

BUDGET OF THE GOVERNMENT OF BOMBAY FOR THE YEAR 1915-16.

(Figures in thousands of rupees.)

The current year's budget estimates of Provincial revenue and expenditure embodied in the Revised Financial Statement for 1915-16, as modified by the memorandum issued from the Financial Department on 12th March 1915, have been finally accepted by the Government of India without any modification. The figures stand as shown in the following table:—

	1914-15.		1915-16.
	Budget.	Revised.	Budget.
Opening balance ...	1,82,01	1,95,34	1,54,28
Revenue ...	7,58,92	7,47,59	7,49,00
Expenditure ...	8,23,30	7,88,65	7,71,77
Closing balance ...	1,17,63	1,54,28	1,31,51

Details by major heads are given in the appended Statement A. The detailed distribution of the major head figures will be found in the Civil Estimates for 1915-16, a copy of which is furnished to the Honourable Members. The figures given in Appendices C and D of the Revised Financial Statement have been brought up to date and statements (marked B and C) containing the revised figures are appended to this memorandum.

2. The details of the land-revenue demand, collections, remissions, suspensions and arrears for the years 1914-15 and 1915-16 given in paragraph 10 of the Revised Financial Statement for 1915-16 have undergone some changes in view of later information supplied by district officers. The revised figures are given below:—

	1914-15.	1915-16.
	Revised.	Budget.
Outstanding balance ...	56,94	38,37
Demand ...	4,36,78	4,44,55
	4,93,72	4,82,92
Collections ...	4,39,10	4,48,20
Remissions ...	16,25	8,86
	4,55,35	4,57,06
Balance { Suspensions.	21,33	8,25
{ Arrears	17,04	17,61
	38,37	25,86

3. Against the provision of 5,00 made in the budget under the head "24, Medical" for expenditure in connection with sanitation and grants in aid of sanitary projects the following allotments are sanctioned :—

(i) Alandi water-supply scheme	1,35
(ii) Allotment to the Sanitary Board to enable them to make grants for sanitary projects.	1,00
(iii) Original works in connection with the development of Sálsette as a residential area.	40
(iv) Grant for furnishing and equipping the Bombay Bacteriological Laboratory.	17
	2,92

4. The expenditure budget in the *Public Works Department* is now distributed as follows :—

(i) Original Works—

Works in progress—

Civil Buildings	11,40
Communications	5,50
Miscellaneous public improvements.	2,11

New major works	4,74
Discretionary grants for minor works to certain Heads of Departments.	3,00

Reserve	1,20
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27,95

(ii) Repairs—

Civil Buildings	8,65
Communications	13,57
Miscellaneous public improvements.	15

22,37

(iii) Establishments 16,00.

(iv) Tools and plant 2,07

(v) Placed at the disposal of the Financial Department (and allotted for the objects mentioned in paragraph 2 of the Memorandum dated 12th March 1915). 3,66

Total 72,05

The provision of 27,95 for "Original Works" is made up of 19,01 for works in progress, 4,74 for new major works, 3,00 for minor works and 1,20 for reserve.

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

- (i) Central Offices, Poona (1,00), distillery at Khánápur (50), buildings at Nawábsháh (45), Collector's bungalow at Belgaum (20), Mámlatdárs' kacheris at Mángaon (20) and Honávar (15), and Electric Installation at Government House, Mahábaleshvar (17);
- (ii) Hostel for the Northcote High School at Sholápur (39), New High School at Násik (30), and Agricultural College, Poona (10);
- (iii) New Small Causes Court, Bombay (2,00), Subordinate Civil Court at Mirpurkhás (23), and District Judge's bungalow at Bijápur (12);

