

Government of Bombay
FINANCIAL DEPARTMENT

REVISED FINANCIAL STATEMENT FOR 1920-21.

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REVISED FINANCIAL STATEMENT OF

PART

Balance statement of proposed Receipts and Charges for 1920-21,
the Accounts.

Heads of Revenue.	Accounts, 1918-19.	Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
1	2	3	4	5
I LAND REVENUE—				
Provincial share	1,67,08	2,17,00	2,37,50	2,41,70
Alienations	94,81	95,47	94,37	94,41
IV STAMPS	58,77	61,00	78,50	82,50
V EXCISE	3,78,27	3,95,00	3,98,00	4,30,00
VIII INCOME TAX	1,27,07	1,22,45	1,62,50	1,85,00
IX FOREST	1,04,94	80,50	96,50	90,00
X REGISTRATION	11,42	11,50	13,00	13,00
XII INTEREST	7,45	9,43	14,25	17,70
XVI-A LAW AND JUSTICE— Courts of Law	9,13	9,50	10,00	9,80
XXI-B LAW AND JUSTICE— Jails	4,24	3,50	4,00	3,50
XVII POLICE	1,09	1,00	1,30	1,23
XVIII PORTS AND PILOTAGE	1,73	2,11	2,11	2,24
XIX EDUCATION	5,95	5,98	5,85	6,05
XX-A MEDICAL	4,80	4,61	4,80	4,90
XX-B SANITATION	13	19	15	19
XXI-A AGRICULTURE	2,87	2,08	3,68	2,85
XXI-B SCIENTIFIC AND MISCELLANEOUS DEPART- MENTS.	1,12	1,22	2,00	1,35
XXII RECEIPTS IN AID OF SUPERANNUATION, ETC.	5,77	5,20	7,20	7,20
XXIII STATIONERY AND PRINTING	1,97	2,00	2,00	1,90
XXV MISCELLANEOUS	2,18	2,16	2,75	2,03
XXIX IRRIGATION—MAJOR WORKS— Portion of Land Revenue due to Irriga- tion.	9,78	13,00	12,50	13,30
Direct Receipts	6,26	8,50	10,00	10,02
XXX IRRIGATION—MINOR WORKS— Public Works Department	1,78	1,80	2,00	1,95
XXXI CIVIL WORKS— Civil Department	5	5	5	5
Public Works Department	4,49	4,00	7,10	6,50
Transfers between Imperial and Provincial Revenues.	-9,35	-20,98	-33,91	-57,92
Total ...	10,03,80	10,38,27	11,38,20	11,71,45
Opening Balance ...	3,91,96	4,55,26	4,40,70	4,94,58
Grand Total ...	13,95,76	14,93,53	15,78,90	16,66,03

THE GOVERNMENT OF BOMBAY FOR 1920-21.

I.

embodying also the Revised and Budget Estimates for 1919-20 and for 1918-19.

[Figures in thousands of rupees.]

Heads of Expenditure.	Accounts, 1918-19.	Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
1	2	3	4	5
1 REFUNDS	8,29	13,58	15,40	18,40
2 ASSIGNMENTS AND COMPENSATIONS—				
Cash	18,02	17,44	17,72	28,52
Alienations	83,48	84,17	83,22	83,27
3 LAND REVENUE—				
Cash	94,59	96,19	1,00,83	1,37,23
Alienations	7,37	7,37	7,30	7,29
6 STAMPS	1,71	1,61	1,61	1,65
7 EXCISE	12,99	14,52	15,50	34,08
10 INCOME TAX	1,42	2,16	2,16	2,75
11 FOREST	78,72	41,43	64,00	54,77
12 REGISTRATION	4,85	4,82	5,17	5,07
13 INTEREST ON ORDINARY DEBT	7,08	9,47	12,14	15,06
18 GENERAL ADMINISTRATION	22,61	23,05	26,73	26,36
19-A LAW AND JUSTICE—				
Courts of Law	61,63	63,03	64,50	66,99
19-B LAW AND JUSTICE—				
Jails	20,07	18,04	26,00	23,81
20 POLICE—				
Cash	1,15,38	1,41,39	1,45,00	1,61,17
Alienations	3,96	3,93	3,85	3,85
21 PORTS AND PILOTAGE	1,28	1,65	1,43	1,89
22 EDUCATION	1,07,65	1,32,06	1,24,60	1,48,80
24-A MEDICAL	25,31	36,17	35,06	51,39
24-B SANITATION	8,16	23,10	11,22	28,77
25 POLITICAL	5,70	5,55	6,05	6,23
26-A AGRICULTURE	18,55	22,85	21,10	29,31
26-B SCIENTIFIC AND MISCELLANEOUS DEPART- MENTS.	4,57	9,30	6,25	11,37
29 SUPERANNUATION ALLOWANCES AND PENSIONS.	43,24	45,43	44,49	46,21
30 STATIONERY AND PRINTING	17,80	19,87	19,07	19,80
32 MISCELLANEOUS	16,62	11,13	9,20	12,32
33 FAMINE RELIEF—				
Civil	6,80	15,00	11,80	...
Public Works				
42 IRRIGATION—MAJOR WORKS—				
Working Expenses	9,54	8,75	10,16	9,32
Interest	14,04	14,74	14,56	15,20
43 IRRIGATION—MINOR WORKS—				
Civil Department	1	1	14	13
Public Works Department	15,55	17,29	19,40	24,38
45 CIVIL WORKS—				
Civil Department... ..	9,56	16,90	18,66	17,20
Public Works Department	1,08,51	1,30,00	1,40,00	1,71,75
Total	9,55,06	10,52,00	10,84,32	12,64,34
Closing Balance	4,40,70	4,41,53	4,94,58	4,01,69
Grand Total	13,95,76	14,93,53	15,78,90	16,66,03
Surplus	48,74	...	53,88	...
Deficit ... ..	...	13,73	...	92,89

P. J. MEAD,
Chief Secretary to Government.

REVISED FINANCIAL STATEMENT OF THE

PART II.

Memorandum by the Finance Member.

The Revised Financial Statement for 1920-21 has been cast in a form which it is hoped will give honourable members a clearer view both of the general position of the Provincial finances and of points of detail than the form which has been in use hitherto.

2. The following figures give a general view of the financial position :—

	Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	LAKHS.	LAKHS.	LAKHS.
Opening balance	455.26	440.70	494.58
Receipts	1038.27	1138.20	1171.45
Expenditure	1052.00	1084.32	1264.34
Surplus +, or deficit -	-13.73	+53.88	-92.89
Closing balance	441.53	494.58	401.69

3. On the revenue side, the figures show that the comparatively rapid growth of revenue which began in the second year of the war is being maintained. This expansion is most marked under the divided heads of Stamps and Income Tax and under the wholly provincial head of Excise.

4. On the expenditure side, among the points to which attention may be directed is the increasing cost of establishments, the larger provision for the expansion of education, of medical relief and sanitation, the increased assistance given to local boards for local improvements and the greater activity under the Public Works Department heads.

Budget Estimate for 1920-21.

5. Budget estimate—Receipts.

Heads of Revenue.	Budget estimate, 1919-20.	Budget estimate, 1920-21.	Difference.
	LAKHS.	LAKHS.	LAKHS.
I.—LAND REVENUE AND XXIX.—PORTION OF LAND REVENUE DUE TO IRRIGATION	325.47	349.41	+23.94
IV.—STAMPS	61.00	82.50	+21.50
V.—EXCISE	395.00	430.00	+35.00
VIII.—INCOME TAX	122.45	185.00	+62.55
IX.—FOREST	80.50	90.00	+9.50
X.—REGISTRATION	11.50	13.00	+1.50
OTHER HEADS	63.33	79.46	+16.13
Total	1059.25	1229.37	+170.12
TRANSFERS BETWEEN IMPERIAL AND PROVINCIAL	-20.98	-57.92	-36.94
Total Receipts	1038.27	1171.45	+133.18

6. The estimates for land revenue are considerably higher than for any past year. They are framed as usual on the assumption that the monsoon will be normal. The increase is due partly to additions to the demand accruing from some recent settlements but more largely to the fact that the good harvest in the current year has made possible the collection of a substantial amount out of the revenue which was suspended in consequence of the failure of the monsoon of 1918.

7. Under Income Tax the estimate for 1920-21 before division between Imperial and Provincial is almost $1\frac{1}{4}$ crores higher than for the current year. This and the increase of $23\frac{1}{2}$ under General Stamps reflect the commercial and industrial expansion which is taking place in Bombay. Excise revenue is expanding and is expected to give an increase of 35 lakhs. The good harvest, high prices obtained for agricultural produce and the general rise in the rate of wages paid for labour have all had their effect in augmenting this head of revenue. The percentage increase is of course smaller than what was obtained when the system of disposing of licenses was altered in 1918.

8. Budget Estimate—Expenditure.

Heads of Expenditure.	Budget estimate, 1919-20.	Budget estimate, 1920-21.	Difference.
	Lakhs.	Lakhs.	Lakhs.
3. Land Revenue.	103.56	144.52	+ 40.96
11. Forest	41.43	54.77	+ 13.34
18. General Administration	23.05	26.36	+ 3.31
19-A. Law and Justice—Courts of Law	63.03	66.99	+ 3.96
19-B. Law and Justice—Jails	18.04	23.81	+ 5.77
20. Police	145.32	165.02	+ 19.70
22. Education	132.06	148.80	+ 16.74
24-A. Medical	36.17	51.39	+ 15.22
24-B. Sanitation	23.10	28.77	+ 5.67
26-A. Agriculture	22.85	29.31	+ 6.46
26-B. Scientific and Miscellaneous Departments	9.30	11.37	+ 2.07
29. Superannuation Allowances, etc.	45.43	46.21	+ .78
30. Stationery and Printing	19.87	19.80	— .07
32. Miscellaneous	11.13	12.32	+ 1.19
42. Irrigation—Major Works— Working Expenses	8.75	9.32	+ .57
Interest on Debt	14.74	15.20	+ .46
43. Irrigation—Minor Works— Civil Department ... ..	.01	.13	+ .12
Public Works Department	17.29	24.38	+ 7.09
45. Civil Works— Civil Department	16.90	17.20	+ .30
Public Works Department	130.00	171.75	+ 41.75
Other Heads	169.97	196.92	+ 26.95
Total Expenditure	1052.00	1264.34	+ 212.34

9. As already stated, a marked feature of the budget on the expenditure side is the provision for the improvement of pay and allowances of various establishments. Some revised schemes of pay resulting upon the recommendations of the Public Services Commission have been brought into effect during the current year while some provision is made specially or included in the lump provision referred to below for revisions which are still under consideration but may be expected to come into force during the ensuing year. The figures which the Government of India proposed to insert on this account in the Provincial Settlement under the Reforms Scheme, are as follows:—

✓ 3, Land Revenue	7.49
7, Excise ... ..	.39
11, Forest ... ..	.72
20, Police	1.39
22, Education	1.87
24, Medical	3.08
26-A, Agriculture ... ..	.45
26-B, Scientific and Miscellaneous Departments ... ..	.33
45, Civil Works	5.08
Miscellaneous (<i>i.e.</i> , liberalization of travelling allowance rules and improvement of the Bombay House Allowance Scheme)	1.57
Total	22.37

With regard to other establishments, the situation was met by the grant of war allowances. These were sanctioned generally with effect from January 1918, at a cost of 48 lakhs per annum. Proposals have been submitted to the Government of India for improved scales of these war allowances and for extending the limit of eligibility from a pay of Rs. 100 to a pay of Rs. 150. These proposals, if sanctioned, will involve an additional charge to Provincial Revenues of $14\frac{1}{2}$ lakhs during the current year as it is intended that effect should be given to the revised scale from 1st April 1919. As there is no prospect of any great fall in prices in the near future, Government have come to the conclusion that the revision of pay of establishments on a permanent basis need no longer be deferred. They have accordingly called upon heads of offices to formulate proposals to this end and a lump sum of 20 lakhs has been provided in the budget. For convenience this amount has been added to the Land Revenue head. In addition the following provisions have been made under specific heads:—

3, Land Revenue.

Rupees in thousands.

1. Revision of the pay of Deputy Collectors, Mamlatdars and Mukhtyarkars 2,05

6, Stamps.

2. Revision of the establishment of the Central Stamp Depot, Karachi 9

7, Excise.

3. Amalgamation and re-organization of the non-gazetted staff and menials of the Department of Salt and Excise 2,50

11, Forest.

4. Revision of the pay of Rangers, Foresters and guards ... 2,68

18, General Administration.

5. Revision of the pay of Secretariat Establishments ... 1,14
6. Revision of the pay of establishments of the Private Secretary to His Excellency the Governor and Military Secretary to His Excellency the Governor... .. 13

19-A., Courts of Law.

7. Revision of the clerical establishment of the Appellate Side of the High Court, and Translators 48
8. Revision of the establishment of the Small Causes Court, Bombay 34
9. Revision of the establishment of the Sheriff of Bombay ... 4

20, Police.

10. Grant of increased rates of pay to the Constabulary in the Presidency proper 1,00

22, Education.

11. Revision of pay of Assistant Masters and Mistresses in Secondary Schools and Training Institutions and Assistant Deputy Educational Inspectors 2,00
12. Revision of the pay of clerks in the Educational Department 12

25, Political.

13. Revision of the scale of pay of the Deputy Assistant Political Agents 25

GOVERNMENT OF BOMBAY FOR 1920-21.

7

42, Irrigation—Major Works.

14. Lump provision for the revision of certain establishments	75
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43, Irrigation—Minor Works.

15. Lump provision for the revision of certain establishments	1,25
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45, Civil Works—Public Works Department.

16. Lump provision for the revisions and recruitment of certain establishments	2,00
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Total ... 16,83

In addition to the above the following provisions have been made under the head 20, Police :—

20, Police.

Grant of additional war allowances to the Constabulary in the Presidency proper, Sind and Kathiawar	...	...	...	7,12
Increase in the pay and allowances of the European Cadre of the Bombay City Police	...	...	...	2,09
Grant of war allowances to Sub-Inspectors and Sergeants in Sind	...	...	...	33
Revision of the pay of Deputy Superintendents and Inspectors of Police	...	...	...	70
Total	...	...	...	10,24

Under 22, Education a provision of 15,44 has been made for the grant of war allowances to primary school teachers out of the surplus excise revenue.

10. The increased cost of establishment is naturally most noticeable under the head of Police for which a provision of 165 lakhs has to be made as against 106 lakhs in 1916-17. As there has been no important increase in establishment except in Bombay City, practically the whole increase represents improvement in the pay and allowances of the police force.

11. The provision for Education has risen from 76 lakhs in 1916-17 to nearly 149 lakhs in 1920-21. Here part of the increase is as elsewhere due to a general improvement in the pay of establishments but if the details given in the Chief Secretary's memorandum are studied, it will be seen that a large proportion of the increase represents an expansion of educational facilities. Under Medical a provision is made of 51.39 lakhs against an expenditure of 19.17 lakhs in 1916-17 and under Sanitation 28½ lakhs against 4.6. With regard to Sanitation, it may be remarked that expenditure fell off during the war because pipes and pumping plant for water-work and drainage schemes could not be obtained. Reference has already been made to the assistance being given to Local Boards. Leaving aside what is provided under the educational heads, it may be noted that the programme of abolishing tolls on Local Board roads and compensating the Boards for the loss will be completed during the coming year. The Boards this year were given a recurring grant of 8 lakhs for improving the roads in their charge. For next year it is proposed to give them similar assistance but in a different form. It has been decided to provincialise a considerable mileage of Local Board roads. It was found on examination that the mileage of Provincial roads was considerably smaller in Khandesh and Guzerat than in the rest of the Central Division and in the Southern Division. Though all Divisions will share in the benefit, the previous inequality will be in some degree rectified and Sind, where provincial road mileage was almost nil, has not been overlooked. These new provincial roads are provided for under 45, Civil Works—Public Works Department. The provision under this head is for 171½ lakhs as against 67.10 lakhs in 1916-17. Part of the increase is discounted by the great rise in the cost of labour and

materials. For the rest, steps have to be taken to make up leeway with ordinary programme of development which was delayed by reason of financial stringency and depletion of establishments during the war.

Balances.

12. For the current year the budget was for a deficit of 13½ lakhs, but though the expenditure is expected to exceed the estimates by 32·32 lakhs, the receipts increased in greater proportion with the result that a surplus of 53·88 lakhs is expected. This will bring the opening balance for 1920-21 to the figure of 494·58 lakhs. The budget proposals involve a draft on these balances to the extent of 92·89 lakhs. The accumulation of so large a balance is in great part the result of restrictions imposed on our expenditure during the war. It is reasonable, at least not extravagant, to meet urgent demands out of the balance even though we may be anticipating to some extent future increases of revenue. At the same time, it must be remembered that with an expenditure of 12½ crores, it is necessary to keep a much larger balance than the 60 lakhs which was regarded as prudent when the revenue was between 7 and 8 crores. Again we have to decide whether Provincial finance should take over the whole or part of the Provincial loan and advance account. The balance of loans outstanding is to-day at a comparatively high figure of 315·19 lakhs, because of the big takavi advances made during the famine of 1918-19. The advantage would be that the interest charged by the Government of India would be saved. On the other hand, it is necessary to make sure that the locking up of so large a sum would not unduly hamper Provincial finance.

RECOMMENDATIONS OF THE FINANCE COMMITTEE.

13. The following changes in the original estimates were recommended by the Finance Committee and have been accepted by Government:—

Police.—Omission of proposed provision of Rs. 5,225 for the grant of free return tickets to England for self and family to Police Sergeants once in eight years.

Medical.—Omission of proposed provision for grant of personal allowance of Rs. 100 per mensem to the Chief Clerk of the Surgeon General and substitution therefor of a provision of Rs. 1,000 for payment of honorarium.

Excise.—Reduction from Rs. 50,000 to Rs. 5,000 of provision for the net liability of Government on the transfer of the distillery plant at Surat from the present contractors.

The discussions both at the informal meeting in December and the ordinary meeting in January covered a wide field. It may be mentioned that the arrangements which had been made with contractors in view of the difficulties of maintaining the required supply of country liquor were subjected to close scrutiny by the Committee.

