

REVISED FINANCIAL STATEMENT OF  
THE GOVERNMENT OF BOMBAY  
FOR THE YEAR 1913-14.

This Statement is presented to the Council under No. 10 of the Rules for the Discussion of the Annual Financial Statement notified on 29th December 1909 under section 5 of the Indian Councils Act, 1909. As required by the Rules, the preliminary budget proposals for 1913-14 were considered in January last by the Finance Committee of this Council. Effect has been given to the changes in the estimates recommended by the Committee. These, together with a few other alterations made up to 4th February 1913, have been embodied in the amended Draft Financial Statement copies of which have been supplied to the Honourable Members. The present Statement deals with the actuals for 1911-12, the revised estimates for 1912-13, and the budget estimates for 1913-14 concerning the provincialized services described in Appendix A. As usual, the Statement is divided into two parts, Part I giving a brief but fairly comprehensive idea, and Part II giving fuller particulars, of the Provincial transactions. Details by major and minor heads are given in Appendix B. The figures throughout represent thousands of rupees except where the context shows otherwise. The figures and remarks pertaining to the estimates now framed for 1912-13 and 1913-14 are liable to alteration, but in the absence of altogether unforeseen circumstances no modification seriously affecting the estimates is likely to be required.

PART I.

*Accounts of 1911-12.*

2. The accounts of the year 1911-12 opened with a balance of 1,63,06. The closing balance was estimated in the revised at 89,76 and in the accounts rose to 1,08,92. The total Provincial revenue amounted to 7,08,07; compared with the budget, the actuals were better by 29,45 against 19,61 calculated in the revised, showing an improvement of 9,84. The increase over the revised occurred chiefly under *Land Revenue (Divided)*, and *Irrigation—Major Works—Direct Receipts*, and was partially counterbalanced by decreases under *Excise, Interest and Irrigation—Portion of land revenue due to irrigation*. The total Provincial expenditure amounted to 7,62,21, showing a net decrease of 9,32 as compared with the figure (7,71,53) estimated in the revised. Decreases occurred chiefly under the heads *Assignments and Compensations—Alienations, Forest, General Administration, Education, Medical, Political, and Civil Works (Civil and Public Works Departments)*, and were partially counterbalanced by increases chiefly under the heads *Police, Stationery*

and Printing, and Irrigation—Major Works—Working Expenses. The causes of the principal variations are explained in Part II, Section I, below.

*Revised Estimates for 1912-13.*

3. The opening balance of the year 1912-13 estimated in the budget at 89,76 was changed to 1,08,92 on the closing of the accounts of 1911-12.

4. The total Provincial revenue for the current year is now estimated at 7,85,48 against 6,99,66 entered in the budget. The increase of 85,82 is accounted for mainly by larger receipts—

(a) under *Land Revenue—Alienations*, due to revisions of settlements and a good inundation in Sind,

(b) under *Land Revenue—Fixed allotment and adjustments*, due chiefly to the Imperial assignments of (i) 65,75 for non-recurring expenditure on education (38,75) and sanitation (27,00), (ii) 12,00 for non-recurring discretionary grants, (iii) 3,45 for recurring (45) and non-recurring (3,00) grants to the Bombay University, (iv) 3,00 for the improvement or erection of hostels, (v) 2,00 for a grant to the Victoria Jubilee Technical Institute, Bombay, (vi) 60 for the improvement of aided Indian High and Anglo-Vernacular Schools, (vii) 20 in connection with the Darbár grant for education, and (viii) 20 for the improvement of sanitary services, partly counterbalanced by the Provincial contribution of 49 on account of the reduction of the percentage charge on the value of imported stationery stores,

(c) under *Stamps*, due mainly to larger sales of general stamps,

(d) under *Excise*, chiefly under still-head duty and tax on trees tapped for raw toddy, partly counterbalanced by a decline under "Duty on gánja",

(e) under *Assessed Taxes*, due to favourable trade conditions and improved arrangements for assessment,

(f) under *Forest*, due to larger receipts from timber, fuel, grazing fees, etc.,

(g) under *Registration*, due chiefly to the application of the Transfer of Property Act to the province of Sind and to a rise in land values,

(h) under *Law and Justice—Courts of Law*, chiefly under magisterial fines and court-fees realised in cash, and

(i) under *Civil Works—Public Works Department*, chiefly on account of sales of buildings, old materials and produce, and tolls on roads.

The increase is partially counterbalanced by a decrease under *Land Revenue—Provincial share* due to the unfavourable season and to large suspensions and remissions.

5. The total Provincial expenditure is estimated at 7,26,33, or a decrease of 1,43 in the provision of

7,27,76 entered in the budget. The savings are expected chiefly—

(a) under *Assignments and Compensations—Cash*, due to the non-utilization of the provision for excise compensations to talukdárs in the Mahi Kántha Agency, partially counterbalanced by excess payments in the Khandesh Agency,

(b) under *Land Revenue*, due chiefly to smaller salary and establishment charges, partly counterbalanced by increased charges on account of famine and the development of Sálsette,

(c) under *Education*, due to the transfer to the Public Works Department of a portion of the grant for non-recurring expenditure provided out of the assignment made by the Government of India in 1910-11, and to savings in that grant and the Darbár grant for education, and in the provisions for building grants, technical education, and secondary schools, partly counterbalanced by special Imperial grants to the Bombay University and aided Indian High and Anglo-Vernacular Schools,

(d) under *Medical*, due to the transfer to other major heads of portions of (i) the provisions for grants in aid of sanitary projects and for the embarkation of pilgrims at Karáchi, and (ii) the special grant provided by the Government of India for the Bombay Bacteriological Laboratory, and to savings anticipated in that grant and in the provisions for (i) direct plague charges, (ii) grant to the Bombay Municipality for anti-malarial measures, (iii) the Grant Medical College, and (iv) charges on account of pilgrims and lepers,

(e) under *Scientific and other Minor Departments*, due to the transfer to the Forest Department of a portion of the Imperial grant for non-recurring expenditure on agriculture and allied objects, and to a saving in that grant, and

(f) under *Stationery and Printing*, due to (i) the reduction in the percentage charged to Provincial on the value of imported stationery stores, (ii) smaller issues of paper and other articles of stationery from the Central Stores, and (iii) smaller expenditure at the Government Central Press.

The savings mentioned above are partially counterbalanced by increases mainly—

(a) under *Refunds* of stamps, excise and forest revenue,

(b) under *Assignments and Compensations—Alienations*, due to revisions of settlements and a good inundation in Sind;

(c) under *Forest*, due to larger expenditure in connection with timber operations, to arrear payments on account of sleepers cut last year, and to the transfer of funds for roads, buildings, etc., from 26, *Scientific and other Minor Departments*, partially counterbalanced by savings in indirect famine charges,

(d) under *Superannuation Allowances and Pensions*, due to an increase in the number of new pensions sanctioned over lapses,

(e) under *Miscellaneous*, due chiefly to an advance of 57 to the Káthiáwár Consolidated Local Fund and a grant of 26 to the District Local Board, Kaira, for the improvement of its finances which were depleted by famine, partly counter-balanced by smaller writes-off of takávi advances,

(f) under *Irrigation Minor Works and Navigation—Public Works Department*, due to additional grants for certain urgent works, chiefly in Sind,

(g) under *Civil Works—Civil Department*, due to grants-in-aid to certain municipalities sanctioned out of the provision for sanitary projects, and

(h) under *Civil Works—Public Works Department*, due to transfers of grants between this and other heads.

6. The closing balance of the year is estimated at 1,68,07, or an increase of 1,06,41 as compared with the budget. Important variations between the budget and revised estimates are explained in Section II of Part II.

7. The disbursements of takávi and other loans in the Provincial Advance and Loan Account are estimated at 94,01 compared with 95,78 entered in the budget, the difference being due to smaller provisions made for loans to Native States and Estates, talukdárs, and local bodies, partly counter-balanced by an increase in the advances taken by cultivators in consequence of the failure of the crops. The recoveries are now estimated at 49,01 against 41,34 entered in the budget, the increase being due mainly to larger repayments expected from cultivators and Native States.

#### *Budget Estimates for 1913-14.*

8. The budget for 1913-14 opens with a balance of 1,68,07, which, it is anticipated, will be reduced to 1,22,22 by the close of the year, the total revenue being estimated at 7,37,59 and the total expenditure at 7,83,44. The estimates thus involve an expenditure of 45,85 from the Provincial balance. The total revenue shows an advance of 37,93 over the current year's budget and a falling off of 47,89 from the revised. The total expenditure shows an increase of 55,68 over the current year's budget and of 57,11 over the revised.

9. The revenue estimates for 1913-14 allow for expected increases, chiefly—

(a) under *Land Revenue—Provincial share*, due to the favourable season,

(b) under *Land Revenue—Alienations*, based on the current year's revised estimate,

(c) under *Land Revenue—Fixed allotment and adjustments*, due mainly to Imperial assignments for educational, sanitary and medical purposes, partly counterbalanced by the Provincial contribution in connection with the reduction of the percentage charge on the value of imported stationery stores,

(d) under *Stamps, Excise, Assessed Taxes, Registration, and Law and Justice—Courts of Law* in view of the progress indicated by the current year's revised estimate,

(e) under *Interest*, due to larger recoveries expected on account of loans to Native States which have been provincialized, advances to cultivators owing to a favourable season, and certain endowment funds,

(f) under *Education*, due principally to larger estimates of fee receipts from students of the Gujarát College, the Government Law School and secondary schools, to fees expected from students of the College of Commerce, Bombay, and to the contributions promised by certain commercial bodies towards the cost of the maintenance of that College, and

(g) under *Irrigation—Major Works—Direct Receipts*, chiefly on account of the newly opened Godávári Canals and from the revision of rates on the Nira Canal.

The increases are partially counterbalanced by decreases mainly—

(a) under *Forest* due to smaller recoveries on account of famine grass operations, and

(b) under *Miscellaneous*, due to the absence of the provision made in the current year's budget for the refund by the Ahmedabad District Local Board of the overdrawal of its balance.

10. The estimate of land revenue (including the portion due to irrigation) is taken at 4,45,00 (Provincial share=2,22,50), the increase over the current year's budget (4,27,00) being based on the assumption of a favourable season. Exclusive of miscellaneous revenue (1,85 in the revised estimate for 1912-13 and 1,75 in the budget for 1913-14), the figures of the estimated demand, collections, remissions and suspensions for the years 1912-13 and 1913-14 are given below:—

	1912-13, Revised.	1913-14, Budget.
Outstanding balance ...	97,00	95,21
Demand ...	4,13,75	4,25,36
	5,10,75	5,20,57
Collections...	3,98,15	4,43,25
Remissions ...	17,39	10,86
	4,15,54	4,54,11
Balance { Suspensions.	50,36	21,80
{ Arrears .	44,85	44,66
	95,21	66,46

11. In view of the satisfactory state of Provincial balances in 1908-09, Government resolved to abolish the tolls levied at certain toll-bars the receipts from which amounted to 50. In paragraph 14 of the Financial Statement for that year it was announced that Government would be glad to extend this policy, but whether they would be able to do so depended entirely on the future financial position and must depend almost entirely on the character of the seasons. In pursuance of this policy, toll-bars yielding a net

revenue of 1,73 have already been abolished as shown below:—

Year.	Net revenue of toll-bars which were abolished.
1908-09	50
1909-10	50
1910-11	25
1911-12	48
Total	1,73

Owing to the unfavourable season it was not found practicable to sacrifice any toll revenue during 1912-13. Next year additional toll-bars yielding a net revenue of 54 are to be abolished.

12. In order to check the tendency to over-estimate expenditure due chiefly to the anxiety of disbursing officers not to outrun the particular grants with the expenditure of which they are entrusted, and with a view to securing a greater accuracy of estimates, lump deductions for "Probable savings" have been made to the amount of 6,20 under seven major heads of account in the budget for 1913-14 compared with 5,06 under eight major heads in the budget for 1912-13. These deductions, however, do not necessitate corresponding reductions in detailed grants entered in the budget. The budget for 1913-14 includes (a) 39,10 for expenditure against the Imperial assignments aggregating 91,18 made in the revised estimate of 1912-13 and budget estimate of 1913-14, (b) 12,61 for expenditure against the available balances of the Imperial grants previously given since the year 1910-11, and (c) 2,71 for indirect famine charges. Item (a) is made up of (a) 19,00 for education, of which 13,07 are non-recurring, (β) 16,00 for sanitation, medical relief, etc., of which 10,00 are non-recurring, and (γ) 4,10 for further non-recurring expenditure on public improvements, including 10 for agriculture and allied objects, and the detailed distribution of these provisions will be settled hereafter. Item (b) is made up of (a) 10,52 for recurring and non-recurring expenditure on education, (β) 1,50 for non-recurring expenditure on the Bombay Bacteriological Laboratory, and (γ) 59 for agriculture and allied objects. Items of special interest entered in the budget are noticed below:—

- (i) revision of subordinate revenue establishments;
- (ii) revision of subordinate judicial establishments;
- (iii) division of the judicial district of Sukkur-Larkana into two districts;
- (iv) re-arrangement of the judicial district of Hyderabad;
- (v) improvement of the grading of Second Class Sub-Judges;
- (vi) entertainment of deputy nazirs for certain District Courts in the Presidency proper to work as guardians of minors' estates and inspectors of bailiffs;

- (vii) extension of police reorganization and reforms;
- (viii) construction and equipment of a lighthouse at Cape Monze on the Sind Coast;
- (ix) utilization of the Imperial grants for recurring and non-recurring expenditure on education;
- (x) opening of new primary schools;
- (xi) improvement of the pay and strength of teachers of primary schools;
- (xii) establishment of the College of Commerce, Bombay;
- (xiii) additional inspecting staff in the Educational Department;
- (xiv) grants for sanitary projects;
- (xv) grants-in-aid to local bodies in connection with the employment of health officers and sanitary inspectors;
- (xvi) anti-malarial projects;
- (xvii) purchase of quinine treatments;
- (xviii) opening of the new Central Lunatic Asylum at Yeravda;
- (xix) grant to the Bombay Medical Council;
- (xx) employment of private medical practitioners in certain hospitals in the mofussil;
- (xxi) reorganization of the Bombay Political Department;
- (xxii) increased expenditure in connection with the Agricultural Department;
- (xxiii) utilization of the Imperial assignment for non-recurring expenditure on agriculture and allied objects;
- (xxiv) grant-in-aid for the extension of St. Joseph's Foundling Home, Bombay.

13. (a) The proposals for the revision of the grades of pay of employees in the subordinate revenue service mentioned in paragraph 12 (b) of the Revised Financial Statement for 1912-13 will be submitted for the sanction of higher authorities as soon as detailed proposition statements are ready. The revision will be introduced gradually commencing with the lower grades on pay below Rs. 50 per mensem. Provision is made in the new budget to meet the cost of item (i) for about seven months of the year 1913-14.

(b) With the object of providing a proper flow of promotion, especially in the lower grades, and attracting qualified candidates to the service, Government have revised the scale of pay of the subordinate judicial establishments at an extra annual cost of 1,01. The scheme has been partially introduced, as the total additional expenditure is to be spread over three years. Item (ii) relates to this object, for which a sum of 45 is provided in the new budget against 25 in the current year.

(c) The Sukkur-Larkana judicial district is a very extensive charge, and the work is heavier than that of any other Court in the Presidency. It has

therefore been decided to sever the connection between Sukkur and Lárkána and to create a separate judicial district with head-quarters at Lárkána. The rearrangement necessitates the creation of an appointment of a civilian Judge and Sessions Judge for Lárkána on Rs. 1,800 per mensem, the raising of the status of one Second Class Subordinate Judge to that of a First Class Subordinate Judge on Rs. 500 per mensem, the creation of an appointment of a Public Prosecutor for Lárkána, and an increase in the establishments of the Courts. The scheme has been sanctioned by the Secretary of State and is to be brought into force from 1st April 1913. It involves an extra cost of 36 per annum. A sum of 38 is provided for item (iii) in the budget (33 for recurring and 5 for non-recurring expenditure).

