

GOVERNMENT OF BOMBAY.
FINANCIAL DEPARTMENT.
REVISED FINANCIAL STATEMENT
FOR THE YEAR 1915-16.

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REVISED FINANCIAL STATEMENT OF
THE GOVERNMENT OF BOMBAY
FOR THE YEAR 1915-16.

This Statement is presented to the Council under No. 10 of the Rules for the Discussion of the Annual Financial Statement notified on 29th December 1909 under section 5 of the Indian Councils Act, 1909. As required by the Rules, the preliminary budget proposals for 1915-16 were considered in January last by the Finance Committee of this Council. Effect has been given to the changes in the estimates recommended by the Committee. These, together with a few other alterations made up to 4th February 1915, have been embodied in the amended Draft Financial Statement copies of which have been supplied to the Honourable Members. The requisite provision for three small items of expenditure proposed by the Committee will be separately made. The present Statement deals with the actuals for 1913-14, the revised estimates for 1914-15, and the budget estimates for 1915-16 concerning the provincialized services described in Appendix A. As usual, the Statement is divided into two parts, Part I giving a brief but fairly comprehensive idea, and Part II giving fuller particulars, of the Provincial transactions. Details by major and minor heads are given in Appendix B. The figures throughout represent thousands of rupees except where the context shows otherwise. The figures and remarks pertaining to the estimates now framed for 1914-15 and 1915-16 are liable to alteration, but in the absence of altogether unforeseen circumstances no modification seriously affecting the total estimates is likely to be required.

PART I.

Accounts of 1913-14.

2. The accounts of the year 1913-14 opened with a balance of 1,79,75. The closing balance was estimated in the revised at 1,82,01 and in the accounts rose to 1,95,34. The total Provincial revenue amounted to 7,92,29; compared with the budget, the actuals were better by 56,70 against 35,14 calculated in the revised, showing an improvement of 21,56. The increase over the revised occurred chiefly under *Land Revenue, Stamps, Excise, Assessed Taxes, Forest, and Irrigation—Direct Receipts*, and was partially counterbalanced by decreases chiefly under *Interest and Irrigation—Portion of land revenue due to irrigation*. The total Provincial expenditure amounted to 7,76,70, showing a net increase of 8,23 as compared with the figure (7,68,47) estimated in the revised. Increases occurred chiefly under the heads *Land Revenue, Forest, Ports and Pilotage, Stationery and Printing,*

Miscellaneous, Irrigation—Minor Works—Public Works Department, and Civil Works—Public Works Department, and were partially counterbalanced by decreases chiefly under the heads Assignments and Compensations, Education, and Irrigation—Major Works—Working Expenses.

Revised Estimates for 1914-15.

3. The opening balance of the year 1914-15 estimated in the budget at 1,82,01 was changed to 1,95,34 on the closing of the accounts of 1913-14.

4. The total Provincial revenue for the current year is now estimated at 7,45,09 against 7,58,92 entered in the budget. The decrease of 13,83 is accounted for mainly by smaller receipts—

(a) under *Land Revenue—Provincial share*, due mainly to advance collections in March 1914 of revenue expected in the current financial year, and to larger suspensions granted during the year,

(b) under *Land Revenue—Alienations*, due to the resumption of certain lands in consequence of the death and discharge of grantees,

(c) under *Stamps*, due mainly to smaller sales of general and court-fee stamps,

(d) under *Excise*, due chiefly to the present crisis, and

(e) under *Forest*, due chiefly to decline in the receipts from timber and grass and other minor produce.

The decreases mentioned above are partially counterbalanced by increases mainly—

(a) under *Assessed Taxes*, due chiefly to more searching assessments and prompt recoveries,

(b) under *Interest*, due mainly to larger recoveries of interest from Native States and the Poona City Municipality, partly counterbalanced by smaller recoveries from cultivators,

(c) under *Law and Justice—Courts of Law*, chiefly on account of sale-proceeds of unclaimed and escheated property,

(d) under *Receipts in aid of superannuation, etc.*, due chiefly to the revision of the pay of teachers in Local Board and Municipal schools,

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

(f) under *Transfers between Imperial and Provincial revenues*, due mainly to Imperial contributions in connection with the provincialization of the salaries of officers of the Indian Civil Veterinary Department, the raising and maintenance of a mounted police force at Jacobabad, and a non-recurring grant to the Bombay Sanitary Association.

5. The total Provincial expenditure is estimated at 7,88,65, or a decrease of 34,65 in the provision of

8,23,30 entered in the budget. The savings are expected chiefly—

(a) under *Police*, due mainly to savings anticipated in the provisions for District Police reorganization and for increase in the horse and camel allowances of mounted police in Sind, and to the resumption of certain lands in consequence of the death and discharge of grantees, partially counterbalanced by the expenditure connected with the entertainment of the mounted police at Jacobabad;

(b) under *Education*, due mainly to the transfer to other heads of portions of the provisions made for recurring and non-recurring expenditure out of the Imperial assignments for promotion of education, to anticipated savings in those provisions and in the provision for additional accommodation and equipment for the teaching of science in Government secondary schools, and to the non-utilization of the provision for opening new primary schools,

(c) under *Medical*, due mainly to the transfer to other major heads of portions of the provisions for expenditure on sanitary projects and the new hospital at Mahabaleshwar, to anticipated savings in those provisions, and to the non-utilization of the provisions for grants to the Bombay Municipality for anti-malarial measures and for an infectious diseases hospital for Europeans and Anglo-Indians,

(d) under *Agriculture*, due mainly to savings anticipated in the provisions made for charges of the Agricultural Department and for expenditure from the Imperial assignment for agricultural and allied objects, partially counterbalanced by the provision required in consequence of the provincialization of the salaries of officers of the Indian Civil Veterinary Department employed in the Bombay Presidency, and by a special grant provided for the purchase of a steam plough for Gujarát,

(e) under *Stationery and Printing*, due mainly to the non-utilization of the provision for the purchase of mono-type or lino-type machines for the Government Central Press, and

(f) under *Miscellaneous*, due mainly to the transfer to other heads of the provisions for the remission of contributions from local boards towards the cost of establishments in certain Government offices, for unforeseen charges, and for the educational portion of the building grant to the St. Joseph's Foundling Home, Bombay, partly counterbalanced by the writing off of irrecoverable advances on account of *pot hissa phalmi* operations.

The savings mentioned above are partially counterbalanced by increases chiefly—

(a) under *Assignments and Compensations*, due mainly to the revision of the ábkári leases of certain Native States and the payment to the Miraj (Senior) State of compensation on account of previous years' arrears of revenue from country liquor and toddy, and to the payments of *kadim* cash allowances against recoveries credited to *I, Land Revenue*,

(b) under *General Administration*, due mainly to additional salary, establishment, postage and telegram charges in certain Secretariat Departments in consequence of work due to the war, and to the remission of contributions from District Local Boards towards charges of local fund establishments in Commissioners' and Collectors' offices,

(c) under *Superannuation Allowances and Pensions*, due to the commutations of pensions, to the proposed refund to the Marine Department of certain pension contributions, and to an increase in the number of new pensions sanctioned over lapses, and

(d) under *Civil Works—Public Works Department*, due to expenditure for the purchase of land from the Bombay City Improvement Trust for the Parel Laboratory, and to additional grants transferred from other heads, chiefly for educational, medical and police buildings.

6. The closing balance of the year is estimated at 1,51,78; or an increase of 34,15 as compared with the budget. Important variations between the budget and revised estimates are explained in Section II of Part II.

7. The disbursements of takávi and other loans in the Provincial Advance and Loan Account are estimated at 29,55 compared with 38,75 entered in the budget, the decrease being due to smaller provisions made for loans to local bodies, cultivators and Native States. The recoveries are now estimated at 52,17 against 51,28 entered in the budget, the difference being due chiefly to (i) the repayments expected in respect of the loans to Jurisdictional States which were borne on the Imperial Advance and Loan Account but were provincialized at the end of 1913-14, and (ii) a decline in the recoveries expected from cultivators.

Budget Estimates for 1915-16.

8. The budget for 1915-16 opens with a balance of 1,51,78, which, it is anticipated, will be reduced to 1,29,01 by the close of the year, the total revenue being estimated at 7,49,00, and the total expenditure at 7,71,77. The estimates thus involve an expenditure of 22,77 from the Provincial balance. The total revenue shows a falling off of 9,92 from the current year's budget and an advance of 3,91 over the revised. The total expenditure shows a decrease of 51,53 from the current year's budget and of 16,88 from the revised.

9. The revenue estimates for 1915-16 allow for expected decreases, chiefly—

(a) under *Land Revenue—Alienations*, due to the death and discharge of grantees,

(b) under *Stamps and Excise*, due to the present crisis,

(c) under *Interest*, due to smaller recoveries expected on account of advances to cultivators, and

(d) under *Forest*, due chiefly to smaller receipts from grazing and fodder grass and other minor produce.

The decreases are partially counterbalanced by increases mainly—

(a) under *Land Revenue—Provincial share*, due to the budget being framed on the assumption that the season will prove favourable enough for the collection of a portion of outstanding arrears in addition to the normal demand,

(b) under *Law and Justice—Courts of Law*, due chiefly to large amounts likely to be credited to Government on account of unclaimed assets in charge of the Administrator General, and to increased receipts from general fees, fines and forfeitures,

(c) under *Police*, due to larger recoveries (i) expected from the Bombay Port Trust on account of dock police charges, and (ii) on account of police supplied to public departments, private companies and individuals,

(d) under *Ports and Pilotage*, due to the receipts expected from the levy of light dues on vessels arriving on the Sind coast,

(e) under *Education*, due chiefly to larger fee receipts from the Arts and Professional Colleges,

(f) under *Civil Works—Public Works Department*, due to larger receipts from rents of buildings, and from sales of buildings, old materials and produce, and

(g) under *Transfers between Imperial and Provincial revenues*, due to the Imperial assignments chiefly in connection with the mounted police at Jacobabad and the provincialization of the salaries of officers of the Indian Civil Veterinary Department, partially counterbalanced by the assignment from Provincial revenues in connection with the scheme for the commutation of the right of service of hereditary kulkarnis.

10. The estimate of land revenue (including the portion due to irrigation) is taken at 4,50,00 (Provincial share = 2,25,00). Exclusive of miscellaneous revenue (1,90 in the revised estimate for 1914-15 and 1,80 in the budget for 1915-16), the figures of the estimated demand, collections, remissions and suspensions for the years 1914-15 and 1915-16 are given below, one-half of each item being taken as the Provincial share :—

| | 1914-15, Revised. | 1915-16, Budget. |
|---------------------------|-------------------|------------------|
| Outstanding balance ... | 56,94 | 40,51 |
| Demand ... | 4,32,16 | 4,44,93 |
| | 4,89,10 | 4,85,44 |
| Collections ... | 4,34,10 | 4,48,20 |
| Remissions ... | 14,49 | 9,88 |
| | 4,48,59 | 4,58,08 |
| Balance { Suspensions ... | 25,17 | 9,33 |
| { Arrears ... | 15,34 | 18,03 |
| | 40,51 | 27,36 |

11. In order to check the tendency to over-estimate expenditure due chiefly to the anxiety of disbursing officers not to outrun the particular grants with the expenditure of which they are entrusted, and with a view to securing a greater accuracy of estimates, lump deductions for "Probable savings" are usually made in the total major head estimates. In the budget for 1914-15 such deductions were made to the amount of 6,00 under six major heads of account. For 1915-16 the Government of India originally directed that in view of the present financial situation the Government of Bombay should not draw upon the Provincial balance. They have since allowed provisionally a deficit of 22,77. Large curtailments had therefore to be made in the provisions originally proposed for 1915-16, and it is not considered feasible to make lump deductions for probable savings from the major head figures. Out of the unexpended balances of the Imperial grants given for the promotion of education since the year 1911-12, a total sum of 5,40 is provided in the budget for 1915-16. The budget also includes about 1,75 for charges due to the war.

12. Items of special interest entered in the budget are noticed below :—

- (i) revision of excise compensations to certain Native States for the lease of their ábkári rights ;
- (ii) cash allowances payable to representative watandár kulkarnis as compensation for the commutation of their right of service ;
- (iii) Salvation Army schemes about Industrial Homes for (1) released prisoners, (2) boys of criminal tribes, and (3) European vagrants, and about workshops for weaving and silk-reeling to be attached to the first two Homes ;
- (iv) Police re-organization and reforms ;
- (v) increase in the Dock Police, Bombay, including police for the new Alexandra Dock ;
- (vi) construction of a light-ship for the Sind coast ;
- (vii) proposed appointment of a Professor of Economics in the University of Bombay ;
- (viii) grants for sanitary projects ;
- (ix) provision for wounded soldiers in the David Sassoon Hospital and the United Free Church Mission Hospital, Poona ;
- (x) additional expenditure in connection with the Agricultural Department ; and
- (xi) grants-in-aid to District Local Boards in connection with the abolition of existing tolls on Local Board roads.

(a). The existing ábkári leases generally expired on 31st July 1914, and have been renewed for a further period of 10 years. Under the renewed leases the Native States are to receive compensation based on the average receipts for the three years preceding the renewal of the lease, the amount so fixed being subject to revision after the third, sixth and tenth year in accordance with actual realizations during the period. The first renewal operations involve an additional cost of Rs. 2,16,214. Item (i) refers to this provision.

(b). Government have sanctioned a scheme for the commutation of the right of service of hereditary kulkarnis and the engagement, in lieu of them, of stipendiary talátis. Under the scheme the representative watanár kulkarnis will receive from Government annually a sum equal to one-third of the total of the akarni (remuneration for collecting land revenue) and the potgi (maintenance allowance) paid for the year 1913-14 to the hereditary village accountants. The watan lands will remain in the possession of the present holders and their heirs. In cases in which the judi on the kulkarni watan land is less than the full assessment, the full assessment will not be imposed; but the judi will be increased by an amount not exceeding one-sixteenth of the full assessment, subject to the condition that this additional levy together with the existing judi shall not exceed the amount of the full assessment on the land for the time being. This increase, which is justifiable on the ground that the present judi is liable to enhancement, will be used in bringing up the judi to a round number of annas per rupee. The judi, so fixed, will be liable to increase in proportion to any increase on a revision settlement, or in other words it will be a fixed proportion of the full assessment from time to time. The scheme has been brought into force in some districts in the current year. Item (ii) refers to the extra cost of the scheme estimated at 2,54 (Provincial share 1,27), provided under the head 2, *Assignments and Compensations*. On the other hand, there will be a saving of 1,90 in the present cost on account of pay and contingencies of stipendiary talátis under the head 3, *Land Revenue*.

(c). The schemes of the Salvation Army for the establishment of the following Industrial Homes and workshops have been referred to the Government of India :—

- (1) Industrial Home to accommodate 250 conditionally released prisoners. The Home is meant primarily for prisoners committed to jail under Chapter VIII of the Criminal Procedure Code on failure to furnish security for good behaviour. The Salvation Army will try to reclaim them while they are in the Home, and to help them to employment after they are released on the expiry of the period of the original order of commitment;
- (2) Industrial Home to accommodate about 200 boys of the criminal tribes and other

boys of criminal tendencies in the Bombay Presidency. In this institution efforts will be made to reclaim the boys and to teach them a craft which will enable them to earn their living. The Home will include a course of school education ;

- (3) Industrial Home to accommodate about 30 European vagrants. The Salvation Army have already established a Labour Home for European vagrants in premises rented by them in Bombay, Government contributing Rs. 7,000 per annum towards the cost of the institution. The payment of the annual grant has been sanctioned up to the end of November 1914. The Salvation Army are now erecting a permanent Home ;
- (4) Workshops for weaving and silk-reeling attached to the Industrial Homes (1) and (2).

The estimated non-recurring and recurring expenditure of the Salvation Army on the Industrial Homes and the workshops is as shown below :—

| | Non-recurring expenditure. Rs. | Recurring expenditure. Rs. |
|-------|--------------------------------------|----------------------------------|
| (1) | 50,000 | } 50,000 |
| (2) | 50,000 | |
| (3) | 50,000 | |
| (4) | 20,000 | |
| Total | 1,70,000 | 50,000 |

Against this expenditure a total recurring grant of Rs. 13,400 per annum and a non-recurring grant of Rs. 70,000 have been recommended to the Government of India, who have made a reference to the Secretary of State on the subject. Pending the receipt of the sanction of the Secretary of State, a total provision of Rs. 31,400 for non-recurring expenditure and of Rs. 8,600 for recurring expenditure is made in next year's budget. Item (iii) refers to this provision.

(d). As stated in paragraph 13 (h) of the Revised Financial Statement for the year 1914-15, the scheme for the re-organization of the rank and file of the District Police in the Bombay Presidency (including Sind) is being introduced gradually and a provision of 2,85 (1,90 for the Presidency proper and 95 for Sind) is made for item (iv) in the budget for 1915-16, including 1,20 for non-recurring charges, such as police lines, arms, accoutrements, furniture, etc.

(e). The existing strength of the Dock Police Force in Bombay has for some time been found to be inadequate. Since the opening of the Alexandra Dock, the need for strengthening the police force has become very pressing and proposals for an increase to its strength have been submitted to the

Government of India. The total extra cost involved is calculated at 1,11 per annum as shown below:—

| | Per mensem. |
|---|-------------|
| 1 Additional District Superintendent of Police, Fifth Grade (for appointment as Deputy Commissioner of Police). | Rs. 700 |
| 1 Deputy Inspector | 150 |
| 4 Sergeants (one on Rs. 130, one on Rs. 120 and two on Rs. 110 each). | 470 |
| 1 Sub-Inspector... .. | 75 |
| 27 Head constables (5 on Rs. 30 each, 8 on Rs. 25 each and 14 on Rs. 20 each). | 630 |
| 342 Constables (17 on Rs. 17 each, 69 on Rs. 16 each, 102 on Rs. 15 each and 154 on Rs. 14 each). | 5,079 |
| | <hr/> 7,104 |
| | x 12 |
| Cost per annum ... | 85,248 |
| Plus House-rent, clothing, conveyance and other allowances. | 26,027 |
| | <hr/> |
| Total ... | 1,11,275 |

Owing to the present financial situation, it has not been found possible to provide for the full extra cost mentioned above in next year's budget. A provision of 50 only has been made for item (v), and an additional police force consisting of 13 head constables and 120 constables is to be entertained at once for the new Alexandra Dock. The remaining scheme will be introduced when the financial situation has improved. Besides the work connected with the Dock Police, the additional Deputy Commissioner of Police is to be entrusted with duties connected with the pilgrim traffic, the water-police and the Government Dockyard police. Only one-third of his salary and allowances will therefore be recovered from the Bombay Port Trust, who will also bear a moiety of the other charges mentioned above.

(f). With reference to the measures taken to improve the lighting of the Sind coast, it may be noted that the new light-house at Cape Monze is now in working order. It was expected that the light-vessel which is to be placed off the Khai Mouth of the Indus and which is being constructed at the Government Dockyard would be completed before the close of the current year. Owing, however, to the expeditionary work at the Dockyard the construction of the ship has been delayed and the grant of 1,73 provided for the purpose in the current year's budget will not be utilised in full. It is estimated that 91 will be required next year, to complete the ship and fit it up. It cannot be stated when the ship will be ready to show the light. It is anticipated, however, that a provision of 5 will suffice to meet the recurring charge that may be required next year for its maintenance. Item (vi) relates to the provision of 96 made in next year's budget on this account.

The expenditure on the provision of the lights is to be recouped by the levy of light dues on vessels arriving on the Sind coast. A sum of 50 is taken into account in the ensuing year's budget estimates under the head "XVIII-Ports and Pilotage" on account of receipts expected from their levy.

(g). In 1913 the Government of India adumbrated proposals for the establishment of a school of research in the field of Indian economics and sociology in connection with the College of Commerce, Bombay. The Syndicate of the Bombay University considered that it would be more advantageous that the proposed school should be managed and controlled by the University in conjunction with the scheme of University professorships than that it should be established as an adjunct of the College of Commerce. This view has been accepted by the Government of India. The Syndicate is unable at present to frame a complete scheme, but will make a beginning with the appointment of a Professor of Economics and the provision of books necessary for the purpose of research together with accommodation for him and classes, etc., and such general assistance as he may require for the efficient discharge of his duties and for research. The Government of India have agreed to make an annual recurring grant of 12 towards the object on the condition that the Government of Bombay and the University agree to keep in view and promote the ultimate formation of a school of research in economics and in the allied subject of sociology. This condition has been accepted by this Government as well as the University. Item (vii) relates to the provision of 12 made for the grant to the University, which will be covered by a contribution from Imperial revenues.

(h). With reference to item (viii) it may be observed that the following allotments have been sanctioned against the provision of 21,00 entered in the current year's budget for expenditure in connection with sanitation and grants in aid of sanitary projects:—

| | |
|---|--------------|
| (1) Allotment to the Sanitary Board to enable them to make grants for sanitary projects | 1,00 |
| (2) Matherán water-supply scheme | 95 |
| (3) Násik water-supply scheme | 45 |
| (4) Original works in connection with the development of Sálsette as a residential area | 40 |
| (5) Town improvements at Sholápur | 13 |
| (6) Town planning exhibition by Professor Patrick Geddes of Edinburgh | 13 |
| (7) Filling in the bed of the Lyari River, Karáchi | 10 |
| (8) Poona drainage scheme | 10 |
| (9) Aden water-supply scheme | 9 |
| (10) Town improvement at Hubli | 7 |
| (11) Improvements to water works at Pen | 2 |
| (12) Improvements to water works at Rájápur | 2 |
| (13) Grant to Miss Florence Nightingale Fund for village sanitation | 5 |
| (14) Construction of storm water drains in Koliyáda at Pen | 5 |
| (15) Construction of a drain in Ratnágiri town. | 5 |
| Total | <u>3,475</u> |

As expenditure on sanitary projects is generally shared by Government and the local bodies concerned, the payment of subventions involves in several cases the grant of loans, the funds for which are provided by the Government of India. The present situation renders it necessary for that Government to husband its resources; and consequently promises of help by way of both subventions and loans in respect of sanitary schemes have to be restricted as much as possible. Accordingly a provision of 5,00 only is made in next year's estimates for expenditure in connection with sanitation and sanitary projects. It is estimated that out of this provision 1,65 will be required for grants for water-supply, drainage, etc., 1,00 for allotment to the Sanitary Board to enable them to make grants for sanitary projects, 1,31 for the purchase of boring tools, 60 for working boring plants, 40 for original works in connection with the development of Sálsette, and 4 for charges on account of sub-assistant surgeons appointed to register vital statistics at Ahmedabad.

(i). In November 1914 the Director, Medical Services in India, inquired whether in view of the early return of the wounded from the Persian Gulf, hospital accommodation could be provided in Poona for cases requiring nursing. He at the same time intimated that he wished to avoid filling up the Lady Hardinge War Hospital, Bombay, all at once as he desired to reserve accommodation for serious cases coming from East Africa. Government have accordingly placed at his disposal 50 beds in the David Sassoon Hospital and 50 beds in the United Free Church Mission Hospital at Poona. The charge for the maintenance of the beds is ordinarily a military one and should be defrayed by the Army Department; but in view of the exceptional circumstances and of the fact that the Governments of the Punjáb and the United Provinces are meeting similar charges from their revenues, the Government of Bombay have expressed their willingness to co-operate within certain limits and have proposed to assist Imperial out of Provincial funds in bearing the charges to the extent of 50, the excess over that limit being defrayed by the Imperial Government. Item (ix) refers to the provision of 30 made to cover the estimated expenditure on this account for nine months of 1915-16.

(j). Item (x) includes (a) 12 for hydraulic experiments in connection with boring operations, (b) 11 for the working expenses of a steam plough for Gujarát purchased this year at a cost of 52, and (c) 7 for a demonstration plot at Kopargaon to show proper methods of sugarcane cultivation on the new irrigation canals in the Ahmednagar district as well as to make a start in the scheme for providing fodder against famine. The steam plough is to be worked at present in the Thásra and Kapadvanj talukas of the Kaira district, where waste areas have been given out for cultivation on special terms. As a large area of land is to be broken up for the first time by people who have few bullocks and in a tract where labour is not abundant, it is anticipated that

there will be a good demand for the plough. A sum of 20 is taken into account in next year's budget estimates under the head "XXI-A, Agriculture" on account of receipts expected from the working of the plough.

