...	125	138	119	212	279	272	343	277	217	178	180	166	2,586
1 to 2 years ...	181	175	205	225	230	243	240	276	188	216	234	207	2,620
2 to 5 years ...	152	166	178	211	256	195	188	175	148	155	149	170	2,143
5 to 10 years ...	78	74	75	89	100	65	69	71	59	68	83	78	909
10 to 15 years ...	42	41	35	45	50	40	48	44	55	50	34	42	526
15 to 20 years ...	54	70	66	69	86	68	60	59	61	71	63	44	771
20 to 30 years ...	261	273	251	255	300	268	246	232	262	280	262	270	3,160
30 to 40 years ...	258	234	257	231	230	232	241	230	233	218	199	218	2,781
40 to 50 years ...	198	225	182	182	204	167	171	188	191	214	197	187	2,306
50 to 60 years ...	206	163	180	181	163	132	146	163	154	178	163	190	2,019
60 and over ...	389	355	337	309	333	295	283	344	315	358	354	370	4,042
Ages Unspecified ...	...	...	...	...	...	...	...	...	...	...	...	...	...
Total ...	2,359	2,364	2,446	2,378	2,601	2,326	2,533	2,533	2,322	2,460	2,367	2,411	29,100

Table No. 9.

TABLE OF DEATHS BY SECTIONS AND MONTHS IN 1940.

Wards.	Sections.	MONTHS.												TOTAL.
		Jan.	Feb.	March.	April.	May.	June.	July.	August.	Sept.	Oct.	Nov.	Dec.	
A	Upper Colaba ...	7	3	5	4	7	3	8	5	4	5	4	1	56
	Middle and Lower Colaba.	29	25	37	30	37	41	49	38	35	39	35	32	427
	Fort, Southern ...	2	1	1	2	1	2	4	6	4	1	4	2	30
	Fort, Northern ...	43	38	49	63	74	51	50	48	49	59	50	56	630
	Esplanade ...	22	20	28	39	29	31	25	31	29	31	31	35	351
B	Mandvi ...	50	55	69	103	78	71	76	62	59	54	52	50	785
	Chukla ...	35	29	29	44	38	32	35	21	26	26	23	28	366
	Umankhadi ...	112	83	83	88	91	98	110	75	79	101	82	87	1,089
	Dongri ...	34	32	34	30	57	28	47	34	37	45	49	45	472
C	Market ...	41	50	40	42	48	47	37	47	47	53	45	33	530
	Dhobi Talao ...	61	68	69	79	88	65	80	91	78	86	95	95	955
	Fanaswadi ...	53	48	50	47	55	55	59	56	57	55	51	59	639
	Bhuleshwari ...	65	80	82	76	75	71	81	59	67	62	65	70	853
	Khara Talao ...	25	39	44	38	53	49	49	42	36	32	34	37	478
	Kumbharwada ...	46	60	53	55	60	54	47	55	44	55	49	50	628
D	Khetwadi ...	62	81	84	75	85	78	76	75	81	74	85	69	925
	Girgaum ...	57	67	53	90	73	51	76	78	47	66	58	53	769
	Chowpati ...	24	23	25	24	19	23	24	31	24	15	30	16	278
	Walkeshwar ...	22	27	28	20	30	28	20	22	28	24	23	46	318
	Mahalakshmi ...	110	70	82	73	88	77	75	91	55	78	81	68	948
	Mazgaon ...	78	63	64	75	84	74	73	82	71	75	79	86	904
E	Tarwadi ...	83	115	100	92	105	87	94	106	85	85	85	91	1,133
	Second Nagpada ...	34	33	30	42	56	41	48	57	39	47	40	34	501
	Kamathipura ...	86	100	115	95	111	93	90	104	88	84	75	109	1,150
	Tardeo ...	63	78	70	58	75	62	74	48	77	64	61	75	810
	Byculla ...	178	181	173	196	185	187	192	187	199	197	204	198	2,277
	First Nagpada ...	10	6	8	13	12	14	6	14	21	11	12	9	136
F	Parel ...	130	138	130	86	96	91	107	116	103	127	106	125	1,355
	Sewri ...	63	46	74	61	67	49	61	54	55	59	53	55	697
	Sion ...	145	166	178	167	192	188	210	203	183	174	173	187	2,166
G	Mahim ...	151	138	142	132	136	138	171	176	136	137	153	152	1,762
	Worli ...	340	364	363	262	312	289	309	335	302	302	288	295	3,761
	Harbour, Docks, Railways and Unknown ...	82	37	54	77	84	58	70	84	83	137	92	63	921
	Total ...	2,359	2,364	2,416	2,378	2,601	2,326	2,533	2,533	2,322	2,460	2,367	2,411	29,100

TABLE OF DEATHS BY CAUSES

Classification Number*		1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23
Wards.	SECTIONS.	Typhoid and Para-Typhoid Fever (1-2)	Measles (7)	Scarlet Fever (8)	Whooping Cough (9)	Diphtheria (10)	Influenza (11)	Encephalitis Letbargica (17)	Cerebro-Spinal Fever (18)	Tuberculosis of Respiratory System (23)	Other Tuberculosis Diseases (24-32)	Syphilis (34)	General Paralysis of the Insane, Tabes dorsalis (80, 83)	Cancer, Malignant Diseases (45-53)	Diabetes (59)	Cerebral Haemorrhage, etc. (62)	Heart Disease (90-95)	Aneurysm (96)	Other Circulatory Diseases (97-103)	Bronchitis (106)	Pneumonia (all forms) (107-109)	Other Respiratory Diseases (104, 105, 110-114)	Peptic Ulcer (117)	Diarrhoea and Enteritis (119, 120)
A	Upper Colaba ...	1	...	...	...	1	...	...	...	3	...	...	...	2	...	2	...	...	1	...	13	1	...	3
	Middle & Lower Colaba.	4	...	...	...	...	1	...	2	20	1	1	...	14	2	3	11	...	3	3	106	17	3	16
	Fort, Southern ...	...	...	...	...	1	...	...	...	1	1	...	...	1	1	...	...	...	...	1	8	1	...	...
	Fort, Northern ...	13	8	...	...	1	1	1	1	33	11	1	...	14	6	10	8	1	5	2	164	12	1	19
B	Esplanade ...	2	5	...	...	1	2	...	...	40	6	1	...	5	3	5	10	...	2	7	59	12	2	12
	Mandvi ...	16	12	...	1	2	2	...	...	41	17	2	...	15	2	7	7	1	3	9	278	23	...	18
	Chukla ...	6	4	...	...	1	3	...	1	22	6	2	...	3	3	7	9	1	5	4	96	17	2	19
	Umarchadi ...	7	5	...	...	1	...	2	2	96	23	...	...	14	7	19	8	1	3	22	205	54	3	37
C	Dongri ...	11	2	...	1	1	1	...	...	36	11	1	...	2	2	3	3	...	1	5	104	14	...	40
	Market ...	10	...	...	3	1	1	...	...	27	11	...	...	7	4	2	10	...	3	6	163	19	1	15
	Dhobi Talao ...	23	11	...	...	1	1	...	...	49	18	...	...	20	9	18	18	1	2	3	267	33	2	28
	Fanaswadi ...	20	4	...	1	2	...	...	1	28	14	...	...	8	2	12	11	1	5	8	167	22	...	25
D	Bhuleswar ...	13	6	...	...	2	...	...	4	35	12	1	...	14	3	11	8	1	3	58	213	21	...	21
	Khara Talao ...	8	1	...	...	1	...	...	1	37	7	1	...	3	...	2	4	1	...	20	94	12	...	4
	Kumbharwada ...	9	1	...	...	1	1	...	...	45	16	...	...	4	4	6	7	...	2	31	157	18	2	13
	Khetwadi ...	26	5	...	...	4	1	1	1	76	18	...	...	15	3	13	22	2	2	18	231	41	...	20
E	Girgaum ...	22	6	...	...	3	4	...	1	45	11	...	...	13	7	16	12	...	2	8	170	27	2	21
	Chowpati ...	11	...	...	...	2	3	...	...	25	14	...	...	8	6	7	3	...	5	...	45	9	2	11
	Walkeshwar ...	10	2	...	...	...	3	...	...	19	7	...	...	6	7	6	22	1	3	3	60	14	2	6
	Mahalakshmi ...	13	8	...	...	4	1	1	1	45	13	...	...	28	16	17	22	...	3	28	228	22	...	28
F	Mazagaon ...	2	21	...	...	3	...	...	...	46	7	...	...	6	2	5	9	1	2	10	328	27	...	29
	Tarwadi ...	7	13	...	...	2	...	...	1	79	11	...	...	12	4	5	12	1	4	10	427	43	1	24
	2nd Nagpada ...	4	2	1	...	...	...	...	1	33	5	...	...	4	...	4	...	2	4	3	138	58	2	2
	Kamathipura ...	5	16	...	...	3	1	...	...	59	8	1	...	8	1	7	1	...	5	50	331	107	2	27
G	Tardeo ...	9	3	...	...	...	...	1	2	45	7	...	...	6	1	16	14	...	4	17	214	19	...	16
	Byculla ...	15	14	...	...	14	...	...	4	114	21	9	...	13	5	15	13	1	5	69	455	94	...	74
	1st Nagpada ...	3	...	...	...	...	1	1	...	9	3	...	...	2	...	4	2	1	...	...	28	9	...	2
	Parel ...	18	2	...	...	2	4	1	2	51	20	...	...	12	4	8	11	2	5	8	396	116	...	47
Total	Sewri ...	4	1	...	...	...	...	...	1	9	6	...	...	1	...	1	2	...	...	4	234	59	2	16
	Sion ...	34	9	...	1	9	4	1	1	58	26	2	...	20	11	22	21	2	10	91	488	66	...	137
	Mahim ...	21	6	...	3	6	4	...	...	46	13	1	...	6	5	20	19	1	5	12	572	74	1	59
	Worli ...	24	75	...	...	3	...	...	6	53	36	3	...	17	5	48	17	1	8	17	1,089	213	2	109
Total	Harbour, Docks, Railways and unknown ...	28	1	...	...	5	3	...	...	145	34	5	...	24	2	9	16	1	11	10	81	21	1	15
	Total ...	399	243	1	7	79	42	10	33	1,520	414	31	...	327	127	330	332	24	116	537	7,609	1,295	33	913

*The Classification Numbers are the same and have the same application as those used in the Short List of causes of death adopted by the Registrar—

No. 10.

AND SECTIONS IN 1940.

24	25	26	27	28	29	30	31	32	33	34	35												36	Still-born.	Total.										
											Appendicitis (121)	Carbuncles of Liver (124)	Other Diseases of Liver, etc (125-127)	Other Digestive Diseases (115, 116, 118, 122, 123, 128, 129)	Acute and Chronic Nephritis (130-132)	Puerperal Sepsis (140, 145)	Other Puerperal Sepsis (141-144, 146-150)	Congenital Debility premature birth, Malformation, etc. (157-161)	Senility (162)	Suicide (163-171).	Other Violence (172-198)	OTHER DEFINED DISEASES										Causes ill-defined or unknown (199-200).			
																						A				B	C	D	E	F	G		H	J	K	L
												Small-pox (6).	Plague (14).	Kala Azar (39-A).	Malaria (38A).	Ague and Remittent fever (38B).	Relapsing fever (4).	Fever not Defined (200-2a).	Cholera (12).	Dysentery (13).	Leprosy (33).	Other Defined Diseases.													
...	...	1	1	...	...	...	6	1	...	4	...	...	2	...	...	2	...	...	...	12	...	10	56		
3	...	3	3	8	1	2	76	29	...	11	2	...	...	...	2	...	4	...	10	...	46	20	43	427								
...	...	...	...	1	...	...	5	...	...	2	...	...	...	...	...	...	...	...	...	4	3	3	30	
...	6	1	4	8	2	1	66	34	2	18	26	...	...	3	5	...	17	...	6	...	97	22	41	630									
1	2	2	4	4	...	1	49	11	4	11	13	...	...	2	1	...	4	...	...	49	23	33	351								
...	1	6	4	4	3	5	53	31	1	24	59	...	...	1	2	...	5	...	14	...	100	16	50	785									
...	1	6	2	1	...	1	21	20	1	9	17	...	...	1	4	...	3	...	3	...	52	13	40	366									
2	1	4	6	12	3	9	113	90	3	22	20	...	...	2	47	...	7	...	15	...	189	35	104	1,089									
1	2	5	4	6	...	3	44	29	...	8	13	...	...	3	12	...	...	...	3	1	84	16	39	472						
3	3	4	9	9	1	3	41	22	...	22	17	...	...	1	3	...	2	...	3	...	86	18	57	530									
3	10	14	7	15	4	6	93	57	1	23	30	...	...	5	4	...	4	...	10	...	136	27	94	955									
...	12	4	6	11	1	3	59	52	1	8	4	...	...	1	10	...	3	...	9	...	107	17	68	639									
1	3	6	5	14	...	1	72	89	5	17	10	...	...	3	4	...	4	...	8	...	110	25	89	853									
1	...	5	3	2	...	3	62	64	6	8	6	...	...	...	40	...	12	...	1	...	53	14	48	478								
1	2	2	2	6	3	8	70	33	1	12	33	...	...	...	8	...	8	...	6	...	98	18	56	628								
4	5	3	8	17	...	8	81	46	4	28	19	...	...	5	2	...	7	...	8	...	148	33	89	925									
1	9	11	9	22	...	4	81	56	2	18	13	...	...	2	9	...	10	...	12	...	112	28	71	769									
...	3	3	7	1	1	3	29	17	1	7	2	...	...	2	1	...	2	...	4	...	35	9	41	278									
2	2	2	4	6	...	1	39	23	1	7	6	...	...	1	1	...	2	...	1	...	31	18	39	318									
1	...	6	4	24	...	4	112	78	2	18	44	...	...	2	2	...	4	...	8	...	124	37	80	948									
2	3	2	6	2	...	3	122	54	4	17	40	...	...	3	36	...	1	...	8	...	76	27	76	904									
...	2	3	6	1	1	4	125	76	4	27	41	...	1	5	67	...	3	...	7	1	79	24	108	1,333											
...	2	2	2	2	2	2	50	47	...	6	17	...	...	1	36	...	1	...	3	...	47	18	44	501									
2	1	...	2	2	1	2	136	99	1	20	41	...	...	1	65	...	1	...	3	...	126	15	104	1,150									
...	4	2	5	9	1	3	95	70	1	11	24	...	...	...	47	...	3	...	10	...	125	26	70	810								
3	4	4	14	8	1	8	404	212	4	33	57	...	1	7	74	...	25	...	28	...	374	81	182	2,277											
...	...	4	...	2	...	...	20	7	2	2	2	...	...	...	1	...	...	...	...	...	22	9	14	136	
1	2	6	5	8	3	4	176	62	2	20	20	...	...	10	75	...	5	...	23	...	188	36	123	1,355									
1	1	...	...	...	...	2	97	39	...	19	21	...	...	...	52	...	2	...	11	...	105	7	46	697				
...	12	4	19	20	4	7	282	152	7	50	55	...	...	8	62	...	21	...	29	62	304	55	222	2,166									
1	7	5	11	20	3	9	248	143	6	50	37	...	...	9	25	...	9	...	17	1	243	44	208	3,761									
3	3	5	14	11	3	9	563	330	4	48	139	...	...	7	35	...	11	...	76	...	701	72	295	17,62									
1	12	6	18	7	1	6	40	28	2	138	6	...	1	11	...	...	...	6	21	2	109	95	65	921								
38	115	131	190	263	39	127	3,530	2,101	72	718	834	...	3	98	732	...	182	6	357	67	4,174	901	2,652	29,100											

General and the Local Government Board. The Number following the causes of Death are the corresponding Numbers in the Detailed List.

Table No. 11.

COMPARATIVE TABLE OF BIRTHS AND DEATHS FROM SOME OF THE PRINCIPAL CAUSES DURING 1940 AND THE PRECEDING 10 YEARS.

Year.	Births (excluding still-births).		Total Deaths.		Plague.		Small-pox.		Measles.		Cholera.		Influenza.		Enteric Fever.		Malaria.		Ague and Remittent Fever.		Tuberculosis.		Diarrhoea, Enteritis and Dysentery.		Respiratory Diseases.		Deaths under 1 year.		Deaths of Children (1 to 5 years.)		Still-born.
	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Rate per 1,000.	No. Registered.	Percentage to total deaths.	
1930	25,329	19.5	27,552	21.2	29	0.0	1,677	1.3	136	0.1	40	0.0	75	0.1	188	0.1	195	0.2	1,541	1.2	1,450	1.1	1,470	1.1	9,703	7.5	7,506	296.3	5,090	18.5	2,013
1931	27,204	23.4	25,105	21.6	24	0.0	31	0.0	45	0.0	80	0.1	130	0.0	186	0.2	131	0.1	1,398	1.2	1,566	1.3	1,295	1.1	9,096	7.8	7,401	272.0	3,920	15.6	2,164
1932	28,894	24.8	22,856	19.7	37	0.0	313	0.2	100	0.1	7	0.0	76	0.1	165	0.2	76	0.0	1,217	1.0	1,389	1.2	968	0.8	8,282	7.1	6,298	218.0	3,855	16.8	2,024
1933	30,926	26.6	27,174	23.4	48	0.0	2,659	2.3	86	0.1	17	0.1	76	0.1	241	0.2	71	0.0	1,192	1.0	1,594	1.4	1,035	0.9	9,102	7.8	8,320	269.0	4,675	17.2	2,338
1934	33,724	29.0	27,370	23.6	31	0.0	152	0.1	161	0.1	13	0.0	98	0.1	240	0.2	101	0.1	1,397	1.2	1,856	1.6	1,280	1.1	10,056	8.7	8,253	245.0	4,540	16.6	2,365
1935	34,428	29.6	29,289	25.2	1	0.0	1,248	1.1	264	0.2	13	0.0	72	0.1	232	0.2	97	0.1	1,389	1.2	1,929	1.7	1,235	1.1	10,641	9.2	8,455	245.6	5,537	18.9	2,329
1936	35,905	30.9	29,934	25.8	2	0.0	906	0.8	146	0.1	5	0.0	71	0.1	292	0.2	91	0.1	1,332	1.2	1,993	1.7	1,475	1.3	10,601	9.2	8,946	249.1	4,340	17.8	2,429
1937	35,455	30.5	30,768	26.5	...	0.0	688	0.6	211	0.2	4	0.0	68	0.1	344	0.3	73	0.1	1,298	1.1	2,037	1.7	1,662	1.4	11,241	9.7	8,688	245.0	5,740	18.7	2,340
1938	36,748	31.6	35,999	31.0	...	0.0	1,862	1.6	269	0.2	1	0.0	80	0.1	507	0.4	103	0.1	1,065	0.9	2,078	1.8	1,862	1.6	13,584	11.7	9,801	267.0	7,111	19.7	2,565
1939	37,822	32.6	30,520	26.3	...	0.0	201	0.2	102	0.1	...	0.0	58	0.0	249	0.2	171	0.1	761	0.6	2,034	1.7	1,551	1.3	10,772	9.3	8,008	211.7	4,575	15.0	2,726
Average of 1930-39	32,644	27.8	28,657	24.4	17	0.0	974	0.8	152	0.1	18	0.0	80	0.1	266	0.2	111	0.1	1,259	1.1	1,793	1.5	1,383	1.3	10,308	8.8	8,168	251.9	4,938	17.1	2,329
Average of 1935-39	36,072	31.0	31,302	27.0	1	0.0	961	0.9	198	0.2	5	0.0	70	0.1	325	0.3	107	0.1	1,169	1.0	2,014	1.7	1,557	1.3	11,368	9.8	8,779	243.7	5,461	17.4	2,478
1940	38,833	33.4	29,100	25.0	...	...	834	0.7	243	0.2	6	0.0	42	0.0	399	0.3	98	0.1	732	0.6	1,934	1.7	1,270	1.1	9,441	8.1	7,823	201.4	4,763	16.4	2,852

Table No. 12.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1940.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	March	April	May	June	July	August	Sep.	Oct.	Nov.	Dec.	Total.
(1-44)	<i>I.—Infectious and Parasitic Diseases.</i>													
1, 2	Typhoid and paratyphoid fever	17	21	12	21	28	32	45	54	51	48	46	24	399
3	Typhus fever	...	...	...	2	...	...	...	...	...	...	...	...	2
4	Relapsing fever ("spirillum obermeieri")	...	...	...	...	...	...	...	...	...	...	...	...	...
5	Undulant fever	...	...	...	...	...	...	...	...	...	...	...	...	...
6	Small-pox	43	78	106	182	143	103	61	17	10	18	19	54	834
7	Measles	15	39	25	42	21	27	9	12	9	12	13	19	243
8	Scarlet fever	...	...	...	...	...	...	...	...	...	1	...	...	1
9	Whooping cough	...	1	2	2	1	...	...	...	1	...	...	...	7
10	Diphtheria	4	6	11	7	6	2	6	10	6	9	9	3	79
11	Influenza—													
	(a) With respiratory complications	1	...	2	1	1	2	2	1	3	1	...	1	15
	(b) Without respiratory complications	1	4	...	2	2	4	2	3	1	2	4	2	27
12	Cholera	...	...	...	...	...	...	...	6	...	...	...	...	6
13	Dysentery	20	27	20	22	23	29	50	50	31	30	27	28	357
14	Plague	...	...	...	...	...	...	...	...	...	...	...	...	...
15	Erysipelas	...	...	...	1	...	...	1	...	...	...	2	2	6
16:1	Acute poliomyelitis	...	1	...	...	...	...	...	...	...	1	1	...	3
16:2	Acute poliomyelitis	...	...	...	...	...	...	...	...	...	...	...	...	...
17	Encephalitis lethargica	...	4	...	3	...	1	1	1	...	...	...	...	10
18	Cerebro-spinal fever	3	3	1	1	4	2	4	4	3	3	3	2	33
19	Glanders	...	...	...	...	...	...	...	...	...	...	...	...	...
20	Anthrax	...	...	...	...	...	...	...	...	...	...	...	...	...
21	Rabies shown under 176 (a)	...	...	...	...	...	...	...	...	...	...	...	...	...
22	Tetanus	14	7	11	11	11	8	9	10	4	5	13	13	116
(23:32)	Tuberculosis (all forms)													
23	Tuberculosis of respiratory system	120	124	132	121	136	111	126	133	146	124	121	126	1,520
24	Tuberculosis of central nervous system	18	15	15	24	29	15	14	19	15	21	25	16	226
25	Tuberculosis of intestines and peritoneum	8	10	14	8	12	10	19	8	14	11	10	14	138
26	Tuberculosis of vertebral column	...	2	1	...	1	2	...	...	2	3	...	1	12
27	Tuberculosis of other bones and joints	2	...	...	...	1	2	2	4	2	...	...	1	14
28	Tuberculosis of skin and subcutaneous tissues	...	...	...	...	...	...	...	...	...	...	...	1	1
29	Tuberculosis of lymphatic system (abdominal and bronchial glands excepted)	...	1	...	1	1	...	2	1	1	1	...	...	8

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1940—Contd.

Classification No	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL
	<i>I.—Infectious and Parasitic Diseases.—contd.</i>													
30	Tuberculosis of genito-urinary system ...	...	...	1	...	...	...	...	...	...	...	...	...	1
31	Tuberculosis of other organs ...	...	...	...	...	...	...	...	...	1	...	...	...	1
32	Disseminated tuberculosis ...	1	5	1	2	1	1	...	...	...	1	1	...	13
33	Leprosy ...	6	5	4	5	6	4	4	7	9	6	4	7	67
34	Syphilis ...	2	3	1	5	3	3	4	3	3	1	2	1	31
35 : 1	Gonorrhoeal or purulent ophthalmia ...	...	...	...	...	...	...	...	...	...	...	...	...	...
35 : 2	Other venereal diseases ...	...	1	...	...	...	...	...	...	...	1	...	...	2
36	Purulent infection, septicaemia ...	10	3	14	9	17	12	18	9	10	13	13	8	136
37	Yellow fever ...	...	...	...	...	...	...	...	...	...	...	...	...	...
38 : a	Malaria ...	12	10	12	3	9	4	6	10	2	11	8	11	98
38 : b	Remittent fever ...	63	67	74	73	72	62	58	51	61	53	44	54	732
39 : a	Kala-azar ...	...	...	...	...	...	...	...	...	...	1	1	1	3
39 : b	Other diseases due to protozoa ...	1	...	...	...	...	...	...	...	...	...	...	...	1
40	Ankylostomiasis ...	...	1	...	...	...	...	...	...	...	...	...	...	1
41	Hydatid cysts—													
	(a) Liver ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(b) Other organs ...	...	...	...	...	...	...	...	...	...	...	...	...	...
42	Other diseases due to helminths ...	...	1	...	1	...	...	2	...	1	...	1	...	6
43 : 1	Actinomycosis ...	...	...	...	...	...	...	...	...	...	...	...	...	...
43 : 2 a	Sprue ...	3	6	2	3	3	2	3	3	2	8	3	7	45
43 : 2 b	Other mycoses ...	...	...	...	...	...	1	...	...	...	...	...	...	1
44	Other infectious or parasitic diseases—													
	1. Vaccinia ...	...	...	...	...	...	1	...	...	...	...	...	...	1
	2. Other sequelae of vaccination ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	3. German measles ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	4. Varicella ...	...	...	1	...	1	3	...	1	1	...	...	1	8
	5. Mumps ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	6. Other diseases included under 44 ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(45-55)	<i>II.—Cancer and other Tumours.</i>													
45	Cancer of the buccal cavity and pharynx ...	3	2	5	4	...	3	2	1	3	8	5	3	39
46	Cancer of the digestive organs and peritoneum—													
	(a) Oesophagus ...	1	...	1	3	1	...	2	3	2	1	2	1	17
	(b) Stomach and duodenum ...	3	8	3	3	4	4	4	5	4	7	6	5	56
	(c) Rectum ...	1	1	3	1	...	...	2	1	...	3	...	2	14
	(d) Liver and biliary passages ...	1	2	...	2	1	3	2	4	1	...	...	3	19
	(e) Pancreas ...	...	...	...	...	...	...	1	...	...	...	...	1	2
	(f) Peritoneum ...	...	2	...	...	...	...	...	...	...	...	...	...	2
	(g) Other digestive organs ...	4	...	2	...	2	1	...	1	1	1	4	3	19

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1940—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL.
	<i>II—Cancer and other Tumours—contd.</i>													
47	Cancer of the respiratory organs ...	2	1	8	4	8	1	3	3	2	3	3	4	42
48	Cancer of the uterus ...	2	2	1	4	2	4	3	...	3	4	...	2	27
49	Cancer of the other female genital organs ...	...	1	1	...	1	...	1	1	...	...	...	...	5
50	Cancer of the breast ...	1	2	1	2	1	1	...	1	...	4	3	2	18
51	Cancer of the male genito-urinary organs ...	3	...	1	1	1	1	1	1	1	...	2	...	12
52	Cancer of the skin ...	...	...	...	...	...	1	...	...	...	...	...	...	1
53	Cancer of the other or unspecified organ ...	2	5	5	6	3	6	5	7	4	4	2	5	54
54	Non-malignant tumours—													
	(a) Female genital organs ...	...	...	...	...	2	...	...	...	1	...	...	1	4
	(b) Other sites ...	...	...	1	...	...	...	1	...	1	...	...	...	3
55	Tumours of undetermined nature—													
	(a) Female genital organs ...	...	...	...	...	1	...	...	...	1	...	...	1	3
	(b) Other sites ...	3	...	2	4	1	3	3	2	...	2	1	2	23
(56-69)	<i>III.—Rheumatism, Diseases of Nutrition and of Endocrine Glands, and other General Diseases.</i>													
56	Rheumatic fever ...	...	1	2	1	3	3	3	3	5	1	3	1	26
57 : 1	Chronic rheumatism ...	...	...	...	1	...	...	...	...	...	...	...	...	1
57 : 2	Rheumatoid arthritis, osteoarthritis ...	...	1	1	...	1	...	...	1	...	...	...	...	4
58	Gout ...	...	...	...	...	...	1	...	...	...	...	...	...	1
59	Diabetes ...	6	7	10	5	19	16	13	15	8	12	7	9	127
60	Scurvy ...	...	...	...	...	...	...	...	...	...	...	...	...	...
61	Beri-beri ...	...	...	...	...	...	...	...	...	...	1	...	...	1
62	Pellagra ...	...	...	...	...	...	...	...	...	1	...	...	...	1
63	Rickets ...	65	63	59	45	90	78	87	59	66	81	65	74	832
64	Osteomalacia ...	...	...	...	...	...	...	...	...	...	...	...	...	...
65	Diseases of the pituitary gland ...	...	...	...	...	...	...	...	...	...	...	...	...	...
66	Diseases of the thyroid and parathyroid glands—													
	(a) Simple goitre ...	...	...	1	...	1	...	...	...	...	1	...	...	3
	(b) Exophthalmic goitre ...	...	...	...	...	1	...	1	...	1	...	...	...	3
	(c) Myxoedema, cretinism ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(d) Tetany ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(e) Other diseases included under 66 ...	...	...	...	...	...	...	...	...	...	...	...	...	...
67	Diseases of the thymus ...	...	...	...	...	...	...	...	...	...	...	...	1	1
68	Diseases of the adrenals ...	1	...	...	...	1	...	...	...	...	...	...	...	2
69	Other general diseases ...	3	2	2	1	1	3	1	1	4	2	1	1	22
(70-74)	<i>IV.—Diseases of the Blood and Blood-forming Organs.</i>													
70	Haemorrhagic conditions—													
	(a) Purpura ...	...	1	...	...	1	2	...	...	1	1	...	...	6
	(b) Haemophilia ...	1	1	...	...	...	1	...	...	...	1	...	2	6

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1940—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL
	<i>IV—Diseases of the Blood and Blood-forming Organs—Contd.</i>													
71 : a	Pernicious anaemia ...	9	4	1	10	6	2	5	3	3	4	7	9	63
71 : b	Other anaemias and chlorosis ...	177	184	150	125	152	141	146	140	157	161	156	168	1,857
72 : a	Leukaemia...	2	1	2	...	2	...	...	1	1	...	1	1	11
72 : b	Aleukaemia (lymphadenoma) ...	1	...	...	...	...	...	1	...	...	...	...	1	3
73	Diseases of the spleen ...	1	...	...	1	...	...	...	...	...	1	...	...	3
74	Other diseases of the blood and blood-forming organs ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(75-77)	<i>V.—Chronic Poisoning.</i>													
75	Alcoholism (acute or chronic) ...	...	...	...	...	...	...	...	...	...	...	...	...	...
76	Chronic poisoning by other organic substances.	...	...	...	...	...	...	...	...	...	...	...	...	...
77	Chronic poisoning by mineral substances—													
	(1) Occupational lead poisoning	...	...	...	...	...	...	...	...	...	...	...	...	...
	(2) Mercury ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(3) Other chronic poisoning by mineral substances ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(78-89)	<i>VI.—Diseases of the Nervous System and Sense Organs.</i>													
78	Encephalitis—													
	(a) Cerebral abscess ...	...	1	1	...	1	...	...	1	...	1	...	...	5
	(b) Other diseases included under 78 ...	6	6	5	3	10	12	7	5	6	7	14	8	89
79	Meningitis ...	13	10	12	7	7	9	3	7	7	8	7	10	100
80	Tabes dorsalis (locomotor ataxy) ...	...	...	...	...	...	...	...	...	...	...	...	...	...
81	Other diseases of the spinal cord ...	2	...	2	...	...	1	...	2	...	1	1	...	9
82 : a	1. Cerebral haemorrhage ...	2	10	8	8	5	2	9	6	6	4	3	10	73
	2. Apoplexy (lesion unstated) ...	1	3	3	1	2	3	4	5	6	6	3	4	41
	3. (a) Mania ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(b) Malancholia ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(c) Dementia ...	...	...	...	...	...	...	...	...	...	...	...	...	...
82 : b	1. Cerebral embolism ...	...	...	1	1	2	...	...	1	1	...	1	...	7
	2. Cerebral thrombosis ...	2	6	5	5	4	1	3	2	3	4	3	...	38
	3. Cerebral softening ...	1	...	...	...	...	...	...	...	...	...	...	...	1
82 : c	1. Hemiplegia ...	10	13	6	15	5	8	7	8	7	8	6	6	99
	2. Other paralyzes of unstated origin ...	3	10	3	11	3	5	1	5	9	12	5	4	71
83	General paralysis of the insane ...	...	...	...	...	...	...	...	...	...	...	...	...	...
84	Other forms of insanity ...	...	...	1	...	...	...	...	...	...	...	...	...	1
85	Epilepsy ...	5	3	2	...	4	...	...	3	1	2	3	1	24
86	Infantile convulsions—													
	(a) Under 5 years ...	47	36	46	44	50	40	48	44	34	44	49	39	521
	(b) Above 5 years ...	...	...	...	1	1	...	4	1	...	...	...	...	7

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1940—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL
	<i>VI.—Diseases of the Nervous System and Sense Organs.—contd.</i>													
87	Other diseases of the nervous system—													
	(a) Chorea													
	(b) Neuritis, neuralgia				1						1			2
	(c) Paralysis agitans				1	1							1	3
	(d) Disseminated sclerosis													
	(e) Other diseases included under 87.	2				1			2		2			7
88	Diseases of the eye and annex													
89 : a	Otitis, and other diseases of the ear				1					2				3
89 : b	Diseases of the mastoid sinus	1			2		1		1			1		6
(90-103)	<i>VII.—Diseases of the Circulatory System.</i>													
90	Pericarditis	2		1						1	1	1	1	7
91	Acute endocarditis	1	1		1	2	1				1			7
92	1-5 chronic endocarditis, valvular diseases	4	1	2	3	5	4	6	1	1	3	5	1	36
93 : a	Acute myocarditis			1										1
93 : b	Myocardial degeneration—													
	1. Fatty heart			2							1	1		4
	2. Cardio-vascular degeneration													
	3. Other diseases included under 93 b			1	1	3		2		2	3	3	2	17
93 : c	Myocarditis, not returned as acute or chronic.	4	2		4			3	3	4	3	1	3	27
94	Diseases of the coronary arteries, angina pectoris	12	18	15	15	10	12	6	11	12	13	13	16	153
95	Other diseases of the heart—												9	
	(a) Disordered action of heart						2		1	1			2	6
	(b) Other diseases included under 95—				1									1
	1. Dilatation of heart (cause unspecified).	3	3	1	1	4	3		2	2	1	2	1	23
	2. Heart disease, undefined	6	4	7	5	5	2	5		3	3	6	4	50
96	Aneurysm		2	3	2	3	2	2	2	1	1	1	5	24
97 : 1	Arterio-sclerosis, with cerebral haemorrhage													
97 : 2	Arterio-sclerosis, with record of other cerebral vascular lesion											1		1
97 : 3	Arterio-sclerosis, without record of cerebral vascular lesion			1	1			2			1		1	6
98	Gangrene	1	4		2	3	5	3	4	3	1	6	3	35
99	Other diseases of the arteries	1		1	1				1		3	2		9
100	Diseases of the veins (varix.) haemorrhoids, phlebitis, etc.)					2	1			1	1	1		6
101	Diseases of the lymphatic system (lymphangitis, etc.)	1	1				1	1				1	1	6
102	Abnormalities of blood-pressure	4	2		5	5	1	2	6	4	5	7	3	44
103	Other diseases of the circulatory system		1			1	3		3	1				9

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1940—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL
(104-114)	<i>VIII.—Diseases of the Respiratory System.</i>													
104	Diseases of the nasal fossae and annexa ...	...	1	...	...	...	...	...	1	...	...	...	...	2
105	Diseases of the larynx ...	...	...	1	2	...	...	...	...	...	...	...	...	3
106 : a	Acute bronchitis ...	...	...	5	1	...	...	1	1	4	1	...	1	14
106 : b	Chronic bronchitis ...	49	37	35	32	22	28	41	23	26	31	30	29	383
106 : c	Bronchitis, not defined as acute or chronic ...	11	8	8	12	15	14	10	15	11	7	10	19	140
107	Broncho-pneumonia ...	333	291	427	410	468	431	525	470	387	362	383	402	4,889
108	Lobar pneumonia ...	24	12	13	17	21	19	4	15	21	16	9	6	177
109	Pneumonia (not otherwise defined) ...	211	215	234	249	277	210	211	188	160	197	208	183	2,543
110 : 1	Empyema ...	1	3	...	1	1	3	...	1	1	4	1	4	20
110 : 2	Other pleurisy ...	1	3	1	2	1	6	1	3	7	4	1	1	31
111	Congestion and hæmorrhagic infarct of lung, etc. ...	17	7	8	3	16	6	8	10	9	8	10	8	110
112	Asthma ...	94	93	85	84	94	83	78	93	85	89	101	110	1,089
113	Pulmonary emphysema ...	...	1	...	...	1	...	...	...	...	1	...	...	3
114 : a	Chronic interstitial pneumonia, including occupational diseases of the lung ...	...	...	...	...	...	1	...	...	1	...	...	...	2
114 : b	Other diseases included under 114 ...													
	1. Gangrene of the lung ...	...	...	...	...	...	1	1	1	...	...	...	...	3
	2. Other diseases included under 114b ...	2	1	4	2	...	6	2	3	2	3	5	2	32
(115-129)	<i>IX.—Diseases of the Digestive System.</i>													
115 : 1	Diseases of the teeth and gums ...	...	...	...	...	...	...	1	...	...	...	...	...	1
115 : 2	Ludwig's angina ...	...	...	1	1	2	2	1	2	...	...	1	...	10
115 : 3	Diseases of the tonsils ...	1	1	...	2	1	1	...	1	...	...	1	1	9
115 : 4	Other diseases included under 115 ...	...	...	1	...	1	...	...	...	...	1	...	...	3
116	Diseases of the oesophagus ...	...	...	...	...	...	...	...	...	...	...	...	...	...
117	Ulcer of the stomach or duodenum ...	4	1	1	1	2	4	8	4	...	1	4	3	33
118	Other diseases of stomach ...	...	3	2	1	...	1	2	...	...	1	1	1	12
119 : 120	Diarrhoea and enteritis ...	54	59	51	58	64	80	120	136	90	73	63	65	913
121	Appendicitis ...	1	2	3	5	5	4	4	...	3	5	4	2	38
122 : a	Hernia ...	2	1	...	2	2	1	2	2	1	2	3	1	21
122 : b	Intestinal obstruction ...	4	4	5	3	2	2	4	5	7	3	5	2	46
123	Other diseases of the intestines ...	4	3	...	2	2	1	...	1	1	1	4	...	16
124	Cirrhosis of the liver ...	10	15	9	12	6	9	7	11	10	6	9	11	115
125 : 1	Acute-yellow atrophy ...	...	1	1	...	1	...	...	...	1	...	...	...	4
125 : 2	Other diseases of the liver ...	17	7	5	6	6	7	7	6	12	10	8	14	105
126	Biliary calculi ...	...	1	...	1	...	...	...	2	1	...	1	...	6
127	Other diseases of the gall bladder and ducts ...	2	3	...	4	1	...	1	3	...	1	...	1	16
128	Diseases of the pancreas ...	3	1	...	...	1	1	...	...	2	...	...	...	8
129	Peritonitis without stated cause ...	6	6	6	6	8	7	2	4	7	5	2	5	64

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1940—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL
(130-139)	<i>X—Non-Veneral Diseases of the Genito-urinary System and Annexa.</i>													
130	Acute nephritis	...	3	1	1	...	...	1	...	1	1	1	1	10
131	Chronic nephritis	7	2	5	4	7	2	4	8	3	4	6	4	56
132	Nephritis (not stated to be chronic or acute)	17	23	17	15	11	16	10	13	15	25	16	19	197
133	Other diseases of the kidney and annexa	4	1	4	3	4	8	1	3	8	2	4	5	47
134	Calculi of the urinary passages	...	...	1	2	...	2	...	...	...	...	...	1	6
135 : a	Cystitis	...	1	...	...	...	...	...	1	...	1	2	1	6
135 : b	Other diseases of the bladder	...	1	...	...	1	...	1	...	1	...	...	...	4
136 : a	Stricture of the urethra	1	...	...	...	...	...	...	...	...	...	...	...	1
136 : b	Other diseases of the urethra, etc.,	...	...	1	...	...	1	1	1	1	...	...	...	5
137	Diseases of the prostate	1	...	...	...	1	1	3	1	2	2	2	1	14
138	Non-venereal diseases of the male genital organs	1	...	...	...	1	...	2	...	...	...	...	...	4
139	Diseases of the female genital organs—													
	(a) Diseases of the ovary, fallopian tube and parametrium	...	1	...	...	2	...	2	1	1	1	...	...	8
	(b) Diseases of the uterus	...	...	1	1	...	1	...	...	...	2	...	...	5
	(c) Diseases of the breast	...	...	...	...	...	...	...	...	...	...	...	...	...
	(d) Other diseases of the female genital organs	...	...	...	...	...	...	...	...	...	...	...	1	1
(140-150)	<i>XI.—Diseases of Pregnancy, Child-birth and the Puerperal State.</i>													
140	Post abortive sepsis	...	1	...	...	...	1	...	...	1	1	1	1	6
141	Abortion not returned as septic	1	1	...	1	...	2	...	...	2	...	...	1	8
142	Ectopic gestation	1	...	...	...	...	2	...	...	1	...	...	...	4
143	Other accidents of pregnancy	...	1	3	1	1	1	...	1	1	1	1	...	11
144	Puerperal haemorrhage—													
	(a) Placenta praevia	1	2	...	1	...	...	2	1	...	...	1	...	8
	(b) Other puerperal haemorrhage	3	1	1	1	2	1	1	3	2	...	3	2	20
145	Puerperal sepsis not returned as post abortion													
	(a) Puerperal septicaemia and pyaemia	3	...	2	1	4	2	2	4	2	7	5	1	33
	(b) Puerperal tetanus	...	...	...	...	...	...	...	...	...	...	...	...	...
146	Puerperal albuminuria and convulsions	2	2	1	1	1	2	2	2	2	1	2	5	23
147	Other toxæmias of pregnancy	...	4	...	...	...	1	...	...	...	...	2	...	7
148 : a	Puerperal phlegmasia alba dolens not returned as septic	...	...	...	...	...	...	...	...	...	...	...	...	...
148 : b	Puerperal embolism and sudden death	1	1	...	...	1	...	1	1	4	1	2	1	13
149	Other accidents of child-birth	2	3	1	...	2	3	2	1	1	3	2	5	25
150	Other or unspecified conditions of the puerperal State—													
	(1) Puerperal insanity	...	...	...	...	...	...	...	...	...	...	...	...	...
	(2) Puerperal diseases of the breast	...	...	...	...	...	...	...	...	...	...	...	...	...
	(3) Child-birth (unqualified)	2	3	...	...	...	...	1	1	...	1	...	...	8

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1940—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL.
(151-153)	<i>XII—Diseases of the Skin and Cellular Tissue.</i>													
151	Carbuncle, boil	1	2	1	...	2	...	4	2	1	1	2	1	17
152	Cellulitis, acute abscess	5	4	4	4	3	7	3	7	...	6	1	2	46
153	Other diseases of the skin and its annexa	1	...	...	1	1	1	2	...	2	3	1	2	14
(154-156)	<i>XIII—Diseases of the Bones and Organs or Locomotion.</i>													
154	Acute infective osteomyelitis and periostitis	1	1	1	...	...	...	...	...	2	...	...	1	6
155	Other diseases of the bones	...	...	...	...	...	...	...	...	...	1	1	1	3
156 : a	Diseases of the joints	...	...	1	...	1	...	1	...	...	...	...	...	3
156 : b	Diseases of other organs of locomotion	...	...	...	...	...	...	...	...	...	...	...	...	...
(157)	<i>XIV.—Congenital Malformations.</i>													
157	Congenital malformations	9	4	1	2	...	5	3	5	8	5	5	2	49
(158-161)	<i>XV.—Diseases of Early Infancy.</i>													
158	Congenital debility	188	220	209	123	161	166	205	233	187	205	206	204	2,307
159	Premature birth	78	74	86	62	59	41	89	94	92	108	83	85	951
160	Injury at birth	7	4	2	2	1	1	3	1	3	3	3	...	30
161	Other diseases peculiar to early infancy—													
	(a) Atelectasis	4	4	7	4	11	10	8	9	11	7	7	11	93
	(b) Icterus neonatorum	3	7	7	3	4	3	7	4	5	3	3	2	51
	(c) Other diseases included under 161—													
	1. Diseases of the umbilicus	1	1	1	...	...	1	...	...	...	1	1	...	6
	2. Pemphigus neonatorum	...	...	...	...	1	...	...	...	...	...	...	...	1
	3. Other diseases included under 161c	5	3	3	5	2	3	2	1	2	5	2	9	42
(162)	<i>XVI.—Old age.</i>													
162 : a	Senile dementia	...	...	...	1	...	...	...	...	...	...	...	...	1
162 : b	Other forms of senile decay	209	177	166	167	173	150	142	197	178	189	169	183	2,100
(163-198)	<i>XVII.—Deaths from Violence.</i>													
(163-171)	<i>Suicide.</i>													
163 : c	By solid or liquid poisons and corrosive substances	6	1	4	...	1	3	1	3	1	3	2	2	27
164	By poisonous gas	...	...	...	...	...	...	...	...	...	...	...	...	...
165	By hanging or strangulation	2	...	...	...	...	...	...	1	2	1	...	...	6
166	By drowning	...	...	...	1	...	...	...	...	1	2	1	1	6
167	By firearms	...	1	...	...	...	...	...	...	...	...	...	...	1
168	By cutting or piercing instruments	1	1	...	2	...	...	...	...	1	1	1	...	7
169	By jumping from high places	1	3	1	1	...	...	1	3	1	...	...	...	11
170	By crushing	...	...	...	...	...	1	...	...	1	2	...	1	5
171 : e	By other means	...	...	1	...	3	...	1	...	1	...	2	1	9

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1940—Contd.