(d) The existing jurisdiction of the Hála Sub-Court in the Hyderabad District is too wide, as it extends over five tálukas and parts of four others. This causes inconvenience to litigants and the difficulties are accentuated by the increase in population due to the extension of the canal irrigation. It has therefore been decided to effect a rearrangement of the judicial district, which involves the creation of two new Sub-Courts at Mirpurkhás and Nawábshah and the removal of the head-quarters of the Hála charge from that town to Shahdádpur. This rearrangement will not necessitate any increase in the cadre of Sub-Judges as two out of the four Joint Sub-Judges now serving in Sind will be appointed to the new charges. The extra annual cost of the changes comes to 7.5 on account of the rearrangement of the District and Sub-Court establishments and contingent charges. A sum of 12 (7 for establishments and 5 for furniture, sorting of records, etc.) is provided in the budget for item (iv).

(e) In order to relieve the congestion in the lower grades of the subordinate judiciary and make the flow of promotion more equable, it is proposed to regrade the appointments of Second Class Sub-Judges at an extra annual cost of 16.8. The scheme provides an intermediate grade of Rs. 250. A provision of 15.4 is made in the budget for item (v) to meet the cost for 11 months of the year 1913-14.

(f) At present deputy názirs have been attached to the District Courts of Thána, Ahmedabad, Khándesh, Belgaum and Sátára to work as guardians of minors' estates and inspectors of bailiffs. In Poona the work is done by the názir of the District Court. The question of entertaining deputy názirs for the remaining District Courts in the Presidency proper is under consideration. A provision of 10 is made in the budget for item (vi). A portion of the expenditure is recoverable from the estates under management in the shape of commission fees.

(g) Proposals for the reorganization of the rank and file of the District Police in the Presidency proper, involving an additional expenditure of 5.60 per annum, have been submitted for the sanction of higher authorities. Similar proposals in respect of the District Police in Sind are under preparation and are estimated to involve an additional cost of



2,30 a year. The reforms are to be introduced gradually and it is hoped to give full effect to the reorganization schemes before the close of the year 1916-17. A provision of 2,50 is made for item (vii) in the budget.

(h) The question of the improvement of the lighting of the Sind Coast engaged the attention of Government for some time past. It has now been decided that two additional lights should be provided, *viz.*, a light-vessel off the Khai mouth of the Indus and a light-house on Cape Monze, and that the cost of the project should be met in the first instance from Provincial revenues, the expenditure so incurred being recouped by the levy of light dues. The Commissioner in Sind has been requested to formulate, in consultation with the shipping and mercantile bodies interested in the question, proposals for the levy of light dues and for the necessary legislation on the lines of the Madras Coast Lights Act, IX of 1904. Item (viii) relates to the provision of 2,15 made for the construction and equipment of a light-house at Cape Monze.

(i) In connection with item (ix) the ensuing year's budget provides for the following unexpended balances from the assignments made by the Government of India since 1910-11 for educational expenditure :—

- (a) 4,20 unexpended balance of the current year's Darbár grants (recurring) of 6,50 and 20 for education ;
- (b) 2,27 unexpended balance of the non-recurring Imperial grant of 3,00 (made in 1912-13) for the improvement or erection of hostels ;
- (c) 2,05 unexpended balance of the Imperial grant of 11,02 (made in 1910-11) for non-recurring expenditure on education ; and
- (d) 2,00 unexpended non-recurring Imperial grant of 2,00 (made in 1912-13) for the Victoria Jubilee Technical Institute, Bombay.

(a) The objects to which the Darbár grant of 6,50 is to be devoted and the approximate proportion of the sum of 6,50 to be allotted to each have been specified in para. 11 of the Revised Financial Statement of the Government of Bombay for 1912-13. The Government of India have made an additional assignment of 20 to the Bombay Presidency from the reserve which they held from the grant of 50,00 announced at the Coronation Darbár on 12th December 1911. This further assignment is also to be expended on the objects referred to above. The current year's outlay from the aggregate assignment of 6,70 is now estimated at 2,50 against a budget provision of 3,25. The balance (4,20) is provided in next year's budget in addition to the annual grant of 6,70.

(b) In connection with the grant of 3,00 for hostels, three high schools, one in each of the three Divisions of the Presidency proper (*viz.*, the North-cote High School at Sholapur, the Sorábji J. J. High School at Surat, and the Sardárs' High School at Belgaum) are selected as being in immediate need of hostels. The total expenditure on the three projects is estimated at 1,92 and the probable outlay during the

current year at 60. A sum of 13 is appropriated from the grant for the payment of compensation for the land acquired for the Ranchhodlal Chhotalal High School hostel at Ahmedabad. The utilization of the balance (95) of the grant is deferred until such time as the Director of Public Instruction is able to report satisfactorily upon some other scheme.

(γ) The distribution of the Imperial grant of 11.02 was explained in paragraph 12 (j) of the Revised Financial Statement of the Government of Bombay for 1912-13. It is expected that out of that grant 2.05 will remain unutilized at the close of the current year. This sum includes 1.60 allotted for the purchase of machinery for the laboratory at the College of Engineering, Poona, and 25 earmarked for the purchase of machinery, apparatus, etc., for the Victoria Jubilee Technical Institute, Bombay.

(δ) The non-recurring grant of 2.00 for the Victoria Jubilee Technical Institute has remained unutilized, as the question of its conversion into a Central Technological Institute is under consideration.

The budget also provides for the recurring Imperial grants of 60 for the improvement of aided Indian High and Anglo-Vernacular Schools and of 45 for the development of University work. The former grant will be utilized in giving supplementary grants, *i.e.*, in giving a maximum grant at one-third of the results grant awarded to each school. Out of this maximum two-thirds are intended to be spent on improving the salaries of teachers and one-third on special wants. The recurring grant for the Bombay University will be utilized as follows —

(a) Expenditure for building up a good University library	...	...	7 or 10
(B) Expert adviser on University education	...	...	20
(γ) Emoluments of distinguished scholars brought from Europe for the cold weather	...	...	12
(δ) Emoluments of local University lecturers	...	...	6 or 3
		Total	45

Out of the non-recurring grant of 3.00 given by the Government of India to the Bombay University in the current year, 50 will be spent in refitting the existing library and the question of the utilization of the balance (2.50) has been reserved for future consideration.

(j) In pursuance of the policy of Government to extend and improve primary education, 1.00 are provided for opening new primary schools [item (x)] and 1.00 for giving promotion to trained teachers in accordance with the scale laid down in the Vernacular Masters' Code and for providing extra assistants in undermanned schools [item (xi)].

(k) It is hoped that all details in connection with the establishment of a College of Commerce in Bombay will be settled in time to admit of its being opened in the autumn of 1913. It is decided that the College staff should, at the commencement, consist of at least two professors to be recruited in England (one of whom will act as principal) and

two lecturers. The total cost of the staff, subordinate establishment, and rent and contingent charges is estimated at 37. Item (xii) refers to the provision of 18 made for expenditure for six months of next year. *Per contra*, provision of 25 is made on the receipt side of the budget for fee receipts (6), contributions from certain commercial bodies (6), and interest on the endowment funds in connection with the College (13).

(l) Item (xiii) relates to the provisions of (a) 10 for the entertainment of a separate Deputy Educational Inspector and staff for the new district of Nawábshah in Sind, and (b) 8 for Inspection of Drawing. The latter provision was intended for the creation of a post of Inspector of Drawing in the Indian Educational Service and for his establishment, travelling allowance and contingencies. Such a post was considered to be urgently required in order to put the teaching of drawing on a satisfactory footing. The Finance Committee appointed to discuss the Draft Financial Statement for 1913-14 has suggested the appointment of four Provincial officers with the title of Deputy Inspectors of Drawing. The views of the Committee are being considered by Government.

(m) With reference to item (xiv) it may be noted that the current year's budget grant of 15,25 for sanitary improvements is made up of (a) 8,75 provided from the special allotments sanctioned by the Government of India from Imperial revenues in 1910-11 and 1911-12 for non-recurring expenditure in connection with urban sanitary works, and (b) 6,50 provided from the Imperial recurring assignment of 4,50 and from Provincial revenues (2,00). As stated in clause (p) of paragraph 12 of the Revised Financial Statement of the Government of Bombay for 1912-13, the special allotments were to be expended on schemes for town improvement, for surface drainage in urban areas and for the filling in of insanitary tanks, which do not involve large recurring expenditure, while the Imperial recurring assignment and the Provincial grant were to be devoted principally to the promotion of large sanitary schemes, such as water-works and sewerage, which involve large expenditure spread over a number of years and also considerable maintenance expenses. Accordingly the following expenditure has been sanctioned against the current year's provision of 8,75 from the special allotments :—

(1) Drainage scheme for the Civil Lines and Frere Quarters at Karáchi...	2,00
(2) Opening out congested areas in Ahmedabad City ...	1,00
(3) Karád water-supply scheme ...	90
(4) Improvement of water-supply in Ahmednagar City ...	70
(5) Purchase of boring tools and plant ...	58
(6) Original works in connection with the development of Sálsette as a residential area.	40
(7) Boharwad improvement scheme, Broach ..	40
(8) Allotment to the Rájkot Civil Station Committee for a drainage scheme ...	30
(9) Construction of conservancy lanes at Dhárwár ...	30
(10) Paving the Mánik Nullah, Poona ...	28
(11) Filling in of the Lumbo tank at Umarkot...	24

(12) Street improvements in Hubli	23
(13) Filling in of tank No. 1 at Hyderabad	20
(14) Filling in of the Gharibabad tank at Sukkur	20
(15) Construction of a drain along an insanitary nála in Ratnágiri	12
(16) Filling in of a tank at Kambar	10
(17) Improvements to the water-works at Rájápur	9
(18) Opening out of a congested koli quarter in Alibág and providing fresh building sites.	7
(19) Construction of storm-water drains in the Koliwáda and Firal Lane at Pen	7
(20) Filling in of borrow pits at Ránebennur	6
(21) Construction of roads in Panchgani for development of the station	5
(22) Construction of gutters in Hospeith at Bágalkot	5
(23) Filling in of hollows at Kotri	5
(24) Bándra town improvement scheme	5
(25) Drainage channel to carry off storm-water in Gulegdud	5
(26) Improvements to gutters in certain wards in Bijápur	5
(27) Filling in of hollows between the Police Lines and the Civil Court at Mirpurkhás.	4
(28) Filling in of the Fulton tank at Shikárpur.	4
(29) Drainage of the Koney Nullah and prevention of the flooding of the upper reaches of the nullah in Kárwár	3
(30) Filling in of borrow pits at Háveri	3
(31) Filling in of two tanks at Rátodero	3
(32) Drainage of waste water at Tando Adam	1
Total	8,72

The following grants have been sanctioned against the balance (6,50) of the current year's total provision :—

(1) Poona drainage and water-supply scheme	3,00
(2) Bijápur water-supply scheme	1,92
(3) Lonávla water-supply scheme	1,40
(4) Salary of the Mechanical Engineer	5
(5) Improvements to the Pandharpur water-works	4
(6) Improvement of Haveri water-supply	3
(7) Entertainment of a temporary staff for the investigation of malarial conditions prevailing in Sálsette	2
(8) Grant to the Bombay Sanitary Association	1
Total	6,47

Grants-in-aid amounting to 5,44 are likely to be required next year in connection with the Poona drainage and water-supply (1,75), Ahmedabad water-supply (1,60), Sholápur water-supply (90), Igatpuri water-supply (50), Ahmednagar water-supply (45), and Bijápur water-supply (24). It is estimated that 65 will be required for the purchase of boring tools and plant, and 40 for original works in connection with the development of Sálsette. A provision of 6,50 is made in next year's budget to cover these requirements.

(n) The staff of medical officers of health employed in the various towns in the mofussil except Karáchi is very inadequate. Generally the Civil Surgeon is the only health officer of the towns in a district. It is often difficult for him to give sufficient attention to the sanitary requirements even of the head-quarters

town: it is quite impossible for him to do more than an occasional inspection of other towns. A scheme has therefore been prepared, in which it is suggested that local bodies should entertain health establishments on the following scales in towns containing population of over 20,000 souls:—

(a) For towns containing a population of over 1,00,000—

One medical officer of health on Rs. 300—20—500 per mensem, and one sanitary inspector for every 25,000 of the population on Rs. 50 per mensem.

(β) For towns containing a population of 20,000 to 1,00,000—

One medical officer of health on Rs. 150—10—300 per mensem, and one sanitary inspector for every 25,000 of the population on Rs. 50 per mensem, except in certain small towns containing a population of 20,000 to 31,000, where only one sanitary inspector on Rs. 75 per mensem is to be employed.

The local bodies will not be able to bear the full cost of the establishments, and it is intended that grants equal in amount to a moiety of the cost on account of the health officers should be given to them from Imperial revenues, and equal to one-third of the remaining charge (both of the health officers and of the sanitary inspectors) from Provincial revenues. The total cost of the scheme is estimated at 76 per annum, of which 20 are payable from Imperial and 18 from Provincial revenues. It is not expected that the full number of health officers and sanitary inspectors will be engaged by local bodies at once. A provision of 10 is made for item (xv) to meet the charge which may have to be paid next year.

(o) The Sanitary Board has recommended that a malarial survey of the whole Presidency should now be taken in hand, as until such a survey had been carried out, no definite information would be forthcoming as to the actual and relative prevalence of malaria in different areas. The work is expected to extend over five years and is to be carried out by two field parties, the annual cost of which is estimated at 35. Government have accepted the Board's recommendation and directed the employment of the field parties, operations being begun in Sind and the Kanara District. Item (xvi) relates to the provision of 35 made on this account, as well as to the further provision of 50 made for a grant to the Bombay Municipal Corporation for anti-malarial measures as promised in the orders issued by Government in July 1911 on Dr. Bentley's Report. Out of the provision of 50 made in this year's budget for a similar grant to the Corporation, the Municipal Commissioner for the City of Bombay has asked for a sum of 10 only in the current year.

(p) For some years past quinine is sold by Government agencies throughout the Presidency, the object being to extend its use in the treatment of malaria by the people. In order to encourage the

more regular use of quinine and also to distribute it in a more attractive and palatable form; a new system of distribution is now being tried. The main feature of this system is the distribution of quinine not in doses, but by "treatments", each treatment consisting of 20 tabloids of 4 grains each packed in a small glass tube with instructions in English and the vernacular. The tubes are made up into a parcel which is the smallest amount to be sold to retail dealers, and with a view to popularising the system the price fixed for each parcel is considerably below the cost price. Half a ton of quinine made up in this fashion was purchased in March 1912 at a cost of Rs. 23,887 and the distribution of this stock has been in progress. Collectors have been asked to arrange for village headmen, village school masters, village post masters, petty shopkeepers and others to take up the retail sale of the "treatments." At the close of the fever season, *i.e.*, by 31st March 1913, the Collectors of the districts which have been selected for the experiment will be asked to report about the sale of the treatments. Item (xvii) refers to the provision of 25 made in the budget for the purchase of a fresh stock next year. About one-half of the amount will be recouped by its sale.

(q) The new Central Lunatic Asylum at Yeravda will be opened on 1st April 1913. Captain W. S. J. Shaw, I.M.S., who has been placed on special duty since October last to superintend the completion of the buildings and to make preparations for the opening of the institution, has submitted proposals for additional establishment, furniture, contingent grants, etc., required for it. Item (xviii) refers to the provision of 48 made for the expenditure involved in these proposals and for the pay and allowances of the medical officer in charge of the Asylum. This provision includes 17 for non-recurring expenditure.

(r) The Bombay Medical Council recently constituted under the Bombay Medical Act, VI of 1912, will be financially independent of Government and its receipts and expenditure will be charged to a separate account. It will annually receive from Government such grant-in-aid as the latter, on a consideration of that body's estimated resources and expenditure, may think proper to assign to it. For the present it is estimated that its current expenses on account of fees and travelling allowances, to its members, salary of the Registrar and his establishment, office rent and contingencies will amount to about 12. Pending the realization of registration fees and in order to enable the Council to meet its current expenses, Government have sanctioned the payment to it of a grant for the current year, and have provided 10 in the budget estimates of 1913-14 for the same purpose [item (xix)]. The amount of the grant to be actually paid for next year will be determined on receipt of a report which the President has been requested to submit early in that year.

(s) Government make considerable use of private medical practitioners in their hospitals in Bombay in both an honorary and a paid capacity.

\* Lecturer on Medicine, junior,  
with ward duties.  
Lecturer on Surgery, junior,  
with ward duties.  
Electro-therapist.  
Pathologist.