(k). As announced in paragraph 11 of the Revised Financial Statement for 1914-15, all toll-bars on Provincial roads in this Presidency have been abolished. Government have now under consideration a scheme for the abolition of tolls on Local Board roads (exclusive of tolls on bridges and ferries). The Local Board concerned is to be granted an annual payment equal to the average of its receipts from tolls, the condition attaching to the payment being that the whole amount is spent by the Board exclusively on the construction and maintenance of roads. The total cost of the scheme is estimated at 2.05. As in the case of abolition of tolls on Provincial roads, the scheme is to be introduced gradually and as speedily as the state of Provincial finances permits. A provision of 21 is made in the new budget for item (xi), and the amount will be distributed nearly equally among the three divisions of the Presidency proper. No tolls on roads are levied in Sind.

13. Remissions of land revenue attributable to famine amounted to 1.04 in 1913-14 and are estimated at 89 for the current year, while suspensions amounted to 10.22 in 1913-14 and are estimated at 6.72 for the year 1914-15. There was a gain of 1 in irrigation revenue and a loss of 66 in excise revenue during the year 1913-14. These figures represent the provincial share.

Direct expenditure on famine relief amounting to 2.99 in 1913-14 and estimated at 1.10 for 1914-15 falls on Imperial revenues in accordance with the scheme for the apportionment of famine expenditure brought into effect from the year 1907-08. Indirect famine expenditure amounting to 1.39 in 1913-14 and estimated at 1.14 for the current year falls on Provincial revenues.

14. In the Provincial Advance and Loan Account the payments of takávi and other loans are estimated at 29.29 and recoveries at 52.42 for 1915-16. Compared with the revised estimate for 1914-15, the former figure shows a decrease of 2.25 under advances to cultivators and co-operative societies and an increase of 1.99 under loans to local bodies. The provision of 8.29 made for these loans is intended for six mofussil municipalities and one district local board in connection with sanitary projects and the construction of school-buildings and a road. A provision of 18 is made for loans under the Co-operative Societies Act. As stated last year, this provision is made up of (a) 10 for industrial and productive co-operative societies which require help in their infancy as explained in paragraph 15 of the Revised Financial Statement for 1913-14, and (b) 8 for loans to co-operative societies in Sind. The estimate of recoveries for next year is larger by 25 than the current year's revised, the excess being due mainly to increases of (i) 1.90 in respect of

advances to cultivators and co-operative societies and (ii) 32 in respect of loans to local bodies, and a decrease of 1,93 on account of loans to Native States.

General Remarks.

15. The great war has affected Provincial finances to only a limited extent. For the three years (1911-12 to 1913-14) for which actuals are available subsequent to the revised Provincial settlement coming into force, Provincial receipts have averaged 7,65,39 and expenditure 7,54,63 per annum. For the current year we are able to take a revised estimate of 7,45,09 for receipts and of 7,88,65 for expenditure, while for next year receipts are estimated at 7,49,00 and expenditure at 7,71,77. The fall in revenue is due partly to the absence of new extraordinary grants from Imperial which were exceptionally large in 1912-13, and partly to a retardation caused by the war in the normal growth of revenues assigned to Provincial, especially Stamps and Excise. The estimated excess in expenditure over the anticipated revenue is justified by the large balance at the credit of Provincial. At the end of 1913-14 this balance amounted to 1,95,34; it is estimated that this figure will be reduced to 1,29,01 at the close of 1915-16. It would have been justifiable to make provision for a still further reduction of the balance had it not been necessary to meet the requirements of the Government of India, whose resources are more affected by the war than are the local finances, and to refrain from drawing on the Provincial balance beyond the limit laid down by the Supreme Government. Of the balance of 1,29,01 which is expected to remain at the credit of Provincial on 31st March 1916, 63,43 represents unexpended balances of special Imperial assignments, and 65,58 the true Provincial balance.

• R. A. LAMB.

PART II.

SECTION I.

Accounts of 1913-14.

16. The estimated and actual transactions of the year 1913-14 are given below: —

| | Budget Estimate. | Revised Estimate. | Actuals. |
|---------------------|------------------|-------------------|----------|
| Opening balance ... | 1,68,05 | 1,79,75 | 1,79,75 |
| Revenue ... | 7,35,59 | 7,70,73 | 7,92,29 |
| Expenditure ... | 7,87,14 | 7,68,47 | 7,76,70 |
| Closing balance ... | 1,16,50 | 1,82,01 | 1,95,34 |

The important differences between the budget and revised estimates for 1913-14 have been explained in Part II, Section II, of the Revised Financial Statement for 1914-15, and those between the budget and actuals are noticed in the Draft Financial Statement for 1915-16 (as amended up to 4th February 1915).

SECTION II.

Revised Estimates for 1914-15.

17. The budget and revised estimates of 1914-15 are shown below:—

| Revenue. | | | | No. | Heads. | No. | Expenditure. | | | |
|----------|----------|----------|--------|---------|---|---|---|-----------------|---------------|---------------|
| Budget. | Revised. | Revised. | | | | | Budget. | Revised. | Revised. | |
| | | Better. | Worse. | | | | | | Better. | Worse. |
| ... | ... | ... | ... | ... | Refunds | 1 | 5,67 | 5,93 | ... | 26 |
| ... | ... | ... | ... | ... | Assignments and Compensations. { Cash ... Alienations.. } | 2 { | 14,22 83,88 | 18,12 83,69 | ... | 3,90 ... |
| 2,09,48 | 2,05,18 | ... | 4,30 | I | Land Revenue— { Provincial share ... Alienations ... } | ... | ... | ... | ... | ... |
| 96,81 | 95,60 | ... | 1,21 | | { Cash ... Alienations ... } | 3 { | 82,15 7,78 | 82,14 7,36 | ... | ... |
| 43,85 | 39,75 | ... | 4,10 | IV | Stamps | 6 | 1,23 | 1,20 | 3 | ... |
| 2,27,00 | 2,16,00 | ... | 11,00 | V | Excise | 7 | 11,81 | 11,51 | 30 | ... |
| 30,65 | 33,50 | 2,85 | ... | VIII | Assessed Taxes | 10 | 85 | 84 | 1 | ... |
| 45,50 | 44,50 | ... | 1,00 | IX | Forest | 11 | 25,68 | 25,50 | 18 | ... |
| 8,20 | 7,80 | ... | 40 | X | Registration | 12 | 3,92 | 3,74 | 18 | ... |
| 14,58 | 15,37 | 79 | ... | XII | Interest | 13 | 7,83 | 8,14 | ... | 31 |
| ... | ... | ... | ... | ... | General Administration | 18 | 18,80 | 21,63 | ... | 2,83 |
| 7,60 | 8,50 | 90 | ... | XVI-A | Law and Justice—Courts of Law. | 19-A | 57,49 | 57,82 | ... | 33 |
| 3,05 | 2,75 | ... | 30 | XVI-B | Law and Justice—Jails | 19-B | 12,36 | 12,80 | ... | 44 |
| 2,56 | 2,55 | 19 | ... | XVII | Police { Cash ... Alienations ... } | 20 { | 1,01,80 5,15 | 1,00,50 4,55 | 1,30 60 | ... |
| 1,09 | 1,24 | 15 | ... | XVIII | Ports and Pilotage | 21 | 2,88 | 2,43 | 45 | ... |
| 5,21 | 5,49 | 28 | ... | XIX | Education | 22 | 1,02,76 | 79,26 | 23,50 | ... |
| 2,60 | 3,00 | 40 | ... | XX | Medical | 24 | 49,05 | 27,63 | 21,42 | ... |
| ... | ... | ... | ... | ... | Political | 25 | 5,43 | 5,68 | ... | 20 |
| 1,14 | 1,23 | 9 | ... | XXI-A | Agriculture | 26-A | 13,11 | 12,60 | 51 | ... |
| 18 | 40 | 22 | ... | XXI-B | Scientific and Miscellaneous Departments | 26-B | 1,18 | 1,35 | ... | 17 |
| 3,90 | 4,40 | 50 | ... | XXII | Superannuation Allowances and Pensions. | 29 | 37,75 | 39,42 | ... | 1,67 |
| 1,22 | 1,11 | ... | 11 | XXIII | Stationery and Printing | 30 | 15,01 | 14,00 | 1,01 | ... |
| 76 | 87 | 11 | ... | XXV | Miscellaneous | 32 | 7,18 | 5,60 | 1,58 | ... |
| ... | ... | ... | ... | ... | Reduction or Avoidance of Debt. | 36 | 13,70 | 13,70 | ... | ... |
| ... | ... | ... | ... | ... | Subsidized Companies—Lands... | 40 | 5 | ... | 5 | ... |
| 13,02 | 12,82 | ... | 20 | XXIX | Irrigation—Portion of land revenue due to irrigation | ... | ... | ... | ... | ... |
| 8,05 | 8,24 | 19 | ... | XXIX | Irrigation—Major Works— Direct Receipts. { Working Expenses ... Interest ... } | 42 { | 7,72 11,52 | 7,82 11,54 | ... | 10 2 |
| 1,74 | 1,89 | 15 | ... | XXX | { Irrigation—Minor Works— Civil Department ... Public Works Department ... } | 43 { | 10 16,50 | 6 16,40 | 4 10 | ... |
| 12 | 10 | ... | 2 | | XXXI | | { Civil Works— Civil Department ... Public Works Department ... } | 45 { | 8,69 90,00 | 8,69 97,00 |
| 2,27 | 3,05 | 78 | ... | ... | | Transfers between Imperial and Provincial revenues | ... | | ... | ... |
| 28,54 | 29,75 | 1,21 | ... | ... | ... | ... | ... | ... | ... | |
| 7,58,92 | 7,45,09 | 8,81 | 22,64 | ... | Total | ... | 8,23,30 | 7,88,65 | 51,88 | 17,23 |
| 1,82,01 | 1,95,34 | 13,33 | ... | Opening | Balance | Closing | 1,17,63 | 1,51,78 | 34,15 | ... |

18. The revised estimates of revenue show a net decrease of 13,83 from the budget. The important decreases anticipated are under the following heads:—

I, Land Revenue.—5,51 made up of—

- (i) 4,30 under "Provincial half share," due mainly to advance collections in March 1914 of revenue expected in the financial year 1914-15 and to larger suspensions granted during the year. The decrease is partly counterbalanced by recoveries (1,00) on account of *kadim* cash allowances, which are now credited to this head; and
- (ii) 1,21 under "Alienations," due mainly to the resumption of certain lands in consequence of the death and discharge of grantees.

IV, Stamps.—4,10, due to the falling off of revenue chiefly under "Sale of General Stamps" (3,95) and "Sale of Court-fee Stamps" (25) owing to the influence of the war on the trade of India. The decrease is partly counterbalanced by larger receipts from "Composition of stamp duty" (10).

V, Excise.—11,00, due mainly to the present crisis, and to a write-back of 1,51 on account of an erroneous adjustment in previous years under the minor head "Sale-proceeds of excise opium and other drugs";

IX, Forest.—1,00, due mainly to smaller receipts from grass and other minor produce (65) and timber (37).

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

VIII, Assessed Taxes.—2,85, due mainly to larger recoveries of tax on "Other sources of income" (1,43) and "Profits of companies" (96), due to more searching assessments and prompt recoveries, and under "Salaries and pensions" (43), due to larger recoveries by Revenue authorities from companies and private persons.

XII, Interest.—79, due mainly to (i) the larger estimate of interest on loans to Native States in consequence of the recent provincialization of the loans granted from the Imperial Advance and Loan Account to Jurisdictional States (76), (ii) the interest recoverable on the instalments of the loan taken up by the Poona City Municipality for its drainage and water-supply schemes (38), and (iii) the recovery of arrears of interest due on some of the securities belonging to the Gujarát College (17). The increase is partly counterbalanced by a smaller estimate of receipts from interest on advances to cultivators (50).

XVI-A, Law and Justice—Courts of Law.—90, due mainly to larger receipts from (i) "Sale-proceeds of unclaimed and escheated property" (76), owing to the amount credited to Government under section 23 of the Official Trustee's Act, II of 1913, on account of unclaimed deposits, and (ii) "Miscellaneous fees and fines" (10).

XXII, Receipts in aid of superannuation, etc.—50, due chiefly to (i) the revision of the pay of teachers in Local Board and Municipal schools, and (ii) the arrears of contributions of certain professors of the Dayáram Jethmal Sind College admitted to the Indian Educational Service (18).

XXXI, Civil Works—Public Works Department.—78, due mainly to larger receipts from sales of buildings, old material and produce (33), rents of buildings (22), and arrears of tolls on roads (20).

Transfers between Imperial and Provincial revenues.—1,21, due to Imperial contributions in connection with the provincialization of the salaries of officers of the Indian Civil Veterinary Department (60), the raising and maintenance of mounted police force at Jacobabad to take the place of Indian cavalry (34), a non-recurring grant to the Bombay Sanitary Association (20), and a change in the classification of certain items of receipts of the nature of tributes, which were hitherto credited to *Land Revenue* instead of to *Tributes* (16). The increase is partly counterbalanced by a smaller Imperial contribution in connection with the cost of the Textile Ventilation Committee (6 against 15 entered in the budget).

19. On the expenditure side, the revised estimates indicate a net decrease of 34,65 from the budget. The important decreases anticipated are under the following heads :—

20, Police.—1,90, due chiefly to (i) savings anticipated in the lump grant of 3,00 for police re-organization and in the provision (80) for increase in the horse and camel allowances of mounted police in Sind, (ii) smaller expenditure under "Assessment of alienated lands" owing to the resumption of certain lands in consequence of the death and discharge of grantees (60), and on account of travelling and other allowances of the Káthiáwár Agency Police (17), and (iii) the transfer of funds (50) to the Public Works Department for the construction of police buildings. The decrease is partly counterbalanced by (i) the lump deduction (1,30) for probable savings under the major head budget figure, (ii) larger expenditure on account of the establishment of the Criminal Investigation Department in Sind and the entertainment of temporary establishment for the investigation of certain forgery cases (34) and on the carriage of constabulary (37), and (iii) charges connected with the raising and maintenance of mounted police at Jacobabad to replace a cavalry regiment stationed there (34).

22, *Education*.—23,50, due chiefly to (i) the transfer to other heads of portions of the provisions made for recurring and non-recurring expenditure out of the assignments sanctioned by the Government of India for promotion of education including technical education (2,63), (ii) anticipated savings in those provisions (21,50) as well as in the provisions for additional accommodation and equipment for the teaching of science in Government secondary schools (48), and for Sanskrit series and departmental books (11), and (iii) the non-utilization of the provisions for opening new primary schools (1,00) and for a Professor of Physics for the Royal Institute of Science, Bombay (11). The decrease would have appeared larger but for (α) the lump deduction of 2,00 made for probable savings from the major head budget figure, (β) larger expenditure on the engineering laboratory at the College of Engineering, Poona (32), and on the College of Commerce, Bombay (17), and (γ) an additional grant to the Dayárám Jethmal Sind College Board to enable it to pay the arrears of leave and pension contributions of certain professors admitted to the Indian Educational Service (18).

24, *Medical*.—21,42, due mainly to the transfer to other heads of a portion of the provision for expenditure on sanitary projects (4,56), and to the savings anticipated in that provision (14,44) as well as in the provisions for (i) the embarkation of pilgrims (21), (ii) salaries of the officers of the Sanitary and Chemical Examiners' Departments (20), (iii) investigation of malaria in Sind and the Kánara district and of diarrhoea in Poona (15), (iv) direct plague charges (13), (v) opening new dispensaries (12), (vi) the Bombay Bacteriological Laboratory (11), (vii) grants to local bodies in connection with the employment of health officers and sanitary inspectors (10), and (viii) grant to the College of Physicians and Surgeons of Bombay (9). Also (ix) a portion of the amount provided for a grant in aid of the construction of a new hospital at Mahábaleshwar has been transferred to the Public Works Department (23), and (x) the balance of that provision (14) as well as the provisions (xi) for the grants to the Bombay Municipality in connection with the construction of an infectious diseases hospital for Europeans and Anglo-Indians (1,00) and anti-malarial measures (40), (xii) for the creation of a post of "Dean" for the Grant Medical College (11), and (xiii) for the separation of the appointments of Chemical Analyser, Sind, and Port Health Officer, Karáchi (10) are expected to remain unutilized. The decrease would have appeared larger but for (α) the additional provision made for a building grant to the Bombay Sanitary Association (10), and (β) the lump deduction of 80 made for probable savings in the major head budget figure.

26-A, *Agriculture*.—51, due mainly to savings anticipated in the provisions for (i) remodelling of the Civil Dairy at Kirkee (60), (ii) expenditure from the unexpended balance of the non-recurring Imperial assignments for agricultural and allied objects (32), (iii) salaries, establishments, allowances

and contingent charges of the expert staff in the Agricultural Department (26); and (iv) subordinate veterinary establishment and grants to veterinary dispensaries (19). Also the provisions for (v) a scheme for the development of sugarcane industry on the Nira Canal (15), (vi) a temporary experimental station in the Thána or Kolába district (12), (vii) a dry-farming station in the Deccan (8), and (viii) a vernacular agricultural school in Gujarát (5) are not expected to be utilized. The decrease is partly counterbalanced by (a) the provision required in consequence of the provincialization, with effect from 1914-15, of the salaries of officers of the Indian Civil Veterinary Department employed in the Bombay Presidency (59), (β) special grant provided to meet the cost of a steam plough for Gujarát (52), and (γ) a larger estimate of the charges connected with the office of the Registrar, Co-operative Societies, including handloom weaving demonstrations (25).

30, *Stationery and Printing*.—1,01, due to (i) the non-utilization of the provisions for the purchase of linotype or monotype machines for the Government Central Press (90) and for the supply of electric power to the Yeravda Press, the charge for which is debitable to 45, *Civil Works—Public Works Department* (7), and (ii) smaller expenditure on supplies and services and contingencies of Government Presses (14). The decrease is partly counterbalanced by increased expenditure chiefly on stationery supplied from Central Stores (20).

32, *Miscellaneous*.—1,58, due mainly to the transfer to other major heads of the provisions made for (i) the remission of contributions from Local Boards towards the cost of establishments in certain Government offices (1,07), (ii) unforeseen charges (80), and (iii) the educational portion of the building grant to the St. Joseph's Foundling Home, Bombay (36). A saving is also anticipated under "Special Commissions of Enquiry" (9) in connection with the expenditure on the Factory Ventilation Committee. The decrease is partly counterbalanced by larger expenditure under (i) "Irrecoverable temporary loans written off" (60) due to the writing off of irrecoverable advances on account of *pot hissa phalni* operations, and (ii) "Maintenance of destitute persons" (12) due to expenditure for the relief of Pathans thrown out of employment in Bombay.

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

2, *Assignments and Compensations*.—3,71, due mainly to (i) larger expenditure on "Excise compensations" (2,33) owing to the revision of the leases of *ábkári* rights of certain Native States (1,83), and the payment to the Miraj (Senior) State of compensations amounting to 50 on account of previous years' arrears of revenue from country liquor and toddy, (ii) the payments of *kadim* cash allowances against recoveries credited to I, *Land Revenue* (1,20), and (iii) the payment of compensation to villagers in the Mahi Kántha Agency for

damage done to their land by the Luni river sanctioned in 1913-14 (13). The increase is partly counterbalanced by a smaller adjustment on account of assessment of alienated lands (19).

18, *General Administration*.—2,83, due mainly to (i) additional expenditure (1,42) due to the war as noted in the margin, (ii) the remission of contributions (estimated at 96 under this head) from District Local Boards towards charges of Local Fund establishments in the offices of Commissioners and Collectors, and (iii) increased expenditure (90) consequent on the revision of the classification and limits of expenditure under the minor heads "Staff and household of the Governor", "Expenditure from Contract Allowance" and "Tour expenses," and purchase of furniture for the Government Houses. The increase is partly counterbalanced by the non-utilization of the provision (50) for a new metre-gauge saloon for His Excellency the Governor.

29, *Superannuation allowances and pensions*.—1,67, due mainly to (i) larger expenditure on commutation of pensions (1,00), (ii) the proposed refund to the Marine Department of the pension contributions paid by certain officers in foreign service which were erroneously credited to Provincial in previous years (47), and (iii) an increase in the number of new pensions sanctioned over lapses, chiefly under Police, Land Revenue, Post Office and Law and Justice (25).

45, *Civil Works—Public Works Department*.—7,00, due mainly to expenditure (3,31) for the purchase of land from the Bombay City Improvement Trust for the Parel Laboratory, and to additional grants transferred from other major heads mainly for educational, medical and police buildings.

21. The opening balance of the year 1914-15 estimated in the budget at 1,82,01 is now raised to 1,95,34. The estimates for 1914-15 now framed show a deficit of 43,56 against 64,38 estimated in the budget, the Provincial balance being reduced from 1,95,34 to 1,51,78.

SECTION III.

Budget Estimates for 1915-16.

22. The year 1915-16 is estimated to open with a balance of 1,51,78 and to close with a balance of

1,29,01 to the credit of the Provincial account as shown in the following table :—

| | 1914-15. | | 1915-16. | Column 4 better + or worse —, than | |
|---------------------|----------|----------|----------|---------------------------------------|-----------|
| | Budget. | Revised. | Budget. | Column 2. | Column 3. |
| 1 | 2 | 3 | 4 | 5 | 6 |
| Opening balance ... | 1,82,01 | 1,95,34 | 1,51,78 | - 30,23 | - 43,56 |
| Revenue .. | 7,58,92 | 7,45,09 | 7,49,00 | - 9,92 | + 3,91 |
| Expenditure .. | 8,23,30 | 7,88,65 | 7,71,77 | + 51,53 | + 16,88 |
| Closing balance ... | 1,17,63 | 1,51,78 | 1,29,01 | + 21,38 | - 22,77 |

Refunds—1.

23. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Refunds ... | 5,25 | 5,95 | 7,45 | 3,67 | 5,93 | 5,55. |

The decrease is due to a smaller provision under "Excise" (2,50 against 3,00 in the current year's budget), partially counterbalanced by increases, chiefly under (i) "Land Revenue" (20), (ii) "Assessed Taxes" (10), and (iii) "Stamps" (5).

Assignments and Compensations—2.

24. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Cash ... | 13,30 | 12,47 | 14,45 | 14,22 | 18,12 | 18,92 |
| Alienations ... | 82,62 | 83,00 | 83,04 | 83,88 | 83,69 | 83,67 |
| Total ... | 95,92 | 95,47 | 97,49 | 98,10 | 1,01,81 | 1,02,59 |

The increase under *Cash* is due mainly to (i) a larger provision for excise compensations payable to certain Native States for the renewal of the leases of their *abkari* rights (2,16), and (ii) the provisions for (a) the payment of *kadim* cash allowances against recoveries credited or to be credited to *I, Land Revenue* (1,20), (b) cash allowances payable to *watandar kulkarnis* for the commutation of their rights of service (1,27), and (c) the purchase of cash allowances of *watandar kulkarnis* in the Central Division who may be willing to sell them (12). The decrease under *Alienations* is due mainly to the resumption of certain lands in consequence of the death and discharge of grantees.

F.—Land Revenue—31

25. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|----------------------------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| <i>Revenue.</i> | | | | | | |
| Provincial half share. | 1,88,92 | 1,89,02 | 2,32,43 | 2,09,48 | 2,05,18 | 2,12,16 |
| Alienations | 95,65 | 95,87 | 95,13 | 96,81 | 95,60 | 95,51 |
| Fixed allotment and adjustments. | 39,97 | 1,02,55 | | | | |
| Total ... | 3,24,54 | 3,87,44 | 3,27,56 | 3,06,29 | 3,00,78 | 3,07,67 |
| <i>Expenditure.</i> | | | | | | |
| Cash | 74,80 | 76,54 | 77,17 | 82,15 | 82,14 | 82,88 |
| Alienations | 7,93 | 7,70 | 7,54 | 7,78 | 7,36 | 7,32 |
| Total ... | 82,73 | 84,24 | 84,71 | 89,93† | 89,50 | 90,20 |

* The transactions under this head are now shown under the head *Transfers between Imperial and Provincial revenues*, which is noticed in paragraph 54 below.

† This is the major head estimate after deduction of 1,40 for probable savings.