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sep.	Oct.	Nov.	Dec.	TOTAL.
(172-175)	<i>Homicides.</i>													
172	Infanticide (under one year) ...	...	...	...	...	...	...	...	1	...	...	...	...	1
173	Homicide by firearms ...	1	...	...	...	...	...	...	...	...	...	...	...	1
174	Homicide by cutting or piercing instruments ...	4	...	2	1	8	3	4	3	2	2	3	...	32
175	Homicides by other means ...	2	...	4	3	1	2	2	...	1	4	1	...	20
(176-194)	<i>Accidental Deaths.</i>													
176	Attack by venomous animals—													
	(a) Hydrophobia ...	...	1	...	...	...	...	...	...	...	2	4	...	7
	(b) Snake bite ...	...	...	1	...	...	...	...	...	...	1	1	...	3
	(c) Attack by other venomous animals included in 176 ...	...	...	...	...	...	...	...	...	...	...	...	...	...
177	Food poisoning ...	...	...	...	...	...	...	...	...	...	...	...	...	...
178	Accidental absorption of irrespirable or poisonous gas—													
	(a) Carbon monoxide ...	...	...	...	1	1	...	1	...	...	2	...	...	5
	(b) Marsh gas or sewer gas ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(c) Chloroform ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	(d) Accidental absorption of any other irrespirable or poisonous gas included in 178 ...	...	...	...	...	...	...	...	...	...	...	...	...	...
179	Other acute accidental poisoning (not by gas)...													
	(a) Salvarsan and other organic preparations of arsenic ...	...	...	...	...	...	1	1	...	...	...	...	1	3
	(b) Other acute accidental poisoning not by gas included in 179 ...	2	...	...	...	3	3	1	1	3	1	2	1	17
180	Conflagration ...	...	...	...	...	...	...	...	...	...	...	...	...	...
181	Accidental burns (conflagration excepted) ...	9	10	10	7	7	2	3	5	7	2	12	25	99
182	Accidental mechanical suffocation ...	...	...	...	...	...	...	...	2	...	...	1	...	3
183	Accidental drowning ...	...	...	1	4	5	...	6	3	5	43	...	2	69
184	Accidental injury by firearms ...	...	...	...	...	...	...	...	...	...	...	...	...	...
185	Accidental injury by cutting or piercing instruments ...	...	...	...	...	...	...	...	...	...	...	...	...	...
186	Accidental injury by fall, crushing, etc. ...	23	29	19	13	17	21	24	18	21	28	34	26	273
187	Cataclysm ...	...	...	...	...	...	...	...	...	...	...	...	...	...
188	Injury by animals (poisoning by venomous animals excepted) ...	...	...	...	...	...	...	...	...	...	...	...	...	...
189	Hunger or thirst ...	2	...	...	...	...	2	...	...	...	...	...	1	5
190	Excessive cold ...	...	...	...	...	...	...	...	...	...	...	...	...	...
191	Excessive heat ...	...	1	...	...	2	...	...	...	...	...	...	...	3
192	Lightning ...	...	...	...	...	...	...	...	...	...	...	...	...	...
193	Electricity (lightning excepted) ...	...	...	1	...	1	...	...	1	...	...	...	...	3

Table No. 12—Contd.

TABLE OF DEATHS BY CAUSES AND MONTHS IN 1940—*Concluded.*

Classification No.	SPECIFIC CAUSES OF DEATH.	Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	TOTAL
	<i>XVII.—Deaths from Violence—contd.</i>													
194	Other and unstated forms of accidental violence—													
	1. Inattention at birth ...	...	...	...	...	...	...	...	...	...	...	...	...	...
	2. Other causes included under 194 ...	9	4	2	4	4	4	5	4	7	6	9	6	64
195	Violent deaths of unstated nature (i.e., accidental, suicide, etc.) ...	6	9	10	9	12	13	9	10	7	10	8	6	109
196	Wounds of war ...	...	...	...	...	...	...	...	...	...	1	...	...	1
197	Execution of civilians by belligerent armies ...	...	...	...	...	...	...	...	...	...	...	...	...	...
198	Execution ...	...	...	...	...	...	...	...	...	...	...	...	...	...
(199-200)	<i>XVIII.—Ill-defined Diseases.</i>													
199	Sudden death ...	1	...	1	1	...	...	...	...	...	1	1	...	5
200	Cause of death unstated or ill-defined ...													
	1. Heart failure ...	57	71	70	52	52	49	46	47	48	60	57	51	660
	2 : a Fever not defined ...	13	14	12	18	15	13	10	15	22	12	18	20	182
	2 : b Other ill-defined causes ...	23	12	17	17	14	8	18	21	21	20	23	15	209
	3. Cause not specified ...	...	2	3	1	...	2	1	4	3	5	2	4	27

Table No. 13.

DEATHS AMONG INFANTS BY CAUSES MONTHS AND AGES IN 1940.

Cause of Deaths.	Total.	MONTHS.												AGES.			
		Jan.	Feb.	Mar.	April	May	June	July	Aug.	Sept.	Oct.	Nov.	Dec.	Under 1 week.	1 to 4 weeks.	4 weeks to 6 months.	6 to 12 months.
38a Malaria	5	..	..	2	1	..	..	..	..	..	..	..	2	..	1	2	2
38b Ague and Remittent Fever	19	1	2	3	..	2	1	3	2	4	1	..	..	..	..	2	17
6 Small-pox	196	13	21	30	45	30	12	17	5	3	5	1	14	..	5	73	118
7 Measles	63	2	10	6	10	6	9	1	5	5	4	1	4	..	..	15	48
8 Scarlet Fever	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
9 Whooping Cough	5	..	1	1	2	1	..	..	..	..	..	..	..	..	..	4	1
10 Diphtheria	23	..	2	1	3	2	..	2	6	2	3	2	..	..	1	5	17
11 Influenza	9	..	1	..	..	..	..	2	1	2	1	1	1	..	1	1	7
12 Cholera	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
13 Dysentery	66	..	6	3	3	7	6	19	6	6	3	4	3	..	1	18	47
14 Plague	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
18 Cerebro-Spinal Fever	1	..	..	..	..	..	..	..	1	..	..	..	..	..	..	..	1
23 Tuberculosis of Respiratory system	9	..	..	1	1	..	1	2	1	1	..	1	1	..	..	2	7
24-32 Other Tuberculosis Diseases	28	3	..	7	3	..	..	2	4	2	1	4	2	..	..	6	22
34 Syphilis	21	1	2	2	3	1	3	3	3	2	1	1	1	2	7	11	1
63 Rickets	90	5	4	5	1	4	2	11	13	8	11	15	11	..	..	21	69
86a Convulsions	489	41	42	42	41	43	43	42	34	29	52	47	33	99	81	165	144
106 Bronchitis	51	4	2	6	4	5	5	3	5	5	5	4	3	1	2	17	31
107-109 Pneumonia (all forms)	2,482	120	139	220	206	253	247	323	224	204	174	187	185	19	49	890	1,524
104, 105, 110-114 Other Respiratory Diseases	17	1	2	1	2	3	..	2	2	1	2	1	..	4	3	4	6
118-1 Gasteritis	2	..	1	..	1	..	..	..	..	..	..	..	..	2	..	..	..
119-120 Diarrhoea and Enteritis	471	28	22	24	35	35	42	66	65	46	43	32	33	26	92	170	183
157 Congenital Malformation	17	9	2	..	1	..	1	2	1	..	..	1	..	12	1	4	..
158 Atrophy, Debility and Marasmus	2,489	203	256	223	133	169	169	211	247	218	226	217	217	818	774	658	239
159 Premature-Birth	896	74	54	82	54	55	41	89	90	85	108	82	82	750	140	6	..
160 Injury at Birth	20	6	1	..	2	1	1	3	1	..	2	3	..	19	1	..	..
161a Atelectasis	79	4	3	6	5	13	11	7	8	5	1	7	9	26	3	..	..
200-2b Suffocation Over-Lying	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..	..
200-2a G Fever not defined	64	4	4	3	8	3	3	5	7	6	6	5	10	8	11	28	17
Other Causes	211	21	11	14	17	16	24	26	20	22	3	13	24	35	5	86	85
Total	7,823	540	598	690	581	649	621	841	751	656	652	629	635	1,871	11,78	2,188	2,586

DEATHS BY CAUSES BY

No. in Short List.	Corresponding No. in detailed List.	Causes of deaths.	CASTES.														
			Jains.		Brahmins.		Lingaits.		Bhatias.		Banias.		Hindus of other Castes.		Hindus scheduled class.		
			Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
1	1-2	Typhoid and Para Typhoid Fever	18	9	37	23	1	2	3	6	14	7	119	50	55	44	
2	7	Measles	2	1	7	6	3	2	...	1	...	1	38	47	...	...
3	8	Scarlet Fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	9	Whooping Cough	...	...	...	2	...	...	...	...	...	2	3	...	...	...
5	10	Diphtheria	1	...	6	5	...	...	1	1	4	3	17	15	3	2
6	11	Influenza	1	...	2	2	...	...	...	...	...	8	12	...	...	...
7	17	Encephalitis Lethargica	...	...	...	...	...	...	...	...	...	2	4	...	...	...
8	18	Cerebro-Spinal Fever	0	...	...	1	...	...	...	...	2	...	9	2	...	...
9	23	Tuberculosis of Respiratory System	9	7	32	38	4	5	2	5	13	15	405	252	40	46	
10	24-32	Other Tuberculosis Diseases	4	15	17	27	...	2	1	...	9	11	79	85	19	22	
11	34	Syphilis	1	...	1	...	...	...	...	...	...	1	7	2	5	...
12	80-83	General Paralysis of the insane, Tabes Dorsalis	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	45-53	Cancer, Malignant Diseases	14	3	18	12	...	...	5	...	14	3	71	30	3	2
14	59	Diabetes	4	...	15	7	...	...	2	...	7	1	13	6	...	...
15	82	Cerebral Haemorrhage, etc.	11	1	25	17	1	...	2	1	5	1	62	57	7	8	
16	90-95	Heart Disease	13	1	29	6	...	...	6	2	11	4	66	19	4	1
17	96	Aneurysm,	1	...	2	...	...	...	...	...	...	6	...	...	...	...
18	97-103	Other Circulatory Diseases	3	...	6	3	...	...	1	...	8	...	28	15	1	2
19	106	Bronchitis	5	4	13	11	5	5	2	2	7	5	121	107	45	38	
20	107-109	Pneumonia (all forms)	76	87	221	159	97	61	13	12	98	76	1,998	1,652	838	764	
21	104, 105, 110, -114.	Other Respiratory Diseases	11	8	36	21	17	9	1	1	14	9	368	245	105	86	
22	117	Peptic Ulcer	...	...	...	...	...	1	...	...	1	...	11	2	2	1
23	119-120	Diarrhoea and Enteritis	12	7	33	24	6	3	...	3	13	10	188	160	72	67	
24	121	Appendicitis	3	1	2	2	1	...	...	...	1	...	5	3	4	...
25	124	Cirrhosis of Liver	3	2	17	15	1	1	1	...	4	3	34	11	3	1	
26	125-127	Other Diseases of Liver, etc.	2	2	8	6	...	...	1	1	8	2	30	12	4	6
27	115, 116, 118, 122, 123, 128, 129.	Other Digestive Diseases	6	1	13	5	2	...	2	...	2	4	50	14	11	7	
28	130-132	Acute and Chronic Nephritis.	6	1	15	16	...	...	2	1	8	5	45	27	5	2
29	140-145	Puerperal Sepsis	...	1	...	1	...	...	...	...	...	...	24	...	...	1
30	141, 144, 146, -150.	Other Puerperal Causes	...	6	...	16	...	2	...	...	4	...	45	...	...	11
31	157-161	Cong. Debility, Premature Birth, Malformation, etc.	40	28	89	71	45	48	5	3	37	27	937	733	279	337	
32	162	Senility	6	14	47	63	13	11	5	9	17	19	436	527	117	173	
33	163-171	Suicide	3	...	1	...	...	1	...	1	3	1	25	7	...	1
34	172-198	Other Violence	11	6	23	19	1	1	...	5	9	13	279	77	30	19	
35	16	(A) Small-pox	10	5	19	25	14	14	5	1	4	10	263	207	45	57	
	14	(B) Plague	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	39a	(C) Kala Azar	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	38a	(D) Malaria	3	1	4	5	...	1	...	1	...	1	32	18	3	3	
	38b	(E) Ague and Remittent Fever	2	4	7	8	12	10	...	2	2	3	179	153	65	72	
	4	(F) Relapsing Fever
	200-2a	(G) Fever not defined	6	6	6	12	9	...	5	...	28	32	9	10
	12	(H) Cholera	0	3	3
13	(J) Dysentery	1	3	18	9	6	2	1	...	7	...	7	80	61	40	24	
33	(K) Leprosy	...	...	0	...	...	...	...	...	1	...	...	35	14	1	2
36	199-200	(L) Other defined Diseases	58	42	123	142	40	35	15	11	55	63	872	1,032	268	351	
		Causes III-defined or unknown	18	5	49	26	3	...	6	2	16	13	210	99	44	30	
Still born			45	19	107	84	26	8	12	12	35	42	617	530	208	182	
Total			Males		364	941	272	82	404	7,161	2,190						
			Females		271	805	217	70	327	5,848	2,138						

No. 14.

SEX AND CASTE IN 1940.

CASTES.																Total.		Persons.
Mussalmans.	Parsees.	Jews.	Indian Christians.	Anglo-Indians.	Europeans.	Buddhists.	Other and unknown Castes.											
SEX.																		
Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
29	14	10	9	2	1	16	15	...	1	2	1	1	1	...	...	256	143	399
8	16	1	...	...	...	5	6	...	...	...	1	...	...	...	...	119	124	243
...	1	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	1
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	2	5	7
7	1	1	...	...	...	5	7	...	...	...	...	...	...	...	...	45	34	79
6	1	2	1	1	...	5	...	...	...	1	...	...	...	...	...	26	16	42
1	1	...	1	...	...	...	...	...	...	1	...	...	...	...	...	4	6	10
9	2	...	1	...	1	1	1	...	...	1	...	...	...	...	...	24	9	33
269	214	14	6	3	...	72	51	2	8	4	...	4	...	...	...	873	647	1,520
40	44	1	1	...	2	14	19	...	2	...	...	...	...	...	...	184	230	414
4	2	...	...	...	...	3	5	...	...	...	...	...	...	...	...	21	10	31
...
40	17	16	22	2	3	23	11	2	1	7	7	...	...	...	...	215	112	327
15	4	13	23	1	...	4	2	...	3	3	2	1	...	...	...	79	48	127
39	21	27	15	4	3	21	16	...	1	1	2	...	...	...	...	205	125	330
46	12	34	34	1	1	25	8	3	2	2	1	1	...	...	...	241	91	332
7	...	...	...	1	...	6	...	...	...	1	...	...	...	...	...	24	...	24
17	5	7	5	...	...	2	6	2	2	1	1	...	...	...	...	76	40	116
85	55	7	5	...	...	9	9	1	2	...	...	...	...	...	...	294	243	537
619	504	36	25	13	9	120	108	6	3	8	3	1	...	...	2	4,144	3,456	7,609
191	102	13	13	1	3	22	16	1	...	...	...	1	1	...	...	781	514	1,295
7	2	1	...	...	...	4	...	1	...	...	...	...	...	...	...	27	6	33
70	75	23	19	2	5	56	51	6	5	1	2	...	...	...	...	482	431	913
7	2	2	...	...	...	2	2	...	...	...	1	...	...	...	...	27	11	38
9	2	...	2	...	...	3	1	...	...	...	...	1	...	...	...	76	39	115
24	6	2	4	1	2	6	2	1	1	...	...	...	...	...	...	87	44	131
29	12	2	5	...	...	12	9	2	...	2	...	...	...	...	...	133	57	190
22	13	36	30	2	...	6	11	...	1	3	2	...	...	...	1	152	111	263
...	7	...	...	...	1	...	4	...	...	...	...	...	...	...	...	...	39	39
...	30	...	4	...	2	...	4	...	1	...	1	...	1	...	...	...	127	127
291	263	20	22	16	9	112	99	4	4	4	1	...	...	2	4	1,937	1,593	3,530
247	227	43	50	10	13	28	23	1	...	...	2	...	...	...	...	972	1,129	2,101
9	3	6	3	...	...	4	...	1	...	3	...	...	...	...	...	55	17	72
109	28	19	8	1	...	26	9	4	...	6	3	1	...	5	6	522	196	718
70	40	3	5	...	1	16	19	...	...	...	...	1	...	...	...	449	385	834
...	3	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	...	3
13	5	1	1	1	1	4	1	...	...	...	...	...	...	...	...	62	36	98
85	119	...	1	1	...	4	2	1	...	...	...	...	...	...	...	358	374	732
17	12	...	5	...	...	10	16	...	...	...	1	...	...	...	...	86	96	182
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3	3	6
39	21	5	3	...	2	11	12	1	1	1	...	1	...	...	...	211	146	357
6	1	...	...	...	...	4	3	...	...	...	...	...	...	...	...	47	20	67
310	443	65	49	9	13	73	87	3	6	5	4	3	1	...	...	1,899	2,275	4,174
126	43	43	34	13	3	48	35	6	1	3	6	...	...	3	1	599	302	901
277	192	24	27	8	6	70	71	4	2	4	...	1	...	23	18	1,459	1,193	2,652
2,936	...	447	...	85	...	784	...	48	...	60	...	16	...	10	...	15,800	...	...
...	2,373	...	403	...	75	...	670	...	45	...	40	...	6	...	14	...	13,300	29,100

Table No. 15.

TABLE SHOWING BY RACE THE RATE OF MORTALITY PER 1,000 OF POPULATION FROM DIFFERENT CAUSES OF DEATHS IN 1940.

Race and Caste.	Small-pox.	Measles.	Plague.	Scarlet fever.	Kala-Azar.	Enteric fever.	Malaria.	Ague and Remittent fever.	Relapsing fever.	Influenza.	Cholera.	Diar-rhoea and Enteritis.	Dysentery.	Tuber-culosis.	Respi-ratory diseases.	Acci-dents.	All other causes.	Total
Hindus (scheduled class)	0.9	...	...	...	...	0.9	...	1.3	...	...	...	1.3	0.6	1.3	1.8	0.4	33.0	41.9
Hindus of all other Castes	0.8	0.2	...	...	...	0.4	...	0.5	...	...	...	0.7	0.3	1.5	1.1	0.6	17.8	24.0
Hindus all Castes	0.8	0.1	...	...	...	0.5	...	0.7	...	...	...	0.7	0.3	1.4	1.2	0.6	19.7	26.3
Mussalmans	0.5	0.1	...	...	...	0.2	...	1.0	...	...	...	0.7	0.2	2.7	1.4	0.7	17.8	25.4
Parsees	0.1	...	...	...	...	0.3	...	...	...	...	...	0.7	0.1	0.4	0.4	0.5	12.0	14.7
Jews	0.1	...	...	...	...	0.3	0.2	0.1	...	0.1	...	0.8	0.2	0.6	0.5	0.1	15.4	18.6
Christians	0.5	0.2	...	...	...	0.5	...	...	...	...	...	1.7	0.4	2.4	0.6	0.5	15.6	22.6
Anglo-Indians	...	...	...	...	...	0.1	...	0.1	...	...	...	1.6	0.3	1.7	0.1	0.6	8.7	13.2
Europeans	...	0.1	...	...	...	0.3	...	...	...	0.1	...	0.3	0.1	0.4	...	1.0	8.3	10.6
Bhuddhists	0.6	...	...	...	...	1.2	...	...	...	...	...	...	0.6	2.5	1.2	0.6	6.7	13.5
Other and unknown Castes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	9.9	11.7	21.7
Total	0.7	0.1	...	...	...	0.4	0.1	0.6	...	0.8	...	0.8	0.3	1.7	1.1	0.6	18.0	25.0

DEATHS IN DIFFERENT HOSPITALS FROM PRINCIPAL

Year.	Month.	Day.	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25
HOSPITALS.			Typhoid and Paratyphoid Fever (1, 2).	Measles (7).	Scarlet Fever (8).	Whooping Cough (9).	Diphtheria (10).	Influenza. (11).	Encephalitis Lethargica (17).	Cerebro-Spinal Fever (18).	Tuberculosis of Respiratory System (23).	Other Tuberculosis Diseases (24-32).	Syphilis (34).	General Paralysis of the Insane, Tabes Dorsalis (80, 83)	Cancer, Malignant Diseases (45-53).	Diabetes (59).	Cerebral Haemorrhage, etc. (62).	Heart Disease (90-95).	Aneurism (96).	Other Circulatory Diseases (97-109)	Bronchitis (106).	Pneumonia (all forms) (107-109).	Other Respiratory Diseases, (104, 105, 110-114).	Peptic Ulcer (117).	Diarrhoea and Enteritis (119-120).	Appendicitis (121).	Cirrhosis of Liver (124).
Adams Wylie Memorial Hospital			2	...	...	...	...	...	...	...	3	1	...	...	1	...	3	1	...	...	9	10	1	...	3	...	...
Albless Cama Hospital			3	...	...	...	...	...	...	1	4	12	2	...	3	...	3	1	...	...	1	24	3	...	26	...	1
Arthur Road Hospital			41	10	1	1	64	1	...	25	4	45	...	...	...	...	2	...	...	...	...	73	...	2	13	...	...
Bai Jerbai Wadia Hospital for Children			7	...	...	...	...	...	...	1	1	35	4	...	...	...	1	1	...	5	5	60	6	1	71	...	7
Bai Motlabai and Sir D. M. Petit Hospital			3	3	...	...	4	...	1	1	...	...	1	8	...	...	...	...	...
Bai Yamunabai L. Nair Hospital			18	...	...	...	...	...	...	...	7	7	...	2	6	1	3	3	...	2	2	19	3	...	7	...	1
Bhatia General Hospital			9	...	...	...	...	...	...	...	...	...	...	...	1	2	...	1	...	...	...	7	2	...	...	...	1
B. D. Petit Parsee General Hospital			9	...	...	...	...	1	...	...	3	1	...	...	11	11	14	14	...	1	2	14	17	...	10	2	1
Byramji Jijeebhoy Hospital for Children			5	...	...	...	3	...	...	...	17	39	5	...	4	...	2	1	...	1	1	53	8	1	38	1	4
Colaba Station Hospital (Military)			1	...	...	...	...	...	...	...	...	...	...	...	1	...	1	...	...	1	...	4	...	...	1	...	...
Coculdas Tejpal Hospital			15	...	...	...	...	5	...	2	67	19	1	...	11	5	12	13	5	6	11	72	15	5	12	5	4
King Edward VII Memorial Hospital			39	...	...	...	...	...	2	1	39	73	3	2	33	16	28	17	6	20	13	157	58	6	44	4	7
Matunga Leper Asylum		
Maratha Hospital			540	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
Marine Lines Hospital (Military)		
Masina Hospital			1	...	...	...	...	1	...	...	...	...	...	1	...	...	...	...	...
Municipal Maternity Homes		
Nowroji Wadia Maternity Hospital			2	1	...	...	1	...	1	1	...	...	...	23	4	...	28	...	...
Other Private Maternity Hospitals			2	...	2	1	...	...	...	9	1	...	3	...	...
Other Private Hospitals			13	...	...	...	1	1	...	...	4	12	2	...	12	15	7	5	...	1	...	36	10	2	16	2	3
Parsee Lying in Hospital			1	1	...	...	...	...	...
Police Hospitals		
Sir Harkisandas Narottamdas Hospital			44	...	...	...	...	...	...	...	1	14	...	...	6	2	2	8	...	2	...	21	5	1	...	3	...
Sir J. J. Hospital			27	...	...	...	...	1	3	3	167	30	3	...	40	6	40	22	2	15	11	120	34	12	23	4	5
St. Joseph's Foundling Home			1	4	...	...	...	...	...	...	...	2	9	...	1	13	...	1
St. George's Hospital			9	3	...	...	...	...	...	1	11	3	...	...	8	5	6	4	1	6	4	15	2	...	9	2	2
Total			242	13	1	1	68	8	6	34	874	296	24	4	144	64	128	94	14	60	63	736	169	31	317	23	37

No. 16.

CAUSES IN THE CITY OF BOMBAY DURING THE YEAR 1940.

26	27	28	29	30	31	32	33	34	35												36		
Other Diseases of Liver, etc. (125-127).	Other Digestive Diseases (115, 116, 118, 122, 123, 128, 129).	Acute and Chronic Nephritis (130-132).	Puerperal Sepsis (140, 145).	Other Puerperal Causes (141-144, 146-150).	Congenital Debility, Premature Births, Malformations, etc., (157-161).	Senility (162).	Suicide (163-171).	Other Violence (172-198).	OTHER DEFINED DISEASES.												Causes ill-defined or unknown (199-200).	Still-born.	TOTAL.
									A.	B.	C.	D.	E.	F.	G.	H.	J.	K.	L.				
									Small-pox (6).	Plague (14).	Kala-Azar (39a).	Malaria (38a).	Ague and Remittent Fever (38b).	Relapsing Fever (4).	Fever not defined (200-2a.)	Cholera (12).	Dysentery (13).	Leprosy (33).	Other Defined Diseases.				
2	...	5	...	...	2	...	...	...	0	...	...	3	...	...	...	...	...	4	2	3	52	
...	4	2	6	29	244	...	...	1	2	...	...	1	...	...	5	...	1	...	38	10	353	427
...	1	...	...	...	8	...	...	...	227	...	2	4	...	...	...	5	14	...	38	5	4	586
4	6	3	...	...	57	...	...	...	...	...	...	3	...	...	...	...	11	...	53	8	3	354
4	8	...	3	12	128	...	...	...	...	...	...	1	...	...	1	...	2	...	12	2	176	191
2	4	4	1	3	7	1	...	...	...	...	...	1	...	...	...	...	4	...	16	27	23	151
...	1	...	...	...	4	...	...	...	...	...	...	...	...	...	...	...	...	...	4	2	9	34
1	1	17	...	...	5	3	...	6	...	...	...	...	...	...	...	...	2	...	31	5	3	182
2	5	3	...	...	44	...	...	1	...	...	...	1	...	...	...	...	9	...	54	16	...	318
1	1	...	...	...	...	...	1	3	...	...	...	3	...	...	2	...	...	...	5	2	3	27
9	12	10	...	...	3	1	...	...	...	...	...	3	...	...	...	...	7	1	72	32	1	435
19	45	18	3	4	13	12	...	16	...	...	...	20	...	...	3	...	25	...	254	109	4	1,109
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	60	...	...	...	60
...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1	540
...	...	1	...	2	4	...	...	...	...	...	...	...	...	...	...	...	...	...	1	...	8	11
...	...	...	...	1	94	...	...	1	...	...	...	...	...	...	1	...	...	...	14	3	202	114
...	1	1	5	29	274	...	...	...	...	...	...	4	...	...	6	...	3	...	35	4	475	423
...	3	7	1	11	110	...	...	...	...	...	...	1	...	...	1	...	...	1	17	3	221	173
3	6	9	2	7	65	2	...	...	...	...	...	...	1	...	1	...	3	1	40	18	108	300
1	...	...	...	...	13	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	12	17
...	...	...	...	...	1	3	...	1	...	...	...	...	...	...	...	...	...	...	3	1	...	9
7	4	7	2	2	16	2	...	...	...	...	...	...	...	...	5	...	4	...	43	19	27	220
23	30	21	...	...	4	27	...	10	...	...	1	7	...	...	1	...	23	1	186	122	5	1,024
...	...	...	...	...	41	1	...	...	1	...	...	...	...	...	11	...	1	...	5	4	1	95
1	3	4	...	2	11	...	...	2	...	...	...	...	...	...	1	...	2	...	15	12	8	144
76	135	113	23	102	1148	52	1	43	232	...	3	52	1	...	38	5	111	64	940	406	1650	7,096	

Table No. 17.

TABLE OF DEATHS BY AGES, SEXES AND CAUSES IN 1940.

No. in Short List.	Corresponding No. in detailed List.	Causes of deaths.	Under 7 days.		1 to 4 weeks.		4 weeks to 6 months.		6 to 12 months.		1 and 2 years.		2 to 5 years.		5 to 10 years.		10 to 15 years.		15 to 20 years.		
			Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
1	1-2	Typhoid and Para Typhoid Fevers	...	1	...	...	...	6	9	29	19	45	44	34	43	24	18	28	17	34	26
2	7	Measles	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
3	8	Scarlet Fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
4	9	Whooping Cough	...	...	...	...	...	1	3	...	1	...	...	...	...	...	...	...	...	...	...
5	10	Diphtheria	...	...	...	...	...	5	9	...	8	12	6	13	15	5	3	...	1	...	...
6	11	Influenza	...	...	...	...	...	1	4	...	3	...	...	...	...	...	...	...	...	...	2
7	17	Encephalitis Lethargica	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
8	18	Cerebro Spinal Fever	...	...	...	...	...	...	...	...	1	...	...	...	...	...	...	...	...	...	...
9	23	Tuberculosis of Respiratory System	...	...	...	...	...	2	3	...	4	...	3	7	3	3	7	12	34	30	75
10	24-32	Other Tuberculous diseases	...	...	...	...	...	3	3	...	18	4	33	18	23	17	18	20	13	8	28
11	34	Syphilis	...	1	...	5	...	2	7	...	4	...	...	...	...	...	...	...	...	...	...
12	80-83	General Paralysis of the insane, Tabes Dorsalis	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
13	45-53	Cancer, Malignant diseases	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
14	59	Diabetes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
15	82	Cerebral Haemorrhage, etc.	...	2	...	...	...	1	...	...	...	...	...	...	...	...	...	...	...	...	4
16	90-95	Heart diseases	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
17	96	Aneurysm	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
18	97-103	Other Circulatory diseases	...	...	...	...	...	...	2	...	2	...	...	...	...	...	...	...	...	...	1
19	106	Bronchitis	...	1	...	1	...	6	11	...	18	13	21	22	18	18	5	3	...	2	4
20	107-109	Pneumonia (all forms)	...	13	6	21	28	472	418	756	768	743	745	478	516	155	188	69	83	102	60
21	104, 105, 110, 114	Other Respiratory diseases	...	2	2	1	2	3	1	4	2	3	3	4	6	4	3	1	3	4	2
22	117	Peptic Ulcer	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
23	119-120	Diarrhoea and Enteritis	...	17	9	54	38	89	81	89	94	71	68	43	33	7	6	2	1	11	5
24	121	Appendicitis	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	1
25	124	Cirrhosis of liver	...	...	...	...	...	...	...	2	1	13	13	16	8	5	4	1	2	...	2
26	125-127	Other diseases of liver, etc.	...	1	...	...	...	1	...	1	2	4	11	12	3	2	2	3	...	1	3
27	115, 116, 118, 122, 123, 128 & 129	Other digestive diseases	...	5	...	...	7	6	2	4	1	...	3	6	2	...	4	...	1	7	...
28	130-132	Acute and Chronic Nephritis	...	...	...	...	...	...	...	...	...	...	3	1	9	5	7	1	...	...	3
29	140-145	Puerperal Sepsis	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
30	141, 144, 146, 150	Other Puerperal, causes	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	7
31	157-161	Cong. debility, Premature birth, Malformation, etc.	971	704	500	419	336	332	115	124	14	12	1	2	...	...	...	...	...	...	...
32	162	Senility	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
33	163-171	Suicide	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	3
34	172-198	Other Violence	...	6	6	2	1	3	1	5	4	8	24	15	28	23	15	6	16	13	13
	6	(A) Small pox	...	...	5	...	35	38	52	66	41	53	62	72	45	51	17	12	23	21	21
	14	(B) Plague	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	39a	(C) Kala-Azar	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	38a	(D) Malaria	...	...	1	...	2	...	2	3	3	3	...	2	4	...	1	3	...	3	2
	38b	(E) Ague and Remittent Fever	...	...	...	...	1	...	1	6	11	10	14	18	21	22	26	6	32	13	21
35	4	(F) Relapsing Fever	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
	200-2a	(G) Fever not defined	...	4	4	5	6	13	15	8	9	7	12	7	17	...	5	...	4	2	4
	12	(H) Cholera	...	...	...	...	1	...	8	10	20	27	30	23	31	1	1	...	...	...	...
	13	(J) Dysentery	...	...	...	...	1	...	8	10	20	27	30	23	31	1	1	...	...	...	...
	33	(K) Leprosy	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
		(L) Other defined diseases	66	33	43	28	142	102	125	135	215	198	225	225	72	73	48	66	52	144	144
36		Causes ill-defined or unknown	12	3	2	2	6	4	10	6	40	27	13	16	9	8	9	4	5	3	3
		All ages	1 102	769	641	537	1 150	1 038	1 277	1 309	1 323	1 297	1 058	1 085	429	480	234	292	329	442	442
		Persons	1 871	1 178	2 188	2 586	2 620	2 143	909	526	771	771	771	771	771	771	771	771	771	771	771
		Percentage to the total mortality by age periods	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...

TABLE OF DEATHS BY AGES, SEXES AND CAUSES IN 1940—contd.