† Tutor in Medicine and Medical  
Registrar.  
Tutor in Surgery and Surgical  
Registrar.  
Teacher of Bacteriology and  
Vaccine Therapy.

and it is proposed to extend this system gradually to the mofussil. It is intended to apply it in the first place to the towns of Poona and Ahmedabad. Four\* appointments will be created at the Sassoon Hospitals, Poona, and three† at the Huttesing and Premabhái Hospital, Ahmedabad. It is believed that the appointment of honorary officers without any salary is not likely to prove successful in any mofussil hospital, if private practitioners are to be expected to give regular attendance at the hospitals. An honorarium of Rs. 100 per mensem will therefore be attached to each of the seven appointments, the tenure of which will be for three years in the first instance and will be renewable for another term of two years. Item (xx) refers to the provision of 8 made for payment of the honoraria.

(t) In March 1910 when the Secretary of State for India sanctioned provisional reorganization of the Bombay Political Department, he observed that it would be desirable to arrange matters so that eventually the officers of that Department below the second grade of Political Agents should receive the same terms as might be fixed for the corresponding grades in the Political Department of the Government of India. The reorganization of the latter Department having been sanctioned, proposals were submitted to the Government of India that the time scale of pay allowed to the officers of that Department might, with certain reservations, be sanctioned for the Bombay Political Department. The Government of India have suggested some modifications which are under consideration. Item (xxi) refers to a provision of 81 made for the additional charge involved in the proposals for 11 months of next year.

(u) Under item (xxii) are included 1,68 for the establishment of new seed farms in Sind and the East Khândesh District, 5 for charges to be incurred in Sind in connection with the distribution of American cotton-seed purchased this year, supervision of sowing operations, inspection of crops and collection of produce, 5 for establishment and contingencies for the new vernacular agricultural school at Devi Hosur in the Southern Marátha Country, which is expected to be started next year, 5 for additional establishment and tools, plant and stores required in connection with hydraulic experiments, 4 for the appointment of an Indian assistant to the Agricultural Engineer, and 2 for the establishment of a demonstration farm in the South Konkan.

(v) With reference to item (xxiii) the amount of 75 entered in this year's budget out of the assignment of 1,00 sanctioned by the Government of India last year for non-recurring expenditure on agricultural, veterinary and forest objects is distributed as follows:—

<i>Agricultural and Civil Veterinary Departments.</i>	
(1) Construction of a bungalow for the Principal, Bombay Veterinary College	22
(2) Construction of byres and purchase of refrigerating plant for the Dairy at Poona	7
(3) Grants-in-aid to Local Boards for the construction of veterinary dispensaries	46

## Forests.

(4) Construction of roads and buildings in the Central Circle ... ..	25
(5) Expenditure in connection with sawing apparatus and mechanical traction in the Southern Circle ... ..	10
	—
Total ...	75
	—

The sums allotted for items (1) and (2) and 5 out of that earmarked for item (3) are not likely to be spent before the close of this year. These sums have therefore been transferred to the new budget, which also provides for the balance (25) of the Imperial assignment and for a further assignment of 10 made by the Government of India in next year's budget estimate. The distribution of items of 25 and 10 is under the consideration of Government.

(w) The authorities of St. Joseph's Foundling Home, Bombay, have applied for a grant-in-aid towards the cost of enlarging the existing premises which is urgently needed. The Home was founded primarily for the maintenance of foundlings, but circumstances have obliged the authorities to open its doors to helpless women, young friendless girls, widows, and strangers without means of support. The cost of the land required for the extension is estimated at 65. It is proposed to meet two-thirds of this expenditure from public subscriptions, and Government intend to provide the remaining one-third, as the institution has no endowment fund. The Home is non-sectarian and is for the benefit of all races and creeds. Item (xxiv) relates to the provision of 21.5 made for the proposed grant-in-aid.

14. Remissions of land revenue attributable to famine are estimated at 2,30 in the current year and 1,00 in the ensuing year, while suspensions are estimated at 15,90 and 9,16 for the two years respectively. A loss of about 8 is anticipated in irrigation revenue in the current year. These figures represent the Provincial share.

Direct expenditure on famine relief is estimated at 27,40 for 1912-13 and 4,00 for 1913-14, and will be met from Imperial revenues in accordance with the scheme for the apportionment of famine expenditure brought into force from the year 1907-08. Indirect famine expenditure, estimated at 16,22 in 1912-13 and 2,71 in 1913-14 will fall on Provincial revenues.

15. In the Provincial Advance and Loan Account the payments of takavi and other loans are estimated at 38,00 and recoveries at 49,57 for 1913-14. Compared with the revised estimate for 1912-13, the former figure shows (i) decreases of 27,00 under advances to cultivators and co-operative societies, 35,00 under loans to landholders, notabilities and Native States, and 29 under miscellaneous loans and advances, and (ii) increases of 5,58 under loans to local bodies and 70 under advances under special laws. The provision of 11,00 made for loans to local bodies is intended for eight mofussil municipalities and two district local boards in connection with sanitary



projects and the construction of roads and school-buildings. A provision of 10 is made for loans under the Co-operative Societies Act. This provision is intended for small societies for supplying raw material to weavers and tanners at wholesale prices, which the Registrar of Co-operative Societies is now organizing. At the commencement these societies urgently require capital at a cheaper rate of interest than their credit can command in the market, and it is therefore necessary that Government should help them in their infancy by the grant of suitable loans. The estimate of recoveries for next year is larger by 4,56 than the current year's revised, the increase being chiefly in the repayments expected from Native States.

*General Remarks.*

16. The budget for 1913-14 deals with sums exceeding 9 crores. Of this large total more than 1 crore is due to assignments from Imperial revenues. The remaining 8 crores (nearly) of Provincial figures comprise on the revenue side an opening balance of 75,71, an ordinary income of 7,08,19 and special receipts amounting to 14,45. As compared with the figures given in Statement B appended to the Budget for 1912-13 opening balance shows an improvement of 7,65, and ordinary income an increase of 37,07, while special receipts are more by 26. Against this total improvement of 44,98 the expenditure side of the budget shows an increase over the current year's figures of 37,63 under total recurring and of 18,05 under non-recurring, *i.e.*, a total increase of 55,68 or an excess of 10,70 over the improvement in revenue mentioned above. The difference between total recurring expenditure (6,74,92) and ordinary revenue (7,08,19) is 33,27. This is less by 56 than the margin provided in the current year (33,83) of ordinary revenue over recurring expenditure. The closing balance (1,22,22) comprises 54,08 unspent Imperial Assignments carried forward and 68,14 true Provincial balance.

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## PART II.

## SECTION I.

*Accounts of 1911-12.*

17. The estimated and actual transactions of the year 1911-12 are given below:—

	Budget Estimate.	Revised Estimate.	Actuals.
Opening balance ...	1,52,47	1,63,06	1,63,06
Revenue ..	6,78,62	6,98,23	7,08,07
Expenditure ...	7,52,82	7,71,53	7,62,21
Closing balance ...	78,27	89,76	1,08,92

The important differences between the budget and revised estimates for 1911-12 have been explained in Part II, Section II, of the Revised Financial Statement for 1912-13. Important variations of the actuals from the revised estimates are noticed below.

18. On the revenue side, the actuals show a net increase of 9,84 over the revised estimate. The following is the explanation of the principal differences:—

*I, Land Revenue (Divided).*—The increase of 12,47 was due to larger collections towards the close of the year, and to special receipts aggregating 68 from the sales of certain lands in Bombay City to the Improvement Trust.

*V, Excise.*—The decline of 56 was due to a smaller number of chests of opium diverted for home consumption and increase in the direct purchase by Government, and was partially counterbalanced by larger realizations from liquor and opium license fees and gain on sale-proceeds of excise opium and other drugs, as Government bought opium at a cheaper rate.

*XII, Interest.*—The decrease of 1,08 was due mainly to smaller recoveries in respect of advances to cultivators owing to the unfavourable season.

*XXIX, Irrigation—Major Works—Portion of land revenue due to irrigation.*—The decrease of 2,77 was due to deficiency of water in the Unharwah, Begári and Mahiwah Canals, partially counterbalanced by larger receipts due to recovery of arrears on the Eastern Nára and Jamráo Canals.

*XXIX, Irrigation—Major Works—Direct Receipts.*—The increase of 60 was due mainly to the recovery of arrears towards the close of the year.

19. The expenditure of the year proved better than the revised by 9,32. The principal differences are explained below:—

*2, Assignments and Compensations.*—The decrease of 11 was the net result of a decline of 52 under *Alienations* owing to the insufficiency of water-supply and deaths of certain grantees, and an increase of 41 under *Cash* due mainly to larger compensation to certain Native States for the lease of their ábkári revenue.

17, *Forest*.—The decrease of 2,61 was due mainly to smaller expenditure on famine grass operations, communications and buildings, and demarcation, improvement and extension of forest. The decrease was partially counterbalanced by larger expenditure on the purchase of stores, tools and plant, and under "Establishments" and "Miscellaneous charges".

18, *General Administration*.—The decrease of 70 was due mainly to smaller expenditure, in connection with the Royal Visit and Coronation Darbār at Delhi and payments to officers of other provinces, and to the non-utilization of the provision for the revision of Secretariat establishments. Savings also occurred in the salary and contingent charges of the Commissioner in Sind. The decrease was partially counterbalanced owing to the recoveries of contributions from certain District Local Boards on account of Local Fund establishments having remained in arrears.

20, *Police*.—The increase of 52 was due mainly to larger expenditure on account of (i) travelling allowances and payments to officers of other provinces under "District Executive Force", (ii) allowances to heads of village police and watchmen and assessment of alienated lands under "Village Police", and (iii) the Criminal Investigation Department. The increase was partially counterbalanced by smaller expenditure on account of grain compensation and other indirect famine charges.

22, *Education*.—The decrease of 1,97 was due mainly to savings in the provisions for building grants, for additional trained teachers in the mofussil, and for the opening of new primary schools.

24, *Medical*.—The decrease of 67 was due chiefly to the transfer to the Public Works Department of grants in aid of sanitary projects.

25, *Political*.—The decrease of 71 was due mainly to larger recoveries of contributions on account of foreign service establishments than were estimated for in the revised.

30, *Stationery and Printing*.—The increase of 88 was due mainly to (i) larger issues of typewriters and rubber stamps, (ii) the reduction of 50 made in the revised on account of demands by Government Presses for stationery having proved too large, and (iii) larger expenditure on supplies and services and contingencies of the Press of the Commissioner in Sind and the Yeravda Prison Press.

42, *Irrigation—Major Works—Working Expenses*.—The increase of 59 was due mainly to larger expenditure on extensions and improvements and maintenance works on the Jamráo, Desert, Eastern Nára and Dád Canals in Sind, and the Kadwa River Works and Mutha Canal in the Deccan.

45. *Civil Works (Civil Department).*—The decrease of 81 was due mainly to smaller expenditure on the improvement of water-supply.

45. *Civil Works (Public Works Department).*—The decrease of 2,60 was due mainly to (i) larger credits to this head on account of increased outlay on works debitable to irrigation and other funds, and (ii) the transfer to the head 18, *General Administration (Imperial)* of charges on account of the Public Works Accounts establishment, which was not taken into account in the revised estimates.

SECTION II.

Revised Estimates for 1912-13.

20. The budget and revised estimates of 1912-13 are shown below:—

Revenue.				No.	Heads.	No.	Expenditure.						
Budget.	Revised.	Revised					Budget.	Revised.	Revised				
		Better.	Worse.						Better.	Worse.			
...	...	...	...	...	Refunds	1	4.40	5.24	...	84			
...	...	...	...	...	Assignments and ( Cash	2	13.64	13.06	58	...			
...	...	...	...	Compensations. } Alienations..	82.69						83.40	...	71
2,00.37	1,87.10	...	13.27	I	Land Revenue—	...	...	...	...	...			
95.48	96.42	94	...		{ Provincial share	...	...	...	...	...			
13.23	1,00.08	86.85	...		{ Alienations	...	...	...	...	...			
...	...	...	...	...	{ Fixed allotment and adjustments	...	...	...	...	...			
...	...	...	...	...	{ Cash	3	78.20	77.28	92	...			
...	...	...	...	...	{ Alienations						7.84	7.93	...
39.50	41.00	1.50	...	IV	Stamps	6	1.19	1.19	...	...			
2,06.50	2,10.00	3.50	...	V	Excise	7	10.44	10.80	...	36			
27.00	27.80	80	...	VIII	Assessed Taxes	10	60	59	1	...			
44.60	47.00	2.40	...	IX	Forest	11	29.56	30.19	...	63			
7.35	7.85	50	...	X	Registration	12	3.75	3.75	...	...			
10.98	11.23	25	...	XII	Interest	13	7.87	7.81	6	...			
...	...	...	...	...	General Administration	18	18.31	18.56	...	25			
6.55	7.15	60	...	XVI-A	Law and Justice—Courts of Law	19-A	56.60	56.79	...	19			
2.49	2.50	1	...	XVI-B	Law and Justice—Jails	19-B	11.54	11.40	14	...			
2.31	2.45	14	...	XVII	Police { Cash	20	97.31	97.31	...	...			
...	...	...	...	...	{ Alienations						4.95	5.09	...
1.95	1.00	5	...	XVIII	Ports and Pilotage	21	68	68	...	...			
5.00	4.98	...	2	XIX	Education	22	66.85	59.15	7.70	...			
2.40	2.55	15	...	XX	Medical	24	41.75	27.60	14.15	...			
...	...	...	...	...	Political	25	4.74	4.44	30	...			
1.06	1.10	4	...	XXI	Scientific and other Minor Departments	26	10.93	9.83	1.10	...			
3.65	3.70	5	...	XXII	Superannuation Allowances and Pensions.	29	32.40	33.80	...	1.40			
1.15	1.20	5	...	XXIII	Stationery and Printing	30	13.25	12.29	96	...			
1.20	1.44	24	...	XXV	Miscellaneous	32	4.81	5.35	...	54			
...	...	...	...	...	Reduction or Avoidance of Debt	36	13.70	13.70	...	...			
...	...	...	...	...	Subsidized Companies—Land	40	1	5	...	4			
13.13	12.90	...	23	XXIX	Irrigation—Portion of land revenue due to irrigation	...	...	...	...	...			
6.71	6.64	...	7	XXIX	Irrigation—Major Works—Direct Receipts.	42	6.94	7.11	...	17			
...	...	...	...	Working Expenses	10.04						10.41	...	37
...	...	...	...	Interest	...						...	...	...
...	...	...	...	XXX	{ Irrigation—Minor Works—Civil Department	43	6	6	...	...			
1.87	1.80	...	7		{ Public Works Department						15.87	16.71	...
8	9	1	...	XXXI	{ Civil Works—Civil Department	45	9.45	11.01	...	1.56			
6.10	7.50	1.40	...		{ Public Works Department.						67.39	83.75	...
6,99.66	7,85.48	99.48	13.66	...	Total	..	7,27.76	7,26.33	25.92	24.49			
89.76	1,08.92	19.16	...	Opening	Balance	Closing	61.66	1,68.07	1,06.41	...			

21. The revised estimates of revenue show a net increase of 85,82 over the budget. The important increases anticipated are under the following heads:—

*I, Land Revenue.*—74,52, made up of—

- (i) a decrease of 13,27 under "Provincial  $\frac{1}{2}$  share" due to the unfavourable season and to large suspensions and remissions of land revenue in certain districts;
- (ii) an increase of 94 under "Alienations" due to the revision of settlements and good inundation in Sind; and
- (iii) a net increase of 86,85 under "Fixed allotment and adjustments" due mainly to the Imperial assignments of (i) 38,75 for non-recurring educational expenditure, (ii) 27,00 for non-recurring expenditure for sanitation; (iii) 12,00 for non-recurring discretionary grants, (iv) 3,45 for recurring (45) and non-recurring (3,00) grants to the Bombay University, (v) 3,00 for the improvement or erection of hostels, (vi) 2,00 for a grant to the Victoria Jubilee Technical Institute, Bombay, (vii) 60 for the improvement of aided Indian High and Anglo-Vernacular Schools, (viii) 20 in connection with the Darbár grant for education, (ix) 20 for the improvement of sanitary services, (x) 55 on account of archæological expenditure in the Public Works Department, and (xi) 46 in connection with the abolition of the contribution for police charges of the Rájkot and Wadhwan Civil Station Funds. On the other hand, 49 are contributed to Imperial revenues on account of the reduction of the percentage charged to Provincial revenues on the value of imported stationery stores.