14. The Committee appointed by Government for the purpose of considering the most effective method of distributing the additional revenue derived from the modified system of disposal of the right of retail vend of country spirit had stated that a conservative estimate of the excess revenue for each of the three years 1918-19 to 1920-21 should be taken at 45·00, and that one-third of this amount should be counted upon as recurring revenue. They had also made the following recommendations:—

I.—That 75 per cent. of the recurring revenue should be devoted to the five objects mentioned below:—

- (1) The opening of new schools in rural areas ;
- (2) The encouragement of free and compulsory primary education in municipal areas ;
- (3) The increase of pay of primary school teachers ;
- (4) The provision of special facilities for the primary education of the backward classes ;
- (5) The training of primary school teachers.

II.—That 50 per cent. of the non-recurring revenue should be devoted to the three following objects :—

- (1) Building grants for primary schools ;
- (2) Building and equipment of training schools for primary teachers ;
and
- (3) Grain compensation for primary school teachers.

III.—That the balance of the revenue—both recurring and non-recurring—should be spent on objects of sanitation (including water supply) and medical relief.

Figures of the surplus excise revenue obtained since the Committee framed their estimate show that the amount to be classed as recurring revenue is likely to be about 18'00 during the currency of the present period of auction licences, i.e., three years from 1st April 1918. The *pro forma* account in respect of this revenue maintained by the Accountant General is appended to this Memorandum.

It may be explained that the lower figures for this surplus revenue in the revised estimate and in the budget estimate for the ensuing year are due to deduction of the amounts paid by Government as compensation to shopkeepers, advances to distillery contractors and other abnormal expenditure incurred by Government in securing a supply of liquor, the principle being that all additional charges falling on Government as a result of the introduction of the new system should be set against the surplus revenue in order to calculate the amount available for the special purposes indicated above.

Government have made a close examination of the policy of earmarking specific sources of revenue for certain objects and have come to the conclusion that it is financially unsound. They have accordingly decided to abandon the special allocation of the so-called surplus excise revenue. They consider that there is no reason to anticipate that the requirements of the Presidency under Education, Medical and Sanitation will not be provided for as amply without the system of allocation as with it and that it should disappear with the existing system of Provincial financial settlements.

6th March 1920.

G. CARMICHAEL.

REVISED FINANCIAL STATEMENT OF THE

Pro forma account of the surplus excise revenue up to the end of 1920-21.

(Figures in thousands of rupees.)

Receipts—				
1917-18 Actuals	...	...	...	16,58
1918-19 „	...	...	...	55,55
1919-20 Revised	...	...	...	47,49
1920-21 Budget	...	...	...	30,96
			Total	<u>1,50,58</u>

The share of the Educational Department for recurring expenditure is 13,50 per annum—40,50 for three years.

The share of the Medical and Sanitary Departments for recurring expenditure is 4,50 per annum—13,50 for three years.

The share of the Educational Department for non-recurring expenditure is $(1,50,58 - 54,00) \div 2 = 48,29$.

The share of the Medical and Sanitary Departments for non-recurring expenditure is 48,29.

Total share of the Educational Department— $40,50 + 48,29 = 88,79$.

Total share of the Medical and Sanitary Departments— $13,50 + 48,29 = 61,79$.

Expenditure, Educational Department—

1918-19 Actuals	...	...	...	13,43
1919-20 Revised	...	...	...	24,68
1920-21 Budget	...	...	...	25,46
			Total	<u>63,57</u>

Balance at the credit of the Educational Department at the end 1920-21

... $88,79 - 63,57 = 25,22$

Expenditure, Medical and Sanitary Departments—

1918-19 Actuals	...	...	...	4,62
1919-20 Revised	...	...	...	13,77
1920-21 Budget	...	...	...	29,69
			Total	<u>48,08</u>

Balance at the credit of the Medical and Sanitary Departments at the end of 1920-21

... $61,79 - 48,08 = 13,71$

Total balance ... 38,93

PART III.

Memorandum explanatory of the figures under each Major Revenue head and under each Major Expenditure head of account.

Introductory.

1. The conditions of Provincial finance are determined by the terms of an administrative arrangement subsisting between the Government of India and the Local Government and known as the Provincial Settlement. The revenue and expenditure of the province as classified in the public accounts are divided between the two Governments in accordance with the terms of this settlement.

With effect from the 1st April 1911 this Provincial Settlement, which had hitherto been subject to change, was made permanent subject to the following conditions:—

(1) It shall not be subject to revision in the future, except by way of commuting fixed assignments into growing revenue ;

(2) in case of serious famine the question of assistance from Imperial revenues will be duly considered by the Government of India ;

(3) in special cases where the Local Government are unable to meet their requirements from their current revenues or by drawing on their balances, they should take the necessary amount as a short interest-bearing loan from the Government of India repayable in suitable instalments; and

(4) the Government of India reserve the right to call for assistance from Provincial revenues in case of serious embarrassment in their own finances.

At the same time Excise and Forest revenue and expenditure, which had hitherto been divided, were made wholly Provincial.

2. The present statement does not deal with the heads which are wholly Imperial. The following table shows the several heads of revenue and expenditure which are divided between Imperial and Provincial:—

Revenue.			Expenditure.		
Major heads.	Imperial share.	Provincial share.	Major heads.	Imperial share.	Provincial share.
1	2	3	4	5	6
I. LAND REVENUE— All minor heads except Assessment of alienated land, which is wholly Provincial ...	One-half	One-half	1. REFUNDS AND DRAWBACKS ...	The share in the minor heads under this major head follows that of the corresponding major heads of receipts.	
IV. STAMPS ...	One-half	One-half	2. ASSIGNMENTS AND COMPENSATIONS ...		
VIII. INCOME TAX— All minor heads except Tax on Surplus Profits of Railway Companies, Super Tax and Excess Profit Duty, which are treated as wholly Imperial ...	One-half	One-half	6. STAMPS ...	One-half	One-half.
XXIX. MAJOR IRRIGATION WORKS ...	One-half	One-half	10. INCOME-TAX ...	One-half	One-half.
XXX. MINOR IRRIGATION WORKS ...	One-half	One-half	33. FAMINE RELIEF ...	Three-fourths	One-fourth.
			42. MAJOR IRRIGATION WORKS ...	One-half	One-half.
			43. MINOR IRRIGATION WORKS ...	One-half	One-half.

The remaining heads dealt with in this statement are wholly Provincial.

3. The figures throughout represent thousands of rupees except where the context shows otherwise.

REVISED FINANCIAL STATEMENT OF THE

I. & 3. Land Revenue.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Ordinary Revenue ...	4,46,78	4,21,45	3,50,58	4,58,00	4,98,00	5,08,00
Miscellaneous ...	2,12	2,69	3,14	2,00	2,00	2,00
Total shared ...	4,48,90	4,24,14	3,53,72	4,60,00	5,00,00	5,10,00
Deduct—Portion of Land Revenue due to irrigation ...	29,09	26,74	19,56	26,00	25,00	26,60
Net Total shared ...	4,19,81	3,97,40	3,34,16	4,34,00	4,75,00	4,83,40
Provincial share ...	2,09,90	1,98,70	1,67,08	2,17,00	2,37,50	2,41,70
Assessment of alienated lands less quit-rents ...	92,17	94,14	94,81	95,47	94,37	94,41
Total Provincial ...	3,02,07	2,92,84	2,61,89	3,12,47	3,31,87	3,36,11

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Charges of District Administration ...	39,59	41,10	50,65	48,18	53,43	82,65
Survey and Settlement ...	1,19	96	1,31	1,44	1,55	1,62
Land Records ...	29,12	28,54	36,24	40,07	38,70	40,21
Allowances to District and Village officers ...	12,68	13,75	13,76	13,87	14,45	13,54
Lump provision for charges in connection with the Reforms Scheme ...	...	...	...	...	...	7,50
Lump deduction for probable savings ...	...	...	...	...	...	-1,00
Total ...	82,58	84,35	1,01,96	1,03,56	1,08,13	1,44,52

Revenue.

4. *Ordinary Revenue.*—The budget estimate for the current year postulated normal conditions. The revised estimate anticipated a good harvest and the budget for 1920-21 took into account the suspended arrears and allowed for additional collections on the basis of experience in other post-famine years. The figures of the estimated demand, collections, remissions and suspensions of ordinary revenue for the years 1919-20 and 1920-21 are given below:—

	1919-20 (Revised).	1920-21 (Budget).
Outstanding balance ...	1,47,03	81,44
Demand ...	4,44,39	4,65,70
Collections ...	4,98,00	5,08,00
Remissions ...	11,98	8,03
Balance { Suspensions ...	53,27	2,78
{ Arrears ...	28,17	28,33
	81,44	31,11

Expenditure.

5. *Charges of District Administration.*—The increase in the revised estimate is caused mainly by larger expenditure on service postage, telegrams and other contingencies and works in connection with the development of Salsette. The increase in the budget for 1920-21 as compared with the budget for 1919-20 is due chiefly to the provisions made for the following items:—

(a) Lump provision for the revision of the pay of subordinate establishments of <i>all</i> departments	20,00
(b) The Bombay development Department	5,00
(c) Revision of the pay of Indian Civil Service Officers . . .	2,50
(d) Revision of the pay of Deputy Collectors, Mamlatdars and Mukhtyarkars	2,05
	29,55

Item (a) needs little explanation but it may be noted that provision is made under *specific* heads in respect of schemes of revision which were under the consideration of Government at the time of framing the first edition of the budget, and a lump sum of 20,00 is shown under this head for other schemes.

Item (b).—It is proposed to establish a Directorate of Development with large powers to undertake schemes for the development of "Greater Bombay" and to co-ordinate the work of local authorities and public bodies. Pending issue of orders regarding the constitution of the proposed directorate and its precise powers, a lump provision of 5,00 is made to meet expenses in connection with the working of the Department.

6. *Allowances to District and Village Officers.*—The increase in the revised is due chiefly to the grant of extra allowances to village officers for famine duty.

7. For work connected with the Reforms Scheme, a lump provision of 7,50 is made in the budget for 1920-21 as shown below:—

District electoral rolls	3,00
District election expenses	1,00
Miscellaneous	50
Bombay City	1,00
Printing	1,00
Head Office	1,00
	Total ... 7,50

IV. & 6. Stamps.

* *Revenue.*

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Sale of General Stamps ...	44,44	51,23	60,97	65,00	85,50	88,50
Sale of Court Fee Stamps ...	50,48	46,51	52,88	52,96	65,88	71,50
Duty on impressing documents.	2,16	3,49	3,27	3,50	4,22	4,50
Fines and penalties ...	30	26	39	50	40	40
Miscellaneous	27	4	2	4	1,00	10
Total ...	97,65	1,01,53	1,17,53	1,22,00	1,57,00	1,65,00
Provincial one-half share...	48,82	50,76	58,77	61,00	78,50	82,50

* This head is not open to discussion.

REVISED FINANCIAL STATEMENT OF THE

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Superintendence	1,08	1,59	1,63	1,64	1,34	1,40
Charges for the sale of General Stamps	1,06	1,10	1,31	1,10	1,41	1,40
Charges on sale of Court Fee Stamps	20	20	21	20	21	21
Stamp and plain paper supplied from Central Stores ...	25	24	26	28	26	29
Total	2,59	3,13	3,41	3,22	3,22	3,30
Provincial one-half share ...	1,30	1,57	1,71	1,61	1,61	1,65

Revenue.

8. The receipts represent the share of sale proceeds of unified stamps, the sale proceeds of bills of exchange and other general stamps, and of court fee stamps, duty on embossing receipt, cheque and other stamps, duty levied on documents voluntarily brought for adjudication and on documents unstamped or insufficiently stamped and fines and penalties levied under the Indian Stamp Act, 1899, on instruments not duly stamped.

The increases in the revised estimate for 1919-20 and in the budget estimate for 1920-21 over the current year's budget reflect commercial activity.

Expenditure.

9. *Superintendence.*—The decrease in the revised estimate as compared with the current year's budget is due to smaller expenditure on account of packing and conveyance charges of post cards supplied from Calcutta. No provision on account of these charges is made in the budget estimate for 1920-21 which allows 9 for the revision of the establishment of the Central Stamp Depot, Karachi.

V. & 7. Excise.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
License and distillery fees and duties for the sale of liquors and drugs ...	2,32,10	2,89,62	3,42,29	3,59,40	3,61,10	3,91,50
Gain on sale-proceeds of excise opium and other drugs ...	16,80	18,80	22,76	22,50	22,50	22,75
Duty on Ganja ...	10,89	10,72	12,54	12,50	13,80	15,10
Fines, confiscations and miscellaneous ...	72	68	68	60	60	65
Total	2,60,51	3,19,82	3,78,27	3,95,00	3,98,00	4,30,00

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Presidency establishment ...	1,62	1,54	1,65	1,46	1,74	1,53
District Executive establishment ...	9,62	9,60	11,34	13,06	13,76	32,55
Total ...	11,24	11,14	12,99	14,52	15,50	34,08

Revenue.

10. *License and distillery fees, etc.*—There has been a steady increase of revenue under this head due mainly to the successive enhancements of rates of still head duty on country spirits. The increase received a slight check in the year 1914-15 from the disturbance of economic conditions caused by the war, but there has been a marked recovery since 1916-17. The open auction system coupled with the abolition of the maximum selling prices for country spirit, toddy and opium was introduced in the year 1918-19, and has led to a further increase of receipts in the form of vend fees. A review of the figures showing the growth of the excise revenue as well as the consumption of country spirit during the ten years ending 1918-19 shows that—

(i) the average yearly consumption of country spirit in thousands of proof gallons was 27,00 during the five years ending 1913-14 while during the five years ending 1918-19 it was 26,40—or a decline of 2·2 per cent.;

(ii) the average revenue for the first period was 1,99,80 while for latter period it was 2,80,29 or an increase of 40 per cent.

It is clear that the objects which Government set before them of securing a maximum revenue, while at the same time restricting consumption by high rates of taxation, have been successfully achieved.

11. *Gain on sale-proceeds of excise opium.*—This Presidency is supplied with Ghazipur opium at a price of Rs. 13 per seer, which is credited to Imperial revenues under the head II, Opium. The gross sale-proceeds less the cost price are credited to Provincial revenues under this head. The rentals derived from opium shops are, however, credited to the head *License and distillery fees, etc.*

12. *Duty on Ganja.*—The rate of this duty now stands at Rs. 15 per seer. It will be increased to Rs. 17½ from 1st April 1920. With effect from the same date the duty on *charas* will be raised from Rs. 30 to Rs. 40 per seer. These increases will apply to the whole of the Bombay Presidency. The rate of duty on *bhang* in the Presidency proper and Aden, *viz.*, Rs. 2-8-0 per seer, will remain unaltered but the Sind rate, which is Re. 1 at present, will be increased to Rs. 1-8-0.

Expenditure.

13. The increase in the revised estimate is due mainly to the payment of freight on molasses imported from Java. The large increase in the budget for 1920-21 as compared with the current year's budget is due to the provisions noted below:—

(a) Expenditure in connection with the supply of country spirit to licensed retail vendors in certain areas (9,00).

The contract of Messrs. Carew & Co. for the supply of country spirit in the Town and Island of Bombay, the districts of Surat, Thana and Kolaba and the Dangs expires on 31st March 1920. It has, however, been decided to enter into new contracts with effect from 1st August 1920, as this course will enable would-be tenderers to have full information regarding the prospects of the new mhowra crop and thus tender at favourable rates. Arrangements will, therefore, have to be made for the supply departmentally of spirit to the areas in question from 1st April

to 31st July 1920 and a quantity sufficient for one month's supply from 1st August 1920 will have to be handed over to the new contractors. It has accordingly been decided to obtain 8,00,000 proof gallons from Messrs. Parry & Co. of Madras and Messrs. Arratoon & Co. of Bombay at a cost of Rs. 16,87,500. Against the payment of Rs. 16,87,500 a recovery of about Rs. 8,00,000 is expected from licensed vendors at the usual supply rates. It is not proposed to recover the full cost as the licensed retailers have bid high at shop auctions and when the licenses were issued the heavy rise in the cost of spirit was not anticipated. In addition to the amount of Rs. 16,87,500 mentioned above, a sum of Rs. 10,000 will be required for the extra staff and Rs. 1,600 for rent of private warehouses.

(b) Compensation to licensed manufacturers of country spirit owing to the abnormally high prices of distilling materials (7,39).

Owing to the failure of the mhowra crop throughout India mhowra flowers were not available in sufficient quantities for distillation purposes and what stocks were available had to be purchased at exorbitant rates. This deficiency in the raw materials has to be made good by importing molasses from Java at prices far in advance of those payable for mhowra flowers in normal times. Licensed distilling contractors are therefore faced with ruinous losses, as their contract supply rates were fixed with reference to normal conditions. Owing to the altogether abnormal circumstances and as the total collapse of all contractors would not be in the interests of Government it has been decided to examine the accounts of all contractors at the end of the year 1919-20 and to compensate them to such extent as may be reasonable after consideration of all circumstances. A provision of Rs. 7,39,000 is made for this purpose.

(c) Amalgamation and reorganization of the non-gazetted establishments of the Department of Salt and Excise in the Presidency proper (2,50).

A scheme for the reorganization and amalgamation of the superior controlling and supervising (gazetted) staffs of the Salt and Excise Departments in the Bombay Presidency proper was sanctioned in 1917, and has proved very successful. The existing rates of pay of the non-gazetted staff are found to be inadequate and it is difficult to obtain suitable recruits. It is now proposed to amalgamate the non-gazetted executive and clerical staffs of the two departments, with scales of pay which will attract men with educational qualifications sufficient to fit them for the higher posts and which will give adequate remuneration to those who are fit only for clerical duties, while at the same time keeping open the door for the promotion from lower to higher groups of able and deserving men who have shown their fitness for more responsible work. The scheme involves a net extra outlay of about 5,00 in the first year and has been submitted for the sanction of higher authorities. The expenditure will be divisible between the heads 5, Salt (Imperial) and 7, Excise (Provincial) and provision for about one-half of the charges is made under the latter head.