No. in Short List.	Corresponding No. in detailed List.	Causes of deaths.	20 to 30 years.		30 to 40 years.		40 to 50 years.		50 to 60 years.		60 and over.		Age unspecified.		Total		Persons.
			Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	Male.	Female.	
1	1-2	Typhoid and Para Typhoid Fevers	86	40	38	22	18	4	11	8	2	256	143	399
2	7	Measles	1	2	119	124	243
3	8	Scarlet Fever	1
4	9	Whooping Cough	2	5	7
5	10	Diphtheria	45	34	79
6	11	Influenza	4	2	2	1	1	2	3	...	8	3	...	26	16	42	
7	17	Encephalitis Lethargica	...	1	1	2	1	...	...	...	...	3	...	4	6	10
8	18	Cerebro-Spinal Fever	5	3	2	...	5	...	2	1	1	1	...	24	9	33	
9	23	Tuberculosis of Respiratory System	234	264	238	155	198	63	99	24	43	15	...	873	647	1,520	
10	24-32	Other Tuberculosis diseases	28	69	28	31	8	17	7	7	3	3	...	184	230	414	
11	34	Syphilis	...	...	5	...	2	...	...	...	1	1	...	21	10	31
12	80-83	General Paralysis of the insane, Tabes dorsalis
13	45-53	Cancer, Malignant diseases	6	5	16	16	70	25	60	29	63	34	...	215	112	327	
14	59	Diabetes	2	...	4	2	16	6	26	14	31	25	...	79	48	127	
15	82	Cerebral Haemorrhage, etc.	6	7	21	5	34	22	58	19	80	60	...	205	125	330	
16	90-95	Heart diseases	16	11	40	7	49	9	56	13	70	40	...	241	91	332	
17	96	Aneurysm	2	...	10	...	8	...	4	...	...	...	...	24	...	24
18	97-103	Other Circulatory diseases	7	2	11	3	12	3	23	8	21	11	...	76	40	116	
19	106	Bronchitis	5	23	34	40	54	29	69	39	57	38	...	294	243	537	
20	107-109	Pneumonia (all forms)	326	224	322	152	295	91	210	75	182	111	...	4,144	3,465	7,609	
21	104, 105, 110, 114	Other Respiratory diseases	51	54	108	57	178	65	204	139	214	175	...	781	514	1,295	
22	117	Peptic Ulcer	7	1	7	1	6	...	3	2	2	1	...	27	6	33	
23	119-120	Diarrhoea and Enteritis	13	13	26	18	16	14	21	6	23	45	...	482	431	913	
24	121	Appendicitis	8	...	6	5	4	...	3	...	2	...	...	27	11	38
25	124	Cirrhosis of liver	6	2	7	1	14	3	7	5	5	3	...	76	39	115	
26	125-127	Other diseases of liver, etc.	13	6	16	2	13	5	11	7	9	4	...	87	44	131	
27	115, 116, 118, 122, 123, 128 & 129	Other digestive diseases	17	11	31	10	30	6	14	2	13	5	...	133	57	190	
28	130-132	Acute and Chronic Nephritis	6	12	15	11	28	11	30	13	66	42	...	152	111	263	
29	140-145	Puerperal Sepsis	...	29	...	6	...	1	39	39	78
30	141, 144, 146, 150	Other Puerperal, causes	...	70	...	45	...	5	127	127	254
31	157-161	Cong. debility, Premature birth, Malformation, etc.	...	...	...	...	...	...	...	...	...	...	...	1,937	1,593	3,530
32	162	Senility	...	...	...	...	2	1	60	46	908	1,082	...	972	1,129	2,101
33	163-171	Suicide	14	10	18	3	10	2	3	1	6	...	...	55	17	72
34	172-198	Other Violence	113	46	142	19	85	12	45	12	38	29	...	522	196	718	
	6	(A) Small-pox	109	44	43	21	9	4	2	3	6	...	...	449	385	834
	14	(B) Plague
	39a	(C) Kala-Azar	1	...	1	...	...	...	...	1	...	...	...	3	...	3
	38a	(D) Malaria	21	6	13	8	3	6	6	2	...	4	...	62	36	98	
	38b	(E) Ague and Remittent Fever	67	102	85	70	83	50	29	20	18	6	...	358	374	732	
35	4	(F) Relapsing Fever
	200-2a	(G) Fever not defined	9	11	7	1	5	5	12	2	7	1	...	86	96	182	
	12	(H) Cholera	...	...	1	1	...	...	...	...	...	...	...	3	3	6
	13	(J) Dysentery	23	13	27	12	23	8	21	8	15	8	...	211	146	357	
	33	(K) Leprosy	10	2	7	9	17	5	6	3	6	1	...	47	20	67	
		(L) Other defined diseases	233	541	225	370	208	165	120	98	125	97	...	1,899	2,275	4,174	
36		Causes ill-defined or unknown	42	42	75	44	120	41	141	49	115	53	...	599	302	901	
All ages			1,491	1,668	1,632	1,150	1,626	680	1,367	652	2,141	1,901	...	15,800	13,300	29,100	
			Males		Females		Persons		Males		Females		Persons		Males		Females
			3,159	2,782	2,306	2,019	4,042	29,100									
Percentage to the total mortality by age periods																	

Table
DEATHS BY CAUSES AND

Number of	Nature of Occupation.	CAUSES OF							
		1-200	23	45-53	56	58	59	75	77 (1)
Order.	Groups.	All causes.	Tuber- culosis of res- piratory system.	Cancer, Malignant Disease.	Rheu- matic Fever.	Gout.	Diabetes.	Alcoholism.	Plumb- ism (Lead Poison- ing).
PRODUCTION OF RAW MATERIALS— CLASS A (I AND II).									
1	1-16	Pasture, agriculture, farm labourers, etc.	122	6	9	...	...	1	...
2	17-18	Fishing and hunting	28	...	...	...	...	1	...
3	19-21	Mines, metallic minerals, coal, etc., and petroleum wells	...	...	...	...	...	...	...
4	22	Quarries of hard rocks	3	...	...	...	...	...	...
5	23-24	Salt works, extraction of saltpetre, alum, etc.	...	...	...	...	...	...	...
III.—INDUSTRY.									
6	25-27	Textiles, cotton mills, workers in cotton	108	6	...	...	...	...	...
	28	Jute spinning, weaving, etc.	7	...	1	...	...	...	...
	29-30	Rope, twine, and string making, workers in other fibres	...	...	...	...	...	...	...
	31-33	Woolen mills, blankets, carpets, etc.	3	...	...	...	...	...	...
	34-36	Workers in silk and hair (camel, horse, etc.)	3	...	...	...	...	...	...
	37	Dyeing, bleaching, calico printing, etc.	8	...	...	...	...	...	...
	38	Other textiles and millhands, weavers, etc., insufficiently described	860	55	8	...	...	...	...
7	39-42	Furriers workers in leather, bone, etc.	42	2	...	...	...	...	...
8	43-45	Sawyers, carpenters, basket makers, etc.	135	12	3	...	...	...	...
9	46-48	Workers in iron, makers of guns, etc.	34	2	3	...	...	...	...
	49	Workers in brass, copper and bell metal	11	2	2	...	...	...	...
	50	Workers in lead, quicksilver and other metals	21	3	...	...	...	...	...
	51	Workers in mints, die-sinkers, etc.	11	...	...	...	...	...	...
10	52-57	Workers in ceramics, glass, pottery, porcelain, bricks, etc.	8	...	...	...	...	...	...
11	58	Making of matches and explosives	1	...	...	...	...	...	...
	59	Making of aerated waters and ice	5	...	...	...	...	...	...
	60	Making of dyes, paints and ink	...	...	...	...	...	...	...
	61-62	Making, refining vegetable and mineral oils	8	...	...	...	...	...	...
	63	Making of paper, papier mache, etc.	2	...	...	...	...	...	...
	64	Making of soap, candles, perfumes, drugs	2	1	...	...	...	...	...
12	65-72	Bakers, butchers, fish-curers, flour-grinders, makers of other food	35	3	...	...	...	...	...
	73-74	Brewers, distillers, toddy drawers	...	...	...	...	...	...	...
	75	Making of tobacco, opium and ganja	69	11	2	...	...	...	...
13	76-79	Tailors, etc., makers of umbrellas, boots, hats and other articles of dress	160	27	3	...	...	...	...
	80	Washing, cleaning and dyeing clothes	82	6	1	...	...	...	...
	81-82	Barbers and other industries connected with the toilet	51	6	1	...	...	...	...
14	83-84	Furniture, cabinet, tent-makers, carriage painters, upholsterers, etc.	29	7	...	...	...	...	...
15	85-88	Building industries, lime burners, excavators, stone cutters, etc.	53	4	1	...	...	...	...
	89	House decorators, builders, painters, plumbers, tilers, etc.	33	5	1	...	...	...	...
16	90-92	Makers of vehicles, ships, aeroplanes, etc.	1	...	...	...	...	...	...
17	93	Gas works and electric light	28	4	1	...	...	...	...
	94	Printers, lithographers, engravers, etc.	46	5	2	...	...	...	...
18	95-97	Book-binders, makers of musical instruments, clocks, etc.	25	5	...	...	...	...	...
	98-100	Workers in jewellery, necklaces, toys, etc.	34	5	2	...	...	1	...
	101-102	Employees (not actors) in theatres, race-courses, contractors, etc.	10	2	1	...	...	...	...
	103	Sweepers, scavengers, etc.	142	11	...	...	...	...	...
IV.—TRANSPORT.									
19	104	Persons (not makers) concerned with aerodromes and aeroplanes	...	...	...	...	...	...	...
20	105-110	Persons employed in transport by water	104	9	2	1	...	...	...
21	111-112	Persons employed on construction, etc., of roads and bridges	10	1	...	...	...	...	...
	113-114	Managers and employers connected with vehicles	70	6	2	...	...	...	...
	115-116	Bullocks, ass, etc., owners and drivers	58	2	...	...	...	...	...
	117	Porters and messengers	7	1	...	...	...	...	...
22	118	Railway employees (other than labourers)	64	2	1	...	...	2	...
	119	Labourers and coolies of railways	73	5	2	...	...	...	...
23	120	Post, telegraph and telephone services	27	1	...	...	...	1	...

* Excluding intervening numbers in preceding columns.

No. 18.

OCCUPATIONS IN 1940—contd.

DEATH.

78-89	90-95	96	97-103	104-114	122A.	124-127	115-129	130-132	133-139	163-171	172-198		Death rate per 1,000 of actual workers by the Census of 1931.	Population by the Census of 1931
Disease of the Nervous System.	Valvular Disease of the Heart.	Aneu- rism.	Other diseases of the circulatory system.	Disease of the respiratory system.	Hernia.	Disease of the Liver.	Other Diseases of the digestive system*.	Bright's Disease.	Other Diseases of the urinary system.	Suicide.	Acci- dents.	All other Causes.		Actual workers.
...	3	...	...	33	...	3	5	5	3	...	12	42	14.8	8,237
...	1	...	...	7	...	...	...	...	...	...	3	14	11.4	2,453
...	...	...	...	1	...	...	...	...	...	...	...	1	136.3	86
...	...	...	...	...	...	...	...	...	...	...	...	...	...	22
...	...	...	...	...	...	...	...	...	...	...	...	...	...	969
...	...	...	...	57	...	1	2	...	...	...	2	39	...	114,959
...	...	...	...	4	...	...	...	...	...	...	...	2	...	77
...	...	...	...	3	...	...	...	...	...	...	...	...	8.5	82
...	...	...	...	2	...	...	...	...	...	...	1	...	...	24
...	...	...	...	2	...	...	...	...	...	...	...	5	...	12
...	...	...	...	2	...	...	...	...	...	...	...	...	...	934
7	4	1	6	362	2	3	22	3	1	2	30	354	...	445
2	1	...	...	20	...	1	2	...	...	...	1	13	31.0	1,354
2	3	...	...	42	...	3	2	...	...	...	11	57	21.0	6,418
...	...	...	...	18	...	...	...	...	...	...	2	9	21.9	1,550
...	...	...	...	3	...	...	...	...	...	...	1	2	39.0	282
...	...	...	...	3	...	1	...	1	...	...	2	10	15.7	1,330
...	...	...	...	4	...	...	...	1	...	...	...	5	215.6	51
...	...	...	...	1	...	...	...	...	...	...	3	4	12.0	667
...	...	...	...	1	...	...	...	...	...	...	...	1	10.4	96
...	...	...	...	1	...	...	...	1	...	...	...	3	70.4	71
...	...	...	...	6	...	...	...	...	...	...	...	2	500.0	16
...	...	...	...	...	...	...	...	...	...	...	1	1	...	16
...	...	...	...	...	...	...	...	...	...	...	...	1	16.6	240
...	...	...	...	18	...	1	...	1	...	...	...	11	15.2	2,299
...	...	...	...	...	...	...	...	...	...	...	...	...	...	422
...	...	...	...	23	...	...	2	...	...	2	...	27	183.0	377
5	4	...	2	54	...	1	4	...	1	...	7	52	9.8	16,192
2	4	...	...	37	...	1	2	1	1	...	2	25	14.6	5,588
...	3	...	...	17	...	...	2	...	1	1	3	17	16.6	3,068
...	1	...	1	9	...	...	2	2	...	...	...	7	24.5	1,179
2	...	...	...	17	1	...	3	3	...	...	1	21	...	3,371
...	1	...	...	8	...	2	...	1	...	1	...	13	25.5	771
...	1	...	...	...	...	1	...	...	...	...	...	10	1.2	771
...	2	...	1	3	...	1	1	...	...	...	6	19	23.2	1,205
2	2	...	...	8	...	1	2	1	...	...	2	19	21.1	2,171
...	...	...	...	11	...	...	...	...	...	...	1	8	27.3	914
...	...	...	...	5	...	...	...	1	...	2	1	14	14.6	2,316
2	1	...	...	4	...	...	...	...	...	...	...	2	5.3	1,889
1	...	...	...	51	...	4	4	1	1	...	3	66	23.7	5,996
...
...	...	...	...	...	...	...	...	...	...	...	...	...	...	45
2	5	1	2	26	...	4	6	3	...	1	11	31	4.9	20,996
2	...	...	...	5	...	...	...	...	...	...	...	2	8.1	1,222
2	3	...	1	19	...	...	4	2	2	...	11	18	795.4	88
1	...	...	...	26	1	...	1	...	...	...	2	25	6.6	8,714
...	1	...	...	1	...	...	...	...	...	...	1	3	1.4	4,953
1	3	...	1	23	...	2	2	2	...	...	7	18	6.3	10,152
2	1	...	...	27	1	2	2	1	...	1	9	21	22.8	3,192
...	...	...	...	8	...	...	1	...	...	...	2	12	19.7	1,366

Table
DEATHS BY CAUSES AND

Number of		Nature of Occupation.	CAUSES OF							
			1-200	23	45-53	56	58	59	75	77 (1)
Order	Groups.		All Causes.	Tuber- culosis of res- piratory system.	Cancer Malign- ant Disease.	Rheu- matic Fever.	Gout.	Diabetes.	Alcohol- ism.	Plumb- ism (Lead Poison- ing).
V.—TRADE.										
24-25	121-122	Bank managers, money-lenders, brokers, agents, etc., and employees	108	4	5	1	...	3	...	...
26-31	123-128	Traders (not makers) in various wares	120	7	8	...	...	3	...	...
32	129-130	Vendors of wine, liquors, aerated waters, hotel managers and servants	194	27	2	...	...	3	...	...
33	131-139	Dealers in food-stuffs, fish, milk, oil, sugar, etc.	205	11	5	...	...	1	...	...
34-36	140-143	Trade in clothing, toilet, furniture, building materials	39	4	4	...	...	...	...	...
37	144-146	Trade in means of transport, hirers of horses, etc.	10	...	...	...	...	...	...	...
38	147	Dealers in firewood, charcoal and other fuel	16	...	1	...	...	...	...	...
39	148-150	Dealers in jewellery, bangles, books, stationery, etc.	21	2	1	...	...	4	...	...
40	151	Dealers in rags, stable refuse, etc.	3	...	...	...	...	...	...	...
	152-153	Store and shopkeepers not defined, pedlars and hawkers	283	37	2	...	...	1	...	...
	154	All other trades	35	...	...	...	...	1	...	...
VI.—PUBLIC FORCE.										
41	155-156	Army	10	1	...	...	...	...	...	...
42	157	Navy	4	1	...	...	...	...	...	...
43	158	Air force	2	...	...	...	...	...	...	...
44	159-160	Police and village watchmen	26	2	2	...	...	...	...	...
VII.—PUBLIC ADMINISTRATION.										
45	161-164	Service of the State, Indian, Foreign and Municipal not assigned to any other group	86	4	3	...	...	4	...	...
VIII.—PROFESSIONS AND LIBERAL ARTS.										
46	165	Priests, ministers, etc.	45	3	2	...	...	2	...	...
	166	Religious mendicants, inmates of monasteries, etc.	31	2	1	...	...	1	...	...
	167-168	Church and mission, temple, burial or burning ground service	8	1	1	...	...	...	...	...
47	169-170	Lawyers, all kinds and their clerks	20	...	2	...	...	2	...	...
48	171	Medical practitioners, all kinds of veterinary surgeons, dentists	33	1	1	...	...	3	...	...
	172	Midwives, vaccinators, compounders, nurses	12	3	2	...	...	1	...	...
49	173-174	Professors, teachers and educational clerks	55	6	3	...	...	...	...	...
50	175-179	Scribes, architects, authors, editors, music composers, etc.	36	2	4	...	...	5	...	...
IX.—PERSONS LIVING PRINCIPALLY ON THEIR INCOME.										
51	180	Persons living on rent, watans, pensions, etc.	181	6	11	...	...	6	...	...
X.—DOMESTIC SERVICE.										
52	181-183	Cooks, doorkeepers, grooms, motor drivers, etc.	316	50	9	...	...	1	...	...
XI.—INSUFFICIENTLY DESCRIBED OCCUPATIONS.										
53	184	Manufacturers, businessmen unspecified	55	7	2	...	...	1	...	...
	185	Cashiers, accountants, clerks otherwise unspecified	184	15	12	...	...	6	...	...
	186	Mechanics otherwise unspecified	74	11	4	...	...	...	...	...
	187	Labourers and workmen otherwise unspecified	853	71	15	...	...	3	...	...
XII.—UNPRODUCTIVE.										
54	188	Inmates of jails, asylums, hospitals and alms houses	3	...	...	...	...	...	...	...
55	189	Beggars and vagrants	111	17	2	...	...	...	...	...
	190	Procurers and prostitutes	7	...	...	...	...	...	...	...
	191	Other unclassified unproductive occupation	4	2	...	...	...	...	...	...
		Children and others following no occupation	23,277	1,006	175	25	1	70	...	...
Total			29,100	1,520	327	27	1	127	...	...

* Excluding intervening numbers in preceding columns.

No. 18.

OCCUPATIONS IN 1940—concluded.

DEATH.

78-89	90-95	96	97-103	104-114	122A.	124-127	115-129	130-132	133-139	163-171	172-198		Death rate per 1,000 of actual workers by the census of 1931.	Population by the Census of 1931.
Disease of the Nervous System.	Valvular Disease of the Heart.	Aneurism.	Other Diseases of the circulatory system*.	Disease of the respiratory System.	Hernia.	Disease of the Liver.	Other Diseases of the digestive system.*	Bright's Disease.	Other Diseases of the urinary system.	Suicide.	Accidents.	All other Causes.		Actual workers.
3	10	...	5	22	...	1	6	5	...	1	4	38	12.6	8,523
6	12	...	2	27	...	2	1	4	1	2	2	43	47.6	2,516
2	4	1	1	55	...	4	6	3	...	1	20	65	19.0	10,183
2	5	...	1	75	1	1	5	1	2	1	11	83	16.3	12,549
1	1	...	...	13	...	1	...	...	...	...	1	14	18.1	2,160
...	...	...	...	4	...	...	1	...	...	...	1	4	26.0	384
...	...	1	1	6	...	1	...	1	...	...	1	5	30.1	532
...	...	...	...	4	...	...	1	1	...	...	2	5	21.6	970
...	...	...	...	...	...	...	...	...	...	...	...	3	200.1	15
5	2	...	4	77	2	4	9	1	1	1	15	122	6.2	45,323
1	3	...	...	10	...	...	...	1	...	...	5	14	19.2	1,819
...	...	...	...	1	...	...	1	...	...	1	3	4	3.2	3,053
...	...	...	...	...	...	...	...	...	...	...	1	1	5.9	674
...	3	...	...	5	...	1	1	...	...	...	1	1	125.0	16
...	...	...	...	...	...	...	...	...	...	...	2	10	4.9	5,099
2	4	...	2	19	...	2	5	4	...	2	1	33	2.7	32,284
2	1	...	...	9	...	...	2	...	1	...	1	22	38.9	1,155
...	1	...	...	13	...	...	...	1	...	...	3	9	37.1	836
3	...	...	...	1	...	...	...	...	...	...	...	2	9.9	804
2	1	...	1	2	...	...	1	...	...	...	1	8	11.5	1,731
2	4	...	1	1	...	1	1	1	1	...	3	13	15.8	2,080
...	1	...	...	...	...	...	1	...	...	...	...	4	7.1	1,684
4	5	...	...	9	...	...	2	3	...	...	2	21	13.9	3,937
...	4	...	1	5	...	2	1	1	2	1	...	8	4.6	7,749
8	11	1	2	46	...	2	1	9	3	...	4	71	97.6	1,854
11	7	...	3	78	...	3	15	2	1	4	17	115	7.8	40,259
1	5	...	...	10	...	...	1	2	...	3	5	18	8.3	6,630
8	15	1	4	42	...	2	7	2	...	2	5	63	3.5	52,424
1	3	1	1	22	...	...	2	2	...	...	2	25	14.8	4,985
8	14	1	5	303	1	7	29	10	1	1	80	304	13.7	61,956
...	...	...	...	...	...	...	2	...	...	...	...	1	14.4	208
2	1	1	...	3	...	1	3	...	...	1	19	61	21.7	5,104
...	...	...	...	2	...	...	...	...	...	...	2	3	6.1	1,150
...	...	...	...	...	...	...	...	...	...	...	...	2	...	3,116
992	170	12	63	7,608	13	180	979	179	78	41	364	11,321	38.7	5,98,341
1,107	332	24	115	9,441	22	246	1,154	263	101	72	718	13,503	25.0	11,61,383

Table No. 21.

TABLE OF BIRTHS REGISTERED AND OF VACCINATIONS UNDER ONE YEAR OF AGE
PERFORMED IN THE YEAR 1940.

Ward.	Sections.	Total number of births exclusive of still-born.	Deaths under one year.	Number of infants surviving.	Number of infants vaccinated under one year.	Percentage of vaccinations to births registered.
A	Upper Colaba	116	16	100	435	60.08
	Middle and Lower Colaba	608	132	476		
	Fort, Southern	60	7	53	793	82.18
	Fort, Northern	905	164	741		
	Esplanade	588	78	510			335	56.97
B	Mandvi	1,011	235	776	712	70.43
	Chukla	656	104	552	579	88.26
	Umarkhadi	1,504	267	1,237	1,073	71.34
	Dongri	802	151	651	650	81.05
C	Market	948	155	793	789	83.23
	Dhobi Talao	1,394	243	1,151	1,208	86.67
	Fanaswadi	1,136	186	950	838	73.77
	Bhuleshwar	1,033	213	820	861	83.34
	Khara Talao	713	120	593	521	74.47
	Kumbharwada	766	186	580	778	101.56
D	Khetwadi	1,400	235	1,165	1,125	80.36
	Girgaum	1,404	219	1,185	1,327	94.52
	Chowpati	679	70	609	456	67.01
	Walkeshwar	567	68	499	331	58.38
	Mahalakshmi	1,164	230	934	869	74.66
E	Mazagon	1,165	309	856	1,009	86.61
	Tarwadi	1,489	280	1,209	1,081	72.60
	Second Nagpada	547	123	424	383	70.02
	Kamathipura	10,77	302	775	908	84.31
	Tardeo	10,46	189	857	780	74.57
	Byculla	2,186	659	1,527	1,660	75.93
	First Nagpada	226	36	190	200	88.49
F	Parel	2,276	348	1,928	1,476	64.85
	Sewri	731	191	540	670	91.65
	Sion	3,131	647	2,524	2,538	80.04
G	Mahim	2,924	537	2,387	3,093	105.78
	Worli	4,541	1,042		2,412	58.67
	Harbour, Docks, Railways and Unknown ... ..	...	81	3,418	252	
	Total	28,833	7,823	31,010	30,142	77.63

Table No. 22.

**SUMMARY OF SANITARY INSPECTIONS MADE AND SANITARY IMPROVEMENTS
SECURED BY THE S. M. I's, J. M. I's AND MEDICAL ASSISTANTS IN 1940.**

	No. of Inspections, etc., by	
	S. M. I's and J. M. I's.	Medical Assistants.
<i>A—Nature of Inspection or premises visited—</i>		
1. Dwelling Houses ...	12,729	33,391
2. Milch Cattle Stables ...	1,390	3,461
3. Other Stables ...	1,288	2,718
4. Dairies and Milkshops ...	4,207	3,695
5. Eating Houses ...	6,996	14,473
6. Other premises where food is sold ...	5,041	4,645
7. Aerated Water Works ...	103	83
8. Other Workshops and Factories ...	6,212	11,370
9. Accumulations of Refuse ...	1,549	3,829
10. Building Works ...	...	45
11. Drains and Fittings ...	5,202	13,600
12. Other Inspections and Inquiries ...	11,391	32,337
Total No. of Inspections ...	56,108	1,23,647
<i>B—Works, etc., completed—</i>		
1. Dwellings—		
(a) Linewashed ...	1,579	3,526
(b) Water supply provided ...	10	8
(c) Overcrowding abated ...	2	13
(d) insanitary dwellings evacuated ...	504	678
2. Stables—		
(a) Paved and drained ...	277	26
(b) Cleaned and refuse removed ...	17	35
(c) Licences cancelled ...	...	1
3. Eating Houses, Dairies, etc.—		
(a) Regulations enforced ...	926	1,794
(b) Licences cancelled ...	35	6
4. Factories and Workshops—		
Linewashing, etc., carried out ...	121	132
5. Drains, etc., repaired ...	2,208	4,671
6. Privies abolished ...	66	316
7. New W.C.s. provided ...	140	374
8. Accumulation of Refuse removed ...	583	1,268
9. Other Works completed ...	1,417	2,443
Total Sanitary Work completed:	7,885	15,291

Table No. 23.

METEOROLOGICAL DATA (GOVERNMENT OBSERVATORY, COLABA), LATITUDE 18°-53'-36" NORTH LONGITUDE 72°-48'-56" EAST.

Months.	WIND.		TEMPERATURE.						HUMIDITY AT 8 HOURS.		RAINFALL.				Numbers of rainy days.		
	Direction.	Mean Velocity in Miles per hour.	Mean Maximum Temperature.	Departure from Normal.	Highest in month.	Mean Minimum Temperature.	Departure from Normal.	Lowest in month.	Mean.	Departure from Normal.	Total rainfall in the month.	Departure from Normal.	Heaviest fall in one day.			Minimum fall in one day.	
													Inches.	Date.		Inches.	Date.
1940.			°	°			°	°	%	%	"	"	"	"	"	"	
January	N. N. E.	6.2	84.2	+1.6	90.0	68.4	+2.0	65.0	69	+1	0.77	+0.68	0.64	18th	0.13	19th	2
February	N.	6.4	84.4	+1.6	90.2	69.9	+2.9	63.3	70	+2	0.36	+0.32	0.38	4th	0.38	4th	1
March	N. N. W.	7.8	84.2	-1.5	88.4	71.5	-0.1	67.8	66	-6	0.24	+0.20	0.19	11th	0.01	10th	3
April	N. N. W.	6.7	88.2	-0.2	91.8	75.8	±0.0	72.3	73	-1	0.00	-0.04	...	...	...	...	...
May	W. N. W.	6.1	91.3	+0.6	93.3	80.8	+1.6	78.6	73	-1	0.00	-0.68	...	...	...	...	...
June	W. S. W.	9.3	88.7	+0.5	93.1	79.1	+0.8	74.8	80	-1	29.98	+10.30	5.64	18th	0.02	6th & 12th	20
July	W.	13.6	85.6	+0.4	88.9	77.7	+1.4	74.7	86	+1	21.03	-2.92	3.72	19th	0.01		28
August	W. S. W.	10.8	85.0	+0.2	87.4	76.6	+0.9	73.8	86	+2	28.27	+15.07	6.42	14th	0.01	23rd	26
September	W. S. W.	6.4	86.5	+1.5	88.0	76.9	+1.6	73.4	81	-2	11.26	+0.97	4.51	20th	0.01	1st, 9th & 17th & 15th	18
October	E. S. E.	6.2	89.9	+1.3	94.3	76.4	+1.2	64.4	77	-1	4.89	+2.83	3.00	16th	0.01			6
November	N. N. E.	5.7	91.7	+2.7	95.3	75.8	+3.8	72.2	68	-2	0.76	+0.37	0.75	26th	0.01	28th	2
December	N.	6.2	86.2	-0.2	91.9	69.5	+1.0	63.8	64	-4	0.00	-0.05	...	...	...	...	...

INDEX.

PAGE

Administration and Divisions of the City	31
Adulteration of Food	41
Analyst, Municipal, Annual Report of	63
Appendix—Supplementary Reports and Tables	45
Area and Population	1
Arthur Road Hospital—Annual Report	47
Basket Privies	36
Births and Birth-rates	2
Births by Months	2
Births by Races	3
Causes of Deaths	3
Certificates of the Cause of Death	4
Cholera	16
Cerebro-Spinal Meningitis	16
Conservancy	32
Consumption	17
Death and Death-rate	3
Death by Months	5
Death by Occupation	6
Death by Sections	5
Death by Sex and Age	3
Death—Causes of	4
Death from Principal Causes	4
Disinfection	29
Dispensaries—Municipal	30
Dogs—Destruction of	35
Dogs—Stray	35
Epidemic Diseases	15
Food—Seizure of and Adulteration	41
Health Visitors—Municipal	9
Hospitals—Isolation	47-62
Housing	43

Infant Mortality	...	...	...	...	6
Infant Mortality—Prevention of	...	...	...	...	9
Infectious Diseases	...	...	...	...	15
Influenza	...	...	...	...	16
Legal Proceedings	...	...	...	...	42
Malaria, Ague and Remittent Fevers	...	...	...	...	19
Malaria,—Anti-Malarial Work	...	...	...	...	19
Maratha Hospital—Annual Report	...	...	...	...	60
Maternal Mortality	...	...	...	...	13
Maternity Homes	...	...	...	...	10
Medical Relief	...	...	...	...	30
Meteorology of 1940	...	...	...	...	13
Milk—Adulteration	...	...	...	...	41
Milk Supply	...	...	...	...	41
Notice under Municipal Act	...	...	...	...	42
Notification of Infectious Diseases	...	...	...	...	15
Phthisis	...	...	...	...	17
Plague	...	...	...	...	15
Population	...	...	...	...	2
Prosecutions	...	...	...	...	42
Review of the year	...	...	...	...	1
Sanitary Inspection	...	...	...	...	42
School Medical Inspection	...	...	...	...	37
Small-pox	...	...	...	...	16
Social Welfare Work	...	...	...	...	38
Still-births	...	...	...	...	3
Stray Cattle	...	...	...	...	36
Tuberculosis	...	...	...	...	17
Vaccination	...	...	...	...	16
Vaccination Report of the Superintendent	...	...	...	...	73
Venereal Diseases	...	...	...	...	27
Water Supply	...	...	...	...	42

PART III.
MUNICIPAL CHIEF AUDITOR'S
REPORT.

MUNICIPAL CHIEF AUDITOR'S REPORT.

No. MCA/2260/I of 1941-42.

Bombay, 11th September 1941.

FROM

R. C. MEHTA Esq. F.S.A.A., R.A.,

MUNICIPAL CHIEF AUDITOR,

BOMBAY.

To

THE MUNICIPAL SECRETARY,

BOMBAY.

Sir,

In compliance with the provisions of Section 137 (3) of the Bombay Municipal Act, I have the honour to forward herewith my report on the accounts of the Bombay Corporation for the year 1940-41 for submission to the Standing Committee and the Corporation.

I have the honour to be,

Sir,

Your most obedient servant,

R. C. MEHTA,

Municipal Chief Auditor.

ACCOMPANIMENTS.

MAIN REPORT WITH SCHEDULES I AND II

SCHEDULE I—Detailed Report on the Municipal Accounts.

Division A—Explanatory with Audit remarks on the Municipal Accounts.

Division B—Statements of Accounts relating to the Municipality and the Improvement Schemes.

SCHEDULE II—Detailed Report on the Schools Committee's Accounts.

REPORT OF THE MUNICIPAL CHIEF AUDITOR ON THE ACCOUNTS OF THE MUNICIPAL CORPORATION OF THE CITY OF BOMBAY FOR THE YEAR 1940-41.

PREFATORY REMARKS.

In compliance with the provisions of Section 137 (3) of the Bombay Municipal Amendment Act (Bombay Act No. II of 1938), the Municipal Chief Auditor submits herewith to the Standing Committee and the Corporation his audit report upon the Municipal Accounts for the year ending 31st March 1941, that is to say upon the accounts of the income and expenditure of the Corporation including those of the Improvement Schemes and the Schools Committee, their Capital Accounts, Accounts of the Sinking and Special Funds, Debts, Deposits and Advances and the Liabilities and Assets of the Corporation as deduced from balances recorded in their books.

The Municipal Chief Auditor and his Assistant and his staff have kept themselves busy continuously throughout the year test-auditing the Accounts of the Corporation and the result has been embodied in this report.

This Audit Report is divided into two parts (1) Report on the Municipal Accounts (Schedule I) and (2) Report on the Schools Committee's Accounts (Schedule II). Schedule I, Division A summarises in brief the several kinds of Accounts maintained, describes the system of accounting in general followed by the Departments concerned and concludes with a brief statement of the method and nature of the audit test applied to the various sections of the accounts together with the Municipal Chief Auditor's general remarks on the result of that audit. Schedule I, Division B, contains statements of receipts and payments and the balances of Revenue and Capital Accounts indicating the financial position of the Revenue, Capital, Sinking and Special Funds of the Municipal Accounts (proper), Improvement Schemes Accounts, Advances and Investments, loans contracted and cash and securities on account of various funds. Appendices A and B are attached to Schedule I showing the charges met from the Municipal Commissioner's discretionary contingencies and balances of Stores. Schedule II contains a detailed report on the Schools Committee's Funds and Accounts.

The Municipal Chief Auditor's general remarks on the result of the Audit of the Accounts may shortly be recapitulated as under:—

MUNICIPAL ACCOUNTS.

Expenditure.

The internal control of the Accounts from the Head Office over expenditure in respect of sanctions, grants, observance of rules and regulations for payments made etc., was on the whole fairly satisfactory. A summary of the objections raised during the year is given in the body of the main audit report. Special attention is, however, drawn to the payments for purchases made by the Health Department for the Venereal Diseases Clinic during the year from one firm from month to month without inviting quotations. The same practice was observed for the year 1939-40. Similarly many cases of avoidance of invitation of quotations and sanctions have been cited in my report on the investigation of the accounts of the Municipal Workshops. Strict observance of the rules for placing orders after inviting quotations, etc., is essential, to avoid any possible uneconomic expenditure.

Income.

New forms of accounting in several small miscellaneous Departments have been introduced since 1st April 1939 for maintaining accounts in the Departments on the basis of demand, collection and arrears and comparing and tallying them with the figures shown in the Chief Accountant's books at the end of each quarter as well as at the end of the year (*Vide* Standing Committee Resolution No. 1534, dated the 10th February 1939). However, as reported to the Standing Committee in Municipal Chief Auditor's letter No. M.C.A./1496/V, dated the 3rd April 1941, underlying Standing Committee Resolution No. 53, dated the 9th April 1941, Revenue Returns for the year have not been received except from some of the small Departments. Thus there has been practically no change in the state of accounts since the report of the last year. The accounts of the miscellaneous revenue shown in Appendix 3 of the Chief Accountant's report have not been received, duly agreed and reconciled with the books of the Departments as on 31st March 1941.

Similarly except in a few cases the quarterly deposit returns are not received from the Departments and in cases where they are received, the figures shown therein are not reconciled by the Chief Accountant with the figures appearing in his books. The Chief Accountant expressed his inability to reconcile the deposit figures with his books for a period prior to 31st March 1941 on the ground that the accounts maintained in his office were not according to sub-offices and the registers were not designed for quarterly balancing and that he was arranging to replace the present registers by new ones in the course of the next three years. It is hoped that the Chief Accountant will arrange in 1941-42 to get agreed the opening balances of deposits shown on the books of the various departments with the opening balances shown in his books as a starting point for future agreement of the books.

The internal verification of accounts by the staff of the Chief Accountant sanctioned under Standing Committee Resolution No. 645, dated the 23rd August 1939 is expected to cover checking of every detail of accounts in the Departments from day to day. But some registers such as registers for stall-boards, weather frames, registers of meter hire, extra water charges, ground rents, etc., which are potential sources of miscellaneous

revenue have been left in some cases partly and in others wholly unchecked by the Chief Accountant's staff. The departmental demand registers of the major departments are also not found balanced as on 31st March 1941. In the Market Department, rents received for private markets to the extent of nearly a lakh of rupees for the past years were kept in deposit on the ground that either the licenses of the deceased owners were not transferred to their heirs or the parties had applied for revision of rents. Large sums should not be kept hanging like this for unreasonably long periods.

In the demand registers for stall-boards several demands in respect of renewal fees were cancelled after a period of six months to twelve months or more. It is difficult to understand how the Inspectorial staff could have been sure after such a long time that the boards did not exist exactly after the due dates, unless prompt investigation was started and a note of the result of that investigation was kept. Better supervision and control over this item of revenue appears necessary.

As regards the Assessment Department, it is found that by the time, suits for recovery of taxes from defaulters are proposed and filed, the taxes pile up for several years with the consequent resulting complications such as change of ownership, liquidation proceedings, etc. Accordingly promptness in pushing on the initial stages prior to the filing of suits appears desirable. The Assessor & Collector was requested to send a statement of reconciliation of figures of collection shown in his books with those of the Chief Accountant but no such reconciled statement of accounts has been received by Audit.

In the case of Estate Agent's Department delay in taking action against defaulters in the initial stages in the past seems to account for large amounts of arrears against some individual tenants who are now reported to be untraceable or incapable of making payment. It is hoped that frequent audit references and orders and circulars issued thereon by the Deputy Municipal Commissioner (Improvements) in this connection will have the desired effect on the officers and collecting staff of the Department.

With reference to the figures in Appendix 23 of the Chief Accountant's Report for Improvements Schemes Revenues it may be noted that a statement of Accounts reconciled with the books of the Estate Agent and the Chief Accountant was called for but has not yet been received by Audit.

Liabilities and Assets.

The balances shown under the liabilities and assets in the Balance Sheet are as shown in the books of the Accounts Department the details of which are given in the various appendices attached to the Chief Accountant's annual report.

No details are available for the sum of Rs. 45,37,835-11-11, shown against unbooked property in Capital Balance Sheet (Appendix No. 7).

The property and assets under Loan Funds as shown at original cost in Appendix No. 8 are being replaced from time to time or disposed of as surplus Municipal land for which credit goes to Revenue at present but they are shown at the original cost plus the new cost without deducting the values for those assets which have been scrapped or disposed of and thus are no longer in existence.

In the schedule of assets are also included donations or grants in aid given to institutions not belonging to the Municipality and, therefore, it cannot be said that the Municipality is holding assets to this extent. If such items are to be shown in the Balance Sheet at all, they should be shown under a separate head.

The desirability of showing these matters in a proper form and at the proper valuations so as to represent a true position of affairs in the Balance Sheet was pointed out in my previous report. Necessary steps should be taken at an early date to remedy these defects.

Fire and Accident Insurance Fund.

The Municipal Fire & Accident Insurance Fund as on 31st March 1941 stood at Rs. 10,36,864-8-3 and as per the Commissioner's letter No. HE/21/9/A/C, dated the 20th June 1924 underlying Standing Committee's Resolution No. 3451, dated the 2nd July 1941 the Insurance Fund was intended to be stabilised at Rs. 10 lakhs. This limit having now been exceeded, the position of the Fund may be re-examined taking into consideration the annual income of the Fund and the probable risk for damages borne by the Fund in the light of the actuals for the past years.

Arrears of Rates and Taxes.

The gross demand and outstandings in respect of the Property Taxes and Tax on vehicles and animals were Rs. 317.84 lakhs and Rs. 37.72 lakhs respectively. The percentages of these gross outstandings to the demands were 11.67 in connection with the Property Taxes and 16.50 in connection with the Wheel Tax. As suggested in my report No. M.C.A./1510/IV, dated the 19th November 1940 on the books of the Assessment Department for the year 1939-40, the Assessor & Collector has worked out the figures of demand and outstandings from private parties (excluding mills) at Rs. 227.00 lakhs and Rs. 12.12 lakhs showing the percentage of these outstandings to demand at 5.3 which may be said to be the responsibility of the subordinate collecting staff. The figure of the outstandings of Rs. 12.12 lakhs does not include sums of rupees five lakhs and rupees fifty-five thousands involved in suits filed and to be filed and the claims payable by the Court Receiver and the Official Assignee. Examples of inordinate delay and piling up of arrears before the suits are proposed and filed will be found in the detailed audit report. If the Department takes steps for filing suits in the early stages of the arrears, much of the arrears and future complications of submitting claims to Receiver, etc., may be avoided.

Arrears of Rent.

The percentages of arrears to demand in respect of permanent and temporary lettings of *ex-Trust* properties were 14.5 and 19.5 respectively, the write off in connection with the temporary revenue being Rs. .09 as against the gross demand of Rs. 23.93.

Permanent Revenue.—The necessity of reducing the arrears of some of the building tenants who were found accumulating rents for over three quarters was brought to the notice of the Deputy Commissioner (Improvements) and due to his efforts these arrears have been reduced by 3.4 per cent. during 1940-41, as compared with the previous year.

Temporary Revenue.—The system of charging rent in advance was changed into one of charging it in arrears with the result that the demand shown on the books for the year was for 11 months against the recovery of 12 months. This accounts for the reduction in the percentage of arrears from 22.41 to 19.5. It may be observed that still more vigorous efforts are needed to clear off past accumulated arrears by execution of decrees wherever they are obtained and by tracing out the parties in arrears, who in some instances as reported by audit were companies and firms. Similarly in order to check future arrears early action is needed in filing suits for ejectment and recovery of arrears of the parties who generally heap up the arrears before action is taken and then become untraceable.

SCHOOLS COMMITTEE'S ACCOUNTS.

In the previous audit report several suggestions were made with a view to effecting better control over accounts, but nothing has so far been done in this matter. In view of the various kinds of irregularities ranging from clerical errors to errors of principle and breach of rules and regulations, etc., mentioned in detailed remarks on the Schools Committee's Accounts it may be observed that it is desirable to exercise a better internal check by the Accounts Department and the executive branches of the Schools Committee. A separate report in this matter has been made to the Standing Committee underlying their Resolution No. 186 dated the 14th May 1941.

The discrepancies in the Schools Committee's Provident Fund Accounts pointed out in the last year's audit report still remain to be adjusted.

Budget, Establishment Schedule and Servants' List.

The form of Budget Estimates prepared by the Schools Committee has been prescribed in Bye-law No. 9 of the Schools Committee's Bye-laws, approved by the Corporation under their Resolution No. 3642, dated the 6th September 1917. The gross expenditure of the Committee in 1916-17 was Rs. 5,87,726 as against Rs. 40,23,245-1-4 in 1940-41. Although vast changes have occurred since the year 1917 and the expenditure has increased enormously, the form of Budget is not changed to suit the growing requirements. It is desirable that the major and minor heads of income and expenditure be standardized and the Budget Estimates prepared on the lines of Budget Estimates of the Commissioner's Departments, which give figures of previous year and the actuals for the last three years to afford comparative study and to have effective control on expenditure.

For similar reasons Schools Committee should have an yearly establishment schedule prepared in respect of the staff under them giving details as per Establishment Schedule of the Commissioner's Departments in support of the figures of the expenditure shown in the Budget under main heads of establishment.

During the last three years, Audit Department has detected several cases of excess payment in respect of annual increments to staff and the recoveries on account thereof have been effected. Such cases will be minimised if for checking purposes by the Schools Committee's Accounts Office, a servants' list similar to the one published annually by the Municipal Commissioner is compiled yearly.

It is therefore strongly advised that the Budget, Establishment Schedule and Servants' list be prepared by the Schools Committee on the line similar to that adopted for the Commissioner's Departments. This will afford better financial control over the details of expenditure and will secure uniformity of practice in the presentation of Budgets by the two administrations under the same parent body—the Corporation.

MUNICIPAL WORKSHOPS.

Under Standing Committee Resolution No. 476, dated the 3rd July 1940 the Municipal Chief Auditor was requested to investigate and report on the accounts of the Municipal Workshops. The examination of the books, etc., kept at the Workshops for the year 1939-40 and the method of working out cost of different jobs showed irregular practice followed in making purchases from the market without inviting quotations.

The register of Plant & Machinery was not found in proper order so as to give complete information about the Plant & Machinery and the depreciation written off, the rate of depreciation etc. In working out the cost of jobs, the overhead charges were not taken into account and the system of keeping cost accounts of jobs was also found defective in some respects.

A detailed report has accordingly been submitted separately to the Standing Committee (*Vide* Standing Committee Resolution No. 261 dated the 30th May 1941).

General Remarks.

It may be mentioned that the present system of keeping the Municipal Accounts was designed years ago though some formal changes were made in it from time to time. Since then the finances of the Municipality have considerably expanded and the accounts have become more complicated and with the advance of times, the method of Public Account Keeping has also undergone a considerable change. It is therefore necessary that the present system of accounts keeping be overhauled and brought upto the present day requirements.