*IV, Stamps.*—1,50, due to larger receipts under "Sale of general stamps" and "Miscellaneous," partially counterbalanced by a decrease under "Sale of court fee stamps."

*V, Excise.*—3,50, occurring chiefly under (i) still-head duty, and (ii) tax on trees tapped for raw toddy. The increase is partially counterbalanced by a decline under "Duty on gánja" owing to the overstocking of foreign markets.

*VIII, Assessed Taxes.*—80, due mainly to improved arrangements for assessment, favourable trade conditions, and larger payments of salaries made to their staff by railway and other companies.

*IX, Forest.*—2,40, due mainly to larger receipts (i) under "Timber and other produce removed from the forests by Government agency" in the Southern Circle (74), (ii) under "Timber and other produce removed from the forests by consumers and purchasers" in the Northern Circle (1,50) owing chiefly to good prices received from sales of coupes and *gurcharan* teak in Thána and Kolába,

(iii) from grazing fees and sales of grass in the Central Circle (46), (iv) from firewood and charcoal in Sind (30), and (v) under "Miscellaneous" (34). The increase is partially counterbalanced by smaller receipts (5,00 against 6,50 in the budget) on account of famine grass operations.

*X, Registration.*—50, due chiefly to the application of the Transfer of Property Act to the province of Sind, to a rise in land values, and to the acquisition of properties by the City of Bombay Improvement Trust.

*XVI-A—Law and Justice—Courts of Law.*—60, occurring mainly under (i) magisterial fines and fines by Civil and Sessions Courts, (ii) "Court-fees realized in cash," (iii) sale proceeds of unclaimed and intestate property, and (iv) "Miscellaneous." The increase is partially counterbalanced by decreases under fees of District Courts, and cash receipts of record rooms.

*XXXI, Civil Works (Public Works Department).*—1,40, due mainly to (i) the sale proceeds of certain Government buildings, and of a large number of trees on the Sholapur-Bijapur road, and (ii) larger receipts expected from rents of buildings, tolls on roads, and sale of produce in the compounds of Government buildings.

22. On the expenditure side, the revised estimates indicate a net decrease of 1,43 from the budget. The important decreases anticipated are under the following heads:—

*3, Land Revenue.*—83, due mainly to (i) savings anticipated in the provisions for temporary establishments (1,37), revision of the grades of Assistant Collectors (44), maintenance of the record of rights (42), and construction of chavdis (32), and (ii) the non-utilization of the provisions for the revision of subordinate revenue establishments (48) and the cadastral survey of the City of Bombay (7). Smaller expenditure is now estimated under "Jamrao Canal Colonization charges" (27 against 60 in the budget) owing to the abolition of the Colonization Office on the creation of the Nawabshah District in November 1912. The decrease would have appeared larger but for (i) the lump deduction of 1,00 made for probable savings from the major head budget figure, and (ii) additional expenditure mainly on account of extra allowances to village officers and servants in connection with the famine (95), the development of Salsette (41), and commutation of certain allowances not exceeding Rs. 10 per annum into lump payments (33).

*22, Education.*—7,70, due principally to the transfer to the Public Works and other heads of 4,54 from the provisions made for (i) non-recurring expenditure out of the special assignment sanctioned by the Government of India in 1910-11 and (ii) technical education, and to anticipated savings in the provision against the assignment mentioned in (i) (2,05), and in the provisions for building grants (1,25), for technical

education (1,07), for expenditure from the Darbār grant for education (75), for secondary schools (42), and for the preparation of Sanskrit series and departmental books (12). A further deduction of 2,00 is made in view of progress of actuals under the major head. The decrease would have appeared larger but for (i) the lump deduction of 1,00 made for probable savings from the major head budget figure, and (ii) the special grants given by the Government of India for the Bombay University (3,45) and for the improvement of aided Indian High and Anglo-Vernacular schools (60).

24, *Medical*.—14,15, due chiefly to the transfer to other major heads of portions of (i) the provisions for expenditure on sanitary projects (10,25) and for the embarkation of pilgrims at Karáchi (30), and (ii) the special grant provided by the Government of India for the Bombay Bacteriological Laboratory (50). Also savings are anticipated in that grant (1,50), and in the provisions for (i) expenditure on the Grant Medical College including the new physiological laboratories (1,09), (ii) direct plague charges (56), (iii) a grant to the Bombay Municipality in connection with anti-malarial measures (40), (iv) the pilgrim camp at Perini (29), (v) the application of the Lepers Act to certain areas in the Bombay Presidency (25), and (vi) the opening of new dispensaries (11). The decrease would have been larger but for (i) the lump deduction of 70 made for probable savings in the major head budget figure, and (ii) the provisions made on account of a grant-in-aid to the King George V Anti-Tuberculosis League (10) and malaria investigation in Sind and the Kánara District (6).

26, *Scientific and other Minor Departments*.—1,10, due mainly to (i) the transfer of a portion of the Imperial grant for non-recurring expenditure on agriculture and allied objects to the Forest Department (35), (ii) savings expected in that grant (34) and in the provision for the cultivation of American cotton in Sind (10), and (iii) the transfer of funds to the Public Works Department for the construction of a vernacular agricultural school at Loni in the Poona District (7).

30, *Stationery and Printing*.—96, due mainly (i) to the reduction in the percentage charged to Provincial on the value of imported stationery stores and smaller issues of paper and other articles of stationery from the Central Stores (60), and (ii) to savings in the grants—chiefly on account of piece-work, supplies and services, and grain compensation allowance—of the Government Central Press (28).

23. On the other hand, the revised estimates indicate increases of expenditure, principally under the following heads:—

1, *Refunds*.—84, occurring mainly under (i) "Excise" on account of refunds of still-head duty to certain ábkári farmers and the purchase of



liquor from an out-going contractor, (ii) "Stamps" due to larger refunds of court-fee stamps in cases compromised before hearing, and (iii) "Forest" in view of the progress of actuals.

2, *Assignments and Compensations*.—The increase of 71 under *Alienations* owing to revisions of settlements and a good inundation in Sind is partially counterbalanced by a decrease of 58 under *Cash*, due mainly to a saving of 51 in excise compensations, which is the net result of the non-utilization of the provision of 77 for compensation to talukdárs in the Mahi Kántha Agency for the lease of their ábkári rights, as the first instalment falls due in April 1913, and an anticipated excess of 26 over the provision for payments to the Chiefs under the Khándesh Agency.

11, *Forest*.—63, due mainly to (i) larger expenditure in the Southern Circle of 51 under "Timber and other produce removed from the forests by Government agency" consequent on a larger quantity of timber which is expected to be brought to the depôts for sale and some arrear payments on account of sleepers cut last year and of 10 on account of the purchase of stores, tools and plant, (ii) the lump deduction of 40 for probable savings in the major head budget, and (iii) the transfer of funds (35) for roads, buildings, etc., from 26, *Scientific and other Minor Departments*. The increase is partially counterbalanced by savings (66) anticipated in the provisions for grain compensation and famine grass operations.

29, *Superannuation Allowances and Pensions*.—1,40, due to a large increase in the number of new pensions sanctioned over lapses, chiefly in the Land Revenue, Post Office, Judicial, Police, Educational and Public Works Departments.

32, *Miscellaneous*.—54, due chiefly to an advance of 57 made to the Káthiáwár Consolidated Local Fund in order to enable the Fund to meet the estimated deficit in its current year's budget, and to a grant of 26 to the District Local Board, Kaira, for the improvement of its finances which were affected by famine. The increase is partially counterbalanced by smaller writes-off of takávi advances.

43, *Irrigation—Minor Works and Navigation—(Public Works Department)*.—84, due to additional grants for (i) the head regulator for the Baghar Canal, (ii) bungalows for the Executive Engineer, Fuleli and Central Hyderabad Canals Districts, (iii) special repairs to canals in the Karáchi, Western Nára and Shikárpur Canals Districts, and (iv) certain important works in connection with the river bunds in Sind, which were considered necessary for the efficient performance of irrigation operations and for the prevention of loss in irrigation revenue.

45, *Civil Works—Civil Department*.—1,56, due mainly to grants-in-aid to certain municipalities sanctioned out of the provision made under the head 24, *Medical* for sanitary projects.

45. *Civil Works—Public Works Department.*—  
16,36, being the net result of (i) funds transferred from other heads, chiefly for sanitary and educational works, for the Bombay Bacteriological Laboratory, for the pilgrims' camp at Karáchi, for ghát paths, and for boring tools and plant required by the Sanitary Engineer, and (ii) a deduction of 50 for meeting unforeseen demands under other heads.

24. The opening balance of the year 1912-13 estimated in the budget at 89,76 is now raised to 1,08,92. The estimates for 1912-13 now framed show a surplus of 59,15 instead of the deficit of 28,10 estimated in the budget, the Provincial balance being raised from 1,08,92 to 1,68,07.

### SECTION III.

#### *Budget Estimates for 1913-14.*

25. The year 1913-14 is estimated to open with a balance of 1,68,07 and to close with a balance of 1,22,22 to the credit of the Provincial account as shown in the following table:—

	1912-13.		1913-14.		Column 4 better+, or worse —, than	
	Budget.	Revised.	Budget.	Column 2.	Column 3.	
I	2	3	4	5	6	
Opening balance ...	89,76	1,08,92	1,68,07	+ 78,31	+ 59,15	
Revenue ...	6,99,66	7,85,48	7,37,59	+ 37,93	— 47,89	
Expenditure ..	7,27,76	7,26,33	7,83,44	— 55,68	— 57,11	
Closing balance ...	61,66	1,68,07	1,22,22	+ 60,56	— 45,85	

#### *Refunds—1.*

26. The Provincial figures are:—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Refunds ...	4,90	3,76	5,25	4,40	5,24	4,97

The budget for next year provides for an increase of (i) 40 under "Excise" on the basis of the actuals for the last three years and in view of refunds anticipated in connection with the importation of Bengal opium for supply to Native States, and (ii) 10 under "Stamps" on the basis of the current year's revised estimate.

*Assignments and Compensations—2.*

27. The Provincial figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Cash ..	9.59	9.41	13.30	13.64	13.06	14.15
Alienations ...	83.02	83.03	82.62	82.69	83.40	83.40
Total ...	92.61	92.44	95.92	96.33	96.46	97.55

The increase in next year's budget occurs mainly under "Excise Compensations" due to larger compensation to certain Native States for the lease of their ábkári revenue, and under "Assessment of Alienated Lands" in accordance with the latest estimates furnished by district officers.

*1.—Land Revenue—3.*

28. The Provincial figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
<i>Revenue.</i>						
Provincial ½ share.	2,14,11	2,10,48	1,88,93	2,00,37	1,87,10	2,09,37
Alienations ...	95.91	95.94	95.65	95.48	96.42	96.39
Fixed allotment and adjustments:	92.63	1,54,76	39.97	13.23	1,00,68	27.33
Total ...	4,02,65	4,61,18	3,24,55	3,09,08	3,83,60	3,33,04
<i>Expenditure.</i>						
Cash ...	72.29	70.75	74.80	78.20	77.28	75.04
Alienations ...	7.92	7.92	7.93	17.84	7.93	7.91
Total ...	80.21	78.67	82.73	86.04*	85.21	82.95*

\* This is the major head estimate after deduction of 1.00 for probable savings.

(a) The budget under "Provincial ½ share" is based on the assumption that the season will prove favourable enough for the collection of a portion of the suspended revenue of the year 1912-13 in addition to the normal demand for 1913-14.

Under "Alienations," the estimates furnished by the district officers have been adopted, the increase over the budget for 1912-13 being due to the revision of settlements and good inundation in Sind.

The provision of 27.33 under "Fixed allotment and adjustments" in the new budget is explained below:—

- (i) Contribution from Imperial to Provincial under the Famine Relief Scheme. +13,70
- (ii) Fixed Provincial contribution under the settlement. -9,38
- (iii) Imperial contribution in connection with the Darbár grant for recurring expenditure on education. +6,70
- (iv) Imperial contribution for recurring expenditure on sanitation. +6,00

(v) Imperial contribution for recurring expenditure on education	+3,931
(vi) Imperial contribution towards police reorganization and reforms	+3,251
(vii) Imperial contribution for non-recurring expenditure for medical relief, etc.	+1,001
(viii) Provincial contribution on account of the amalgamation of the Public Works Accounts section with the Civil Accounts Department	-70
(ix) Imperial contribution for the improvement of aided Indian High and Anglo-Vernacular Schools	+60
(x) Provincial contribution on account of the reduction in the percentage charged to Provincial revenues on the value of imported stationery stores	-49.5
(xi) Imperial contribution for a grant to the Bombay University	+45
(xii) Provincial contribution in connection with the imperialization of the subsidy to Reuter's Telegram Company for their news service in India	-22
(xiii) Imperial contribution for the improvement of sanitary services	+20
(xiv) Imperial contribution for expenditure connected with the Factory Ventilation Committee	+15
(xv) Imperial contribution for non-recurring expenditure on agriculture and allied objects	+10
(xvi) Imperial contribution in connection with the abolition of the contribution for police charges of the Rajkot and Wadhwan Civil Station Funds	+4.6
(xvii) Provincial contribution for operations connected with oyster beds at Karachi	-2
(xviii) Imperial contribution on account of the transfer to the Local Audit Department of the Accountant General's office of the work of verifying cancelled currency notes in the Bombay Presidency	+1
(xix) Imperial contribution on account of the grant of annual pension of Rs. 100 to holders of the titles of Mahamahopadhyaya and Shams-ul-Ulama	+7

Net total ... 27,32.8

(b). The decrease of 3,09 in the expenditure budget as compared with the budget for 1912-13 is due chiefly to (a) the absence of the provision (60) for the Jamrao Canal Colonization Office, which was abolished on the creation of the Nawabshah District in November 1912, (b) smaller provisions made for (i) grain compensation and other indirect famine charges (23 against 2,96 in the budget for 1912-13), (ii) temporary establishments (2,70 against 3,28 in the budget for 1912-13), (iii) maintenance of, and fees for free grants of copies of entries in, the

record of rights (58 against 90 in the budget for 1912-13), and (iv) the survey of talukdāri villages (36 against 50 in the budget for 1912-13), and (v) increase by 1,68 of the amount transferred to the head 19-A, *Law and Justice—Courts of Law* on account of charges which are divisible between that head and the head 3, *Land Revenue*. The decrease is partially counterbalanced by increases due mainly to (i) the formation of the new district of Nawābshah in Sind (68 against 15 in the budget for 1912-13), (ii) the revision of the remuneration of certain village servants in the Kaira District (38), (iii) the revision of subordinate revenue establishments (84 against 48 in the current year's budget), (iv) larger provisions for the construction and repairs of chāvdis and compensation for land (19), (v) the regrading of Mukhtyārkaras in Sind with a view to placing them on the same footing with Māmlatdārs in the Presidency proper (16), and (vi) the enhancement of the minimum pay of village servants to Rs. 5 per mensem and the entertainment of additional village servants in the Kānara District (14). The current year's provision (15 minus 8 for recoveries) for the cadastral survey of the Town and Island of Bombay has been repeated in the new budget.

*IV.—Stamps—6.*

29. The Provincial figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ...	36,23	40,98	38,32	39,50	41,00	41,50
Expenditure ...	1,11	1,16	1,14	1,19	1,19	1,19

(a) The revenue budget allows for an advance over the current year's revised. The increase, as compared with the budget, is estimated mainly under "Sale of general stamps" and "Miscellaneous—Composition of stamp duty," and is partially counterbalanced by a decrease under "Sale of Court-fee stamps".

(b) The expenditure budget is normal, the decrease of 6 due to reduced contract rates for the supply of stamps and stamped paper being partly counterbalanced by increased provision for discount on sales of stamps.

*V.—Excise—7.*

30. The Provincial figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ...	87,73	94,86	2,02,94	2,06,50	2,10,00	2,25,00
Expenditure ...	4,67	4,73	10,57	10,44*	10,80	11,26

\* This is the major head estimate after deduction of 30 for probable savings.