(d) Scheme for (i) completely pumping the Khanapur Distillery spent wash into a trenching ground, including the cost of acquisition of land in connection therewith, and (ii) the repacking of the purification filters at the Distillery (1,19).

These schemes are to be undertaken with a view to prevent the pollution of the water of the Malaprabha river owing to the discharge of the Khanapur Distillery effluent.

(e) Construction of quarters for Excise menials (30).

The greater part of the menial establishment of the Salt Department is provided with rent-free quarters. The Excise menial staff is also entitled to rent-free quarters, but the accommodation hitherto provided is on a very limited scale thus entailing great hardship. When the Salt and Excise menial establishments are amalgamated and brought on one list, it will be necessary to provide them with free quarters.

VIII. & 10. Income Tax.

* Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
REVENUE ...	1,39,95	2,06,30	2,54,14	2,44,90	3,25,00	3,70,00
Provincial one-half share ...	69,98	1,03,15	1,27,07	1,22,45	1,62,50	1,85,00

* This head is not open to discussion.

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Collection of Income-Tax ...	1,79	2,12	2,84	4,31	4,31	5,50
Provincial one-half share ...	90	1,06	1,42	2,16	2,16	2,75

Revenue.

14. The collections under the Super Tax Act and the Excess Profits Duty Act are credited to wholly Imperial minor heads and are not included in the figures given above, which relate to the divided head of Income-Tax.

With effect from 1st April 1916, enhanced rates of taxation have been introduced by the Government of India for Imperial purposes, but as the receipts are credited to the divided head of Income Tax, the local Government has to make an assignment from Provincial to Imperial revenues equal to its share of the additional revenue.

15. In the budget and revised estimates for the current year allowance has been made for the loss of income-tax on account of the levy of excess profits duty and on account of the exemption of incomes below Rs. 2,000 per annum from assessment to income-tax. In order to recoup the loss a compensatory assignment is made from Imperial to Provincial revenues.

16. The increases in the revised estimate for 1919-20 and in the budget estimate for 1920-21 are due mainly to the greater profits made by mills and other commercial enterprises. Allowance is made in the budget estimate for the fact that the loss of income-tax in the current year on amounts paid as excess profits duty will not continue during next year.

Expenditure.

17. Owing to the rapid development of revenue from Income Tax it is necessary to provide for increased staff, both permanent and temporary. This accounts for the increase in the budget estimate for 1920-21.

IX. & 11. Forest.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Timber and other produce removed from the forests by Government agency ...	18,67	18,38	53,77	34,77	49,17	37,46
Timber and other produce removed from the forests by consumers or purchasers ...	34,65	42,60	48,32	44,10	45,50	50,96
Drift and waif wood and confiscated forest produce ...	4	4	5	4	6	4
Revenue from forests not managed by Government ...	9	13	15	11	11	9
Miscellaneous ...	1,74	1,97	2,65	1,48	1,66	1,45
Total ...	55,19	63,12	1,04,94	80,50	96,50	90,00

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Conservancy and works ...	11,78	19,19	61,76	23,20	45,00	27,69
Establishments ...	13,87	14,35	16,96	18,23	19,00	27,08
Total ...	25,65	33,54	78,72	41,43	64,00	54,77

Revenue.

18. *Timber, etc., removed by Government agency.*—The actuals for 1918-19 include special receipts to the extent of 21,40 from famine fodder operations. The increase in the revised as compared with the current year's budget is due mainly to higher receipts (15,07 against 2,50 entered in the budget) on account of famine fodder operations, the general rise in prices, and the recovery of outstandings from the Munitions Board. The budget for 1920-21 provides for larger receipts in view of the extensive demand for, and the high prices of, timber and firewood and other forest produce.

19. *Timber, etc., removed by consumers or purchasers.*—The increase in the revised is due mainly to larger receipts expected from firewood and other minor produce. The budget for 1920-21 provides for higher receipts from timber consequent on the general rise in the prices of coupes.

Expenditure.

20. To the minor head *Conservancy and Works* are debited (a) the outlay on the improvement, extension and protection of forest generally, (b) the outlay on communications and buildings in charge of the Forest Department, (c) the cost of the extraction and transport to sale depôts of timber and other forest produce exploited departmentally, (d) the cost of supervision of the removal of similar produce by private agency, (e) charges for the survey and demarcation of forests, and (f) the cost of live-stock, stores, tools and plant. The actuals of 1918-19 were very high owing to large expenditure on account of famine fodder operations and the supply of timber and other forest produce to the Munitions Board and the Military Department. The increase in the revised estimate for 1919-20 as compared with the budget is due mainly to higher expenditure (15,00 against 54 estimated in the budget) on famine fodder operations, and communications and buildings (9,25 against 5,63 in the budget). As compared with the current year's budget, the budget for 1920-21 includes larger provisions for departmental operations connected with the exploitation of timber and firewood, the construction of communications and buildings, the purchase of stores and tools and plant, and the demarcation, improvement and extension of forests. Also a provision of 53 is made for the appointment of three new forest engineers.

21. *Establishment.*—The increase in the revised estimate for 1919-20 as compared with the budget is due mainly to larger expenditure on travelling and other allowances and on service postage and telegrams. The increase in the budget for 1920-21 is chiefly due to the increments payable to officers under the time scale of pay, larger expenditure on travelling allowances, and provisions for the three items noted below:—

(a) Establishment of a Forest College at Dharwar (3,55)—

The Government of India have decided that the Imperial College at Dehra Dun should carry on the training of candidates for the Provincial Forest Service only and

that the training of students for the forest rangers' course should be decentralised. It is accordingly proposed to build a Forest College at Dharwar for the purpose of training candidates for the rangers' course for this Presidency. A provision of Rs. 3,50,000 is made for the building and of Rs. 5,500 for the pay of two Provincial Forest Officers who will be required as Instructors at the College.

(b) Revision of the pay of Rangers, Foresters and Guards (2,68)—

The existing pay and prospects of promotion in all the three classes are inadequate. It is proposed to introduce a system of time scale promotion, which will go far to remove this objection. The Rangers are at present divided into six grades on pay varying from Rs. 50 to Rs. 150 a month. It is proposed to reduce the number of grades to four and to fix the pay of the lowest grade at Rs. 50—5—100 and of the remaining three grades at Rs. 125, Rs. 150 and Rs. 200 respectively. The extra cost of the scheme is estimated at 5,36 per annum, but as the sanction of the Secretary of State is necessary, provision is made to meet expenditure for six months only of 1920-21.

(c) Entertainment of temporary Forest Officers (42)—

In view of the shortage of Forest Officers, the Government of India have authorised this Government to employ temporary Forest Officers on a maximum pay of Rs. 800 a month for a period of two years. Provision is made for five such officers.

X. & 12. Registration.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Fees for registering documents	8,06	8,89	11,03	11,07	12,56	12,56
Fees for copies of registered documents	23	24	25	25	26	26
Miscellaneous	8	12	14	18	18	18
Total	8,37	9,25	11,42	11,50	13,00	13,00

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Superintendence	21	21	23	23	23	23
District charges	3,51	3,66	4,62	4,59	4,94	4,84
Total	3,72	3,87	4,85	4,82	5,17	5,07

REVISED FINANCIAL STATEMENT OF THE

1. Refunds and Drawbacks.*

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
<i>Divided heads (Provincial share).</i>						
Land Revenue	1,39	1,24	1,39	1,30	1,40	1,40
Stamps	63	65	81	63	80	80
Income Tax	1,07	1,83	1,58	3,00	8,00	12,00
<i>Provincial heads</i>						
Excise	3,27	3,68	4,39	8,50	5,00	4,00
Forest	9	11	9	12	15	15
Registration	3	4	3	3	5	5
Total	6,48	7,55	8,29	13,58	15,40	18,40

* Drawbacks occur under Customs only and are wholly Imperial.

22. The figures given above represent the debits to Provincial funds of the expenditure under *Refunds* in proportion to the Provincial shares of the revenues under the respective heads in connection with which refunds are made. The charges under this head are of a fluctuating character and are not subject to any departmental control. The revised estimate for 1919-20 and the budget for 1920-21 allow for larger estimates of refunds of income-tax which is subject to adjustment under section 19 of the Indian Income Tax Act, 1918. In the revised estimate the decrease under Excise refunds is due to anticipated savings in the current year's provision for refund of a portion of the vend fees recovered from certain shopkeepers whose shops had to be closed owing to the temporary failure of supplies of country spirit consequent on inadequate transport facilities. No provision is made in next year's budget on this account.

† 2. Assignments and Compensations.

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
<i>Divided heads (Provincial share)</i>						
Land revenue compensations—						
Inamdars and other grantees ...	5,17	5,16	5,19	5,59	5,35	5,66
Pensions in lieu of resumed lands	1,68	1,63	1,64	1,70	1,69	1,68
Miscellaneous land revenue compensations	31	31	33	33	33	33
<i>Provincial heads.</i>						
Inamdars and other grantees ...	72,84	74,23	74,76	75,14	74,24	74,29
Pensions in lieu of resumed lands	8,51	8,67	8,72	9,03	8,98	8,98
Excise compensations	9,34	8,10	10,71	9,62	10,14	20,65
Miscellaneous compensations ...	19	18	15	20	21	20
Total	98,04	98,28	1,01,50	1,01,61	1,00,94	1,11,79

† This head is not open to discussion.

Provincial Heads.

23. *Excise compensations.*—The increase in the revised estimate over the budget for the year 1919-20 is due mainly to the payment of 52 to the Sachin State being the excess of the actual abkari receipts for the year 1918-19 over the provisional compensation of 32 paid for the period. The excise compensations have been fixed for ten years from 1st August 1914 on the basis of the average revenue for three years preceding that date. The amounts are subject to revision after the third year of leases with reference to the actual revenue collected. The first adjustment will be made in 1920-21 and will, it is anticipated, involve payments to the extent of about 11,00 in excess of the present compensations. This accounts for the large increase in the budget estimate for 1920-21 as compared with the current year's budget.

XII. & 13. Interest.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
REVENUE	12,63	11,39	7,45	9,43	14,25	17,70

** Expenditure.*

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
EXPENDITURE	6,48	5,60	7,08	9,47	12,14	15,06

* This head is not open to discussion.

Revenue.

24. The revenue represents mainly the interest received by the Local Government on advances and loans made from the Provincial Advance and Loan account. This account, the capital transactions of which are outside the current budget figures, provides for the grant of loans to agriculturists, local bodies, Indian States, etc. The money required for the loans is furnished by the Government of India. The Local Government pay interest thereon and bear any losses on account of bad debts. In order to cover risks and cost of management, the Local Government charge a higher rate of interest than that which they have to pay to India. The revenue under this head also includes interest on Government securities belonging to institutions taken over by Government along with the endowments for the upkeep of such institutions. In spite of the enhancements, which are noticed below, of the rate of interest charged by the Government of India to this Government no change has been made in the rate of $6\frac{1}{4}$ per cent. charged by this Government for loans to agriculturists. The rate of interest charged on loans to local bodies made after the enhanced rates fixed by the Government of India came into force has, however, been raised to 6 per cent. and that to Indian States has been raised to $6\frac{1}{4}$ per cent.

Expenditure.

25. The interest which is paid to the Government of India by the Local Government on sums placed at the disposal of the latter for advances and loans to local bodies, agriculturists, etc., is shown as expenditure under this head, this interest being calculated on the mean of the outstanding balance of the Provincial Advance and Loan account at the beginning and at the end of each year. The rate of interest charged to the Local Government was $3\frac{1}{2}$ per cent. per annum, but with effect from the 1st October 1916 this rate was raised

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to 4½ per cent. in respect of loans sanctioned on or after that date, and again to 5½ per cent. in respect of loans sanctioned on or after 1st April 1917.

26. The question of taking over from the Government of India the Provincial Loan Account by repaying from Provincial balances a part or whole of the outstanding balance, which is estimated to amount to 3,01,89 on 31st March 1921, is at present under consideration. If the account is taken over, Provincial Revenues will save the amount payable to the Government of India as interest on the moneys taken from them to finance the Loan Account.

27. The transactions of the current and ensuing years from the Provincial Loan Account are shown in the following statement:—

	Budget estimate, 1919-20.		Revised estimate, 1919-20.		Budget estimate, 1920-21.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to cultivators ...	59,71	42,85	1,43,61	49,83	24,73	63,04
Loans for the purposes of the Co-operative Societies Act ...	29	15	81	17	27	42
Loans to Gujarat talukdars ...	22	8	1,12	80	24	80
Loans to Indian States and landlords and notabilities ...	23,00	3,50	10,80	3,75	1,16	4,66
Loans to local bodies on account of public works ...	5,00	3,00	11,31	2,93	27,50	2,73
Loans to co-operative housing societies ...	5,00	...	5,00	...	5,00	...
Loans for the establishment of cheap grain shops ...	5,00	10,00	5,00	10,00	...	...
Other miscellaneous loans ...	20	1	92	35	13	68
Total ...	98,42	59,59	1,78,57	67,88	59,03	72,33

18. General Administration.

* Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Salary of the Governor ...	1,20	1,20	1,20	1,20	1,20	1,20
Sumptuary allowance of the Governor ...	8	12	8	36	85	30
Staff and household of the Governor ...	2,52	2,82	2,89	3,73	3,99	3,83
Expenditure from contract al- lowance ...	66	65	66	63	98	1,00
Tour expenses ...	51	58	60	64	2,58	64
Executive Council ...	2,01	2,04	2,09	1,96	2,00	1,98
Legislative Council—(Travelling allowance to non-official mem- bers of the Council) ...	18	24	20	18	20	20
Civil Secretariat ...	7,51	7,91	8,61	8,00	8,49	10,26
Commissioner in Sind ...	1,52	1,54	1,91	1,97	2,13	2,31
Commissioners ...	2,34	2,36	2,48	2,49	2,39	2,65
Civil Offices of account and audit ...	1,24	1,21	1,29	1,28	1,31	1,38
General establishment of Local Funds ...	73	73	60	61	61	61
Total ...	20,50	21,40	22,61	23,05	26,73	26,36

* Statutory charges under this head are not open to discussion.

28. The amounts of the *sumptuary allowance* and *contract allowance* of His Excellency the Governor have lately been raised to 30 and 1,00 respectively. The revised estimate for 1919-20 includes certain arrear payments.

29. *Staff and household of the Governor.*—The increase in the revised estimate for 1919-20 is due mainly to larger expenditure on the maintenance of Government House gardens and on contingencies. In the budget for 1920-21 provisions have been made for increased expenditure due to the revision of the establishments of the Private and Military Secretaries and for the purchase and repair of furniture.

30. *Tour Expenses.*—The revised estimate for 1919-20 includes provision for the construction of metre gauge and standard gauge saloon carriages for the use of His Excellency the Governor.

31. *Civil Secretariat.*—The increase in the revised estimate for 1919-20 is due chiefly to the salaries of temporary officers and increase in the postage and telegram charges. The budget for 1920-21 includes a lump provision of 1,14 for the revision of the Secretariat establishments. Also provision is made for the pay of a Deputy Secretary in the Revenue and Financial Departments, and the employment of a special officer and a temporary Assistant Secretary in the General Department.

32. *Commissioner in Sind.*—The increase in the revised estimate for 1919-20 is due mainly to larger expenditure on service postage, telegrams and other contingencies. The budget for 1920-21 includes larger provision for this expenditure as well as for travelling and other allowances.

33. *Commissioners.*—The decrease in the revised estimate for 1919-20 is due to the non-utilization of the provision for payments to officers of other provinces and to smaller expenditure on allowances and contingencies. Larger estimates for charges on account of salaries, establishments and contingencies account for the increase in the new budget as compared with the current year's budget.

34. *Civil Offices of Account and Audit.*—To this head is debited the expenditure connected with the Local Audit Branch of the Accountant General's office, which is classed as provincial. The budget for 1920-21 provides 10 for temporary establishment required for the clearance of certain arrears and for the verification of cancelled currency notes.

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

* Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Sale proceeds of unclaimed and escheated property	43	82	65	70	70	70
Court-fees realised in cash ...	91	62	58	75	60	62
General fees, fines and forfeitures	5,87	6,36	6,72	6,80	7,50	7,28
Pleadership examination fees ...	4	...	2	3	3	3
Miscellaneous fees and fines ...	74	84	75	87	77	82
Miscellaneous	27	35	41	35	40	35
Total ...	8,26	8,99	9,13	9,50	10,00	9,80

* This head is not open to discussion.

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* *Expenditure.*

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
High Court	7,58	7,51	7,75	7,74	7,83	8,87
Law Officers	3,99	3,93	4,00	4,14	5,20	4,23
Administrator General and Official Trustee	42	42	47	43	25	37
Coroner's Court	12	12	12	12	12	12
Presidency Magistrates' Courts..	91	99	1,31	1,45	1,45	1,40
Judicial Commissioners	1,70	1,74	1,98	2,06	2,18	2,14
Civil and Sessions Courts	23,91	24,91	27,79	28,72	29,00	30,85
Courts of Small Causes	2,82	2,79	3,16	3,20	3,02	3,56
Criminal Courts	14,29	14,38	14,65	14,72	15,00	15,00
Pledership Examination charges	1	1	1	...	...	...
Refunds	40	45	39	45	45	45
Total ...	56,15	57,25	61,63	63,03	64,50	66,99

* Statutory charges under this head are not open to discussion.

Revenue.

35. The principal source of revenue is general fees, fines and forfeitures. The increase in the revised estimate for 1919-20 and the budget estimate for 1920-21 occurs mainly under magisterial fines.

Expenditure.

36. *High Court.*—The budget estimate for 1920-21 provides for the following new items:—

- (a) Appointment of an eighth Judge in the High Court
for work on the Original Side 61

The Honourable the Chief Justice represented to Government the necessity of appointing as a permanent measure an eighth Judge. The Government of India were asked to obtain the sanction of the Secretary of State to the proposal, but they have for the present sanctioned the appointment for a period of one year. A provision for a full year on account of the salary of the additional Judge, office establishment and other connected charges is made in next year's budget.