Financial Position Of The Corporation.

The position of the Revenue Accounts and the balances of the different accounts of the Municipal General Fund can be seen from the following brief summary of each of the several accounts (in which the figures given are in lakhs of rupees).

The actual income realised on Revenue Account (Municipal proper) was Rs. 356.31 as detailed in the

Actual Revenue realised from the following important sources :—			Rs. in lakhs.
1. General Tax	...	...	138.55
2. Water Tax	...	...	82.25
3. Halalkhore Tax	...	...	37.83
4. Fire Tax	...	...	6.46
5. Wheel Tax	...	...	13.59
6. Licenses for trades, land conveyance and music	...	...	2.34
7. Town Duties	...	...	14.24
8. Return from property and miscellaneous	...	...	61.05
Total			356.31

Actual expenditure charged to Revenue under the following important heads :—			Rs. in lakhs.
1. General Superintendence	...	...	5.17
2. Assessment and Collection	...	...	7.51
3. Fire Brigade	...	...	3.36
4. Public Works (Engineering)	...	...	63.91
5. Public Health	...	...	32.92
6. Plague Expenses	...	...	.74
7. Education	...	...	41.76
8. Medical Relief	...	...	21.12
9. Public Gardens	...	...	1.78
10. General Stores	...	...	.74
11. Pensions, Gratuities and Provident Fund	...	...	12.48
12. Contribution to Improvement Schemes	...	...	35.73
13. Miscellaneous	...	...	7.02
14. Debt	...	...	124.94
Total			359.18

The Revenue Fund at the end of the year stood at Rs. 56.00 and after deducting the amounts used in the purchase of stores, plant and machinery and miscellaneous advances the free balance of Revenue Fund at the end of the year was Rs. 26.92. This balance at the beginning of the year was Rs. 28.81 and it stood at Rs. 26.92 at the close of the year, showing a fall of Rs. 1.89. A reference to the statement of Assets and Liabilities of the Revenue Fund will show that the actual amount of cash and securities held in the Revenue Fund Account was Rs. 132.92 (inclusive of Rs. 57.87 of Depositors' Account).

The actual income in the Improvement Schemes account amounted to Rs. 98.07 as detailed in the

Actual income of the Improvement Schemes Account realised from the following main sources :—			Rs. in lakhs.
1. Rent and other sources of properties	...	...	52.53
2. Contribution from Municipal Corporation	...	...	35.73
3. Receipts on account of tobacco duty	...	...	5.39
4. Interest and Profits on investments	...	...	3.89
5. Miscellaneous Receipts	...	...	.53
Total			98.07

Total expenditure charged to Improvement Schemes General Account under the following important heads :—

			Rs. in lakhs.
A. Maintenance of properties and streets	...	...	21.67
B. Cost of Management and Establishment	...	6.54	
C. Proportionate cost on account of Municipal Supervision	...	.89	
		7.43	
Less—Charged to General Account and Capital Account	...	7.43	
D. Debt Charges	...	...	80.28
Total			101.98

margin against the Budget Estimates of Rs. 348.42, Revised Estimates of Rs. 350.20 and previous year's actuals Rs. 346.56. The realisation was thus better by Rs. 7.89 as compared with the original Budget Estimates and less by Rs. 9.75 as compared with the actuals of the previous year.

Similarly the actual expenditure charged to revenue was Rs. 359.18 as shown in details in the margin as against the Budget Estimates of Rs. 364.22, Revised Estimates of Rs. 366.65 and previous year's actuals of Rs. 347.44. It thus resulted in saving of Rs. 4.04 over the budgetted amount, but exceeded the previous year's actuals by Rs. 11.74. The year's working left a deficit of Rs. 2.87 as against the budgetted deficit of Rs. 15.80.

margin as against the Budget Estimates of Rs. 100.78, the Revised Estimates of Rs. 97.92 and the previous year's actuals of Rs. 104.33. The realisation was thus less by Rs. 2.71 as compared with the original Budget Estimates and by Rs. 6.26 as compared with the actuals of the previous year. The actual expenditure was Rs. 101.95 as shown in the margin as against Budget Estimates of Rs. 102.82, Revised Estimates of Rs. 105.70 and previous year's actuals of Rs. 99.72. It was thus Rs. .87 less than the original estimate and Rs. 2.23 more than the expenditure in the preceding year. This left a deficit of Rs. 3.88 at the end of the year. In addition to this deficit of Rs. 3.88 a sum of Rs. 4.16 being the unexpended balance of grants for the year

1940-41 is required to be renewed for expenditure during 1941-42. Thus the excess expenditure over receipts for the year under report works out to Rs. 8.04.

The Schools Fund Account started with an opening balance of Rs. 20. The income

INCOME :—	Rs. in lakhs.
Contribution from Municipal General Fund	39.92
Fees ... ..	.24
Interest on investments of Trust and other funds.	.06
Miscellaneous ... ..	.01
Total ...	40.23
EXPENDITURE :—	
Administration of Municipal Schools ...	38.07
Repairs to Municipal School Buildings ...	.23
Grant-in-aid to Schools	1.81
Reading Rooms and Libraries ... ..	.12
Total ...	40.23

amounted to Rs. 40.23 as detailed in the margin against which the actual expenditure booked during the year came to Rs. 40.23 leaving a balance of Rs. 20 on 31st March 1941. It might be mentioned here that the expenditure of Rs. 40.23 is exclusive of other payments made directly out of the Municipal General Fund on account of Debt Charges, New Works, Secretary's Office and Aided Institutions, and Medical inspection. Adding this, the total expenditure on the Primary Education of the City works out to Rs. 43.35. Against this the amount of contribution received from

Government during the year was Rs. 9.50.

The Capital Account (Municipal) started with an opening balance of Rs. 6.53. Additional funds made available during the year were Rs. 45.71 by raising new loans to the extent of Rs. 45.00 and by taking an advance of Rs. 71 from the Municipal Special Funds. The actual expenditure booked was Rs. 41.76 against the Revised Estimates of Rs. 78.59 leaving an unspent balance of Rs. 10.48. The actuals fell short of the Revised Estimates by Rs. 46.8 per cent. This shows a large disparity between the estimated and actual expenditure. This was mainly due to certain works having not been carried out to the extent estimated in the Budget.

Similarly the Capital Account (Improvements) started with an opening balance of Rs. 60.62. Receipts during the year after allowing for the deficit of Rs. 3.87 in the General Account were Rs. 18.39. Against this actual expenditure on schemes was Rs. 7.63 and for repayment of loans Rs. 02, total Rs. 7.65. The balance left in the Capital Funds at the end of the year was thus Rs. 71.36.

The balances of the Special Funds (including Employees' Provident Fund) on 1st April 1940 were Rs. 313.22. Credits during the year amounted to Rs. 35.18. The debits booked during the year amounted to Rs. 14.29 leaving a total amount of Rs. 334.11 in the Funds out of which Rs. 267.44 were invested in cash and securities and Rs. 66.67 consisted of outstanding advances granted for Capital Works and other purposes mentioned in the report. Net accretions of the Special Funds during the year were Rs. 20.89.

The balances of the Sinking Funds, Municipal and Improvement schemes Accounts, amounted to Rs. 337.43 and Rs. 275.05 respectively at the book value of securities.

The total balances of all the Funds forming part of the Municipal General Fund on 31st March 1941 held in the Office Treasury, Banks and Public Securities amounted to Rs. 1,095.56.

There was a net decrease in the loan liabilities under the Municipal Account and the Improvements Account during the year by Rs. 9.05 and 4.61 respectively. Excluding the balances and liabilities of the Special Funds which have been shown in details in the body of the report and which are covered by recoverable advances and by liquid assets in the form of earmarked cash and securities, the gross liabilities of the Corporation for loans and advances for Capital Works amounted to Rs. 1,557.20 for Municipal Account (Proper) and Rs. 1,637.54 for Improvements Account, total Rs. 3,194.74. Against this the Sinking Fund accumulations at book value of securities amounted to Rs. 337.43 in the Municipal Account and Rs. 275.05 in the Improvements Account, total Rs. 612.48.

It will be seen from the figures of income and expenditure for the current year that the expenditure during the year under different service heads recorded a large increase of Rs. 11.74 over that of the previous year. Against this, the increase in income over that of the previous year is Rs. 9.75. A comparison of the figures of expenditure of the previous four years shows that the expenditure has been increasing each succeeding year. Such increase during the last four years being (1) 8.19, (2) 7.36, (3) 12.60 and (4) 11.74 while the increase in income does not keep pace with the expenditure.

Improvements Account has also recorded a drop in income by Rs. 6.26 and an increase in expenditure by Rs. 2.23 during the year under report.

Although having regard to the considerable intrinsic and potential value of the property and assets of the Corporation there is no reason to take an alarmist view of its financial position, still the Corporation will be well advised in devising means to balance its budget by restraining the expenditure as far as it may be feasible to do so and finding out unexplored avenues for raising the income.

MUNICIPAL OFFICES,
BOMBAY, 11th September 1941.

R. C. MEHTA,
Municipal Chief Auditor.

SCHEDULE I.

Report on the Municipal Accounts including Improvement Schemes Account.

DIVISION A.

Explanatory.

Main divisions of Accounts :—

There are three main divisions of Municipal Accounts :—

- I—Municipal Accounts (Proper).
- II—Improvement Schemes Accounts.
- III—School Fund Accounts.

Accounts of the receipts and expenditure of the Corporation which are known as Municipal Accounts (Proper) may be sub-divided into :—

- A—Revenue Account.
- AI—Suspense Account.
- B—Capital Account.

Revenue Account deals with receipts from taxation and other sources of revenue and the expenditure therefrom, the net result of which represents the revenue surplus or deficit for the year. Capital Account deals with expenditure met usually from borrowed funds, such expenditure being incurred with the object of carrying out permanent works for services to the City. Suspense Account comprises debts, deposits, advances, sinking and other special funds and their investments, etc., pending final adjustments or payments.

Accounts of all the property vested or vesting in the Corporation and of all receipts and expenditure of the Corporation on account of the Improvement Schemes, which have to be kept under a separate head in the Municipal Account under Section 123A of the Municipal Act are known as the Improvement Schemes Accounts, and they are divided into :—

- (i) General Account.
- (ii) Capital Account.

The General Account comprises receipts of rents from properties and other sources of revenue from Improvement Schemes, and expenditure therefrom, the net result of which represents the Revenue Surplus or Deficit for the year, such surplus or deficit being transferred to the Capital Account. Capital Account includes expenditure incurred in extending the Improvement Schemes and cost of making good revenue deficits, advancing loans, etc., under the Act.

The contributions made out of the Municipal Fund to the Schools Committee under Section 39 of the Municipal Act are debited under the head of Primary Education in the Municipal Revenue Accounts. But the Schools Committee keeps separate accounts of these receipts and of all other income, such as fees and other sources and of expenditure therefrom and they are known as the School Fund Accounts.

Sections and Heads of Accounts.

Within each of the above divisions the transactions are grouped into sections which are further sub-divided into certain sub-heads of accounts arranged and designated according to administrative convenience and services, as shown in the abstracts of Accounts of the Corporation published in the Bombay Government Gazette from week to week.

THE ACCOUNTING SYSTEM.

(a) GENERAL.

(i) Transactions.

The transactions of income, expenditure, deposits, advances etc. originate in the executive departments concerned where primary records are maintained. The entries in the books of the Accounts Department are those of actual cash received and payments made. In addition to this the Accounts Department maintains primary records in connection with various funds and their investments and loan transactions. The investments of surplus Municipal Funds are made in public securities as defined in Section 3(O) of the Act or in deposits (fixed or current) with the local banks selected by the Standing Committee with the approval of the Corporation under Section 122 of the Act. With exception of two loans contracted by the late City Improvement Trust the interest on which is paid through the agency of :—

- (a) Hongkong and Shanghai Banking Corporation.
- (b) Chartered Bank of India, Australia and China, London,

the transactions of all other loans are looked after by the Imperial Bank of India who have been appointed agents of the Corporation and are entrusted with the work of payment of interest to Debenture Holders, renewal, consolidations and sub-divisions of debentures and repayment of loans on maturity, and they do this work subject to certain necessary checks by the Chief Accountant and his Department.

(ii) *Service Heads.*

The method of budgetting and keeping and presentation of accounts is arranged according to administrative functions which have been sub-divided into service heads, the income and expenditure relating to each such head being kept separate under that head.

(iii) *Receipts.*

Collection of Municipal dues from taxes, rents of buildings and lands, sale of rights license and other fees etc., are made by the Staff engaged in the different departments. These collections are to be remitted daily to the Municipal Treasury under a remittance slip signed by the Heads of Departments. Sometimes payment of dues is made by the parties at the Chief Accountant's Office direct. These amounts are taken on the Main Accounts (in the Main Ledgers) through the Day Books and in the subsidiary registers under each Minor Budget Head. The dues are collected by the different departments from numerous small sources of income. In addition to this certain amounts due from Government for tax, on public conveyances, deposits from the contractors, etc., are received direct in the Chief Accountant's Office. The collection of Town duties by the two Railways and the Bombay Port Trust and interest on securities collected by the Bank are credited direct into the Bank Account with the Imperial Bank of India, and the Accounts Department takes them to their accounts on receipt of Bank slips.

(iv) *Payments.*

All bills of establishment, contingencies, works, supplies, etc. received from the departments are checked in the Accounts Department mainly in respect of sanctions, arithmetical accuracy, rates, proper certifications by Heads of Departments and Budget grants and are then passed for payment. Bills for Rs. 100 or less are paid in cash and the rest are paid by means of cheques drawn on the Imperial Bank of India. To cover cash payments, cheques of amounts not exceeding Rs. 1,000 are drawn on the Imperial Bank of India in favour of the Chief Accountant. As already stated payment of interest of Municipal and Trust Debentures is made through the Imperial Bank of India and in case of two loans of Trust through Hongkong and Shanghai Banking Corporation and Chartered Bank of India, Australia and China, London.

(b) **DAILY ACCOUNTING.**

The day-to-day transactions of receipts, payments and adjustments are introduced into the main accounts through Day Books. In case of expenditure prior to passing bills for payment, the bills are entered in the subsidiary books, i.e. tabulations and registers of works recording the progress of expenditure against each minor head of Budget Grants. In case of income similar arrangement exists for entering all income in the subsidiary registers against the Budget Head of Income recording progress of collections after Day Books are written up. As regards miscellaneous advances, deposits, etc. similar subsidiary registers are maintained for individual accounts, the receipts and payments whereunder are posted up subsequently from Day Books.

(c) **WEEKLY ACCOUNTS.**

The progressive weekly receipts and expenditure as recorded in the main accounts are taken on the weekly abstract which is published in the Bombay Government Gazette from week to week under the signature of the Municipal Chief Auditor and two members of the Standing Committee (*vide* Section 135 (1)).

(d) **ANNUAL ACCOUNTS.**

The receipts and expenditure progressing from week to week ultimately appear under various appendices in the Chief Accountant's Annual Report.

(e) **NATURE OF AUDIT CHECK APPLIED.**

Accordingly in conformity with the above system the accounts of receipts and payments have been test-examined from day to day by comparing the vouchers, etc., with the corresponding entries in the Day Books and the weekly abstracts specified in this report in the Chief Accountant's Office. The weekly progressive balances of the audited accounts which in turn are based on the daily accounts are duly and punctually published in the Bombay Government Gazette every week. The balances of cash and Government securities belonging to or deposited with the Corporation are verified by an examination of Bank Pass Books, safe custody receipts, deposit receipts, and the cash and Government promissory notes in the Chief Accountant's Office. The balances of the assets and liabilities in the Balance Sheets are checked with the current year's adjustments to the last year's closing balances. Any irregularities observed in the course of audit are brought to notice and got rectified.

GENERAL REMARKS ON THE RESULT OF AUDIT.*Municipal Accounts.**Expenditure.*

The transactions covered by Audit (test) were in respect of Revenue Accounts of several departments and Expenditure Account of the Chief Accountant's Department. The internal control of the Accounts Department over the expenditure accounts was found fairly satisfactory. Errors and omissions noticed during audit were pointed out and got rectified. As regards the watching of recoveries and adjustments under the head 'Advances,' a separate report is being submitted as usual.

Some of the typical errors and omissions noticed during the year under report are summarised as under—

(1) *Outstanding entries in the Objection Book.*

In certain cases advance payments are made to the Legal Assistant, Municipal Solicitors, Government, Railways, Insurance Companies or private individuals for goods to be supplied, works to be carried out and expenses to be incurred by them on behalf of the Municipality pending receipt of detailed accounts or acknowledgements from them or recoveries from third parties liable for the same. Notes of such payments etc., taken on what are called 'Objection Books' so as to watch recoveries of the amounts from the parties or acknowledgement or detailed accounts, or necessary adjustments. Out of 40 cases amounting to Rs. 92,428-1-5 left uncleared at the end of the year 1939-40 as stated in my report for that year, 13 cases have been cleared during the year 1940-41 leaving 27 cases amounting to Rs. 10,101-1-9 still uncleared. In some of the uncleared cases papers were sent by the Chief Accountant for information.

During the year 1940-41 a further list was sent to the Chief Accountant for taking necessary action to clear off 4 additional cases of advances amounting to Rs. 28,010 for the period ending 31st March 1939 which were left unaccounted for till December 1940. Reply is awaited.

(2) *Excess or wrong payments.*

The following cases of excess or wrong payments were noticed and recoveries made in respect thereof:—

Serial No.	Case No. and date.	Amount.			Particulars.
		Rs.	a.	p.	
1	M.C.A.974/I of 5-4-1940	...	5	5	0 Excess payment of salary.
2	M.C.A.1102/I of 8-5-1940	...	6	13	0 Excess payment of leave salary.
3	M.C.A.1237/I of 12-7-1940	...	1	13	0 Do.
4	M.C.A.1271/I of 26-7-1940	...	0	2	0 Do.
5	M.C.A.1296/I of 8-8-1940	...	0	10	0 Excess deduction made in respect of Provident Fund subscriptions.
6	M.C.A.1352/I of 9-9-1940	...	2	0	0 Payment made as Grain Compensation Allowance which was not admissible.
7	M.C.A.1345/I of 9-9-1940	...	0	12	0 Excess payment made on account of Grain Compensation Allowance.
8	M.C.A.1356/I of 11-9-1940	...	16	6	0 Payment made in 9 cases as Grain Compensation Allowance which was not admissible.
9	M.C.A.1370/I of 14-9-1940	...	11	5	0 Excess payment made in 12 cases on account of grain compensation allowance.
10	M.C.A.1376/I of 16-9-1940	...	2	0	0 Payment made as Grain Compensation Allowance which was not admissible.
11	M.C.A.1407/I of 1-10-1940	...	0	12	0 Do.
12	M.C.A.1406/I of 1-10-1940	...	0	3	0 Excess payment made on account of Grain Compensation Allowance.

(3) *Rules, Procedure etc.*

It was noticed that medicines were purchased practically every month by the Medical Officer in charge of Dispensary for Combating Venereal Diseases from Messrs. P. Harkisondas & Co., with the Executive Health Officer's sanction and these non scheduled purchases from this firm worked out to nearly 46 per cent. of the total expenditure. Reference was therefore made to the Municipal Commissioner in the case enquiring (1) Why quotations were not invited before placing the orders each time with the Firm? (2) Why the items of usual requirements were not included in the contract schedule? (3) Why purchases were made from the market of a certain medicine at Rs. 14 to Rs. 15 per lb. when provision for the same kind of medicine of Indian Make was made in the contract at Rs. 1-8-0 per lb.? and (4) Should not the report for purchases be made to the Standing Committee in the case as the recurring items of medicines purchased from the Firm exceeded Rs. 500?

Reply is awaited.

M.C.A.1297/I
8-8-1940
Bhika Ooka, a Halalkhore Mukadam was allowed to continue in service upto 31st March 1940 when he should have retired on 21st June 1937 on account of superannuation. The Chief Accountant was requested to obtain the Municipal Commissioner's approval to the payment of Municipal contribution on the Provident Fund Account of the Mukadam subject to the understanding that the irregular employment and the pay drawn by him will be condoned by Corporation in due course. The Chief Accountant was also requested to get the dates of birth as entered in the service books verified with those entered in the Provident Fund application forms to avoid recurrence of such cases in future. (Corporation Resolution No. 128 dated the 5th May 1941).

M.C.A.1284/I
29-7-1940
On 23rd July 1940 the current account of the Imperial Bank was found to have been overdrawn to the extent of Rs. 1,566-0-1. In addition to the above, cheques amounting to Rs. 29,313-13-6 issued previously were already in the hands of the public. The Bank balance was subsequently made up by a transfer order on the Sinking, Surplus and Special Fund current account with the Imperial Bank of India. In order not to show over payment in the Municipal Books a reversing entry of Rs. 29,313-13-0 was made by crediting the cheques payable account although the cheques were not held in the Treasury but were issued to the public. On 23rd July 1940 cheques amounting to Rs. 1,13,102-6-0 issued to public were treated as not having been issued to them.

The method of not showing on the books of accounts cheques issued to public should not be resorted to in order to avoid showing overdraft in the books and the Municipal Books should always be allowed to show the position as it was.

M.C.A.1021/I
15-4-1940
In the case of one set-back land the cost of excavated material was found charged to another work on which excavated material was used. Similarly the cost of cutting down tree standing on the set land was charged to Road Repairs Grants. If all these costs were charged to the set back work the expenditure booked against it would have exceeded the amount of the estimate. It was pointed out that the procedure of diverting expenditure to other grants was irregular in as much as it would loosen all control over the expenditure against the approved estimates especially in case of Capital Works. Similarly the charges for cutting down trees in such cases should be charged to the set back land and not to Road Repairs Grant.

The suggestions were accepted by the City Engineer for future guidance.

M.C.A.1174/I
6-7-1940
Orders for a sum of Rs. 6,543 were placed by the Health Department with one Mr. Ratan Batra for preparing models etc., required in connection with the Health Week Exhibition held in May 1940 for which no tenders were invited and also no sanction of the Standing Committee was obtained as required by Sections 72(3) and 69(c) of the Municipal Act. This being objected to in audit necessary sanction of the Standing Committee was obtained (*vide* Standing Committee Resolution No. 903, dated the 2nd October 1940). In this connection the Commissioner informed the meeting that the Municipal Chief Auditor had raised an objection to the passing of the bills before the letter requesting Standing Committee's approval to the Contract was addressed to them but that that fact had not been brought out in the letter as should have been done. The Commissioner added that he had given instructions that in future if there were any audit objections in similar cases they should be mentioned in the letter to be addressed to Standing Committee.

M.C.A.1547/I
22-1-1941
A work was entrusted to the contractors with the Standing Committee's sanction to provide and lay sett-stones of approved quality as pavements at Rs. 48-13-0 per 100 sq. ft. Subsequently it was decided to utilise old sett-stones released from existing pavements by re-dressing the same and the Contractors were asked, with the Municipal Commissioner's sanction, to carry out the work at the rate of Rs. 36 per 100 sq. ft. As the quality of the stone to be used, as well as the rate were changed, it was considered to be a material alteration in the terms of the contract requiring sanction of the Standing Committee for variation under Section 69(e) of the Act. It was pointed out to the Commissioner that such subsequent changes materially affecting the quality, quantity and rate do not give advantage of getting the Municipal work done at the lowest possible rates, as the contractor who has obtained the contract is saved from the competitive rates for the revised work. The Department could have foreseen the possibility of using the old stones and could have embodied such terms in the tender form itself so as to get the lowest competitive rates for the work.

The City Engineer explained that it was noticed during the course of the work that some of the old stones were in fairly good condition and could be reused with advantage and that in future an extra item would be included in the Schedule of qualities requiring tenderers to quote rates for using old setts.

It is hoped that the City Engineer and the Commissioner will take necessary steps to discourage subsequent alterations and extra items in the contract works which are found in good number in the bills for capital works done under contracts.

M.C.A.1657/I
7-2-1941
A bill for Rs. 1,102-8-0 was passed for payment on 17th January 1941 but no report as required to be made within 15 days was made to the Standing Committee. The purchases were reported to the Standing Committee as late as March 1941 (*vide* Standing Committee Resolution No. 2018 dated the 19th March 1941) It is desirable to send such reports in time to comply with the provisions of the Act.

30,000 Cinchona tablets were purchased by the Health Officer from Messrs. Wright & Co., The cost thereof, viz., Rs. 453-12-0 was debitable to the medicine grant of the Malaria Department but as there were no funds available under that grant it was met from the medicine grant under dispensaries for out-patients. A transfer of grant was subsequently obtained and the amount was adjusted by debit to the medicine grant of the Malaria Department. The procedure was irregular and was objected to in audit and the Health Officer was instructed not to incur any liability in excess of budget grants and to follow the correct procedure of getting the grants supplemented before incurring liability.

M.C.A.1476/I
19-10-1940

A reference was made to the Chief Accountant regarding the practice of paying wages to the labour staff under the initials of identifying officers and pay-masters without obtaining signatures or thumb impressions of labourers. The Chief Accountant explained that the practice was in vogue for more than last two decades and was adopted on Government lines and that during the last 25 years there was not a single case of impersonation on record and therefore it may be allowed to be continued. The Commissioner also agreed with that view.

M.C.A.1455/I
14-10-1940

A sum of Rs. 150 for the purchase of two Raliegth Cycles for the K.E.M. Hospital was debited to the 'Stores' grant instead of to the grant for 'Dead Stock'. The Chief Accountant explained that it was considered to be a more appropriate head on the ground of durability of the articles purchased.

M.C.A.1270/I
26-7-1940

A sum of Rs. 28 being cost of one 'Urine Test Cabinet' purchased for a Maternity Home was debited to the grant for Medicines instead of to the grant under 'Dead-Stock'. It was explained that the cabinet was a 'Medical Appliance' and as such it was debited to the grant under medicines.

M.C.A.1150/I
4-6-1940

There is little difficulty to realise that cycles and cabinets are not the articles of stores or medicines but of Dead-Stock and as such the cost of such articles should be debited to the grants for 'Dead Stock'. It is desirable to observe this clear distinction in the Budget grants of 'Stores', and 'Dead-Stock', both at the time of making provisions in the budget and at the time of debiting the cost thereto, in order to facilitate proper Dead-Stock Registers being maintained by the Departments.

(4) Internal Check.

Re: *Matunga Pumping Station*.—The cost of articles purchased by the different branches of the Mechanical Engineer for works which do not form part of the Workshops jobs is debited direct to the Revenue Grant pertaining to this work. In case of the Matunga Pumping Station a number of electrical articles were found purchased during the year 1938-39 and 1939-40 by debiting the grants for the Pumping Station. A number of bills for these articles did not bear the certificate of the Sub-Engineer in charge of the Station in token of his having received the articles. They were indented and the bills therefor were certified by the Electrical Inspector direct. The register showing receipt and use of the articles maintained at the Pumping Station did not show these articles as having been received thereat excepting a few cases of purchases made during 1939-40 for which the bills were certified by the Sub-Engineer. The Sub-Engineer disclaimed as having received the articles not mentioned in the Register kept at the Station. A note was sent to the Department asking for the certificate of the Sub-Engineer (if the articles were really supplied to him) in token of his having received the articles. The reply received from the City Engineer showed that out of the articles purchased during 1938-39 and 1939-40 some of them were directly fixed to the electrical plant and lights by the Electrical Inspector and therefore they were not shown in the Register kept at the Pumping Station. For the remaining articles which were not so fixed direct to the electrical plant the Department sent a certificate of the Sub-Engineer showing that they were duly received by him. The certificate did not show as to when he received the articles. On a visit to the Pumping Station it was found that most of the articles were entered in the Register on 13th November 1940. The Sub-Engineer when asked stated that he was called to the Workshops and the articles were handed over to him only on 13th November 1940. These articles were purchased in the month of April and May 1938 and were given to the Sub-Engineer in November 1940, i.e. after 2½ years, when a certificate of the Sub-Engineer was called for by audit.

The matter being referred back to the Commissioner the Electrical Inspector who was responsible for the proper rendering of the account of the articles was warned to be careful in future.

Attention of the Chief Accountant and the Mechanical Engineer was drawn to the irregular system of passing bills for electricity for payment before verification by the Station Officers of consumption as shown in the bills at the Stations concerned. Now the Mechanical Engineer has arranged with the B. E. S. & T. Company to take meter readings for billing purposes in the presence of the Station Officers concerned who are asked to report meter readings immediately to him to enable him to certify bills when received.

M.C.A.1704/I
18-2-1941

A sum of Rs. 8-4-0 in respect of voucher No. 72092 dated the 5th February 1936 was Credited to Revenue on 31st March 1939, but no remark to that effect was made on the voucher with the result that the amount of the bill was paid on 16th August 1940, although the amount was credited to revenue. The Chief Accountant was requested to instruct the staff to make appropriate endorsements on all cash bills, the amounts whereof have been adjusted by credit to revenue.

M.C.A.1331/I
23-8-1940

Monthly abstracts of stores issued to the Departments by the Central Stores are prepared for adjustment of cost against grants in a form which gives indent numbers and amounts but no description of the articles. These abstracts when adjusted became vouchers but they did not furnish information to see whether the grants to which the cost was debited had any bearing on the materials supplied. This being pointed out to the Municipal Commissioner necessary change in the procedure has been made whereby copies of the indents will be attached to the abstracts to facilitate proper check.

M.C.A.1137/I
22-5-1940

(5) *Imprest Accounts.*(a) *Miscellaneous Departments.*

The amount of petty cash advance with the various Municipal departments as on 31st March 1941 was Rs. 20,746-9-6 which is the approximate sum spent through petty cash by the departments each month and recouped from the Chief Accountant by preferring lump sum bills. Details of the charges are not shown in the bills excepting vouchers for Rs. 10 and above which are attached thereto. The Chief Accountant has thus no control over these charges.

On going through the following cases it will be seen that strict observance of economy in petty cash payments for conveyance etc., is lacking in the departments. Tightening of hold over these things both by the Heads of Departments and by the Chief Accountant is therefore desirable.

During the year surprise test check of Imprest Accounts of various departments was effected in 33 cases. The defects of common nature noticed are summarised as under :—

- (1) Payments were made without obtaining proper sanctions on the vouchers.
- (2) Sanctions for expenditure incurred on account of postage and revenue stamps for receipts were not recorded in their respective registers.
- (3) Payments were made without obtaining proper discharge from the payees ; and in some cases even the usual declarations were not signed by the payees.
- (4) Supporting cash memos were not forthcoming in respect of purchases made locally.
- (5) In conveyance vouchers full and detailed particulars of the journeys performed were not given.
- (6) Vouchers not paid were entered in the petty cash books.

Conveyance bills were remaining unpaid for three or four months for want of available balance in the M.C.A.1633/V grant.

22-1-1941

Several contingent bills upto a limit of Rs. 10 per item were sanctioned by the Assistant Superintendent M.C.A.1692/V of Licenses without Municipal Commissioner's authority. Reply is awaited.

14-2-1941

Separate Accounts of postage charges, Revenue stamps affixed on receipts and amounts paid in respect M.C.A.1750/V of unpaid or under stamped letters received in office were not maintained. The Municipal Commissioner has issued the necessary instructions.

10-3-1941

Cost of Duty passes issued to peons was debited to the grant for Establishment allowances instead of to M.C.A.1796/V Contingencies. Reply is awaited.

20-3-1941

Municipal Commissioner's Office.

Only the total amounts of several travelling bills paid during a day were entered in the Contingent Account M.C.A.1888/V Book instead of showing individual payments voucher by voucher in details. Orders have been issued by the Deputy Municipal Commissioner in the matter.

7-4-1941

Store-keeper's Office.

Taxi hire bills preferred by the Assistant Engineer 3rd Grade, Inspectors and Chaviwallas for attendances at fires are paid out of Imprest. It was noticed that one Assistant Engineer, 3rd Grade, who is in receipt of Rs. 40 as motor cycle allowance was paid taxi fares amounting to Rs. 51-6-0 for attendances at fires during the month of January 1941. Hydraulic Engineer's M.C.A.1906/V reply is awaited in respect of several queries made in this connection.

9-4-1941

Hydraulic Engineer's Department.

A Head Inspector is supplied with railway season tickets on two railway lines at Municipal expense to M.C.A.1631/V detect contrabandists in addition to a monthly conveyance allowance of Rs. 20 per month for visiting all private and Municipal markets in his section. Reply is awaited.

22-1-1941

Superintendent of Markets.

Irregularities such as payment of railway and gharry fares in excess of the schedule rates, insufficient details in the conveyance charges to a Municipal servant in receipt of conveyance allowance on the ground that he was called upon to perform work outside his normal duties etc., were noticed. It was also noticed that heavy conveyance charge were paid for serving summons on Police Officers through the Head Bailiff and it was therefore suggested to the Municipal M.C.A.1676/V Commissioner to see whether arrangements could be made with the Court to serve such summons on Police Officers through their Departmental Heads by post in order to avoid such payment.

10-2-1941

City Engineer's Works Branch.

The season ticket deposit lodged with the railway company was not shown in the balance of the contingent account which was expended and recouped some years ago. The deposit has since been paid back into the Treasury.

M.C.A.1768/V
13-3-1941
Dean, K. E. M.
Hospital.

It was noticed that conveyance bills were preferred three to four months after the journeys were made and the season ticket deposit lodged with the railway company was not shown as such. It was explained by the Dean of the College that instructions have been issued to submit conveyance bills within three days of the journey and that the amount of the season ticket deposit which was booked as an expenditure and recouped several years ago has since been paid back into the Treasury.

M.C.A.1748/V
10-3-1941
Dean, G. S. M.
College.

Conveyance charges could not be verified as no mention of the type of conveyance used was made and the bills were paid with the sanction of the Director of the Haffkine Institute without Executive Health Officer's countersignature. The Executive Health Officer has since undertaken to do the needful in the matter.

M.C.A.1747/V
10-3-1941
Executive Health
Officer's Depart
ment.

Discrepancies such as alteration of amounts in the vouchers without authentication, omission to write in the vouchers the dates on which the journeys were performed, delay in payment of some conveyance vouchers although sanctioned, etc., were noticed. Reply is awaited.

M.C.A.1751/V
10-3-1941
Assistant Health
Officer, A and B
Wards.

Cash box containing a sum of Rs. 49-9-0 (Rs. 46-1-0 of the petty cash account and Rs. 3-8-0 of revenue collection) was stolen on 19th August 1940. The matter was reported to the police but the culprit was not traced. Under the Municipal Commissioner's orders dated the 3rd February 1941 the Head Clerk in charge made good the amount.

M.C.A.1766/V
12-3-1941
Assistant Health
Officer, C and D
Wards.

A peon having a railway season ticket from Sandhurst Road to Dadar at Municipal expense was paid twice train fare from Parel to Victoria Terminus and one of the vouchers was discharged by another person. It was also noticed that gharry hire bills were paid in excess of the Schedule rates and a person in receipt of a monthly conveyance allowance of Rs. 10 was paid tram and train fares. Reply is awaited.

M.C.A.1749/V
10-3-1941
Assistant Health
Officer, F and G
Wards.

Head Supervisor's Department purchased bajri flour for rat destruction and chapaties for dog destruction on an average of Rs. 60 and Rs. 25 per month respectively at varying rates of bajri flour at different wards. To effect economy in expenditure it was suggested to centralize the purchase. Reply is awaited.

M.C.A.1857/V
2-4-1941
Head Supervisor's
Office.

A standing advance of Rs. 250 has been given to the Welfare Organizer for expenses which are of a varying nature. The Health Officer had issued instructions with a view to have immediate and proper check to submit her account of expenditure twice a week on Mondays and Thursdays with detailed statements and vouchers to the Head Supervisor for scrutiny and sanction. The instructions were not followed and the statements and vouchers for April 1940 were received by the Head Supervisor from the Welfare Organizer on 7th May 1940. The account was also not in proper form both in the Statements and in Head Supervisor's office. Reply is awaited.

M.C.A.1250/V
19-7-1940
Welfare Organizer's
Head Supervisors
Department.

It was noticed that two blank slips were signed by the Doctor-in-charge of the Turner Sanitorium in advance so as to enable the person keeping petty cash account to fill up therein the description and amount. The slips would then become vouchers. This procedure is in direct opposition to the principle of sanctions and its moral check. The Doctor has since undertaken to discontinue such practice.

M.C.A.1318/V
15-8-1940
Medical Officer,
Turner Sanitorium.

For cooly and travelling charges paid by the office the bills were not with proper details. A suitable form with a column to obtain proper discharge of the receipts was suggested for the use of the Inspectors for payments made by them. Reply is awaited.

M.C.A.1248/V
17-7-1940
Medical Inspection
and Dental Clinic.

It was noticed that a hospital boy of the Dental Clinic was paid monthly Rs. 2 extra for cleaning bottles, etc., out of the petty cash advance, that the expenditure was sanctioned by the Doctor who holds no authority to spend without the Health Officer's sanction and that annas two were recouped in excess of the actual contingent expenditure in the account for July 1940. Sanction has since been obtained to the payment of Rs. 2 per month to the Hospital boy (Standing Committee Resolution No. 336 dated the 18th June 1941).

M.C.A.1543/V
3-12-1940
Medical Inspection
and Dental Clinic.

(b) Assessor and Collector's Department.

The amounts of imprest held by the Department are Rs. 400 for contingent expenses, Rs. 50 for execution of warrants, Rs. 100 for suit file and Rs. 1,100 for stamps. The amounts are distributed in each case between the Head Office and the Wards according to requirements. However it was noticed that consolidated accounts were not made up at the end of each month showing balances on hand with the Head Office and Wards and also deposits with the Railway Company for passes of peons. The accounts of the Ward Offices were also not kept on the imprest basis.

M.C.A.1506/IV
15-11-1940

The Assessor & Collector was therefore requested to keep all accounts of contingencies, suit file, warrants and postage with the Ward Offices on imprest basis to keep a register of the railway passes issued to peons and to show balance of the sub-accounts in the main account at the end of each month. This has been duly done. Similarly odd amounts of stamps were distributed as imprest to different Wards. The Assessor & Collector was advised to keep these amounts in round figures which he has done.

(c) Estate Agent's Department.

(1) Bills for travelling charges showed that the Rent Collecting Staff is in the habit of making journeys for serving summons on tenants from Small Causes Court upto Sion or Mahim and back (a distance of nearly 15 to 16 miles) by victoria, incurring thereby heavy charges and wasting time. In many cases two trips were found made by the staff. There are more speedy and less costly modes of conveyances in the City for travelling to such places, such as buses, trams and the two Railways. The gharry hire bills were also found preferred after a lapse of nearly 15 days. A daily charge of Rs. 4 is made by the Court Clerk for victoria for attending Small Causes Court from Municipal Head Office where he can conveniently go by tram.

M.C.A.1825/III
31-3-1941

(2) A peon has been supplied with a cycle for office work but an amount of Rs. 1-5-0 was found paid to him as charges in lieu of postage stamps payable to office peons for delivering local letters.

(3) A sum of Rs. 10-2-0 was found debited in the Imprest Account for tying pugrees for peons. However, there were no receipts for Rs. 1-8-0 in respect of pugrees of four peons, and it was learnt that the amount was lying with the clerk, while Estate Agent's certificate showed that full amount of Rs. 10-2-0 was already incurred and debited to the account.

Very little control seems to exist over the travelling charges preferred by the staff.

(6) Miscellaneous.

The amounts of sanctioned estimates were not entered in the columns provided for in the Tabulation Register for Capital Works—Improvements Schemes with the result that it could not be ascertained whether the expenditure was within the sanctioned estimates or not. The Chief Accountant explained that till the year 1940-41 only lump sum provision for each scheme was made in the Budget Estimates in accordance with the procedure followed by the Improvement Trust. Sanctioned estimates for each individual work were not being incorporated in the body of the Budget and therefore the column provided for sanctioned estimates in the tabulations was not filled in. However the expenditure on each work was being watched through the Sanction Register in which sanctioned estimate for each work was noted. Budget B for 1941-42 is now prepared on the lines of Municipal Loan Works Budget and the system of maintaining tabulations on these lines will be followed from the next year.

M.C.A.1521/I
25-11-1940

The charges for repairs to fans and electric lights were debited to the grant under repairs to buildings instead of to contingencies. In one case necessary adjustment was made and in another case it was explained by the Chief Accountant that the work of repairing a ceiling fan and two table fans was treated as one consolidated job and hence the cost could not be separately worked out for adjustment. In the other two cases for the works of repairing electric lights, it was contended that the works were in the nature of repairs to fittings of buildings. It is desirable to follow uniform practice in order that it may be left to the spending departments to debit the cost under any of these heads where grants are available.

M.A.C.1160/I
8-6-1940

M.C.A.1165/I
11-6-1940

The date of appointment of one of the clerks from Assessment & Collection Department was 4th January 1941 but while calculating leave it was wrongly taken as 1st April 1941 with the result that the leave due to him was shown as 25 days as against 33 days. This was set right at the instance of audit.

M.C.A.1048/I
M.C.A.1269/I
M.C.A.1628/I

The amounts in these cases were not allocated to the appropriate budget heads and were got set right.

M.C.A.1783/I

In one case amount passed for adjustment was Rs. 2-9-0 instead of Rs. 2-6-0.

M.C.A.1041/I
M.C.A.1022/I
M.C.A.1211/I
M.C.A.1240/I

In these cases payments were made without obtaining proper discharge from the parties concerned.

M.C.A.965/I
M.C.A.1485/I
M.C.A.1744/I

Vouchers in these cases were passed for payment without obtaining proper certificates from the officers concerned.

M.C.A.1260/I
M.C.A.1483/I
M.C.A.1530/I

In these cases mistakes in calculation of leave or omission of posting in the Leave Account were noticed and got rectified.