(a) The revenue budget shows an advance over the current year's revised. The increase, as compared with the budget, is estimated chiefly under (i) still-head duty, (ii) "Gain on sale-proceeds of

excise opium and other drugs", (iii) country liquor farm receipts, and (iv) tax on trees tapped for raw toddy, and is partially counterbalanced by decreases mainly under (i) "Duty on gánja", (ii) license fees for the retail vend of opium, (iii) recoveries of contributions for establishments, and (iv) toddy shop license fees.

(b) The increase in the expenditure budget is due chiefly to the absence of the lump deduction of 30 made in the current year's budget for probable savings under the major head, and to the provisions for (i) establishment and contingent charges in connection with the administration of the ábkári revenue of certain talukas of the Mahi Kántha Agency leased to Government (17) and the supervision of distilleries in the Presidency proper (5), (ii) an additional Assistant Collector of Excise (9), (iii) the supply of swords and cross belts to Excise Inspectors (8), (iv) increased contingent charges on account of excise opium (8), (v) purchase of excise stores (4), and (vi) establishment for the Bombay Excise Bureau (4). The increase is partially counterbalanced by a smaller provision for grain compensation (5 against 17 in the current year's budget).

#### VIII.—Assessed Taxes—10.

31. The Provincial figures are:—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ..	23,59	25,50	27,07	27,00	27,80	28,45
Expenditure ...	48	55	58	60	59	72

(a) The revenue budget provides for an increase of 65 over the current year's revised. The improvement is due to better trade prospects and to the issue of debentures and loans by certain companies and local bodies. Receipts from the tax on salaries and pensions are also expected to be better.

(b) The increase in the expenditure budget is due to the provision for the revision of the establishment of the Bombay Income Tax Office, and for the entertainment of additional establishments for income tax work in certain places in the mofussil.

#### IX.—Forest—11.

32. The Provincial figures are:—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ...	18,79	18,59	43,30	44,60	47,00	41,50
Expenditure ...	10,32	10,35	26,64	29,56*	30,19	26,40*

\* This is the major head estimate after deduction of 40 in the current year's budget and 50 in the budget for 1913-14 for probable savings.

(a) The decrease in the revenue budget is due mainly to a smaller provision (1.50 against 6.50 in the current year's budget and 13.00 in the current year's revised), for receipts on account of famine fodder operations, and is partially counterbalanced by increased receipts expected chiefly in the Northern Circle under "Timber and other produce removed from the forests by consumers or purchasers."

(b) The decrease in the expenditure budget from the budget for 1912-13 is due chiefly to a smaller provision for famine fodder operations and grain compensation (1.01 against 5.90 in the budget for 1912-13). The decrease is partially counterbalanced by larger provisions in connection with the exploitation of timber in the Northern Circle, for the purchase of stores, tools and plant, and for communications and buildings.

X.—Registration—12.

33. The figures are —

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue	7.15	7.53	7.43	7.35	7.85	8.00
Expenditure	3.62	3.78	3.80	3.73	3.75	3.67

(a) The budget for 1913-14 allows for a small increase over the revised for 1912-13.

(b) The decrease in the expenditure budget is due to smaller provisions for the opening of new sub-registry offices and grain compensation allowance.

XII.—Interest—13.

34. The Provincial figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue	13.59	13.69	13.03	10.98	13.23	14.04
Expenditure	6.19	5.97	6.36	7.87	7.81	8.41

(a) The increase in the revenue budget as compared with the budget for 1912-13 is due chiefly to (i) larger recoveries expected on account of loans to Native States which have been provincialized and of advances to cultivators owing to a favourable season, (ii) interest on the endowment funds of the College of Commerce, Bombay, and of the school for the training of midwives and nurses at Ahmedabad, and (iii) the estimate for interest on the endowment funds of the Gujarát College having been framed for the whole year.

(b) The increase in the expenditure budget over the budget for 1912-13 is due chiefly to an increase of the outstanding balance at the close of that year.

35. The amount to be obtained from the Government of India for loans is provisionally distributed as shown below:—

(i) Loans to cultivators	...	23,90
(ii) Loans to local bodies on account of public works.	...	11,00
(iii) Loans to talukdars in Gujarát	...	2,00
(iv) Loans to Native States and to land-holders and notabilities apart from the provisions of any law.	...	1,00
(v) Loans for the purposes of the Co-operative Societies Act.	...	10
Total		38,00

The total provision of 38,00 shows a decrease of 57,78 as compared with the current year's provision, chiefly 10,60 under item (i) and 49,16 under item (iv).

*General Administration—18.*

36. The Provincial figures are:—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Expenditure	16,13	17,20	27,55	18,31	18,56	18,79

The increase in the new budget is due to larger provisions for (i) the reorganization of the establishment of the Local Audit Branch of the Accountant General's office in connection with the extension of the system of auditing the accounts of Local Boards, Municipalities, medical institutions, etc. (21 against 7 in the current year's budget), and (ii) improvement of the pay of Secretariat establishments (22 against 15 in the current year's budget), and to provisions for (i) the supply of furniture for the Government House, Karáchi (20), (ii) revision of the establishment of the Commissioner in Sind (8), (iii) the transfer of charges for the trunk telephone line between Bombay and Poona from the head 32, *Miscellaneous* (7), and (iv) the upkeep of the motor cars of His Excellency the Governor (6). The increase is partially counter-balanced by larger recoveries on account of Local Fund establishments (12 against 6 in the current year's budget), and a smaller provision for payments to officers of other provinces (5 against 10 in the current year's budget).

*XVI-A.—Law and Justice—Courts of Law—19-A.*

37. The figures are:—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue	5,99	6,08	6,58	6,55	7,15	7,15
Expenditure	52,62	54,54	55,31	56,60*	56,79	58,72*

\*This is the major head estimate after deduction of 30 for probable savings.



(a) The revenue budget shows an advance over the current year's budget, chiefly under magisterial and other fines and court fees realised in cash.

(b) Next year's expenditure budget exhibits an increase of 2,12 over the current year's budget. The increase is due mainly (a) to a change in the method of adjustment of the charges now divided between 3, *Land Revenue* and 19-A, *Courts of Law* (1,68), (β) to larger provisions for (i) diet and road expenses of witnesses in criminal cases (24), (ii) the gradual reorganization of subordinate judicial establishments (20), (iii) salaries of District and Sessions Judges (12), and (iv) "Refunds" (8) in view of the latest actuals, and (γ) to provision for the division of the judicial district of Sukkur-Larkana into two districts (38), for the improvement of the grading of Second Class Subordinate Judges (15), for the rearrangement of the judicial district of Hyderabad (12), and for the entertainment of deputy nazirs for certain District Courts in the Presidency proper to work as guardians of minors' estates and inspectors of bailiffs (10). The increase is partially counterbalanced by smaller provisions for (i) grain compensation (4 against 74 in the current year's budget), and (ii) the working of the conciliation system (35 against 60 in the current year's budget), and by the absence of the provision of 12 for special officers for reviewing the working of the Dekkhan Agriculturists' Relief Act.

*XVI-B.—Law and Justice—Fails—19-B.*

38. The figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised	Budget.
Revenue ..	1,89	2,30	2,20	2,49	2,50	2,50
Expenditure ..	10,05	10,99	11,36	11,54*	11,40	11,50*

\* This is the major head estimate after deduction of 36 in the budget for 1912-13 and 20 in the budget for 1913-14 for probable savings.

(a) The revenue budget allows for an increase of 8 under "Sale-proceeds of jail manufactures" in view of the growing demand for jail-made articles, and a decrease of 9 under "Hire of convicts."

(b) The decrease in the expenditure budget occurs chiefly under dietary charges (10) and grain compensation allowance (9), and is partially counterbalanced by (i) a larger provision for the revision of the establishment of jail warders (13 against 8 in the current year's budget), (ii) a provision of 4 for the improvement of the pay of clerical establishments, and (iii) smaller deductions on account of probable savings, which amount to 48 against 52 in the budget of 1912-13.

## XVII.—Police—20.

39. The figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ...	3,96	3,88	3,88	2,31	2,45	2,35
Expenditure—						
Cash ...	88,14	89,81	96,41	97,31	97,31	96,48
Alienations ...	4,96	4,99	5,09	4,95	5,09	5,08
Total ...	93,10	94,80	1,01,50	1,02,26*	1,02,40	1,01,56*

\* This is the major head estimate after deduction of 1,00 in the current year's budget and 1,50 in the budget for 1913-14 for probable savings.

(a) The revenue budget is normal. The revised estimate for 1912-13 allows for larger receipts under "Presidency police", and "Police supplied to public departments, private companies and persons".

(b) The decrease in the expenditure budget is due chiefly to a smaller provision for grain compensation and other indirect famine charges (18 against 3,28 in the current year's budget), and to a larger lump deduction (1,50 against 1,00 in the current year) for probable savings under the major head. The decrease is partially counterbalanced (a) by larger provisions mainly for (i) the entertainment of additional inspectors, sub-inspectors, head constables and constables in consequence of the gradual introduction of the reorganization schemes (74), (ii) travelling allowances (66), (iii) supplies and services under "District executive force" (32), (iv) allowances to students and temporary establishment at the Police Training School (27), and (v) clothing and rent charges under "Presidency police" (12), and (β) by the provisions for the increase from Rs. 10 to Rs. 15 per mensem of the conveyance allowance of Sub-Inspectors in the Presidency proper (26), and for the grant of hutting allowances to certain head constables and constables who are not provided with free quarters in Sind (25). The provision under "Alienations" is also higher by 13 owing to the revision of settlements.

## XVIII.—Ports and Pilotage—21.

40. The figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ...	88	90	97	95	1,00	1,00
Expenditure ...	59	78	70	68	68	2,83

(a) The revenue budget follows the current year's revised estimate.

(b) The increase in the expenditure budget is due to the provision (2,15) made for a new lighthouse at Cape Monze on the Sind Coast.

## XIX.—Education—22.

41. The figures are:—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ...	4.09	4.22	4.54	5.00	4.98	5.34
Expenditure ...	43.53	47.54	48.73	66.85*	59.15	95.25*

\* This is the major head estimate after deduction of 1.00 in the budget for 1912-13 and 2.00 in the budget for 1913-14 for probable savings.

(a) The increase in the revenue budget is due chiefly to (i) the estimate of fee-receipts from the Gujarát College having been framed for the whole year; (ii) fees expected from students of the College of Commerce, Bombay, which is likely to be opened in the autumn of 1913, and the contributions promised by certain commercial bodies towards the cost of the maintenance of that College, and (iii) larger estimates of fees from students of the Government Law School and secondary schools owing to increased attendance.

(b) The increase in the expenditure budget over the current year's budget is due mainly to the provisions made for the following items:—

- (i) Lump provision for expenditure out of the 19,00 Imperial assignments of 38,75 (non-recurring) and 5,93 (recurring) made for educational objects in 1912-13 and 1913-14.

(NOTE—The provision of 19,00 is made up of 13,07 non-recurring and 5.93 recurring.)

- (ii) Additional provision (10,90 against 3,25 for the current year) for expenditure out of the Darbár recurring grants of 6,50 and 20 made by the Government of India for education. 7,65

(NOTE—The provision of 10,90 includes 4,20 for the unexpended balance of the total grant for 1912-13.)

- (iii) Unexpended balance of the non-recurring Imperial grant of 3,00 given in 1912-13 for the improvement or erection of hostels. 2,27

- (iv) Unexpended non-recurring Imperial assignment of 2,00 given in 1912-13 for the Victoria Jubilee Technical Institute, Bombay. 2,00

- (v) Opening of new primary schools ... 1,00

- (vi) Improvement of the pay and strength of teachers in primary schools. 1,00

- (vii) Advance to the Bombay Scottish Education Society for new school buildings at Agripáda, Bombay. 79

- (viii) Recurring Imperial assignment for aided Indian High and Anglo-Vernacular Schools. 60

- (ix) Recurring Imperial assignment for the development of University work. 45

- (x) Additional provision (67 against 26 for the current year) for the Gujarát College and the Mádhavlál Ranchhodlál Science Institute, Ahmedabad. 41

(xi) Staff, etc., for the College of Commerce, Bombay.	18
(xii) Additional provision (18 against 7 for the current year) for publication of Girls' Readers and other departmental books.	11
(xiii) Additional inspecting staff for Sind ...	10
(xiv) Increase in the grant for travelling allowance to inspecting officers and their establishment.	8
(xv) Inspection of Drawing ... ..	8
(xvi) Increase in the grant for rations at the David Sassoon Reformatory, Bombay.	7
(xvii) Clerks for Government High Schools ...	7
Total ...	<u>35,86</u>

The increase is partially counterbalanced by a larger lump deduction (2,00 against 1,00 for the current year) for probable savings under the major head, by the absence of the provision (28) for play-grounds for Government schools, and by smaller provisions for (i) non-recurring expenditure (2,05 against 7,77 in the current year) out of the assignment sanctioned by the Government of India in 1910-11, (ii) development of technical education (29), (iii) furniture and apparatus for Government colleges and schools (29), and (iv) grain compensation (11). The annual provision of 1,67 for technical and industrial education plus the unexpended balance (1,07) of this grant for 1912-13 is distributed as shown below:—

(i) Development of technical education (including the unexpended balance of 1,07).	1,83
(ii) Grants-in-aid to industrial schools ...	45
(iii) Additional expenditure in connection with the Pottery Department and the Architectural Class at the Sir J. J. School of Art.	20
(iv) Grant-in-aid to the Victoria Jubilee Technical Institute.	15
(v) Instructor and scholarships for the Normal Class, College of Engineering, Poona.	8
(vi) School of Industry, Ratnágiri ...	2
(vii) Manual Training Class at the Belgaum High School.	1
Total ...	<u>2,74</u>

42. The total expenditure estimate of 95,25 mentioned above is exclusive of the following items which are provided under other heads for purposes connected with education:—

(i) Construction and maintenance of Government educational buildings.	4,79
(ii) Grant Medical College and Medical Schools at Poona, Ahmedabad and Hyderabad.	3,99
(iii) Agricultural education ... ..	1,07
(iv) Veterinary College in Bombay (exclusive of 23 borne by Imperial revenues on account of the salary and allowances of the Principal and Assistant Principal).	48

(v) Allowances to Dakshina Fellows and others (Provincial share).	10
(vi) Donations to Scientific Societies ...	11
(vii) Preservation and translation of ancient manuscripts.	3

Total ... 10,57

The total Provincial expenditure on educational objects in 1913-14 is thus estimated at 1,05,82.

*XX.—Medical—24.*

43. The figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ...	2,28	2,36	2,44	2,40	2,55	2,55
Expenditure ...	24,97	22,73	24,36	41,75*	27,60	48,96*

\* This is the major head estimate after deduction of 70 for probable savings.

(a) The revenue budget provides for the sale-proceeds of "quinine treatments" (5) and for a smaller contribution (17 against 22 for the current year) from the Bombay Port Trust towards the cost of the maintenance of the St. George's Hospital, Bombay.

(b) The increase in the expenditure budget as compared with the current year's budget is due mainly to the provisions made for (i) expenditure (10,00 non-recurring and 6,00 recurring) out of the special assignments (28,00 non-recurring and 6,00 recurring) made by the Government of India in 1912-13 and 1913-14 for sanitation, medical relief, etc., (ii) additional expenditure in connection with the new Central Lunatic Asylum at Yeravda (48) and the Maternity Hospital and General Ward for Parsis and Europeans at Ahmedabad (13), (iii) malaria investigation in Sind and the Kánara District (35), (iv) purchase of quinine treatments (25), (v) building grants in aid of private hospitals at Surat and Perim (14) and leper asylums in the Kolába District (4), (vi) grants-in-aid to the Bombay Medical Council (10), to the King George V Anti-Tuberculosis League (10), and to local bodies for the employment of health officers and sanitary inspectors (10), and (vii) honoraria to private medical practitioners to be employed in certain hospitals in the mofussil (8). Also larger provisions are made for salaries and allowances of the officers of the Medical Department, and for establishments, nursing and dieting charges of hospitals. The decrease is partially counterbalanced by (a) the absence of the special provisions for non-recurring expenditure on sanitation (8,75) and the Bombay Bacteriological Laboratory (2,00) out of the assignments sanctioned by the Government of India in 1910-11 and 1911-12, and (β) smaller provisions for the embarkation of pilgrims at Karáchi (30), for the equipment of the physiological laboratories at the Grant Medical College (24), for direct plague charges (20), for grain compensation (17), and for the sewage installation at Poona (15).