(a) The budget under "Provincial half share" is based on the assumption that the season will prove favourable enough for the collection of a portion of outstanding arrears in addition to the normal demand. It also includes 1,00 for recoveries on account of *kadim* cash allowances which are now credited to this head. The decrease in the revised for 1914-15 is due mainly to advance collections in March 1914 of revenue expected in the current financial year, and to larger suspensions granted during the year.

Under "Alienations," the estimates furnished by the district officers have been adopted, the decrease from the budget for 1914-15 being due mainly to the resumption of certain lands in consequence of the death and discharge of grantees.

(b) The increase of 27 in the expenditure budget as compared with the budget for 1914-15 is due chiefly to (i) smaller deductions for probable savings (2,88 against 5,08 in the current year's budget), (ii) a larger provision for the grant of minimum time-scale of pay to officers of the Indian Civil Service

(1,46 against 50* in the current year's budget), (iii) smaller transfers to the head 19-A, *Law and Justice—Courts of Law* on account of salaries and exchange compensation allowance of Joint and Assistant Judges (20 against 1,51 in the current year's budget), (iv) larger provisions for the Consulting Surveyor to Government and his establishment (47 against 20 in the current year's budget) and the Central Division Survey Party (29 against 14 in the current year's budget), and (v) the provisions for the acquisition of land for the extension of the village site at Lonand in the Sátára district (17), and the demonstration of town planning exhibition in Bombay (8). The increase is partially counterbalanced (a) by smaller provisions mainly for (i) allowances and contingencies of village accountants due to the commutation of

* This provision was made for increase in the grade of Assistant Collectors and the grant of minimum time-scale of pay for a part of the year

their right of service (12,11 against 13,45 in the current year's budget), (ii) the construction and repair of chávdis (72 against 1,56 in the current year's budget), (iii) allowances to district and village officers (alienated) due to the resumption of certain lands in consequence of the death and discharge of grantees (7,32 against 7,78 in the current year's budget), (iv) "cost of cadastral maps" (79 against 1,12 in the current year's budget), (v) the maintenance of record of rights (20 against 50 in the current year's budget), and (vi) the cost of cadastral survey of the Town and Island of Bombay (1,74 against 1,86 in the current year's budget), and (β) by the absence of the provisions for (i) special legal training of officers of the Indian Civil Service (40), (ii) special measurement operations and demarcation of waste lands in Sind (25), and (iii) the improvement of the town of Nawábsháhi (13).

IV.—Stamps—6.

26. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 38,32 | 41,03 | 44,40 | 43,85 | 39,75 | 40,50 |
| Expenditure ... | 1,24 | 1,19 | 1,23 | 1,23 | 1,20 | 1,22 |

(a) The decrease in the revenue budget as compared with the current year's budget is estimated chiefly under (i) "Sale of general stamps" and (ii) "Sale of court-fee stamps", and is due to the present crisis.

(b) The expenditure budget is normal.

V.—Excise—7.

27. The figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 2,02,94 | 2,12,27 | 2,22,59 | 2,27,00 | 2,16,00 | 2,16,00 |
| Expenditure ... | 10,57 | 10,80 | 10,86 | 11,81 | 11,51 | 11,72 |

(a) The decrease in the revenue budget as compared with the current year's budget is estimated chiefly under (i) "License and distillery fees and duties for the sale of liquors and drugs," and (ii) "Gain on sale-proceeds of excise opium," and is due to the present crisis.

(b) The decrease in the expenditure budget from the current year's budget is due chiefly to smaller provisions for (i) clothing charges (31); (ii) the purchase of excise stores (9), and (iii) temporary establishments (5), and to the absence of the provisions for (i) the revision of the establishment of the Combined Salt and Excise Department in Sind and the construction of quarters for the extra men (11), and (ii) the supply of cross-belts and swords to Excise Inspectors (9). The decrease is partially counter-balanced by the provisions for (i) the purchase of

plant and apparatus of the Dharwar, Belgaum and Ahwa distilleries (33); and (ii) the entertainment of an Assistant Collector of Excise and his staff for the prevention of illicit distillation in the Kaira district (18), and by a larger provision for stationery and other petty supplies (3).

VIII.—Assessed Taxes—10.

28. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue .. | 27.07 | 28.74 | 33.46 | 30.65 | 33.50 | 39.38 |
| Expenditure ... | 58 | 60 | 73 | 85 | 84 | 87 |

(a) The decrease in the revenue budget occurs mainly under "Other sources of income" (45) owing to the influence of the war upon the trade of India, and is partially counterbalanced by an increase in the receipts from the tax on "Salaries and pensions" (16).

(b) The expenditure budget is normal.

IX.—Forest—11.

29. The figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue .. | 43.31 | 49.92 | 51.03 | 45.50 | 44.50 | 45.00 |
| Expenditure ... | 26.64 | 26.93 | 25.90 | 25.68* | 25.50 | 25.43 |

* This is the major head estimate after deduction of 20 for probable savings.

(a) The decrease in the revenue budget is due mainly to smaller receipts from grazing and fodder grass, other minor produce, and sandalwood.

(b) The decrease in the expenditure budget from the budget for 1914-15 is due mainly to (i) smaller provisions for communications and buildings (76), and demarcation and working plans of forests (25), and (ii) larger deductions (1.63 against 1.43 in the budget for 1914-15) for probable savings. The decrease is partially counterbalanced by a larger provision (96) for timber operations.

X.—Registration—12.

30. The figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue .. | 7.43 | 7.82 | 8.28 | 8.20 | 7.80 | 8.00 |
| Expenditure ... | 3.80 | 3.72 | 3.70 | 3.92 | 3.74 | 3.75 |

(a) The decrease in the revenue budget is due mainly to the transfer to the head *XXI-B, Scientific and Miscellaneous Departments* of the fees for registering companies and societies, partly counterbalanced by increase of other fee receipts.

(b) The decrease in the expenditure budget is due chiefly to the absence of the provision (13) for the salary, establishment and contingencies of a full-time Registrar of Joint Stock Companies, provision for whom is now made under the head *26-B, Scientific and Miscellaneous Departments*.

XII.—Interest—13.

31. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 11,03 | 10,12 | 14,22 | 14,58 | 15,37 | 14,08 |
| Expenditure ... | 6,36 | 7,97 | 8,72 | 7,83 | 8,14 | 7,35 |

(a) The decrease in the revenue budget as compared with the budget for 1914-15 is due chiefly to smaller recoveries expected on account of loans to cultivators, partially counterbalanced by interest recoverable on the loans to Jurisdictional States which have been provincialized and to certain local bodies.

(b) The decrease in the expenditure budget from the budget for 1914-15 is due chiefly to a smaller outstanding balance in the Provincial loan account at the beginning of the year 1915-16, and to a smaller provision for loans to cultivators, local bodies and Native States in that year.

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

| | |
|---|-------|
| (i) Loans to cultivators ... | 19,32 |
| (ii) Loans to local bodies on account of public works. | 8,29 |
| (iii) Loans to Tálukdárs in Gujarát ... | 1,00 |
| (iv) Loans to Native States and to landholders and notabilities apart from the provisions of any law. | 50 |
| (v) Loans for the purposes of the Co-operative Societies Act. | 18 |
| Total ... | 29,29 |

The total provision of 29,29 shows a decrease of 9,46 as compared with the current year's provision, being made up of 4,50 under item (i), 3,71 under item (ii) and 1,25 under item (iv).

General Administration—18:
 33. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|--------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Expenditure. | 27.55 | 17.91 | 19.37 | 18.80 | 21.63 | 21.29 |

The increase in the new budget as compared with the budget for 1914-15 is due mainly to additional provisions for (i) salaries, establishments, and postage and telegram charges of certain Secretariat Departments due to the war (1.22), and (ii) the purchase and maintenance of furniture for Government Houses (37). Provision is also made under this head for the cost of the Local Fund establishments in the offices of Collectors and Commissioners, which was formerly met from contributions from District Local Boards estimated at 97 in the budget for 1914-15. The increase is partially counterbalanced by the absence of the provision (50) for a new metre-gauge saloon for His Excellency the Governor.

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

34. The figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 6.58 | 7.32 | 7.81 | 7.60 | 8.50 | 8.20 |
| Expenditure ... | 55.31 | 56.69 | 56.36 | 57.49* | 57.82 | 57.29 |

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

(a) The increase in the revenue budget occurs mainly under (i) "Sale-proceeds of unclaimed and escheated property" (25) due to amounts likely to be credited to Government under section 52 of the Administrator General's Act, III of 1913, (ii) "General fees, fines and forfeitures" (15), chiefly on account of fees of District and Sub-Courts and magisterial fines, and (iii) "Miscellaneous fees and fines" (14).

(b) The decrease in the expenditure budget is due mainly to (i) smaller transfers from the head 3, *Land Revenue—Charges of District Administration* on account of salaries and exchange compensation allowance of Joint and Assistant Judges (80 against 151 in the current year's budget), (ii) a smaller provision for diet and road allowances to witnesses under "Criminal Courts—General Establishment" (151 against 210 in the current year's budget), and (iii) the absence of the provision for an additional High Court Judge and his establishment (51). The decrease is partially counterbalanced by the absence of the lump deductions of (a) 49 from the provision for salaries of District and

Sessions Judges and (β) 30 from the major head figure. Also a lump provision of 23 is made in the budget for a time-scale of pay of Joint and Assistant Judges, and increased provisions are made for (i) the last instalment of the scheme regarding the re-organization of the subordinate judicial establishments sanctioned in 1912, (23), (ii) temporary Assistant Judges and their establishments (19), (iii) fees in civil and criminal cases (19) and diet and road allowances to witnesses under "District and Sessions Judges" (16).

XVI-B.—Law and Justice—Fails—19-B.

35. The figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 2,20 | 3,05 | 2,82 | 3,05 | 2,75 | 2,85 |
| Expenditure ... | 11,36 | 12,01 | 12,77 | 12,36 | 12,80 | 12,87 |

(a) The decrease in the revenue budget is due to smaller receipts anticipated from the sale-proceeds of jail-made goods in view of the latest actuals.

(b) The increase in the expenditure budget is due mainly to a larger provision for dietary charges (61), partially counterbalanced by smaller provisions for (i) a grant to the Salvation Army in connection with their scheme for the establishment of an industrial home for released prisoners (15) and (ii) the jail for juvenile adult prisoners at Dhárwár on the Borstal system (6).

XVII.—Police—20.

36. The figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 3,88 | 2,46 | 2,89 | 2,36 | 2,55 | 2,86 |
| Expenditure— | | | | | | |
| Cash ... | 96,40 | 97,16 | 96,03 | 1,01,80 | 1,00,50 | 1,07,52 |
| Alienations ... | 5,10 | 5,17 | 4,55 | 5,15 | 4,55 | 4,52 |
| Total ... | 1,01,50 | 1,02,33 | 1,00,58 | 1,05,95* | 1,05,05 | 1,12,04 |

* This is the major head estimate after deduction of 1,30 for probable savings.

(a) The increase in the revenue budget over the budget for 1914-15 is due mainly to (i) the expected recovery of a moiety of the cost of additional dock police in Bombay for which a provision of 50 is made in the expenditure budget, and (ii) larger receipts (20) on account of police supplied to public departments, private companies and individuals.

(b) The expenditure budget for 1915-16 provides for 2,07 less than in the budget for 1914-15 on account of probable savings under the major and

detailed heads. Increased expenditure is estimated chiefly under (a) the minor head "District Executive Force" due to larger provisions made for (i) the entertainment of additional head constables and constables (2,54), (ii) charges connected with the additional mounted police at Jacobabad (99, inclusive of 67 for petty construction), (iii) travelling and other allowances (18) and (iv) police supplied to private companies and persons (13), (β) under the minor head "Presidency Police" due to larger provisions for (i) increase in the dock police, including police for the new Alexandra Docks (50), (ii) appointment of an additional Deputy Commissioner of Police, and grant of personal allowances to the Commissioner of Police and a Deputy Commissioner (20), and (γ) under the minor head "Criminal Investigation Department" due to increased provisions for allowances and rent charges (16). The increase is partially counterbalanced chiefly by (i) the absence of the provision for increase in the horse and camel allowances of mounted police in Sind (80), and (ii) smaller provisions under "Village Police—Assessment of Alienated Lands" (63) due to the resumption of certain lands in consequence of the death and discharge of grantees, and under "District Executive Force—Petty construction" (39, exclusive of 67 for the mounted police at Jacobabad).

XVIII.—Ports and Pilotage—21.

37. The figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 97 | 1,02 | 1,08 | 1,09 | 1,24 | 1,59 |
| Expenditure ... | 70 | 65 | 1,81 | 2,88 | 2,43 | 1,89 |

(a) The revenue budget follows the current year's original estimate with an addition of 50 for the receipts expected from the levy of light dues on vessels to meet charges on account of the provision of lights on the Sind coast.

(b) The decrease in the expenditure budget as compared with the current year's budget is due chiefly to a smaller provision (1,09 against 2,13 entered in the budget for 1914-15) for a light-house on Cape Monze and a light-vessel off the Khai Mouth of the Indus.

XIX.—Education—22.

38. The figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 4,54 | 5,31 | 5,53 | 5,21 | 5,49 | 5,99 |
| Expenditure ... | 48,73 | 61,35 | 72,76 | 1,02,76* | 79,26 | 76,86 |

* This is the major head estimate after deduction of 2,00 for probable savings.

(a) The increase in the revenue budget is due mainly to larger fee receipts from the Arts and Professional Colleges owing chiefly to an increase in the number of students, and from the candidates for School Final, Cambridge Senior Local and Drawing Examinations, and to larger sale-proceeds of books and work-shop receipts.

(b) The decrease in the expenditure budget as compared with the current year's budget is due mainly to smaller provisions for (i) expenditure out of the recurring and non-recurring assignments made by the Government of India for promotion of education—including technical education (23,23), (ii) building grants (2,00), (iii) additional accommodation and equipment for the teaching of science in Government secondary schools (25), and to the absence of the current year's provisions for an advance in connection with the scheme for the removal of the Victoria Jubilee Technical Institute to a new site at Matunga (3,50), and for opening new primary schools (1,00). The decrease is partially counterbalanced by (a) smaller deductions for probable savings (1,21 against 3,49 in the current year's budget), and (β) larger provisions for the Arts Colleges, the College of Commerce, Bombay, and the Government Law School (67), and for travelling allowance and postage and telegram charges of the inspectorial staff (25). Also provisions are made for (i) a subvention to the Salvation Army for boys' industrial home (20), (ii) a grant towards the cost of the proposed appointment of a Professor of Economics in the University of Bombay (12), (iii) grants to such schools as may need assistance owing to the withdrawal from their staffs of teachers who are German or Austrian subjects (10), and visual instruction in Government schools (8). The budget also allows for the discontinuance of the contributions from District Local Boards towards the cost of the clerical establishments in the offices of the Educational and Deputy Educational Inspectors (9).

39. The total expenditure estimate of 76,86 mentioned above is exclusive of the following items which are provided under other heads for purposes connected with education :—

| | |
|---|------|
| (i) Grant Medical College, Medical Schools at Poona, Ahmedabad and Hyderabad, and College of Physicians and Surgeons of Bombay. | 3,63 |
| (ii) Construction and maintenance of Government educational buildings. | 1,59 |
| (iii) Agricultural education | 1,13 |
| (iv) Veterinary College in Bombay | 73 |
| (v) Donations to Scientific Societies | 11 |
| (vi) Allowances to Dakshina Fellows and others (Provincial share). | 10 |
| (vii) Preservation and translation of ancient manuscripts. | 3 |

Total ... 7,32

The total Provincial expenditure on educational objects in 1915-16 is thus estimated at 84,18.

XX.—Medical—24.

40. The figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 2,44 | 3,25 | 2,78 | 2,60 | 3,00 | 2,90 |
| Expenditure ... | 24,36 | 23,50 | 27,21 | 49,05* | 27,63 | 31,78 |

* This is the major head estimate after deduction of 80 for probable savings.

(a) The increase in the revenue budget is due chiefly to larger receipts expected from paying-patients in hospitals and lunatic asylums and from the sale of quinine-treatments.

(b) The decrease in the expenditure budget as compared with the budget for 1914-15 is due chiefly to (a) smaller provisions for (i) grants in aid of sanitary projects (16,00), (ii) malaria survey in Sind and the Kánara district (28), (iii) opening new dispensaries (15), and (iv) investigation of diarrhoea prevailing in Poona (10), and (β) the absence of the current year's provisions for grants to the Bombay Municipality in connection with the construction of an infectious diseases hospital for Europeans and Anglo-Indians (1,00) and anti-malarial measures (40), for a grant in aid of the construction of a new building for the Civil Hospital at Mahábaleshvar (37), for the creation of a post of "Dean" for the Grant Medical College (11), for the separation of the appointments of Chemical Analyser, Sind, and Port Health Officer, Karáchi (10), and for a building grant to the Bombay Sanitary Association (10). The decrease is partially counterbalanced by smaller deductions for probable savings (70 against 1,41 in the budget for 1914-15), by larger provisions for supplies and services and contingencies of hospitals (41), and by a special provision made for expenditure in connection with the treatment of wounded soldiers at the David Sassoon Hospital and the United Free Church Mission Hospital at Poona (30).

Political—25.

41. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|--------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Expenditure. | 4,32 | 4,21 | 4,36 | 5,48 | 5,68 | 5,08 |

The decrease is due chiefly to (i) a smaller provision for salaries of officers (32), the provision for the re-organization of the Political Department made in

the current year's budget having proved in excess of the actual requirements, and (ii) larger deductions (77 against 55 in the current year's budget) for probable savings in the provisions for salaries of officers. The decrease is partially counterbalanced mainly by a larger provision (12 against 6 in the current year's budget) for payments to officers of other provinces.

XXI-A.—Agriculture—26-A.

42. The figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 1,02 | 1,03 | 1,22 | 1,14 | 1,23 | 1,48 |
| Expenditure ... | 10,07 | 9,22 | 10,70 | 13,11 | 12,60 | 12,71 |

Note.—The figures of actuals and budget estimates for the years preceding 1915-16 appeared under the heads "XXI and 26—Scientific and other Minor Departments". These heads have now been sub-divided into "XXI-A and 26-A—Agriculture" and "XXI-B and 26-B—Scientific and Miscellaneous Departments".

(a) The increase in the revenue budget over the current year's budget is due mainly to receipts expected from the working of the steam plough purchased for Gujarát and of pumping and boring plants, and to a larger estimate of "Government Bull and Stallion receipts".

(b) The decrease in the expenditure budget as compared with the current year's budget is due mainly to (a) the absence of the current year's provisions for (i) remodelling of the Civil Dairy at Kirkee (65), (ii) expenditure from the unexpended balance of the Imperial assignments for agricultural and allied objects (38), (iii) a temporary experimental station in the Thána or Kolába district (12), (iv) a dry-farming station in the Deccan (8), and (v) the vernacular agricultural school in Gujarát (5), and (β) smaller provisions for the new seed farms at Jalgaon and Mirpur Khás (43), and for a scheme for the development of the sugarcane industry on the Nirá Canal (12). The decrease is partially counterbalanced by the provisions made for (i) the charge on account of the salaries of officers of the Indian Civil Veterinary Department employed in the Bombay Presidency in consequence of its provincialization (59), (ii) the working expenses of the steam plough purchased in the current year for Gujarát (11), and (iii) a demonstration plot at Kopargaon (7). Also larger provisions are made for (iv) the staff and establishments of the Agricultural Department (33), (v) the establishment, travelling allowance and contingent charges of the Registrar, Co-operative Societies (18), and of the Subordinate Veterinary Department in the Presidency proper (11), and (vi) hydraulic experiments (12).

*XXI-B.—Scientific and Miscellaneous
Departments—26-B.*

43. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 16 | 16 | 18 | 18 | 40 | 53 |
| Expenditure ... | 77 | 1,04 | 1,33 | 1,18 | 1,35 | 1,46 |

Note.—The figures of actuals and budget estimates for the years preceding 1915-16 appeared under the heads "XXI and 26—Scientific and other Minor Departments". These heads have now been sub-divided into "XXI-A and 26-A—Agriculture" and "XXI-B and 26-B—Scientific and Miscellaneous Departments."

(a) The increase in the revenue budget is due mainly to the amount of fees for the registration of companies and societies which are now credited to this head.

(b) The increase in the expenditure budget is due chiefly to the charges on account of the Registrar of Companies being now debited to this head. The budget also provides 4 for an increase in the Registrar's salary, 2 for the additional establishment required by him, and 3 for fees payable to the members of the Auditors Council.

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

44. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 3,42 | 3,64 | 3,88 | 3,90 | 4,40 | 4,20 |
| Expenditure ... | 31,39 | 33,48 | 36,44 | 37,75 | 39,42 | 38,97 |

(a) The improvement in the revenue budget is due mainly to (i) the revision of the pay of teachers in Local Board and Municipal schools and (ii) the transfers of officers who will pay pension contributions on enhanced rates under the new Foreign Service Rules.

(b) The increase in the expenditure budget is due chiefly to a larger provision under "Superannuation and Retired Allowances" (2,25) owing to an increase in the number of new pensions sanctioned over lapses, chiefly under Police, Land Revenue, Post Office and Law and Justice. The increase is partially counterbalanced by the absence of the current year's provision for commuted value of pensions (1,00).

XXIII.—Stationery and Printing—30.

45. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 1,24 | 1,28 | 1,13 | 1,22 | 1,11 | 1,06 |
| Expenditure ... | 13,62 | 13,59 | 14,97 | 15,01 | 14,00 | 14,10 |

(a) The decrease in the revenue budget occurs chiefly under "Other Press Receipts" (12), due to a change of procedure under which the cost of articles, such as type, etc., supplied by the Government Central Press to other Presses in the Presidency and the binding charges for work done by the Press for other offices are not now recovered in cash.

(b) The decrease in the expenditure budget is due mainly to (i) the absence of the current year's provisions for (a) linotype or monotype machines for the Government Central Press (90) and (β) the supply of electric power to the Yeravda Press (7), and (ii) smaller provisions for Europe stores for the Government Central Press and the Press of the Commissioner in Sind (20), and for piece-work compositors at the Government Central Press (10). The decrease is partially counterbalanced mainly by (i) a larger provision for stationery supplied from Central Stores (20), and (ii) the provision for a contract establishment allowance for the Yeravda Prison Press (6).

XXV.—Miscellaneous—32.

46. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|----------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Revenue ... | 1,14 | 2,04 | 83 | 76 | 87 | 77 |
| Expenditure... | 17,80 | 6,36 | 7,79 | 7,18 | 5,60 | 5,57 |

(a) The revenue budget is normal.

(b) The decrease in the expenditure budget is due chiefly to (i) the transfer to other heads of the current year's provision (1,07) for the remission of contributions from Local Boards towards the cost of establishments in certain Government offices, (ii) the absence of the current year's provision (66) for building grant to St. Joseph's Foundling Home, Bombay, and (iii) a smaller provision for charges on account of the Factory Ventilation Committee (13). The decrease is partially counterbalanced by larger provisions (i) under "Rents, Rates and Taxes" on account of Government buildings in Bombay (16), and (ii) for a grant-in-aid to the Salvation Army in connection with their industrial home for European vagrants (8).

Reduction or Avoidance of Debt—36.

47. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|-------------------------------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| 36, Reduction or Avoidance of Debt. | 13,70 | 13,70 | 13,70 | 13,70 | 13,70 | 13,70 |

In accordance with the arrangement for the incidence of direct famine charges described in paragraph 15 of the Financial Statement for 1907-08, an annual assignment of 13,70 has been made since 1907-08 from Imperial to Provincial, through the head 1, *Land Revenue*, for the purpose of building up a reserve of credit up to a maximum of 80,00, the assignment being included under "Transfers between Imperial and Provincial revenues" from 1915-16. *Per contra*, the assignment is debited in the Provincial account to the expenditure head No. 36. A separate administrative account is kept of the accumulations to the credit of the Local Government which will show at the end of the year 1915-16 a balance of 76,05, direct famine expenditure chargeable to Imperial revenues under the head 33, *Famine Relief* having amounted to 15 in 1907-08, 33 in 1908-09, 2 in 1909-10, *nil* in 1910-11, 15,17 in 1911-12, 27,49 in 1912-13, and 2,99 in 1913-14, and being estimated at 1,10 for 1914-15 and *nil* for 1915-16.