In respect of vouchers of unclaimed wages refund certificates audit objections raised related to the following points :—

M.C.A.989/I
M.C.A.991/I
M.C.A.1000/I
M.C.A.1039/I
M.C.A.1070/I
M.C.A.1125/I
M.C.A.1126/I
M.C.A.1078/I
M.C.A.1076/I
M.C.A.1079/I
M.C.A.1140/I
M.C.A.990/I
M.C.A.1159/I

(1) The certificates were not passed by the passing officers before payment.

M.C.A.1456/I
M.C.A.1555/I

(2) 'Paid' stamp was indiscriminately used.

M.C.A.1075/I

(3) Certificates paid for were missing and the duplicates were obtained for audit purposes.

Assessment Department.

This is the main revenue earning department of the Corporation. Rules and Regulations for the proper assessment and collection of revenue have been embodied in the Assessment Manual. It was reported last year that some improvement was noticed as regards presentation of bills and serving of demand notices. However it will be seen from the cases quoted herein that the remaining processes for the recovery of taxes against the parties who consistently fail to pay up the bills are not prompt and that better control is necessary over drawback and refund claims. The number of bills left outstanding in respect of property tax and wheel tax as on 31st March 1941 was 17,440 aggregating to Rs. 31,03,478-5-6 as against 18,115 aggregating to Rs. 37,11,451-12-0 in the previous year. The outstanding of Rs. 31,03,478-5-6 is inclusive of the Urban Immoveable Property Tax amounting to Rs. 8,49,456-8-9.

Reconciliation of figures of collection with Chief Accountant's Books.

As reported to the Standing Committee under No. M.C.A. 1510/IV, dated the 19th November 1940, recorded under Standing Committee Resolution No. 2034, dated the 19th March 1941, the statement of reconciliation showing the items of differences between the figures of collection of taxes as shown on the books of the Assessor & Collector and on those of the Chief Accountant was called for but not received for 1939-40. However as reported by the Commissioner in para 4 of his report No. M.C.A. 1510-IV, dated the 8th March 1941 underlying the above resolution a statement of reconciliation for the half year ended 30th September 1940 was received by Audit from the Chief Accountant on 17th May 1941. Similar statement of the 2nd half year ended 31st March 1941 is not received upto the time of writing this report.

M.C.A.1510/IV
19-11-1940

Non-execution of Distress Warrants.

63 distress warrants sent to the C Ward Office as far back as 1936-37 for execution in connection with A. G. T. bills, were found unexecuted and a reference was made to the Assessor & Collector in 1938 inquiring as to why the warrants remained unexecuted. No reply being received to it, a fresh memo was issued on 14th February 1941 to which also no reply is received upto the time of writing this report.

M.C.A.1694/IV
14-2-1941

Filing of Suits.

The Assessor & Collector was asked to state the number of cases already sanctioned by the Standing Committee for filing suits and the number of cases for which the suits were filed. In reply he stated on 21st April 1941 that out of 33 cases for 1939-40 for which sanction of the Standing Committee was obtained, only two suits had been filed and 31 suits were still to be filed. Similarly out of 55 cases sanctioned during 1940-41 not a single suit was filed. In addition there were 27 cases for the years prior to 1939-40 for which also suits were not filed. He was therefore requested to state the causes of delay in filing suits. Reply is awaited.

M.C.A.1836/IV
1-4-1941

It may be observed that generally the question of obtaining Standing Committee's sanction for filing suits is not taken up until the arrears are piled up for some years. During the audit of outstanding bills as on 31st March 1941 about 1,500 bills were found enfaced for payment of water tax only and nearly 500 bills for other taxes. In some cases the enfacements of part-payments of bills are more than one on each single bill. The part-payments naturally delay the legal action to be taken against the party by the Municipality until the remaining taxes have accumulated for some years. Even after the Court action is sanctioned by the Standing Committee the suits are not filed for a long period.

It is advisable that proper action should be taken at early stages in such cases.

Drawbacks.

From the past records available to audit, it was noticed that in case of a party who owns several properties in Bombay, there were reports that he used to fabricate his accounts for the purpose of claiming drawbacks and there were orders of the Deputy Municipal Commissioner to the effect that if in the case of claims for drawbacks submitted by him (the party) the departmental inquiry revealed that his claims were not prima-facie sustainable, the applicant should be called upon to produce, within seven days, documentary proofs or in default to reject the claims.

M.C.A.1598/IV

23-12-1940

However in the case of properties bearing E Ward Nos. 3920(2) and 3916(1) belonging to this party where drawbacks were allowed, the following remarks were noticed to have been made by the inspecting staff.

" Drawback is certified on the information obtained partly from the tenants and partly from the owner's Bhaya, who took charge of the property only four months back. As the information mostly tallied, the statement had to be accepted knowing full well that the party maintains duplicate account books."

In this connection a note by audit was addressed to the Municipal Commissioner stating that the party owned many other properties in the City and looking to the big amounts of drawback claims involved in every succeeding half-year, it was necessary that proper proof should be taken before admitting claims for drawback. The Municipal Commissioner has since passed orders that the properties of the party should be inspected every month as a matter of routine and a record of vacancies kept in anticipation of claims for drawbacks. It is hoped that the Department concerned will scrupulously follow instructions and satisfy itself as to the accuracy of the claims before allowing drawbacks.

The claim for drawback in respect of property bearing E Ward No. 3968(2-3) was first rejected by the Assessor & Collector on the ground that there was no loss to the owner. On receipt of a complaint, the bill books were examined by the Superintendent who again rejected the claim on the ground that books were not properly maintained and those maintained were found correct-ed and not properly written up. The Assessor & Collector, therefore, asked the party to produce some independent evidence. The party produced two ex-tenants as witnesses. The Assessor & Collector was then satisfied that there was no ulterior motive in making corrections in the counterfoils of the bill books and admitted the claim.

M.C.A.1775/IV

18-3-1941

Production of the bill books, even by the owners of large properties without the relative account books, in support of their drawback claims and its acceptance by the Municipality as sufficient proof of the vacancies against the findings of the Departmental Officers, has become almost a routine.

It is true that the inspections made by the Assessment staff in verifying drawback claims are subsequent to the periods of the vacancies and they have to rely upon the local inquiries from the tenants and the owners to some extent. But the onus of proving the vacancies against the departmental inspection reports, lies on the owners by production of regular books of accounts, i.e., cash book, ledger, bill books, etc. Bill books alone are not the books of accounts. The bill books can be easily maintained in duplicate or written up for any specific purpose. The accuracy of bill books should be supported by the entries in the cash book and the ledgers. The bill books not so supported by other books of accounts are therefore not sufficient documentary evidence to set aside the findings of the departmental officers and to accept the claims for drawbacks.

In a city like Bombay, where property-holding is mostly a business proposition, it is not out of place to ask the property owners to support their claims by production of regular books of accounts.

However there is nothing in the Act or in the Drawback Rules sanctioned by the Standing Committee under Section 158(2) of the Act, making it obligatory on the part of the owners to prove their claim only by production of regular books of accounts maintained in a recognised form and the desirability of incorporating a clause in this behalf in the rules has been recommended to the Commissioner. Reply is awaited.

Under Clause 1(c) of the general conditions relating to the grant of drawbacks prescribed by the Standing Committee (*vide* their Resolution No.2440, dated the 2nd July 1930) it is provided that "Except with the special sanction of the Municipal Commissioner, no drawback will be allowed unless the person from whom the property taxes are primarily leviable in respect of the building or land has by notice under Sections 149 and 150 of the Municipal Act got such building or land transferred to his name in the Assessment Book or has applied for such transfer either before or within one month from the date of the issue of the form". The exceptions to this rule made by the Municipal Commissioner under the above clause are in cases of properties in charge of (1) Receivers or Managers appointed by the Court or (2) Guardians of minor owners or (3) Trustees and Executors of the wills of the deceased owners or (4) Trustees or Managers of the charitable institutions. In the cases of drawbacks allowed, there was one case bearing B Ward No. 2953 wherein drawback was allowed on the application of the Estate Manager of heir of a deceased party although the property was not duly transferred to the present owner while some other cases of private parties were found rejected on the same ground. The Assessor & Collector was asked to explain the differentiation made between one private party and others. Reply is awaited.

M.C.A.1695/IV

14-2-1941

Refunds.

In case of property bearing No. 382 of A Ward certain sub-divisions of the flats wherein commodes were provided were allowed to rank for refund although the portions cannot be considered as self-contained blocks to be treated as separate properties. The Assessor & Collector explained that the commodes may be on flushing system and so the sub-divided portions of the flats were considered self-contained for the purposes of refund. However as complaints were received from other tenants, the commodes were removed from 1st April 1940 and that the portions were not to be let separately. If the commodes were on the flushing system, there was no ground for other tenants to complain.

M.C.A.993/IV

10-4-1940

Similarly in case of property bearing A Ward No. 225 vacancies of terrace rooms were allowed for refund although they were not self-contained blocks having privies and water connections. The Assessor & Collector explained that they were treated as separate properties for refund purposes as each of them formed a floor by itself. However, the Deputy Municipal Commissioner has passed orders that such tenements should not be taken as separate properties for granting refunds.

M.C.A.1554/IV

5-12-1940

It is hoped that the Department will stop such undue grant of refunds in cases of rooms or tenements not falling under the category of separate self-contained blocks or flats.

In case of property bearing E Ward Nos. 5853, 3765 to 3767(6) and 3769-70, notice of vacancies was received from the party on 27th October 1939 and the vacancy report was found issued to Ward Office as late as 8th March 1940 with the result that the Ward Office was not able to verify the vacancies and remarked "Vacancy issued after 5 months. Previous occupation, if any, not known". Such delay in certification of vacancies without knowing the vacancies is not desirable. The Assessor & Collector's reply is awaited.

M.C.A.1725/IV

26-2-1941

Refund of water tax in respect of property bearing No. 4433(8) of G Ward was allowed for the 1st half of 1939-40 though notice to stop water supply was not received as required under Section 177. The Assessor & Collector and the Test Audit Officer however explained that in the notice of vacancy submitted by the party he had demanded refund of all taxes and as such no special notice was found necessary to cut off water supply and that the practice was continued since the last 12 years and it need not be disturbed.

M.C.A.1559/IV

7-12-1940

This practice is not in conformity with the provisions of Section 177 of the Act and should therefore be discontinued.

Errors and omissions of the following types were noted and got rectified:—

(1) Rents of godowns Nos. 214 and 216 of property bearing B Ward No. 1630 were wrongly mentioned in the Refund Register for the 1st half of 1939-40 at Rs. 96 10/12 and Rs. 107 7/12 instead of Rs. 107 7/12 and Rs. 96 10/12 respectively. This was duly corrected and staff of the Chief Accountant was warned for overlooking the error in checking.

M.C.A.1212/IV

2-7-1940

(2) East flat on the 2nd floor of the building bearing D Ward No. 3451(2) was certified to be vacant on 10th October 1939 whereas the refund was allowed only upto 28th September 1939 and not upto 30th September 1939. Reply to audit reference is awaited.

M.C.A.1468/IV

16-10-1940

(3) Refund of water tax in respect of property bearing D Ward No. 1689 was allowed from 1st April 1939 though notice to stop water supply was received on 20th April 1939. The excess refund was got duly recovered.

M.C.A.1470/IV

17-10-1940

(4) A case of excess refund of As. 13 in respect of property bearing G Ward No. 5739(2A) was noticed. Reference being made to the Assessor & Collector, the excess was duly recovered.

M.C.A.1578/IV

17-12-1940

(5) Refund of Urban Immovable Property Tax was found wrongly calculated at Rs. 72-5-0 instead of Rs. 79 in respect of property bearing D Ward No. 2653(2-5) for the 1st half of 1939-40. The Assessor & Collector's reply is awaited.

M.C.A.1583/IV

18-12-1940

(6) In case of property bearing A Ward No. 382(2), the rent of flat No. 19 was taken for the purposes of refund at Rs. 65½ for the 1st half of 1938-39 while for the 2nd half of the same year at Rs. 62½. The Assessor & Collector explained that the latter figure was wrong and that the discrepancy was due to oversight.

M.C.A.988/IV

9-4-1940

(7) In case of property bearing C Ward No. 5104 to 5106 excess refund of As. 13 was noticed and was duly got recovered.

M.C.A.995/IV

10-4-1940

(8) In case of property bearing C Ward No. 94, short refund of Rs. 4-3-0 was noticed and a supplementary certificate was duly issued on a reference being made by audit.

M.C.A.1412/IV

1-10-1940

(9) Refund in respect of property bearing D Ward No, 2408-2409(1-2) amounting to Rs. 44-15-0 for the 2nd half of 1939-40 in respect of the vacancy of block No. 29 on the 5th floor was allowed on the basis of the monthly rent of Rs. 75 $\frac{2}{12}$ whereas the refund in respect of the same vacancy in the 1st half of 1939-40 was allowed on the basis of a monthly rent of Rs. 70 $\frac{2}{12}$. The Assessor & Collector was asked to explain for this difference and to state what rent was taken into account in fixing the rateable value of the property. Reply is awaited.

Valuations.

The valuation of property bearing F Ward No. 8943(3D) was fixed at Rs. 6,280 and in fixing it the rents of (1) ground floor; (2) first floor; (3) second floor; and (4) third floor occupied by the owner were taken at Rs. 225, Rs. 184, Rs. 183 and Rs. 80 respectively. The difference between the rents of the 1st and 2nd floor and that of the third floor being very wide, a reference was made to the Assessor & Collector. The Assessor & Collector and the Test Audit Officer reported that the property was inspected and the area of the third floor was 2,545 square feet as against 2,965 square feet of the 1st and 2nd floors as ascertained from the plan as the owner did not allow the Municipal surveyor to measure the area and that the 1st and 2nd floors were let out in single rooms, while the third was wholly occupied by the owner and considering these factors the rent fixed for the third floor was a fair one. Audit has no further remarks to make except that even after taking into consideration the reasons advanced the rent of Rs. 80 for the third floor as against the rents of Rs. 184 and Rs. 183 of the 1st and 2nd floors appears to have been fixed at too low a figure for the purposes of valuation.

On conducting test examination of the Ward Inspection Books of D Ward for the year 1939-40 on 22nd October 1940, it was noticed that a property bearing D Ward No. 1515(5A) was not assessed as building site during the said period. This item was also found carried forward in 1940-41 without any valuation. The Assessor & Collector was therefore asked to explain the omission. The Assessor & Collector then referred the matter to the City Engineer and the Collector of Bombay for furnishing particulars of lease, the date of commencement of work, etc., and having obtained these particulars, fixed the valuation at Rs. 5,865 with effect from 1st April 1940.

The rateable value of the Regal Theatre was fixed at Rs. 55,040 per annum in 1934-35. As from 1st April 1939 the same had been reduced to Rs. 45,360 per annum. The former was arrived at on comparison with the rents and sitting accommodation of the Empire Theatre. According to sitting accommodation the income of the Empire for a full house show was estimated at Rs. 1,033-8-0 against the monthly rent of Rs. 3,600, whereas the income of the Regal for a full house show was estimated at Rs. 1,175 and therefore the monthly rent of the Regal was fixed at Rs. 4,094 which together with the actual rent of Rs. 1,025 on account of shops and soda fountain situated outside the theatre and Rs. 307 for additional amenities gave a rateable value of Rs. 55,040 per annum.

The Assessor & Collector explained that the assessee's representative contended that the comparative basis adopted in 1934 should be discarded as the rent of the Empire Theatre was fixed under a five years' lease and that the valuation be fixed on the capacity basis as was being done in England. The Assessor & Collector accepted the contention and fixed the valuation accordingly. The actual working of the valuation is as under—

	Rs.
(1) Full house income on the basis of sitting accommodation	1,175
(2) Total number of shows per year	1,300
Assessor & Collector has made an allowance of 50 per cent. in consideration of lower rates for children and empty houses ($1,300 \times \frac{1}{2}$)	650
(3) Total gross takings (650 shows \times Rs. 1,175 capacity per show)	7,63,750
(4) Rateable value on the basis of 4 per cent. of Rs. 7,63,750. (4 to 5 per cent. is the unit letting rate adopted in England to find out the rateable value from gross takings)	30,550
(5) Rateable value for the rent of shops at Rs. 1,400	14,255
	Rs. ... 44,805
Mistake in calculating monthly rent of Rs. 3,055 instead of Rs. 3,000. Hence the rateable value for Rs. 55 monthly rent	555
(6) Net Rateable value	45,360

The method requires finding out of gross takings from the total accommodation, rates charged and average attendance per show and the finding out therefrom of the rateable value by applying the standard percentage which is based on like data and rents of similar other premises actually let.

From the above statement it seems that the Assessor & Collector ascertained the number of seats and the rates charged for the seats and gave a 50 per cent deduction to get the average attendance without production of any concrete evidence. If the average attendance was 50 percent. the party could have voluntarily produced the figures from his account books in support of his contention for reduction which he has not done nor was he requested to do so. Mere arguments not supported by facts and figures cannot be taken as sufficient grounds

to reduce the valuation by fixing the average attendance at 50 per cent. The defective working of reduced valuation is also apparent from the unfair comparison that the monthly rent so arrived at makes with the monthly rent of another theatre actually let as shown below :—

	Income per show as per accommodation.	Monthly rent.
	Rs.	Rs.
Empire ...	1,033	3,600*
Regal ...	1,175	3,055

(* The monthly rent of the Empire is said to be on the basis of 5 years' lease and hence it is likely to be less than the normal rent on annual basis).

The property bearing C Ward No. 6759/62 was described in the Assessment Book as stables for the years M.C.A.1279/IV 1938-39 and 1939-40. It appears from the Inspection Book that there was a change of user. Audit made a reference to the License Superintendent who stated that the license was issued for a brass factory to be run on the premises since the last quarter of 1936-37. The Assessor & Collector being asked why the user was not changed in the Assessment Book and the valuation not revised, explained that although the user had changed, there was no change in rent and that the valuation was increased from Rs. 605 to Rs. 735 with effect from 1st April 1940. It is not understood how the rent was increased only from 1st April 1940 although the user had changed since the year 1936-37.

Water by Meter Measurement.

In 29 cases, figures of consumption of water were not found filled in for issue of bills for a long period after the expiry of the half year. Explanations being called for, the Hydraulic Engineer stated that it took time in replacing the meters out-of-order and watching the result before filling in consumption. It was however noticed that it took nearly 3 to 4 months to replace meters which were found to have gone out-of-order. The Municipal Commissioner's attention being drawn to this, the Department was asked to attend to such cases with the least possible delay and to keep adequate numbers of meters and spare parts on hand for replacing or repairing the meters.

Cases of delay, however, are still continuing.

Compounded Water Tax.

Compounded water tax was levied since 1st October 1935 on property bearing B (Trust) Ward Nos. 4237, M.C.A.1765/IV 4238-39. As the maximum period for which the tax can be compounded is five years which expired on 30th September 1940, the Assessor & Collector was asked to state whether the fresh sanction of the Standing Committee was obtained.

Reply is awaited.

Miscellaneous.

The internal check of the Chief Accountant was found wanting in the case of Tabulated Ward Reports, M.C.A.1425/IV Wheel Tax and Meter Reading Registers of the Assessment Department. No reply is still received to the reference made in this connection.

Account of copies of Drawback Rules and Assessment Tables were not found balanced, verified and authenticated by a responsible officer. The Assessor & Collector being written to in the matter the needful has been done.

In the Refund Registers of D Ward for the 2nd half of 1939-40, the numbers and the amounts of the refund certificates issued were not found posted in the appropriate columns. Reference was made to the Assessor & Collector and the needful was done.

Similar omissions were found in Refund Register of A Ward for the 2nd half of 1939-40. The Assessor & Collector was written to in the matter. Reply is awaited.

18-3-1941

Wheel Tax.

The lists of vehicles and animals standing in the name of each party are maintained in the Wheel Tax Registers in the Assessment Department for each ward. In addition to this, the Department has got its Motor Branch where Motor Registers showing the names of the parties, transfers

effected from time to time, its weight etc., are noted. Up-to-date information as regards new motors, transfers of ownership etc., is daily obtained by the two clerks who are posted in the Police Commissioner's Office for this work and notes taken in the Registers. These changes are also intimated immediately to the Ward Offices in order to enable them to verify the conveyances and include them in the quarterly statements to be submitted by them. The Ward Superintendents report after the close of each quarter, the vehicles and animals to be taxed for the quarter and bills are issued on 20th of the month following the quarter. The procedure described above is designed to give day to day information to the Ward staff as regards changes of ownership etc., and they have to complete the inquiries regarding each vehicle during their inspections in the sub-ward allotted to them. However, vehicles remaining to be reported due to special difficulties are expected to be dealt with within a reasonable time, that is to say, cases for the quarter ending 30th June may be completed latest by 30th September next. Accordingly audit undertakes test-checking of these registers for each quarter after a lapse of nearly one quarter and not just after the close of a quarter which seems to be the purport of the following extract from the Municipal Commissioner's No. M.C.A. 1510-IV, dated the 8th March 1941 underlying Standing Committee Resolution No. 2034, dated the 19th March 1941 :—

“As soon as bills for a quarter are issued and before necessary remarks can be made in the Registers to the effect that the vehicles or animals are taxed in a different ward or before the bills for vehicles and animals in respect of which inquiries are complete can be issued, the Municipal Chief Auditor's Department usually calls for the Registers and makes out lists of cases where they find that the vehicles or animals taxed for one quarter are not taxed for the following quarter and sends them to the Assessor & Collector through the Municipal Commissioner for remarks assuming that all such vehicles are untaxed.”

The vehicles reported by audit as untaxed during the year 1939-40 were 1,411 out of which 587 cases still remained to be settled although one and a half year has since elapsed.

During 1940-41 the vehicles which were reported by audit as untaxed etc. whilst auditing the Wheel-Tax Registers were 2,225 as shown below out of which only 207 cases were settled upto the time of writing the report.

(1) Not taxed and no remarks...	1,960
(2) Transferred to other wards or owners but no remarks whether taxed under other schedules	46
(3) Sold or removed but no remarks whether taxed under other schedules	80
(4) Kept on jacks ...	11
(5) Weight not-quoted	105
(6) Under-charged	12
(7) Taxed for under 30 days without assigning any reasons	7
(8) Miscellaneous ...	4
(Details are given in Statement 'A')	Total ... 2,225

It may be mentioned here that audit test-checks only 25 per cent., of the cases each quarter and if the whole volume of work is checked it may be presumed that the figures of untaxed vehicles to be reported would be much more. Unless therefore the matter is seriously looked into and the Wards are asked to complete their inquiries regarding the cases shown on the Registers and the Registers are completed from quarter to quarter no satisfactory result can be achieved merely by recounting difficulties and contradicting audit suggestions. Even when the amendment of the Act for issue of bills in advance is effected the departmental inquiries will have to be completed to issue bills in time without which mere amendment of the Act will not bring all the desired improvement.

As regards registers there are departmental orders to the effect that necessary remarks should be shown in case of concerns for which no bills have been preferred and the schedule numbers under which vehicles are taxed should be shown in cases of vehicles which are transferred from one Ward to the other. These orders are not strictly observed.

It is also noticed that the vehicles which are reported to have been kept on jacks or stored up are exempted from taxation. Section 183 of the Act provides for exemption only the vehicles under repairs or standing at carriage-maker during the whole of any quarter. Beyond this there is no provision in the Act for exemption of the vehicles stored up or kept on jacks.

The under-mentioned audit notes issued during 1939-40 and 1940-41 remained uncleared upto 30th June 1941.

Serial No.	Ward.	Audit note No. and Date.	Particulars of objections.	Reply received or not.	Further reference made.
1	C	M. C. A. 459 of 17-7-1939	Quarterly audit of outstanding balances for the quarter ended 30th June 1939.	No.	
2	G	M. C. A. 815-16 of 19-7-1939.	Inquiry in respect of cars Nos. W 2209 and X 5114.	No.	
3	C	M. C. A. 574 of 12-9-1939.	Non-recovery of N. D. Fees.	No.	
4	—	M. C. A. 811 of 29-1-1940.	Calling for wheel-tax papers.	No.	
5	A	M. C. A. 1203 of 28-6-1940.	Calling for papers in connection with property bearing A Ward No. 1307(6) etc.	Ad-interim.	M.C.A. 1203 of 30-11-1940.
6	G	M. C. A. 1206 of 28-6-1940.	Calling for papers in connection with property bearing G Ward No. 1107(4)	Do.	M. C. A. 1206 of 30-11-1940
7	Gen.	M. C. A. 1209 of 1-7-1940.	Treatment of bills in payment of which cheques were received but were dishonoured.	No.	
8	A	M. C. A. 1409 of 1-10-1940.	Refund passed by C. A. without A.C.'s sanction.	No.	
9	Gen.	M. C. A. 1425 of 3-10-1940.	Books of A. C.'s Department not checked by C. A.'s Department.	No.	
10	D	M. C. A. 1468 of 16-10-1940.	Refund allowed in respect of property bearing D Ward No. 3451(2).	No.	
11	D	M. C. A. 1583 of 18-12-1940.	Refund of Urban Immoveable Property Tax wrongly calculated in respect of property bearing Ward No. 2653 (2-5).	No.	
12	A	M. C. A. 1587 of 21-12-1940.	A bill for water by meter measurement wrongly issued for Rs. 173-14-0 instead of Rs. 174-4-0.	No.	
13	Gen.	M. C. A. 1606 of 10-1-1940.	Posting of receipt numbers and dates in respect of bills for meter hire issued by H. E. in the Meter Reading Register.	No.	
14	F	M. C. A. 1614 of 15-1-1941.	Figures of consumption of water not filled in one case of entry No. 286 at page 9 of the Meter Reading Register.	No.	
15	A(GPR)	M. C. A. 1623 of 21-1-1941.	Bill for water charges not issued in one case.	No.	
16	Gen.	M. C. A. 1694 of 14-2-1941.	Distress warrants not executed in respect of A. G. T. Bill.	No.	
17	B	M. C. A. 1695 of 14-2-1941.	Drawback in respect of property bearing B Ward No. 2953.	Ad-interim.	M. C. A. 1695 of 14-5-1941.
18	E	M. C. A. 1725 of 27-2-1941.	Delay in sending vacancy report to the Ward Office in case of ward No. 5853, etc.	No.	
19	F	M. C. A. 1755 of 10-3-1941.	Bill for compounded water tax amounting to Rs. 405-2-0 not issued in case of property bearing Ward No. 1023(1)	No.	
20	G	M. C. A. 1764 of 12-3-1941.	Levy of compounded water tax in respect of a Sanatorium bearing Ward No. 5244 (2).	No.	
21	B(Trust)	M. C. A. 1765 of 12-3-1941.	Levy of compounded water tax in respect of property bearing Ward Nos. 4237-38-39.	No.	
22	E	M. C. A. 1775 of 18-3-1941.	Allowance of drawback in respect of property bearing E Ward No. 3968 (2-3).		
23	A	M. C. A. 1776 of 18-3-1941.	Columns 34 and 35 of Refund Registers not filled in.	No.	
24	A(GPR)	M. C. A. 1793 of 20-3-1941.	Bills for water charges not issued in five cases.	No.	
25	D	M. C. A. 1808 of 20-3-1941.	Refund in respect of property bearing D Ward No. 2408 and 2409 (1-2).	No.	

Serial No.	Case No. and Date.	Number of uncharged etc. concerns reported.	Number of concerns settled for.	Number of concerns remaining unsettled.
1	M. C. A. 280 of 28-4-1939	59	49	10
2	M. C. A. 284 of 28-4-1939	1	...	1
3	M. C. A. 286 of 28-4-1939	57	...	57
4	M. C. A. 293 of 1-5-1939	1	...	1
5	M. C. A. 301 of 5-5-1939	61	...	61
6	M. C. A. 513 of 7-8-1939	44	39	5
7	M. C. A. 514 of 7-8-1939	55	38	17
8	M. C. A. 549 of 1-9-1939	29	23	6
9	M. C. A. 552 of 1-9-1939	29	25	4
10	M. C. A. 554 of 1-9-1939	15	10	5
11	M. C. A. 703 of 22-11-1939	1	...	1
12	M. C. A. 742 of 15-12-1939	30	...	30
13	M. C. A. 743 of 15-12-1939	104	...	104
14	M. C. A. 744 of 15-12-1939	15	...	15
15	M. C. A. 746 of 15-12-1939	7	4	3
16	M. C. A. 753 of 19-12-1939	2	...	2
17	M. C. A. 760 of 21-12-1939	42	21	21
18	M. C. A. 776 of 6-1-1940	31	...	31
19	M. C. A. 778 of 8-1-1940	24	21	3
20	M. C. A. 782 of 10-1-1940	25	...	25
21	M. C. A. 795 of 19-1-1940	8	...	8
22	M. C. A. 805 of 25-1-1940	35	24	11
23	M. C. A. 818 of 1-2-1940	26	...	26
24	M. C. A. 837 of 9-2-1940	38	30	8
25	M. C. A. 838 of 9-2-1940	13	...	13
26	M. C. A. 904 of 13-3-1940	25	22	3
27	M. C. A. 920 of 18-3-1940	3	...	3
28	M. C. A. 927 of 19-3-1940	41	35	6
29	M. C. A. 929 of 19-3-1940	29	...	29
30	M. C. A. 944 of 28-3-1940	2	...	2
31	M. C. A. 945 of 28-3-1940	23	20	3
32	M. C. A. 947 of 28-3-1940	24	...	24
33	M. C. A. 951 of 28-3-1940	49	...	49
34	M. C. A. 977 of 5-4-1940	50	28	22
35	M. C. A. 978 of 5-4-1940	69	...	69
36	M. C. A. 997 of 12-4-1940	85	...	85
37	M. C. A. 1182 of 25-6-1940	1	...	1
38	M. C. A. 1183 of 25-6-1940	1	...	1
39	M. C. A. 1185 of 25-6-1940	14	11	3
40	M. C. A. 1190 of 26-6-1940	25	23	2
41	M. C. A. 1191 of 26-6-1940	25	...	25
42	M. C. A. 1193 of 26-6-1940	2	...	2
43	M. C. A. 1194 of 26-6-1940	1	...	1
44	M. C. A. 1202 of 28-6-1940	1	...	1
45	M. C. A. 1208 of 29-6-1940	9	6	3
46	M. C. A. 1308 of 12-8-1940	404	...	404
47	M. C. A. 1311 of 13-8-1940	31	14	17
48	M. C. A. 1320 of 15-8-1940	103	...	103
49	M. C. A. 1326 of 21-8-1940	16	12	4
50	M. C. A. 1327 of 21-8-1940	10	...	10
51	M. C. A. 1329 of 21-8-1940	11	...	11
52	M. C. A. 1336 of 28-8-1940	86	...	86
53	M. C. A. 1362 of 12-9-1940	14	11	3
54	M. C. A. 1363 of 12-9-1940	47	...	47
55	M. C. A. 1364 of 12-9-1940	33	...	33
56	M. C. A. 1365 of 12-9-1940	50	...	50
57	M. C. A. 1367 of 12-9-1940	27	...	27
58	M. C. A. 1369 of 12-9-1940	161	...	161
59	M. C. A. 1408 of 1-10-1940	8	...	8
60	M. C. A. 1501 of 13-11-1940	20	...	20
61	M. C. A. 1505 of 15-11-1940	90	...	90
62	M. C. A. 1558 of 7-12-1940	7	...	7
63	M. C. A. 1562 of 13-12-1940	9	...	9
64	M. C. A. 1563 of 13-12-1940	19	10	9
65	M. C. A. 1571 of 16-12-1940	10	...	10

Serial No.	Case No. and Date.	Number of uncharged etc. concerns reported.	Number of concerns settled for.	Number of concerns remaining unsettled.
66	M. C. A. 1574 of 17-12-1940	27	...	27
67	M. C. A. 1575 of 17-12-1940	10	...	10
68	M. C. A. 1576 of 17-12-1940	9	...	9
69	M. C. A. 1577 of 17-12-1940	17	...	17
70	M. C. A. 1579 of 17-12-1940	9	...	9
71	M. C. A. 1580 of 17-12-1940	12	...	12
72	M. C. A. 1588 of 21-12-1940	17	...	17
73	M. C. A. 1589 of 21-12-1940	13	...	13
74	M. C. A. 1590 of 21-12-1940	18	...	18
75	M. C. A. 1592 of 21-12-1940	15	...	15
76	M. C. A. 1638 of 24-1-1941	5	...	5
77	M. C. A. 1642 of 25-1-1941	1	...	1
78	M. C. A. 1643 of 25-1-1941	10	...	10
79	M. C. A. 1644 of 25-1-1941	14	...	14
80	M. C. A. 1645 of 25-1-1941	17	...	17
81	M. C. A. 1646 of 25-1-1941	15	...	15
82	M. C. A. 1647 of 25-1-1941	16	...	16
83	M. C. A. 1648 of 25-1-1941	21	...	21
84	M. C. A. 1649 of 25-1-1941	20	...	20
85	M. C. A. 1656 of 7-2-1941	12	...	12
86	M. C. A. 1658 of 7-2-1941	24	...	24
87	M. C. A. 1662 of 7-2-1941	1	...	1
88	M. C. A. 1653 of 7-2-1941	9	...	9
89	M. C. A. 1664 of 7-2-1941	18	...	18
90	M. C. A. 1665 of 7-2-1941	2	...	2
91	M. C. A. 1669 of 7-2-1941	5	...	5
92	M. C. A. 1670 of 7-2-1941	15	...	15
93	M. C. A. 1671 of 7-2-1941	12	...	12
94	M. C. A. 1672 of 7-2-1941	5	...	5
95	M. C. A. 1673 of 7-2-1941	13	...	13
96	M. C. A. 1675 of 7-2-1941	16	...	16
97	M. C. A. 1684 of 12-2-1941	19	...	19
98	M. C. A. 1686 of 13-2-1941	15	...	15
99	M. C. A. 1687 of 13-2-1941	17	...	17
100	M. C. A. 1688 of 13-2-1941	15	...	15
101	M. C. A. 1689 of 13-2-1941	13	...	13
102	M. C. A. 1699 of 17-2-1941	1	...	1
103	M. C. A. 1700 of 17-2-1941	14	...	14
104	M. C. A. 1753 of 10-3-1941	25	...	25
105	M. C. A. 1763 of 13-3-1941	14	...	14
106	M. C. A. 1787 of 19-3-1941	1	...	1
107	M. C. A. 1789 of 20-3-1941	5	...	5
108	M. C. A. 1791 of 20-3-1941	12	...	12
109	M. C. A. 1792 of 20-3-1941	3	...	3
110	M. C. A. 1797 of 20-3-1941	2	...	2
111	M. C. A. 1798 of 20-3-1941	1	...	1
112	M. C. A. 1799 of 20-3-1941	19	...	19
113	M. C. A. 1800 of 20-3-1941	6	...	6
114	M. C. A. 1801 of 20-3-1941	12	...	12
115	M. C. A. 1802 of 20-3-1941	7	...	7
116	M. C. A. 1803 of 20-3-1941	4	...	4
117	M. C. A. 1804 of 20-3-1941	1	...	1
118	M. C. A. 1805 of 20-3-1941	2	...	2
119	M. C. A. 1806 of 20-3-1941	3	...	3
120	M. C. A. 1807 of 20-3-1941	1	...	1
121	M. C. A. 1814 of 20-3-1941	34	...	34
122	M. C. A. 1609 of 24-3-1941	8	...	8
123	M. C. A. 1610 of 24-3-1941	10	...	10
124	M. C. A. 1611 of 24-3-1941	31	...	31
125	M. C. A. 1612 of 24-3-1941	1	...	1
Total	...	3,081	476	2,605

The following cases of excess refunds or short or omitted recoveries were noticed and got effected.

Serial No.	Ward.	Case No. and Date.	Objections.	Amount.		
				Rs.	a.	p.
1	D	M.C.A. 536 of 24-8-1939	... Short recovery in respect of motor car No. 2212 under Schedule No. 42.	75	0	0
2	D	M.C.A. 725 of 8-12-1939	... Under charge under entry No. 671 at page 1 of the Meter Reading Register for the year 1938-39.	0	10	0
3	C	M.C.A. 995 of 10-4-1940	... Refund of taxes under cases Nos. 146 and 198 for the 2nd half of 1938-39.	0	13	0
4	A	M.C.A. 1184 of 25-6-1940	... Short recovery in respect of concern No. N 5051 under Schedule No. 856.	35	0	0
5	A	M.C.A. 1213 of 3-7-1940	... Short charge under entry No. 63 at page 1 of the Meter Reading Register.	0	2	0
6	D	M.C.A. 1470 of 17-10-1940	... Refund of Water Tax under case No. 267 for the 1st half of 1939-40.	0	6	0
7	D	M.C.A. 1539 of 2-12-1940	... Assessment of premises bearing Ward No. 1515(5a) during the year 1940-41. Bills preferred from 1st April 1940 to 31st March 1941. (This was omitted during 1939-40 and 1940-41 and after audit reference the question was taken up, the valuation fixed and bills preferred).	1,657	0	0
8	C	M.C.A. 1570 of 16-12-1940	... Short recovery in respect of concern No. BMT 2410 under Schedule No. 32 of C Ward.	20	0	0
9	G	M.C.A. 1578 of 17-12-1940	... Refund of taxes under Case No. 192 for the 1st half of 1939-40.	0	13	0

The following cases of excess refund or short or omitted recoveries were noticed and reported for which no replies have so far been received.

Serial No.	Ward.	Case No. and Date.	Objections.	Amount.		
				Rs.	a.	p.
1	D	M.C.A. 978 of 5-4-1940	... Short charge in respect of car No. T 5296 under Schedule No. 2094.	10	0	0
2	A	M.C.A. 1182 of 25-6-1940	... Under charge in respect of concern No. K 4738 under Schedule No. 363.	5	0	0
3	C	M.C.A. 1194 of 26-6-1940	... Under charge in respect of concern No. Y 1790 under Schedule No. 256 for the quarters previous to the quarter ended 31st March 1940.	5	0	0
4	E	M.C.A. 1202 of 28-6-1940	... Under-charge in respect of concern No. W 635 under Schedule No. 405 for the quarters previous to the quarter ended 31st March 1940.	5	0	0
5	B	M.C.A. 1320 of 15-8-1940	... Under-charge in respect of concern No. W 6145 under Schedule No. 19.	15	0	0
6	B	M.C.A. 1320 of 15-8-1940	... Under-charge in respect of concern No. 271 under Schedule No. 617.	5	0	0
7	G	M.C.A. 1369 of 12-9-1940	... Under-charge in respect of concern No. W 809 under Schedule No. 21 of G Ward.	25	0	0
8	G	M.C.A. 1369 of 12-9-1940	... Under-charge in respect of concern No. BMW 1830 under Schedule No. 711.	5	0	0
9	A	M.C.A. 1587 of 21-12-1940	... Under-charge under entry No. 390 at page 13 of the Meter Reading Register for the year 1939-40.	0	6	0
10	B	M.C.A. 1656 of 7-2-1941	... Under-charge in respect of concern No. 605 under Schedule No. 412 for the quarters previous to the quarter ended 30th September 1940.	5	0	0
11	F	M.C.A. 1755 of 10-3-1941	... Bill for compounded water tax in respect of property bearing No. 1023(1) not issued.	405	2	0
12	A	M.C.A. 11612 of 24-3-1941	... Under-charge in respect of concerns Nos. BMW 2938 and 7180 under Schedule No. 280.	5	0	0

STATEMENT "A."

List of vehicles which were reported by audit shown as untaxed etc., in the Wheel Tax Registers.