- (b) Revision of the clerical establishment of the
Appellate Side and of the translators and clerks
in the Translation Branch of the High Court ... 49
- (c) Revision of the establishment of the Sheriff of
Bombay 4

37. *Law Officers.*—The increase in the revised estimate for 1919-20 over the current year's budget is due chiefly to Pleaders' fees in connection with the special Tribunals at Akola and Ahmedabad and to larger provision under "charges for special counsel".

38. *Civil and Sessions Courts.*—Larger expenditure on account of contingencies and payments to officers of other provinces is responsible for the increase in the revised estimate for 1919-20. The budget estimate for 1920-21, besides providing for the following items, allows increased provision for the entertainment of temporary Assistant Judges and their establishments, and for payments to officers of other provinces.

- (a) Lump provision for the scheme of the creation of
four new District Judgeships 75
- (b) Establishment of separate courts of Subordinate
Judge at Khed in the Ratnagiri District and at
Hukeri in the Belgaum District ... 20

Item (a).—The revenue districts of Kaira, East Khandesh, Kolaba and Nawabshah are at present unprovided with District and Sessions Courts of their own, but are included in the jurisdictions of the District and Sessions Courts of the adjacent districts, viz., at Ahmedabad, Dhulia (in West Khandesh district), Thana and Hyderabad (Sind), respectively. A scheme for the constitution of separate District and Sessions Judgeships for these four revenue districts is about to be submitted to the Government of India. The cost of the whole scheme is estimated at 1,49 but for the present a provision of 74 for two new District Judgeships is made in next year's budget.

39. *Courts of Small Causes.*—The decrease in the revised estimate for 1919-20 is due mainly to savings anticipated in the provisions for the Judges of the Courts of Small Causes due to changes in personnel. The budget estimate for 1920-21 provides 7 for the appointment of an additional temporary Judge in the Court of the Small Causes, Bombay, and 34 for the revision of the establishments of that Court.

40. *Criminal Courts.*—The increase in the revised estimate for 1919-20 and the budget estimate for 1920-21 as compared with the current year's budget is due chiefly to larger provision for diet and road money to witnesses in consequence of the enhancement of the rate of subsistence allowance from six to eight annas per diem for witnesses of the class of smaller cultivators and labourers attending criminal courts.

XVI-B. & 19-B. Law and Justice—Jails.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Jails	1,20	1,38	1,29	1,31	1,25	1,15
Jail manufactures	1,85	2,24	2,95	2,19	2,75	2,35
Total	3,05	3,62	4,24	3,50	4,00	3,50

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Jails	11,83	11,74	17,92	15,75	23,20	21,65
Jail manufactures	1,52	2,23	2,15	2,29	2,80	2,16
Total	13,35	13,97	20,07	18,04	26,00	23,81

Revenue.

41. The receipts under this head consist of hire of convict labour, recoveries of transportation and jail charges from Indian States and sale-proceeds of articles manufactured in jails.

42. The high prices of jail manufactured articles and a larger demand for them account for the increase in the revised estimate for 1919-20.

Expenditure.

43. To this head are debited the expenditure connected with the staff employed in the supervision of jails, the charges for the maintenance of convicts and the cost of raw materials purchased for jail manufactures. Subventions to the Released Prisoners' Aid Society and to the Salvation Army for charges for reformation of criminal tribes and in connection with Released Prisoners' Home are also debited to this head. Expenditure in connection with the settlement of criminal tribes which has hitherto been debited to the head "3, Land Revenue" will be brought to account under this head with effect from 1st April 1920.

44. *Jails.*—The increase in the revised estimate for 1919-20 is due mainly to larger estimate for dietary and hospital charges, clothing and bedding of prisoners, charges for moving prisoners and miscellaneous services and supplies owing to increased jail population and to the high prices of articles. As compared with the current year's budget the estimate for next year provides for larger expenditure on account of some of these items. The inclusion under this head of charges connected with the settlement of criminal tribes has also contributed to the increase.

45. *Jail manufactures.*—The increase in the revised estimate for 1919-20 is due to larger expenditure for the purchase of raw materials and to an increased demand for jail-made articles.

XVII. & 20. Police.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Presidency Police	1,61	43	41	35	65	55
Cash receipts under the Arms Act ... ..	...	...	...	...	...	3
Fees, fines and forfeitures	24	23	30	25	28	28
Miscellaneous	60	31	38	40	37	37
Police supplied to Municipal, Cantonment and Town funds.	26	...	...	...	...	...
Police supplied to public departments, private companies and persons	91	...	...	...	...	...
Superannuation receipts	6	...	...	...	...	...
Total	3,68	97	1,09	1,00	1,30	1,23

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Presidency Police	12,27	13,22	13,82	17,26	18,02	21,06
Superintendence	2,26	2,18	2,19	2,19	2,39	2,49
District Executive Force	70,82	71,70	80,62	1,02,35	1,00,50	1,14,68
Village Police	8,84	8,79	9,09	9,20	9,20	9,20
Special Police	5,92	5,68	6,60	6,81	7,36	7,28
Railway Police	2,91	2,95	3,57	4,03	7,25	7,64
Criminal Investigation Department	3,13	3,31	3,44	3,46	4,12	4,66
Refunds	1	1	1	2	1	1
Lump deduction for probable savings ... ..	...	...	...	...	...	-2,00
Total	1,06,16	1,07,84	1,19,34	1,45,32	1,48,85	1,65,02

Revenue.

46. Till the year 1916-17 the following items of revenue used to be credited to the head XVII, Police, but are now adjusted by deduction from charges under the head 20, Police :—

- (i) Contributions by the Bombay Port Trust in respect of the harbour and dock police;
- (ii) Contribution by the Bombay University in respect of University Police;
- (iii) Contributions from Municipalities for police supplied to them;
- (iv) Contributions from the Karachi and Aden Port Trusts in respect of harbour police;

- (v) Receipts from private companies and persons in respect of additional and other police;
- (vi) Superannuation receipts; and
- (vii) Contributions from stations (Thanas) in Kathiawar.

This change accounts for the fall in revenue since 1917-18. The increase in the revised estimate for 1919-20 as compared with the budget is due to higher receipts from fees for licenses granted under the Police and the Motor Vehicles Acts. The latter are not expected to be so high during 1920-21.

Expenditure.

47. *Presidency Police.*—The increase in the revised for 1919-20 over the current year's budget is due to (i) the grant of war allowances to the constabulary at revised rates, (ii) larger expenditure on account of travelling and house-rent allowances and contingencies, (iii) the revision of the clerical establishment of the Commissioner of Police and (iv) the revision of the pay of gazetted officers of the Police Department. The budget for 1920-21 provides for all these charges and further includes a lump provision of 2,09 for increase in the pay and allowances of the European cadre of the Bombay City Police.

48. *Superintendence.*—The increase in the revised estimate for 1919-20 is due mainly to the revision of the pay of gazetted officers. The budget for 1920-21 also includes a provision of 9 for the re-organization of the clerical staff of the Inspector General of Police.

49. *District Executive Force.*—The decrease in the revised as compared with the budget for 1919-20 is mainly due to savings in the lump provisions amounting to 14,69 made for the grant of special war allowance and grain compensation allowance to the constabulary. The savings are partially counterbalanced by larger expenditure mainly on salaries and travelling allowances, and the grant with effect from 1st July 1919 of compensatory allowances (in addition to the existing war allowance) to the constabulary in the Presidency proper at rates varying between Rs. 3 and Re. 1 per mensem each. The budget for 1920-21 provides for the increased expenditure mentioned above, and for the items noted below :—

(a) Lump provision for the re-organization of the Sub-Divisional Police and the revision of the pay of Deputy Superintendents and Inspectors of Police .	3,46
(b) Clothing allowance to Inspectors, and free clothing grant to officers of and below the rank of Sub-Inspectors of Police	2,05
(c) Grant of compensatory allowances to the constabulary in Sind and Kathiawar, in addition to the present war allowances, at rates varying between Rs. 3 and Re. 1 per mensem each. (The grant of similar allowances to the constabulary in the Presidency proper has been sanctioned with effect from 1st July 1919)	1,90
(d) Reconstitution of the mounted police in the Presidency proper...	1,92
(e) Lump provisions for the grant of (i) house-rent to Sub-Inspectors of Police who have been posted to places where house-rents have risen considerably and (ii) bad climate allowance to police officers stationed in unhealthy localities	1,25
(f) Lump provision for the grant of increased rates of pay to the constabulary in the Presidency proper in view of the large increase in the cost of living in recent years	1,00
(g) Additional police establishment required at Nasik and Trimbak on account of the <i>Sinhast</i> fair	43
Total ...	12,01

50. *Special police.*—The increases in the revised for 1919-20 and the budget for 1920-21 as compared with the budget for 1919-20 are due mainly to the revision of the pay of Gazetted Officers and the re-organization of the Agency police of Palanpur and Mahikantha.

51. *Railway police.*—The Government of India have lately sanctioned a revised system of apportionment of the cost of Railway police, under which the Railway companies will meet the cost of the watch and ward police, and Government that of the crime and order police with effect from 1st April 1919. The extra charge involved is estimated at 3,00 a year, and a recurring assignment of this amount is made from Imperial to Provincial revenues through the head "Transfers between Imperial and Provincial." This accounts mainly for the increase in the current year's revised and in the budget for 1920-21 as compared with the budget for 1919-20.

52. *Criminal Investigation Department.*—The increase in the revised over the budget for 1919-20 is due mainly to the revision of the pay of gazetted officers and the police force, and larger expenditure on contingencies. The budget for 1920-21 allows for these higher charges and also includes provisions for the re-organization of the department and the establishment of a Criminal Investigation Department Training School.

XVIII & 21. Ports and Pilotage.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Registration and other fees ...	1,21	1,13	1,27	1,48	1,31	1,32
Miscellaneous ...	41	52	46	63	80	92
Total ...	1,62	1,65	1,73	2,11	2,11	2,24

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Salaries and allowances of officers and men afloat...	9	8	8	10	8	9
Purchase of stores and coal, etc.	9	8	11	3	8	4
Ports establishments ...	62	64	82	1,09	1,05	1,33
Miscellaneous ...	1	3	3	2	2	2
Lighthouses and light-ships ...	43	27	24	41	19	41
Refunds ...	...	...	...	...	1	...
Total ...	1,24	1,10	1,28	1,65	1,43	1,89

Revenue.

53. The registration and other fees collected in the Shipping Offices at Bombay, Karachi and Aden are credited to the first minor head.

54. The receipts from the levy of dues on vessels for the provision of lights on the Sind Coast and the receipts of the Steam Vessels Survey Department are credited to the minor head *Miscellaneous*. The receipts and charges of this Department, which formed a Local Fund, were provincialized in December 1918 and, as the Department was not self-supporting, revised rates of survey fees were notified on the 3rd idem.

Expenditure.

55. The charges in connection with the steamer Jhelum and Flat Multan, which are placed at the disposal of the Commissioner in Sind for touring purposes, are recorded under the first two minor heads.

56. *Ports establishments.*—The increased expenditure in the current year as compared with the last year's actuals is due to the provincialization of the Steam Vessels Survey Department in December 1918. The ensuing year's estimate includes also provision for the revision of the pay of the shipwright surveyors in Bombay and for the entertainment of a shipwright surveyor for Karachi. The duty of surveying vessels at Karachi has hitherto been performed by Port Officers or private surveyors, but in view of the growing importance of the port it is now proposed to appoint an Engineer Officer of the Royal Indian Marine as shipwright surveyor for Karachi.

57. *Light-houses and light-ships.*—A saving is anticipated in the current year's grant for Sind Coast lights as the light-ship "Sindhi" is temporarily employed in the Persian Gulf.

XIX-A. & 22. Education,

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Fees, Government Colleges—General ...	1,04	1,13	1,16	1,15	1,15	1,15
Fees, Government Colleges—Professional ...	1,01	1,19	1,14	1,10	1,21	1,23
Fees, Schools—General ...	2,55	2,64	2,68	2,67	2,63	2,83
Fees, Schools—Special ...	10	14	16	12	11	11
Contributions ...	5	5	5	8	5	5
Miscellaneous ...	98	4,35	76	86	70	68
Total ...	5,73	9,50	5,95	5,98	5,85	6,05

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
University ...	55	55	55	67	55	67
Direction ...	87	77	74	75	81	84
Inspection ...	6,45	6,68	7,48	8,23	8,75	9,72
Government Colleges—General.	3,05	3,33	3,38	4,66	3,60	3,90
Government College—Professional ...	2,80	3,05	3,09	4,65	3,15	5,52
Government Schools—General .	36,37	39,58	62,81	75,54	73,93	92,31
Government Schools—Special .	4,64	4,92	6,08	6,91	7,16	7,84
Grants-in-aid ...	19,78	19,41	21,63	22,11	24,51	26,13
Scholarships ...	74	82	1,11	1,05	1,38	1,31
Miscellaneous ...	77	84	78	75	75	80
Refunds ...	...	...	1	1	1	1
Lump provision for recurring and non-recurring expenditure ...	...	...	...	6,24	...	3,36
Lump provision for Mahomedan education ...	...	...	...	49	...	39
Lump deduction for probable savings ...	...	...	...	...	...	-4,00
Total ...	76,02	79,95	1,07,66	1,32,06	1,24,60	1,48,80

Revenue.

58. *Fees, Government Colleges—Professional.*—Owing to increased number of students seeking admission in the Government Law School, arrangements have been made for holding more classes. In 1918-19 the Second LL.B. class was

held in duplicate and the First LL.B. class in triplicate. Another additional class is formed with effect from the current year. The increase in the current year's revised estimate and the ensuing year's budget estimate is due mainly to the larger number of students in this school.

59. *Fees, Schools—General.*—It has been the policy of Government to maintain as far as possible in each district one high school to serve as a model and to leave the further development of secondary education to private endeavour with the assistance of grants-in-aid from Government. Some districts are not yet provided with Government high schools and it is now proposed to establish them in those districts. Thus the Municipal secondary school at Larkana has already been taken over and converted into a Government high school and new high schools will shortly be established in the other districts. The ensuing year's estimate under this minor head includes provision for fee receipts from the new high schools.

60. *Miscellaneous.*—The following receipts are chiefly credited to this head:—

- (i) Sale-proceeds of books,
- (ii) Workshop receipts,
- (iii) Yeravda Reformatory school receipts,
- (iv) Cambridge Senior Local Examination fees,
- (v) School Final Examination fees,
- (vi) London Chamber of Commerce Examination fees,
- (vii) Drawing and Arts Examination fees at the School of Art,
- (viii) Royalty on Vernacular text books,
- (ix) Government Scholarship Examination fees, and
- (x) Secondary Teachers' Examination fees.

The actuals of 1917-18 include the refund of the advance of 3,50 given in 1915 to the V. J. Technical Institute in connection with the scheme for the removal of the institute to a new site at Matunga.

Item (v).—The departmental School Final Examination has been discontinued with effect from 1918-19 and so no fees are now received by Government in respect of this examination.

Item (viii).—Government have decided to forego with effect from 1st April 1920 the royalty at present payable by Messrs. MacMillan & Co. on the Vernacular readers, the sale prices of which will be correspondingly reduced. The current year's revised estimate also allows for somewhat smaller receipts from this source.

Expenditure.

61. *University.*—The following annual grants have been sanctioned from Imperial Revenues for the objects specified below:—

- (a) 10 for administration, inspection and travelling allowances;
- (b) 45 for the appointment of University lecturers, and for other University reforms (sanctioned in 1912);
- (c) 12 for the appointment of a Professor of Economics (sanctioned in 1915).

67 Total

The Imperial grant referred to in (a) has been merged into the Provincial Settlement which came into force on 1st April 1911. Grants (b) and (c) are being given every year from Imperial to Provincial revenues through the head "Transfers between Imperial and Provincial Revenues". The grant-in-aid (c) was not paid to the University since 1915-16 as no Professor of Economics was appointed by the University. As the Professor has now been appointed, Government have ordered the payment of the grant with arrears during the current year, and the revised estimate will be raised to 1,15.

62. *Inspection.*—The current year's provisions of 54 for the scheme for the medical inspection of school children and of 19 for the scheme for the appointment of an Educational Inspector for the Bombay Division are likely to remain unutilized owing to the delay in the introduction of the schemes. On

the other hand larger expenditure is anticipated on "Establishments", "Travelling allowances" and "Contingencies".

The new budget contains increased provisions on account of (i) the scheme for the medical inspection of school children (71 against 54 in the current year's budget), as Government have now decided to entertain six doctors, instead of five as originally proposed, (ii) additional Inspector for the Bombay Division, (iii) service postage and telegram charges and (iv) magic lanterns and slides. The inspecting agency for the Mulla Schools has recently been reorganized and provision for the additional inspecting staff for these schools is made in next year's budget. The new budget contains also provision for the additional inspecting staffs required for several districts. The scheme for the time scale of pay for assistant masters and mistresses and assistant Deputy Educational Inspectors, for which a provision of 25 was made in the current year's budget, has been referred to the Secretary of State. A lump provision of 2,00 for the extra charge on account of the scheme is made in the budget estimate of 1920-21. Out of this amount a sum of 40 is entered under this minor head.

63. *Government Colleges—General.*—The current year's budget contains a lump provision of 1,00 for the construction of a building and a hostel for students for the Arts College, Dharwar. A greater part of this provision is likely to remain unexpended. The small expenditure which is to be incurred this year will not be debited to the head *Education* but will appear under *Civil Works*. This accounts for the decrease in the current year's revised estimate. This year's provision of 1,00 for the Dharwar College buildings is not repeated next year under the major head 22, Education but on the other hand a sum of 3,50 for the buildings is provided under the head 45, Civil Works. Excluding the special provision of 1,00 in the budget of 1919-20, the small increase in next year's budget is due chiefly to larger provisions for establishment and contingent charges.