Subsidised Companies—Lands—40.

48. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|--------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Expenditure. | 7 | ... | ... | 5 | ... | ... |

The provision made in the current year's budget for the cost of land required in connection with the extension of the Champáner-Shivrájpur Light Railway to Pani is not likely to be utilized, and no expenditure is expected under this head during 1915-16.

Miscellaneous Railway Expenditure—41.

49. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|--------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Expenditure. | 1 | ... | ... | ... | ... | ... |

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

XXIX and XXX.—Irrigation—42 and 43.

50. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|--|----------|----------|----------|--------------|---------------|--------------|
| | 1911-12. | 1912-13. | 1913-14. | Bud- get. | Revis- ed. | Bud- get. |
| <i>Revenue.</i> | | | | | | |
| XXIX, Major Works. | 10,28 | 11,56 | 12,36 | 13,02 | 12,82 | 12,84 |
| { Portion of land revenue due to irrigation. | | | | | | |
| { Direct Receipts. | 6,68 | 6,84 | 8,70 | 8,05 | 8,24 | 7,99 |
| XXX, Minor Works and Navigation (Public Works Department). | 1,83 | 1,83 | 1,89 | 1,74 | 1,89 | 1,84 |
| Total ... | 18,79 | 20,23 | 22,95 | 22,81 | 22,95 | 22,67 |
| <i>Expenditure.</i> | | | | | | |
| 42, Major Works. | 7,06 | 8,13 | 8,34 | 7,72 | 7,82 | 7,72 |
| { Working Expenses. | | | | | | |
| { Interest on Debt. | 9,61 | 10,37 | 10,74 | 11,52 | 11,54 | 12,38 |
| 43, Minor Works and Navigation. | 4 | 5 | 10 | 10 | 6 | 10 |
| { Civil Department. | | | | | | |
| { Public Works Department. | 15,83 | 15,67 | 17,54 | 16,50 | 16,40 | 16,72 |
| Total ... | 32,54 | 34,22 | 36,72 | 35,84 | 35,82 | 36,92 |

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

(a) The decrease under *Land Revenue due to Irrigation* in the budget for 1915-16 as compared with the budget for 1914-15 is due chiefly to the inclusion in the latter of 88 on account of collection charges, which should have been omitted, partially counterbalanced by larger revenue anticipated during 1915-16.

(b) The provision of 36,92 for expenditure in 1915-16 is distributed as shown below:—

| | Major Works. | | | Minor Works. | | |
|---|---------------------|-------|--------|---------------------|-------|--------|
| | Deccan and Gujarát. | Sind. | Total. | Deccan and Gujarát. | Sind. | Total. |
| Original Works. | 16 | 24 | 40 | 78 | 2,82 | 3,60 |
| Maintenance and Repairs. | 1,34 | 3,54 | 4,88 | 1,48 | 7,23 | 8,71 |
| Establishment ... | 92 | 1,33 | 2,25 | 76 | 2,99 | 3,75 |
| Tools and Plant. | 7 | 7 | 14 | 7 | 59 | 66 |
| Refunds of Revenue. | 5 | ... | 5 | ... | ... | ... |
| Interest Account. | 7,89 | 4,49 | 12,38 | ... | ... | ... |
| Free grants for the encouragement of irrigation works in specially precarious tracts. | ... | ... | ... | 10 | ... | 10 |
| Total ... | 10,43 | 9,67 | 20,10 | 3,19 | 13,63 | 16,82 |

Under 42, *Major Works—Working Expenses*, the provision for 1915-16 is equivalent to the budget grant for 1914-15, the increases in the provisions for repairs and establishment in the Deccan and Gujarát being counterbalanced by smaller provisions for works and establishment in Sind. The increase in the interest

account follows the grants from the Government of India for capital expenditure on productive and protective works. Under 43, *Minor Works and Navigation—Public Works Department*, the increase over the budget for 1914-15 is due mainly to larger provisions for original works, establishment and tools and plant in Sind. The increase is partially counterbalanced by smaller provisions for works, repairs and establishment in the Deccan and Gujarát. In the *Civil Department*, the provision for 1914-15 is repeated for 1915-16.

XXXI.—*Civil Works—45.*

51. The Provincial figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|---------------------------------|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| <i>Civil Department.</i> | | | | | | |
| Revenue ... | 9 | 10 | 11 | 12 | 10 | 10 |
| Expenditure ... | 59,08 | 14,24 | 14,66 | 8,69 | 8,69 | 8,52 |
| <i>Public Works Department.</i> | | | | | | |
| Revenue ... | 6,96 | 7,58 | 6,95 | 2,27 | 3,05 | 2,85 |
| Expenditure ... | 76,34 | 83,61 | 1,04,38 | 90,00 | 97,00 | 72,05 |

(a) For the *Civil Department*, the estimate of receipts for 1915-16 is normal. The decrease in the expenditure budget is due mainly to the absence of the provisions for grants for the improvement of village water-supply in the districts affected by scarcity (25), and for boring and jumper experiments (15), partially counterbalanced by the provision of 21 for grants-in-aid to District Local Boards in connection with the abolition of tolls on Local Board roads.

(b) For the *Public Works Department*, the budget for 1915-16 provides for larger receipts expected chiefly from rents of buildings and sales of buildings, old materials and produce.

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

(i) Original Works—

Works in progress—

Civil Buildings ... 10,26

Communications ... 5,03

Miscellaneous public improvements. 2,71

New major works ... 4,18

Discretionary grants for minor works to certain Heads of Departments. 3,00

Reserve ... 1,20

26,38

(ii) Repairs—

Civil Buildings ... 8,21

Communications ... 13,57

Miscellaneous public improvements. 15

21,93

(iii) Establishments ...

15,00

(iv) Tools and plant ...

2,07

(v) Undistributed ...

6,67

Total ... 72,05

The provision of 26,38 for "Original Works" is made up of 18,00 for works in progress, 4,18 for new major works, 3,00 for minor works and 1,20 for reserve. The detailed distribution of the amount of 6,67 is under consideration.

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

- (i) Central Offices, Poona (1,00), distillery at Khánápur (50), buildings at Nawábsháh (25), Collector's bungalow at Belgaum (20), and Mámlatdárs' kacheris at Mángaon (20), and Honáwar (10);
- (ii) Hostel for the Northcote High School at Sholápur (39), New High School at Násik (30), Agricultural College and Hostel, Poona (10), and additions and alterations to the Training School, Dhulia (10);
- (iii) New Small Causes Court, Bombay, (2,00), Subordinate Civil Court at Mirpurkhás (25), and District Judge's bungalow at Bijápur (12);
- (iv) Police buildings at Mirpurkhás (35), quarters for four European police officers in the compound of the Esplanade Police Court, Bombay (29), police lines at Matiarí (18), Bándra (15), Shádipali (13), and Mándvi (10), head-quarter police lines at Thána (15) and Sholápur (10), and additions and alterations to the head-quarter police lines at Bijápur (10);
- (v) King Edward Memorial Hospital, Sholápur, (1,00), additions and alterations to the old Government House, Parel, to render it suitable for accommodating the Bacteriological Laboratory (60), school for the training of mid-wives and nurses of the Victoria Jubilee Dispensary, Ahmedabad (16), and Out-patient Department at the Civil Hospital, Ratnágiri (15);
- (vi) Buildings for the new Public Works Department district at Alibág (10);
- (vii) Bridging the Poona-Sholápur road between Diksal and Indápur (50), and bridges at Mahuli (33), and over Parit Nalla in the Poona district (14), roads from Savalvahir to Bharvas (48), from Láksh Station to Koregaon and thence to Belpimpalgaon (38), from Deogaon to Bharvas (30), from Deoláli to Belápur (30), from Bhátka to Mysore Frontier (25), from Pimpáner to Shelbari (17), and from Vihigaon to Khodala (12), improvements to the Khándesh-Nizám Frontier road (67), widening the Bombay-Agra road between Thána and Kurla (20), bridging nallas on Mahád-Nágothna road (20), improving and metalling the Malhárpeth-Pandharpur road (10), and causeways at Khánápur (20), and over the Tápti near Bhusával on the Bhusával-Yával road (13); and
- (viii) Kennedy Sea Face Improvement, Bombay (1,54), working boring plant for the Sanitary Engineer (60), and Visápur tank (50).

53. Among the new major works the most important are—

- (i) Acquisition of bungalows Nos. 16 and 20, Queen's Gardens, Poona (67);
- (ii) District Court at Lárkána (25);
- (iii) Jail at Belgaum (50);

- (iv) Railway police lines at Dádar (50), police lines in Sind — Adalpur (15), Khar (15) and Miro-Khán (10);
- (v) Acquisition of land for the extension of the Civil Hospital, Ahmedabad (33);
- (vi) Alterations to the Government Central Press, Bombay (1,00); and
- (vii) Bridge over the Darna at Chehedi (23).

Transfers between Imperial and Provincial revenues.

54. Contributions or assignments from Imperial to Provincial revenues and *vice versa* were hitherto shown as deductions from, or additions to, the Imperial and Provincial shares of *Land Revenue*. This procedure, besides making the course of Imperial and Provincial revenues as a whole complicated and difficult to follow, conveyed a misleading idea as to the amounts that accrued to Imperial and Provincial Governments out of the Land Revenue collections of the Province. It has accordingly been decided by the Government of India that these contributions shall in future be recorded under a distinct head on the revenue side of the accounts to be named "*Transfers between Imperial and Provincial revenues*". The figures are—

| | Actuals. | | | 1914-15. | | 1915-16. |
|---|----------|----------|----------|----------|----------|----------|
| | 1911-12. | 1912-13. | 1913-14. | Budget. | Revised. | Budget. |
| Net transfers from Imperial to Provincial revenues. | (a) | (a) | 30,59 | 28,54 | 29,75 | 29,32 |

(a) Prior to 1913-14, the transactions under this head are shown under I, *Land Revenue—Fixed Allotment and Adjustments*, vide paragraph 25, *supra*.

The net provision of 29,32 in the budget for 1915-16 is explained below:—

- (i) Contribution from Imperial to Provincial under the Famine Relief Scheme. +13,70
- (ii) Fixed Provincial contribution under the settlement. -9,38
- (iii) Imperial contributions (5,93 made in 1913-14 and 1,00 made in 1914-15) for recurring expenditure on education. +6,93
- (iv) Imperial contribution in connection with the Darbár grant for recurring expenditure on education. +6,70
- (v) Imperial contribution for recurring expenditure on sanitation. +6,00
- (vi) Imperial contribution towards police re-organization and reforms. +3,25
- (vii) Imperial contribution for the remission of contributions by local bodies towards certain establishment charges. +1,07

| | |
|---|-----|
| (viii) Imperial contribution for expenditure connected with the raising and maintaining at Jacobabad a force of 50 mounted police to take the place of the Indian cavalry (recurring 32, and non-recruiting 67). | +99 |
| (ix) Provincial contribution in connection with the scheme for the commutation of the right of service of kulkarnis. | -98 |
| (x) Provincial contribution on account of the amalgamation of the Public Works Accounts section with the Civil Accounts Department. | -70 |
| (xi) Imperial contribution for the improvement of aided Indian High and Anglo-Vernacular Schools. | +60 |
| (xii) Imperial contribution in connection with the provincialization of the salaries of the officers of the Indian Civil Veterinary Department. | +60 |
| (xiii) Provincial contribution on account of the reduction in the percentage charged to Provincial revenues on the value of imported stationery stores. | -50 |
| (xiv) Imperial contribution for a grant to the Bombay University. | +45 |
| (xv) Provincial contribution in connection with the imperialization of the subsidy to Reuter's Telegram Company for their news service in India. | -22 |
| (xvi) Imperial contribution for the improvement of sanitary services. | +20 |
| (xvii) Imperial contribution in connection with the change in the classification of certain receipts of the nature of tributes which were hitherto credited to the head I, <i>Land Revenue</i> instead of XI, <i>Tributes</i> . | +16 |
| (xviii) Imperial contribution towards the cost of the appointment of a Professor of Economics in the University of Bombay. | +12 |
| (xix) Imperial contribution for the extension of the system of making monthly payments of pensions to Indian military pensioners. | +10 |
| (xx) Imperial contribution for charges on account of the Superintendent, Civil Veterinary Department, Sind, Baluchistán and Rajputána's office establishment, allowances, etc. | +9 |
| (xxi) 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 |
| (xxii) Imperial contribution in connection with the abolition of the contribution for police charges of the Rájkot and Wadhván Civil Station Funds. | +5 |

| | |
|---|-----|
| (xxiii) Provincial contribution for operations connected with oyster beds at Karáchi. | - 2 |
| (xxiv) Imperial contribution to meet the charge on account of the stipends of two State Technical Scholars during the period of their further training in India for one year. | + 2 |
| (xxv) Imperial contribution for expenditure connected with the Factory Ventilation Committee. | + 1 |
| (xxvi) Imperial contribution for the payment of Scholarships for the study of oil-pressing industry. | + 1 |
| (xxvii) Imperial contribution on account of the transfer to the Local Audit Department of the Accountant General's office of the work of verifying cancelled currency notes in the Bombay Presidency. | + 1 |
| (xxviii) Imperial contribution on account of the grant of annual pension of Rs. 100 to holders of the titles of Mahámahopádhya and Shams-ul-Ulama. | + 1 |

Net total ... 29,32

Bombay Castle, }
6th March 1915.

G. CARMICHAEL.

APPENDIX A.

Schedule of Provincial Revenue and Expenditure.

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

| REVENUE. | | | EXPENDITURE. | | |
|--|--------------|---|--|--|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| Major Heads. | Minor Heads. | Provincial Share. | Major Heads. | Minor Heads. | Provincial Share. |
| XXIX, Irrigation— Major Works. | All | One-half. | 32, Miscellaneous ... | Extraordinary items ... | Items not exceed- ing Rs. 10,000. |
| XXX, Irrigation— Minor Works and Navigation. | All | One-half. | | All other minor heads, except— Charges for Remit- tance of Treasure. Discount on Bills ... | |
| XXXI, Civil Works . | All | The whole, except receipts on account of buildings for the use of Imperial De- partments. | | Loss by Exchange ... Refunds of value of old currency notes credited to Government. | |
| | | | 33, Famine Relief ... | } All | } As explained in paragraph 15 of the Financial Statement for 1907-08. |
| | | | 36, Reduction or Avoidance of Debt. | | |
| | | | 40, Subsidized Com- panies. | Land | } The whole, except in cases in which the outlay is speci- ally incurred from Imperial Funds. But Provincial ex- penditure under these heads is permitted only under special orders of the Government of India in regard to each Rail- way. |
| | | | 41, Miscellaneous Railway Ex- penditure. | Surveys | |
| | | | 44, Construction of Railways. | All | |
| | | | 42, Irrigation—Ma j o r Works. | All | |
| | | | 43, Irrigation—M i n o r Works and Navigation. | All | One-half. |
| | | | 45 Civil Works ... | All | One-half. |
| | | | | | The whole, except expendi- ture on build- ings for the use of Imperial Departments. |

APPENDIX B.

*Provincial revenue and expenditure by major and minor heads for the
years 1913-14, 1914-15 and 1915-16.*

(Rupees in thousands.)

REVENUE.

| Major and Minor Heads of Account. | 1913-14. | 1914-15. | | 1915-16. |
|--|----------|----------|----------|----------|
| | Actuals. | Budget. | Revised. | Budget. |
| <i>I, Land Revenue.</i> | | | | |
| Ordinary | 2,43,84 | 2,21,62 | 2,17,05 | 2,24,10 |
| Miscellaneous | 95 | 88 | 95 | 90 |
| <i>Deduct</i> —Portion of land revenue due to irrigation... | -12,36 | -13,02 | -12,82 | -12,84 |
| Assessment of alienated lands <i>less</i> quit-rents ... | 95,13 | 96,81 | 95,60 | 95,51 |
| Fixed allotment and adjustments | (a) | (a) | (a) | (a) |
| Total ... | 3,27,56 | 3,06,29 | 3,00,78 | 3,07,67 |
| <i>IV, Stamps.</i> | | | | |
| Sale of general stamps | 20,14 | 20,25 | 16,30 | 17,58 |
| Sale of court-fee stamps | 22,38 | 21,75 | 21,50 | 21,25 |
| Duty on impressing documents | 96 | 90 | 88 | 80 |
| Fines and penalties | 15 | 12 | 15 | 12 |
| Miscellaneous | 77 | 83 | 92 | 75 |
| Total ... | 44,40 | 43,85 | 39,75 | 40,50 |
| <i>V, Excise.</i> | | | | |
| License and distillery fees and duties for the sale of liquors and drugs. | 1,98,28 | 2,00,28 | 1,93,80 | 1,91,80 |
| Gain on sale-proceeds of excise opium and other drugs. | 14,89 | 17,00 | 13,00 | 15,00 |
| Duty on gánja | 9,08 | 8,73 | 8,42 | 8,42 |
| Fines, confiscations and miscellaneous ... | 34 | 99 | 78 | 78 |
| Total ... | 2,22,59 | 2,27,00 | 2,16,00 | 2,16,00 |
| <i>VIII, Assessed Taxes.</i> | | | | |
| Income Tax on— | | | | |
| Salaries and pensions | 6,63 | 6,56 | 6,93 | 6,66 |
| Profits of companies | 4,75 | 3,29 | 4,25 | 3,28 |
| Interest on securities | 2,31 | 2,32 | 2,34 | 2,34 |
| Other sources of income | 19,76 | 18,54 | 19,98 | 18,10 |
| Total ... | 33,46 | 30,65 | 33,50 | 30,38 |
| <i>IX, Forest.</i> | | | | |
| Timber and other produce removed from the forests by Government agency. | 17,63 | 15,50 | 15,20 | 15,57 |
| Timber and other produce removed from the forests by consumers or purchasers. | 31,67 | 28,84 | 27,83 | 28,12 |
| Confiscated drift and waif wood | 5 | 4 | 4 | 4 |
| Revenue from forests not managed by Government. | 6 | 7 | 7 | 6 |
| Miscellaneous | 1,62 | 1,05 | 1,36 | 1,21 |
| Total ... | 51,03 | 45,50 | 44,50 | 45,00 |
| <i>X, Registration.</i> | | | | |
| Fees for registering documents | 7,97 | 7,90 | 7,46 | 7,66 |
| Fees for copies of registered documents ... | 21 | 20 | 22 | 22 |
| Miscellaneous | 10 | 10 | 12 | 12 |
| Total ... | 8,28 | 8,20 | 7,80 | 8,00 |

(a) The transactions under this head are now shown under the head *Transfers between Imperial and Provincial revenues.*

| Major and Minor Heads of Account (Amounts in thousands) | 1913-14 | 1914-15 | | 1915-16 |
|---|----------|---------|----------|---------|
| | Actuals. | Budget. | Revised. | Budget. |
| XII, Interest. | | | | |
| Interest on Provincial loans and advances ... | 13,31 | 13,55 | 14,17 | 13,05 |
| Interest on Government securities ... | 91 | 1,03 | 1,20 | 1,03 |
| Total ... | 14,22 | 14,58 | 15,37 | 14,08 |
| XVI-A, Law and Justice—Courts of Law. | | | | |
| Sale-proceeds of unclaimed and escheated property . | 52 | 54 | 1,30 | 79 |
| Court-fees realized in cash ... | 76 | 75 | 76 | 76 |
| General fees, fines and forfeitures ... | 5,53 | 5,35 | 5,35 | 5,50 |
| Pledership examination fees ... | ... | 2 | 1 | 1 |
| Miscellaneous fees and fines ... | 73 | 70 | 80 | 84 |
| Miscellaneous ... | 27 | 24 | 28 | 30 |
| Total ... | 7,81 | 7,60 | 8,50 | 8,20 |
| XVI-B, Law and Justice—Jails. | | | | |
| Jails ... | 81 | 90 | 90 | 93 |
| Jail manufactures ... | 2,01 | 2,15 | 1,85 | 1,92 |
| Total ... | 2,82 | 3,05 | 2,75 | 2,85 |
| XVII, Police. | | | | |
| Presidency police ... | 87 | 85 | 83 | 1,09 |
| Police supplied to Municipal, Cantonment and Town Funds. | 27 | 27 | 27 | 27 |
| Police supplied to public departments, private companies and persons: | 1,04 | 66 | 80 | 86 |
| Cash receipts under the Arms Act: ... | ... | ... | ... | ... |
| Fees, fines and forfeitures ... | 14 | 15 | 15 | 13 |
| Superannuation receipts ... | 5 | 5 | 5 | 5 |
| Miscellaneous ... | 52 | 38 | 45 | 46 |
| Total ... | 2,89 | 2,36 | 2,55 | 2,86 |
| XVIII, Ports and Pilotage. | | | | |
| Registration and other fees ... | 1,07 | 1,06 | 1,20 | 1,05 |
| Pilotage receipts ... | ... | 2 | 3 | 53 |
| Miscellaneous ... | 1 | 1 | 1 | 1 |
| Total ... | 1,08 | 1,09 | 1,24 | 1,59 |
| XIX, Education. | | | | |
| Fees, Government Colleges, General ... | 87 | 62 | 69 | 92 |
| Fees, Government Colleges, Professional ... | 76 | 72 | 80 | 1,06 |
| Fees, Schools, General ... | 2,67 | 2,75 | 2,71 | 2,76 |
| Fees, Schools, Special ... | 13 | 12 | 12 | 12 |
| Contributions ... | 6 | 6 | 6 | 6 |
| Miscellaneous ... | 1,04 | 94 | 1,11 | 1,07 |
| Total ... | 5,53 | 5,21 | 5,49 | 5,99 |
| XX, Medical. | | | | |
| Medical School and College fees ... | 1,06 | 1,03 | 1,08 | 1,06 |
| Hospital receipts ... | 98 | 86 | 1,13 | 1,05 |
| Lunatic asylum receipts ... | 27 | 28 | 30 | 30 |
| Medicines sold by Civil Surgeons ... | 1 | 1 | 1 | 1 |
| Contributions ... | 27 | 30 | 30 | 30 |
| Miscellaneous ... | 19 | 12 | 18 | 18 |
| Total ... | 2,78 | 2,60 | 3,00 | 2,90 |

| Major and Minor Heads of Account: | 1913-14. | 1914-15. | | 1915-16. |
|--|----------|----------|----------|----------|
| | Actuals. | Budget. | Revised. | Budget. |
| XXI-A, Agriculture. | | | | |
| Agricultural receipts | 1,06 | 1,02 | 1,08 | 1,30 |
| Veterinary receipts | 16 | 12 | 15 | 18 |
| Total ... | 1,22 | 1,14 | 1,23 | 1,48 |
| XXI-B, Scientific and Miscellaneous Departments. | | | | |
| Emigration fees | ... | ... | ... | ... |
| Examination fees | 13 | 17 | 12 | 17 |
| Miscellaneous | 5 | 1 | 23 | 36 |
| Total ... | 18 | 18 | 40 | 53 |
| XXII, Receipts in aid of Superannuation, etc. | | | | |
| Contributions for pensions and gratuities ... | 3,87 | 3,89 | 4,39 | 4,19 |
| Miscellaneous | 1 | 1 | 1 | 1 |
| Total ... | 3,88 | 3,90 | 4,40 | 4,20 |
| XXIII, Stationery and Printing. | | | | |
| Stationery receipts | 6 | 9 | 6 | 6 |
| Sale of gazettes and other publications ... | 37 | 38 | 37 | 37 |
| Other press receipts | 70 | 75 | 68 | 63 |
| Total ... | 1,13 | 1,22 | 1,11 | 1,06 |
| XXV, Miscellaneous. | | | | |
| Unclaimed deposits | 39 | 40 | 40 | 40 |
| Treasure trove | 2 | 1 | 1 | 1 |
| Sale-proceeds of darbár presents | ... | ... | ... | ... |
| Sale of old stores and materials | 3 | 2 | 4 | 3 |
| Percentage on capital cost of furniture supplied to high officers. | ... | ... | ... | ... |
| Fees for Government audits | 5 | 7 | 7 | 7 |
| Contributions | 1 | 1 | 1 | 1 |
| Rents | 8 | 10 | 10 | 10 |
| Miscellaneous fees, fines and forfeitures ... | 9 | 9 | 9 | 9 |
| Miscellaneous | 15 | 6 | 45 | 6 |
| Extraordinary items | 1 | ... | ... | ... |
| Recoveries of famine expenditure | ... | ... | ... | ... |
| Total ... | 83 | 76 | 87 | 77 |
| XXIX, Irrigation—Portion of land revenue due to irrigation. | 12,36 | 13,02 | 12,82 | 12,84 |
| XXIX, Irrigation—Major Works—Direct Receipts. | 8,70 | 8,05 | 8,24 | 7,99 |
| XXX, Irrigation—Minor Works and Navigation—Public Works Department. | 1,89 | 1,74 | 1,89 | 1,84 |
| XXXI, Civil Works. | | | | |
| In charge of Civil Officers | 11 | 12 | 10 | 10 |
| In charge of Public Works Officers | 6,95 | 2,27 | 3,05 | 2,85 |
| Total ... | 7,06 | 2,39 | 3,15 | 2,95 |
| Transfers between Imperial and Provincial revenues. | 30,59 | 28,54 | 29,75 | 29,32 |
| Total of the major heads ... | 7,92,29 | 7,58,92 | 7,45,09 | 7,49,00 |
| Opening balance ... | 1,79,75 | 1,82,01 | 1,95,34 | 1,51,78 |
| Grand total ... | 9,72,04 | 9,40,93 | 9,40,43 | 9,00,78 |