Serial No.	Case No. and Date.	No. of concerns reported.	Serial No.	Case No. and Date.	No. of concerns reported
1	M.C.A.977 of 5-4-1940	50	34	M.C.A.1364 of 12-9-1940	33
2	M.C.A.978 of 5-4-1940	69	35	M.C.A.1365 of 12-9-1940	50
3	M.C.A.994 of 10-4-1940	1	36	M.C.A.1367 of 12-9-1940	27
4	M.C.A.997 of 12-4-1940	85	37	M.C.A.1369 of 12-9-1940	161
5	M.C.A.1179 of 25-6-1940	2	38	M.C.A.1408 of 1-10-1940	8
6	M.C.A.1180 of 25-6-1940	1	39	M.C.A.1501 of 13-11-1940	20
7	M.C.A.1181 of 25-6-1940	1	40	M.C.A.1505 of 15-11-1940	90
8	M.C.A.1182 of 25-6-1940	1	41	M.C.A.1558 of 7-12-1940	7
9	M.C.A.1183 of 25-6-1940	1	42	M.C.A.1562 of 13-12-1940	9
10	M.C.A.1184 of 25-6-1940	1	43	M.C.A.1563 of 13-12-1940	19
11	M.C.A.1185 of 25-6-1940	14	44	M.C.A.1570 of 16-12-1940	1
12	M.C.A.1190 of 26-6-1940	25	45	M.C.A.1571 of 16-12-1940	10
13	M.C.A.1191 of 26-6-1940	25	46	M.C.A.1574 of 17-12-1940	27
14	M.C.A.1192 of 26-6-1940	7	47	M.C.A.1575 of 17-12-1940	10
15	M.C.A.1193 of 26-6-1940	2	48	M.C.A.1576 of 17-12-1940	9
16	M.C.A.1194 of 26-6-1940	1	49	M.C.A.1577 of 17-12-1940	17
17	M.C.A.1197 of 26-6-1940	1	50	M.C.A.1579 of 17-12-1940	9
18	M.C.A.1202 of 28-6-1940	1	51	M.C.A.1580 of 17-12-1940	12
19	M.C.A.1204 of 28-6-1940	6	52	M.C.A.1588 of 21-12-1940	17
20	M.C.A.1208 of 29-6-1940	9	53	M.C.A.1589 of 21-12-1940	13
21	M.C.A.1308 of 12-8-1940	404	54	M.C.A.1590 of 21-12-1940	18
22	M.C.A.1311 of 13-8-1940	31	55	M.C.A.1592 of 21-12-1940	15
23	M.C.A.1320 of 15-8-1940	103	56	M.C.A.1638 of 24-1-1941	5
24	M.C.A.1321 of 16-8-1940	1	57	M.C.A.1642 of 25-1-1941	1
25	M.C.A.1325 of 21-8-1940	28	58	M.C.A.1643 of 25-1-1941	10
26	M.C.A.1326 of 21-8-1940	16	59	M.C.A.1644 of 25-1-1941	14
27	M.C.A.1327 of 21-8-1940	10	60	M.C.A.1645 of 25-1-1941	17
28	M.C.A.1328 of 21-8-1940	22	61	M.C.A.1646 of 25-1-1941	15
29	M.C.A.1329 of 21-8-1940	11	62	M.C.A.1647 of 25-1-1941	16
30	M.C.A.1336 of 28-8-1940	86	63	M.C.A.1648 of 25-1-1941	21
31	M.C.A.1341 of 7-9-1940	20	64	M.C.A.1649 of 25-1-1941	20
32	M.C.A.1362 of 12-9-1940	14	65	M.C.A.1656 of 7-2-1941	12
33	M.C.A.1363 of 12-9-1940	47	66	M.C.A.1658 of 7-2-1941	24

Serial No.	Case No. and Date.	No. of concerns reported.	Serial No.	Case No. and Date.	No. of concerns reported.
67	M.C.A.1662 of 7-2-1941	1	87	M.C.A.1789 of 20-3-1941	5
68	M.C.A.1663 of 7-2-1941	9	88	M.C.A.1791 of 20-3-1941	12
69	M.C.A.1664 of 7-2-1941	18	89	M.C.A.1792 of 20-3-1941	3
70	M.C.A.1665 of 7-2-1941	2	90	M.C.A.1797 of 20-3-1941	2
71	M.C.A.1669 of 7-2-1941	5	91	M.C.A.1798 of 20-3-1941	1
72	M.C.A.1670 of 7-2-1941	15	92	M.C.A.1799 of 20-3-1941	19
73	M.C.A.1671 of 7-2-1941	12	93	M.C.A.1800 of 20-3-1941	6
74	M.C.A.1672 of 7-2-1941	5	94	M.C.A.1801 of 20-3-1941	12
75	M.C.A.1673 of 7-2-1941	13	95	M.C.A.1802 of 20-3-1941	7
76	M.C.A.1675 of 7-2-1941	16	96	M.C.A.1803 of 20-3-1941	4
77	M.C.A.1684 of 12-2-1941	19	97	M.C.A.1804 of 20-3-1941	1
78	M.C.A.1686 of 13-2-1941	15	98	M.C.A.1805 of 20-3-1941	2
79	M.C.A.1687 of 13-2-1941	17	99	M.C.A.1806 of 20-3-1941	3
80	M.C.A.1688 of 13-2-1941	15	100	M.C.A.1807 of 20-3-1941	1
81	M.C.A.1689 of 13-2-1941	13	101	M.C.A.1814 of 20-3-1941	34
82	M.C.A.1699 of 17-2-1941	1	102	M.C.A.1609 of 24-3-1941	8
83	M.C.A.1700 of 17-2-1941	14	103	M.C.A.1610 of 24-3-1941	10
84	M.C.A.1753 of 10-3-1941	25	104	M.C.A.1611 of 24-3-1941	31
85	M.C.A.1763 of 13-3-1941	14	105	M.C.A.1612 of 24-3-1941	1
86	M.C.A.1787 of 19-3-1941	1		Total	2,225

Miscellaneous Departments.

The following are the departments in charge of the collection of miscellaneous revenue :—

(1) Municipal Commissioner's Office; (2) Town Duty Refund and Election Office; (3) Central Stores; (4) Legal Assistant's Office; (5) Municipal Secretary's Office; (6) Hydraulic Engineer's Department; (7) Victoria and Albert Museum; (8) Public Health Department including Analyst's Office; (9) Health Department A and B Wards Office; (10) Health Department C and D Wards Office; (11) Health Department E Ward Office; (12) Health Department F and G Wards Office; (13) Malaria; (14) Office of the Superintendent of Vaccination; (15) K. E. M. Hospital and G. S. M. College; (16) Conservancy Department; (17) City Engineer's Central Buildings and Architectural Branches; (18) City Engineer's Works and Maintenance Branches; (19) Mechanical Engineer's Department; (20) Fire Brigade Office; (21) License Department; (22) Gardens Department; and (23) Markets and Slaughter Houses.

As per Commissioner's letter No. M.C.A. 765, dated the 27th January 1939, underlying Standing Committee Resolution No. 1534, dated the 10th February 1939, the forms of Revenue Registers of these Departments were revised as from 1st April 1939, for maintaining accounts on the basis of demand, collections, and arrears for each source of income, and quarterly tallying of these accounts, and comparing them with those maintained in the Chief Accountant's Office.

The revised forms were introduced with effect from 1st April 1939, but the work of completion of quarterly accounts, and submission of revenue, and deposit returns is slack. In this connection, attention is invited to my remarks in the Audit Report for 1939-40, at page 401 of the Commissioner's Administration Report.

During the year 1940-41, attention of the Commissioner was also drawn to the non-submission of revenue and deposit returns by the heads of the departments for the years 1939-40, and 1940-41 (under Nos. M.C.A. 1598-V, dated the 3rd January 1941, and M.C.A. 1496-V, dated the 11th January 1941) after waiting upto January 1941. As these returns were not still received except in a few cases, the matter was reported to the Standing Committee under No. M.C.A. 1496-V, dated the 3rd April 1941, which has been forwarded by the Committee to the Commissioner, for immediate inquiry, and report under their Resolution No. 53, dated the 9th April 1941.

Hereunder is the list showing offices, and the quarters upto which they have sent their returns through the Chief Accountant. These returns have been checked with relevant registers of respective departments, and also with the Chief Accountant's Books.

Names of the Departments.	Period up to which the quarterly Revenue returns checked.	Remarks.
(1) K. E. M. Hospital ...	31-12-1940	...
(2) G. S. M. College ...	Upto June term ending 10-10-1940	...
(3) Assistant Health Officer A and B Wards.	31-12-1939	This return has been checked and returned under objection No. M.C.A. 1601-V, dated the 3rd January 1941.
(4) Assistant Health Officer C and D Wards.	31-12-1940	...
(5) Assistant Health Officer E Ward	31-12-1939	The return has been checked and sent back under objection No. M.C.A. 1668-V, dated the 7th February 1941.
(6) Assistant Health Officer F and G Wards.	31-3-1940	...
(7) Head Supervisor ...	31-12-1939	...
(8) Superintendent of Vaccination ...	31-12-1939	...
(9) Assistant Health Officer Malaria	31-12-1940	...
(10) Town Duty ...	31-12-1940	...
(11) Election Department ...	31-12-1940	...
(12) Victoria and Albert Museum ...	31-3-1941	...

Name of the Department.	Period up to which the quarterly Revenue returns checked.	Remarks.
(13) Chief Officer, Fire Brigade	31-12-1940	This return has been checked but sent under objection under No. M..CA. 2081-V, dated the 27th June 1941.
(14) City Engineer's Building Branch.	30-9-1939	...
(15) Store-keeper	30-12-1940	Return for the quarter ending 30th September 1940 is returned, and return for the quarter ending 30th December 1940 is being checked.
(16) Superintendent of Gardens	30-9-1940	...
(17) Municipal Commissioner	31-3-1940	...
(18) Municipal Secretary	31-12-1940	...
(19) Superintendent of Licenses	30-9-1940	Returned to the Department under M.C.A. 2070-V, dated the 19th June 1941.
(20) Executive Health Officer	31-12-1939	In hand.

It will be seen from the above, that the work of rendering accounts by the Departments upto 31st March 1941, and of checking, and reconciling them by the Chief Accountant with his books has remained incomplete and accordingly, it may be mentioned for the information of the Standing Committee, and the Corporation, that the figures of revenue receipts under different departments published in Appendix No. 3 of the Annual Report of the Chief Accountant, are not the figures reconciled with those in the books of the other Departments, whose returns upto 31st March 1941 are not received.

Inspection of the Departmental Registers at the time of writing the report showed incomplete character of writing, checking and balancing of books upto 31st March 1941. In some cases totals were not taken and cross tallied or were left out in pencil. In the Departments, like those of the Hydraulic Engineer, the City Engineer and the Superintendent of Markets, where bulk of the receipts from stall boards, weather frames, meter hire, and similar other items, is the biggest, the postings in registers are not checked by the Chief Accountant's staff in some cases for the whole year, and in some cases partly.

It may be pointed out, that although every query or observation made by audit has to be promptly disposed of by the officers concerned as laid down in the Schedule EE of the Municipal Act, and para. 9 of the Municipal Audit Procedure Rules sanctioned under Corporation Resolution No. 4787, dated the 4th September 1939, the following cases for the year under review, remained unreplied upto the date of writing this report.

Serial No.	Audit Note No. and Date.	Department.	Particulars of objection.	Reply received or not.	Further reference made No. and Date.
1	M.C.A.1460/V of 14-10-1940 ...	H.E.	Deposit registers for 1939-40 maintained by Hydraulic Engineer's Department.	No.	
2	M.C.A.1434/V of 7-10-1940 ...	C.E.	Returns of deposits for the quarters ending 30th June 1939 and 30th September 1939 of City Engineer's Department. (Building Branch).	Yes.	C.A. under E.B.11301-D of 2-12-1940.
3	M.C.A.1435/V of 7-10-1940 ...	C.E.	Attestation of totals of demand registers and deposit registers maintained by the Building Branch of City Engineer's Department.	No.	
4	M.C.A.1534/V of 29-11-1940 ...	C.E.	Arrears in respect of fees for stall-board and weather frame permissions.	No.	
5	M.C.A.1535/V of 29-11-1940 ...	C.E.	Cancellations of demands in respect of stall-board and Weather frame projections of F Ward.	No.	
6	M.C.A. 1594/V of 21-12-1940 ...	S.L.	Deposit returns for the periods ending 30th June 1939 and 30th September 1939 of Superintendent of Licenses Office.	Yes.	C.A. under A.E.10083-D/SR of 26-2-1941.
7	M.C.A.1773/V of 17-3-1941 ...	S.L.	Revenue returns of Superintendent of Licenses' Department for the quarter ending 30th June 1940.	No.	
8	M.C.A.1692/V of 14-2-1941 ...	S.L.	Imprest Account of Superintendent License's Department.	Yes.	C.A. under M.C.A.1692/V of 2-7-1941.
9	M.C.A.1796/V of 20-3-1941 ...	M.C.	Imprest Account of Municipal Commissioner's Office.	No.	
10	M.C.A.1664/V of 15-10-1940 ...	C.F.B.	Maintenance of necessary demand register for monthly electrical installation charges recovered through pay-sheets of Central Fire Brigade's Office.	No.	
11	M.C.A.1573/V of 16-12-1940 ...	S.K.	Quarterly revenue returns for the quarter ending 30th September 1940 of Store Keeper's Department.	Yes.	M.C.A.1573/V of 15-4-1941.
12	M.C.A.1490/V of 7-11-1940 ...	C.A.	Checking of postings in the stall-board and weather frame demand registers of City Engineer's (Building Branch).	No.	
13	M.C.A.1132/V of 20-5-1940 ...	Market.	Outstanding License fees.	Yes.	M.C.A.1132/V of 28-4-1941.
14	M.C.A.1430/V of 4-10-1940 ...	Do.	Quarterly vacancy reports.	Yes.	M.C.A.1430/V of 21-12-1940.
15	M.C.A.1462/V of 14-10-1940 ...	Do.	Attesting stallage rent demand register and writing up of columns.	No.	
16	M.C.A.1531/V of 27-11-1940 ...	Do.	Outstanding ground rents	Yes.	M.C.A.1531/V of 17-4-1941.
17	M.C.A.1767/V of 12-3-1941 ...	Do.	Irregularities in respect of weights and measures account of August 1940.	No.	
18	M.C.A.1815/V of 27-3-1941 ...	Do.	Import of Meat by Military Officer.	Yes.	M.C.A.1815/V of 20-6-1941.
19	M.C.A.1817/V of 27-3-1941 ...	Do.	Account books maintained in Superintendent of Markets' Office.	No.	
20	R. 7015 of 3-6-1940 ...	A.H.O. F & G Wards.	Quarterly return for the quarter ending 30th September 1939 of Assistant Health Officer, F and G Wards.	Yes.	M.C.A.1602/V of 3-1-1941.
21	M.C.A.1152/V of 6-6-1940 ...	A.H.O. C & D Wards.	Deposit returns for the periods ending 30th September 1939 and 31st December 1939 of Assistant Health Officer, C and D Wards.	Yes.	M.C.A. 1152/V of 12-12-1940.
22	M.C.A.1214/V of 3-7-1940 ...	H.O.	Miscellaneous Demand Register of Health Officer's Registration Branch.	No.	
23	M.C.A.1449/V of 12-10-1940 ...	A.H.O. A & B Wards.	Quarterly deposit returns for the periods ending 30-6-39 & 30-9-39 of A.H.O. A & B Wards.	No.	

Serial No.	Audit Note No. and Date.	Department.	Particulars of objection.	Reply received or not.	Further reference made No. and Date.
24	M.C.A.1450/V of 12-10-1940 ...	A.H.O. E Ward.	Quarterly deposit returns for the periods ending 30th June 1939 and 30th September 1939 of Assistant Health Officer's Department.	Yes.	Further reference made to C.A. under No. M.C.A.1450/V of 21-12-1940.
25	M.C.A.1601/V of 3-1-1941 ...	A.H.O. A & B Wards.	Quarterly returns of revenue and deposit for the period ending 31st December 1939 of Assistant Health Officer, A and B Wards.	No.	
26	M.C.A.1619/V of 17-1-1941 ...	A.H.O. F & G Wards.	Quarterly returns for the periods ending 31st December 1939 and 31st March 1940 of Assistant Health Officer,, F and G Wards.	No.	
27	M.C.A.1668/V of 7-2-1941 ...	A.H.O. E Ward.	Revenue return for the period ending 31st December 1939 of Assistant Health Officer, E Ward.	No.	
28	M.C.A.1445/V of 12-10-1940 ...	H.S.	Quarterly returns for the periods ending 30th June 1939 and 30th September 1939 of Head Supervisor's Department.	No.	
29	M.C.A.1683/V of 12-2-1941 ...	Do.	Irregularities in posting the Demand register of 1939-40 of Head Supervisor's Office.	No.	
30	M.C.A.1758/V of 11-3-1941 ...	Do.	Revenue return for the third quarter ending 31st December 1939.	No.	
31	A.E.7789/D.S.R. of 29-5-40 ...	G.S.M. College.	Periodical statement of deposits for the two quarters ending 30th September 1939 (G.S.M. College).	Yes.	Further reference to C. A.
32	M.C.A.1447/V of 12-10-1940 ...	K.E.M. Hospital.	Quarterly returns for the periods ending 30th June 1939, 30th September 1939, 31st December 1939 and 31st March 1940 of K. E. M. Hospital.	No.	
33	M.C.A.1494/V of 12-11-1940 ...	Do.	Quarterly returns of deposits for the period ending 30th June 1940. (K. E. M. Hospital).	No.	
34	M.C.A.1248/V of 17-7-1940 ...	H.O.	Imprest Account of the Office of Medical Inspection and Dental Clinic.	No.	
35	M.C.A.1250/V of 19-7-1940 ...	H.S.	Imprest Account of Welfare Organizer.	No.	
36	M.C.A.1543/V of 3-12-1940 ...	H.O.	Imprest Account Stationery and other accounts of stores, etc., at the office of the Medical Inspection and Dental Clinic.	No.	
37	M.C.A.1631/V of 22-1-1941 ...	S.M.	Imprest Account of Superintendent of Market's Office.	Yes.	Further reference made to M. C. under No. M.C.A.1631/V of 22-5-1941.
38	M.C.A.1676/V of 10-2-1941 ...	C.E.	Imprest Account of City Engineer, (Works Branch).	Yes.	Further reference made on 23rd May 1941 to City Engineer.
39	M.C.A.1749/V of 10-3-1941 ...	A.H.O. F & G Wards.	Imprest Account of Assistant Health Officer, F and G Wards.	No.	
40	M.C.A.1751/V of 10-3-1941 ...	A.H.O. A & B Wards.	Imprest Account of Assistant Health Officer, A and B Wards Office.	No.	
41	M.C.A.1857/V of 2-4-1941 ...	H.S.	Imprest Account of Head Supervisor's Office.	No.	

Irregularities and omissions, which were noticed in some of the quarterly returns, were duly brought to the notice of the departments, and got rectified. Some typical instances of errors and omissions are given below:—

General.

In many departments it was noticed that while carrying forward the arrears from the old demand registers to new ones, remarks stating reasons for the arrears were not made in the old demand registers, as required under foot-note No. 2 printed in the registers. As these remarks are necessary to have a check on the arrears, the Commissioner was requested to issue instructions in the matter, and a circular was issued by him under S. R. No. 10407, dated the 11th October 1940.

M.C.A.1399/V

1-10-1940

Municipal Commissioner's Office.

Several defects and omissions, noticed in writing the revenue and deposit registers, were reported and needful has since been done.

M.C.A.1348/V

9-9-1940

Chief Accountant's Department.

The postings in the Stall-Boards and Weather Frame Demand Registers of the City Engineer's Building Branch were found not checked by the Chief Accountant's staff since April 1940. Reply in the matter is awaited.

M.C.A.1490/V

7-11-1940

It was noticed that instead of giving numbers and dates of adjustment and refund vouchers, only voucher registry numbers and dates were intimated to various departments by the Chief Accountant's Office. As the practice, created difficulties in reconciling Revenue and Deposit accounts with those of the Chief Accountant's Office, the Chief Accountant was requested to instruct his staff to follow strictly, his circular No. A.E. 673, dated the 29th February 1940 in this respect.

M.C.A.1219/V

3-7-1940

In the demand registers of various departments, all the Municipal chawls and quarters occupied by the staff free or on payment of rent, were not shown. In some cases the demand was shown on cash basis, and the correct position of arrears was therefore not ascertainable. There was no uniform practice followed by the departments in showing the recoveries of rent, and electric charges in the Revenue Returns. The recoveries on account of electric charges were found credited to the head 'Miscellaneous' by some departments, to 'Staff quarters and Chawls' by others, and to the Expenditure head by the G. S. M. College. A reference was made to the Commissioner for issuing necessary instructions to the departments to have uniform practice, and a circular has since been issued by the Chief Accountant on 9th June 1941 in that connection.

M.C.A.1762/V

12-3-1941

Under Standing Committee Resolution No. 1534, dated the 10th February 1939 the deposit returns submitted by the Departments every quarter have to be verified by the Chief Accountant with his books before passing them on to Audit. Several deposit returns were, however, found to have been forwarded by him without such verification. The Chief Accountant on being asked in the matter explained that the deposit accounts in his office were not being maintained by Sub-Offices of each Department separately, for which new heads were opened only with effect from 1st April 1941; that the deposit registers contained only one column for adjustments and refunds effected during a year and were totalled up and tallied only once a year; that with a view to facilitating verification of quarterly returns, the existing deposit registers would be replaced, as and when exhausted, during the next three years by new registers with four quarterly columns, coinciding with the periods of the quarterly returns; and that for these reasons he was unable to verify the returns with the figures of his books for the periods prior to 31st March 1941. In the circumstances, Audit cannot vouch for the accuracy of these deposit returns.

M.C.A.1288/V

30-7-1940 &
10-5-1941

A moiety of the fees received for analysis, vaccination post-graduate course, infectious diseases, etc., is being paid to the staff concerned. In one department, it was being credited in the first instance to Revenue, and in some others to Deposits, before refunding the same to the staff. The Chief Accountant was requested to follow uniform practice of showing the demand and collections of these fees in the registers of the departments, and accordingly, the Municipal Commissioner issued instructions, to credit such amounts to Revenue, and refund them with proper sanctions.

M.C.A.1383/V

18-9-1940

The recoveries, of fines levied by the Courts under various sections of the Municipal Act, were being paid into the Municipal Treasury by Government upto 31st March 1939. The fines levied from 1st April 1939 are being credited to Government Account as per Government Resolution No. 792/4 dated the 29th April 1939, and in lieu thereof, a lump sum contribution is being paid annually, by Government to the Municipality. Accordingly, the fines levied upto 31st March 1939 which were in arrears on 1st April 1939 are creditable to the Municipal Treasury as and when recovered by the Court in addition to the annual contribution. The Chief Accountant was requested, to call for a statement of cases, wherein recoveries of these arrears were effected after 1st April 1939 by the Courts. The Chief Accountant had, accordingly, written to the Chief Presidency Magistrate to furnish a statement of such recoveries; but it does not appear to have been received. As over two years have already expired, and the recoveries of arrears have not been accounted for, it is essential to settle the matter early with the authorities.

M.C.A.1117/V

14-5-1940

Chief Store-keeper's Department.

In the demand register of Store-keeper's Office, a recovery for the sale of 25 tons of C. I. Boxes scrap was found credited to I.—General Tax etc.—C. Minor Receipts. The Store-keeper was asked whether the scrap had any book value, and if so, why the recovery was credited to 'Minor Receipts.' He explained that the book value of the scrap was Rs. 625; that the proceeds of the sale were inadvertently credited to Minor Receipts instead of to Reserve Stores Account Sales;

M.C.A.1253/V

19-7-1940

and that necessary adjustment was carried out in March 1940 account. Similarly, sale proceeds amounting to Rs. 12,386-9-6 of cast iron scrap pertaining to Advances Reserve Stores Account were credited to the account head 'Minor Receipts' and both demand and recovery in respect thereof were shown in the revenue returns for the three quarters ending 31st December 1939 of the Department. This was also subsequently adjusted. Such receipts are not revenue receipts, and should not be allowed to be shown as revenue demand.

M.C.A.1278/V

29-7-1940

Legal Assistant's Department.

In the last audit report mention was made of the incompleteness of the books of the Department. In this year also the books of the Department are not balanced and reconciled with the Chief Accountant's Books. The receipts of the Department are on account of preparation of conveyances, agreements, leases, miscellaneous documents, etc. Generally, deposits are received on account of legal charges by the Departments, and adjustments are proposed by them and carried out by the Chief Accountant, on hearing from Legal Assistant of the actual charges to be recovered from the parties. If the deposits held by the departments fall short of the actual cost, recoveries are made by the Legal Assistant and forwarded to the Chief Accountant.

M.C.A.449/V

22-1-1941

All the bills issued to the parties by the Legal Assistant, are entered in the Demand Registers, and the recoveries effected by adjustments or actual receipts are posted thereagainst. These postings, however, cannot be done, unless the Department is duly informed by the Chief Accountant of the recoveries made by way of adjustments against deposits. This was not done in the past, and the registers were found incomplete, and in the most unsatisfactory condition in the year 1938-39.

If the outstandings, against the bills preferred by the Legal Assistant since the year 1933-34, are to be ascertained, the registers should be posted, and totals of the postings should be tallied with the Chief Accountant's receipts, for all these years. The matter was therefore persued since 1938-39 ; but still the registers are not completed. The last note addressed to the Commissioner, and the Chief Accountant in this connection was in January 1941, stating that this work was altogether neglected in the past, and it was high time that the books should be completely written, balanced, and reconciled by the departments with the help of the Chief Accountant's office for the past years, in order to ascertain the exact amount of arrears. No reply is yet received.

Hydraulic Engineer's Department.

Omissions to give cross references in the subsidiary cash book and in the Revenue Registers resulted in double postings in the Revenue Registers. The Hydraulic Engineer replied that audit instructions were since being followed.

M.C.A.1403/V

1-10-1940

Several cases of errors and omissions, traced in the annual ground rent register, were brought to the notice of the Department which brought the register upto date. Cases of undue delay in recovery of rents from the Public bodies such as Military Authorities, Bandra Municipality, B. B. & C. I., and G. I. P. Railways were reported, and the Commissioner passed orders to effect recoveries promptly.

M.C.A.1405/V

1-10-1940

In the deposit registers of 1939-40 the following types of irregularities and omissions were noticed. The Hydraulic Engineer was written to in the matter through the Commissioner.

M.C.A.1460/V

14-10-1940

(1) Omission in postings ; (2) double postings ; (3) postings of incorrect amounts ; (4) entries cancelled without attestations ; (5) postings of receipts under wrong heads of accounts ; (6) receipts not posted in chronological order ; (7) registers not balanced and not attested by the Head Clerk even six months after the close of the year ; (8) outstandings not transferred at the end of the year to new registers and entries in respect of adjustments or refunds for 1940-41 made in the old registers.

Reply is awaited.

Executive Health Officer's Department.

No Miscellaneous Revenue Register was found maintained in the Municipal Analyst's Office. The Executive Health Officer since then has introduced the Register with effect from 1st April 1940.

M.C.A.1034/V

17-4-1940

and

23-5-1940

Vaccination Department.

The demand of Rs. 54-13-0 in respect of a bill recoverable from the Police Commissioner for vaccination of Haj Pilgrims etc., was found not shown in the Demand Register. This was got included in the Register.

M.C.A.1299/V

9-8-1940

Several original parts of bill forms were found removed from their counterfoils, for issuing bills in duplicate as required by Government, without proper remarks and authentication on the counterfoils. This was got done. Necessary remarks on such financial forms should always be made.

M.C.A.1301/V

9-8-1940

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

M.C.A.1072/V On a test check of the Poor Box Charity Fund Account Register, it was noticed that the collection made from the Donation Box on 27th November 1939 at Ward No. 1 was Rs. 11-13-0 as per Ward Collection Book, whereas the amount actually credited to the Fund Account was Rs. 17-13-0.
1-5-1940 The Dean was requested to explain the discrepancy. The mistake was acknowledged by the Dean, and the Ward Collection Book was corrected under the initials of the Assistant Dean. In this connection, the Dean issued instructions to have a printed book for the use of the Collection Clerk, similar to that of Ward Collection Book, to minimise such mistakes in future.

M.C.A.1089/V The Demand Register for Post-Graduate Fees was found maintained not in the standard form, but in foolscap size book, and the demand was shown on cash basis. The Dean has since introduced a new column for demand in the Register.
8-5-1940

M.C.A.1233/V In the month of June 1940, the Donation Boxes in the different wards of the K. E. M. Hospital were found not opened on the due date. The Dean stated that the boxes were being opened regularly; and submitted the report of the Assistant Dean which explained the cause of delay.
11-7-1940

M.C.A.1086/V In the register of dead bodies of the G. S. M. College in some cases notes of sales or remarks for decomposition etc., in respect of the parts of dead bodies were found not made; and receipt numbers and dates in respect of sale of some dead bodies to institutions like the University etc., were also not recorded. The Dean was requested to do the needful in the matter. As a result, necessary remarks against the unsold parts of the dead bodies were made; and case numbers and date of intimation as to the receipt of amount by the Chief Accountant for sale of dead bodies to University were entered.
6-5-1940

M.C.A.1153/V The Fines inflicted on 30 students, who had absented from the Medical Examination conducted by the University Medical Board, were not entered as demand in the Miscellaneous Revenue Register as soon as the orders for imposing them were passed, but the demand in respect of 9 students only was shown when the fines were paid by them. As such a practice would defeat the purpose of the Miscellaneous Revenue Register, the Dean was requested to enter such demand in the Register at its inception, and not at the time of recovery, and he has agreed to follow the procedure suggested by Audit.
6-6-1940

M.C.A.1667/V Extra fee of Rs. 60 was found not recovered from a student in the 1st year M.B.B.S. Class, although he being a native states subject failed to produce the required certificate for exemption from the extra fee under the College Admission Rules. The Dean was requested to look into the matter and Rs. 120 for the extra fee for two terms were recovered from the student.
7-2-1941

M.C.A.1682/V In the Demand Register of the G. S. M. College, instead of showing the correct demand of Rs. 27 under Hostel Rent, only Rs. 18 were found shown against a Post-Graduate student, and recovered. The short recovery of Rs. 9 has since been made good.
12-2-1941

M.C.A.1693/V In the Account of the G. S. M. College for the term ending 10th October 1940, there was an omission in demand of Re. 1 under Rent of Lockers, which was due from a newly admitted student and consequently, there was a short recovery. The matter was reported, and the amount was got recovered from the student.
14-2-1941

A.E.7789/D. S.R. Two quarterly deposit returns of the G. S. M. College for the period ending 30th September 1940 had to be returned as the outstanding balance of deposit as on 1st April 1939 was not shown therein. The Dean on 31st August 1940 stated that the outstanding balance of deposits could not be reconciled with that appearing in the Chief Accountant's Book, and that he had addressed a note to the Chief Accountant to credit the difference to 'Unclaimed dues and deposits', and on receipt of reply from him he would submit the deposit returns for the year 1940-41. As the two deposit returns for the period ending 30th September 1940, since submitted by the Dean, were not received by Audit, the Chief Accountant was requested to expedite their submission, and his reply is awaited.
29-5-1940

Conservancy Department.

A.E.5994/D/S.R. The figures of total demand, collection and arrears under miscellaneous fees did not cross tally in the Demand Register. No Account was kept in the Demand Register of Rents recovered through paysheets from the employees for quarters occupied by them, which is the biggest item of revenue of the Department. A reference was made to the Test Audit Officer in this connection, and his reply is awaited.
22-4-1940
 and
7-9-1940

M.C.A.1758/V Demand and collections in respect of recoveries made direct by the Chief Accountant's Office in cash or through paysheets and refunds allowed were neither found taken in the Demand Registers nor shown in the revenue returns submitted for Audit. These recoveries were found merely explained in the reconciliation statements attached to the revenue returns. The Department was therefore advised to take all the demands and recoveries on the registers. Reply is awaited.
11-3-1941

M.C.A.1782/V As the demand registers in respect of rent of staff quarters and chawls were not opened, a reference was made to the Head Supervisor through the Test Audit Officer, who stated that the registers were opened from 1st April 1941, and the work of writing the initial entries of demand would be completed shortly. The necessity of opening these registers was emphasised in the last annual report.
19-3-1941

City Engineer's Works Branch.

No demand for Police Chowkies for the year 1939-40 was found noted in the Annual Demand Register for ground rent till November 1940. This was pointed out and the demand was entered in the register, and the recovery effected on 10th March 1941 was posted thereagainst. Two new demands were also found shown twice over and the same were got cancelled. It may be observed here that whenever changes are made in the areas occupied by the Police Chowkies during a particular year, they are noted as and when they occur, and there is no reason why proper verification should not be made in the beginning of the year, and the amount demanded from Government in the early part of the year.

In the annual and monthly ground rent registers it was noticed that (1) the outstandings of the previous year were not correctly brought forward, (2) in some cases demands were incorrectly shown, (3) entries were cancelled without attestation, (4) totals in the registers were not attested, (5) reasons for arrears were not given as required under Municipal Commissioner's circular and footnote No. 2 in the registers, (6) in several cases entries were made without showing demand against them, and (7) the demands of ground rent in respect of rent recoveries effected through paysheets were not shown. The City Engineer explained that these irregularities were due to the clerks not digesting the instructions properly, that the discrepancies were set right and that the recoveries effected through paysheets in respect of demand for ground rent would be shown from 1st April 1941. In one case the demand was shown short by As. 8 and consequently there was a short recovery. This was got corrected and the amount recovered from the party.

A right of cultivating a strip of Municipal land at Worli was sold for a period of three years ending 31st March 1940 under Improvements Committee Resolution No. 109 dated the 4th May 1937 at an annual rent of Rs. 40. It was noticed that no agreement was taken from the party in this connection. The City Engineer being asked, explained that no agreement was taken as it was not considered necessary. The Commissioner has now ordered that in such cases regular agreements should be taken from the parties.

Mechanical Engineer's Department.

One Mr. Pitha Fusa applied for an access through the Municipal land at Tulsi Pipe Line Road on 19th March 1930 on a monthly rent of Re. 1. Although he was having access through the Municipal land since the date of his application, the formal permission was granted after nine years under Improvements Committee Resolution No. 705 dated the 28th March 1939. The nominal rent, recovered from time to time from him, was received as deposit. In the demand registers of 1939-40 and 1940-41 previous years' arrears were not shown and even after granting of formal permission, rents received as deposits remained unadjusted. As per one of the terms of the permission the party has to pay rent in advance each month, but actually he was found running in arrears for a year, and the necessary agreement was also found not executed.

Out of two other cases of encroachments over a Municipal drain at Apollo Reclamation, in one case although agreement was executed, the license fee amounting to Rs. 72 for six years was not paid, and action for non-payment of the Municipal dues was not taken as per terms of agreement; and in the other, the necessary agreement for encroachment was not executed, and entries were not made in the Demand Register.

The necessity, for taking such cases in the Demand Registers as soon as permissions are granted, cannot be over emphasised in view of the fact that cases of omission in different departments are being noticed.

City Engineer's Building Branch.

Stall-boards and Weather-frames fee is an item which is likely to yield good revenue if timely and proper action is taken in levying and recovering initial, as well as renewal fees. Audit had come across numerous cases in which the staff had recommended cancellations of permission after expiry of over six months' period from the dates of their renewal. As the renewal fees were not received in time it was necessary for the Department to enquire in such cases immediately and cancel the permission if the boards and projections were removed. The City Engineer was therefore requested to explain the kind of check exercised over the projections for which renewal fees were not received in time. As a result, standing instructions were issued by the City Engineer to the staff to see that the fee for a stall-board should not remain in arrears for more than a month, and for weather-frame for not more than two months, and if the fees were not paid within that period action should be taken. In spite of these instructions, 160 cases of arrears for periods exceeding twelve months were listed out, and sent to the City Engineer for explanation. No reply is yet received.

In a number of cases demands in respect of stall-boards and weather-frame projections of F Ward, commencing from dates as far back as 1st April 1936 to 1st September 1939 were found cancelled by the City Engineer on the Inspector's report of a date so late as 6th March 1940, on the ground that most of the projections did not exist. It is difficult to understand how it could be vouched after such a long time that the projections did not exist during the previous years. The City Engineer's explanation is awaited.

Chief Officer Fire Brigade.

A reference was made as the electric installation charges recovered monthly through paysheets from the employees were not accounted for in the Revenue Register and consequently in the quarterly returns of the Department. Reply is awaited.

M.C.A.1464/V

15-10-1940

License Department.

The composition fees in respect of advertisements permits were found not being recovered in many cases as prescribed by the Rules, and a report in this behalf was made to the Standing Committee, which has been sent by them to the Municipal Commissioner for remarks, under their Resolution No. 99, dated the 23rd April 1941.

M.C.A.1051/V

22-4-1940

and 1

9-4-1941

M.C.A.1196/V

26-6-1940

A number of permits were found issued to Messrs. Burmah Shell Oil Storage and Distributing Company of India, Ltd., on and after 21st September 1939 for advertisements exhibited by them for periods as far back as 30th January 1932. The Superintendent of Licenses explained that formerly there were only four inspectors against seven now working in that section, and therefore there was inadequate control; and that the illuminated globes at the various petrol stations of the Company in the City could only be detected in the year 1939-40. The illumination of globes at the numerous petrol supply stations in the City is not a new thing which required detection.

In the case of advertisement the basis of demand is the issue of permits. In some cases fees are received and credited to Revenue but the issue of permits remains pending. In other cases permits are issued and shown in the register but fees credited to deposits are not adjusted. The form of demand register introduced in 1939-40 has been revised in 1940-41. The revised form of the register provides all the necessary columns for demand (permits of different kinds and the amounts therefor) collections and arrears.

L.9860/Sc.

11-4-1940

and

M.C.A.998/V

23-10-1940

However, due to different factors mentioned in paragraph 1 above, the totals of several columns of the register forming the demand, collections and arrears have got to be reconciled, by preparing necessary statements of amounts received against which no permits are issued, and of permits issued for which the amounts are held in deposit pending adjustments etc.

When the form was revised it was pointed out to the Commissioner that as required by the Standing Committee Resolution No. 1534, dated the 10th February 1939 the License Superintendent had to render an account and to certify at the end of each quarter that the account of demand, collections and arrears etc., as entered in the Register was correct and complete. The License Superintendent in his note No. L/111/Adv. dated the 23rd April 1940 stated that he would submit the returns with the necessary certification of demand, collection and arrears as required.

However, two returns for the period ending 30th September 1940 submitted by him and verified by the Chief Accountant, gave merely an account of actual recoveries made, and not an account of demand, collections, and arrears. Registers are also not properly completed by reconciling and cross-tallying the various columns of the demand (amounts of permits issued), collections and arrears provided in the revised form.

M.C.A.1773/V

17-3-1941

Markets Department.

It was noticed that a sum of Rs. 98,459-12-0 being the licence fees received in respect of different private markets for the past years, was held in deposit, and a sum of Rs. 7,957-12-0 was outstanding as on 31st March 1941. Small sums of license fees of outside meat shops were also found outstanding and still held in the deposit account. The license fees for private markets were settled by the Corporation in 1939 & 40 with the exception of two private markets for the year 1939-40. The Superintendent of Markets explained that in some cases the fees were likely to be revised, and in one case the question of transfer of license was pending, and hence the amounts were allowed to remain in the deposit account. The amounts involved being large, the position of revenue is affected by keeping these license fees in deposit. It was suggested to the Commissioner, to get these fees adjusted to revenue and to take early steps to obtain orders of the Corporation in cases which are pending for a long time, so as to give no ground to the parties to withhold payment of license fees. Reply is awaited.

M.C.A.1132/V

20-5-1940 & 28-4-1941

Rents of chawls at Bandra Municipal Slaughter Houses which were much in arrears as reported in the last audit report did not show material reduction and a reference was made to the Municipal Commissioner who passed order to effect recovery early. Due to constant efforts the amount was reduced from Rs. 562-7-0 on 1st April 1939 and Rs. 388-14-0 on 1st April 1940 to Rs. 221-6-0 on 31st March 1941.

M.C.A.1154/V

25-11-1940

Revenue derived from license fees at Bandra Slaughter Houses showed a gradual decrease year after year, and the Superintendent of Markets explained, that the fall in revenue was mainly due to decrease in number of sheep dealers, and shrinkage of overseas market for guts due to war.

M.C.A.1166/V

11-6-1940

In the Demand Register, one vegetable stall was not accounted for and rents were not assigned in respect of 5 other stalls of the new Fort Market. As a result of the audit note, the stall which was left out is now treated as a part of another stall on account of its not having a frontage, and rents in respect of the other stalls were fixed by the Commissioner.

M.C.A.1273/V

27-7-1940

Price current lists were found issued to the parties but the amounts of sale price received and kept under deposit account, remained unadjusted for a long time. Reference was made to the Superintendent of Markets, and the amounts have since been adjusted.

M.C.A.1300/V
9-8-1940

In the year 1939-40 the loss of rent due to vacancies came to about 19 per cent. of the gross demand and in many cases they were found continued from year to year. There was no practice of calling for periodical verification reports for the vacancies from the supervising staff, but only reports of casual vacancies were sent by the Inspectors, and notes were taken in the Demand Register. With a view to have a check on the vacancies, it was suggested to the Commissioner, that quarterly vacancy reports may be prepared, and submitted to audit along with the revenue returns, duly verified by the persons in charge and scrutinized by the Superintendent of Markets, and the Test Audit Officer. The Commissioner has since approved the form of quarterly vacancy reports suggested by the Test Audit Officer.

M.C.A.1430/V
4-10-1940
and
21-12-1940

In a receipt book of Kurla Slaughter Houses it was noticed that (1) Re. 1 was recovered as licence fee instead of Rs. 5 for doing the business of 'Kamatri', (2) a typed copy showing a recovery of Re. 1 was pasted in place of a duplicate missing receipt and (3) remarks were made in a duplicate receipt to the effect that the original was missing. The Superintendent of Markets explained that instead of writing the word 'Helkari' the word 'Kamatri' was erroneously shown and the description in the receipt has since been changed. As regards the missing receipts he submitted that the person responsible could not be traced.

M.C.A.1444/V
11-10-1940

Demand in respect of Slaughter fees payable by the Kurla Municipality was found entered in the Demand Register only on the date on which the recovery was effected although the exact demand was ascertainable from the reports of the Superintendent of Kurla Slaughter Houses daily received in office. It was suggested that the demand for these fees should be entered in the Demand Register as soon as the month was over, and the Superintendent of Markets has given effect to the audit suggestion from December 1940 by making daily entries of demand from the reports in the Demand Register.

M.C.A.1459/V
14-10-1940

Omissions to attest entries of demand and collections by the Head Clerk concerned, and to fill in columns for (1) License No. (2) Commodity and (3) Reference to sanction, in the stallage rent Demand Register for 1940-41, were reported. Reply is awaited.

M.C.A.1462/V
14-10-1940

The Meat Inspector was found sending his inspection report of daily import of meat in the City from Poona after receipt of the monthly statements from the Officer-in-charge of Military supplies. His reports showed only the quantities of fresh beef imported and did not include other items. The Superintendent of Markets was requested to explain the kind of check exercised by the Meat Inspector in this connection and why he could not submit his report independently daily in respect of all items. Reply is awaited.

M.C.A.1815/V
27-3-1941

A report was made to the Commissioner regarding the incompleteness of the various registers maintained by the Department in respect of revenue receipts and of checking these registers by the Chief Accountant's staff. Reply is awaited.