64. *Government Colleges—Professional.*—The details of the figures under this minor head are given below:—

	Accounts, 1918-19.	Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget, estimate, 1920-21.
(i) Law College	45	50	50	59
(ii) College of Engineering, Poona ...	1,37	1,79	1,34	1,90
(iii) Training College for Secondary Teachers	38	40	37	39
(iv) Sydenham College of Commerce and Economics, Bombay ...	89	96	94	1,03
(v) Royal Institute of Science, Bombay.	...	1,00	...	1,61
Total ...	3,09	4,65	3,15	5,52

Item (i)—Owing to the increase in the number of students in the Law School, Bombay, Government have sanctioned the formation in the current year of an additional First LL.B. Class and the entertainment of two extra Professors. The budget of 1920-21 contains provision for the two Professors and their peons.

Item (ii)—The current year's provision of 24 for the scheme for instituting apprenticeships in the Public Works Department for Civil Engineering students has not been utilized as Government have decided that the question of the introduction of the scheme should await the orders of the Government of India on the recommendations of the Public Works Department Re-organization Committee. The provision is, however, repeated in next year's budget. Savings are also anticipated in the current year's provision for salaries of officers.

Item (v)—The current year's provision of 1,00 for the equipment of the Institute is likely to remain unutilized and is therefore repeated in next year's budget. The Secretary of State has been requested to sanction the appointment of Dr. C. J. Fox as Principal of the Royal Institute of Science, and to appoint two other Professors—one for Physics and one for Botany. A lump provision of 61 is made in the budget of 1920-21 for the pay of the two professors and for subordinate staff, etc., in addition to the pay of Dr. Fox which is already included in the provision for professors of the College of Engineering.

65. *Government Schools—General.*—The details of the figures under this minor head are given below :—

	Accounts, 1918-19.	Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
(i) Secondary schools for boys and girls.	6,53	7,23	7,12	8,77
(ii) Primary schools for boys and girls.	11	14	14	19
(iii) Provision for opening new high schools	...	1,00		1,00
(iv) Charges in connection with the taking over by Government of the Municipal Anglo-Vernacular School at Larkana ...	...	19		...
(v) Provision for special allowances to qualified Urdu teachers in primary schools	...	30		30
(vi) Provision on account of the scheme for the introduction of the teaching of English in primary schools.	...	8		15
(vii) Provision for promotion of secondary education among girls	...	...		65
(viii) Provision for expenditure out of the surplus excise revenue	...	18,00		25,46
(ix) Payments in support of local schools—				
(a) Additional trained teachers in the mofussil	...	22		12
(b) Grant to the District Local Board, Kolaba, for the education of the children of Katkaris	...	3		3
(c) Grant for the education of the children of the criminal tribes	...	20	66,67	34
(d) Additional grants to Local Boards for opening new primary schools	...	6,64		6,64
(e) Additional grants to Local and Municipal Boards for the improvement of pay of primary school teachers	...	15,54		16,35
(f) Payment in support of Local Board primary schools	56,17	11,94		12,00
(g) Payment in support of municipal schools	...	6,67		9,42
(h) Provision for the introduction of compulsory education in municipal areas	...	2,00		2,00
(i) Improvement of the training of primary school teachers	...	1,50		2,25
(j) Provision for development of primary education	...	4,25		8,25
For probable savings	...	75,93 39	...	93,92 1,61
Total	62,81	75,54	73,93	92,31

Item (v).—The Municipal Vernacular School at Larkana has been converted into a Government High School and the special provision of 19 which was separately made for the purpose in the current year's budget is now merged into this head in next year's estimates. In addition a lump provision of 1,20 for the revision of the pay of assistant masters and mistresses in secondary schools and of 12 for the revision of the pay of clerks in the Educational Department are made in the new budget.

Item (iii).—The current year's provision is not likely to be utilized this year and is repeated in next year's budget.

Item (vi).—In response to a popular demand a lump provision of 8 was made in this year's budget for a scheme for the introduction of the teaching of English in primary schools. Government have sanctioned English classes to be attached to five vernacular schools in each Division as an experimental measure. The full estimated cost of this is provided in the new budget.

Item (vii).—At the session of the Legislative Council held on the 29th July 1918 and subsequent days two Resolutions, regarding the establishment of new girls' Anglo-Vernacular schools and the admission of girls into Government High Schools for boys, were accepted on behalf of Government and passed by the Council in modified forms. Accordingly the Director of Public Instruction was asked to submit proposals in the matter. The proposals approved by Government are summarised below :—

	Recurring (average) cost. Rs.	Non- recurring. cost. Rs.
(a) Separation of girls' High School at Ahmedabad from the Mahalaxmi Training College for Women ...	2,663	3,000
(b) Establishment of three new middle schools at Dharwar, Thana and Ahmednagar ...	27,152	12,000
(c) Opening of two branches at the Nasik and Bijapur boys' High Schools ...	14,080	4,000
(d) Provision of suitable arrangements (i.e., matrons, retiring rooms and sanitary arrangements) for the admission of girls into boys' High Schools ...	1,200	8,800
Total ...	45,095	27,800

A provision of 37 for the recurring expenditure and of 28 for the non-recurring expenditure is made for the purpose in the budget of 1920-21.

Item (ix) (a).—The provision of 22 in the current year's budget was intended for local normal classes for training primary school teachers. As additional training schools will be opened from the increased provision referred to in item (ix) (i), some of the normal classes will be abolished and a reduced provision is accordingly made in next year's budget.

Item (ix) (c).—The ensuing year's provision includes a sum of 20 for non-recurring expenditure required for a school house and teachers' quarters at Sholapur and for teachers' quarters at Bijapur.

Item (ix) (e).—The budget estimate for 1920-21 includes the following new provisions :—

69 for giving code pay, according to revised scale, to District Local Board primary school teachers sent out from training colleges during next year;

11 on account of extra pay and pension contribution of the second year trained men sent out as teachers from the several training colleges under the schemes sanctioned in 1912 from the recurring Darbar grant of 6,70.

Item (ix) (g).—The new budget contains an additional provision of 2,75 for bringing the grants to Municipalities for primary education to one-half of their total expenditure on this object during 1919-20.

Item (ix) (i).—In the current year's budget a provision of 1,50 was made in connection with the scheme for the training of additional primary teachers to which the Secretary of State has now accorded his sanction. Pending the sanction a certain number of local training classes were opened provisionally. A further provision of 75 is made in next year's budget to meet expenditure on opening new training classes.

Item (ix) (j).—The increase in next year's estimate is due to the provision of 4,00 for opening new primary schools.

66. *Government Schools—Special.*—The details of the figures under the minor head are given below :—

	Accounts.	Budget estimate.	Revised estimate.	Budget estimate.
	1918-19.	1919-20.	1919-20.	1920-21.
(i) Training schools ...	4,12	4,76	5,02	5,60
(ii) R. C. Technical Institute, Ahmedabad.	15	19	28	22
(iii) School of Art ...	1,26	1,32	1,07	1,36
(iv) Reformatory schools ...	55	49	73	51
(v) Committee of Direction for Industrial and Technical Schools.	...	15	6	15
Total ...	6,08	6,91	7,16	7,84

Item (i).—The current year's provision of 50 for the construction of a building for the Training College for Women, Poona, has not been utilized and is repeated in next year's budget under the head 45, Civil Works. On the other hand larger expenditure is anticipated on contingencies and scholarships. The increased expenditure on scholarships is due to—

(a) the raising of the rate of stipends recently sanctioned by Government owing to the high prices of food-stuffs, and

(b) the additional stipends sanctioned in connection with the opening of the Urdu Training Class at Poona and the reorganization of the Urdu Training Class at Ahmedabad.

These factors mainly contribute to the net increase in the current year's revised and next year's budget estimates. The new budget contains also a lump provision of 40 for revision of pay of assistant masters and mistresses.

Item (ii).—The increase in the current year's revised estimate is due to larger expenditure on contingencies.

Item (iii).—The decrease in the revised estimate of 1919-20 occurs under salaries of officers and is due mainly to the deputation of officers to other Departments.

Item (iv).—The increase in this year's revised estimate occurs under contingencies on account of the present high cost of food-stuffs, etc.

Item (v).—The total sanctioned grant for the Committee is 40, but as their expenditure has not been worked up to this amount owing to war conditions a provision of 15 is made in the ensuing year's budget.

67. *Grants-in-aid.*—The increase in the current year's revised estimate is due mainly to the debit to this head of grants paid from special provisions, e.g., lump provisions for expenditure—(a) from Imperial grants and (b) from the surplus excise revenue. The ensuing year's estimate includes the following special provisions :—

	Rs.
(a) Increase in the allotment for grants-in-aid to aided secondary schools ...	2,20,800
(b) Additional provision for grants to Mulla schools ...	65,608
(c) Additional grant in connection with the education of the children of the poorer sections of the domiciled community ...	44,628
(d) Additional grant-in-aid to the Sind Madressah-tul-Islam, Karachi ...	21,000

	Rs.
(e) Increased grant-in-aid to the David Sassoon Reformatory Institution on account of rations and clothing to the boys	20,000
(f) Education of defectives	12,620

Item (a).—Although the amount for grants-in-aid was raised by 2,25 in the current year's budget (thus making a grand total of 10,33), it is reported that it will not fully meet the requirements of next year for all aided schools in municipal and local board areas at the usual one-third rate. It is estimated that an additional amount of Rs. 2,20,800 will be required to satisfy in full claims from aided schools in the several Divisions and this sum is provided in next year's budget.

Item (b).—The amount of Rs. 65,608 is made up of the following provisions:—

	Rs.
(1) Additional grant for providing qualified assistants to Mulla schools	26,148
(2) Grant for the improvement of accommodation and equipment in Mulla schools	15,000
(3) Grant for lungis and other rewards	1,000
(4) Grant for the purpose of circulating libraries	4,000
(5) Grant for the distribution of books and writing materials	5,000
(6) Grant for prizes	3,000
(7) Grant for scholarships	11,460
Total ...	65,608

These provisions are intended to give effect to certain recommendations made by the Sind Mahomedan Education Committee.

Item (c).—The amount of Rs. 44,628 is made up of the following provisions:—

	Rs.
(1) for raising the age limit for boarding and tuitional grants (including the extra cost on account of the increase in the rate of boarding grant from Rs. 8 to Rs. 12 per mensem)	7,500
(2) for giving free education to poor children (<i>i. e.</i> , those who are strictly neither orphans nor positively destitute) by means of tuitional grants	6,000
(3) additional allotment for tuitional grants to destitute children required as a result of the removal of the limit of Rs. 3 per mensem imposed up to now on the amount of State aid to this class of pupils	3,000
(4) for raising the rate of boarding grants for orphans and destitute children from Rs. 8 to Rs. 12 per mensem per child	28,128
Total ...	44,628

These additional grants have been sanctioned with effect from the current year.

Item (d).—The Sind Madressah at present receives an annual grant of Rs. 18,000. In consideration of its financial stringency and with a view to improving its teaching staff Government have sanctioned, as a special case, an additional grant of Rs. 21,000 per annum with effect from the current year. At the same time the Madressah Board has been asked to take steps to raise subscriptions from the public and to report the result to Government.

Item (e).—This is due to the increased cost of articles of foodstuffs and clothing.

Item (f).—Government have decided to increase the rate of Government grants to schools for the blind and deaf mutes from one-third to two-thirds of their expenditure.

68. *Scholarships.*—The increase in the revised estimate for 1919-20 is due chiefly to the transfer to this head of the expenditure on scholarships from the lump provision for Mahomedan education. This cause accounts also partly for the increase in next year's estimate which includes an additional provision of 12 for grant of scholarships to daughters of indigenous midwives.

69. *Lump provision on account of recurring and non-recurring Imperial grants.*—The ensuing year's provision of Rs. 3,36,000 is made up of the following amounts:—

Rs.	
(1)	55,425 from the unexpended balance of the Darbar grant of Rs. 6,70,000.
(2)	26,657 from the unexpended balance of the Imperial grant of Rs. 5,93,000.
(3)	40,278 from the unexpended balance of the Imperial grant of Rs. 1,00,000.
(4)	1,57,190 from the unexpended balance of the Imperial non-recurring grant of Rs. 31,00,000.
(5)	32,800 for capital expenditure from the unexpended balances of Imperial grants for hostels.
(6)	23,330 from the Imperial grant of Rs. 2,50,000.
(7)	694 from the unexpended balance of the Imperial non-recurring grant of Rs. 11,02,000.

3,36,374 or Rs. 3,36,000 in round amount.

In addition to this amount a large sum is provided from the Imperial grants under the head 45, Civil Works, for educational buildings.

70. *Lump provision for Mahomedan Education.*—The current year's lump provision for Mahomedan Education in Sind is Rs. 49,000 and includes Rs. 21,580 for special scholarships in secondary schools and Rs. 17,280 for similar scholarships in Arts Colleges. In the ensuing year's budget a sum of Rs. 10,000 is provided under the minor head *Scholarships* and the balance is provided in lump.

71. The total expenditure estimate of 1,48,80 for 1920-21 under the major head 22, Education is exclusive of the following items which are provided under other heads for purposes connected with education:—

(1)	Grant Medical College, Medical Schools at Poona, Ahmedabad and Hyderabad, College of Physicians and Surgeons of Bombay, and School of Tropical Medicine and Hygiene ...	19,24
(2)	Construction and maintenance of Government educational buildings ...	13,25
(3)	Agricultural education ...	6,95
(4)	Veterinary College in Bombay ...	80
(5)	Donations to scientific societies ...	21
(6)	Allowances to Dakshina Fellows and others (Provincial share) ...	10
(7)	Preservation and translation of ancient manuscripts ...	3
	Total ...	40,58

The total provincial expenditure on educational objects in 1920-21 is thus estimated at 1,89,38.

XX-A. & 24-A, Medical.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Medical School and College fees.	1,40	1,60	1,81	1,80	2,00	2,19
Hospital receipts ...	1,69	1,72	1,91	1,68	1,79	1,60
Lunatic asylum receipts ...	68	71	62	71	60	66
Contributions ...	39	47	38	37	36	42
Miscellaneous ...	4	10	8	5	5	3
Total ...	4,20	4,60	4,80	4,61	4,80	4,90

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Medical establishment	3,05	3,29	3,49	3,64	4,50	4,69
Hospitals and Dispensaries	9,31	9,79	14,07	13,60	18,56	17,45
Grants for medical purposes	10	13	10	10	10	10
Medical Schools and College	3,14	3,21	3,36	5,14	3,70	6,45
Lunatic Asylums	2,93	3,11	3,53	3,48	4,20	4,12
Chemical Examiner	60	65	56	73	55	69
Refunds	4	16	20	10	15	20
Lump provision for expenditure out of the surplus excise revenue ... ..	...	...	...	9,38	2,30	18,69
Lump deduction for probable savings ... ..	... <	...	...	...	...	-1,00
Total	19,17	20,34	25,31	36,17	35,06	51,39

72. The receipts and charges on account of sanitation were prior to the year 1917-18 exhibited under the major head "Medical". In view of the increased interest now taken in sanitation, it was decided to create a separate major head for the purpose in order to bring out more prominently the provision made and the expenditure incurred on that object. The former heads XX and 24, Medical were accordingly sub-divided into XX-A and 24-A, Medical and XX-B and 24-B, Sanitation.

Revenue.

73. The contribution of the Bombay Port Trust towards the charges on account of seamen treated at the St. George's Hospital is to be increased from 26 to 31 from next year.

Expenditure.

74. *Medical Establishment.*—Enhanced salaries of Indian Medical Service officers and the larger number of senior officers on duty mainly account for the increased expenditure provided in the current year's revised and next year's budget estimates.

75. *Hospitals and Dispensaries.*—Large expenditure on supplies and services and contingencies of Government hospitals owing to high prices and increased number of patients, and enhanced salaries of Indian Medical Service Officers are mainly responsible for the increase in the revised estimate for the current year. Next year's estimate provides for the salaries of Indian Medical Service Officers according to the revised scale. As compared with the current year's budget larger provision is made for dieting and clothing charges of patients, but this provision is less than that included in the revised estimate. Moreover, provisions for the following objects have contributed to the increase in the budget of 1920-21:—

- (a) Reorganization of the nursing arrangements in the Presidency and increase of Government grants in aid of nursing at certain hospitals;
- (b) Opening of new dispensaries and increase of the Government grant-in-aid to the Lady Dufferin Hospital, Karachi;
- (c) Building grant for the Leper Asylum at Palghar;
- (d) Revision of the quinquennial contract grants of medical institutions.

Item (a).—The question of providing all Government institutions with nurses is under consideration. At present some institutions are fully equipped with nurses, others only partially so and the great majority not at all. It is therefore proposed to create a unified nursing service for the whole Presidency under the Bombay Presidency Nursing Association, and a scheme is being worked out in detail. In the meantime a provision of 2,50 (50 recurring and 2,00 non-recurring) is made in the budget of 1920-21. The budget also provides for increased grants to some of the existing nursing associations in the proportion of one-half of their expenditure.

Item (b).—The usual provision of 60 (20 recurring and 40 non-recurring) for opening new dispensaries is repeated in next year's budget. In addition, a provision of 10 is made for increasing the grant-in-aid to the Lady Dufferin Hospital, Karachi, from 10 to 20 as the expenditure of the hospital, which was 31 when the original grant was sanctioned, has nearly doubled this year.

Item (c).—The Mission to Lepers in India and the East have under consideration a scheme for the establishment of a Leper Asylum at Palghar and they have applied to Government for a contribution towards the initial expenditure. Government have given an undertaking to bear two-thirds of the cost of constructing and equipping the asylum subject to a maximum of 16. Provision is made for the proposed grant-in-aid in next year's budget.

Item (d).—The revision of the contract grants for the quinquennium beginning with 1920-21 will shortly be undertaken. It is anticipated that owing to the general rise in prices, the grants will have to be raised. A lump provision of 40 for the increased charge is made in next year's budget.

76. *Medical Schools and College.*—The scheme for the establishment of a school of Tropical Medicine has been submitted for the sanction of the Secretary of State. No part of the current year's provision of 1,00 for the scheme is likely to be utilized this year and a provision of 1,50 for the purpose is made in next year's estimate. In addition a sum of 73 is included in this estimate for the establishment of a Central Hygiene Laboratory in connection with the school.

77. *Lunatic Asylums.*—Increased expenditure on diets of patients mainly accounts for the excesses in the current year's revised estimate and the ensuing year's budget estimate under this head.