EXPENDITURE.

| Major and Minor Heads of Account. | 1913-14. | 1914-15. | | 1915-16. |
|---|----------|----------|----------|----------|
| | Actuals. | Budget. | Revised. | Budget. |
| 1, Refunds and Drawbacks. | | | | |
| <i>Divided Heads (Provincial Share).</i> | | | | |
| Land Revenue ... | 1,47 | 1,55 | 1,75 | 1,75 |
| Stamps ... | 71 | 70 | 75 | 75 |
| Assessed Taxes... | 36 | 30 | 40 | 40 |
| <i>Provincial Heads.</i> | | | | |
| Excise ... | 4,48 | 3,00 | 2,88 | 2,50 |
| Forest ... | 40 | 10 | 12 | 12 |
| Registration ... | 3 | 2 | 3 | 3 |
| Total ... | 7,45 | 5,67 | 5,93 | 5,55 |
| 2, Assignments and Compensations. | | | | |
| <i>Divided Heads (Provincial Share).</i> | | | | |
| Land Revenue Compensations— | | | | |
| Inámdárs and other grantees ... | 4,13 | 4,20 | 5,65 | 6,72 |
| Pensions in lieu of resumed lands ... | 1,59 | 1,62 | 1,60 | 1,62 |
| Miscellaneous land revenue compensations ... | 32 | 32 | 46 | 33 |
| <i>Provincial Heads.</i> | | | | |
| Inámdárs and other grantees ... | 72,68 | 73,04 | 72,88 | 72,86 |
| Pensions in lieu of resumed lands ... | 10,36 | 10,84 | 10,81 | 10,81 |
| Excise compensations ... | 8,19 | 7,88 | 10,21 | 10,04 |
| Miscellaneous compensations ... | 22 | 20 | 20 | 20 |
| Total ... | 97,49 | 98,10 | 1,01,81 | 1,02,58 |
| 3, Land Revenue. | | | | |
| Charges of District Administration ... | 41,12 | 45,32 | 45,00 | 47,02 |
| Survey and Settlement ... | 90 | 1,32 | 1,32 | 1,25 |
| Land Records ... | 28,85 | 30,39 | 29,68 | 28,11 |
| Allowances to district and village officers ... | 13,84 | 14,30 | 13,50 | 13,82 |
| Lump deduction ... | ... | -1,40 | ... | ... |
| Total ... | 84,71 | 89,93 | 89,50 | 90,20 |
| 6, Stamps. | | | | |
| Superintendence ... | 48 | 46 | 48 | 47 |
| Charges for the sale of general stamps ... | 49 | 49 | 45 | 48 |
| Charges on sale of court-fee stamps ... | 10 | 9 | 9 | 9 |
| Stamp and plain paper supplied from Central Stores. | 16 | 19 | 18 | 18 |
| Total ... | 1,23 | 1,23 | 1,20 | 1,22 |
| 7, Excise. | | | | |
| Presidency establishment ... | 1,36 | 1,51 | 1,37 | 1,37 |
| District executive establishments ... | 9,50 | 10,30 | 10,14 | 10,35 |
| Total ... | 10,86 | 11,81 | 11,51 | 11,72 |
| 10, Assessed Taxes. | | | | |
| Collection of Income Tax ... | 73 | 85 | 84 | 87 |

| Major and Minor Heads of Account. | 1913-14. | 1914-15. | | 1915-16. |
|---|----------|----------|----------|----------|
| | Actuals. | Budget. | Revised. | Budget. |
| <i>11, Forest.</i> | | | | |
| Conservancy and Works ... | 12,53 | 11,86 | 11,80 | 11,41 |
| Establishments ... | 13,37 | 14,02 | 13,70 | 14,02 |
| Lump deduction ... | ... | -20 | ... | ... |
| Total ... | 25,90 | 25,68 | 25,50 | 25,43 |
| <i>12, Registration.</i> | | | | |
| Superintendence ... | 21 | 22 | 21 | 22 |
| District charges ... | 3,49 | 3,70 | 3,53 | 3,53 |
| Total ... | 3,70 | 3,92 | 3,74 | 3,75 |
| <i>13, Interest on Ordinary Debt.</i> | | | | |
| Interest on Provincial Advance and Loan Account ... | 8,72 | 7,83 | 8,14 | 7,35 |
| <i>18, General Administration.</i> | | | | |
| Salary of the Governor ... | 1,19 | 1,20 | 1,20 | 1,20 |
| Staff and Household of the Governor ... | 2,90 | 2,79 | 3,25 | 3,01 |
| Expenditure from Contract Allowance ... | 1,44 | 1,08 | 63 | 63 |
| Tour expenses ... | 20 | 11 | 50 | 51 |
| Executive Council ... | 2,04 | 1,96 | 1,96 | 1,96 |
| Legislative Council—Travelling Allowances to Non-Official Members of the Council. ... | 12 | 11 | 20 | 12 |
| Civil Secretariat ... | 6,44 | 6,64 | 8,00 | 8,00 |
| Commissioner in Sind ... | 1,54 | 1,42 | 1,42 | 1,38 |
| Commissioners ... | 2,48 | 2,47 | 2,52 | 2,52 |
| Civil Offices of Account and Audit ... | 1,19 | 1,18 | 1,20 | 1,20 |
| General Establishment of Local Funds ... | -17 | -16 | 75 | 76 |
| Total ... | 19,37 | 18,80 | 21,63 | 21,29 |
| <i>19-A, Law and Justice—Courts of Law.</i> | | | | |
| High Court ... | 7,69 | 8,02 | 7,70 | 7,52 |
| Law Officers ... | 4,23 | 4,04 | 4,80 | 4,21 |
| Administrator General ... | 39 | 42 | 42 | 42 |
| Coroner's Court ... | 15 | 15 | 14 | 15 |
| Presidency Magistrates' Courts ... | 1,00 | 97 | 1,00 | 99 |
| Judicial Commissioners ... | 1,60 | 1,54 | 1,66 | 1,61 |
| Civil and Sessions Courts ... | 23,00 | 23,97 | 24,00 | 24,15 |
| Courts of Small Causes ... | 2,97 | 2,72 | 2,84 | 2,76 |
| Criminal Courts ... | 14,85 | 15,55 | 14,80 | 14,97 |
| Pledership examination charges ... | ... | 1 | 1 | 1 |
| Refunds ... | 48 | 40 | 45 | 50 |
| Lump deduction ... | ... | -30 | ... | ... |
| Total ... | 56,36 | 57,49 | 57,82 | 57,29 |
| <i>19-B, Law and Justice—Jails.</i> | | | | |
| Jails ... | 11,25 | 10,81 | 11,30 | 11,32 |
| Jail manufactures ... | 1,51 | 1,55 | 1,50 | 1,55 |
| Refunds ... | 1 | ... | ... | ... |
| Total ... | 12,77 | 12,36 | 12,80 | 12,87 |

| Major and Minor Heads of Account. | 1913-14. | 1914-15. | | 1915-16. |
|---|----------|----------|----------|----------|
| | Actuals. | Budget. | Revised. | Budget. |
| 20, Police. | | | | |
| Presidency police | 11,56 | 12,08 | 11,86 | 12,70 |
| Superintendence | 2,19 | 2,07 | 2,15 | 2,16 |
| District executive force | 66,54 | 72,05 | 69,53 | 75,20 |
| Village police | 9,07 | 9,94 | 9,25 | 9,37 |
| Special police | 5,66 | 6,09 | 5,95 | 6,15 |
| Railway police | 2,77 | 2,90 | 2,90 | 3,00 |
| Criminal Investigation Department | 2,74 | 3,09 | 3,39 | 3,44 |
| Refunds | 5 | 3 | 2 | 2 |
| Lump deduction | ... | -1,30 | ... | ... |
| Total | 1,00,58 | 1,06,95 | 1,05,05 | 1,12,04 |
| 21, Ports and Pilotage. | | | | |
| Salaries and allowances of officers and men afloat... | 8 | 8 | 8 | 8 |
| Purchase of stores and coal, etc. | 9 | 6 | 11 | 6 |
| Ports and Pilotage establishments | 56 | 56 | 56 | 61 |
| Miscellaneous | 2 | 2 | 2 | 2 |
| Light-houses and light-ships | 1,06 | 2,16 | 1,66 | 1,12 |
| Refunds | ... | ... | ... | ... |
| Total | 1,81 | 2,88 | 2,43 | 1,89 |
| 22, Education. | | | | |
| University | 2,55 | 55 | 55 | 67 |
| Direction | 84 | 88 | 88 | 86 |
| Inspection | 5,14 | 5,58 | 6,00 | 6,77 |
| Government Colleges, General | 3,12 | 2,86 | 2,88 | 3,12 |
| Government Colleges, Professional | 2,67 | 2,19 | 2,62 | 2,64 |
| Government Schools, General | 31,64 | 34,01 | 38,00 | 36,21 |
| Government Schools, Special | 3,92 | 5,54 | 4,42 | 4,76 |
| Grants-in-aid | 21,61 | 18,97 | 19,40 | 14,54 |
| Scholarships | 62 | 66 | 70 | 81 |
| Miscellaneous | 64 | 94 | 80 | 97 |
| Refunds | 1 | 1 | 1 | 1 |
| Lump provision for recurring expenditure | ... | 10,41 | 3,00 | 12 |
| Lump provision for non-recurring expenditure | ... | 22,16 | | |
| Lump deduction | ... | -2,00 | ... | 5,38 |
| Total | 72,76 | 1,02,76 | 79,26 | 76,86 |
| 24, Medical. | | | | |
| Medical establishment | 4,45 | 4,43 | 4,51 | 4,52 |
| Hospitals and Dispensaries | 7,60 | 9,29 | 8,66 | 9,52 |
| Sanitation and Vaccination | 4,91 | 26,12 | 6,19 | 9,13 |
| Grants for medical purposes | 1,76 | 2,96 | 1,71 | 1,81 |
| Medical Schools and College | 5,21 | 3,80 | 3,50 | 3,64 |
| Lunatic Asylums | 2,59 | 2,49 | 2,49 | 2,50 |
| Chemical Examiner | 64 | 72 | 52 | 61 |
| Refunds | 5 | 4 | 5 | 5 |
| Lump deduction | ... | -80 | ... | ... |
| Total | 27,21 | 49,05 | 27,63 | 31,78 |
| 25, Political. | | | | |
| Political Agents | 4,17 | 5,36 | 5,56 | 4,96 |
| Entertainment of Envoys and Chiefs | 2 | 2 | 2 | 2 |
| Darbār presents and allowances to Vakils, etc. | 5 | 6 | 6 | 6 |
| Miscellaneous | 12 | 4 | 4 | 4 |
| Total | 4,36 | 5,48 | 5,68 | 5,08 |

| Major and Minor Heads of Account | 1913-14. | 1914-15. | | 1915-16. |
|--|----------|----------|----------|----------|
| | Actuals. | Budget. | Revised. | Budget. |
| <i>26-A, Agriculture.</i> | | | | |
| Agriculture | 7,42 | 9,11 | 8,00 | 7,79 |
| Veterinary charges | 2,49 | 3,05 | 3,40 | 3,79 |
| Co-operative Societies | 79 | 95 | 1,20 | 1,13 |
| Total | 10,70 | 13,11 | 12,60 | 12,71 |
| <i>26-B, Scientific and Miscellaneous Departments.</i> | | | | |
| Provincial Museums | ... | ... | ... | ... |
| Donations to Scientific Societies | 21 | 11 | 11 | 11 |
| Emigration | ... | ... | ... | ... |
| Inspector of Factories | 69 | 64 | 64 | 67 |
| Gazetteer and Statistical Memoirs | ... | 2 | ... | ... |
| Steam Boiler Inspection establishment | 9 | 12 | 12 | 10 |
| Registration of Railway Traffic | 29 | 30 | 30 | 31 |
| Provincial Statistics | 5 | 6 | 5 | 6 |
| Preservation and translation of ancient manuscripts. | 2 | 3 | 2 | 3 |
| Examinations | 12 | 14 | 14 | 14 |
| Registrar, Joint Stock Companies | ... | ... | 16 | 24 |
| Miscellaneous | 4 | ... | 5 | ... |
| Refunds | ... | ... | ... | ... |
| Total | 1,33 | 1,18 | 1,35 | 1,46 |
| <i>29, Superannuation Allowances and Pensions.</i> | | | | |
| Superannuation and retired allowances | 34,77 | 36,00 | 36,25 | 38,25 |
| Compassionate allowances | 42 | 43 | 40 | 40 |
| Commuted value of pensions | 84 | 1,00 | 2,00 | ... |
| Gratuities | 26 | 15 | 13 | 15 |
| Covenanted Civil Service pensions | 14 | 15 | 15 | 15 |
| Donations to Service funds | 1 | 1 | 1 | 1 |
| Refunds | ... | 1 | 48 | 1 |
| Total | 36,44 | 37,75 | 39,42 | 38,97 |
| <i>30, Stationery and Printing.</i> | | | | |
| Stationery Office at the Presidency | 48 | 45 | 45 | 45 |
| Stationery purchased in the country | 1,18 | 1,20 | 1,20 | 1,20 |
| Government presses | 5,03 | 6,29 | 5,07 | 5,18 |
| Printing at private presses | 8 | 7 | 8 | 7 |
| Stationery supplied from Central Stores | 8,20 | 7,00 | 7,20 | 7,20 |
| Refunds | ... | ... | ... | ... |
| Total | 14,97 | 15,01 | 14,00 | 14,10 |
| <i>32, Miscellaneous.</i> | | | | |
| Allowance to Civil Servants out of employ. | ... | ... | ... | ... |
| Rewards for proficiency in oriental languages and allowances to Language Examination Committees. | 22 | 25 | 25 | 22 |
| Annual stipends to Holders of Literary Titles | 1 | 1 | 1 | 1 |
| Cost of books and publications | 18 | 19 | 19 | 19 |
| Donations for charitable purposes | 44 | 1,19 | 95 | 65 |
| Charges on account of European vagrants | 11 | 13 | 13 | 15 |
| Rewards for the destruction of wild animals | 7 | 10 | 10 | 11 |
| Petty establishments | ... | ... | ... | ... |
| Special Commissions of Inquiry | 1 | 19 | 10 | 3 |
| Irrecoverable temporary loans written off | 2,95 | 50 | 1,10 | 50 |

| Major and Minor Heads of Account. | 1913-14. | 1914-15. | | 1915-16. |
|---|----------|----------|----------|----------|
| | Actuals. | Budget. | Revised. | Budget. |
| <i>32, Miscellaneous—contd.</i> | | | | |
| Charges for search of hidden treasure | ... | ... | ... | ... |
| Rents, Rates and Taxes | 2,13 | 2,14 | 2,14 | 2,30 |
| Contributions | 1,49 | 1,54 | 47 | 47 |
| Miscellaneous and unforeseen charges | 6 | 85 | 7 | 85 |
| Miscellaneous refunds | 11 | 8 | 8 | 8 |
| Miscellaneous charges for the treatment of patients at the Pasteur Institute. | 1 | 1 | 1 | 1 |
| Total | 7,79 | 7,18 | 5,60 | 5,57 |
| <i>36, Reduction or Avoidance of Debt</i> | 13,70 | 13,70 | 13,70 | 13,70 |
| <i>40, Subsidized Companies—Lands</i> | ... | 5 | ... | ... |
| <i>42, Irrigation—Major Works.</i> | | | | |
| Working Expenses | 8,34 | 7,72 | 7,82 | 7,72 |
| Interest on Debt | 10,74 | 11,52 | 11,54 | 12,38 |
| Total | 19,08 | 19,24 | 19,36 | 20,10 |
| <i>43, Irrigation—Minor Works and Navigation.</i> | | | | |
| Civil Department | 10 | 10 | 6 | 10 |
| Public Works Department | 17,54 | 16,50 | 16,40 | 16,72 |
| Total | 17,64 | 16,60 | 16,46 | 16,82 |
| <i>45, Civil Works.</i> | | | | |
| Civil Department | 14,66 | 8,69 | 8,69 | 8,52 |
| Public Works Department | 1,04,38 | 90,00 | 97,00 | 72,05 |
| Total | 1,19,04 | 98,69 | 1,05,69 | 80,57 |
| Total of the major heads | 7,76,70 | 8,23,30 | 7,88,65 | 7,71,77 |
| Closing balance | 1,95,34 | 1,17,63 | 1,51,78 | 1,29,01 |
| Grand Total | 9,72,04 | 9,40,93 | 9,40,43 | 9,00,78 |

APPENDIX C.

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

[In thousands of rupees.]

| No. of Account Head. | Receipts. | Budget, 1915-16. | Ordinary. | Special. | Remarks. |
|----------------------|---|------------------|-----------|-----------|---|
| 1 | 2 | 3 | 4 | 5 | 6 |
| I | Land Revenue. { Provincial share ... | 2,12,16 | 2,10,52 | (a) 1,64 | (a) Collections of outstandings of previous years. |
| | { Alienations ... | 95,51 | 95,51 | ... | (b) Amount likely to be credited to Government under section 52 of the Administrator General's Act, III of 1913. |
| IV | Stamps | 40,50 | 40,50 | ... | |
| V | Excise | 2,16,00 | 2,16,00 | ... | (c) Assignments from Imperial revenues for special non-recurring objects. |
| VIII | Assessed Taxes | 30,38 | 30,38 | ... | |
| IX | Forest | 45,00 | 45,00 | ... | (d) This is made up of— |
| X | Registration | 8,00 | 8,00 | ... | (i) 41,94 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on education; |
| XII | Interest | 14,08 | 14,08 | ... | (ii) 19,28 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on sanitation. |
| XVI-A | Law and Justice—Courts of Law | 8,20 | 7,95 | (b) 25 | (iii) 1,12 Unexpended balances of the Imperial assignments for non-recurring expenditure on medical relief (80), and on agricultural and allied objects (32); |
| XVI-B | Do. —Jails | 2,85 | 2,85 | ... | (iv) 2,00 Imperial assignment made in 1911-12 for the Royal Visit Commemoration Building in Bombay. |
| XVII | Police | 2,86 | 2,86 | ... | |
| XVIII | Ports and Pilotage | 1,59 | 1,59 | ... | |
| XIX | Education | 5,99 | 5,99 | ... | |
| XX | Medical | 2,90 | 2,90 | ... | |
| XXI-A | Agriculture | 1,48 | 1,48 | ... | |
| XXI-B | Scientific and Miscellaneous Departments. | 53 | 53 | ... | |
| XXII | Receipts in aid of Superannuation, etc.... | 4,20 | 4,20 | ... | |
| XXIII | Stationery and Printing | 1,06 | 1,06 | ... | |
| XXV | Miscellaneous | 77 | 77 | ... | |
| | Irrigation—Portion of Land Revenue due to Irrigation. | 12,84 | 12,84 | ... | Total 64,34 |
| XXIX | Irrigation—Major Works—Direct Receipts. | 7,99 | 7,99 | ... | |
| XXX | Irrigation—Minor Works, ... | 1,84 | 1,84 | ... | |
| XXXI | Civil Works—Civil Department | 10 | 10 | ... | |
| | Do. —Public Works Department. | 2,85 | 2,85 | ... | |
| | Transfers between Imperial and Provincial revenues. | 29,32 | 4,91 | (c) 14,41 | |
| | Total ... | 7,49,00 | 7,32,70 | 16,30 | |
| | Opening Balance ... | 1,51,78 | 87,44 | (d) 64,34 | |
| | Grand Total ... | 9,00,78 | 8,20,14 | 80,64 | |

APPENDIX D.

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

[In thousands of rupees.]

| No. of Account Head. | Expenditure. | Budget, 1915-16. | Permanent recurring. | Fluctuating recurring. | Total recurring. | Non-recurring. |
|----------------------|--|------------------|----------------------|------------------------|------------------|----------------|
| 1 | 2 | 3 | 4 | 5 | 6 | 7 |
| 1 | Refunds and Drawbacks ... | 5,55 | ... | 5,08 | 5,08 | 47 |
| 2 | Assignments and Compensations ... | 1,02,58 | 1,02,20 | 16 | 1,02,36 | 22 |
| 3 | Land Revenue ... | 90,20 | 73,98 | 12,07 | 86,05 | 4,15 |
| 6 | Stamps ... | 1,22 | 35 | 83 | 1,18 | 4 |
| 7 | Excise ... | 11,72 | 9,96 | 1,09 | 11,05 | 67 |
| 10 | Assessed Taxes ... | 87 | 64 | 17 | 81 | 6 |
| 11 | Forest ... | 25,43 | 13,33 | 11,17 | 24,50 | 93 |
| 12 | Registration ... | 3,75 | 3,27 | 44 | 3,71 | 4 |
| 13 | Interest on Ordinary Debt ... | 7,35 | 7,35 | ... | 7,35 | ... |
| 18 | General Administration ... | 21,29 | 16,60 | 2,91 | 19,51 | 1,78 |
| 19-A | Law and Justice—Courts of Law ... | 57,29 | 49,05 | 6,79 | 55,84 | 1,45 |
| 19-B | Do. —Jails ... | 12,87 | 3,93 | 8,00 | 11,93 | 94 |
| 20 | Police ... | 1,12,04 | 94,52 | 13,59 | 1,08,11 | 3,93 |
| 21 | Ports and Pilotage ... | 1,89 | 64 | 29 | 93 | 96 |
| 22 | Education ... | 76,86 | 52,82 | 16,21 | 69,03 | 7,83 |
| 24 | Medical ... | 31,78 | 20,24 | 9,13 | 29,37 | 2,41 |
| 25 | Political ... | 5,08 | 4,23 | 65 | 4,88 | 20 |
| 26-A | Agriculture ... | 12,71 | 7,60 | 3,92 | 11,52 | 1,19 |
| 26-B | Scientific and Miscellaneous Departments. | 1,46 | 1,22 | 21 | 1,43 | 3 |
| 29 | Superannuation Allowances and Pensions. | 38,97 | 38,81 | 14 | 38,95 | 2 |
| 30 | Stationery and Printing ... | 14,10 | 2,40 | 11,35 | 13,75 | 35 |
| 32 | Miscellaneous ... | 5,57 | 56 | 4,70 | 5,26 | 31 |
| 36 | Reduction or Avoidance of Debt ... | 13,70 | ... | ... | ... | 13,70 |
| 42 | Irrigation— { Working Expenses. Major Works. { Interest on Debt ... | 7,72 12,38 | 6,97 12,38 | 57 ... | 7,54 12,38 | 18 ... |
| 43 | Irrigation— { Civil Department... Minor Works. { Public Works Department. | 10 16,72 | ... 12,48 | 6 3,06 | 6 15,54 | 4 1,18 |
| 45 | Civil Works ... { Civil Department... Public Works Department. | 8,52 72,95 | 7,83 39,00 | 5 17,00 | 7,88 56,00 | 64 16,05 |
| | Total ... | 7,71,77 | 5,82,36 | 1,29,64 | 7,12,00 | 59,77 |

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

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

The balance of non-recurring expenditure which is met from ordinary revenues amounts to 39,96 (including about 1,75 for charges due to the war) as shown below :—

| | | | |
|--|-----|---------|--------------|
| Total non-recurring expenditure | ... | ... | 59,77 |
| Deduct non-recurring expenditure met from special receipts | | | <u>19,81</u> |
| | | Balance | <u>39,96</u> |

NOTE 2.—Column 5 represents the minimum expenditure on account of items (like temporary establishments, plague allowance, contingencies, and supplies and services) for which provision has to be made every year, but of which the amount varies from year to year. The lowest figure in the "Budget Estimates, 1915-16," "Revised Estimates, 1914-15," "Budget Estimates, 1914-15," and "Accounts, 1913-14," has generally been taken as the minimum recurring charge for each item, and the total of all such items is entered under column 5 against the major head concerned. The difference between the total budget provision for such items and the minimum recurring charge entered in column 5 is taken as non-recurring, and this, together with the provision for purely temporary objects, has been classed as non-recurring and entered in column 7. This method is adopted in the case of all major heads, except 29, *Superannuation Allowances and Pensions*, 36, *Reduction or Avoidance of Debt*, 42, *Irrigation—Major Works*, 43, *Irrigation—Minor Works (Public Works Department)*, and 45, *Civil Works (Public Works Department)*. In the case of 29, *Superannuation Allowances and Pensions*, the provisions for gratuities and refunds are classed as fluctuating recurring, while all other items are treated as permanent recurring. The whole provision under 36, *Reduction or Avoidance of Debt* is treated as non-recurring, while that under 42, *Irrigation—Major Works—Interest on Debt* is classed as permanent recurring. Under the heads 42, *Irrigation—Major Works—Working Expenses*, and 43, *Irrigation—Minor Works (Public Works Department)*, the provision on account of ordinary repairs, establishments, and tools and plant is classed as permanent recurring, the provision for special repairs and the minimum provision considered absolutely necessary for works in progress, new works, discretionary grants and reserve is classed as fluctuating recurring, and the balance is classed as non-recurring. Under the head 45, *Civil Works (Public Works Department)*, the provision on account of repairs, establishments, and tools and plant is classed as permanent recurring, the minimum provision considered absolutely necessary for works in progress, new works, discretionary grants and reserve is classed as fluctuating recurring, and the balance is classed as non-recurring.