M.C.A.1817/V
27-3-1941

In a number of cases licenses were found not issued to the Brokers of A. C. Scale shed and stall-holders of private markets, although fees were either recovered or adjusted. In one case two licenses were found issued to one stall-holder, while fees were recovered from two different stall-holders. In another case two licenses were found issued to an out-side meat shop-keeper, though fee for one single licence was recovered. In some cases of Municipal stall-holders, license fees were recovered and kept in deposit account, but no demand was shown in the Demand Register in respect thereof. The Superintendent of Markets explained, that the licenses could not be prepared and delivered as the respective books were completely written up, and because the official year 1939-40 was to close soon no fresh books were got printed for that year; that the mistakes pointed out by Audit were since set right, and that as the columns for showing demand and recovery of licence fees for stalls in the Municipal Markets were not provided in the Stallage Register of 1939-40, demands could not be shown conveniently in the books, in cases of license fees recovered and kept in the Deposit Account. These columns have since been provided for in the Demand Registers of 1940-41. Issue of licenses, immediately on payment of fees, is essential in order that proper check may be exercised on the stall-holders, who do not hold licenses for non-payment of fees.

M.C.A.1349/V
9-9-1940

In two cases of stall-holders of Municipal markets, rent were found outstanding, and in eleven cases of stall and shops of A. C. Market, rents were recovered but kept in the deposit account, and not adjusted to Revenue. The Superintendent of Markets explained that in case of one stall-holder the arrears have since been recovered; and that the delay was caused as the whereabouts of the party were not traceable; in the other case the party's whereabouts were not known, and the Commissioner's sanction was obtained to forego the irrecoverable rent. With regard to the eleven cases, it was explained that the rents were taken under deposit, as all the licensees were reported to be dead and remained unadjusted pending decision of the transfer of stalls and shops to the legal heirs of the deceased licensees. The Commissioner ordered that there was no reason to keep the deposits unadjusted, pending the decision of heirs, and the amounts were adjusted.

M.C.A.1410/V
1-10-1940

Estate Agent's Department.

The main items of receipts of this Department are (1) Rents from Municipal and Ex-Trust Properties (2) Sale of rights, (3) Rents from vacant lands, (4) Rents from permanent leases, (5) Premium on permanent leases, (6) Sale proceeds of Municipal lands, (7) Receipts from gallery projections, encroachments etc. Registers showing the demand, collection and arrears in respect of item (1), (2) and (3) were maintained but as regards item (4) the registers of total demand, collection and arrears were not kept satisfactorily and for items (5) (6) and (7) there were no registers designed to give an account of demand, collection and arrears from month to month and at the end of the year.

As stated in the last year's audit report on a suggestion of the Municipal Chief Auditor, the Deputy Municipal Commissioner (Improvements) had passed orders either to modify or to introduce new registers. Accordingly the registers have been introduced. However, the registers as written up for the year 1940-41 show that the opening arrears have not been traced out and copied therein. Partial omissions in writing the particulars such as names of parties, sanctions, amounts of demands, voucher numbers, and dates for adjustments etc., are also noticed. There are no totals of demand, collection and arrears and even if the totals were taken they would not have been correct as the demand of the past years (arrears) and their recoveries are not taken on these registers. The main idea of introducing these registers was to bring under control the figures of demand, collection and arrears and their reconciliation in respect of items such as premiums payable or encroachments, motor garage, gallery projections, sitting out places, commutation etc., which in some instances were found to have been omitted to be recovered in the past, and were pointed out by audit. It is, therefore, essential to trace out all the items of arrears and take them on the Registers.

M.C.A.2010/III

20-5-1941

M.C.A.532/III

21-5-1941

As regards the remaining registers for the Improvement Schemes Revenue Account, it was reported in the last year's audit report that although the figures of demand, collection and arrears of the Estate Agent's Office were balanced and cross tallied on the Registers the figures of collection were not agreed with the figures shown in the Chief Accountant's Books before closing of accounts. Accordingly the Revenue figures shown in the Appendix 23 of the Chief Accountant's report were not agreed with those of the Estate Agent's Department. In this connection a memo (M.C.A. 1147-III of 31-5-1940) was addressed to the Estate Agent through the Municipal Commissioner calling for statements of demand, collection and arrears duly reconciled with the figures on the Chief Accountant's Registers and the matter is being pursued since last two years but no such reconciled statements for the year under report are still received in this office.

As pointed out in the last audit report recovery of arrears of ex-tenants transferred to Bad and Doubtful Debts Registers are only casual or rare. Figures of such arrears for one quarter of the year 1940-41 were test examined and it was noticed that the amount of arrears at the beginning of the quarter was Rs. 3,88,866. To this was added a sum of Rs. 12,834 on account of fresh arrears accrued during the quarter bringing the total sum outstanding to Rs. 4,01,700. Against this the recovery effected by the Rent Collecting Staff during that quarter was only Rs. 2,784. The figures show a very poor result of the collection of arrears of ex-tenants effected by the staff. The examination of the figures of the arrears register as on 31st March 1941 as well as the details given in some of the cases detailed below also show that efforts on proper lines are necessary to clear such arrears.

M.C.A.1813/III

27-3-1941

Outstanding Audit Notes.

It may be pointed out that although every query or observation made by audit has to be promptly disposed off by the officers concerned as laid down in Schedule EE of the Municipal Act and para 9 of the Municipal Audit Procedure Rules sanctioned under Corporation Resolution No. 4787, dated 4th September 1939, replies to only 16 audit notes out of 51 outstanding audit objections issued during 1939-40 have so far been received, and the remaining 35 are still outstanding.

Out of 90 audit notes issued during 1940-41 34 have been replied and the following 56 audit notes are still outstanding :-

Statement of unreplied Audit Notes for 1940-41.

Serial No.	Audit Note No. and Date.	Particulars.	Reply received or not.	Further reference made. No. and Date.
1	M.C.A.1031/III of 17-4-1940	Irregularities in the collection book of R. C. Mr. Samuel.	No.	
2	" " " " " " " "	" " " " " " " "	"	"
3	M.C.A.1115/III of 14-5-1940	Heavy arrears of Messrs. H. Nowroji & Company.	Yes.	M.C.A.1115 of 27-11-1940
4	M.C.A.1120/III of 14-5-1940	Heavy arrears of Jivanlal Khodidas, Passi Bazar Street.	Yes.	M.C.A.1120/III of 13-11-1940
5	M.C.A.1121/III of 14-5-1940	Arrears of R. K. Irani, Fort Section	Yes.	M.C.A.1121/III of 10-11-1941
6	M.C.A.1124/III of 14-5-1940	Arrears of Shivnarayan Baldeedar & Laxmi Properties, Ltd.	Yes.	M.C.A.1124/III of 20-2-2941

Statement of unreplied Audit Notes for 1940-41—Contd.

Serial No.	Audit Note No. and Date.	Particulars.	Reply received or not.	Further reference made No. and Date.
7	M.C.A.1168/III of 15-6-1940	Heavy arrears on account of sale of rights.	No.	
8	M.C.A.1215/III of 3-7-1940	Late submission of occupancy report of Municipal properties.	Yes.	M.C.A.1215/III of 14-6-1941.
9	M.C.A.1239/III of 13-7-1940	Heavy arrears of rent and taxes of Mr. B. R. Bhonsale.	Yes.	E.A.'s Misc. 876 of 21-2-1941.
10	E.A.P.R. 94 of 15-7-1940	Completion certificate issued to Messrs. H. E. Dossa and Others.	Yes.	E.A.L. 2938 of 4-3-1941.
11	M.C.A.1245/III of 17-7-1940	Arrears of G. L. Shamin, Revenue Department, Bombay Secretariat.	No.	
12	M.C.A.1246/III of 17-7-1940	Heavy arrears of L. B. Godbole	No.	
13	M.C.A.1247/III of 17-7-1940	Arrears of R. D. Banker.	No.	
14	M.C.A.1255/III of 23-7-1940	Arrears of Mahadeoprasad Raghbirprasad...	Yes.	E.A.L.M. 366 of 18-1-1941.
15	M.C.A.1258/III of 23-7-1940	Arrears of Mr. Husein Imamuddin	No.	
16	M.C.A.1261/III of 25-7-1940	Heavy arrears of Mr. R. S. Nikalji	No.	
17	M.C.A.1280/III of 29-7-1940	Arrears of Khara Baba	No.	
18	M.C.A.1281/III of 29-7-1940	Arrears of K. A. Virji & Others	No.	
19	M.C.A.1283/III of 29-7-1940	Arrears of the Secretary, Young Men's Muslim Association.	No.	
20	M.C.A.1332/III of 23-8-1940	Arrears of Mr. N. C. Patel	No.	
21	M.C.A.1340/III of 7-9-1940	Arrears of Messrs. Surveyor & Co. & another.	No.	
22	M.C.A.1357/III of 11-9-1940	Arrears of Popat Jamal.	Yes.	E.A.'s Misc. 515 of 8-4-1941.
23	M.C.A.1387/III of 21-9-1940	Outstanding Court costs	No.	
24	M.C.A.1440/III of 9-10-1940	Arrears of rent of over six months.	No.	
25	M.C.A.1500/III of 13-11-1940	Arrears statement of several traceable tenants.	No.	
26	M.C.A.1100/III of 15-11-1940	Recovery of nominal rents in respect of playgrounds.	No.	
27	M.C.A.1525/III of 27-11-1940	Arrears of Messrs. Dady Billimoria & Co.	No.	
28	M.C.A.1529/III of 27-11-1940	Arrears of Mr. Bhagat Singh Nagi	No.	
29	M.C.A.1540/III of 2-12-1940	Long outstanding arrears of several tenants.	No.	
30	M.C.A.1542/III of 3-12-1940	Arrears of Aminabai Sk. Karim	No.	
31	M.C.A.1548/III of 5-12-1940	Arrears of Raghavji Purshotam	No.	
32	M.C.A.1549/III of 5-12-1940	Late submission of vacancy and occupancy reports.	No.	
33	M.C.A.1550/III of 5-12-1940	Creation of new tenancies inspite of old outstanding arrears of some parties.	No.	
34	M.C.A.1551/III of 5-12-1940	Arrears of Mr. K. M. Dahodwala	No.	
35	M.C.A.1556/III of 6-12-1940	Outstanding Court costs	No.	
36	M.C.A.1561/III of 10-12-1940	Arrears of Kasam Yakub and 2 others	No.	
37	M.C.A.1147/III of 31-8-1940	Reconciliation statement	No.	
38	M.C.A.1593/III of 21-12-1940	Letting papers of written off arrears called for.	No.	
39	M.C.A.1595/III of 21-12-1940	Current Claim Suit Register, papers called for.	No.	
40	M.C.A.1641/III of 25-1-1941	Arrears of Messrs. Narni Mulji & Co.	No.	
41	M.C.A.1652/III of 27-1-1941	Date of completion of Sitting Out Place on Plot 17A, Worli.	Yes.	E.A.L. 3049 of 14-2-1941.
42	M.C.A.1651/III of 27-1-1941	Gallery projection fees on Plot 12A, Hornby Road to Ballard Pier Scheme.	Yes.	M.C.A.1651/III of 17-2-1941.
43	M.C.A.1659/III of 7-2-1941	Arrears of Bahadur Agnoo	No.	
44	M.C.A.1660/III of 7-2-1941	Arrears of Mr. B. R. Bhonsale	No.	

Statement of unreplied Audit Notes for 1940-41—Concl'd.

Serial No.	Audit Note No. and Date.	Particulars.	Reply received or not.	Further reference made No. and Date.
45	M.C.A.1705/III of 18-2-1941	Arrears of Mr. B. A. Shah	No.	
46	M.C.A.1706/III of 18-2-1941	Arrears of Mr. D. F. Jassawala	No.	
47	M.C.A.1712/III of 22-2-1941	Recovery of decretal amount from Indrajit-singh Ramdeoosingh.	No.	
48	M.C.A.1729/III of 4-3-1941	Sitting Out Place on Plot No. 19, Mathew Road.	No.	
49	M.C.A.1731/III of 4-3-1941	Premium for Plot 72-83, Princess Street Estate.	No.	
50	M.C.A.1737/III of 6-3-1941	Second Motor Garage on Plot 477, Dadar Matunga.	No.	
51	M.C.A.1770/III of 15-3-1941	Sitting Out Place premium, Plot 54, Shivaji Park.	Yes.	E.B. 2022A of 7-4-1941.
52	M.C.A.1813/III of 27-3-1941	Arrears of several tenants	No.	
53	M.C.A.1818/III of 30-3-1941	Unrecovered amounts in the Register of Premiums and Fines.	No.	
54	M.C.A.1819/III of 30-3-1941	Index Register of ex-tenants not properly maintained.	No.	
55	M.C.A.1824/III of 31-3-1941	Arrears of Ibrahim Giasuddin	No.	
56	M.C.A.1825/III of 31-3-1941	Imprest Account of the Estate Agent's Department.	No.	

Execution of Agreements.

(a) As already reported in the last year's audit report tenancy agreements in respect of vacant land occupations in Potters Camp at Dharavi were found not executed although tenancies continued from 1933. The Estate Agent had replied that arrangements were being made for execution of tenancy agreements. On enquiry, however, it is learnt that no agreements have so far been taken.

M.C.A.918/III
18-3-1940

(b) Tenancy agreements in respect of some of the vacant land occupations in Scheme No. 3 were not found executed. The matter was reported to the Estate Agent as stated in the last audit report but his reply has not still been received.

M.C.A.826/III
3-2-1940

Fraud committed by Rent Collector Mr. G. S. Chitre.

The case was reported to the Standing Committee (*vide* Resolution No. 1695 of 7-2-1940), as stated in the last audit report. The matter is before the Sub-Committee of the Standing Committee.

M.C.A.820/III
1-2-1940

Late submission of Occupancy and Vacancy Reports.

Three cases of long delay in the submission of occupancy report were noticed. As a result of the audit note, a circular instructing the staff to submit promptly occupancy and vacancy reports was issued by the Estate Agent.

M.C.A.1114/III
13-5-1940

Two cases of serious delay in submitting vacancy reports for a period of nearly one year were noticed. In one case the delay was explained to be due to the missing of the report and in another to the failure of the acting Rent Collector to submit the same. The demands in the Registers were running without recoveries and the omissions would have been detected earlier, if there was strict practice of watching the demands against individual items in the Demand Register and effecting their recoveries.

M.C.A.1116/III
14-5-1940

One Mr. T. S. Joshi occupied a piece of land at Mahim on 1st October 1939 but the occupancy report was submitted on 24th April 1940. The delay was explained to be due to hesitation on the part of the party to accept the terms and conditions. In spite of this he was allowed occupation and there was no reason to delay the report of occupation.

M.C.A.1171/III
17-6-1940

One Mr. K. H. Tilak occupied vacant land at Dadar Foot Overbridge in Mahim Section on 1st March 1939 and the occupancy report was submitted on 6th October 1939. Thus it was delayed by seven months and it was explained to be due to a dispute with the party. The Estate Agent is instructed that even in such cases, there is no cause to delay information regarding occupancy pending settlement of the points in dispute.

M.C.A.1189/III
25-6-1940

Three cases of delay in submission of occupancy report were noticed. The delay was explained in one case to be due to delay in the Accounts Branch and in the other two cases due to points in dispute with parties.

M.C.A.1217/III
3-7-1940

Nearly 17 cases of late submission of vacancy and occupancy reports were noticed. No reply has been received to the reference made by Audit in this connection.

M.C.A.1549/III
5-12-1940

Recovery at the instance of audit.

Rent for occupation of land was wrongly calculated and recovered short by Rs. 2. This was subsequently recovered at the instance of audit.

M.C.A.1289/III
1-8-1940

Breach of provisions of the Act.

The right of access over Tulsi Pipe Line was granted to one Mr. Onkarmal Surajmal, the owner of adjoining property on 1st June 1922 with the Municipal Commissioner's sanction. Since then the property changed hands twice and in 1937 an agreement for the lease has been executed in favour of Messrs. Laxmi Properties Ltd., the present owners of the properties. The right of access has been enjoyed by the parties for the last 19 years, but the sanction of the Corporation for grant of lease has not been obtained, although at the time of executing the agreement the necessity for this sanction was pointed out by the Legal Assistant. The books also do not furnish proper information as to the amount of rent outstanding in connection with the lease.

M.C.A.532/III
29-5-1941

Explanation of the Department is awaited.

Rent Collection Books.

A test check of the Collection Book of Rent Collector Mr. Abraham Samuel showed that the arrears were not correctly carried forward; in some cases the recoveries made were not posted; the details of the collection made were not given, there were notes of several sub-tenancies in the Register, although sub-tenancies are prohibited and there was no demand noted against occupancy in Case 605, Scheme 52.

M.C.A.1031/III
17-4-1940

Reply is awaited.

Double postings in the Demand Registers of Agripada Chawls.

While checking the Reconciliation Statement of 1936-37 it was noticed that in two cases arrears were shown less by an amount of Rs. 45 in the Demand Register of Agripada Chawls of March 1937 due to double posting of recovery.

M.C.A.373/III
30-5-1939

This was got corrected. The Estate Agent explained that steps were being taken to prevent errors of such nature and the work of checking adjustments was entrusted to a special clerk.

Withdrawal of Municipal Claims.

In Scheme No. 52, in 8 cases, rent of As. 4 per month was payable by the purchasers of vacant lands until purchase price was paid. It was noticed that although the purchase price was paid the demand of As. 4 was continued thereafter in the Demand Register during the period ranging from 1933 to 1937. This excess demand was subsequently withdrawn. This shows lack of co-ordination of work of effecting consequential changes in the Demand Register immediately after the occurrence of events.

M.C.A.534/III
19-8-1939

Deposit for Legal Costs not transferred although the property had changed hands.

A sum of Rs. 300 received under Receipt No. 4559 dated the 16th March 1939 for legal costs stood in the name of Mr. Dawji Dadabhoy under Deposit Account and was not transferred in the name of the present lessee of the plot.

M.C.A.1417/III
1-10-1940

A reference being made to the Estate Agent the needful was done. In cases of transfers of plots it is essential that the deposits should be transferred immediately in the name of the transferees after obtaining necessary consent of the transferers.

Index Registers of Ex-Tenants not properly maintained.

Index Registers of tenants who have vacated the premises leaving rents in arrears are maintained in the Estate Agent's Office in order to enable the staff to prevent defaulters coming in to occupy new tenancies. It is noticed that in cases where rents are paid subsequently, notes of such payments in the registers are not taken. Such omissions render the accounts unreliable and to that extent the staff may not feel responsible to verify properly the names of defaulters before letting out new tenancies.

M.C.A.1819/III
30-3-1941

Audit has reported several cases in the past where defaulters have been given new tenancies. It has been suggested to the Estate Agent that in the Index Registers notes of arrears paid should be recorded and while giving new tenancies the staff should be asked to certify in each case that the incoming tenant is not an old defaulter.

The Estate Agent's reply is awaited.

Arrears of Rent.

In the Demand Register of Municipal vacant land, rent is in arrears for 20 months against the name of Mr. M. P. Khopkar, Secretary, Middle School, Dadar, for Plot No. 18-19 at Mahim. Audit reference being made the necessary recovery was effected by the Department.

M.C.A.1100/III
8-5-1940

Mr. T. B. Vichare, a tenant in Room No. 2, 2nd floor, Bellasis Road Maternity Home was allowed to occupy new premises, when he was in arrears of Rs. 165. It was explained that as the old premises were to be pulled down, Mr. Vichare was given new quarters and that he had since cleared those arrears. Although the old arrears are cleared up, the present arrears amount to Rs. 165. It seems that Mr. Vichare is constantly keeping the arrears at Rs. 165. The recoveries should be brought upto date.

M.C.A.1108/III
10-5-1940

One Mr. R. K. Irani occupied on 1st August 1937, Room No. 13, Ground Floor, Street No. 33-45, Fort Section at Rs. 130 per month and paid nothing towards rent from 1st September 1937 to 28th November 1938, i.e., for 15 months, when he was ejected and arrears went up to Rs. 1,937. His deposit of Rs. 130 was adjusted towards rent and the balance left is Rs. 1,807. The Department states that efforts were all along being made to recover the arrears by serving demand notice, filing suit etc., but no recovery could be made and now the party is not traceable.

M.C.A.1121/III
14-5-1940

As the party failed to pay anything from the very next month of his occupation, action to eject him should not have been delayed beyond three months.

By an agreement dated the 26th June 1938, land admeasuring 242.75 square yards was let to Mr. Shivanarayan Baldeodas at a monthly rent of Rs. 4-13-8. The party was found to be in arrears of Rs. 354-5-8 on 1st May 1940. Reference was made on 14th May 1940 to the Estate Agent and Land Manager in the matter who stated on 4th February 1941 that the arrears were since recovered from Messrs. Laxmi Properties Ltd., to whom the tenancy is proposed to be transferred.

M.C.A.1124/III
14-5-1940

Heavy arrears of vacant land rents amounting to Rs. 585, Rs. 95, Rs. 1,229 and Rs. 1,039-6-8 were noticed to have been left unrecovered from Messrs. S. B. Toddywalla, S. Y. Keer, Tukaram Gunaji and Raghoo Prema respectively. Papers were called for from the Estate Agent in this connection on 15th June 1940, but no reply is received.

M.C.A.1168/III
15-6-1940

One Mr. M. G. Naik was found to be in arrears of Rs. 32 at Re. 1 per month from May 1937 to December 1939 i.e., for a period of two years and eight months for a plot of land used as a play-ground at Mahim. The amount was recovered on 3rd May 1940 i.e., after a lapse of nearly three years. It is explained that to obviate such recurrences the work of recovering such dues is now transferred from Rent Collectors to Sub-Overseers who generally do the work of letting such play-grounds and who are more in contact with the tenants.

M.C.A.1169/III
15-6-1940

Vacant land tenancy in Case No. 403, Scheme 57 at Rs. 37 and Rs. 13-3-0 for rent and Municipal taxes respectively per month was found in heavy arrears of Rs. 999 for rent and Rs. 356-1-0 for taxes as on 30th June 1940. The Estate Agent explained that action was delayed on account of various reasons such as death of the tenant, difficulty to find out his legal representatives, intervention of a third party who promised to stand as guarantee, but did not subsequently keep it up etc., and that the papers were with the Legal Assistant for taking action in the Court for ejectment and recovery.

M.C.A.1239/III
13-7-1940
and
M.C.A.1659/III
7-2-1941

The same tenant also appears to be in arrears of Rs. 287-8-0 at Rs. 28-12-0 per month for occupying rooms Nos. 7-10, Ground floor in Case No. 899/2, Scheme 57 for the period from May 1938 to 28th February 1939.

The Estate Agent's reply to audit reference is awaited.

One Mr. Melaram, a Rent Collector in Estate Agent's Office was found to be in arrears of rent amounting to Rs. 32-12-0 at Rs. 4-15-0 per month for nearly seven months. The Estate Agent explained that due to sickness of the Rent Collector's wife, action was not taken against him and that he promised to pay up the arrears. The full arrears were subsequently paid by the Rent Collector in August 1940.

M.C.A.1242/III
15-7-1940

One Mr. L. B. Godbole vacated a bungalow in Scheme 6, leaving arrears of Rs. 120 at Rs. 40 per month on 30th June 1938. Papers sent by the Estate Agent showed that the Standing Committee's sanction was obtained on 23rd November 1938 to file a claim suit against him. The Court Clerk to whom the papers were sent for filing a suit asked for orders of the Assistant Estate Agent as to whether he should file a suit without knowing the financial condition of the tenant. There the correspondence ended and was re-started when audit note was sent to the Estate Agent on 17th July 1940. For nearly one and a half year nothing was done in the matter.

M.C.A.1246/III
17-7-1940

The Standing Committee under Resolution No. 1039, dated the 23rd November 1938 passed orders to file a suit and the papers show nothing beyond Court Clerk's note asking for orders of the Assistant Estate Agent, but there is nothing in the correspondence to show that orders were given not to take action.

The Estate Agent has been asked to explain whether the Department has traced the responsibility of the person concerned for keeping back the correspondence and ignoring the orders of the Standing Committee without taking instructions from the higher authorities.

One Mr. R. D. Banker occupied 100 square yards of vacant land in Case No. 9, Scheme 60 at Rs. 8-12-0 per month on 6th April 1939 and vacated it after 12 months on 1st April 1940, without paying any rent during the period. Allowing for the tenancy deposit of Rs. 17-8-0 arrears due from him amount to Rs. 103-9-0.

M.C.A.1247/III
17-7-1940

In the same case No. 9, Bai Jankibai R. D. Banker has a tenancy of 228 square yards and she too was in arrears of seven months' rent amounting to Rs. 159-11-0 as on 30th June 1940.

The Estate Agent was asked to explain why these arrears were allowed to be accumulated upto 17th July 1940. No reply is yet received.

Mr. H. H. Abdul Khatri was in arrears of rent and Municipal taxes amounting to Rs. 109-11-0 and Rs. 13-12-0 respectively in respect of Plot No. 211, Scheme 52. No deposit was taken from him and no recovery was made during the period of tenancy. The Estate Agent explained that the party has since paid up the amounts.

M.C.A.1256/III
23-7-1940

One Mr. Husein Imamuddin has taken on lease various plots of lands in Scheme 57 and in respect of each of them he is in arrears of rent and taxes for periods ranging from 15 to 48 months. The total arrears of rent and taxes as on 30th June 1940 comes to Rs. 2,269-12-0 and Rs. 1,464-9-0 respectively. The Estate Agent's explanation was called for along with the relevant files.

M.C.A.1258/III
23-7-1940

The Estate Agent reports that a High Court decree has been obtained and a writ of possession is being issued. Papers are still under action with the legal Assistant.

One Mr. R. S. Nikalje, occupying Room 30, M/753, Mahim Division was in arrears of Rs. 528 at Rs. 8 per month i.e., 66 months' rent as on 30th June 1940. The Estate Agent's explanation was called for, but no reply is yet received.

M.C.A.1261/III
25-7-1940

One Khara Baba vacated Room No. 3, Case 774 A, Scheme 57 on 1st October 1939 leaving arrears of Rs. 80-8-0 at Rs. 3 per month. The Estate Agent's explanation was asked for along with the papers, but no reply is yet received.

M.C.A.1280/III
29-7-1940

Messrs. Khimji A. Virji, Tricumji Kalyanji and Bai Abetozarbai, tenants of plots I, II, III and IV respectively at Mint Road have accumulated rents of their holdings for periods of 2, 3 and 2 years respectively. One Mr. Ezekiel S. David has to pay 4 years' amount for allowing access of light and air over Municipal land. One Mr. Prabhudas Jivandas had to pay it for two years. Estate Agent's explanation with complete papers was called for but no reply is received.

M.C.A.1281/III
29-7-1940

Mysore Chemical Works vacated the premises leaving arrears of Rs. 537-4-0. The recovery was made at the instance of audit.

M.C.A.1282/III
29-7-1940

The Secretary, Young Men's Muslim Association vacated play-ground land at Agripada West on 1st January 1940 leaving arrears of rent of Rs. 75 and Municipal Taxes amounting to Rs. 141-9-0 as on 31st March 1939. Explanation was called for from the Estate Agent with complete papers. No reply is yet received.

M.C.A.1283/III
29-7-1940

Mr. Nowroji C. Patel vacated a piece of land at Cruickshank Road on 1st July 1938 leaving arrears of Rs. 918-5-0 and Mrs. Tehmina Nowroji Patel vacated another piece of land on 1st November 1938 leaving arrears of Rs. 12-8-0. Papers were called for in these cases to ascertain what action had been taken to recover these arrears. No reply is yet received.

M.C.A.1332/III
23-8-1940

In the Demand Register of vacant lands one Mr. Popat Jamal was found in arrears of rent amounting to Rs. 409-15-0 at Rs. 58-9-0 per month and of Municipal taxes amounting to Rs. 570-13-0 at Rs. 33-7-0 per month as on 30th June 1940. The Estate Agent explained that the arrears of rent had since been recovered and the demand of Municipal taxes was withdrawn, as the party had been paying taxes direct to the Assessor & Collector, but the demand was continued in the Estate Agent's Books for want of due intimation given to the Accounts Branch.

M.C.A.1357/III
11-9-1940

The arrears of rents brought forward in 1940-41 in the Demand Registers of acquired properties, chawls and S.P. Sheds show numerous cases in which rents for more than six months were in arrears in connection with the tenancies which were lately vacated or were still in existence. Nearly 400 of such cases of arrears were listed out and sent to the Estate Agent for explanation as to whether necessary actions were taken in each case. Cases were also noticed where rent recovered from paysheets of the Municipal employees of the different Departments were not posted in the Estate Agent's Registers and shown in arrears. This shows irregular nature of the Registers. Nearly 150 cases were listed out and sent to the Estate Agent for doing the needful.

M.C.A.1440/III
9-10-1940

No reply is yet received.

In nearly 18 cases of arrears for a period prior to 1937-38, the reports of the Inspectors show that the tenants in arrears were traceable. As, however, no recoveries were found made, the Estate Agent was asked to explain the circumstances under which the recoveries were not effected for such a long period. No reply is yet received.

M.C.A.1500/III
13-11-1940

One Mr. Bhagatsing Nagi, doing business as Crushed Metal Supplier, Cemetery Road, Sewree, is in arrears of Municipal taxes amounting to Rs. 657-9-0 for the last six years for occupying a quarry at Scheme 57. The Estate Agent was asked to explain the circumstances under which the amount is left unrecovered. No reply is yet received.

M.C.A.1529/III
27-11-1940

Seven cases of arrears for past years from certain businessmen whose addresses are available, either in the letting papers or in the Telephone Directory were noticed by audit and the Estate Agent was asked to explain the circumstances under which the amounts were left unrecovered. No reply is yet received.

M.C.A.1540/III
2-12-1940

Bai Aminabai Sheikh Karim was in arrears of Rs. 300 at Rs. 6 per month for occupying a piece of land admeasuring 20 square yards in Plot No. 57-58, Scheme 32 for a period from 1st April 1931 to 31st May 1935. An amount of Rs. 6 only was recovered in August 1938, since the occupation of the plot on 1st April 1931, leaving a balance of Rs. 294. The same tenant also appears to be occupying another plot admeasuring 60 square yards in plot No. 57-58 in the same scheme since 1st January 1927. No reply is received to the reference made by audit.

M.C.A.1542/III
3-12-1940

One Mr. Karimbhoy Mahomedally Dohadwalla occupied premises No. 213, Scheme 37 and vacated it on 31st October 1935, leaving arrears of Rs. 270. On the remarks from the Rent Collector counter-signed by the Supervising Officer that the tenant was not traceable, the amount was written off. The address of the tenant as given in the letting papers is 'Karimbhoy Mahomedally Dahodwalla, General Merchant & Commission Agents, 5, Sutar Chawl, Post No. 2, Bombay.' The same address also appears in the Current Telephone Directory. The Estate Agent's explanation is not yet received.

M.C.A.1551/III
5-12-1940

Three cases of heavy arrears amounting to Rs. 808-3-0, Rs. 596-5-0 and Rs. 220-0-0 for vacated tenancies are found outstanding since 1936-37. The Estate Agent's reply to audit reference is awaited.

M.C.A.1561/III
10-12-1940/

Messrs. Narsi Mulji & Company occupied 100 square yards of vacant land at Plot 128 C, Scheme 29 and vacated it on 28th February 1938 leaving arrears of Rs. 38. From the Telephone Directory it appears that the Firm is still carrying on business at 179, Khoja Moholla.

M.C.A.1641/III
21-1-1941/

The Estate Agent was asked to explain the circumstances under which the recovery of arrears was not effected. The reply is not yet received.

One Bahadu Agnoo is in arrears of rent of Rs. 50 for occupying rooms Nos. 1-3, Ground Floor, Case 879, Scheme 57 for the period ending June 1932. As per the Vacant Land Register for Scheme 6 the same person seems to be occupying land admeasuring 400 square yards in Case 63 and was in arrears of Rs. 75 as on 1st February 1941.

M.C.A.1660/III
7-2-1941

The Estate Agent's reply to audit reference is not yet received.

One Mr. B. A. Shah, Manager, Wilson Watch Co., Ltd., (Empire Building, Hornby Road) vacated staff quarter No. 2, Scheme 52 on 1st September 1937, leaving arrears of Rs. 45. Demand notice for these arrears was sent to him on 28th June 1939. As the payment was not made a suit was filed and a decree obtained on 3rd September 1940. The decretal amount was also not recovered upto 18th February 1941. The Estate Agent's reply to audit reference is not yet received.

M.C.A.1706/III
18-2-1941

One Mr. D. F. Jasawalla, occupied room 1-5, ground floor, Case 16, Scheme 52 from February 1932 to August 1936 at Rs. 45 per month. He was always found in arrears and a decree for ejection was obtained on 27th February 1935. A warrant of possession was also obtained on 27th April 1935, which was continuously renewed for one year at a cost of Rs. 75 and was allowed to lapse without being executed. A suit was filed in the Small Causes Court and decree was obtained on 15th March 1939 for a claim of Rs. 180 together with Rs. 15-5-0 as Court costs and Re. 1 for decree stamp. No recoveries for this were effected till 18th February 1941 and it appears that the party had entered his name in insolvency. The Estate Agent's reply to audit reference is not received.

M.C.A.1705/III
18-2-1941

One Mr. Ibrahim Giasudin vacated Municipal premises in Scheme 57, Case 973 on 31st October 1932, leaving arrears of Rs. 219. Immediately he was allowed to occupy another tenancy in the same scheme and there also he left arrears of Rs. 367. Simultaneously he was in occupation of a third tenancy and there too he left arrears of Rs. 44-8-0. All these three amounts were subsequently written off. There are many cases of arrears of this type. The Estate Agent has been requested to fix definite responsibility of the Divisional Officers and Supervising Officers to enforce action in every case in time and if in any case discretion is found necessary to stay action it is only the Estate Agent or the Deputy Municipal Commissioner (Improvements) whose orders should be obtained after pointing out to them the difficulties, if any.

M.C.A.1824/III
31-3-1941

In a number of cases the ground rents were found to be not regularly recovered, and a statement was furnished to the Estate Agent on 13th December 1939 showing about 165 cases where the lessees were found to be in arrears for 9 months and over. As the time passed certain portion of the arrears was recovered. In this respect the Estate Agent's attention was invited to the form of lease. In this form, in case of default of more than 30 days, the only remedy was of re-entry. This step is taken only in extreme cases, and otherwise the Municipality has no other remedy. The reasons given for the arrears are amongst others :—

- (1) The properties are mortgaged or are in the process of changing hands.
- (2) The building tenants spend on construction to the maximum.
- (3) Levy of Urban Immoveable Property Tax etc.

In these cases although the reasons may be true, the Municipality cannot allow arrears to remain accumulating as it affects the Revenue of the Corporation and it is therefore advisable to introduce some penalty clause in the lease documents in future.

A number of cases were found where the tenants were in heavy arrears. They vacated the premises and they were allowed to re-occupy other rooms in the same localities without recovering the old arrears. In the newly occupied premises also they were found to be running in arrears. The reasons given for these arrears are amongst others :—

- (1) Strike in the Hand loom workers.
- (2) Competition of Hand loom industry with the looms worked with electricity.
- (3) Competition with the goods imported from small towns in Thana District.
- (4) Changing of Chawl Superintendents from time to time, etc.

Although the reasons given for the arrears may be true, the policy of not letting any premises to any tenant unless the previous arrears, if any, are cleared off should be strictly adhered to by the Estate Agent's Department. Otherwise there will be no check on the increase in arrears and such instances are bad precedents for other tenants who also try to initiate such defaulting tenants.

One Abdul Samad was in occupation of two different areas of vacant land since past several years which he vacated in January 1937 leaving a sum of Rs. 961-13-0 in arrears. Looking to the small amounts of monthly rents the amount of arrears left is a heavy one covering a long period. The same tenant is in occupation of another piece of vacant land in Case No. 154C, Scheme 56, and there also he was found in arrears. The Estate Agent explained that the arrears of present occupancy has since been brought down and efforts are being made to recover as much as possible from the amount of arrears of the vacated premises.

A Firm of Messrs. Daddy Billimoria & Co., Architects, Civil Engineers, etc., East & West Building, 55, Apollo Street, Fort, Bombay, occupied 150 square yards of land in Case No. 60, Scheme No. 47 on 1st May 1935 at Rs. 11-7-0 rent plus Rs. 1-7-0 Municipal taxes per month and vacated it on 1st March 1936. Excepting the initial deposit of Rs. 25-12-0 they paid nothing during the period of tenancy and left the sum of Rs. 90-2-0 in arrears, which was written off after three years on a report of the Rent Collector, countersigned by a Supervising Officer to the effect that the firm was not traceable. On enquiry it is learnt that the firm even at present is on the approved list of the Municipal Architects doing business at the place mentioned above.

The Estate Agent was asked to explain but no reply is yet received.

Arrears of Municipal Taxes.

One Mr. G. A. Dalvi was found in arrears of Rs. 275-13-0 on account of Municipal taxes for the period from 8th May 1925 to 31st August 1926. He was also found in arrears of the Municipal taxes for the current period amounting to Rs. 176. It appears that from 1927 to 1936 no demand was made from the party in respect of the sum of Rs. 275-13-0. The Estate Agent being asked, explained that the party had suffered vacancies but no rebate was allowed on that account although the Assessment Department passed on such rebate to the Estate Agent. The claim was therefore considered shaky and was not pressed and that as it has now become timebarred and the party is not in a position to pay, steps will be taken to write it off.

As regards the current arrears efforts are being made to reduce them.

It is not a desirable practice to allow the claims to remain pending for so many years. They should either be recovered or foregone with proper sanctions in time.

Recovery of Court Costs.

(a) Statements of unrecovered court costs from tenants in respect of ejectment suits were forwarded to the Estate Agent as stated in the last audit report. The Estate Agent's reply has still not been received.

M.C.A.680/III
30-10-1939
and
M.C.A.772/III
5-1-1940

(b) As stated in the last year's audit report outstanding items of Court costs have not been brought forward from the past year's registers in the register for 1939-40 nor recoveries posted therein. The Estate Agent's reply has still not been received.

Outstanding Court Costs.

Nearly 157 cases of Court costs for ejectment suits pertaining to Municipal and Ex-Trust properties were found outstanding from the existing tenants and the tenants who have only recently vacated the premises. The Estate Agent's reply is awaited to audit reference.

M.C.A.1556/III
6-12-1940

As per the Standing Committee Resolution No. 1687 of 7th February 1940 (1) the decretal amounts of ejectment suits, (2) half Court costs of settled suits, and (3) decretal amounts of half Court costs pertaining to the year 1935-36 were written off as irrecoverable in a number of cases. The test check of the Registers reveal that in nearly 105 cases the writes off pertain to the existing tenants or the tenants who were in Municipal premises upto 1939-40 and recovery of these small amounts would have been easily effected, if they were duly demanded from them after tracing out the items from the Registers. The Estate Agent's reply is awaited.

M.C.A.1387/III
21-9-1940

Outstanding of Premiums, Fines, etc.

A number of entries in respect of premiums and fines for encroachments, motor garages, sitting out places, gallery projections etc., were found outstanding in the Register of Premiums and Fines. Such items were listed out and sent to the Estate Agent on 30th March 1941, requesting him to send papers and explain the circumstances under which the dues were left outstanding. Out of nearly 75 cases replies so far received are only in respect of 17 cases.

M.C.A.1818/III
30-3-1941

In one case extension to the motor garage was sanctioned by the Improvements Committee on 19th December 1939. It appears from the note of the City Engineer that the extension was completed on 15th January 1940 and the sanction was also communicated to the party by the City Engineer on 15th January 1940. This means that the extension was undertaken and completed before the sanction was communicated to the party, but the payment of extra premium of Rs. 350 was not demanded from him upto 27th January 1940. It appears from the papers that the Estate Agent has all along been writing letters for the last over one year to the party for payment of premium without any response. As the work was already completed the premium should have been demanded from the party before communicating sanction to him.

M.C.A.1818/III
19-5-1941

In another case, a motor garage was completed on 1st January 1936 and sanction of the Improvements Committee was obtained on 13th October 1936, while applying for Committee's sanction the fact that the party had already completed the garage was not stated. No extra premium was also proposed to be levied for constructing the garage without previous sanction. The City Engineer informed on 2nd November 1936 Messrs. S. K. Malik & Co., Architects, from whom the application for garage was received that the permission of erection of garage was granted subject to certain conditions including payment of a premium of Rs. 690-11-0. This should have been demanded at least before granting the sanction. This was not done and a demand letter was sent to the party only on 17th May 1939 i.e., after 2½ years. Since then the 12 letters have been issued to the party through the Architects without any response and the Legal Assistant now finds that the claim is time-barred.

M.C.A.2010/III
20-5-1941

Explanations of the Departments concerned are awaited.

In view of such instances of omissions and non-payment of premiums by the parties afterwards, it is desirable to make a rule that no application for extensions where extra ground rents or premiums are payable should be forwarded to the Improvements Committee for sanction without taking deposits on the basis of the approximate area for which extensions are applied for.

Outstanding Premium for sitting out place.

A sitting out place on plot No. 54, Shivaji Park was completed along with the main building on 1st July 1937 and sanction for the extra premium of Rs. 318 was obtained by the City Engineer on 23rd August 1938. The demand for this premium was made for the first time on the party on 30th January 1941 i.e., after a lapse of more than two years. No care was taken to issue the demand letter by the City Engineer's Office for a period of two years. The City Engineer is asked to explain what arrangements exist in his Department to ensure against omission to issue demands of this nature. Reply is awaited.

M.C.A.1770/III
15-3-1941

DIVISION B.