*Political—25.*

44. The Provincial figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Expenditure.	4.76	4.73	4.32	4.74	4.44	5.46

The increase in next year's budget is due chiefly (a) to the provisions on account of (i) the reorganization of the Political Department (81), (ii) the deputation of an officer for the preparation of schemes for the repayment of loans advanced to certain Native States (8), (iii) a Native Attaché to the Agent to the Governor, Káthiáwar (5), and (iv) the conversion of the sub-treasuries at Pálanpur and Sádra into Huzur treasuries (4), and (β) to the absence of the contribution hitherto paid by the Káthiáwar Institution Fund (4). The increase is partially counterbalanced by the absence of the provision for temporary famine establishment (12), and by a smaller provision for payments to officers of other Provinces (11).

*XXI.—Scientific and other Minor  
Departments—26.*

45. The Provincial figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ...	79	1,21	1,18	1,06	1,10	1,25
Expenditure ...	8,02	8,58	10,84	10,93	9,83	13,37

(a) The increase in the revenue budget as compared with the current year's budget is due mainly to larger receipts anticipated from (i) experimental cultivation owing to the favourable season and the contemplated establishment of a seed farm at Jalgaon and sale of a part of the Dhulia farm, and (ii) fees for the Vernacular Final Examination. The increase is partially counterbalanced by receipts in connection with the distribution of selected cotton-seed having been taken to an advance account.

(b) The increase in the expenditure budget over the budget for 1912-13 is due chiefly to smaller deductions on account of probable savings under several minor heads (26 against 81 in the current year), and to provisions for (i) the establishment of seed farms in Sind and the East Khándesh District (1,68), (ii) additional charges for subordinate veterinary establishments and grants-in-aid to veterinary dispensaries (20), (iii) larger expenditure on account of the Bombay Smoke Nuisance Commission (17), (iv) revision of the percentage charge on account of the combined factory-excise establishment (16), (v) payment of fees to examiners of the Vernacular Final Examination (12), (vi) additional establishment and travelling allowance charges under the Registrar

of Co-operative Societies (7), and (vii) demonstrations in connection with hand-loom weaving industry and staff and prizes in weaving schools (8). The increase is partially counterbalanced by smaller provisions for (i) the cultivation of American cotton in Sind and distribution of selected cotton-seeds in the Presidency (24), (ii) salary and allowances of certifying surgeons under "Inspector of Factories" (13), (iii) the construction of agricultural school buildings (11), and (iv) expenditure out of the non-recurring Imperial assignments sanctioned for agricultural, veterinary and forest objects (6), and by the absence of the provisions for grain compensation and other indirect famine charges (11).

*XXII.—Superannuation Allowances and Pensions—29.*

46. The Provincial figures are:—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ...	2,67	3,24	3,42	3,65	3,70	3,80
Expenditure ..	28,85	29,95	31,39	32,40	33,80	35,00

(a) The revenue budget provides for a moderate increase over the current year's revised in view of the extension of primary education and the consequent employment of a larger number of pensionable teachers at the cost of Local Funds and Municipalities.

(b) In the expenditure budget provision is made for the aggregate amount of pensions and allowances on the registers of the Accountant General, and for an increase of 75 for probable additions to the pension list over the lapses.

*XXIII.—Stationery and Printing—30.*

47. The Provincial figures are:—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ...	1,00	1,06	1,24	1,15	1,20	1,15
Expenditure ...	15,13	13,35	13,62	13,25	12,29	12,47

(a) The revenue budget is normal.

(b) The decrease in the expenditure budget as compared with the current year's budget is due mainly to (i) smaller provisions for stationery supplied from central stores (60), and for piece-work charges and supplies and services of the Government Central Press (21), and (ii) the absence of the provision for grain compensation (10). The decrease is partially counterbalanced by a larger provision for the establishment and stores for the Press of the Commissioner in Sind (7), and a provision of 2 for the revision of the establishment of the Yeravda Prison Press.

## XXV.—Miscellaneous—32.

48. The Provincial figures are:—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
Revenue ...	3,83	84	1,14	1,20	1,44	72
Expenditure ...	2,89	3,94	17,80	4,81	5,35	4,95

(a) The decrease in the revenue budget is due to the absence of the provision made in the current year's budget for the refund by the Ahmedabad District Local Board of the overdrawal of its balance, and is partially counterbalanced by larger receipts under "Unclaimed deposits."

(b) The increase in the expenditure budget is due mainly to the provisions for grants-in-aid to (i) the Káthiawár Consolidated Local Fund with a view to a rehabilitation of the finances of the fund (25) and (ii) St. Joseph's Foundling Home, Bombay, for the extension of the premises of the Home (22). The budget also includes 15 on account of the Factory Ventilation Committee, which is covered by an assignment from Imperial to Provincial through the head 1, *Land Revenue*. The increase is partially counterbalanced by a smaller provision (50 against 1,00 in the current year's budget) for writes-off of irrecoverable temporary loans, and by the transfer to the head 18, *General Administration* of the provision of 7 in the current year's budget on account of charges for the trunk telephone line between Bombay and Poona.

*Reduction or Avoidance of Debt—36.*

49. The Provincial figures are:—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
36, Reduction or Avoidance of Debt.	13,70	13,70	13,70	13,70	13,70	13,70

In accordance with the arrangement for the incidence of direct famine charges described in paragraph 15 of the Financial Statement for 1907-08, an annual assignment of 13,70 has been made since 1907-08 from Imperial to Provincial, through the head 1, *Land Revenue*, for the purpose of building up a reserve of credit up to a maximum of 80,00. *Per contra*, the assignment is debited in the Provincial account to the expenditure head No. 36. A separate administrative account is kept of the accumulations to the credit of the Local Government, which will show at the end of the year 1913-14 a balance of 48,83, direct famine expenditure chargeable to Imperial revenues under head No. 33 having amounted to 15 in 1907-08, 33 in 1908-09, 2 in 1909-10, *nil* in 1910-11, and 15,17 in 1911-12, and being estimated at 27,40 (21,00 in the Civil Department and 6,40 in the Public Works Department) for 1912-13 and 4,00 for 1913-14.



*Subsidised Companies—Land—40.*

50. The Provincial figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised	Budget.
	Expenditure.	..	24	7	1	5

The revised estimate for the current year and the budget estimate for next year represent the value of land required in connection with the extension of the Shivrájpur Light Railway at Páni.

*Miscellaneous Railway Expenditure—41.*

51. The Provincial figures are :—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
	Expenditure.	...	2	1	...	...

No expenditure is expected under this head during the current or next year.

*XXIX and XXX.—Irrigation—42 and 43.*

52. The Provincial figures are :—

	Actuals.			1912-13.		1913-14.	
	1909-10.	1910-11.	1911-12.	Bud- get.	Revis- ed.	Bud- get.	
<i>Revenue.</i>							
XXIX, Major Works.	Portion of land revenue due to irrigation.	17,96	12,63	10,28	13,13	12,90	13,18
	Direct Receipts.	6,33	6,24	6,68	6,71	6,64	7,26
XXX, Minor Works and Navigation.		1,75	1,79	1,83	1,87	1,80	1,83
	Total ...	20,04	20,66	18,79	21,71	21,34	22,27
<i>Expenditure.</i>							
42, Major Works.	Working Expenses.	5,25	6,77	7,06	6,94	7,11	7,50
	Interest on Debt	8,65	9,12	9,61	10,04	10,41	11,11
43, Minor Works and Navigation.	Civil Department.	10	3	4	6	6	20
	Public Works Department.	27,46	16,75	15,83	15,87	16,71	16,00
	Total ...	31,46	32,67	32,54	32,91	34,29	34,81

The foregoing statement should not be taken as a complete indication of the profitableness of the irrigation works, because no separate account is taken in the budget for a considerable amount of land revenue earned by minor irrigation works.

(a) The increase under *Land Revenue due to Irrigation* as compared with the budget for 1912-13 is due chiefly to a more favourable inundation on the Desert, Unharwah, Mahiwah and Jamráo Canals, partially counterbalanced by decrease on the Dád and Nasrat Canals due to deficiency of water.

The increase under *Direct Receipts* is due mainly to the recoveries of water rates on the Godávári and Nira Canals and in Sind. The revenue estimate under *Minor Works and Navigation* calls for no remarks.

(b) The provision of 34,81 for expenditure in 1913-14 is distributed as shown below:—

	Major Works			Minor Works		
	Deccan and Gujarát.	Sind.	Total.	Deccan and Gujarát.	Sind.	Total.
Original Works.	20	20	40	1,24	2,13	3,37
Maintenance and Repairs.	1,06	3,74	4,80	1,39	7,52	8,91
Establishment...	.57	1,58	2,15	80	2,58	3,38
Tools and Plant.	6	8	14	7	27	34
Re f u n d s of Revenue.	1	...	1	...	...	...
Interest Account.	6,52	4,59	11,11	...	...	...
Free grants for the encouragement of irrigation works in specially precarious tracts.	...	...	...	20	...	20
Total ...	8,42	10,19	18,61	3,70	12,50	16,20

Under 42, *Major Works—Working Expenses*, the increase in 1913-14 over the budget for 1912-13 is due to larger provision for repairs to the Begári, Unharwah, Dád, and Godávári and Ojhar Right Bank Canals, and for establishment charges, partially counterbalanced by smaller provision for extensions and improvements in Sind. The budget for *Interest charges* shows an increase of 1,07 over the current year's budget, the variation being due to grants from the Government of India for capital expenditure on productive and protective works, and to a change in the rate of interest chargeable to irrigation works. Under 43, *Minor Works and Navigation*, the increase over the budget of 1912-13 is due to (i) special provision for the head regulator of the Baghar Canal and for the completion of certain tank works in Gujarát which were opened for famine relief purposes, and (ii) increased provision for the raising and strengthening of bunds in the Western Nára and Karáchi and Shikárpur Canals Districts, and for free grants for the encouragement of irrigation works in specially precarious tracts. The increase is partially counterbalanced by smaller provision for repairs and establishment charges.

### XXXI.—Civil Works—45.

53. The Provincial figures are:—

	Actuals.			1912-13.		1913-14.
	1909-10.	1910-11.	1911-12.	Budget.	Revised.	Budget.
<i>Civil Department.</i>						
Revenue ...	9	9	9	8	9	8
Expenditure ...	8,16	8,30	59,08	9,45	11,01	8,72
<i>Public Works Department.</i>						
Revenue ...	7,45	7,14	6,96	6,10	7,50	5,90
Expenditure ...	69,26	75,01	76,34	67,39	83,75	80,20

(a) For the *Civil Department*, the estimate of receipts is normal. The decrease in the expenditure budget as compared with the current year's budget is due to a smaller provision (50 against 1,23 in the current year) for grants for the improvement of village water-supply in the districts affected by famine. The revised for the current year includes grants-in-aid to certain municipalities sanctioned out of the provision made under the head 24, *Medical* for sanitary projects.

(b) The revised estimate of *Public Works Department* revenue for 1912-13 provides for larger receipts from sale of buildings, trees and produce, from tolls on roads, and from rents of buildings. The budget for 1913-14 provides for normal receipts after allowing for a reduction of 50 on account of further abolition of toll-bars.

(c) The expenditure budget in the *Public Works Department* is distributed as follows:—

(i) Original Works—		
Civil Buildings	... ..	23,10
Communications	... ..	6,70
Miscellaneous public improvements	... ..	1,69
Discretionary grants for minor works to certain Heads of Departments.	... ..	6,00
Reserve	... ..	2,58
		40,07
(ii) Repairs—		
Civil Buildings	... ..	7,78
Communications	... ..	11,97
Miscellaneous public improvements	... ..	55
		20,30
(iii) Establishments	... ..	14,28
(iv) Tools and plant	... ..	1,55
(v) Lump addition made out of the non-recurring Imperial assignment of 12,00 made in 1912-13 in aid of general Provincial resources...	... ..	4,00
		80,20

The provision of 40,07 for "Original Works" is made up of 25,49 for works in progress, 6,00 for new major works, 6,00 for minor works, and 2,58 for reserve.

54. The grants of 10 and more in each case for major works in progress will be spent chiefly on—

- (i) Central block of buildings to accommodate Government offices at Poona (2,20), civil buildings at Nawábshah (1,50) and Karáchi (1,00), revenue offices at Sátára (50), acquisition of bungalow No. 2, Lothian Road, Poona (40), Mámlatdárs' kacheris at Bulsár (31), Mángaon (20) and Honávar (20), Collector's bungalow (23) and Assistant Collector's bungalow at Surat (21), Gujarát revenue survey record office at Ahmedábad (20), revenue sub-divisional office at Kárwár (11), and a block of servants' quarters at Government House, Ganeshkhind (10);
- (ii) Royal Science Institute, Bombay (1,00), Laboratory at the College of Engineering, Poona (77), Agricultural College and hostel, Poona (60), buildings for the Secondary Training College, Bombay (47), new High Schools at Násik (40) and Jalgaon (29), Mádhavlál Ranchhodlál Science Institute (including Professor's bungalow) at Ahmedabad (25), bungalow for the Principal, Veterinary College, Bombay (25), and hostel for the High School at Bijápur (17);

- (iii) New Small Causes Court, Bombay (1,50), and District Judge's bungalow at Surat (18);
- (iv) Certain works at the House of Correction, Bombay (50);
- (v) Quarters for the Harbour and Dock Police at Bombay (1,00) and for the city and head quarter police at Surat (50), police lines at Tatta (39), police lines and sub-inspector's quarters, Belgaum Cantonment (30), buildings for the head-quarters police, Thána (30), and police buildings at Kurla (15);
- (vi) Additions and alterations to the old Government House, Parel, to render it suitable for the accommodation of the Bacteriological Laboratory (1,50), extension of the Wadia Home for Nurses, Bombay (30), detention wards for Leper Asylums of the Bombay Presidency, nurseries and fences (25), additions and alterations to the Lunatic Asylum at Ahmedabad (14), and school for training midwives and nurses at the Victoria Jubilee Dispensary at Ahmedabad (12);
- (vii) Vernacular agricultural schools at Koni Kalbar in the Poona District (17), and at Devi Hosur in the Dhárwár District (12);
- (viii) Bridges at Koregaon over the river Bhíma (1,00), at Máhuli over the river Krishna (1,00), and at Kalyan (50); roads from Vihigaon to Khodála (55), and from Bhatkal to Mysore frontier (25), improvements to the Dhulia-Bhusával road (50), to the Khándesh-Nizam's frontier road (40), and to the Sholápur-Akalkot road (20), improving and metalling the Malhárpeth-Pandharpur road (40), completing the low level-crossing on the Poona-Násik road at Chehadi (25), and the Uran-Jasai road (25); and
- (ix) Working the boring plant for the Sanitary Engineer (60), and construction of a tank at Visápur (20).

55. Among the new major works the most important are :—

- (i) An excise lock-up at Grant Road, Bombay (10);
- (ii) Buildings for the Judicial Department at Lárkána (50), bungalow for the Judicial Commissioner of Sind at Karáchi (26), and Sub-Judge's Court at Alibág (20);
- (iii) Barracks for sixty-four prisoners at the Ahmedabad Prison (14);
- (iv) Police lines at Karáchi (30), and acquisition of site for the Cantonment Police, Poona (20);
- (v) Bungalow for the Civil Surgeon at Sholápur (10), and out-patients' dispensary at the J. J. Hospital, Bombay (10);
- (vi) Alterations to the Government Central Press (80), new press and quarters at Yeravda (75), and buildings at Alibág for the new Public Works Department District of Kolába (40);
- (vii) Kalwa bridge on the Thána Creek (50), Sadra-Dabhoda road (39), and diversion at Kurla of the Bombay-Agra Road (30); and
- (viii) Improvement of the Kennedy Sea Face, Bombay (89).