78. *Lump provision for expenditure out of the surplus excise revenue.*—The apparent decrease of expenditure in the current year's revised estimate is due to the fact that the charges on account of works carried out from this provision are debited to the major head 45, Civil Works.

XX-B. & 24-B. Sanitation.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Sanitation and Vaccination receipts	20	8	13	19	15	19

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Sanitation and Vaccination establishment	2,57	2,72	3,04	3,89	3,89	4,00
Grants for sanitary purposes	1,12	3,83	2,65	17,67	5,31	23,63
Expenses in connection with bubonic plague, malaria and epidemics	77	75	83	1,04	1,02	1,27
Bacteriological Laboratories and Pasteur Vaccine Institutes	15	53	1,64	1,00	1,00	87
Lump deduction for probable savings ... ..	...	...	...	...	...	-1,00
Total	4,61	7,83	8,16	23,10	11,22	28,77

Revenue.

79. Sale-proceeds of quinine, Sanitary Surveyor's Examination fees, and contributions for sanitary purposes are credited to this head.

Expenditure.

80. *Sanitation and Vaccination Establishment.*—The expenditure shown under this minor head relates mainly to (i) Sanitary Commissioner, Deputy Sanitary Commissioners and Health Officers and their establishments, (ii) Inspectors of Vaccination, and (iii) Charges of the Sanitary laboratory for Sind. A part of the charges on account of the Port Health Officers is recovered from the Port Trusts and these recoveries are deducted from the expenditure. The charges of the Belgaum Vaccine Depot are also debited to this head, but a major portion of these is recouped by contributions from Local Boards, Municipalities, etc. The charges on account of the vaccination establishments employed under local bodies are almost wholly recovered from them. The current year's revised estimate and the ensuing year's budget estimate include provisions for salaries of Indian Medical Service Officers on the revised scale and this, coupled with a larger number of senior officers on duty, accounts for the increased expenditure in the current year's revised and next year's budget estimates.

81. *Grants for Sanitary purposes.*—The main items of expenditure recorded under this minor head are the following:—

- (a) Grants for special expenditure in connection with sanitation ;
- (b) Grants-in-aid to local bodies in connection with the employment of Health Officers and Sanitary Inspectors ;
- (c) Grants to Village Sanitary Committees ; and
- (d) Pilgrim charges.

Item (a).—A provision of 16,37 (including 9,37 from the surplus excise revenue) was made in the current year's budget for this item, but about one-third of this provision is likely to remain unutilized. Moreover, a large portion of the outlay on sanitary objects will be debited in the accounts to other major heads. These factors account for the decrease in the current year's revised estimate. In the ensuing year's estimates a provision of 22,00 (including 11,00 from the surplus excise revenue) is made for this item.

Item (b).—Government pay local bodies, subject to certain conditions, grants-in-aid equal to 2/3rds of the pay of Health Officers and 1/3rd of the pay of Sanitary Inspectors employed in mofussil towns. Provision of 40 is made for this item in the current and ensuing year's estimates.

Item (c).—Government give grants to Village Sanitary Committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villagers. The current year's provision of 70 for the purpose has been raised to 80 in next year's estimates.

Expenses in connection with bubonic plague, malaria and epidemics.—The increase in the ensuing year's budget is due to the lump provision of 22 for an isolation camp at Karachi for the prevention of yellow fever.

82. *Bacteriological Laboratories and Pasteur Institutes.*—The decrease in next year's estimates is due to a larger estimate of recoveries from local bodies, etc., on account of the plague serum supplied from the Bombay Bacteriological Laboratory. These recoveries are deducted from the total expenditure and the net expenditure only is shown under the minor head.

25. Political.*

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
<i>25. Political.</i>						
Political Agents	4,91	5,30	5,59	5,45	5,96	6,11
Entertainment of Envoys and Chiefs.	5	2	1	2	2	2
Darbar presents and allowances to Vakils, etc.	5	3	9	5	5	7
Miscellaneous	1	2	1	3	2	3
	5,02	5,37	5,70	5,55	6,05	6,23

* This head is not open to discussion.

83. To this head are debited the charges on account of Political Officers serving under the Bombay Government and their establishments, including Jail and Medical establishments under agencies.

84. The above figures under "Political Agents" show net expenditure after deducting contributions from Indian States and Agency Funds concerned.

85. The increase in the revised estimate for 1919-20 is due to changes in personnel and privilege leave allowances of officers.

86. The increase in the budget estimate for 1920-21 as compared with the current year's budget is due to the revision of the scale of pay of the Deputy Assistant Political Agents and to a larger estimate for salaries of officers.

XXI-A. & 26-A. Agriculture.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Agricultural receipts ...	1,55	2,02	2,55	1,85	3,35	2,50
Veterinary receipts ...	24	23	32	23	33	35
Total ...	1,79	2,25	2,87	2,08	3,68	2,85

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Agriculture ...	8,42	9,82	12,89	15,76	14,78	22,08
Veterinary charges ...	3,01	3,98	4,01	5,25	4,30	4,71
Co-operative Credit ...	1,17	1,44	1,65	1,84	2,02	2,52
Total ...	12,60	14,64	18,55	22,85	21,10	29,31

Revenue.

87. *Agricultural receipts* are made up mainly of the sale proceeds of farm produce and cotton seed and implements sold by the Agricultural Department. The current year's revised estimate includes also the proceeds of the special famine operations of the Department.

88. *Veterinary receipts* consist mainly of the sale proceeds of bulls and stallions and the Bombay Veterinary College fees.

Expenditure.

89. *Agriculture.*—The Agricultural Department is being gradually expanded. The expert staff under the Director of Agriculture at present consists of the following officers:—

- Four Deputy Directors for Sind, Gujarat, C. D., S. D. and Konkan.
- One Deputy Director of Animal Breeding.
- One Agricultural and Mechanical Engineer.
- One Plant-breeding Expert.
- One Sugarcane Expert.
- Four Divisional Superintendents of Agriculture.

The post of Deputy Director of Animal Breeding was created this year and cattle breeding operations have been transferred from the Civil Veterinary Department to the Agricultural Department under the charge of this officer.

90. The figures of expenditure under the various sub-heads of this minor head for the years 1918-19 to 1920-21 are shown below:—

	1918-19.	1919-20.		1920-21.
	Accounts.	Budget estimate.	Revised estimate.	Budget estimate.
(i) Superintendence	71	75	71	80
(ii) Expert staff	3,93	3,91	4,50	2,87
(iii) Agricultural education	1,48	1,55	1,49	3,55
(iv) Experimental farms	4,62	4,44	6,03	8,26
(v) Botanical gardens	18	16	19	16
(vi) Special experiments	1,67	83	1,49	1,07
(vii) Miscellaneous	30	30	37	42
(viii) War allowances to establishment (lump)	...	15	...	...
(ix) Expenditure out of Imperial non-recurring grant for Agriculture	...	...	...	22
(x) Lump provision for the re-organization of the Upper and Lower subordinate staff of the Agricultural Department	...	10	...	...
(xi) Imperial non-recurring grant for certain Agricultural objects	...	...	...	3,40
(xii) Imperial allotment for expenditure out of profits from the wheat scheme	...	89	...	22
(xiii) Imperial allotment for Agricultural education	...	2,68	...	1,11
Total	12,89	15,76	14,78	22,08

Item (ii).—The increase in the current year's revised estimate is due to larger expenditure on contingencies. The budget for 1919-20 includes also a lump provision of 1,00 for storage of fodder. With reference to this it may be mentioned that the Director of Agriculture has been asked to make arrangements for the installation at Karajgi in the Dharwar district of a shredding and baling plant to deal with purchased *karbi*. A commencement is to be made with two shredders and one press, but provision will be made for the doubling of this plant, if necessary, later. Contracts will also be given on certain conditions for the right to remove grass from certain forests and Government waste lands with a view to maintaining reserves of grass in steam pressed and hydraulic pressed bales. In accordance with the arrangements thus made the stocks, which will now be available as reserves if no famine years intervene, will be as follows:—

575 lakhs pounds for the Northern Division and Kathiawar, to be stored at Nawapur, Palghar and Godhra as against nearly 13½ crores despatched during the past famine;

485 lakhs for the Deccan and Southern Maratha Country, consisting of three crores of grass at Manmad and 185 lakhs of *karbi* at Kopergaon and Karajgi, as against 630 lakhs moved during the past famine.

The provision thus made is only intended to meet the necessities of the first few months of a fodder famine and cannot be expected to cover the demands of a year of widespread distress.

Item (iii).—The scheme of agricultural education at present being carried out consists in the provision of an Agricultural College at Poona, of University rank, where an endeavour is made to give the most thorough education in scientific agriculture, and a

number of agricultural boarding schools conducted entirely in the vernacular. The number of students in the College increased from 104 in 1912 to 170 in 1919 and the demand for the graduates is now so great that a good man can always obtain a suitable outlet for his energies and the number of landholders' sons who intend to manage their own lands tends to increase. There is a demand for specialized courses in dairying, in horticulture and in several other branches of agricultural work. It is proposed to extend the College in six years to accommodate 250 students and to provide within that time the land, the buildings and the staff necessary to deal with this number. A provision of 1,09 is made under this sub-head for the acquisition of land, construction of certain buildings and equipment for the College in addition to the provision of 2,20 from the current year's Imperial grant of 3,47 shown under item (xi). A provision of 13 is also made under this head for recurring expenditure on account of the entertainment of a Professor of Horticulture and a Mycologist. Nine agricultural schools are at present established or will shortly be ready. Government propose to establish at least one vernacular school in every district. With this end in view a provision of 45 is made under this head for three new schools and an additional amount of 1,20 for three such schools is included in the provision of 3,40 under item (xi). Provision for recurring expenditure for the whole of next year on account of the new schools which will be ready by the end of this year is also made in the new budget. This explains the large increase in the budget estimate for 1920-21.

Item (iv).—The charges of cattle breeding farms are now transferred from the minor head *Veterinary Charges* to this sub-head. Larger expenditure is also being incurred on contingencies of these farms. These factors contribute to the increase in the current year's revised and next year's budget estimates. The budget for 1920-21 includes also the following important new provisions:—

(a) Special grant in connection with the Chbarodi Cattle farm in North Gujarat, for dividing the farm by fencing into seven plots of about 400 acres each, for constructing new silos for keeping fodder, etc.	30
(b) Non-recurring expenditure on purchase of cattle, and recurring expenditure, in connection with the cattle breeding farm at Bankapur in the Dharwar District ...	34
(c) Recurring and non-recurring expenditure on the Willingdon Cattle farm at Karachi	65
(d) Opening of new demonstration farms at Baramati in the Poona district and at Bagalkot in the Bijapur district ...	20
(e) Construction of office and quarters at the Karjat farm ...	23

Item (ix) and (x) to (xiii).—The provisions in the new budget against these items represent unspent balances of Imperial grants. Item (XI) is the balance of the new grant of 3,47 given during the current year, the other items represent unspent balances of old grants. The grant of 3,47 is intended for agricultural education and is to be spent on the following objects:—

(a) Additional land for the Agricultural College, Poona ...	1,00
(b) Buildings and equipment for the Agricultural College, Poona	1,20
(c) Construction of three new agricultural schools ...	1,20
(d) Additional buildings for the agricultural school at Jambul	7
Total ...	3,47

91. *Veterinary Charges.*—As noticed in the preceding paragraph the charges on account of cattle breeding operations are now transferred to the minor head "Agriculture": the charges on horse breeding operations continue to be debited to the head "Veterinary charges". The increase in next year's budget estimate as compared with the current year's revised estimate is due mainly to the non-utilization of the current year's provision of 20 for the reorganization of the Glanders and Farcy Departments, and of 24 for the expansion of the Civil Veterinary Department, for which provisions of 25 and 24 respectively are made in the budget estimate of 1920-21.

92. *Co-operative Credit.*—The gradual increase of expenditure under this head is due to the growth of the operations of the department and to the increased provision for the pay of the Registrar, as a senior Indian Civil Service officer is now appointed Registrar.

GOVERNMENT OF BOMBAY FOR 1920-21.

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XXI-B & 26-B. Scientific and Miscellaneous Departments.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Emigration fees	2	2	...	1	...	..
Examination fees	13	16	15	19	20	20
Fees for Inspection of Steam Boilers (including examination fees) ... ..	...	1,00	73	75	70	75
Miscellaneous	24	30	24	27	1,10	40
Total	39	1,48	1,12	1,22	2,00	1,35

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Provincial Museums ... ..	...	...	...	...	...	20
Donations to Scientific Societies	11	41	11	11	12	21
Inspector of Factories	57	60	60	68	62	77
Steam Boiler Inspection establishment	11	82	85	92	83	1,04
Provincial Statistics	37	35	36	37	36	36
Preservation and translation of ancient manuscripts	3	3	1	3	1	3
Examinations	19	20	22	27	27	29
Registrar of Companies	25	25	29	36	34	33
Miscellaneous	1	1	1,39	1,50	2,17	36
Refunds ... ..	...	1	1	1	3	1
Development of Industries ... ..	...	10	73	5,05	1,50	7,77
Total	1,64	2,78	4,57	9,30	6,25	11,37

Revenue.

93. *Examination fees.*—The fees on account of the Vernacular Final Examination and the Public Works Accountants' Examination and the fees recovered by the Civil and Military Examination Committee are credited to this head.

94. *Fees for Inspection of Steam Boilers.*—The receipts and charges of the Steam Boiler Inspection Department, which formed a Local Fund, were provincialized with effect from 1917-18. The actuals of that year include also the sale proceeds of the securities belonging to the old fund.

95. *Miscellaneous.*—The fees for registering Companies and Societies are credited to this head, and the increase in the current year's revised estimate is due to the present boom. The ensuing year's estimate of receipts from this source allows for a small increase over the current year's budget.

Expenditure.

96. *Provincial Museums.*—Government have promised an annual grant of 30 towards the maintenance of the Prince of Wales Museum of Western India. The premises which were occupied by Military authorities will not be ready for use as a Museum before July 1920, and a provision of 20 for the Government

contribution for eight months is made in next year's budget. The Museum Committee also receives an annual contribution of 25 from the Bombay Municipality towards the Museum. This contribution is also in effect a grant from Government as the amount of the contribution was taken as a set off against the Municipality's share of the City Police charges taken over by Government in 1907.

97. *Donations to Scientific Societies.*—The actuals of 1917-18 include a grant-in-aid of 30 to the Cama Institute of Oriental Learning as a special endowment fund for the formation of a fellowship. The new budget contains a provision of 10 for the proposed increase from 5 to 15 of the Government grant to the Natural History Society.

98. *Inspector of Factories and Steam Boiler Inspection establishment.*—Proposals for the amalgamation of the Factory, Steam Boiler and Smoke Nuisance Departments, and for the increase of the salaries of the Inspectors in those Departments have been submitted to the Government of India. The new budget contains provisions for the additional cost involved in these proposals.

99. *Provincial Statistics.*—The charges on account of establishments entertained for collection of statistics of rail-borne traffic are debited to this head.

100. *Miscellaneous.*—The amount shown in the current year's budget and revised estimates are in connection with the charges incurred by the Controller of Prices and Director of Civil Supplies. These charges are covered by corresponding assignments from India. No specific provision for such expenditure is made in next year's budget. The amount of 36 provided in the budget of 1920-21 is intended for the charges of the Director of Information whose appointment has recently been sanctioned.

101. *Development of Industries.*—The Department of Industries has recently been established. It is intended to develop the Department on the lines indicated in the Report of the Indian Industrial Commission. The constitution of the Department upto now, in addition to the Director and the Deputy Director, is briefly as follows :—

(i) *Weaving.*—The weaving establishment under the Registrar of Co-operative Societies has been transferred to the Director of Industries and has been strengthened.

(ii) *Industrial Engineering.*—The appointments of a Deputy Director and three Industrial Engineers have already been made. The Dapuri Workshops have been transferred from the Public Works Department to the Department of Industries.

(iii) *Fisheries.*—The appointment of a Superintendent of Fisheries has been created. It may be expected that this Department will ultimately be controlled by a Marine Biologist with two Superintendents to assist him. Negotiations are in progress for the purchase of a steam trawler and for the appointment of a master and skipper and a first hand to work it.

(iv) *Pottery.*—The services of the Superintendent of Pottery in the Educational Department have been placed temporarily under the Department.

(v) *Chemists.*—An Assistant Chemist and a research scholar have been appointed temporarily. Their work is supervised by two part-time advisers to the Department—Mr. Turner of the V. J. Technical Institute and Dr. Meldrum, Professor of Physics and Chemistry at the Gujarat College.

The ensuing year's budget of 7,77 includes a provision of 5,00 for the development of the Department and of 42 for the Dapuri Workshops transferred from the Public Works Department.

XXII. & 29. Superannuations.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Contributions for pensions and gratuities	4,59	4,80	5,77	5,20	7,20	7,20

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Superannuation and retired allowances ...	38,13	39,96	41,69	43,50	42,10	44,00
Compassionate allowances ...	34	44	38	42	44	44
Commuted value of pensions ...	58	54	74	1,00	1,50	1,25
Gratuities ...	10	8	13	19	11	12
Covenanted Civil Service pensions ...	16	13	21	23	20	23
Donations to Service Fund ...	2	2	7	7	12	15
Refunds ...	...	2	2	2	2	2
Total ...	39,33	41,19	43,24	45,43	44,49	46,21

XXIII. & 30. Stationery and Printing.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Stationery Receipts ...	12	22	19	24	18	18
Sale of gazettes and other publications ...	20	33	35	34	45	45
Other press receipts ...	1,16	1,41	1,43	1,42	1,37	1,27
Total ...	1,48	1,96	1,97	2,00	2,00	1,90

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Stationery Office at the Presidency ...	48	47	53	52	64	60
Stationery purchased in the country ...	83	85	86	85	95	92
Government presses ...	5,77	4,78	6,00	7,44	6,45	7,22
Printing at private presses ...	3	2	3	6	3	6
Stationery supplied from Central Stores ...	7,61	8,24	10,38	11,00	11,00	11,00
Total ...	14,72	14,36	17,80	19,87	19,07	19,80

Revenue.