- (iv) Jail at Hindalgi (50) ;
- (v) Police buildings at Mirpurkhás (17), quarters for four European police officers in the compound of the Esplanade Police Court, Bombay (29), additions and alterations to the office of the District Superintendent of Police, Poona (17), police lines at Matiarí (18), Bándra (15), Jherruck (11), and Mándvi (10), head-quarter police lines at Thána (15) and Sholápur (10), and additions and alterations to the head-quarter police lines at Bijápur (10) ;
- (vi) King Edward Memorial Hospital, Sholápur, (1,00), additions and alterations to the old Government House, Parel, to render it suitable for accommodating the Bacteriological Laboratory (60), school for the training of midwives and nurses of the Victoria Jubilee Dispensary, Ahmedabad (16), and Out-patient Department at the Civil Hospital, Ratná-giri (15) ;
- (vii) Buildings for the new Public Works Department district at Alibág (10) ;
- (viii) Bridging the Poona-Sholápur road between Diksal and Indápur (50), and bridges at Mahuli (30), and over Parit Nalla in the Poona district (14), roads from Savalvahir to Bharvas (48), from Lákh Station to Karegaon and thence to Belpimpalgaon (38), from Deogaon to Bharvas (30), from Deoláli to Belápur (30), from BhátkaI to Mysore Frontier (25), from Pimpalner to Shelbari (17), and from Vihigaon to Khodala (12), improvements to Sholápur-Akalkot road (35), improvements to the Khándesh-Nizám Frontier road (67), widening the Bombay-Agra road between Thána and Kurla (20), bridging nallas on Mahád-Nágothna road (20), improving and metalling the Malhárpeth-Pandharpur road (10), causeways at Khánápur (20), and over the Tápti near Bhusával on the Bhusával-Yával road (25), and surfacing the road from Indápur to Sarate (10) ; and
- (ix) Kennedy Sea Face Improvement, Bombay (1,54), and Visápur tank (50).

Among the new major works the most important are—

- (i) Resumption of properties on Malabár Hill (1,00), acquisition of bungalows Nos. 16 and 20, Queen's Gardens, Poona (67) ; re-roofing His Excellency the Governor's bungalow at Malabár Point (17), purchase of a house at Kárwár for the accommodation of certain Government officers (10) ;
- (ii) District Court at Lárkána (25) ;
- (iii) Railway police lines at Dádar (50), and police lines in Sind — Mehar (15), Khar (15) and Miro-Khán (10) ;
- (iv) Acquisition of land for the extension of the Civil Hospital, Ahmedabad (33) ;
- (v) Bridge over the Darna at Chehedi (23) ; and
- (vi) Working the boring plant for the Sanitary Engineer (60).

R. A. LAMB.

12th July 1915.

STATEMENT A.

Statement showing Provincial Revenue and Expenditure by Major Heads for the years 1913-14, 1914-15 and 1915-16.

[In thousands of rupees.]