Bombay Castle, }  
6th March 1913. }

G. CARMICHAEL.

## APPENDIX A.

*Schedule of Provincial Revenue and Expenditure.*

REVENUE.			EXPENDITURE.		
1	2	3	4	5	6
Major Heads.	Minor Heads.	Provincial Share.	Major Heads.	Minor Heads.	Provincial Share.
I, Land Revenue.	Assessment of Alienated Lands less quit-rent. All other minor heads ...	The whole. One-half.	1 Refunds, etc. ...	The heads of which the corresponding receipts are wholly or partly Provincial.	The same share as in the case of the corresponding heads of receipts.
IV, Stamps ...	All ...	One-half.	2, Assignments and Compensations.	Do. do. ...	Do.
V, Excise ...	All ...	The whole.*	3, Land Revenue ...	Miscellaneous Compensations.	The whole.
VIII, Assessed Taxes.	All, except Tax on Surplus Profits of Railway Companies.†	One-half.	6, Stamps ...	All ...	One-half.
IX, Forest ...	All ...	The whole.*	7, Excise ...	All ...	The whole.*
X, Registration .	All ...	The whole.	10, Assessed Taxes ...	All ..	One-half.
XII, Interest ...	Interest on Provincial Loans and Advances. Interest on Government Securities.	The whole.	11, Forest ...	All ...	The whole.*
XVI-A, Courts of Law.	All ...	The whole.	12, Registration ...	All ...	The whole.
XVI-B, Jails ...	All ...	The whole.	13, Interest ...	Interest on Provincial Advance and Loan Account.	The whole.
XVII, Police ...	All ...	The whole.	18, General Administration.	Civil Offices of Account and Audit.	Local Audit Department.
XVIII, Ports and Pilotage.	All ...	The whole.		All other minor heads, except— Currency Department. Reserve Treasury. Allowance to Presidency Banks.	The whole.
XIX, Education ...	All ...	The whole.	19-A, Courts of Law ...	All ...	The whole.
XX, Medical ...	All ...	The whole.	19-B, Jails ...	All ...	The whole.
XXI, Scientific and other Minor Departments.	All ...	The whole.	20, Police ...	All ...	The whole.
XXII, Superannuation Receipts.	Contribution for Pensions and Gratuities. Miscellaneous ...	The whole.	21, Ports and Pilotage.	All ...	The whole.
XXIII, Stationery and Printing.	All ...	The whole, except receipts for the value of supplies from Central Stores to Railways, Local Funds, Municipalities and other independent bodies.	22, Education ...	All ...	The whole.
XXV, Miscellaneous.	Extraordinary items ... All other minor heads, except— Gain by Exchange ... Premia on Bills ... Unclaimed Bills of Exchange. Fees for Government Audits—Commission on interest and on sale and purchase of securities. Percentage chargeable on European Stores for Provincial and Local Funds, etc. Value of old Currency Notes assumed to be no longer in circulation.	Items not exceeding Rs. 10,000.  The whole.	24, Medical ...	All ...	The whole.
			25, Political ...	All, except— Refugees and State Prisoners. Charges for Aden and Persian Gulf.	The whole.
			26, Scientific and other Minor Departments.	Veterinary and Stallion Charges.	The whole, except the pay and allowances of officers on the cadre of the Civil Veterinary Department.
			29, Superannuation Allowances, etc.	All, except— Pensions of the Military Fund. Pensions of the Military Orphan Fund. Pensions of the Bombay Civil Fund.	The whole.
			30, Stationery and Printing.	All, except Stationery purchased for Central Stores.	The whole.

\* Prior to 1911-12 the Provincial share was one-half.

† Prior to 1911-12 the Provincial share of the tax on salaries in the Public Works Department was nil.

REVENUE.			EXPENDITURE.		
1	2	3	4	5	6
Major Heads.	Minor Heads.	Provincial Share.	Major Heads.	Minor Heads.	Provincial Share.
XXIX, Irrigation— Major Works.	Portion of Land Revenue due to Irrigation. Direct Receipts ...	One-half.	32, Miscellaneous ..	Extraordinary items ...	Items not exceeding Rs. 10,000.
XXX, Irrigation— Minor Works and Navigation.	All ...	One-half.		All other minor heads, except— Charges for Remittance of Treasure. Discount on Bills ... Loss by Exchange ... Refunds of value of old currency notes credited to Government.	The whole.
XXXI, Civil Works .	All ...	The whole, except receipts on account of buildings for the use of Imperial Departments.	33, Famine Relief ...		As explained in paragraph 15 of the Financial Statement for 1907-08.
			36, Reduction or Avoidance of Debt.	All ...	
			40, Subsidized Companies.	Land ...	The whole, except in cases in which the outlay is specially incurred from Imperial Funds. But Provincial expenditure under these heads is permitted only under special orders of the Government of India in regard to each Railway.
			41, Miscellaneous Railway Expenditure.	Surveys ...	
			44, Construction of Railways.	All ...	
			42, Irrigation—Major Works.	Working Expenses ...	One-half.
			43, Irrigation—Minor Works and Navigation.	Interest on Debt ...	
			45, Civil Works ...	All ...	One-half.
					The whole, except expenditure on buildings for the use of Imperial Departments.

## APPENDIX B.

*Provincial revenue and expenditure by major and minor heads for the years 1911-12, 1912-13 and 1913-14.*

(Rupees in thousands.)

## REVENUE.

Major and Minor Heads of Account.	1911-12.	1912-13.		1913-14.
	Actuals.	Budget.	Revised.	Budget.
<i>I, Land Revenue.</i>				
Ordinary ... ..	1,98,40	2,12,56	1,99,08	2,21,63.
Miscellaneous ... ..	81	94	92	87
<i>Deduct</i> —Portion of land revenue due to irrigation...	—10,28	—13,13	—12,90	—13,18
Assessment of alienated lands <i>less</i> quit-rents ...	95,65	95,48	96,42	96,39
Fixed allotment and adjustments ... ..	39,97	13,23	1,00,08	27,33
Total ... ..	3,24,55	3,09,08	3,83,60	3,33,04
<i>IV, Stamps.</i>				
Sale of general stamps ... ..	17,42	17,50	20,00	20,25
Sale of court-fee stamps ... ..	19,40	20,75	19,45	19,75
Duty on impressing documents ... ..	81	75	77	78
Fines and penalties ... ..	10	10	12	12
Miscellaneous ... ..	59	40	66	60
Total ... ..	38,32	39,50	41,00	41,50
<i>V, Excise.</i>				
License and distillery fees and duties for the sale of liquors and drugs.	1,85,92	1,86,18	1,91,60	1,95,10
Transit duty on excise opium ... ..	6,33	9,60	} 10,00	11,00
Gain on sale-proceeds of excise opium and other drugs.	192	72		
Duty on gánja ... ..	7,86	9,00	7,50	8,00
Fines, confiscations and miscellaneous... ..	91	1,00	90	90
Total ... ..	2,02,94	2,06,50	2,10,00	2,15,00
<i>VIII, Assessed Taxes.</i>				
Income Tax on—				
Salaries and pensions ... ..	5,91	5,75	6,00	6,05
Profits of companies ... ..	2,84	3,25	3,00	3,25
Interest on securities ... ..	2,14	2,17	2,30	2,40
Other sources of income.. ..	16,18	15,83	16,50	16,75
Total ... ..	27,07	27,00	27,80	28,45
<i>IX, Forest.</i>				
Timber and other produce removed from the forests by Government agency.	15,19	19,67	18,70	14,60
Timber and other produce removed from the forests by consumers or purchasers.	26,78	23,92	26,94	25,85
Confiscated drift and waif wood ... ..	5	4	4	4
Revenue from forests not managed by Government.	9	9	10	7
Miscellaneous ... ..	1,19	88	1,22	94
Total ... ..	43,30	44,60	47,00	41,50
<i>X, Registration.</i>				
Fees for registering documents ... ..	7,14	7,00	7,52	7,67
Fees for copies of registered documents ... ..	19	19	19	19
Miscellaneous ... ..	10	16	14	14
Total ... ..	7,43	7,35	7,85	8,00

Major and Minor Heads of Account.	1911-12.	1912-13.		1913-14.
	Actuals.	Budget.	Revised.	Budget.
<i>XII, Interest.</i>				
Interest on Provincial loans and advances ...	10,55	10,39	10,66	13,24
Interest on Government securities ...	48	59	57	80
Total ...	11,03	10,98	11,23	14,04
<i>XVI-A, Law and Justice—Courts of Law.</i>				
Sale-proceeds of unclaimed and escheated property .	43	41	50	45
Court-fees realized in cash ...	66	57	70	70
General fees, fines and forfeitures ...	4,65	4,70	5,05	5,10
Pleadship examination fees ...	1	1	...	...
Miscellaneous fees and fines ...	57	64	60	60
Miscellaneous ...	26	22	30	30
Total ...	6,58	6,55	7,15	7,15
<i>XVI-B, Law and Justice—Jails.</i>				
Jails ...	46	57	50	50
Jail manufactures ...	1,74	1,92	2,00	2,00
Total ...	2,20	2,49	2,50	2,50
<i>XVII, Police.</i>				
Presidency police ...	2,29	75	83	78
Police supplied to Municipal, Cantonment and Town Funds.	27	27	28	28
Police supplied to public departments, private companies and persons.	65	67	74	69
Fees, fines and forfeitures ...	15	12	13	13
Superannuation receipts ...	4	5	5	5
Miscellaneous ...	48	45	42	42
Total ...	3,88	2,31	2,45	2,35
<i>XVIII, Ports and Pilotage.</i>				
Registration and other Fees ...	97	94	99	99
Miscellaneous ...	...	1	1	1
Total ...	97	95	1,00	1,00
<i>XIX, Education.</i>				
Fees, Government Colleges, General ...	61	72	75	86
Fees, Government Colleges, Professional ...	57	53	60	66
Fees, Schools, General ...	2,31	2,68	2,62	2,72
Fees, Schools, Special ...	14	10	10	10
Miscellaneous ...	91	97	91	94
Contributions ...	...	...	...	6
Total ...	4,54	5,00	4,98	5,34
<i>XX, Medical.</i>				
Medical School and College fees ...	89	91	96	95
Hospital receipts ...	80	76	86	86
Lunatic asylum receipts ...	31	31	31	31
Medicines sold by Civil Surgeons ...	...	1	...	1
Contributions ...	38	36	36	32
Miscellaneous ...	6	5	6	10
Total ...	2,44	2,40	2,55	2,55



Major and Minor Heads of Account.	1911-12.	1912-13.		1913-14.
	Actuals.	Budget.	Revised.	Budget.
<i>XXI, Scientific and other Minor Departments.</i>				
Veterinary and stallion receipts ...	16	12	12	12
Agriculture receipts, including receipts on account of experimental cultivation.	83	78	78	92
Emigration fees ...	1	...	1	1
Examination fees ...	15	13	15	17
Botanical and other public garden receipts ...	3	2	3	2
Miscellaneous ...	...	1	1	1
Total ...	1,18	1,06	1,10	1,25
<i>XXII, Receipts in aid of Superannuation, etc.</i>				
Contributions for pensions and gratuities ...	3,41	3,65	3,70	3,80
Miscellaneous ...	1	...	...	...
Total ...	3,42	3,65	3,70	3,80
<i>XXIII, Stationery and Printing.</i>				
Stationery receipts ...	8	6	6	6
Sale of gazettes and other publications ...	36	33	35	35
Other press receipts ...	80	76	79	74
Total ...	1,24	1,15	1,20	1,15
<i>XXV, Miscellaneous.</i>				
Unclaimed deposits ...	45	32	36	41
Treasure trove ...	...	1	...	1
Sale-proceeds of darbár presents ...	...	1	1	1
Sale of old stores and materials ...	3	2	2	2
Sale of land and houses ...	...	1	13	...
Percentage on capital cost of furniture supplied to high officers.	...	...	1	...
Fees for Government audits ...	4	4	4	6
Contributions ...	7	7	7	7
Miscellaneous fees, fines and forfeitures ...	9	8	8	8
Miscellaneous ...	23	64	61	6
Recoveries of famine expenditure ...	7	...	...	...
Pearl fishery receipts ...	16	...	...	...
Extraordinary items ...	...	...	11	...
Total ...	1,14	1,20	1,44	72
<i>XXIX, Irrigation—Portion of land revenue due to irrigation.</i>				
	10,28	13,13	12,90	13,18
<i>XXIX, Irrigation—Major Works—Direct Receipts.</i>				
	6,68	6,71	6,64	7,26
<i>XXX, Irrigation—Minor Works and Navigation—Public Works Department.</i>				
	1,83	1,87	1,80	1,83
<i>XXXI, Civil Works.</i>				
In charge of Civil Officers ...	9	8	9	8
In charge of Public Works Officers ...	6,96	6,10	7,50	5,90
Total ...	7,05	6,18	7,59	5,98
Total of the major heads ...	7,08,07	6,99,66	7,85,48	7,37,59
Opening balance ...	1,63,06	89,76	1,08,92	1,68,07
Grand total ...	8,71,13	7,89,42	8,94,40	9,05,66

## EXPENDITURE.

Major and Minor Heads of Account.	1911-12.	1912-13.		1913-14.
	Actuals.	Budget.	Revised.	Budget.
<i>1, Refunds and Drawbacks.</i>				
<i>Divided Heads (Provincial Share).</i>				
Land Revenue ...	1,68	1,30	1,33	1,30
Stamps ...	81	60	70	70
Assessed Taxes...	23	20	22	25
<i>Provincial Heads.</i>				
Excise ...	2,39	2,20	2,80	2,60
Forest ...	11	6	16	10
Registration ...	3	4	3	2
Total ...	5,25	4,40	5,24	4,97
<i>2, Assignments and Compensations.</i>				
<i>Divided Heads (Provincial Share).</i>				
Land Revenue Compensations—				
Inámdárs and other grantees ...	4,17	4,15	4,10	4,11
Pensions in lieu of resumed lands ...	1,60	1,62	1,60	1,62
Miscellaneous land revenue compensations ...	32	32	32	32
<i>Provincial Heads.</i>				
Inámdárs and other grantees ...	72,40	72,09	72,63	72,63
Pensions in lieu of resumed lands ...	10,22	10,60	10,77	10,77
Miscellaneous compensations ...	18	20	20	20
Excise compensations ...	7,03	7,35	6,84	7,90
Total ...	95,92	96,33	96,46	97,55
<i>3, Land Revenue.</i>				
Charges of District Administration ...	37,92	40,25	38,70	38,40
Survey and Settlement ...	1,42	1,56	1,15	1,06
Land Records ...	28,96	31,04	30,50	30,00
Allowances to district and village officers ...	14,43	14,19	14,86	14,49
Lump deduction ...	...	-1,00	...	-1,00
Total ...	82,73	86,04	85,21	82,95
<i>6, Stamps.</i>				
Superintendence ...	43	44	44	45
Charges for the sale of general stamps ...	43	41	49	46
Charges on sale of court-fee stamps ...	8	10	9	10
Stamp and plain paper supplied from Central Stores.	20	24	17	18
Total ...	1,14	1,19	1,19	1,19
<i>7, Excise.</i>				
Presidency establishment ...	1,35	1,34	1,34	1,40
District executive establishments ...	9,22	9,40	9,46	9,86
Lump deduction ...	...	-30	...	...
Total ...	10,57	10,44	10,80	11,26
<i>10, Assessed Taxes.</i>				
Presidency charges ...	47	49	47	53
Up-country or Mofussil charges ...	11	11	12	19
Total ...	58	60	59	72