102. The figures do not call for any special remarks.

Expenditure.

103. *Government presses.*—The decrease in the revised estimate for 1919-20 is due to the non-utilization of the provision for the purchase of a monotype key board and caster for the Government Central Press, and to savings anticipated in the provision for piece-work establishments at that Press and at the Press of the Commissioner in Sind. The budget estimate for 1920-21 provides for the following important items:—

(i) Purchase of machinery for the Yeravda Press ...	Rs. 50,000
(ii) Purchase of monotype key boards and casters complete with motors for the Government Central Press ...	30,000

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The decrease in the total provision as compared with the budget estimate for 1919-20 is however due to smaller provision for piece-work establishment under Government Central Press.

XXV. and 32. Miscellaneous.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Unclaimed deposits ...	76	1,03	71	72	74	74
Treasure Trove ...	...	...	...	1	1	1
Sale of old stores and materials ...	8	14	12	11	8	8
Fees for Government audits ...	5	11	8	10	8	8
Rents ...	10	10	10	10	10	10
Miscellaneous fees, fines and forfeitures ...	23	36	74	60	50	50
Miscellaneous ...	1,15	77	40	51	1,23	51
Sale proceeds of Darbar presents ...	...	2	1	1	1	1
Recoveries of famine expenditure ...	1	2	2	...	...	...
Total ...	2,43	2,55	2,18	2,16	2,75	2,03

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Allowances to civil servants out of employ ...	...	1	...	...	...	...
Rewards for proficiency in oriental languages and allowances to Language Examination Committee ...	19	13	12	18	10	18
Annual stipends to holders of literary titles ...	1	...	...	1	1	1
Cost of books and publications .	18	19	16	9	9	2
Donations for charitable purposes ...	51	46	80	90	87	1,77
Charges on account of European vagrants ...	10	11	10	41	14	81
Rewards for the destruction of wild animals ...	6	2	...	...	...	...
Special Commissions of Inquiry.	...	2	14	2	30	2
Irrecoverable temporary loans written off ...	25	31	3	30	25	30
Rents, rates and taxes ...	2,45	2,48	2,47	2,49	2,49	2,77
Contributions ...	59	99	1,59	3,20	3,20	5,29
Miscellaneous and unforeseen charges ...	9	9	9,84	2,06	10	1,05
Miscellaneous refunds ...	7	5	13	8	8	8
Miscellaneous charges for the treatment of patients at the Pasteur Institute ...	1	1	2	1	1	1
Loss on specie remittances ...	...	...	2	...	10	...
War boards ...	...	...	1,20	1,38	35	1
Peace celebrations ...	...	...	...	...	1,11	...
Total ...	4,51	4,87	16,62	11,13	9,20	12,32

Revenue.

104. *Miscellaneous.*—The increase in the revised estimate over the current year's budget arises from the special recovery of over-payments made in connection with the sale of rice to Messrs. Ralli Brothers.

Expenditure.

105. *Donations for charitable purposes.*—The increase in the budget estimate for 1920-21 as compared with the budget for 1919-20 is due mainly to the provisions on account of the following items:—

Annual grant-in-aid of 5 and a building grant of 75 to the Society for the protection of children in Western India	...	...	80
Building grant to the Kune Kathkari Industrial Settlement at Khandala	...	...	10
			90

106. *Charges on account of European Vagrants.*—The decrease in the current year's revised estimate as compared with the budget is due to the non-utilisation of the provision for the construction of a building for the European Workhouse. The budget estimate for 1920-21 includes a larger provision, viz., 68 against the current year's provision of 28, for this object. The increased provision is necessary because it is intended to erect a self-contained two-floor building with accommodation for the residence of an officer instead of the mere work and living shed originally planned, and because the cost of labour and materials has greatly increased.

107. *Special Commissions of Enquiry.*—The increase in the revised estimate for 1919-20 is due to the expenditure on account of the printing of records of the Rasai Committee and to the charges for the special Tribunals at Ahmedabad.

108. *Rents, Rates and Taxes.*—The budget estimate for 1920-21 provides for an increase of 29 in respect of the payment to be made to the Bombay Municipality on account of General Tax on Government properties.

109. *Contributions.*—The chief items of expenditure which are debited to this head are grants made for no specific purpose to Municipalities, Local Boards, etc., such as grants to cover a deficit balance or a compensation for revenue resumed, etc., which cannot be classed with reference to the objects to which they are to be devoted. The large increase in the budget estimate for 1920-21 is due to the following items:—

- (a) Additional provision for grants-in-aid to District Local Boards in the Presidency proper in connection with the abolition of tolls on their roads ... 1,69
- (b) Additional provision on account of subventions to District Local Boards to which non-official Presidents with a self-contained office may be appointed. 15
- (c) Subsidy to the Bombay Municipality in connection with the abolition of tolls leviable on vehicles entering Bombay City from Salsette ... 25

Item (a)—In the current year's budget a sum of 1,40 has been provided for the purpose. Out of this, grants aggregating 56 have so far been sanctioned to the following District Local Boards:—

Ahmedabad.	Bijapur.
Satara.	Nasik.
Kanara.	Thana (for abolition of tolls on Bandra-Ghodbunder Road).

It has been decided that the tolls on the remaining Local Board roads should be abolished with effect from 1st April 1920 and compensation paid to the boards concerned and that those local boards which abolished tolls *suo motu* before 1914, either partially or wholly, should also be paid compensation. The amount required in this connection is estimated at 3,09 against the current year's provision of 1,40, and a further sum of 1,69 is provided for next year.

Item (b)—The budget estimate for 1920-21 provides 91 against the current year's provision of 76.

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Item (c)—The Bombay Municipal Corporation have agreed to the repeal of section 190 of the City of Bombay Municipal Act with a view to discontinuing the toll leviable on vehicles entering the city from Salsette which are not liable to the tax leviable under section 180 of the Act in return of an annual subsidy of 25 from Government.

110. *Miscellaneous and unforeseen charges.*—The high figures of the actuals of 1918-19 are due to the adjustment in the accounts of the loss in respect of rice transactions with Messrs. Ralli Brothers. The budget estimate for 1919-20 included a provision of 2,00 for reserve with the Financial Department for unforeseen charges and for additional postage and telegram charges. As expenditure met from this provision will be debited to the heads concerned, the revised estimate shows a large decrease. The absence of a lump provision under this head for additional postage and telegram charges is responsible for the decrease in budget estimate for 1920-21 as compared with the budget for the current year.

111. *War Boards.*—The War Purposes Board and the Committees under it except the Re-settlement Committee were closed during the current year. This accounts for the decrease in the revised estimate for 1919-20. The small provision in the budget estimate for 1920-21 is on account of the charges of the Re-settlement Committee which it is expected will continue till the end of the current year.

112. *Peace Celebrations.*—The revised estimate for 1919-20 takes account of the amounts placed at the disposal of district officers in connection with the peace celebrations. These amounts are exclusive of the charges on account of illuminations which will be debited to Public Works grants.

33. Famine Relief.

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Expenditure. { Civil	} 20	21,99	} 60,00	{ 28,89	...
{ Public Works...	...		5,21				18,34
Total	20	27,20	60,00	47,23	...
Provincial one-fourth share	5	6,80	15,00	11,80	...

113. Since 1917-18 the expenditure under this head is shared between Imperial and Provincial in the proportion of 3 to 1. The revised estimate for the year 1919-20 reflects the later and therefore more correct appreciation of the situation.

XXIX. & 42. Irrigation—Major Works.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Portion of Land Revenue due to Irrigation ...	29,09	26,74	19,56	26,00	25,00	26,60
Provincial one-half share ...	14,55	13,37	9,78	13,00	12,50	13,30
Direct receipts ...	16,81	15,86	12,51	17,00	20,00	20,03
Provincial one-half share ...	8,41	7,93	6,26	8,50	10,00	10,02

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Working Expenses ...	15,58	17,89	19,07	17,51	20,32	18,64
Provincial one-half share ...	7,79	8,95	9,54	8,75	10,16	9,32
*Interest on Debt ...	25,14	27,43	28,08	29,47	29,11	30,40
Provincial one-half share ...	12,57	13,71	14,04	14,74	14,56	15,20

* This item is not open to discussion.

114. For purposes of classification in the accounts, irrigation works are divided into (a) Productive Works, (b) Protective Works and (c) Minor Works and Navigation.

115. *Productive Works* are of a remunerative character undertaken for the improvement of the country. The capital outlay on these works is met from borrowed money and is recorded under the wholly Imperial head 49, Irrigation Works. The interest and the cost of maintenance and working are provided out of current revenues, the income being credited thereto. The receipts are credited to the head XXIX, and the interest and working expenses are debited to the head 42, Irrigation—Major Works and both are divided equally between Imperial and Provincial.

Works which, although not directly remunerative to the extent which would justify their inclusion in the class of Productive Works, are calculated to guard against or diminish future expenditure on famine relief are termed *Protective Works*. The cost of the construction of such works is paid out of the annual grants under famine relief and insurance and is charged to the wholly Imperial head 35, Protective Irrigation Works. The receipts and interest and working expenses are, as in the case of Productive Works, classed under the heads XXIX, and 42, Irrigation—Major Works.

116. The head *Minor Works and Navigation* includes all classes of irrigation works other than the above. These are paid for out of current revenues and are classed under the head 43, Irrigation—Minor Works and Navigation.

Revenue.

117. Land Revenue due to major productive and protective works is shown under *Portion of Land Revenue due to irrigation*, no separate account being kept for a considerable amount of land revenue earned by minor irrigation works. The decrease in the revised for 1919-20 is attributed to deficiency of water in the Eastern Nara, Unharwah, Jamrao and Dad canals. The budget for 1920-21 is based on the estimates furnished by District Officers.

118. *Direct receipts.*—The increase in the revised for 1919-20 is due mainly to the recovery of arrears on account of the sale of water from certain irrigation works. The increase in the budget for 1920-21 is due to better receipts anticipated from the Hathmati and Khari Cut canals and larger sale of water expected from the Godavari and Mutha canals.

Expenditure.

119. *Working Expenses.*—The increase in the revised for 1919-20 is due to larger expenditure on works and establishments. The increase in the budget for 1920-21 as compared with the current year's budget is due mainly to higher cost of labour and materials.

120. *Interest on Debt.*—Interest on the irrigation debt is calculated at the average rate of interest paid during the year on the total public debt of the Government of India. The capital outlay upon which interest is calculated in 1920-21 is that incurred up to the end of 1919-20, plus half the estimated outlay during 1920-21. The average rate of interest adopted for the current and next years is 3.4818 per cent.

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XXX. & 43. Irrigation—Minor Works and Navigation.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Public Works Department ...	3,47	3,83	3,56	3,60	4,00	3,90
Provincial one-half share ...	1,73	1,92	1,78	1,80	2,00	1,95

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Civil Department ...	...	...	1	1	27	25
Public Works Department ...	24,97	28,33	31,11	34,57	38,80	48,77
Total ...	24,97	28,33	31,12	34,58	39,07	49,02
Provincial one-half share ...	12,49	14,16	15,56	17,30	19,54	24,51

Revenue.

121. The revised estimate for 1919-20 is based on the latest actuals available and the budget for 1920-21 nearly follows the revised estimate.

Expenditure.

122. *Civil Department.*—The outlay represents charges on account of the repair of small irrigation tanks and free grants for the encouragement of irrigation in precarious tracts.

123. *Public Works Department.*—The increase in the revised estimate for 1919-20 is due to the large additional grants sanctioned during the year for works and repairs. Larger provision is made in the budget for 1920-21 for new works, while the higher cost of labour and materials helps to swell the charges.

XXXI. & 45. Civil Works.

Revenue.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Civil Officers ...	1,16	6	5	5	5	5
Public Works Officers ...	3,81	5,28	4,49	4,00	7,10	6,50
Total ...	4,97	5,34	4,54	4,05	7,15	6,55

Expenditure.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Civil Department ...	8,03	7,95	9,56	16,90	18,66	17,20
Public Works Department ...	67,10	81,80	1,08,51	1,30,00	1,40,00	1,71,75
Total ...	75,13	89,75	1,18,07	1,46,90	1,58,66	1,88,95

Revenue.

124. *Civil Officers.*—Fees for masonry graves and receipts in respect of travellers' bungalows and miscellaneous public improvements are credited to this head. Recoveries of overpayments in past years and refunds of grants-in-aid are treated as miscellaneous receipts under this head. The actuals for 1916-17 included 1,07 on account of the refund by the Alandi municipality of the amount of grant-in-aid paid in 1915-16 towards its water-supply scheme.

125. *Public Works Officers.*—The receipts consist mainly of rents of buildings in charge of the Public Works Department, sale-proceeds of buildings, materials and produce, net profits from workshops and fines levied from contractors for failure in the execution of works. The increase in the revised for 1919-20 as compared with the budget is due to higher receipts expected from sales of buildings and from fines, etc. The budget for 1920-21 follows the revised estimate for 1919-20 after making allowance for the larger receipts from sales of buildings in the current year.

Expenditure.

126. *Civil Department.*—The following are the principal items of expenditure during the three years 1918-19 to 1920-21 :—

No.	Particulars.	Accounts, 1918-19.	Budget, 1919-20.	Revised, 1919-20.	Budget, 1920-21.
1	Grants to the Mahabaleshvar Local Fund and to local bodies other than District Local Boards for local public works.	75	7	45	7
2	Grants to Local Boards for village water-supply.	1,65	1,00	2,28	1,20
3	Grants to District Local Boards for local public works.	7,16	15,63	15,73	15,73
4	Discretionary grants to Commissioners for general purposes of a public nature, rewards to specially deserving persons, and other objects.	...	20	20	20
	Total ...	9,56	16,90	18,66	17,20

Under item (1) provision is made for normal charges. The expenditure under item (2) for 1918-19 and 1919-20 is high owing to special grants sanctioned for the improvement of village water-supply in the districts affected by scarcity. Under item (3) provision has been made for the additional grants of 8,24 to District Local Boards for communications and other local improvements sanctioned with effect from 1919-20, and for a grant-in-aid of 10 for the construction and repair of roads in irrigated tracts.

127. *Public Works Department.*—The budget grants allotted for expenditure under this head vary from year to year according to the financial situation.

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The grant for next year has been fixed at 1,71,75. The recurring charges are estimated by the Public Works Department at 58,50 as shown below:—

Repairs	...	...	...	...	34,00
Establishment	...	...	...	...	20,00
Tools and plant	...	...	...	...	4,50
				Total	58,50

The balance of 1,13,25 out of the allotment of 1,71,75 is distributed as follows:—

Works in progress	...	...	...	...	67,00
Discretionary grants	...	...	...	...	10,00
Reserve	...	...	...	...	2,20
New Works	...	...	...	...	34,05
				Total	1,13,25

The provision for "Works in Progress" will be utilised mainly on the following works for which an allotment of 10 or more has been sanctioned in each case:—

Administration.

Civil buildings on the old jail site at Karachi (5,00), quarters for officers at Colaba, Bombay (1,00), distillery at Deolali (1,00), extension of the central offices in Poona (75), additional accommodation in the warehouse at Bubak in the Western Nara District (46), works connected with the three Government Houses (45), Mamlatdar's kacheri at Balsad (33), distillery at Kotri (30), revenue buildings at Palghar (30), general excise office and lock-up, Bombay (30), bonded liquor warehouse at Thana (27), kardarate at Tarai in Sind (20), Mamlatdar's kacheri at Karmala, Sholapur District (20), Divisional Forest Officer's bungalow at Surat (15) and quarters for the Mahalkari and his establishment at Mokhada, Thana District (14).

Educational.

Quarters for the staff and servants of the David Sassoon Industrial and Reformatory Institute at Matunga (50).

Law and Justice.

Honorary Presidency Magistrates' Court at Girgaon, Bombay (1,04), District and Sessions Court at Larkana (1,00), bungalow for the first additional Judicial Commissioner of Sind (50), Court house at Koregaon, Satara District (30), Sub-Judge's court at Gokak, Belgaum District (30) and land acquisition for the court house at Malsiras (10).

Jails.

Acquisition of land for the new jail for Bombay at Chembur, Thana District (3,00), Jail at Hindalgi, Belgaum District (1,00) and re-roofing of the sleeping barracks in the D. C. Jail, Yeravda (50).

Police.

Additional quarters at the headquarter police lines at Karachi (2,63), central police station and residential quarters for officers of the Alexandra Dock Police (1,00), Cantonment police lines, Poona (1,00), headquarter police lines at Dharwar (80), Dhulia (76), Rajkot (16), Kumta (13), and Malvan (12), police lines at Crater, Aden (79), Hubli (67), Bhusaval (60), Pandharpur (40), Dakore (32), Budhapur (29), Ankleshwar (27), Panvel (25), Kalyan (24), Tarai (23), Mhasurli (20), Thalner (20), Deolali (17), Moro (16), Mahad (14), Dharag (11) and Yellapur (10), town and headquarter police lines at Godbra (40), additional quarters in the Gulandaz police lines, Karachi (30), railway police lines at Kirkee (50), Dadar (40) and Bulsar (10), office and quarters for the Deputy Superintendent of Police, Aden (52), new police station house for the cantonment, Poona (23), alterations to the old police lines and additional headquarter police lines at Ratnagiri (20), and bungalow for the District Superintendent of Police, Karwar (10).

Medical.

Quarters for clerks, stewards, &c., at the J. J. Hospital, Bombay (75), infectious diseases hospital, Poona (50), King Edward memorial hospital, Sholapur (48), additional accommodation for the lunatics at Natpada (21), quarters for nurses at the Cama and Allbless hospitals, Bombay (21), outdoor dispensary at the civil hospital, Ahmednagar (19), bungalows for the Deputy Sanitary Commissioner, Nasik (16), and the Civil

Surgeon, Nasik (15), additions and alterations to the central lunatic asylum at Yeravda (14) and construction of maternity ward in the compound of the civil hospital at Bijapur (12).

Miscellaneous Civil Buildings.

Offices of the Public Works Department, Karachi (3,00), works to be carried out by the Electrical Engineer to Government (1,50), acquisition of land for peons' chals at Dadar (1,00), Public Works Department colony buildings, Poona (75) and Assistant Engineer's bungalow at Broach (17).