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Number of Account Head.	Major Heads of Revenue.	Accounts, 1913-14.	Budget, 1914-15.	Revised, 1914-15.	Budget, 1915-16.	Number of Account Head.	Major Heads of Expenditure.	Accounts, 1913-14.	Budget, 1914-15.	Revised, 1914-15.	Budget, 1915-16.
I	Land Revenue ... { Provincial share ...	2,32,43	2,09,48	2,07,68	2,12,16	1	Refunds and Drawbacks ...	7,45	5,67	5,93	5,55
	... { Alienated ...	95,13	96,81	95,60	95,51	2	Assignments and Com- { Cash ...	14,45	14,22	18,12	18,91
IV	Stamps ...	44,40	43,85	39,75	40,50		... { Alienations ...	83,04	83,88	83,69	83,67
V	Excise ...	2,22,59	2,27,00	2,16,00	2,16,00	3	Land Revenue ... { Cash ...	77,17	82,15	82,14	82,88
VIII	Assessed Taxes ...	33,46	30,65	33,50	30,38	6	... { Alienations ...	7,54	7,78	7,36	7,32
IX	Forest ...	51,03	45,50	44,50	45,00	7	Stamps ...	1,23	1,23	1,20	1,22
X	Registration ...	8,28	8,20	7,80	8,00	10	Excise ...	10,86	11,81	11,51	11,72
XII	Interest ...	14,22	14,58	15,37	14,08	11	Assessed Taxes ...	73	85	84	87
XVI-A	Law and Justice—Courts of Law ...	7,81	7,60	8,50	8,20	12	Forest ...	25,90	25,68	25,50	25,43
XVI-B	Do. —Jails ...	2,82	3,05	2,75	2,85	13	Registration ...	3,70	3,92	3,74	3,75
XVII	Police ...	2,89	2,36	2,55	2,86	18	Interest on Ordinary Debt ...	8,72	7,83	8,12	7,35
XVIII	Ports and Pilotage ...	1,08	1,09	1,24	1,59	19-A	General Administration ...	19,37	18,80	21,63	21,29
XIX	Education ...	5,53	5,21	5,49	5,99	19-B	Law and Justice—Courts of Law ...	56,36	57,49	57,82	57,29
XX	Medical ...	2,78	2,60	3,00	2,90		Do. —Jails ...	12,77	12,36	12,80	12,87
XXI-A	Agriculture ...	1,22	1,14	1,23	1,48	20	Police ... { Cash ...	96,03	1,01,80	1,00,50	1,07,52
XXI-B	Scientific and Miscellaneous Departments ...	18	18	40	53		... { Alienations ...	4,55	5,15	4,55	4,52
XXII	Receipts in aid of superannuation ...	3,88	3,90	4,10	4,20	21	Ports and Pilotage ...	1,81	2,88	2,43	1,89
XXIII	Stationery and Printing ...	1,13	1,22	1,11	1,06	22	Education ...	72,76	1,02,76	79,26	76,86
XXV	Miscellaneous ...	83	76	87	77	24	Medical ...	27,21	49,05	27,63	31,78
XXIX	Irrigation—Portion of Land Revenue due to Irrigation.	12,36	13,02	12,82	12,84	25	Political ...	4,36	5,48	5,68	5,08
XXIX	Irrigation—Major Works—Direct Receipts ...	8,70	8,05	8,24	7,99	26-A	Agriculture ...	10,70	13,11	12,60	12,71
XXX	Irrigation—Minor Works and Navigation—Public Works Department.	1,89	1,74	1,89	1,84	26-B	Scientific and Miscellaneous Departments ...	1,33	1,18	1,35	1,46
XXXI	Civil Works ... { Civil Department ...	11	12	10	10	29	Superannuation Allowances and Pensions ...	36,44	37,75	39,42	38,97
	... { Public Works Department ...	6,95	2,27	3,05	2,85	30	Stationery and Printing ...	14,97	15,01	14,00	14,10
	Transfers between Imperial and Provincial revenues.	30,59	28,54	29,75	29,32	32	Miscellaneous ...	7,79	7,18	5,60	5,57
	Total ...	7,92,29	7,58,92	7,47,59	7,49,00	36	Reduction or Avoidance of Debt... ...	13,70	13,70	13,70	13,70
	Opening Balance ...	1,79,75	1,82,01	1,95,34	1,54,28	40	Subsidized Companies—Land ...	...	5	...	...
	Grand total ...	9,72,04	9,40,93	9,42,93	9,03,28	42	Irrigation—Major Works { Working Expenses ...	8,34	7,72	7,82	7,72
							... { Interest on Debt ...	10,74	11,52	11,54	12,38
						43	Irrigation—Minor Works { Civil Department ...	10	10	6	10
							... { Public Works Department ...	17,54	16,50	16,40	16,72
						45	Civil Works ... { Civil Department ...	14,66	8,69	8,69	8,52
							... { Public Works Department ...	1,04,38	90,00	97,00	72,05
	Total ...	7,76,70	8,23,30	7,88,65	7,71,77		Closing Balance ...	1,95,34	1,17,63	1,54,28	1,31,51
	Grand total ...	9,72,04	9,40,93	9,42,93	9,03,28		Grand total ...	9,72,04	9,40,93	9,42,93	9,03,28

STATEMENT B.

Statement showing by major heads the ordinary and special or non-recurring Provincial revenue and the opening balance as estimated in the budget for 1915-16.

[In thousands of rupees.]

No. of Account Head.	Receipts.	Budget, 1915-16.	Ordinary.	Special.	Remarks.
1	2	3	4	5	6
I.	Land Revenue. { Provincial share ...	2,12,16	2,10,33	(a) 1,83	(a) Collections of outstandings of previous years.
	{ Alienations ...	95,51	95,51	...	(b) Amount likely to be credited to Government under section 52 of the Administrator General's Act, III of 1913.
IV	Stamps ...	40,50	40,50	...	
V	Excise ...	2,16,00	2,16,00	...	
VIII	Assessed Taxes ...	30,38	30,38	...	(c) Assignments from Imperial revenues for special non-recurring objects.
IX	Forest ...	45,00	45,00	...	
X	Registration ...	8,00	8,00	...	(d) This is made up of—
XII	Interest ...	14,08	14,08	...	(i) 41,94 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on education;
XVI-A	Law and Justice—Courts of Law ...	8,20	7,95	(b) 25	(ii) 19,28 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on sanitation;
XVI-B	Do. —Jails ...	2,85	2,85	...	(iii) 1,12 Unexpended balances of the Imperial assignments for non-recurring expenditure on medical relief (80), and on agricultural and allied objects (32);
XVII	Police ...	2,86	2,86	...	(iv) 2,00 Imperial assignment made in 1911-12 for the Royal Visit Commemoration Building in Bombay.
XVIII	Ports and Pilotage ...	1,59	1,59	...	
XIX	Education ...	5,99	5,99	...	
XX	Medical ...	2,90	2,90	...	
XXI-A	Agriculture ...	1,48	1,48	...	
XXI-B	Scientific and Miscellaneous Departments.	53	53	...	
XXII	Receipts in aid of Superannuation, etc...	4,20	4,20	...	
XXIII	Stationery and Printing ...	1,06	1,06	...	
XXV	Miscellaneous ...	77	77	...	
XXIX	Irrigation—Portion of Land Revenue due to Irrigation.	12,84	12,84	...	Total. 64,34
	Irrigation—Major Works—Direct Receipts.	7,99	7,99	...	
XXX	Irrigation—Minor Works ...	1,84	1,84	...	
XXXI	Civil Works—Civil Department ...	10	10	...	
	Do. —Public Works Department.	2,85	2,85	...	
	Transfers between Imperial and Provincial revenues.	29,32	14,91	(c) 14,41	
	Total ...	7,49,00	7,32,51	16,49	
	Opening Balance ...	1,54,28	89,94	(d) 64,34	
	Grand Total ...	9,03,28	8,22,45	80,83	