Statements of receipts and payments and balances of Revenue, Capital and Suspense Accounts of Municipal and Improvements Accounts in a Summary Form.

(NOTE 1 :—Unless specially indicated, the figures throughout this report are in lakhs of rupees.)

(NOTE 2 :—In these statements the assets purchased out of revenue and written off to expenditure from year to year and not shown on books of accounts are not included.)

I. MUNICIPAL ACCOUNTS (PROPER).

Revenue Account.

1. *Explanatory* :—The original Budget Estimates for the year anticipated a revenue deficit of Rs. 15.80 but the actuals resulted in a deficit of Rs. 2.87 only. Thus the improvement in the Revenue position over that budgetted for was Rs. 12.93. The factors contributing to this improvement were increased realizations over the budgetted amount by Rs. 7.89 and less expenditure than that budgetted for by Rs. 5.04. However the expenditure side shows a great tendency to increase year after year, as will be seen from the statement of last five years' income and expenditure given hereafter in this report.

2. *Summary of Revenue transactions for the year.*

Particulars.	Actuals 1939-40.	Budget 1940-41.	Revised 1940-41.	Actuals 1940-41.
	Rs.	Rs.	Rs.	Rs.
Revenue Receipts	346.56	348.42	350.20	356.31
Expenditure	347.44	364.22	366.65	359.18
Surplus (+)	...	...	...	...
Deficit (—)	—0.88	—15.80	—16.45	—2.87

Lapsed Grants :—The amounts of lapsed grants estimated to be renewed during the year 1941-42 aggregate Rs. 7.84 against Rs. 8.45 in 1940-41 showing decrease of Rs. .61. The details are given in Appendix 4 of the Chief Accountant's Report.

3. *Summary of receipts according to service heads as compared with Budget and Actuals of previous year.*

Head.	Budget 1940-41.	Actuals 1940-41.	Increase or de- crease over Budget 1940-41.	Actuals 1939-40.	Increase or decrease in actuals for 1940-41 as compared with those for 1939-40.
	Rs.	Rs.	Rs.	Rs.	Rs.
(1) General Tax, Indirect Taxation and Misc. Revenue	154.63	158.45	+3.82	154.78	+3.67
(2) Water Works	82.08	82.62	+54	81.05	+1.57
(3) Education Primary	8.95	9.51	+56	8.98	+53
(4) Education Secondary	.00	.00	...	...	.00
(5) Public Health Department	.83	.93	+10	.86	+07
(6) Medical Relief and Education	1.48	1.60	+12	1.43	+17
(7) Street Cleansing etc.	38.11	39.13	+1.02	38.12	+1.01
(8) Roads, Drains and Sewers	17.36	17.25	—11	16.07	+1.18
(9) Mechanical	.30	.87	+57	.55	+32
(10) Buildings.	14.89	15.59	+70	15.57	+02
(11) Fire Brigade	6.27	6.56	+29	6.22	+34
(12) Licensing	4.00	5.08	+1.08	5.02	+06
(13) Gardens and Open spaces	.51	.51	...	.51	.00
(14) Markets and Slaughter Houses	12.83	13.64	+81	13.24	+40
(15) Contribution from Capital Funds	1.67	1.46	—21	1.88	—42
(16) Extraordinary Receipts	1.45	1.42	—03	1.31	+11
(17) Rebate from Government on account of Urban Immoveable Property Tax	3.06	1.69	—137	.97	+72
Total Rs.	348.42	356.31	+7.89	346.56	+9.75

The main items contributing to the net increase of Rs. 7.89 over the Budget are given in para 9 of the Chief Accountant's Report.

4. Statement of Demand, Collections and Arrears of Municipal dues as furnished by different Departments.

Department.	Net Demand including arrears.	Recoveries including adjustments.	Arrears at the close of the year.	Percentage of arrears to Demand.
1.	2.	3.	4.	5.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	
(1) Assessment and Collection Department—				
(a) Property Taxes ...	A 3,05,13,860 9 4	2,69,51,725 15 9	35,62,134 9 7	11.67
(b) Wheel Tax ...	12,70,496 0 0	10,60,882 14 0	2,09,613 2 0	16.50
(2) Municipal Secretary's Office ...	B 193 4 0	C 193 4 0	... 0 ...	...
(3) Municipal Commissioner's Office...	B 4,172 4 9	3,892 4 9	280 0 0	6.7
(4) Town Duty and Election ...				
(5) Stores Department ...	Information not received in time from the Departments concerned. See note below.			
(6) Legal Assistant ...				
(7) Water Works Department ...	95 14 6	95 14 6	.....	.....
(8) Victoria and Albert Museum ...				
(9) Health Department (Including dispensaries and all Wards.) ...	Information not received in time from the Departments concerned. See note below			
(10) Vaccination Department ...				
(11) Malaria Office ...				
(12) K. E. M. Hospital ...	B 8,529 12 0	8,332 4 0	197 8 0	2.32
(13) G. S. M. College ...				
(14) Conservancy Department ...				
(15) City Engineer's Department—				
(a) Works Branch ...	Information not received in time from the Departments concerned. See note below			
(b) Mechanical Branch ...				
(c) Building Branch ...				
(16) Fire Brigade ...				
(17) License Department ...				
(18) Gardens Department ...				
(19) Markets Department ...				

(A) These figures are not received duly reconciled by the Assessment and Collection Department with the books of the Chief Accountant's Office.

NOTE:—(1) It will be seen that the figures of demand, collections and outstandings of the year are submitted only by the Assessment Department and by some minor Departments. The quarterly returns upto 31st March 1941 from the remaining Departments, have not been received as mentioned in the general remarks.

(B) The last quarterly return was received after the detailed audit report was ready.

(C) This does not include a debit of Rs. 158-4-0 pertaining to 1939-40.

5. Summary of expenditure according to the service heads as compared with the Budget and Actuals of previous year.

Head.	Final Budget Grants. 1940-41.	Actuals 1940-41.	Increase or decrease over final Budget grants, 1940-41	Actuals, 1939-40.	Increase or decrease in Actuals for 1940-41 as compared with those for 1939-40
	Rs.	Rs.	Rs.	Rs.	Rs.
I. General Supervision ...	12.36	11.20	— 1.16	12.00	— .80
II. Water Works ...	71.17	69.07	— 2.10	66.62	+ 2.45
III. Education—Primary ...	44.28	43.04	— 1.24	39.39	+ 3.65
IV. Education—Secondary ...	.59	.58	— .01	.59	— .01
V. Public Health Department ...	11.22	10.42	— .80	10.13	+ .29
VI. Medical Relief and Education ...	27.13	25.44	— 1.69	24.76	+ .68
VII. Street Cleansing and Conservancy.	32.09	30.48	— 1.61	29.91	+ .57
VIII. Roads, Drains and Sewers.	69.04	64.65	— 4.39	64.43	+ .22
IX. Mechanical ...	16.18	14.29	— 1.89	12.89	+ 1.40
X. Buildings ...	23.21	23.35	+ .14	23.46	— .11
XI. Fire Brigade ...	5.05	4.83	— .22	4.76	+ .07
XII. Licensing ...	1.75	1.64	— .11	1.45	+ .19
XIII. Gardens and Open Spaces ...	4.18	3.96	— .22	3.94	+ .02
XIV. Markets ...	6.30	5.72	— .58	5.31	+ .41
XV. Contribution towards Improvement Schemes ...	36.68	35.73	— .95	37.11	— 1.38
XVI. Provident Fund etc. ...	10.79	10.47	— .32	10.11	+ .36
XVII. Urban Immoveable Property Tax ...	1.40	1.32	— .08	.....	+ 1.32
XVIII. Grain Compensation ...	3.96	2.99	— .97	.58	+ 2.41
Total ...	377.38	359.18	— 18.20	347.44	+ 11.74

The figure of actuals for 1940-41 includes debt charges amounting to Rs. 124.94 out of which Rs. 17.26 were on account of Sinking-Fund instalments, Rs. 34.33 of repayment of Government Loans and advances from Special Funds, Rs. 73.17 on account of interest and Rs. .18 Bank and miscellaneous charges.

The sanctioned Budget Grant (original) for 1940-41 was Rs. 364.22. The additional funds made available during the year were Rs. 8.23 on account of renewed grants and Rs. 4.93 on account of additional grants

ASSETS.

(1) Cash.

	Rs.	a.	p.	Rs.	a.	p.	Rs.	a.	p.
A. In current account with Imperial Bank of India	...	...	...	33,03,962	14	7			
B. On account of Municipal and Trust loans interest warrants payable Accounts—									
1. Imperial Bank of India.									
	Rs.	a.	p.						
(a) Municipal	...	27,779	14 2						
(b) Trust	...	5,895	1 4						
				33,674	15	6			
2. Hongkong and Shanghai Banking Corporation	...			1,628	15	4			
3. Chartered Bank of India, Australia and China (London)	...			4,440	0	0			
4. The Imperial Bank of India (Calcutta).	...								
				33,43,706	13	5			
C. In Office Treasury	...			1,34,266	15	4			
D. Investments in fixed deposits and current accounts with different local Banks	...			68,74,791	9	8			
							1,03,52,765	6	5

(2) Securities.

A. With Imperial Bank of India—

(a) Municipal Account	...	...	14,85,736	3	6	}
			7,871	14	0	
(b) Contractor's Account	...	...	10,57,000	0	0	
			25,50,608	1	6	

B.—In Office—

(a) Contractor's Account	...	...	3,97,600	0	0	
Less—	...	...	9,000	0	0	3,88,600
						29,39,208
(b) Securities of the invested balances of Surplus Fund held in Office Treasury on 31-3-1941	...					9,000
						0

(3) Stores, Stock, Advances, etc.

(a) Due for stores sold	...	...				35,025	2	0
(b) Stock of Stores	...	...				4,61,078	8	4
(c) Advances—									
(1) For Plant and Machinery	...		22,62,869	12	11				
(2) Other advances recoverable	...		5,74,462	9	2				
						28,37,332	6	1	
						Total Rs. ...	1,66,34,409	8	4

Note.—Balances of Special Funds shown in Appendix 5 of the Chief Accountant's Report are excluded from the above statement and shown separately.

8. Special Funds.—Under Section 121 of the Municipal Act any portion of the Municipal Fund may with the previous approval of the Corporation be credited to a separate head in the Municipal Accounts, provided that to each of such special heads shall be credited and such sums only as shall expressly relate to the object for which such special fund is created. Also under the provision of Section 111 fines imposed on Municipal Officers and Servants under Section 83 are credited to a separate fund called 'The Fines Fund'.

The Position of the Special Funds as at 31st March 1941 was as under :—

Name of Fund.	Balance on 1-4-1940	Credits during the year.	Debits during the year.	Balance of Advances for Capital and other Works.	Balance in Cash and securities.	Balance on 31-3-41 (as per columns 5 and 6.)
1.	2.	3.	4.	5.	6.	7.
	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.	Rs. a. p.
1. Municipal Fire and Accident Insurance Fund ...	9,96,823 12 8	48,739 7 0	8,698 11 5	4,29,586 10 0	6,07,277 14 3	10,36,864 8 3
2. Worn-out Water Main Renewal Fund ...	33,331 1 6	1,753 15 0	28,260 9 3	.....	6,824 7 3	6,824 7 3
3. Net Premia Fund	47,86,721 0 5	72 15 4	53,400 7 0	17,25,188 5 0 (a)	30,08,205 3 9	47,33,393 8 9
4. Provident Fund	1,68,98,249 14 6	26,78,457 11 0	8,98,445 1 0	.....	1,86,78,262 8 6	1,86,78,262 8 6
5. Fines Fund	4,78,747 15 10	37,238 14 9	21,430 5 6	5,000 0 0 (b)	4,89,556 9 1	4,94,556 9 1
6. Plant and Machinery Depreciation Fund ...	18,07,089 10 9	77,048 0 0	24,688 13 0	13,51,101 4 11 (c)	5,08,347 8 10	18,59,448 13 9
7. Renewal of Road Surfaces Fund ...	25,88,625 3 1	2,07,372 0 9	3,65,318 6 11	9,30,860 9 0	14,99,818 3 11	24,30,678 12 11
8. Garden Fund ...	65,271 11 0	11,790 10 6	13,418 4 6	.....	63,644 1 0	63,644 1 0.
9. Public Monuments Maintenance Fund...	1,11,183 15 0.	55,600 0 0	.....	.....	1,66,783 15 0	1,66,783 15 0
10. Endowments Fund ...	1,22,447 6 0	9,994 11 0	.....	.....	1,32,442 1 0	1,32,442 1 0
11. Hospital Fund ...	3,42,388 15 8	32,651 1 9	.....	.....	3,75,040 1 5	3,75,040 1 5
12. Land Sales Reserve Fund ...	27,98,551 5 9	3,23,179 1 4	779 12 0	22,25,000 0 0	8,95,950 11 1	31,20,950 11 1
13. Slum Service Fund ...	2,28,249 5 0	4,194 12 3	9,485 1 0	.....	2,22,959 0 3	2,22,959 0 3
14. K.E.M. Hospital and G.S.M. College Equipment Fund ...	41,634 0 0	13,322 4 0	.....	.....	54,956 4 0	54,956 4 0
15. G.S.M. College and K.E.M. Hospital Research Fund ...	21,068 11 2	12,976 10 0	4,605 3 0	.....	29,440 2 2	29,440 2 2
16. Pre-cast Concrete Slab Pavements Renewal Fund ...	1,417 0 0	3,351 0 0	.....	.....	4,768 0 0	4,768 0 0
Total Rs. ...	3,13,21,801 0 4	35,17,743 2 8	14,28,530 10 7	66,66,736 12 11	2,67,44,276 11 6	3,34,11,013 8 5

Note.—The above statement includes item Nos. 4, 5, 9, 10 and 11 which are in the nature of Trust Funds, the balances of which cannot be utilised by the Corporation for any other purposes.
 (a) includes Rs. 1,59,042-6-0 advanced for purchase of plant and machinery for the Municipal Printing Press. (b) Amount advanced to Bombay Municipal Mechanical Engineer's Employees' Co-operative Credit Society. (c) Includes Rs. 1,06,580-10-0 advanced for purchase of plant and machinery and Rs. 1,29,441-6-11 for meeting expenditure on levelling, metalling Private Streets.

9. Capital Account.

Capital Expenditure not charged to Revenue.

Service Head.	Budget 1940-41.	Revised Estimates 1940-41.	Actuals, 1940-41	Difference between 3 and 4 (+ More) (-Less)
1.	2.	3.	4.	5.
<i>Executed out of Loan Funds.</i>				
	Rs.	Rs.	Rs.	Rs.
General Supervision ...	.00	.00	.00	...
Water Works ...	7.05	15.77	7.40	— 8.37
Education Primary (Buildings) ...	1.68	2.66	2.25	— .41
Public Health ...	.91	1.22	.24	— .98
Medical Relief and Education ...	3.78	4.77	2.17	— 2.60
Street Cleansing and Conservancy ...	1.80	2.60	1.50	— 1.10
Roads, Drains and Sewers ...	28.25	34.85	23.02	— 11.83
Mechanical ...	1.42	.89	.34	— .55
Buildings, Land Acquisition ...	.81	3.24	1.36	— 1.88
Fire Brigade ...	.00	.00	.00	...
Gardens ...	.00	.02	.01	— .01
Markets ...	.00	1.76	.25	— 1.51
Slum Service ...	3.83	3.04	2.18	— .86
Discount and other charges on Loans ...	1.75	.74	.45	— .29
Plant and Machinery ...	.78	2.03	-1.16	— 3.19
Repayment of advance taken from Land Sales Reserve Fund.	5.00	5.00	...	— 5.00
Total Rs. ...	57.06	78.59	40.01	— 38.58
<i>Executed out of Trust Fund</i> ...	1.12	4.88	2.76	— 2.12
<i>Worn out Water Mains Renewal Fund</i> ...	.31	.33	.28	— .05
Total Rs. ...	58.49	83.80	43.05	— 40.75

Remarks:—(1) The Budget of Rs. 57.06 included Rs. 1.75 on account of discount and other charges on the new loan and Rs. .78 on account of purchase of new plant and machinery and Rs. 5.00 for repayment of advance taken from the Land Sales Reserve Fund,

(2) The revised estimates of Rs. 78.59 included Rs. .74 on account of discount and other charges on the new loan, Rs. 2.03 on account of purchase of new plant and machinery and Rs. 5.00 for repayment of advance from Land Sales Reserve Fund.

(3) The gross figure of actual expenditure for the year Rs. 40.01+00.46 Written off=Rs. 40.47 includes Rs. .45 on account of discount and other charges on loan and Rs. 1.16 on account of plant and machinery. The actuals fell short of the Budget (57.06) by Rs. 16.59 and of the Revised Estimates (78.59) by Rs. 38.12.

10. Progressive Capital outlay not charged to Revenue upto the end of 1940-41.

Service Head.	Expenditure upto 1939-40.	Expenditure during 1940-41.	Total.
	Rs.	Rs.	Rs.
<i>Executed out of Loan Funds.</i>			
I. General Supervision ...	20.44	...	20.44
II. Water Works ...	972.27	7.40	979.67
III. Education Primary ...	25.54	2.25	27.79
V. Public Health ...	14.14	.24	14.38
VI. Medical Relief ...	76.91	2.17	79.08
VII. Street Cleansing and Conservancy ...	86.89	1.50	88.39
VIII. Roads, Drains and Sewers ...	716.12	23.02	739.14
IX. Mechanical ...	30.58	.34	30.92
X. Buildings, Land Acquisition and Management ...	425.39	1.36	426.75
XI. Fire Brigade ...	11.83	...	11.83
XIII. Gardens ...	36.77	.01	36.78
XIV. Markets and Slaughter Houses ...	79.86	.25	80.11
XV. Slum Service ...	2.69	2.18	4.87
Discount and other charges on loans ...	3.89	.45	4.34
Plant and Machinery ...	6.18	-1.16	5.02
Total Rs. ...	2,509.50	40.01	2,549.51
<i>Executed out of Trust Fund</i> ...	38.69	2.76	41.45
<i>Executed out of Worn-Out Water Mains Renewal Fund</i> ...	9.29	.28	9.57
<i>Executed out of Buildings Fund</i> ...	43.03	...	43.03
Total Rs. ...	2,600.51	43.05	2,643.56

Note.—The actual expenditure booked on Loan Works was Rs. 40.47 and after allowing for Rs. .46 on account of the asset written off during the year, the net expenditure came to Rs. 40.01.

The Capital Fund Balance Sheet exhibits on the liabilities side loans outstanding, balances of Sinking and Trust Funds, and other resources from which certain Capital Works have been carried out in the past. This is represented on the Assets side by expenditure incurred to date and balance of securities and cash vide Appendix No. 7 of the Chief Accountant's Report.

The expenditure of Rs. 2549.51 out of the Loan Funds shown therein includes Rs. 70.11 on account of interest paid on Capital (Development Loan) and Rs. 19.65 paid as subventions to house owners. The following are the sources from which this expenditure has been financed :—

(1) Loans from Public, Government and Special Funds.—

	Rs.	Rs.
(a) Debt outstanding as per Chief Accountant's Report.	1,557.20	
(b) Loans repaid for which credit is given to Loan Redemption Fund.	845.10	
	<hr/>	2,402.30
(2) Premia on Loans		3.21
(3) Contributions from Special Funds		8.03
(4) " Bai Jerbai Wadia Children's Home		7.00
(5) " Revenue for Loan Works Establishment ... ..		.18
(6) " G.I.P. Railway		3.74
(7) " B.P.T. for Works Establishment		1.56
(8) " Government for Schools Buildings... ..		5.00
(9) " Development Fund		134.32
(10) " Government for widening the Love Grove Bridge ... ..		.92
	<hr/>	2,566.26
Total		2,566.26
Less—Assets written off		6.27*
		<hr/>
		2,559.99
Expenditure upto 31st March 1941	2,549.51	
Balance (Rs. 10,47,897-8-4)	10.48	
	<hr/>	2,559.99

* The amount of Rs. 6.27 includes Rs. 27 and Rs. 19 written off during the year on account of plant and machinery and subventions to house owners respectively.

11 The position of Loan Funds as estimated in the Revised Budget for 1940-41 and as revealed by the actuals was as under :—

Loan Funds.	As per Revised Estimate 1940-41.	As per Actuals 1940-41.
	Rs.	Rs.
Opening Balance on 1st April 1940	6.53	6.53
Balance of 64 Lakhs loan of 1939-40 (raised in 1940-41)	25.00	25.00
New loan of 1940-41	48.00	20.00
Advance from Special Funds for purchase of plant and machinery and for renewal of road surfaces	2.45	.71
Total	81.98	52.24
Less—Expenditure.	78.59	41.76
Surplus	3.39	10.48

Trust Fund Balance.

The balance in the Trust Fund, namely Rs. .87 was made up of the following :—

(1) Donation from Sir Currimbhoy Ibrahim for construction of a Primary School Building.	57
(2) Donation from Messrs. Thakordas & Co., Solicitors on behalf of their Client Bai Kailasgoveri for a dispensary near Mumbadevi	30
(3) Donation from Mr. Hariram Jethabhai Bhootchand for construction of a Mourner's Shed in the Burial Ground at Sion. ... ..	.00
Total Rs.	<hr/> .87 <hr/>

Debt Position

	Outstanding debt on 1st April 1940.	Loans raised during the year.	Loans repaid during the year.	Balance on 31st March 1941.
	Rs.	Rs.	Rs.	Rs.
(1) Government Loans ...	649.50	.....	33.16	616.34(a)
(2) Public Loans ...	852.34	45.00	19.15	878.19
(3) Internal advances from Special Funds.	64.41	.71	2.45	62.67
Total	1,566.25	45.71	54.76	1,557.20

(a) Includes Rs. 10.67 due on account of Vehar Water Works transferred by Government to Municipality.

Fresh borrowing during the year was Rs. 45.71. Of this Rs. 45.00 were raised by issue of debentures reserved for the investments of the Sinking and Special Funds and Rs. 0.71 were taken as advance from the Municipal Special Funds. Amount repaid during the year was Rs. 54.76. Of this Rs. 33.16 and Rs. 1.16 were repaid from the current revenues as annual equated instalments in respect of advances taken from Government and from the Municipal Special Funds respectively and Rs. 19.15 were repaid to the public out of the accumulations in the Sinking Fund and the Net Premia Fund. In addition a sum Rs. 1.29 being the cost of plant and machinery purchased for the Municipal Printing Press out of the Capital Fund was transferred from the Capital Fund to a separate Advance Account from the Special Funds *Vide* Corporation. Revolution No. 856 of 11th Decembar 1940. The net decrease in the total debt during the year was thus Rs.9.05

13. The following are the figures of outstanding debt, accumulations of Sinking Fund thereagainst and the debt charges paid out of revenue for the last five years.

Year.	Debt Outstanding.	Sinking Fund accumulations.	Net Debt.	Debt Charges.
	Rs.	Rs.	Rs.	Rs.
1936-37 ...	1,565.25	274.05	1,291.20	199.45
1937-38 ...	1,562.24	301.53	1,260.71	120.47
1938-39 ...	1,568.65	318.39	1,250.26	121.88
1939-40 ...	1,566.25	325.07	1,241.18	123.36
1940-41 ...	1,557.20	337.43	1,219.77	124.94

14. Position of Sinking Fund.

Balance on 1st April 1940.	Instalments paid during the year.	Interest earned on securities.	Less— Amount utilised for repayment of loans.	Balance at Book value of securities on 31st March 1941.
Rs.	Rs.	Rs.	Rs.	Rs.
325.07	17.26	13.72	18.62	337.43

At the Book Value of Securities, the Fund stood at Rs. 337.43 valuing the Government and other public securities at market rate and the Municipal and C. I. Trust Debentures at par, the accumulations in the Fund work out to Rs. 358.69. Adding to this the accrued proportions of interest (not due) on the securities held in the fund as on 31st March 1941 amounting to Rs. 3.63 the total amount comes to Rs. 362.32. Against this the amount of the theoretical valuation of the fund was Rs. 350.86. Against the repayment of the public loans of Rs. 19.15 during the year, Rs. 18.62 were drawn from the Sinking Fund and the balance of Rs. .53 was met from the Net Premia Fund on account of the difference between the market and book value of the securities withdrawn from the Sinking Fund.

The balances were verified and proved on the books.

—IMPROVEMENT SCHEMES ACCOUNT.

General Account.

1. *Explanatory.*—The Budgetted deficit of Rs. 2.05 was increased to Rs. 3.88 on the actual closing of the accounts for the year. The reason for this increased deficit is mainly a fall in receipts to the extent of Rs. 2.71. In addition to this deficit the figure of expenditure already incurred during the year but not paid for and required to be renewed is Rs. 4.16 as against Rs. 5.64 renewed during 1940-41. Thus the year's working showed an excess of expenditure on Rs. 8.04 over the figure of income for the year.

2. *Summary of Revenue transaction for the year.*

	Actuals for 1939-40.	Budget 1940-41.	Revised 1940-41.	Actuals 1940-41.
Revenue Receipts ...	Rs. 104.33	Rs. 100.78	Rs. 97.92	Rs. 98.07
Expenditure ...	99.72	102.83	105.70	101.95
Surplus + } Minus - }	+4.61	-2.05	-7.78	-3.88

3. The following is a summary of revenue realisations according to service heads as compared with Budget and actuals of the previous year.

Head.	Budget. 1940-41.	Actuals. 1940-41.	Increase or decrease over Budget (+) (-) 1940-41.	Actuals. 1939-40.	Increase or decrease in actuals for 1940-41 as compared with those for 1939-40. (+) (-).
(1) Rent and other proceeds of properties ...	Rs. 52.34	Rs. 52.53	Rs. +0.19	Rs. 53.49	Rs. -0.96
(2) Contribution from the Corporation under Section 125 (2) of the Municipal Act.	35.92	35.73	-0.19	37.11	-1.38
(3) Receipts on account of tobacco duty ...	10.00	5.39	-4.61	9.88	-4.49
(4) Interest and profits on investments ...	2.10	3.89	+1.79	3.39	+0.50
(5) Miscellaneous Receipts ...	0.42	0.53	+0.11	0.46	+0.07
Total ...	100.78	98.07	-2.71	104.33	-6.26

4. The following is a summary of expenditure according to service heads as compared with the Budget and actuals of previous year.

Head.	Final sanctioned grants. 1940-41.	Actuals. 1940-41.	Increase or decrease over final sanctioned grants. 1940-41.	Actuals. 1939-40.	Increase or decrease in actuals for 1940-41 as compared with those for 1939-40. (+) (-).
A.—Maintenance of Properties and Streets ...	Rs. 28.15	Rs. 21.67	Rs. -6.48	Rs. 19.53	Rs. +2.14
B.—Cost of Management and Establishment ...	7.64	6.54	-1.10	6.75	-0.21
C.—Proportionate charges on account of Municipal Supervision ...	1.59	0.89	-0.70	0.89	...
Total B and C ...	9.23	7.43	1.80	7.64	-0.21
Deduct—Charged to Capital account and General account ...	9.23	7.43	1.80	7.64	-0.21
...
D.—Debt Charges ...	81.34	80.28	-1.06	80.19	+0.09
Total ...	109.49	101.95	-7.54	99.72	+2.23

The final sanctioned grants were Rs. 109.49 comprising of—

			Rs.
Original Budget Grant	...	...	102.82
Renewed Grants	...	...	5.01
Additional Grants	...	...	1.74
Transfers—			
Additions	...	1.70	
Deductions	...	1.78	— .08
			<u>Rs. 109.49</u>

Against this expenditure incurred was Rs. 101.95 leaving a balance of Rs. 7.54. Out of this a sum of Rs. 4.16 is required to be renewed for expenditure during 1941-42.

5. Comparative statement showing the financial position of the last five years is given hereunder :—

Year.	Receipts.	Expenditure.	Surplus.	Deficit.
	Rs.	Rs.	Rs.	Rs.
1936-37	100.31	99.15	1.16	.....
1937-38	102.57	96.88	5.69	.....
1938-39	101.31	99.04	2.27	.....
1939-40	104.33	99.72	4.61	.....
1940-41	98.07	101.95	.....	3.88

6. Figures of Demand Collections and outstandings of Municipal dues (Improvement Schemes) as furnished by the Estate Agent and Land Manager's Department :—

	Demand including arrears.	Recoveries including adjustments.	Write off	Arrears at the close of the year.	Percentage of arrears to demand.
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Permanent	38.46	32.88	...	5.58	14.5
2. Temporary	23.93	19.17 (a)	.09	4.65	19.5

(a) This does not include a sum of Rs. 1614 received in advance in 1939-40 in respect of the Demand of 1940-41.

These figures are not reconciled by the Estate Agent's Department with the books of the Chief Accountant's Office.

Capital Account (Improvements).

7. Capital Expenditure not charged to Revenue.

Service Head.	Budget 1940-41.	Revised Estimate 1940-41.	Actuals 1940-41.	Difference between 3 and 4. More (+) or Less (-).
	Rs.	Rs.	Rs.	Rs.
(1) Improvements Schemes	30.51	28.27	2.36	—25.91
(2) Miscellaneous	...	...	...	...
(3) Preliminary expenses on improvement of slum areas	.25	.25	.17	— .08
(4) Discount and other charges on Loans	...	...	...	...
(5) Cost of management etc.	2.66	2.55	1.23	—1.32
(6) Revenue Deficit	2.05	7.78	3.87	—3.91
Total	35.47	38.85	7.63	—31.22

REMARKS.—The actuals fell short of the revised estimates by 80.3 per cent.

8. Progressive Capital outlay not charged to Revenue upto the end of 1940-41.

Service Head.	Expenditure upto 1939-40.	Expenditure during 1940-41.	Total.
	Rs.	Rs.	Rs.
Improvement and Street Schemes ...	1,745.47	7.46	1,752.93
Police Accommodation Schemes ...	91.85	...	91.85
Mill Company's Chawl Schemes ...	9.46	...	9.46
Miscellaneous ...	8.46	0.17	8.63
Discount on Loans and Expenses ...	14.66	...	14.66
Total ...	1,869.90	7.63	1,877.53*

* Exclusive of book value of Rs. 47.58 of properties comprised in Schedule 'W' and 'X'.

The expenditure of Rs. 1,877.53 and the net revenue deficits amounting to Rs. 182.77 total Rs. 2,060.30 has been financed from the following sources:—

1. Loans from Public and Government:—

	Rs.	Rs.
(a) Debt outstanding as on 31st March 1941 ...	1,637.54	
(b) Loans repaid for which credit is given to Loan Redemption Fund ...	31.52	
		1,669.06
2. Extraordinary receipts transferred from S. F. accumulations ...		25.08
3. Special Grants from Government of India ...		54.00
4. Premia on Loan (1936-37) ...		.30
5. Sale proceeds of Land and Buildings ...		383.22
		2,131.66

Less—

Expenditure on Schemes and revenue deficits	1,877.53	
Revenue deficits	182.77	
Balance in Cash and Securities		2,060.30
		71.36
		2,131.66

9. The state of Capital Account was as under:—

Balance on 1st April 1940.		60.62
Receipts, from sale of land.		22.26
		82.88
Less—		
Expenditure on Improvement Schemes Account	7.63	
Repayment of loan	.02	
Deficits in General Account	3.87	11.52
Balance on 31st March 1941.		71.36

10. Debt Position.

	Outstanding debt on 1st April 1940.	Loans raised during the year.	Loans repaid during the year.	Balance on 1st April 1941.
	Rs.	Rs.	Rs.	Rs.
(1) Government Loans ...	873.19	...	4.59	868.60*
(2) Public Loans ...	768.96	...	.02	768.94
Total ...	1,642.15	...	4.61	1,637.54

*Out of Rs. 868.60 outstanding on Government Loans, Debentures of the face value of Rs. 199.00 are held by the Corporation.

There was no fresh borrowing during the year. The amount repaid was Rs. 4.61. Of this Rs. 4.59 were repaid from the Current Revenues in respect of advances taken from Government and Rs. 0.02 were repaid to the public out of the funds held in the Capital Account.

11. The following are the figures of outstanding debt, accumulations of Sinking Fund and the debt charges paid out of Revenue for the last five years :—

Year.	Debt Outstanding.	Sinking Fund Accumulations.	Net Debt.	Debt Charges.
	Rs.	Rs.	Rs.	Rs.
1936-37	1,707.54	210.02	1,497.52	85.21
1937-38	1,671.07	224.97	1,446.10	83.08
1938-39	1,646.74	240.36	1,406.38	80.88
1939-40	1,642.15	257.40	1,384.75	80.19
1940-41	1,637.54	275.05	1,362.49	80.27

12. Positions of Sinking Fund.

Balance on 1st April 1940.	Instalments paid during the year.	Interest earned on Securities.	Less— Amount utilised for repayment of Loans.	Balance at book value of Securities on 31st March 1941.
Rs.	Rs.	Rs.	Rs.	Rs.
257.40	6.00	11.65	...	275.05

At the book value of securities, the Fund stood at Rs. 275.05. Valuing the Government and the other public securities at market rate and the Municipal and the City Improvement Trust Debentures at par, the accumulations in the Fund work out to Rs. 277.87. Adding to this accrued proportions of interest (not due) on the securities held in the Fund as on 31st March 1941 amounting to Rs. 1.21 the total amount comes to Rs. 279.08. Against this the theoretical valuation of the Fund was Rs. 241.31.

13. Statement showing balances in Cash and Securities of different invested and Surplus Funds of Municipal and Improvement Schemes Accounts.

Name of Account.	Cash.		SECURITIES			Total.		
			Face value.	Book value.				
	Rs.	a. p.	Rs.	Rs.	a. p.	Rs.	a. p.	
<i>I.—Municipal Accounts (Proper).</i>								
(1) Revenue account (including balances of deposits and suspense heads).	1,03,52,765	6 5	29,77,400	29,39,208	1 6	1,32,91,973	7 11	
(2) Special Funds Accounts	23,73,207	15 3	2,63,20,700	2,43,71,068	12 3	2,67,44,276	11 6	
(3) Capital Account—								
(a) Loan Fund	Rs. 10,47,897	a. p. 8 4	1,17,798	10,18,500	10,17,202	8 0	11,35,001	0 8
(b) Trust Fund	87,103	8 4						
	11,35,001	0 8						
(c) Sinking Fund (Municipal)	232	3 10	3,50,19,000 £ 25,000	3,37,43,287	14 8	3,37,43,520	2 6	
<i>II.—Improvement Schemes Account.</i>								
(1) Capital Account	433	1 5	71,35,900	71,35,900	0 0	71,36,333	1 5	
(2) Sinking Fund Account	251	5 2	2,64,94,100 £ 90,800	2,75,04,601	3 0	2,75,04,852	8 2	
Total	1,28,44,688	8 9	9,89,65,600 £ 1,15,800	9,67,11,268	7 5	10,95,55,957	0 2	

14. Reconciliation of Cash Balances in the Office Treasury and in the Current Account with the Imperial Bank of India on 31st March 1941.

	Rs.	a.	p.
(a) Cash in Office Treasury	...	1,34,266	15 4
(b) Securities in Office Treasury	...	3,97,600	0 0
Total (a) and (b)	...	5,31,866	15 4
(c) Balance as per Pass Book	...	31,97,635	8 1
Add—Cheques paid into the Bank on 31st March 1941 to be realised on 1st April 1941	...	6,28,719	2 3
Total (c)	...	38,26,354	10 4
Deduct—Amount of cheques delivered but not presented for payment	...	5,22,391	11 9
		33,03,962	14 7
Grand total (a), (b) and (c)	...	38,35,829	13 11

15. The amounts of cash and Securities belonging to different Municipal and Improvements Accounts were as under :—

1. Cash.

(A) In the Current Accounts, Interests Accounts and Fixed Deposits with the following Banks :—

Name of Bank.	Current accounts and interest accounts.			Fixed deposits.	Total.		
	Rs.	a.	p.		Rs.	Rs.	a. p.
(1) The Imperial Bank of India—							
(a) General Fund Account (see Bank Pass Book Reconciliation)	33,03,962	14	7	...	33,03,962	14	7
(b) Interest warrants Payable Accounts—							
(i) Municipal Loans	27,779	14	2	...	27,779	14	2
(ii) Improvements Schemes Loans	5,895	1	4	...	5,895	1	4
(c) Current Deposit Account in respect of Sinking, Special, Surplus and Loans Funds.	4,315	5	1	...	4,315	5	1
(2) The Hongkong and Shanghai Banking Corporation. (Interest on B.L. Trust Loan Payable Account).	1,628	15	4	...	1,628	15	4
(3) The Chartered Bank of India, Australia and China. (Interest on B.L. Trust Loans Payable Account).	4,440	0	0	...	4,440	0	0
(4) The Imperial Bank of India (Calcutta). Interest on B.L. Trust Loans in respect of Calcutta enclosed debentures.	...			...	...
(5) The Chartered Bank of India, Australia and China	2,90,868	5	3	5,00,000	7,90,868	5	3
(6) Hongkong and Shanghai Banking Corporation	64,513	15	11	...	64,513	15	11
(7) The National Bank of India	84,597	10	3	...	84,597	10	3
(8) Lloyd's Bank Ltd.	89,955	9	4	...	89,955	9	4
(9) The Central Bank of India Ltd.	7,77,867	7	1	10,00,000	17,77,867	7	1
(10) The Mercantile Bank of India Ltd.	7,80,484	4	0	5,00,000	12,80,484	4	0
(11) Comptoir National D'Ecompte D'Paris	...			...	...
(12) The Yokohama Specie Bank Ltd.	...			...	...
(13) The National City Bank of New York	89,228	15	10	...	89,228	15	10
(14) Allahabad Bank Ltd.	2,46,596	12	9	3,00,000	5,46,596	12	9
(15) Eastern Bank Ltd.	5,93,807	0	11	7,00,000	12,93,807	0	11
(16) The Bank of India Ltd.	81,107	0	7	3,00,000	3,81,107	0	7
(17) The Bombay Provincial Co-operative Bank Ltd.	80,487	1	0	14,00,000	14,80,487	1	0
(18) Indian Bank Ltd.	...			...	...
(19) Union Bank of India Ltd.	2,96,812	1	0	2,00,000	4,96,812	1	0
(20) Bank of Baroda Ltd.	4,86,073	3	0	5,00,000	9,86,073	3	0
Total (A) Rs.	73,10,421	9	5	54,00,000	1,27,10,421	9	5
(B) In Office Treasury	...			...	1,34,266	15	4
Total Cash Rs.	73,10,421	9	5	54,00,000	1,28,44,688	8	9

(2) *Securities.*

	Face Value. Rs.
(a) In Office Treasury	... 3,97,600
(b) (I) With the Imperial Bank of India.	
(i) Municipal Corporation of the City of Bombay Securities Account	... 6,32,05,800
	£ 25,000
(ii) Municipal Corporation of the City of Bombay Securities Accounts 'A' 'B' and 'C'	3,28,84,600
(iii) Municipal Corporation of the City of Bombay	... 9,77,600
(II) With the Chartered Bank of India Australia, and China (Bombay)	... £ 20,800
(III) With the Chartered Bank of India, Australia and China (London)	... £ 70,000
	Total as per certificates -Rs. ... 9,74,65,600
	£ 1,15,800
(c) Debentures with the Government of Bombay for the amount of Rs. 15 lakhs repaid to them on 31st March 1941 in respect of loan of Rs. 476 lakhs of the C. I. Trust (Received on 29th April 1941)	... 15,00,000
	Rs. ... 9,89,65,600
	£ 1,15,800

(1) *Verification of Cash.*

(a) Balances in current accounts with the Imperial Bank of India and different other banks were verified with Bank Pass Books and Banks' certificates and found in order.

(b) Balances of Fixed Deposits with the different local banks were verified with the Banks' fixed deposits receipts in the safe custody of the Chief Accountant and found in order.

(c) Cash in office treasury was counted and found correct.

(2) *Verification of Securities.*

(a) Securities in Office Treasury were verified and found in order.

(b) Bank's certificates for securities in the safe custody of the Imperial Bank of India and the Chartered Bank of India, Australia and China were verified with the balances of securities in various accounts and found in order.

(3) *Fidelity Bonds.*

The Fidelity Bonds and securities taken from Municipal Officers and servants were test examined with the registers of securities maintained in the Chief Accountant's Office and found in order (Corporation Resolution No. 2930, of 15th June 1891).

(4) *Outstanding Bills of Rates and Taxes and Riot Tax.*

(Town Council Resolution No. 1455, dated the 6th October 1879).

A reference is invited to separate letter No. M.C.A./2261/IV, dated the 11th September 1941 addressed to the Municipal Secretary and the appendices thereto in respect of the scrutiny of outstanding bills of Rates and Taxes and Riot Tax on 31st March 1941.

(5) *Account of Water-marked Paper.*

The Account of Water-marked paper held in the safe custody of the Chief Accountant was verified and found correct.

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 Vcha.	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
		<hr/>			

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
		<hr/>			

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	.....
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.

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(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.
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| M.C.A.1060 |
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| 25-4-1940 |
| M.C.A.1420 |
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| 2-10-1940 |
| M.C.A.1421 |
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| 2-10-1940 |
| M.C.A.1472 |
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| 19-10-1940 |
| M.C.A.1720 |
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| 28-2-1941 |
| M.C.A.1479 |
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| 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.
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| M.C.A.1780 |
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| 19-3-1941 |
| M.C.A.1472 |
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| 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
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13-12-1940
M.C.A.1615
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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
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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
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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
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4-5-1940
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M.C.A.1715
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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

M.C.A.1482

28-10-1940

advanced to them as given below :—

- (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 confirmity 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.		
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.

Bill of Assessment of Property Taxes—continued on next page

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	124,996 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.		
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