Communications.

Improvements to the Khandesh Nizam's frontier road, Nasik District (1,00), high level causeway over the Krishna on Sholapur-Hubli road (1,00), causeway across the Krishna on the Gotur-Tasgaon road, Belgaum District (90), high level causeway over the Ghatprabha on Sholapur-Hubli road (78), improvements to Poona-Sholapur road Section I (70), and Section II (32), bridge on the Ghod river on the Poona-Nasik road in mile No. 41 (62), strengthening the platform of Ellis bridge, Ahmedabad (58), Ahmednagar-Tembhurni-Malsiras road (50), Manmad-Chandor road (50), Malegaon-Chalisingaon road (50), extension of the Dhulia-Bhusaval road to Nimar frontier (Warnagaon to Edlabad, (50), Chalisingaon-Nasik frontier road (45), metalling Dhandhuka-Dholera road, Ahmedabad District (40), widening the Bombay-Agra road between Thana and Kurla (40), causeway over the Girna on the Dhulia-Bhusaval road (40), extension of the Dhulia-Bhusaval road to the Berar frontier (40), causeway over the Ghatprabha on the Sankeshwar-Ron road, Belgaum District (40), improvements to Poona-Nasik road (33), causeway at Kolhar, Ahmednagar District (32), Kadgaon-Mandvi road, West Khandesh District (31), road from Otur to Brahmanwada, Poona District (30), causeway over the Malaprabha on the Sankeshwar road (27), improvements to Sadashivgad-Kadra road, Kanara District (25), dips on the Hatkhamba-Poladpur road and on the Pali-Phonda road, Ratnagiri District (25 each), causeway over the Malaprabha on Belgaum-Hungund road (25), road from Savalvihir to Bharwas, Ahmednagar District (25), causeway at Rahuri, Ahmednagar District (24), causeway over the Sina at Lamboti, Sholapur District (21), improvements to the Mahad-Pandharpur road, Lonand District (21), road from Lakh to Devlali and from Lakh station to Bel-Pimpalgaon, Ahmednagar District (20 each), bridging nalas on Mahad-Nagotna road, Kolaba District (20), road from Bhatkal to Mysore frontier (19), causeway on Jolapur nala near Devalpur, Bijapur District (19), low level bridge over the Godavari at Kopargaon, Ahmednagar District (18), improvement to the Ahmednagar-Dhond road (16), improving the road from Indapur to Saroti, Poona District (15), improving Karka-Shamjoida road, Kanara District (15), Ghatghar-Shendri road, Ahmednagar District (13), road from Deolali to Belapur (13), causeway over the Bori on the Amalner-Tapti road, East Khandesh District (12), diverting Harnai-Khed road in the 5th and 6th miles (12), link road between Sholapur-Barsi and Poona-Sholapur roads (12), causeway across the river Burai on Songir-Taloda road, West Khandesh District (11), road from Deogad to Mandvi (10) and causeway over the Agrani in mile 194 of the Bijapur-Shedbal road (10).

Miscellaneous and Public Improvement.

Visapur tank (1,00), working the boring plant (75), Kennedy Sea Face wall, Bombay (50), disposal of Poona Sewage effluent (37), and improving the Government road connecting Harkness road with Narayan Dabholkar road, Malabar Hill (11).

Contribution Works.

Constructing the Gate Way of India on the Apollo Bunder (Pavilion to commemorate the visit of His Majesty the King-Emperor (2,00), Prince of Wales Museum of Western India (70) and Royal Science Institute (25).

128. In the budget for 1920-21 provision has been made for the following new major works costing more than 10 in each case:—

Administration.

Official bungalows at Karachi	...	...	...	1,50
Official bungalows at Poona	...	...	...	2,00
Resumption of bungalows at Bombay	...	...	...	1,50
New Council Hall (temporary building), Bombay	...	...	...	3,00
Buildings at Ahmedabad to replace the burnt buildings	...	...	...	1,00
Government House bungalows	...	...	...	1,50
Liquor warehouse, Bombay	...	...	...	80
Bungalow and Office of the Deputy Commissioner of Salt and Excise, Ahmedabad	51

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Liquor warehouse, Broach	27
Assistant Collector's Bungalow at Rohri	20
Kardarate at Sukkur	20
Re-roofing Mámlatdár's kacheri at Patan	10

Law and Justice.

Judicial buildings	1,00
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Jails.

Site for undertrial jail for Bombay	2,00
Jail buildings	36

Police.

Police Quarters in the Presidency proper	2,00
Police Quarters in Sind	...	...	...	1,50
Urgent Police Buildings in Bombay City	...	...	...	1,00

Education.

College of Commerce	...	...	...	50
Larkana High School	...	...	...	25
Surat High School	...	...	...	15

Medical.

Jamsetjee Jeejeebhoy Hospital, Bombay	...	...	...	2,00
Sassoon Hospital, Nurses' Quarters	..	..	..	50
Central Hygiene Laboratory	...	...	..	15
Out-patients' dispensary at Broach	...	..	...	15
Out-patients' dispensary at Poona	...	...	...	10
Civil Surgeon's bungalow at Belgaum	10

Miscellaneous Public Improvements.

Circuit House at Ahmedabad	1,00
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Communications.

Roads in the Presidency proper	2,00
Roads in Sind	50

Transfers between Imperial and Provincial Revenues.

	Accounts.			Budget estimate, 1919-20.	Revised estimate, 1919-20.	Budget estimate, 1920-21.
	1916-17.	1917-18.	1918-19.			
Net transfers from Imperial to Provincial revenues	-7,21	-34,16	-9,35	-20,98	-33,91	-57,92

129. The decrease in the revised estimate for 1919-20 is due mainly to the larger assignment from Provincial to Imperial Revenues in connection with the new scheme of taxation under "Income Tax". The decrease is partially counterbalanced by (i) a recurring assignment from Imperial to Provincial revenues in connection with the revised system of apportionment of Police charges between Government and the Railway Companies, (ii) the non-recurring assignments from Imperial to Provincial revenues on account of certain agricultural objects, the equipment of Victoria Jubilee Technical Institute, Bombay, and the establishment of a new pottery school near Bombay, and (iii) a larger assignment to meet the cost of Provincial Director of Civil Supplies, his establishment

and contingencies. The net provision of—57,92 in the budget for 1920-21 is explained below:—

	Budget estimate, 1920-21.
(1) Fixed Provincial contribution under the settlement ...	- 9,38
<i>Assignments and Compensations.</i>	
(2) Provincial contribution in connection with the scheme for the commutation of the right of service of kulkarnis ...	- 90
(3) Imperial contribution on account of a change in the classification of <i>kadim</i> cash allowances ...	+ 55
<i>Land Revenue.</i>	
(4) Imperial contribution for the extension of the system of making monthly payments of pensions to Indian military pensioners ...	+ 10
<i>Excise.</i>	
(5) Provincial contribution on account of receipts from the additional duty on locally produced beer and foreign spirits imposed in March 1916 ...	- 40
<i>Customs.</i>	
(6) Provincial contribution for operations connected with oyster beds at Karachi ...	- 2
<i>Income Tax.</i>	
(7) Provincial contribution equal to the Provincial share of the additional revenue under <i>Income Tax</i> due to enhanced taxation introduced from 1st April 1916 ...	- 89,31
(8) Imperial contribution to make up the decrease in the provincial share of income-tax due to the changes in taxation introduced from 1st April 1919 ...	+ 6,50
<i>Tributes.</i>	
(9) Imperial contribution in connection with the change in the classification of certain receipts of the nature of tributes which were credited to the head <i>I.—Land Revenue</i> instead of <i>XI.—Tributes</i> ...	+ 16
<i>Interest.</i>	
(10) Imperial contribution on account of the interest realised from the securities of the Bombay Steam Vessels Survey Fund in connection with the provincialization of the Fund ...	+ 2
<i>General Administration.</i>	
(11) Provincial contribution on account of the amalgamation of the Public Works Accounts section with the Civil Accounts Department ...	- 64
(12) 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 ...	+ 2
<i>Police.</i>	
(13) Imperial contribution towards police reorganization and reforms ...	+ 3,25
(14) Imperial contribution in connection with the abolition of the contribution for the police charges of the Rajkot and Wadhwan Civil Station Funds ...	+ 5
(15) Imperial contribution for expenditure connected with the maintenance at Jacobabad of a force of 50 mounted police in the place of the Indian cavalry ...	+ 32
(16) Imperial contribution in connection with the revised system of apportionment of Police charges between Government and the Railway Companies ...	+ 3,00

Budget estimate,
1920-21.*Ports and Pilotage.*

- | | |
|--|-----|
| (17) Imperial contribution for the transfer of the duties in connection with the Native Passenger Ships Act from the charge of the Customs Preventive Department to that of the Port Officer, Bombay | + 5 |
|--|-----|

Education.

- | | |
|---|--------|
| (18) Imperial contribution in connection with the Darbar grant for recurring expenditure on education | + 6,70 |
| (19) Imperial contributions (5,93 made in 1913-14 and 1,00 made in 1914-15) for recurring expenditure on education | + 6,93 |
| (20) Imperial contribution for the improvement of aided Indian High and Anglo-vernacular schools | + 60 |
| (21) Imperial contribution for a grant to the Bombay University. | + 45 |
| (22) Imperial contribution towards the cost of the appointment of Professor of Economics in the University of Bombay | + 12 |
| (23) Imperial contribution on account of the interest realized from the securities of the Gujarat College, Ahmedabad, in connection with the provincialization of the College | + 15 |
| (24) Imperial contribution for improvement of pay and training of teachers | + 2,50 |
| (25) Imperial contribution for recurring expenditure for the development of primary education | + 4,00 |
| (26) Imperial contribution on account of grant-in-aid to Mrs. Nikambe's Institute for Married Hindu Ladies | + 1 |

Sanitation.

- | | |
|---|--------|
| (27) Imperial contribution for the improvement of sanitary services | + 20 |
| (28) Imperial contribution for recurring expenditure on sanitation. | + 6,00 |

Agriculture.

- | | |
|--|------|
| (29) Imperial contribution for charges on account of the office establishment, allowances, etc., of the Superintendent, Civil Veterinary Department, Sind, Baluchistan and Rajputana | + 9 |
| (30) Imperial contribution in connection with the provincialization of the salaries of the officers of the Indian Civil Veterinary Department | + 60 |

Stationery and Printing.

- | | |
|--|------|
| (31) Provincial contribution on account of the reduction in the percentage charged to Provincial revenues on the value of imported stationery stores | - 50 |
|--|------|

Miscellaneous.

- | | |
|---|--------|
| (32) Provincial contribution in connection with the imperialization of the subsidy to Reuter's Telegram Company for their news service in India | - 22 |
| (33) Imperial contribution for the remission of contributions by local bodies towards certain establishment charges | + 1,07 |
| (34) Imperial contribution on account of the grant of annual pension of Rs. 100 to holders of the titles of Mahamahopadhyas and Shams-ul-Ulama | + 1 |

Total	- 57,92
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P. J. MEAD,

Chief Secretary to Government.

6th March 1920.

APPENDIX A.

STATEMENT SHOWING BY MAJOR HEADS THE ORDINARY AND SPECIAL OR NON-RECURRING PROVINCIAL REVENUE AND THE OPENING BALANCE AS ESTIMATED IN THE BUDGET FOR 1920-21.

[In thousands of rupees.]

Account of receipts.	Budget, 1920-21.	Ordinary.	Special.	Remarks.
I LAND REVENUE—				
Provincial share	2,41,70	2,20,55	(a) 21,15	(a) Collections of outstandings of previous years.
Alienations	94,41	94,41	...	
IV STAMPS	82,50	82,50	...	
V EXCISE	4,30,00	4,30,00	...	
VIII INCOME TAX	1,85,00	1,85,00	...	
IX FOREST	90,00	90,00	...	
X REGISTRATION	13,00	13,00	...	
XII INTEREST	17,70	12,70	5,00	
XVI-A LAW AND JUSTICE—				
Courts of Law	9,80	9,80	...	
XVI-B LAW AND JUSTICE—				
Jails	3,50	3,50	...	
XVII POLICE	1,23	1,23	...	
XVIII PORTS AND PILOTAGE	2,24	2,24	...	
XIX EDUCATION	6,05	6,05	...	(b) This is made up of—
XX-A MEDICAL	4,90	4,90	...	(i) 39,83 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on education;
XX-B SANITATION	19	19	...	(ii) 34,27 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on sanitation;
XXI-A AGRICULTURE	2,85	2,85	...	(iii) 4,51 Unexpended balance of the Imperial assignments made in 1918-19 and 1919-20 for non-recurring expenditure on agricultural education;
XXI-B SCIENTIFIC AND MISCELLANEOUS DEPARTMENTS.	1,35	1,35	...	(iv) 22 Unexpended balance of the Imperial assignment made in 1917-18 from the wheat profits;
XXII RECEIPTS IN AID OF SUPERANNUATION, ETC.	7,20	7,20	...	(v) 72 Unexpended balances of the Imperial assignments for non-recurring expenditure on medical relief (50), and on agricultural and allied objects (22).
XXIII STATIONERY AND PRINTING.	1,90	1,90	...	(vi) 2,00 Unexpended Imperial assignment made in 1919-20 for the School of Pottery, Bombay.
XXV MISCELLANEOUS	2,03	2,03	...	
XXIX IRRIGATION—				
Portion of Land Revenue due to Irrigation.	13,30	13,30	...	
IRRIGATION—MAJOR WORKS—				
Direct Receipts	10,02	10,02	...	
XXX IRRIGATION—MINOR WORKS.	1,95	1,95	...	
XXXI CIVIL WORKS—				
Civil Department	5	5	...	
Public Works Department.	6,50	6,50	...	
Transfers between Imperial and Provincial Revenues.	-57,92	-57,92	...	
Total	11,71,45	11,45,30	26,15	Total 81,55
Opening Balance	4,94,58	4,13,03	(b) 81,55	
Grand Total	16,66,03	15,58,33	1,07,70	

REVISED FINANCIAL STATEMENT OF THE

APPENDIX B.

STATEMENT SHOWING BY MAJOR HEADS THE RECURRING AND NON-RECURRING PROVINCIAL EXPENDITURE PROVIDED IN THE BUDGET ESTIMATES FOR 1920-21.

[In thousands of rupees.]

Account of expenditure.	Budget, 1920-21.	Permanent recurring.	Fluctuating recurring.	Total recurring.	Non-recur- ring.
1	2		4	5	6
1 REFUNDS AND DRAWBACKS ...	18,40	...	14,14	14,14	4,26
2 ASSIGNMENTS AND COMPENSATIONS ...	1,11,79	1,11,56	6	1,11,62	17
3 LAND REVENUE ...	1,44,52	1,20,13	11,49	1,31,62	12,90
6 STAMPS ...	1,65	49	96	1,45	20
7 EXCISE ...	34,08	14,40	1,30	15,70	18,38
10 INCOME TAX ...	2,75	2,19	24	2,43	32
11 FOREST ...	54,77	22,55	22,13	44,68	10,09
12 REGISTRATION ...	5,07	4,16	87	5,03	4
13 INTEREST ON ORDINARY DEBT ...	15,06	6,00	9,06	15,06	...
18 GENERAL ADMINISTRATION ...	26,36	22,18	2,24	24,42	1,94
19-A LAW AND JUSTICE— Courts of Law ...	66,99	57,93	6,66	64,59	2,40
19-B LAW AND JUSTICE— Jails ...	23,81	5,75	13,46	19,21	4,60
20 POLICE ...	1,65,02	1,33,89	16,11	1,50,00	15,02
21 PORTS AND PILOTAGE ...	1,89	1,07	69	1,76	13
22 EDUCATION ...	1,48,80	1,09,11	28,51	1,37,62	11,18
24-A MEDICAL ...	51,39	19,12	10,39	29,51	21,88
24-B SANITATION ...	28,77	10,34	2,01	12,35	16,42
25 POLITICAL ...	6,23	5,18	79	5,97	26
26-A AGRICULTURE ...	29,31	10,33	9,06	19,39	9,92
26-B SCIENTIFIC AND MISCELLANEOUS DEPART- MENTS ...	11,37	6,58	64	7,22	4,15
29 SUPERANNUATION ALLOWANCES AND PENSIONS ...	46,21	44,67	95	45,62	59
30 STATIONERY AND PRINTING ...	19,80	3,02	15,33	18,35	1,45
32 MISCELLANEOUS ...	12,32	6,05	4,00	10,05	2,27
42 IRRIGATION—MAJOR WORKS— Working Expenses ...	9,32	7,60	85	8,45	87
Interest on Debt ...	15,20	15,20	...	15,20	...
43 IRRIGATION—MINOR WORKS— Civil Department ...	13	...	1	1	12
Public Works Department ...	24,38	15,68	6,85	22,53	1,85
45 CIVIL WORKS— Civil Department ...	17,20	15,93	7	16,00	1,20
Public Works Department ...	1,71,75	58,50	20,00	78,50	93,25
Total ...	12,64,34	8,29,61	1,98,87	10,28,48	2,35,86

NOTE 1.—The non-recurring expenditure shown in column 6 is inflated by the following items, which are covered by special receipts :—

7,74 for expenditure on education	} met from the grants made for the purpose from Imperial revenues.
5,00 for expenditure on sanitary objects	
50 for expenditure on medical relief	
4,95 for expenditure on agricultural objects	
2,00 for industrial education.	
<hr/> 20,19 Total.	

The balance of non-recurring expenditure which is met from ordinary revenues amounts to 2,15,67.

NOTE 2.—Column 4 represents the minimum expenditure on account of items (like temporary establishments, plague allowance and contingencies) 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 Estimate, 1920-21," "Revised Estimate, 1919-20," "Budget Estimate, 1919-20," and "Accounts, 1918-19," has generally been taken as the minimum recurring charge for each item, and the total of all such items is entered under column 4 against the major head concerned. The difference between the total budget provision for such items and the minimum recurring charge entered in column 4 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 6. This method is adopted in the case of all major heads, except 29, *Superannuation Allowances and Pensions*, 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 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.