Bill No. III of 1910.

An Act to consolidate and amend the Law relating to the formal recognition of Heirs ~~Executors and Administrators~~ and the appointment of Administrators of property by the Courts in the Bombay Presidency.

(As amended by the Select Committee.)

55 and 56 Vict.,
c. 14.

WHEREAS it is expedient to consolidate and amend the law relating to the formal recognition of heirs, ~~executors and administrators~~, and the appointment of administrators of property by the Courts; AND WHEREAS the previous sanction of the Governor General required by section 5 of the Indian Councils Act, 1892, has been obtained for the passing of this Act; It is hereby enacted as follows:—

Preliminary.

1. (1) This Act may be called the Bombay Certificate
Short title. of Heirship Act, 1910.

5 (2) It shall extend to the whole of the
Extent. Bombay Presidency, ~~except the City of~~
Bombay, and except the Scheduled District of the Mehwassī Chiefs' villages as defined in the Scheduled Districts Act, 1874.

XIV of 1874.

2. In this Act, unless there is anything
Definitions. repugnant in the subject or context,

(1) ~~“administrator” means a person other than an executor appointed by competent authority or otherwise entitled to administer the estate of a deceased person;~~

Cf. V of 1881, s. 3.

(1) (2) “District Court,” subject to the other provisions of this Act and to the provisions of sections 13 and 16 of the Bombay Civil Courts Act, 1869, means a Court presided over by a District Judge;

Cf. VII of 1889, s. 3 (1).

XIV of 1869.

(3) ~~“executor” means a person to whom the execution of the last will of a deceased person is, by the testator's appointment, confided;~~

Cf. V of 1881, s. 3.

(4) ~~“heir” includes an executor or administrator, and “heirship” includes an executorship or administratorship;~~

(2) (5) “prescribed” means prescribed by rules made under this Act; and

(3) (6) “security” means—

(a) any promissory note, debenture, stock or other security of the Government of India;

Cf. VII of 1889, s. 3. (2).

25

(b) any bond, debenture or annuity charged by the Imperial Parliament on the revenues of India;

(c) any stock or debenture of, or share in, a company or other incorporated institution; 30

(d) any stock debenture or other security for money issued by, or on behalf of, a local authority;

(e) any other security declared to be a security under clause (e) of sub-section (2) of section 3 of the Succession Certificate Act, 1889. 35

VII of 1889.

Cf. Bom. Reg. VIII of 1827, s. 1.

3. (1) ~~Where a person dies leaving property, whether moveable or immovable, the heir may assume the management, or sue for the recovery, of the property, in conformity with the law or usage applicable to the disposal of the said property, without making any previous application to the Court to be formally recognised.~~ 40

Cf. ibid s. 2.

(2) ~~But if a person claiming to be the heir of a deceased person desires to have his right formally recognised by the Court, he may apply for a certificate of heirship to the District Court, within the jurisdiction of which the property claimed by him as such heir is situate:~~ 50

Cf. VII of 1889, s. 1 (4), and V of 1881, s. 521.

~~Provided that no such certificate shall be granted with respect to any property to which a right can be established by probate or letters of administration with the will, or a copy thereof, annexed under the Indian Succession Act, 1865, or the Probate and Administration Act, 1881.~~ 60

X of 1865.
V of 1881.

PART I.

3. *Any person claiming to be the heir of a deceased person may apply for a certificate of heirship to the District Court within the jurisdiction of which any part of the property claimed by him is situate:* 5

Cf. VII of 1889, s. 1 (4), and V of 1881, s. 152.

Provided that no such certificate shall be granted with respect to any property to which a right can be established by probate or letters of administration under the Indian Succession Act, 1865, or by probate or letters of administration with the will, or a copy thereof, annexed, under the Hindu Wills Act, 1870, or under the Probate and Administration Act, 1881. 10

X of 1865.

XXI of 1870.
V of 1881.

4. The District Court may return any application for a certificate for presentation to any other District Court having jurisdiction to grant a certificate or to an inferior Court having jurisdiction under section 29.

Power of District Court to return application.

5

5. A certificate granted under this Act may entitle the holder to do all or any of the following things, namely:—

Contents of certificate.

Cf. VII of 1889, s. 8.

(a) to collect any debts therein specified, whether such debts be secured by mortgage, pledge or otherwise, or whether they be unsecured, and to recover any moveable or immoveable property therein specified;

10

(b) to negotiate, transfer or surrender any securities therein specified and to receive interest and dividends thereon, or merely to receive interest and dividends thereon;

15

(c) to sell or otherwise dispose of any moveable property, other than securities, therein specified;

(d) to let immoveable property therein specified for periods up to one year;

20

(e) to collect the rents and eject the tenants of any immoveable property therein specified;

(f) to pay any debts and satisfy any claims therein specified of and against the estate of the deceased.

25

6. 4. The application for such a certificate shall be by a petition signed and verified in manner

Application for certificate.

Cf. VII of 1889, s. 6, and VIII of 1890, s. 10.

prescribed by the Code of Civil Procedure, 1908, for the signing and verification of a plaint, and stating, so far as can be ascertained,—

5

(a) the name, sex, religion, date and place of death and ordinary residence of the deceased;

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~~(b) the nature, situation and approximate value of the property of the deceased, claimed by the applicant, including debts and securities;~~

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(b) the nature, situation and approximate value of the moveable and immoveable property left by the deceased;

~~(c) the name and residence of the person having possession of any of such property;~~

20

(c) the name and residence of the person having or believed to have possession of any of such property ;

(d) the family or other near relations of the deceased, and their respective residences ; 25

~~(e) whether an application for a certificate of heirship under Bombay Regulation VIII of 1827 or under this Act, or an application under the Succession (Property Protection) Act, 1841, or an application for probate or letters of administration under the Indian Succession Act, 1865, or the Probate and Administration Act, 1881, or an application for a certificate under the Succession Certificate Act, 1889, has at any time been made, with respect to the property of the deceased, to the Court, or to any other Court, and, if so, when, to what Court and with what result ;~~ 30 35 40

~~XIX of 1841.~~

~~X of 1865.
V of 1881.~~

~~VII of 1889.~~

(e) whether an application for a certificate of heirship under Bombay Regulation VIII of 1827 or under this Act, or an application under the Succession (Property Protection) Act, 1841, or an application for probate or letters of administration under the Indian Succession Act, 1865, the Hindu Wills Act, 1870, or the Probate and Administration Act, 1881, or an application for a certificate under the Succession Certificate Act, 1889, has at any time been made, with respect to the property of the deceased, to the Court, or to any other Court, and, if so, when, to what Court and with what result ; 45 50 55

XIX of 1841.

X of 1865.
XXI of 1870.
V of 1881.

VII of 1889.

(f) whether the deceased has left a will or has died intestate ; 60

(g) (f) the grounds on which the certificate is claimed ;

(h) which of the powers mentioned in section 5 are required by the applicant ; and in reference to which of the property left by the deceased. 65

(i) (g) such other particulars, if any, as may be prescribed, or as the nature of the application renders it necessary to state. 70

Cf. Bom. Reg. VIII of 1827, s. 2.

~~5. If the District Court is satisfied that there is ground for entertaining the application, it shall issue a proclamation in such form and cause it to be published in such manner as may be prescribed.~~ 75

Cf. Bom. Reg. VIII of 1827, s. 3.

~~6. If within the time mentioned in the proclamation, or such further time as the Court in its discretion may allow in~~ 80

85 ~~this behalf, no sufficient objection has been made, the Court shall forthwith receive such proof as may be offered of the right of the person making the claim, and, if satisfied shall grant him a certificate,~~

90 ~~7 (1) If, within the time specified in section 6, any Procedure where objection is made to application is opposed. the right of the person claiming as heir, the Court, on a day to be fixed (of which at least eight days' previous notice shall be given to the parties), shall summarily investigate the grounds of the objections on the one hand, and of the right claimed on the other, examining such witnesses or other evidence as may be adduced by the parties, and may grant a certificate to any party appearing prima facie to be entitled thereto.~~

Cf. — Bom. — Reg., VIII of 1827, s.-(4)-(1).

100 ~~(2) But if, from the pleadings or evidence adduced, it appears that the questions at issue between the parties are too intricate and difficult for determination in a summary proceeding, the Court may refuse a certificate and leave the question to be decided by a regular suit.~~

Cf. — Bom. — Reg. VIII of 1827, s. 4 (2), and VII of 1880, s. 7 (3).

105 ~~7. (1) If the District Court is satisfied that there is ground for entertaining the application, it shall fix a day for the hearing thereof and cause notice of the application and of the day fixed for the hearing—~~

Cf. VII of 1889, s. 7.

5 ~~(a) to be served on any person to whom, in the opinion of the Court, special notice of the application should be given, and~~

10 ~~(b) to be posted on some conspicuous part of the Court-house and published in such other manner, if any, as the Court, subject to any rules made by the High Court, in this behalf, thinks fit,~~

15 ~~and upon the day fixed, or as soon thereafter as may be practicable, shall proceed to decide in a summary manner the right to the certificate.~~

20 ~~(2) When the Court decides the right thereto to belong to the applicant it shall make an order for the grant of the certificate to him.~~

25 ~~(3) If the Court cannot decide the right to the certificate without determining questions of law or fact which seem to it to be too intricate and difficult for determination in a summary proceeding, it may nevertheless grant a certificate to the applicant if he appears to be the person having prima facie the best title thereto.~~

- (4) *When there are more applicants than one for a certificate and it appears to the Court that more than one of such applicants are interested in the estate of the deceased, the Court may, in deciding to whom the certificate is to be granted, have regard to the extent of interest, and the fitness in other respects, of the applicants.* 35
- ~~8. A certificate may be granted in respect of the whole or any specified portion of the property of the deceased.~~ 45
- Cf. VII of 1889, s. 7 (4).* 8. *A certificate may be granted in respect of the whole or any specified portion of the property of the deceased, with all or any of the powers mentioned in section 5.* 5
- ~~9. Where more than one of the parties appear to be interested in the estate of the deceased, the Court may grant a certificate to the party appearing to be best entitled thereto having regard to the extent of his interest and his fitness in other respects.~~ 10
- Cf. VII of 1889, s. 8.* 10. ~~When the District Court grants a certificate, it shall therein specify the nature of the property and the debts and securities (if any), in respect of which the certificate is granted, and may thereby empower the person to whom the certificate is granted—~~ 15
- ~~(a) to receive interest or dividends on, or (b) to negotiate or transfer, or (c) both to receive interest or dividends on, and to negotiate or transfer, the securities or any of them.~~ 20
- Cf. VII of 1889 s. 9.* 9. 11. (1) *The District Court shall in any case in which the questions at issue are intricate and difficult or more than one party appears to be interested in the estate, and may, in any other case, require, as a condition precedent to the granting of a certificate, that the person to whom it proposes to make the grant shall give to the Judge of the Court, to enure for the benefit of the Judge for the time being, a bond with one or more surety or sureties, or other sufficient security, for rendering an account of the property (including debts and securities) received by him and for indemnity of persons who may be entitled to the whole or any part of such property.* 5
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20 (2) The Court may, on application
made by petition and on cause shown to
its satisfaction, and upon such terms as to
security, or providing that the money
25 as the Court thinks fit, assign the bond or
other security to some proper person, and
that person shall thereupon be entitled to
sue thereon in his own name as if it had
been originally given to him instead of to
30 the Judge of the Court, and to recover, as
trustee for all persons interested, such
amount as may be recoverable there-
under.

10. 12. (1) A District Court may from *Cf. VII of 1889,*
time to time, on the *s. 10.*
Extension of certifi- application of the
cate. holder of a certificate
5 under this Act, extend the certificate to
any property *debt or claim, or any debt or*
security, not originally specified therein,
and every such extension shall have the
same effect as if the ~~debt or security~~
10 *property debt or claim* to which the
certificate is extended had been originally
specified therein.

15 (2) *The District Court may before*
entertaining an application for an exten-
sion of a certificate cause notice of the
application and of the day fixed for the
hearing to be given in the manner provided
by section 7.

20 ~~(2). Upon the extension of a certifi-~~
~~cate, powers with respect to the receiving~~
~~of interest or dividends on, or the negotia-~~
~~tion or transfer of, any security to which~~
~~the certificate has been extended may be~~
25 ~~conferred, and a bond or further bond or~~
~~other security for the purposes mentioned~~
~~in the last foregoing section may be~~
~~required, in the same manner as upon the~~
~~original grant of a certificate.~~

30 (3) (2) *Upon the extension of a certifi-*
cate, all or any of the powers mentioned
in section 5 may be conferred in respect
of the additional property debt or claim
to which the certificate has been extended,
35 *and a bond or further bond or other*
security for the purposes mentioned in the
last foregoing section may be required,
in the same manner as upon the original
grant of the certificate.

11. 13. Certificates shall be granted *Cf. VII of 1889,*
and extensions shall *s. 11.*
Forms of certificate be made, as nearly as
and extended certificate. circumstances admit,
5 in Forms A and B respectively of the first
schedule.

~~Cf. VII of 1880,~~
s. 12.

~~14. Where a District Court has not conferred on the holder of a certificate any power with respect to a security specified in the certificate, or has only empowered him to receive interest or dividends on, or to negotiate or transfer, the security, the Court may, on application made by petition and on cause shown to its satisfaction, amend the certificate by conferring any of the powers mentioned in section 10, or by substituting any one for any other of these powers.~~

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Cf. VII of 1889,
s. 12.

12. (1) *Where a District Court has not conferred on the holder of a certificate any one or more of the powers mentioned in section 5 in respect of any property, specified in the certificate, the Court may, on application made by petition and on cause shown to its satisfaction, amend the certificate by conferring any of the powers mentioned in section 5, or by substituting any one for any other of those powers which may have been conferred; and a bond or further bond or other security for the purpose mentioned in section 9 may be required, in the same manner as upon the original grant of the certificate.*

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(2) *The District Court may before entertaining an application for an amendment of a certificate cause notice of the application and of the day fixed for the hearing to be given in the manner provided by section 7.*

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Cf. VII of 1889,
s. 14.

13. 15 (1) Every application for a certificate or for the extension of a certificate must be accompanied by a deposit of a sum equal to the fee payable under the first schedule to the Court-fees Act, 1870, in respect of the certificate or extension applied for.

VII of 1870.

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(2) *If the application is allowed, the sum deposited by the applicant shall be expended, under the direction of the Court, in the purchase of the stamp to be used for denoting the fee payable as aforesaid.*

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(3) *Any sum received under sub-section (1) and not expended under sub-section (2) shall be refunded to the person who deposited it.*

(4) *Where any party other than the original applicant is adjudged to be entitled*

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to a certificate such party shall pay the requisite fee within such period as the Court may direct.

14. 16 (1) The Court may require a person to whom a certificate is granted under this Act, or in the event of his decease his legal representative, to exhibit in Court, within six months from the date of his certificate, or within such further time as the Court may from time to time appoint, a full and true inventory of all the property and credits in his possession under the certificate, and the Court may, in like manner, require such person to render to the Court within one year from the same date, or within such further time as the Court may from time to time appoint, a true account of the said property and credits, showing the assets which have come to his hand and the manner in which they have been applied or disposed of.

Cf. V of 1881, s. 98, and VII of 1889, s. 28.

(2) If such person, or his legal representative, on being required by the Court to exhibit an inventory or account under this section, intentionally omits to comply with the requisition, he shall be deemed to have committed an offence under section 176 of the Indian Penal Code.

(3) The exhibition of an intentionally false inventory or account under this section shall be deemed to be an offence under section 193 of that Code.

XLV of 1860.

17. ~~Subject to the provisions of this Act, the certificate of the District Court shall, with respect to the debts and securities specified therein, be conclusive as against the persons owing such debts or liable on such securities, and shall, notwithstanding any contravention of the proviso to sub-section (2) of section 8 or other defect, afford full indemnity to all such persons as regards all payments made, or dealings had, in good faith in respect of such debts or securities to or with the person to whom the certificate was granted.~~

Cf. VII of 1889, s. 16.

15. *Subject to the provisions of this Act, a certificate granted under this Act shall, in respect of the property therein specified and to the extent of the powers thereby conferred, be conclusive against all persons owing any debt or holding any property or having any claim specified therein or having any dealing*

Cf. VII of 1889, s. 16.

thereby authorized, and shall, notwithstanding any contravention of section 3 or other defect, afford full indemnity to all such persons as regards any payments made, property delivered, or dealing had, in good faith to or with the holder, provided that such payment, delivery or dealing be authorized thereby. 15

Cf. VII of 1889,
s. 18.

16. 18 A certificate granted under this Act may be revoked for any of the following causes, namely:—

(a) that the proceedings to obtain the certificate were defective in substance; 5

(b) that the certificate was obtained fraudulently by the making of a false suggestion, or by the concealment from the Court of something material to the case; 10

(c) that the certificate was obtained by means of an untrue allegation of a fact essential in point of law to justify the grant thereof, though such allegation was made in ignorance or inadvertently; 15

(d) that the certificate has become useless and inoperative through circumstances;

(e) that a decree or order made by a competent Court in a suit or other proceeding with respect to effects comprising any of the property specified in the certificate renders it proper that the certificate should be revoked; 20 25

(f) that the holder is not the heir of the deceased or the heir best entitled to the certificate, or is unfit or incapable to continue to hold the certificate;

(g) for any other just cause. 30

Cf. VII of 1889,
s. 19.

17. 19 (1) Subject to the other provisions of this Act, an appeal shall lie to the High Court from an order of a District Court granting, refusing, or revoking or refusing to revoke a certificate under this Act, and the High Court may, if it thinks fit, by its order on the appeal, declare the person to whom the certificate should be granted and direct the District Court, on application being made therefor, to grant it accordingly, in supersession of the certificate, if any, already granted. 5 10

(2) An appeal under sub-section (1) must be preferred within the time allowed for an appeal under the Code of Civil Procedure, 1908. 15

V of 1908.

20 (3) Subject to the provisions of sub-section (1) and of Part VIII of the Code of Civil Procedure, 1908, as applied by section 141 of that Code, an order of a District Court under this Act shall be final.

X of 1865.
XXI of 1870.
V of 1881.

18. 20. (1) A grant of probate or letters of administration under the Indian Succession Act, 1865, the Hindu Wills Act, 1870, or the Probate and Administration Act, 1881, in respect of any property shall be deemed to supersede any certificate previously granted in respect of the same property under this Act or Bombay Regulation VIII of 1827.

Cf. VII of 1889, s. 21, and V of 1881, s. 152.

15 (2) When at the time of the grant of the probate or letters any suit or other proceeding instituted by the holder of the certificate regarding any such debt or security property specified therein is pending, the person to whom the grant is made shall, on applying to the Court in which the suit or proceeding is pending, be entitled to take the place of the holder of the certificate in the suit or proceeding.

25 ~~21. Where a certificate under this Act has been superseded or is invalid by reason of the certificate having been revoked under section 18, or by reason of the grant of a certificate to a person named in an appellate order under section 10, or by reason of a certificate having been previously granted, or by reason of a grant of probate or letters of administration, or for any other cause, all payments made or dealings had, as regards the property of the deceased, including debts and securities, specified in the superseded or invalid certificate, to or with the holder of that certificate in ignorance of its supersession or invalidity, shall be held good against claims under any other certificate or under the probate or letters of administration.~~

Cf. VII of 1889 s. 22.

5 19. Where a certificate under this Act becomes invalid or inoperative, all payments or deliveries of property made to or dealings had with the holder prior to the time when such certificate becomes invalid or inoperative, and all payments or deliveries of property made to or dealings had with the holder subsequent to such time and in ignorance of its being invalid or inoperative, provided that they be authorized by such

Cf. VII of 1889, s. 22.

certificate, shall be as valid and effectual as if such certificate had not become or been invalid or inoperative. 15

Cf. VII of 1889, s. 27.

20. 22. (1) When a certificate under this Act has been superseded or is invalid from any of the causes mentioned in section 21, becomes invalid or inoperative the holder thereof shall, on the requisition of the Court which granted it, deliver it up to that Court. 5

(2) If he wilfully and without reasonable cause omits so to deliver it up, he shall be punished with fine which may extend to one thousand rupees, or with imprisonment for a term which may extend to three months, or with both. 10
15

(Cf. Bom. Reg. VIII of 1827, ss. 7 and 8, and VII of 1880, s. 25.

23. Subject to the provisions of this Act, an heir holding the proper certificate under this Act may do all acts and grant all deeds competent to a legal heir, and may sue and obtain judgment in any Court in that capacity. 20

Provided that no decision under any of the foregoing sections upon any question of right between any parties shall be held to bar the trial of the same question in any suit or in any other proceeding between the same parties, and nothing in this Act shall be construed to affect the liability of any person who may receive the whole or any part of the property, including any debt or security, or any interest or dividend on any security, to account therefor to the person lawfully entitled hereto. 25
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Cf. VIII of 1889, s. 25.

21. The grant of a certificate under section 5 or any decision under any of the foregoing sections upon any question of right between any parties shall not be held to bar the trial of the same question in any suit or in any other proceeding between the same parties and nothing in this Act shall be construed to affect the liability of any person, who, as holder of a certificate under this Act, has received the whole or any part of the property to account therefor to the person lawfully entitled thereto. 5
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22. 29. (1) The Governor in Council may, by notification in the *Bombay Government Gazette*, invest any Court inferior in grade to a 5

Investiture of inferior Courts with the jurisdiction of District Court for purposes of the Act.

District Court with the functions of a District Court under *this Act Part* and may cancel or vary any such notification.

10 (2) Any inferior Court so invested shall, within the local limits of its jurisdiction, have concurrent jurisdiction with the District Court in the exercise of all the powers conferred by *this Act Part* upon
 15 the District Court, and the provisions of *this Act Part* relating to the District Court shall apply to such an inferior Court as if it were a District Court :

20 provided that an appeal from any order of an inferior Court as is mentioned in sub-section (1) of section 19 17 shall lie to the District Court, and not to the High Court, and that the District Court may, if it thinks fit, by its order on the appeal,
 25 make any such declaration and direction as that sub-section authorises the High Court to make by its order on an appeal from an order of a District Court.