STATEMENT C.

Statement showing by major heads the recurring and non-recurring Provincial expenditure provided in the budget estimates for 1915-16.

[In thousands of rupees.]

No. of Account Head.	Expenditure.	Budget, 1915-16.	Permanent recurring.	Fluctuating recurring.	Total recurring.	Non-recurring.
1	2	3	4	5	6	7
1	Refunds and Drawbacks ...	5,55	...	5,08	5,08	47
2	Assignments and Compensations ...	1,02,58	1,02,20	16	1,02,36	22
3	Land Revenue ...	90,20	73,98	12,07	86,05	4,15
6	Stamps ...	1,22	35	77	1,12	10
7	Excise ...	11,72	9,96	1,09	11,05	67
10	Assessed Taxes ...	87	64	17	81	6
11	Forest ...	25,43	13,33	11,17	24,50	93
12	Registration ...	3,75	3,27	44	3,71	4
13	Interest on Ordinary Debt ...	7,35	7,35	...	7,35	...
18	General Administration ...	21,29	16,60	2,91	19,51	1,78
19-A	Law and Justice—Courts of Law ...	57,29	49,05	6,69	55,74	1,55
19-B	Do. —Jails ...	12,87	3,93	8,00	11,93	94
20	Police ...	1,12,04	94,52	13,59	1,08,11	3,93
21	Ports and Pilotage ...	1,89	64	29	93	96
22	Education ...	76,86	52,83	16,23	69,06	7,80
24	Medical ...	31,78	20,24	9,12	29,36	2,42
25	Political ...	5,08	4,23	65	4,88	20
26-A	Agriculture ...	12,71	7,60	3,91	11,51	1,20
26-B	Scientific and Miscellaneous Departments.	1,46	1,22	21	1,43	3
29	Superannuation Allowances and Pensions.	38,97	38,81	15	38,96	1
30	Stationery and Printing ...	14,10	2,40	11,35	13,75	35
32	Miscellaneous ...	5,57	56	4,68	5,24	33
36	Reduction or Avoidance of Debt ...	13,70	...	...	...	13,70
42	Irrigation— { Working Expenses. Major Works. { Interest on Debt ...	7,72 12,38	6,97 12,38	57 ...	7,54 12,38	18 ...
43	Irrigation— { Civil Department... Minor Works. { Public Works Department.	10 16,72	... 12,48	6 3,06	6 15,54	4 1,18
45	Civil Works ... { Civil Department... Public Works Department.	8,52 72,05	7,83 40,44	5 17,00	7,88 57,44	64 14,61
	Total ...	7,71,77	5,83,81	1,29,47	7,13,28	58,49

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

13,70	for reduction or avoidance of debt	} met from the grants made for the purpose from Imperial revenues.
5,43	for expenditure on education	
67	for charges connected with the mounted police at Jacobabad	
1	for expenditure connected with the Factory Ventilation Committee	
<hr/> 19,81	Total.	

The balance of non-recurring expenditure which is met from ordinary revenues amounts to 38,68 (including about 1,75 for charges due to the war) as shown below :—

Total non-recurring expenditure	...	...	58,49
Deduct non-recurring expenditure met from special receipts	...	...	19,81
		Balance	<hr/> 38,68

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, 1915-16," "Revised Estimates, 1914-15," "Budget Estimates, 1914-15," and "Accounts, 1913-14," 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.