Major and Minor Heads of Account.	1911-12.	1912-13.		1913-14.
	Actuals.	Budget.	Revised.	Budget.
<i>11, Forests</i>				
Conservancy and Works ... ..	13,89	16,05	16,44	12,98
Establishments ... ..	12,75	13,91	13,75	13,92
Lump deduction ... ..	...	-40	...	-50
Total ... ..	26,64	29,56	30,19	26,40
<i>12, Registration.</i>				
Superintendence ... ..	24	22	22	22
District charges ... ..	3,56	3,53	3,53	3,45
Total ... ..	3,80	3,75	3,75	3,67
<i>13, Interest on Ordinary Debt.</i>				
Interest on Provincial Advance and Loan Account ...	6,35	7,87	7,81	8,41
<i>18, General Administration.</i>				
Salary of the Governor ... ..	1,14	1,18	1,18	1,20
Staff and Household of the Governor ... ..	2,11	2,63	2,63	2,68
Expenditure from Contract Allowance ... ..	1,00	1,04	1,04	1,04
Tour expenses ... ..	7	11	19	11
Executive Council ... ..	2,00	1,96	1,96	1,96
Legislative Council—Travelling Allowances to Non-Official Members of the Council.	9	6	12	9
Civil Secretariat ... ..	6,36	6,41	6,66	6,53
Commissioner in Sind ... ..	1,24	1,29	1,37	1,59
Commissioners ... ..	2,44	2,69	2,45	2,63
Civil Offices of Account and Audit ... ..	93	1,00	97	1,08
General Establishment of Local Funds ... ..	4	-6	-21	-12
Charges in connection with the Royal Visit and Coronation at Delhi.	10,13	...	20	...
Total ... ..	27,55	18,31	18,56	18,79
<i>19-A, Law and Justice—Courts of Law.</i>				
High Court ... ..	7,81	8,07	7,90	8,10
Law Officers ... ..	3,94	3,62	4,10	3,70
Administrator General ... ..	43	42	42	42
Coroner's Court ... ..	14	16	16	16
Presidency Magistrates' Courts ... ..	99	94	97	97
Judicial Commissioners ... ..	1,58	1,53	1,53	1,54
Civil and Sessions Courts ... ..	22,23	23,21	23,00	23,35
Courts of Small Causes ... ..	3,01	3,05	3,05	2,99
Criminal Courts ... ..	14,73	15,59	15,27	17,40
Pleadership examination charges ... ..	...	1	1	1
Refunds ... ..	45	30	38	38
Lump deduction ... ..	...	-30	...	-30
Total ... ..	55,31	56,60	56,79	58,72
<i>19-B, Law and Justice—Fails.</i>				
Jails ... ..	9,87	10,37	9,90	10,17
Jail manufactures ... ..	1,49	1,53	1,50	1,53
Lump deduction ... ..	...	-36	...	-20
Total ... ..	11,36	11,54	11,40	11,50

Major and Minor Heads of Account.	1911-12.	1912-13.		1913-14.
	Actuals.	Budget.	Revised.	Budget.
<b>20, Police.</b>				
Presidency police	12,64	12,28	11,60	12,11
Superintendence	3,76	3,78	2,11	2,10
District executive force	65,09	67,53	66,42	67,64
Village police	9,88	9,93	10,07	9,85
Special police	6,12	6,04	6,63	5,83
Railway police	2,62	2,53	2,74	2,64
Criminal Investigation Department	1,33	1,14	2,81	2,86
Refunds	6	3	2	3
Lump deduction	...	-1,00	...	-1,50
Total	1,01,50	1,02,26	1,02,40	1,01,56
<b>21, Ports and Pilotage.</b>				
Salaries and allowances of officers and men afloat...	7	8	8	8
Purchase of stores and coal, etc.	12	6	6	6
Ports and Pilotage establishments	47	49	49	49
Miscellaneous	1	2	2	2
Light-houses and light-ships	3	3	3	2,18
Total	70	68	68	2,83
<b>22, Education.</b>				
University	10	10	3,55	55
Direction	65	68	66	70
Inspection	4,39	4,53	4,42	4,72
Government Colleges, General	1,61	2,09	2,09	2,62
Government Colleges, Professional	1,67	1,68	1,63	1,89
Government Schools, General	24,82	27,68	27,10	29,24
Government Schools, Special	3,31	5,73	4,30	5,47
Grants-in-aid	11,10	12,98	13,57	14,32
Scholarships	50	54	54	58
Miscellaneous	57	82	67	93
Refunds	1	...	1	1
Lump provision for non-recurring and recurring educational expenditure.	...	11,02	2,61	36,22
Lump deduction	...	-1,00	-2,00	-2,00
Total	48,73	66,85	59,15	95,25
<b>24, Medical.</b>				
Medical establishment	3,94	3,77	3,98	4,33
Hospitals and Dispensaries	6,65	7,47	7,20	8,55
Sanitation and Vaccination	7,22	20,22	9,15	11,45
Grants for medical purposes	1,48	4,28	1,78	2,28
Medical Schools and College	2,64	4,05	2,89	3,99
Lupatic Asylums	1,98	2,02	2,02	2,46
Chemical Examiner	42	60	54	56
Refunds	3	4	4	4
Lump provision for non-recurring and recurring expenditure on sanitation, medical relief, etc.	...	...	...	16,00
Lump deduction	...	-70	...	-70
Total	24,36	41,75	27,60	48,86
<b>25, Political.</b>				
Political Agents	4,25	4,61	4,31	5,34
Entertainment of Envoys and Chiefs	1	2	2	1
Darbár presents and allowances to Vakils, etc.	4	7	7	7
Miscellaneous	2	4	4	4
Total	4,32	4,74	4,44	5,46

Major and Minor Heads of Account.	1911-12.	1912-13.		1913-14.
	Actuals.	Budget.	Revised.	Budget.
<b>26, Scientific and other Minor Departments.</b>				
Public Observatories	8	...	...	...
Donations to Scientific Societies	10	10	13	11
Agriculture	5,74	7,36	6,34	8,94
Veterinary and Stallion charges	3,68	1,98	1,93	2,38
Inspector of Factories	25	46	46	67
Gazetteer and Statistical Memoirs	...	2	...	2
Steam Boiler Inspection establishment	-5	-7	-7	-8
Registration of Railway Traffic	29	29	29	29
Provincial Statistics	6	6	5	6
Preservation and translation of ancient manuscripts.	2	3	2	3
Examinations	2	3	2	14
Registrar of Co-operative Societies	65	62	63	78
Miscellaneous	...	5	3	3
Total	10,84	10,93	9,83	13,37
<b>29, Superannuation Allowances and Pensions.</b>				
Superannuation and retired allowances	30,64	31,60	33,04	34,24
Compassionate allowances	40	50	45	45
Gratuities	17	14	14	14
Covenanted Civil Service pensions	16	15	15	15
Donations to Service funds	1	...	1	1
Refunds	1	1	1	1
Total	31,39	32,40	33,80	35,00
<b>30, Stationery and Printing.</b>				
Stationery Office at the Presidency	41	44	43	44
Stationery purchased in the country	1,18	1,20	1,16	1,20
Government presses	4,71	5,03	4,70	4,85
Printing at private presses	10	8	10	8
Stationery supplied from Central Stores	7,22	6,50	5,90	5,90
Total	13,62	13,25	12,29	12,47
<b>32, Miscellaneous.</b>				
Travelling allowances to officers attending examinations.	4	4	4	4
Rewards for proficiency in oriental languages and allowances to Language Examination Committees.	21	22	21	22
Annual Stipends to Holders of Literary Titles	...	...	1	1
Cost of books and publications	16	17	17	19
Donations for charitable purposes	40	48	47	70
Charges on account of European vagrants	9	14	12	13
Rewards for the destruction of wild animals	9	5	5	6
Petty establishments	-1	...	...	...
Special Commissions of Inquiry	2	2	4	17
Irrecoverable temporary loans written off	11,90	1,00	60	50
Charges for search of hidden treasure	1	...	...	...
Rents, Rates and Taxes	3,96	2,35	2,35	2,36
Contributions	75	24	1,06	43
Miscellaneous and unforeseen charges	6	4	14	5
Miscellaneous refunds	9	5	8	8
Miscellaneous charges for the treatment of patients at the Pasteur Institute.	...	1	1	1
Charges on account of Pearl Fishery (Aden)	3	...	...	...
Total	17,80	4,81	5,35	4,95

Major and Minor Heads of Account.				1911-12.	1912-13.		1913-14.
				Actuals.	Budget.	Revised.	Budget.
36, Reduction or Avoidance of Debt				13,70	13,70	13,70	13,70
40, Subsidized Companies—Lahd				7	1	5	3
41, Miscellaneous Railway Expenditure				1			
42, Irrigation—Major Works.							
Working Expenses				7,06	6,94	7,11	7,50
Interest on Debt				9,61	10,04	10,41	11,11
			Total	16,67	16,98	17,52	18,51
43, Irrigation—Minor Works and Navigation.							
Civil Department				4	6	6	20
Public Works Department				15,83	15,87	16,71	16,00
			Total	15,87	15,93	16,77	16,20
45, Civil Works.							
Civil Department				59,08	9,45	11,01	8,72
Public Works Department				76,34	67,39	83,75	80,20
			Total	1,35,42	76,84	94,76	88,92
			Total of the major heads	7,52,21	7,27,76	7,26,33	7,83,44
			Closing balance	1,08,92	61,66	1,68,07	1,22,22
			Grand total	8,71,13	7,89,42	8,94,40	9,05,66

## APPENDIX CA

Statement showing by major heads the ordinary and special or non-recurring Provincial revenue and the opening balance as estimated in the budget for 1913-14.

[In thousands of rupees.]

No. of Account Head.	Receipts:	Budget, 1913-14.	Ordinary.	Special.	Remarks.	
1	2	3	4	5	6	
I	Land Revenue	Provincial share ...	2,09,32	2,00,37	(a) 8,95	(a) Collections of outstandings of previous years.
		Alienations ...	96,39	96,39	...	
		Fixed allotment and adjustments.	27,33	12,38	(b) 14,95	(b) Assignments from Imperial revenues for special non-recurring objects.
IV	Stamps ...	41,50	41,50	...		
V	Excise ...	2,15,00	2,15,00	...		
VIII	Assessed Taxes ...	28,45	28,45	...		
IX	Forest ...	41,50	40,00	(c) 1,50	(c) Receipts on account of famine fodder operations.	
X	Registration ...	8,00	8,00	...		
XII	Interest ...	14,04	10,04	4,00		
XVI-A	Law and Justice—Courts of Law ...	7,15	7,15	...		
XVI-B <sub>1</sub>	Do. —Jails... ..	2,50	2,50	...		
XVII	Police ...	2,35	2,35	...		
XVIII	Ports and Pilotage ...	1,00	1,00	...		
XIX	Education ...	5,34	5,34	...		
XX	Medical ...	2,55	2,55	...	(d) This is made up of—	
XXI	Scientific and other Minor Departments.	1,25	1,25	...	(i) 38,75 Imperial assignment for non-recurring expenditure on education;	
XXII	Receipts in aid of Superannuation, etc.	3,80	3,80	...	(ii) 27,00 Imperial assignment for non-recurring expenditure on sanitation;	
XXIII	Stationery and Printing ...	1,15	1,15	...	(iii) 12,61 Unexpended balance of the Imperial assignments given since the year 1910-11 for recurring and non-recurring expenditure on education and for non-recurring expenditure on the Bombay Bacteriological Laboratory and on agricultural and allied objects;	
XXV	Miscellaneous ...	72	72	...	(iv) 12,00 Imperial assignment for non-recurring discretionary grants; and	
XXIX	Irrigation—Portion of land revenue due to irrigation.	13,18	13,18	...	(v) 2,00 Imperial assignment made in 1911-12 for the Royal Visit Commemoration Building.	
XXIX	Irrigation—Major Works—Direct Receipts.	7,26	7,26	...		
XXX	Irrigation—Minor Works ...	1,83	1,83	...		
XXXI	Civil Works—Civil Department ...	8	8	...		
	Do. —Public Works Department.	5,90	5,90	...		
	Total ...	7,37,59	7,08,19	29,40		
	Opening balance ...	1,68,07	75,71	(d) 92,36		
	Grand total ...	9,05,66	7,83,90	1,21,76		
					Total. 92,36	

## APPENDIX-D

Statement showing by major heads the recurring and non-recurring Provincial expenditure provided in the budget estimates for 1913-14.

[In thousands of rupees.]

No. of Account Head.	Expenditure.	Budget, 1913-14.	Permanent recurring.	Fluctuating recurring.	Total recurring.	Non-recurring.
1	2	3	4	5	6	7
1	Refunds and Drawbacks ...	4,97	...	4,38	4,38	59
2	Assignments and Compensations ...	97,55	97,32	14	97,46	9
3	Land Revenue. ....	82,95	68,43	10,25	78,68	4,27
6	Stamps ...	1,19	33	77	1,10	9
7	Excise ...	11,26	9,87	99	10,86	40
10	Assessed Taxes ...	72	55	8	63	9
11	Forest ...	26,40	12,62	10,19	22,81	3,59
12	Registration ...	3,67	3,25	39	3,64	3
13	Interest on Ordinary Debt ...	8,41	6,50	1,91	8,41	...
18	General Administration ...	18,79	14,98	2,78	17,76	1,03
19-A	Law and Justice—Courts of Law ...	58,72	50,68	6,58	57,26	1,46
19-B	Do. —Jails ...	11,50	3,65	7,39	11,04	46
20	Police ...	1,01,56	87,20	12,02	99,22	2,34
21	Ports and Pilotage ...	2,83	38	25	63	2,20
22	Education ...	95,25	54,64	12,60	67,24	28,01
24	Medical ...	48,96	24,63	7,59	32,22	16,74
25	Political ...	5,46	4,72	53	5,25	21
26	Scientific and other Minor Departments.	13,37	6,45	2,92	9,37	4,00
29	Superannuation Allowances and Pensions.	35,00	34,85	15	35,00	...
30	Stationery and Printing ...	12,47	2,13	9,93	12,06	41
32	Miscellaneous ...	4,95	57	3,81	4,38	37
36	Reduction or Avoidance of Debt ...	13,70	...	...	...	13,70
40	Subsidized Companies—Land ...	3	...	...	...	3
42	Irrigation—Major Works. { Working Expenses.	7,50	6,64	68	7,32	18
	{ Interest ...	11,11	11,11	...	11,11	...
43	Irrigation—Minor Works. { Civil Department...	20	...	4	4	16
	{ Public Works Department.	16,00	11,23	4,49	15,72	28
45	Civil Works ... { Civil Department...	8,72	7,40	80	8,20	52
	{ Public Works Department.	80,20	36,13	17,00	53,13	27,07
	Total ...	7,83,44	5,56,26	1,18,66	6,74,92	1,08,52



Note 1.—The non-recurring expenditure shown in column 7 is inflated by the following items, which are covered by special receipts :—

35,09	for increased expenditure on Education, Sanitation, medical relief and the Bombay Bacteriological Laboratory.	} met from the grants made for the purpose from Imperial revenue.
13,70	for reduction or avoidance of debt ...	
4,00	lump provision out of the special assignment of 12,00 in aid of general Provincial resources.	
69	for expenditure on agriculture and allied objects .	
15	for expenditure connected with the Factory Ventilation Committee.	
1,00	for famine fodder operations which will be covered by receipts in connection with those operations.	

54,63 Total.

The balance of non-recurring expenditure which is met from ordinary revenues amounts to 53,89 (including 1,71 on account of indirect famine expenditure) as shown below :—

Total non-recurring expenditure ...	1,08,52
<i>Deduct</i> non-recurring expenditure met from special receipts.	<u>54,63</u>
Balance ...	<u>53,89</u>

Note 2.—Column 5 represents the minimum expenditure on account of items (like temporary establishments, plague allowance, contingencies, and supplies and services) for which provision has to be made every year, but of which the amount varies from year to year. The lowest figure in the "Budget Estimates, 1913-14," "Revised Estimates, 1912-13," "Budget Estimates, 1912-13" and "Accounts, 1911-12," has generally been taken as the minimum recurring charge for each item, and the total of all such items is entered under column 5 against the major head concerned. The difference between the total budget provision for such items and the minimum recurring charge entered in column 5 is taken as non-recurring, and this, together with the provision for purely temporary objects, has been classed as non-recurring and entered in column 7. This method is adopted in the case of all major heads, except 29, Superannuation Allowances and Pensions, 36, Reduction or Avoidance of Debt, 42, Irrigation—Major Works, 43, Irrigation—Minor Works (Public Works Department) and 45, Civil Works (Public Works Department). In the case of 29, Superannuation Allowances and Pensions, the provisions for Gratuities and Refunds are classed as fluctuating recurring, while all other items are treated as permanent recurring. The whole provision under 36, Reduction or Avoidance of Debt is treated as non-recurring, while that under 42, Irrigation—Major Works—Interest on Debt is classed as permanent recurring. Under the heads 42, Irrigation—Major Works—Working Expenses, and 43, Irrigation—Minor Works (Public Works Department) the provision on account of ordinary repairs, establishments, and tools and plant is classed as permanent recurring, the provision for special repairs and the minimum provision considered absolutely necessary for works in progress, new works, discretionary grants and reserve is classed as fluctuating recurring, and the balance is classed as non-recurring. Under the head 45, Civil Works (Public Works Department), the provision on account of repairs, establishments, and tools and plant is classed as permanent recurring, the minimum provision considered absolutely necessary for works in progress, new works, discretionary grants and reserve is classed as fluctuating recurring, and the balance is classed as non-recurring.