30 (3) An order of a District Court on an appeal from an order of an inferior Court under the last foregoing sub-section shall, subject to the provisions of Part VIII of the Code of Civil Procedure, 1908, as applied by section 141 of that Code, be
 35 final.

(4) The District Court may withdraw any proceedings under *this Act Part* from an inferior Court and may either itself dispose of them or transfer them to another
 40 such Court established within the local limits of the jurisdiction of the District Court and having authority to dispose of the proceedings.

45 (5) A notification under sub-section (1) may specify any inferior Court specially or any class of such Courts in any local area.

50 (6) Any Civil Court which for any of the purposes of any enactment is subordinate to, or subject to the control of, a District Court, shall for the purposes of this section be deemed to be a Court inferior in grade to a District Court.

PART II.

23. 24. Where there is no person ~~en~~
 Appointment of an administrator in certain ~~the spot~~ available,
 5 cases. *who is* entitled and willing to take charge of the property of a
 person ~~deceased~~ *deceased person* or where the right of succession is disputed between two or more claimants, none of whom has taken possession, or where the heirs
 10 are incompetent to ~~the management of~~

Cf. Bom. Reg. VIII of 1827, s. 9.

manage their affairs, from infancy, insanity or other disqualification, and have no near relations entitled and willing to take charge on their behalf, the District Judge *Court* within ~~whose jurisdiction~~ *the jurisdiction of which* such property is *situate* may ~~in his discretion~~ appoint an administrator for the management thereof. If in any case in which an administrator has been so appointed, the lawful heir appears, or the right of succession is determined whether finally or otherwise, or the disqualification of the heir is removed or a guardian *or manager* of his property is appointed, as the case may be, the District Judge *Court* shall, ~~after satisfying himself on being satisfied~~ of the facts, direct the administrator in charge to deliver up the property to such person, with a full account of all receipts and disbursements during the period of his administration.

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Cf. Bom. Reg. VIII of 1827, s. 10.

24. 25 (1) Where any person dies intestate and without known heirs, leaving property which is not dealt with by a Magistrate under sub-

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section (2) of section 58 of the Bombay District Police Act, 1890, the District Judge *Court* within ~~whose jurisdiction~~ *the jurisdiction of which* the property is *situate* shall appoint an administrator for the management thereof, and shall issue a proclamation calling upon the heir of the deceased, or any person entitled to receive charge of the property, to attend and prefer his claim.

Bom. IV of 1890.

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(2) The proclamation shall be issued in such form and published in such manner as may be prescribed.

(3) If any person appears and satisfies the District Judge *Court* of his right to the possession of the property, or any part of it, as heir or otherwise, it shall be delivered up to him, after deducting the necessary expenses of management (including any expenses attendant on the issue of a proclamation under this section), and on such terms as to security as the District Judge *Court* shall think fit.

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(4) ~~But if~~ If no person appears and establishes his right, the District Judge *Court* ~~on the 31st December next~~ *may* after the completion of twelve months from the appointment of the administrator ~~may~~ direct either that the property shall continue for a further period

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40 under the management of the adminis-
trator, or shall be sold by him under the
authority of the Court. ~~and where the~~
45 *Where the property is sold under the provi-
sions of this sub-section* the proceeds shall
be credited to Government.

25. 26 An administrator appointed
under section 24 23 or
Powers of an adminis- section 25 24 shall
trator. have the same powers,

*Cf. I of 1881, s. 74,
and Ch. VII.*

5 other than the power to distribute the estate,
and shall be subject to the same restrictions
as an administrator appointed under the
Probate and Administration Act, 1881.

V of 1881.

26. 27 (1) Where an administrator is
appointed by the
Administrator may District Judge Court
be required to give under section 24 23 or
security and may 25 24, he shall, if so re-
5 receive remuneration. quired, by the Dis-

*Cf. Bom. Reg.
VIII of 1827,
s. 11.*

10 district Judge give security in a sum to be fixed
by the District Judge Court for the faithful
discharge of his ~~trust~~, *duties* and the
provisions of section 11 9 shall apply to any
bond given as such security.

(2) Such an administrator (~~or his heir
in the event of his decease~~) shall be
15 entitled to such remuneration at a rate
not exceeding five *per centum* upon the
amount or value of the property admin-
istered or delivered up, as the District
Judge Court may fix. ~~but subject to modi-
fication by the High Court on the complaint
of any one interested.~~ *The remuneration so*
20 *fixed shall be subject to modification
by the High Court either on its own motion
or on the complaint of any one interested.*

25 ~~Provided that no~~ No such remuneration
shall be paid until the property is either
delivered up under section 24 23 or sub-
section (3) of section 25 24, or sold and
deposited in the public treasury under
sub-section (4) of section 25 24.

PART III.

27. 28 In proceedings under this Act
Minors. a minor may be
represented by his
lawful guardian.

28. 29. The costs of any proceeding
under this Act shall,
Costs. subject to any rules
made by the High Court under this Act,
5 be in the discretion of the Court in which
the proceeding is had.

*Cf. VIII of 1890,
s. 49.*

Cf. VIII of 1890,
s. 50, and V of
1881, s. 98 (2).

29. 31. (1) In addition to any power to make rules conferred expressly or impliedly by this Act, the High Court may from time to time make rules consistent with this Act as to the procedure to be followed in holding inquiries, the form in which an inventory or account under section 16 14 is to be exhibited, and generally for the guidance of the Courts in carrying out the purposes of this Act.

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(2) All rules made under this section shall be published in the *Bombay Government Gazette*, and on such publication shall have effect as if enacted in this Act.

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30. *In section 12 of Bombay Act XII of 1866 (an Act to declare the constitution of Courts of Civil and Criminal Judicature in the Province of Sindh) the words "The provisions of Regulation VIII of 1827 of the Bombay Code (a Regulation to provide for the formal recognition of heirs, executors and administrators and for the appointment of administrators and managers of property by the Courts) and of"* shall be omitted.

Bom. XII of 1866.

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31. *In section 19, clause viii, of the Court-fees Act, 1870, as amended by the Succession Certificate Act, 1889, and by the Court-fees (Amendment) Act, 1910, for the words and figures "Bombay Regulation VIII of 1827" and in the proviso to Article 11 of schedule I, and in Article 12-A of schedule I of the said Act, for the words and figures "the Regulation of the Bombay Code, No. VIII of 1827," the words and figures "the Bombay Certificate of Heirship Act, 1913" shall be substituted.*

VII of 1870.

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VII of 1889.

VII of 1910.

32. *In section 4 (1) (v) of the Succession Certificate Act, 1889, after the words and figures "VIII of 1827" the words and figures "or the Bombay Certificate of Heirship Act, 1913" shall be added.*

VII of 1889.

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33. *Notwithstanding anything contained in section 16 of the Succession Certificate Act, 1889, the certificate of the District Court under that Act shall, with respect to the debts and securities specified therein, be conclusive also against all persons making any*

VII of 1889.

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10 payments or having any dealings thereby
 authorized and shall, notwithstanding any
 contravention of section 1, sub-section (4),
 of the Succession Certificate Act, 1889, VII of 1889,
 or other defect, afford full idemnity also
 20 to all such persons as regards any pay-
 ments made, or dealings had, in good
 faith to or with the holder, provided that
 such payments or dealings be authorised
 thereby.

34. 32. The enactments mentioned in
 the second schedule
 Repeal. are repealed to the
 extent specified in the second column
 5 thereof.

THE FIRST SCHEDULE.

FORM A.

(See section 13 11.)

*Form of certificate to be granted to the recognised
 heir executor or administrator of one a deceased.*

In the Court of

Whereas A. B. (*state also his religion or caste and
 occupation*), inhabitant of , died at
 on or about the day of , and appli-
 cation was made by C. D. (*state also his religion
 or caste and occupation*), inhabitant of
 to the Judge of the said Court, to be formally
 recognised as heir (or executor or administrator,
 as the case may be) of for a certificate of heirship
 to the said A. B; and whereas the Court, after
 due inquiry in accordance with the provisions of
 the Bombay Certificate of Heirship Act, 19 , is
 satisfied of the right of the said C. D. to be
 recognised as heir (or executor or administrator,
 as the case may be) of the said A. B. in respect
 of the undermentioned property to a certificate
 of heirship to the said A. B. as hereinafter
 provided:

This, therefore, is to certify that the said C. D.
 is the recognised heir (or executor or administra-
 tor, as the case may be) of the said A. B.,
 deceased, in respect of the said property and with
 the powers below mentioned.

Given under my hand and the seal of the Court
 this day of



Judge.

PROPERTY IN RESPECT OF WHICH THE CERTIFICATE IS GRANTED.

I.—Immoveable Property.

| Serial number. | Description. | Approximate value. | Powers. |
|----------------|--------------|--------------------|---------|
| | | | |

II.—Debts due to the estate.

| Serial number. | Name of debtor. | Amount of debt, including interest, on date of application for certificate. | Description and date of instrument, if any, by which the debt is secured. | Powers. |
|----------------|-----------------|---|---|---------|
| | | | | |

III.—Securities.

| Serial number. | Description. | | | Market value of security on date of application for certificate. | Interest or dividends due on date of the application for the certificate. | Powers. |
|----------------|--|-----------------------------------|----------------------------------|--|---|---------|
| | Distinguishing number or letter of security. | Name, title or class of security. | Amount or par value of security. | | | |
| | | | | | | |

IV.—Other Moveable Property.

| Serial number. | Description. | Approximate value. | Powers. |
|----------------|--------------|--------------------|---------|
| | | | |

V.—Debts and claims of and against the estate.

| Serial number. | Name of creditor or claimant. | Amount of debt or claim, including interest, on date of application for certificate. | Description and date of instrument, if any, by which the debt or claim is secured. | Powers. |
|----------------|-------------------------------|--|--|---------|
| | | | | |

~~This certificate empowers C. D. to collect the said debts and [to receive] [interest] [dividends] [or] [to negotiate] [to transfer] [the said securities.]~~

NOTE.—The person, to whom the certificate is granted, or his representative, shall, if required by the Court, exhibit in Court within six months from the date of this certificate, or within such further time as the Court may from time to time appoint, a full and true inventory of all the property and credits in his possession under this certificate, and also, within one year from the same date or within such further time as the Court may from time to time appoint, render to the Court a true account of the said property and credits, showing the assets which have come to his hand and the manner in which they have been applied or disposed of.



Judge.

FORM B.

(See section 13 11.)

Form of extended certificate in respect of debts and securities.

In the Court of

On the application of C. D. (*state also his religion or caste and occupation*), inhabitant of _____, made to me on the _____ day of _____, I hereby extend this certificate to the following ~~debts and securities, namely, as below mentioned:—~~

Given under my hand and the seal of the Court this _____ day of _____.



Property in respect of which the extended certificate is granted.

I.—Immoveable Property.

| <i>Serial number.</i> | <i>Description.</i> | <i>Approximate value.</i> | <i>Powers.</i> |
|-----------------------|---------------------|---------------------------|----------------|
| | | | |

II.—Debts.

| <i>Serial number.</i> | <i>Name of debtor.</i> | <i>Amount of debt, including interest, on date of application for extension.</i> | <i>Description and date of instrument, if any, by which the debt is secured.</i> |
|-----------------------|------------------------|--|--|
| | | | |

II.—Debts due to the estate.

| <i>Serial number.</i> | <i>Name of debtor.</i> | <i>Amount of debt, including interest, on date of application for certificate.</i> | <i>Description and date of instrument, if any, by which the debt is secured.</i> | <i>Powers.</i> |
|-----------------------|------------------------|--|--|----------------|
| | | | | |

III.—Securities.

| <i>Serial number.</i> | <i>Description.</i> | | | <i>Market value of security on date of application for extension.</i> |
|-----------------------|---|--|---|---|
| | <i>Distinguishing number or letter of security.</i> | <i>Name, title or class of security.</i> | <i>Amount of par value of security.</i> | |
| | | | | |

III.—Securities.

| <i>Serial number.</i> | <i>Description.</i> | | | <i>Market value of security on date of application for certificate.</i> | <i>Interest or dividends due on date of the application for the certificate.</i> | <i>Powers.</i> |
|-----------------------|---|--|---|---|--|----------------|
| | <i>Distinguishing number or letter of security.</i> | <i>Name, title or class of security.</i> | <i>Amount or par value of security.</i> | | | |
| | | | | | | |

IV.—Other Moveable Property.

| <i>Serial number.</i> | <i>Description.</i> | <i>Approximate value.</i> | <i>Powers.</i> |
|-----------------------|---------------------|---------------------------|----------------|
| | | | |

V.—Debts and claims of and against the estate.

| <i>Serial number.</i> | <i>Name of creditor or claimant.</i> | <i>Amount of debt or claim, including interest, on date of application for certificate.</i> | <i>Description and date of instrument, if any, by which the debt or claim is secured.</i> | <i>Powers.</i> |
|-----------------------|--------------------------------------|---|---|----------------|
| | | | | |

~~This extension empowers C. D. to collect the said debts [and] [to receive] [interest [dividends] [on] [to negotiate] [to transfer] [the said securities]~~

~~Given under my hand and the seal of the Court this day of .~~



Judge.

THE SECOND SCHEDULE.

ENACTMENTS REPEALED.

(See section 32 31.)

| Enactments. | Extent of repeal. |
|---------------------------------|--|
| Bombay Regulation VIII of 1827. | The whole. |
| Act V of 1881 ... | So much of section 152 as relates to Bombay Regulation VIII of 1827. |
| Act VII of 1889 ... | Section 28. |

**REPORT OF THE SELECT COMMITTEE APPOINTED TO
CONSIDER BILL No. III OF 1910.**

(A Bill to consolidate and amend the Law relating to the formal recognition of Heirs and the appointment of Administrators of property by the Courts in the Bombay Presidency.)

We, the undersigned Members of the Select Committee to which the Bill to consolidate and amend the Law relating to the formal recognition of Heirs, Executors and Administrators, and the appointment of Administrators of property by the Courts in the Bombay Presidency was referred, have carefully considered the Bill and have the honour to submit the following report on the Bill.

2. A considerable time has elapsed since the Bill was referred to us. The delay has occurred partly owing to correspondence in connection with clause 17 of the Bill, as read a first time, and with section 16 of the Succession Certificate Act, 1889, which necessitated a reference to the Government of India; and partly because, the Bill not being urgent, we thought it desirable to await the return from leave of the Honourable the Advocate General before we reported on the Bill. We have taken advantage of the time so available to consult Mr. Fawcett, District Judge of Poona, Mr. Dikshit, District Judge of Thána, and Mr. Sanders Slater, Administrator General and Official Trustee, on the Bill as provisionally amended by us, and we desire to acknowledge their valuable assistance.

3. The following are the chief alterations made by us in the various Clauses of the Bill:—

Title, Preamble, Clause 2 and Form A of the revised Bill.

Having regard to the scope of the proposed enactment, the deliberate omission of the preamble of Regulation VIII of 1827 and the elimination of the words "executor" and "legal administrator" from the main clauses of the Bill, we agree with Mr. Fawcett and Mr. Dikshit in holding it to be unnecessary to retain the words "Executors and Administrators" in the Bill. This involves also the omission of the definition of "heir" in clause 2.

Clause 3.—Sub-clause (1) of this clause as it stood at the first reading is outside the scope of the Bill. Also the wording of the second sub-clause and of the proviso has been slightly altered.

Clause 4.—Power has been given to the District Courts to return applications for presentation to the Subordinate Courts. It is often desirable that applications should be heard and determined in the Court which is nearest to the property of the deceased.

Clause 5.—It is necessary to specify the powers all or any of which may be granted by the certificate. This clause is roughly on the lines of section 8 of the Succession Certificate Act, 1889.

Clause 6.—Clause 4 as it stood in the Bill has been slightly altered and extended.

Clause 7.—We agree with Mr. Fawcett that it is better to abolish the proclamation altogether and to substitute for the original clauses 6, 7, 8 and 10 the provisions of section 7 of the Succession Certificate Act, 1889, which serve the purpose of proclamation and have the advantage of fixing a date for the hearing of the application.

Clause 8.—The amendment follows from the amendment of clause 5.

Clause 10.—Upon the extension of the certificate it is right that the provisions of clause 5 should apply also to the additional property included in the certificate.

Clause 12.—When the certificate is amended in respect of the powers mentioned in clause 5 it is desirable to allow security or additional security to be taken, if necessary.

Clause 15.—Clause 17, as it stood in the Bill, was not sufficiently exhaustive. We have amplified it so as to make it clear that the indemnity extends to persons holding any property or having any claim specified in the certificate or having any dealings authorized by it.

Clause 16.—Two sub-clauses have been added to meet cases which were not covered by the clause as it stood in the Bill.

Clause 17.—The necessity for the insertion of the words “or refusing to revoke” is illustrated by P. J. 1894, page 370.

Clause 18.—A slight alteration was necessary as in the proviso to clause 3.

Clause 19.—This clause, which was unduly detailed, has been abbreviated.

Clause 21.—A verbal change has been made in this clause to show that it applies to one who has received, as well as to one who may receive, the property.

Clause 22.—This is the old clause 29 moved to its appropriate place. The clause deals with the functions of a District Court only under this Part of the Act.

Clauses 23 to 26.—“Judge” has been changed throughout to “Court”, as it is not necessary to confine the powers to the District Judge. The other changes are consequential or verbal.

The First Schedule has been considerably altered to bring it into accordance with the altered clauses in the Bill.

4. It will be necessary to move the Government of India for leave to amend section 4 (1) of the Succession Certificate Act, 1889, and section 19, clause VIII, the Proviso to Article 11 of Schedule I and Article 12-A of Schedule I of the Court-fees Act, 1870, in view of the repeal of Bombay Regulation VIII of 1827 and the substitution for it of the provisions of the present Bill. It will also be necessary to amend section 16 of the Succession Certificate Act, 1889 (so far as the Bombay Presidency is concerned) so as to bring it into accord with section 15 of the present Bill; the necessary sanction of the Government of India for this purpose has already been obtained.

5. The Draft of the Bill as amended and of the Report of the Select Committee were approved by the Honourable Mr. Chaubal, who had to leave to join the Royal Commission before the work of the Committee was quite completed.

T. J. STRANGMAN.

G. CARMICHAEL.

GOKULDAS K. PAREKH.

HARCHANDRAI VISHINDAS.

Bombay, 20th December 1912.

**FURTHER REPORT OF THE SELECT COMMITTEE APPOINTED
TO CONSIDER BILL III OF 1910.**

*(A Bill to consolidate and amend the Law relating to the formal
recognition of Heirs and the appointment of Administrators
of property by the Courts in the Bombay Presidency.)*

We, the undersigned Members of the Select Committee, to which the Bill to consolidate and amend the Law relating to the formal recognition of Heirs and the appointment of Administrators of property by the Courts in the Bombay Presidency was referred, have the honour to submit the following further report on the Bill.

In our previous report of the 20th December 1912 we had suggested a reference to the Government of India for sanction to make certain consequential changes in the Succession Certificate Act, 1889, and in the Court-fees Act, 1870. The requisite sanction having been obtained we have made the necessary additions to the Bill, namely, clauses 30, 31, 32 and 33.

We have also made the alterations in Clauses 2 and 10 of the Bill suggested by the Honourable Mr. Pattani in his speech in Council on 17th March 1913, and have made one or two other slight changes.

The Bill is now ready for Second Reading.

The question has also been raised whether any special legislation on this subject in the Bombay Presidency is at present necessary at all, having regard to the fact that the amendments in the Bill serve to assimilate it more closely to the Succession Certificate Act of 1889.

We have now carefully considered this aspect of the case, but are not disposed to recommend the abolition of special legislation for the Bombay Presidency. At the time of the Succession Certificate Act of 1889 there was a proposal to repeal almost the whole of Regulation VIII of 1827; but the proposal was negatived at the suggestion of the Bombay Government. We understand that considerable use is still made of this Regulation in the Mofussil, and there has hitherto been no proposal to abolish it. The Bill now under consideration repeats the provisions of the Regulation of 1827 in modern language. We are of opinion that it might be desirable that legislation of this nature should be introduced in the Imperial Council, in which case the Bill now under consideration would be repealed; but, until such legislation is undertaken in the Imperial Council, we consider that it would be no material advantage to repeal the provisions, which, it is believed, have worked well in this Presidency.

T. J. STRANGMAN.

G. CARMICHAEL.

G. K. PAREKH.

Bombay, 26th November 1913.

Government of Bombay.

LEGAL DEPARTMENT.

ANNEXURE

TO

A Bill to consolidate and amend the Law relating to the formal recognition of Heirs and the appointment of Administrators of property by the Courts in the Bombay Presidency.

[Bill No. III of 1910.]

[Price—1 Anna.]

Government of Bombay:

LEGAL DEPARTMENT.

[Bill No. III of 1910.]

(As amended by the Select Committee.)

A Bill to consolidate and amend the Law relating to the formal recognition of Heirs and the appointment of Administrators of property by the Courts in the Bombay Presidency.

**[The Honourable Mr. PRABHASHANKAR
D. PATTANI, C. I. E.]**

[Price—5 Annas.]

Bill No. VI of 1914.

An Act to authorize the levy of dues on vessels for the provision of lights on the coast of the Province of Sind.

(As amended by the Select Committee.)

WHEREAS it is expedient to authorize the levy of dues on vessels for the provision of lights on the coast of the Province of Sind; it is hereby enacted as follows:—

1. (1) This Act may be called the Short title and Sind Coast-lights extent. Act, 191 .

(2) It extends to the whole of the Province of Sind.

2. In this Act, unless there is anything repugnant in the subject or context—
Definitions.

5 (a) "Customs Collector" means a Customs Collector appointed under the Sea Customs Act, 1878, and includes any person appointed by the Commissioner in Sind to discharge the functions of a Customs Collector under this Act; and
10

(b) "ton" means a ton as determined or determinable by the rules for the time being in force for regulating the measurement of the net tonnage of British ships.
15

3. (1) For the purpose of providing lights on the Sind east coast of the Province of Sind, coast-
Imposition of coast-light dues.

5 light dues shall be paid in respect of every vessel of the burden of forty-five tons or upwards arriving at or clearing out of any port, within the Province of Sind, notified in this behalf by the Commissioner in Sind.

10 (2) The said dues shall be paid at such rates, not exceeding 9 pies per ton as the Governor in Council may, from time to time, fix by notification in the *Sind Official Gazette*, provided that sailing
15 vessels shall not be chargeable at more than half the rates which would be chargeable if they were steam-vessels.

(3) The said coast-light dues shall be paid—

20 (a) in the case of a vessel clearing out of a port in Sind, previous to the grant of port-clearance; and

(b) in the case of a vessel arriving from a port outside Sind at a port in Sind, immediately upon her arrival in such port : 25

Provided that, when coast-light dues have been paid, in accordance with the provisions of this Act, in the case of any vessel, no further coast-light dues shall be payable in respect of that vessel for a period of thirty days from the date on which such dues were paid. 30

4. The Customs Collector shall levy the coast-light dues payable under section 3, and shall grant to the person paying the same a receipt in writing under his hand specifying— 5

(a) the port at which the coast-light dues are paid ;

(b) the amount paid ; and 10

(c) the name, tonnage and other proper description of the vessel in respect of which the payment is made.

5. Within twenty-four hours after the arrival in any port of a vessel in respect of which coast-light dues are payable under section 3, the master shall give notice in writing of such arrival to the Customs Collector. 5

6. In order to ascertain the tonnage of any vessel in respect of which coast-light dues are payable under section 3, the following rules shall be observed, namely :— 5

(a) Where the vessel is registered under any law for the time being in force in British India, the Customs Collector may require the owner or master, or any other person having possession of her register, to produce such register for inspection ; and, if any such owner, master or other person neglects or refuses to produce such register or otherwise to satisfy the Customs Collector as to what is the true tonnage of the vessel in respect of which such coast-light dues are payable, he shall be punishable with fine which may extend to one hundred rupees, and the Customs Collector may cause the vessel to be measured and the tonnage thereof to be ascertained ; and 10 15 20

25 in such case the owner or master shall
also be liable to pay the expenses of
such measurement and ascertainment.

(b) Where the vessel is not so regis-
tered, and the owner or master fails
30 to satisfy the Customs Collector as to
what is her true tonnage according to
the mode of measurement prescribed
by the law for regulating the measure-
ment of British registered vessels for
35 the time being in force, the Customs
Collector shall cause the vessel to be
measured and the tonnage thereof to be
ascertained according to such mode as
aforesaid; and in such case the owner
40 or master shall be liable to pay the
expenses of such measurement and
ascertainment.

7. Where the master of any vessel
refuses or neglects
to pay to the Customs
Collector on demand
5 the amount of any
coast-light dues or expenses payable under
this Act in respect of such vessel, the
Customs Collector may seize the vessel
and the tackle, apparel and furniture
10 belonging thereto, or any part thereof,
and detain the same until the amount
of such dues or expenses is paid;

and in case any part of such dues or
expenses, or of the costs of such seizure
15 and detention, remains unpaid for the
space of five days next after any seizure
so made, the Customs Collector may cause
the vessel or other thing so seized to be
sold, and with the proceeds of the sale
20 may satisfy the dues, expenses and costs
(including the costs of sale) remaining
unpaid, and shall, on demand, render
the surplus (if any) to the master of
the vessel.

8. The officer whose duty it is to
grant a port-clear-
ance for any vessel
shall not grant such
5 port-clearance until
her master or some
other person has paid, or secured to the
satisfaction of the officer, the amount of
all coast-light dues, expenses and costs
10 payable in respect of the vessel under this
Act, and of any fine imposed thereunder.

9. Whoever, being the master of a
vessel, evades, or
attempts to evade,
5 the payment of any
coast-light dues, ex-
penses or costs payable in respect of such
vessel under this Act, shall be punishable

with fine which may extend to two hundred rupees.

10. Where any dispute arises as to whether any coast-light dues, expenses or costs are payable in respect of any vessel under this Act or as to the amount of such dues, expenses or costs, the dispute shall, on application made in that behalf by either of the disputing parties, be heard and determined by any Magistrate exercising at the place where the dispute arises powers not less than those of a Magistrate of the second class; and the decision of such Magistrate shall be final.

11. Nothing in this Act shall be deemed to apply to any vessel belonging to, or in the service of, His Majesty or the Government, or to any vessel of war belonging to any Foreign Prince or State.

REPORT OF THE SELECT COMMITTEE APPOINTED
TO CONSIDER BILL No. VI OF 1914.

*(A Bill to authorize the levy of dues on vessels for the provision of lights
on the coast of the Province of Sind.)*

We, the Members of the Select Committee to whom the Sind Coast-lights Bill has been referred, have examined the Bill and have the honour to report as follows :—

In respect of clause 3 of the Bill we are of opinion that the minimum tonnage fixed in the Bill should be adhered to ; but we recommend that, before the Bill comes on for second reading, the Governor in Council should institute inquiries with a view to ascertaining what is the prevailing tonnage of the vessels which trade at Keti Bandar, what is the total tonnage that will be liable to payment under the Bill at Keti Bandar, and what is the total amount of the fees that will be payable at Keti Bandar if the rate is to be $3\frac{1}{2}$ pies per ton. Should this inquiry result in disclosing as a fact that the fees to be levied at the above rate under the Bill are likely to produce a revenue higher than what is requisite for the up-keep of the light that may be installed at the mouth of the Indus, we should be prepared to recommend a lowering of the rate of the vessels which trade at Keti Bandar.

We have made two purely verbal amendments in the Bill in clauses 3 (1) and 4 (b).

(Signed) C. H. A. HILL.
(") M. R. JARDINE.
(") F. L. SPROTT.
(") M. de P. WEBB.
(") T. W. BIRKETT.
(") JEHANGIR H. KOTIARI.

Government of Bombay.

LEGAL DEPARTMENT.

ANNEXURE

TO

**An Act to authorize the levy of dues on
vessels for the provision of lights on the
coast of the Province of Sind.**

[Bill No. VI of 1914.]

[Price—1 Anna.]

Government of Bombay.

LEGAL DEPARTMENT.

[Bill No. VI of 1914.]

(As amended by the Select Committee.)

**An Act to authorize the levy of dues on
vessels for the provision of lights on the
coast of the Province of Sind.**

**[The Honourable Mr. C. H. A. Hill,
C.S.I., C.I.E., I. C. S.]**

[Price—1½ Anna.]

BILL No. X OF 1914.

An Act to decentralize and otherwise to facilitate the administration of certain enactments in force in the Presidency of Bombay.

(As amended by the Select Committee.)

WHEREAS it is expedient to decentralize and otherwise to facilitate the administration of certain enactments in force in the Presidency of Bombay,

AND WHEREAS the previous sanction of the Governor General required by section 5 of the Indian Councils Act, 1892, has been obtained for the passing of this Act, it is hereby enacted as follows :—

55 and 56 Vict.,
c. 14.

1. This Act may be called the
Short Title: Bombay Decentralization Act, 191

2. The enactments specified in the
Amendments of certain enactments. third columns of the Schedules I and II are hereby amended
5 to the extent and in the manner specified in the fourth columns thereof.

3. Any appointment, notification,
Saving of order, scheme, rule, orders, etc., issued form or bye-law made by previous or issued by an
5 authorities. authority for the making or issuing of which a new authority is substituted by or under this Act shall, unless inconsistent with this Act, be deemed to have
10 been made or issued by such new authority unless and until superseded by an appointment, notification, scheme, rule, form or bye-law made or issued by such new authority.

SCHEDULE I.

Acts of the Governor of Bombay in Council.

| 1 | 2 | 3 | 4 |
|--------------|------|--|---|
| Year of Act. | No. | Short Title. | Amendments. |
| 1863 | VI | Public Conveyances (Bombay Town, Suburbs and Harbour) Act. | <p>1. In section 14, paragraph 1, for the words "subject to the approval of the Governor in Council, make and publish" substitute the word "make"; and to section 14, paragraph 1, add the following words, namely:—</p> <p>"Any such rules being subject to previous publication in the <i>Bombay Government Gazette</i>; provided that such rules shall, in towns or places to which this Act is extended under section 34, be subject to the approval of the Commissioner of the Division in which the town or place is situated."</p> <p>2. In section 34, paragraph 1, for the words "Governor in Council" substitute the words "Commissioner of the Division in which the town or place is situated." In section 34, paragraph 2, for the words "Governor in Council" substitute the words "Commissioner of the Division"; and to section 34, paragraph 2, add the following words, namely:—"Any such alteration in the scale, or disposal of the balance, of the fees shall be subject to previous publication in the <i>Bombay Government Gazette</i>".</p> |
| Do. | Do. | Do. | <p>3. In section 34, paragraph 3, for the words "Governor in Council" substitute the words "Commissioner of the Division", and to section 34, paragraph 3, add the following words, namely:—"such order shall be subject to previous publication in the <i>Bombay Government Gazette</i>".</p> |
| 1867 | VIII | Bombay Village Police Act, 1867. | <p>1. In section 5, clause 1, omit the words "subject to the approval of the Commissioner".</p> <p>2. In section 9, paragraph 2, for the words "Provided that no person of the rank of patel shall be dismissed under this section without the sanction of the Commissioner, or, if he is an officiator under the provisions of the Bombay Hereditary Offices Act Bom. III of Government" substitute the words "Provided of 1874. that no person of the rank of patel, if he is an officiator under the provisions of the Bombay Hereditary Offices Act, shall be dismissed under Bom. III this section without the sanction of Government." of 1874.</p> <p>3. In section 15, clause 1, for the words "a Commissioner by an order in writing to authorize any" substitute the word "the".</p> <p>4. In section 18 omit the words "with the sanction of the Commissioner".</p> |
| 1874 | III | Bombay Hereditary Offices Act, 1874. | <p>1. In section 5, sub-section (1), after the word "Government" insert the words "or, in the case of a mortgage, charge, alienation or lease of not more than thirty years, of the Commissioner".</p> <p>2. In section 45, clause (f), for the words "Governor in Council" substitute the word "Commissioner"; and in section 45, clause (h), for the word "Government" substitute the words "the Commissioner".</p> <p>3. In section 52 for the word "Collector" substitute the words "Mámlatdár or the Maháikari, as the case may be".</p> <p>4. Renumber section 64 as section 64 (1), and for clause (e) of this sub-section substitute the following, namely:—</p> <p>"(e) to pass orders in regard to the dismissal of persons officiating"; and add to section 64 the following sub-section, namely:—</p> <p>"(2) The Mámlatdár and the Maháikari are empowered to pass orders in regard to the appointment, remuneration, period of service, suspension and fining of persons officiating, the grant of leave of absence and other matters of discipline not expressly provided for by this or any other law for the time being in force."</p> |

SCHEDULE I—(continued).

Acts of the Governor of Bombay in Council—(continued).

| 1 | 2 | 3 | 4 |
|--------------|-----|--|--|
| Year of Act. | No. | Short Title. | Amendments. |
| 1874 | III | Bombay Hereditary Offices Act, 1874— (continued). | <p>5. In section 70 for the word "Collector" substitute the words "Mámlatdár or the Mahálkari".</p> <p>6. In section 83 for the word "Government" substitute the words "the Collector".</p> |
| 1884 | I | Bombay Local Boards Act, 1884. | <p>1. In section 14 for the words "Governor in Council" at the two places where they occur, substitute the word "Commissioner".</p> <p>2. In section 17, paragraph 1, for the word "Government" substitute the words "the Commissioner".</p> <p>3. In section 20, paragraph 3, for the words "Government so direct" substitute the words "the Commissioner so directs".</p> <p>4. In section 36, paragraph 2, for the word "Government" substitute the words "the Commissioner, if the local bodies are in one division, and of Government, if they are in different divisions".</p> <p>5. In section 43 for the words "Governor in Council", at the two places where they occur, substitute the word "Commissioner".</p> <p>6. In the proviso to section 44 for the words "Governor in Council" substitute the words "Commissioner, if the districts are in one division, and the Governor in Council, if they are in different divisions".</p> |
| 1887 | VI | Mámlatdars Act, 1887... | <p>1. In section 28 for the word "Collector" substitute the words "Mámlatdár or Mahálkari, as the case may be".</p> <p>2. In section 30, sub-section (1), clause (g), for the words "Governor in Council" substitute the word "Commissioner"; and in section 30, sub-section (1), clause (h), for the word "Government" substitute the words "the Commissioner".</p> |
| 1888 | V | Aden Port Trust Act, 1888. | <p>1. In section 11, sub-section (1), after the word "up" insert the words "by the Political Resident at Aden"; and in section 11, sub-section (2), after the word "appointed" insert the words "by the Political Resident at Aden".</p> |
| 1889 | I | Bombay Village Sanitation Act, 1889. | <p>1. In section 5, sub-sections (1) and (2), and in section 7, sub-sections (1) and (2), for the words "Governor in Council" wherever they occur, substitute the word "Commissioner".</p> <p>In section 7, sub-section (2), for the words "a Secretary to Government" substitute the words "the Commissioner".</p> <p>In section 7, sub-section (3), for the word "Government" at the first place where it occurs the words "the Commissioner" shall be substituted; and for the words "it may" substitute the words "he may".</p> <p>In section 7, sub-section (4), for the word "Government" substitute the words "the Commissioner".</p> <p>2. In section 19, sub-section (1), for the word "Government" at the first place where it occurs substitute the words "the Collector"; and in section 19, sub-section (1), for the words "Government directs" substitute the words "he may direct". In section 19, sub-section (2), for the words "subject to the orders of Government, appoints" substitute the words "may appoint".</p> <p>3. In section 21, sub-section (1), omit the words "subject to the orders of Government".</p> <p>4. In section 32 for the word "Government" substitute the words "the Commissioner".</p> <p>5. In section 41, sub-section (1), for the words "Government appoints" substitute the words "the Commissioner may appoint".</p> |

SCHEDULE I—(continued).

Acts of the Governor of Bombay in Council—(continued).

| 1 | 2 | 3 | 4 |
|--------------|-----|--|--|
| Year of Act. | No. | Short Title. | Amendments. |
| 1889 | I | Bombay Village Sanitation Act, 1889—continued. | <p>6. In section 42 for the word "Government" substitute the words "the Commissioner".</p> <p>7. In section 44 omit the words "with the sanction of Government".</p> |
| 1890 | IV | Bombay District Police Act, 1890. | <p>1. In section 11, sub-section (1), for the words "the Magistrate of the district in which he is enrolled" substitute the words "the Inspector-General, in the case of a Sub-Inspector, of the District Superintendent of the district in which he is enrolled, in the case of Police officers below the rank of a Sub-Inspector and not in the Criminal Investigation Department, and of the Deputy Inspector-General, Criminal Investigation Department, in the case of Police-officers in the Criminal Investigation Department below the rank of a Sub-Inspector".</p> <p>2. In sections 23 and 25A for the word "Government" wherever it occurs, substitute the words "the Commissioner".</p> <p>3. In section 25A, sub-section (4), omit the words "or by such officer as they from time to time empower in this behalf."</p> <p>4. In section 35, sub-section (2), after the words "District Superintendent" at the first place where they occur, insert the words "Assistant Superintendent or Deputy Superintendent" and for the words "or District Superintendent" substitute the words "District Superintendent, Assistant Superintendent or Deputy Superintendent".</p> <p>5. In section 39, sub-section (3), for the word "Government" wherever it occurs substitute the words "the Commissioner".</p> <p>6. In section 45, sub-section (2), for the word "Government" substitute the words "the Commissioner".</p> <p>7. In section 61 for the word "Government" substitute the words "the Commissioner".</p> <p>8. In section 62, sub-section (2), for the word "first" substitute the word "second".</p> <p>9. In Schedule B for the words "Seal of the Magistrate of the District" substitute the words "Seal of the Inspector-General, the District Superintendent, or the Deputy Inspector-General, Criminal Investigation Department, as the case may be".</p> |
| 1901 | III | Bombay District Municipal Act, 1901. | <p>1. Renumber section 11 as section 11, sub-section (1), and add to the section the following sub-section, namely:—</p> <p>"(2) The Governor in Council may from time to time delegate to the Commissioner any or all of the powers granted to the Governor in Council by clause (c), sub-clauses (i), (ii), (iv), (v) and (vi) of this section, subject to such restrictions or conditions, if any, as the Governor in Council may attach to the delegation".</p> <p>2. In section 15, sub-section (3), for the words "Governor in Council" substitute the word "Commissioner", and for the word "Commissioner" substitute the word "Collector" "Governor in Council in the case of City Municipalities, and of the Commissioner in other cases," substitute the word "Commissioner".</p> <p>3. In section 16, after the word "Council" insert the words "in the case of City Municipalities, and the Commissioner in other cases".</p> <p>4. In section 23, sub-section (5), clause (a), for the words "Governor in Council" substitute the word "Commissioner".</p> <p>5. In section 35, sub-section (5), for the words "Governor in Council" substitute the word "Commissioner".</p> <p>6. To section 46, proviso (a), the following words shall be added, namely:—</p> |

SCHEDULE I—(concluded).

Acts of the Governor of Bombay in Council—(concluded).

| 1 | 2 | 3 | 4 |
|--------------|-----|--|---|
| Year of Act. | No. | Short title. | Amendments. |
| 1901 | III | Bombay District Municipal Act, 1901—(continued). | <p>“ Provided that, in the case of City Municipalities, the approval may be given by the Commissioner, instead of by Government, in respect of rules framed under clause <i>b</i> (ii), subject to the condition that any such rules relating to Chief Officers, Health Officers or Engineers, or to the salaries, fees or absentees or other allowances of such officers shall require the sanction of Government ”.</p> <p>7. In section 56, clause (<i>m</i>), omit the words “ in the case of City Municipalities, of the Commissioner, or in other cases ”.</p> <p>8. In section 144, sub-section (1) and section 145, sub-section (2), after the word “ Council ” where it occurs for the first time insert the words “ in the case of City Municipalities, and the Commissioner in other cases,” and after the word “ Council ” where it occurs for the second time, insert the words “ or the Commissioner, as the case may be ”.</p> <p>9. In section 150, sub-section (1), for the words “ Governor in Council ” at the two places where they occur substitute the word “ Commissioner ”.</p> |
| 1902 | IV | City of Bombay Police Act, 1902. | <p>1. In section 22, sub-section (1), at the commencement of the section insert the words “ in the case of rules under clause (<i>b</i>), subject to the control of the Governor in Council, and in other cases ”.</p> <p>2. In section 23, sub-section (4), omit the words “ subject to the orders of the Governor in Council ”.</p> <p>3. In section 27, sub-section (1), omit the words “ with the sanction of the Governor-in-Council ”.</p> <p>4. In section 45, sub-section (1), omit the words “ with the previous sanction of the Governor in Council ”; and in section 45, sub-section (2), omit the words “ Governor in Council, on the recommendation of the ”.</p> <p>5. In section 51, sub-section (1), omit the words “ subject to the approval of the Governor in Council ”.</p> |

SCHEDULE II.

Act of the Governor-General of India in Council.

| Number of Act. | No. | Short Title. | Amendments. |
|----------------|------|---|--|
| 1 | 2 | 3 | 4 |
| 1857 | XXIX | Act to make better provision for the collection of land-customs on certain foreign frontiers of the Presidency of Bombay. | <p>1. In section 13, paragraph 1, for the words “ Governor in Council ” substitute the words “ Commissioner of Customs ”; and in section 13, paragraph 2, for the word “ Government ” substitute the words “ the Commissioner of Customs ”.</p> <p>2. In section 20, paragraph 2, for the word “ one ” substitute the word “ five ”.</p> |

REPORT OF THE SELECT COMMITTEE APPOINTED TO
CONSIDER BILL No. X OF 1914.

*(An Act to decentralize and otherwise to facilitate the administration
of certain enactments in force in the Presidency of Bombay.)*

We, the Members of the Select Committee to whom the Bombay Decentralization Bill (Bill No. X of 1914) was referred, have carefully examined the Bill and have the honour to report as follows:—

We have decided by a majority to retain item 1 in schedule I under the Public Conveyances Act, Bom. VI of 1863, regarding the delegation of power to the Commissioner of Police to make subsidiary rules, for the better regulation of public conveyances, without the previous approval of Government.

In item 3 under the same Act some words, which were redundant, have been struck out.

Item 2 under the Bombay Village Police Act, Bom. VIII of 1867, regarding the grant of powers to police patils under section 15 of the Act, has been retained; but we are of opinion that it should be considered whether an appeal to the District Magistrate should not be allowed against the order of a police patil in cases of this nature. We suggest that the question may be considered at the next Meeting of the Commissioners or in such other manner as the Governor in Council may think best.

In the case of the Bombay District Municipal Act, Bom. III of 1901, we are of opinion that the decentralization proposed in item 1 was excessive. We have accordingly revised this item by restricting the delegation to the Commissioner to clause (c), sub-clauses (i), (iii), (iv), (v) and (vi). Accordingly the powers under clauses (a), (b) and (c) (ii), which deal with the determination of the number of councillors of a Municipality, the proportion of elected and nominated councillors respectively, the members to be elected by the rate-payers, and the qualifications of candidates and voters, will still remain with the Governor in Council.

We are also of opinion that the delegation proposed in item 2 under this Act was excessive. The proposal in the Bill was that the power to decide whether the vacancy in the office of a councillor had occurred or not should be delegated in the case of City Municipalities to the Commissioner and in the case of other Municipalities to the Collector. After considerable discussion we have decided that the delegation should stand in the case of the City Municipalities but not in the case of the other Municipalities. There will thus be no delegation in this matter to the Collector. The minority of the Committee were in favour of omitting this item from the Bill altogether.

We approve of the rest of the Bill.

The changes that we have made in the Bill are not designed to affect delegations already made or that may be made in future to the Commissioner in Sind under Act V of 1868.

We recommend that the Bill, as amended, and the Report of the Select Committee should be translated into the vernacular languages.

(Signed) P. D. PATTANI,
(„) G. S. CURTIS,
(„) G. W. HATCH,
(„) D. V. BELVI,
(„) SHAIKH GHULAM HUSSEIN
HIDAYATALLAH,
(„) RAMANBHAI M. NILKANTH,
(„) VENKATESH SHRINIWAS NAIK,
(„) S. B. UPASANI. (*subject to a
minute of dissent*).

(Minute of Dissent by the Honourable Mr. S. B. Upasani.)

Item 1.—The provision, contained in section 14 of this Act requiring that rules framed by the Police Commissioner for promoting the objects of the Act shall be subject to the approval of the Governor in Council, is, I think, a salutary safeguard which should be retained in the interests of the general public of the city who will be affected by the operation of the rules and be liable to the penal consequences provided for their breach.

Act VI of 1863,
The Public Con-
veyances Act.

Item 2.—I think that the power vested in Government under section 34 should also be retained with it as it is in effect a legislative function and also because it carries with it the exercise of the powers to make appointments referred to in paragraph 2 of the section.

Item 2.—I think that, though the sanction of the Commissioner required in each case under section 9 of this Act may be dispensed with, one appeal at least should be allowed in the case of the dismissal of a Pátíl whether he may hold office under the Hereditary Offices Act or may not.

Act VIII of 1867,
Bombay Village
Police Act.

Item 3 refers to section 15 which empowers the Commissioner by an order in writing to authorize any Magistrate of a District to issue commissions to Police Pátíls to try cases of certain petty offences. The Bill proposes to do away with the necessity for the authority from the Commissioner and to give the District Magistrates the power to issue the commissions on their own authority. This may be allowed, but some restriction must I think be placed on the issue of these commissions and I would suggest that a proviso be added to the effect that no commissions under this section shall be issued to Pátíls at the District and Táluka Head-Quarters as also at other towns where stipendiary or Honorary Magistrates may be available to take cognizance of the cases to be heard by the Pátíls under this section.

I think also that the power of the Police Pátíl as regards punishment should be limited only to the award of fine and that confinement and detention should be omitted from this section as also from section 16 and that the Pátíl should not be allowed to hear cases referred to in paragraph 3 of section 15 where he is to be both the complainant and the judge in his own cause. An appeal to the Táluka Mámlatdár or the First Class Magistrate having jurisdiction over the táluka may also be provided for. It was urged in the Select Committee that these amendments would not come within the scope of the present Bill, but, as the existing restriction on the grant of the commissions is to be relaxed, I think it might be taken to be within the scope of the heading and the preamble of the Bill to place restrictions against issue of the commissions where they are not needed as also to guard against abuse of the powers to be exercised under the commissions.

Item 4.—A proviso may I think be added to allow an appeal against the orders to be passed by the Mámlatdár and Maháلكari under section 64 (e) 2. Section 75 did not contemplate the passing of any final orders by these officers under this section and so no provision for appeal against them is made in section 77 which refers to appeals and hence the necessity for the proviso suggested.

Act III of 1874,
Bombay Heredi-
tary Offices Act.

Item 6.—The power given under section 83 may I think better remain with Government or be delegated to only the Commissioner.

Items 2 and 3.—Questions of personal disqualification often involve points of law and the powers vested in this respect in Government under section 15 (3) and section 16 should I think remain with Government especially as the decision is to be final.

Act III of 1901,
Bombay District
Municipal Act.

(Signed) S. B. UPASANI.

Government of Bombay.

LEGAL DEPARTMENT.

ANNEXURE

TO

An Act to decentralize and otherwise to facilitate the administration of certain enactments in force in the Presidency of Bombay.

[Bill No. X of 1914.]

[Price—1 Anna.]

Government of Bombay.

LEGAL DEPARTMENT.

[Bill No. X of 1914.]

(As amended by the Select Committee.)

An Act to decentralize and otherwise to facilitate the administration of certain enactments in the Presidency of Bombay.

[The Honourable Mr. PRABHASHANKAR
D. PATTANI, C.I.E.]

[Price—1½ Annas.]

BILL No. I OF 1915.

An Act to amend the Protection of Pilgrims Act, 1887.

(As introduced by publication in the Bombay Government Gazette of the 13th February 1915.)

Bom. II of 1887.

WHEREAS it is expedient to amend the Protection of Pilgrims Act, 1887, in manner hereinafter appearing; It is hereby enacted as follows:

1. This Act may be called the Bombay Protection of Pilgrims (Amendment) Act, 1915.

Short title.

Bom. II of 1887.

2. In section 6, clause (b), of the Protection of Pilgrims Act, 1887, hereinafter called "the said Act," for the words "Native Passenger Ships Act, 1876," the words "Pilgrim Ships Act, 1895" shall be substituted and for the figure "7" the figure "8" shall be substituted.

Amendment of section 6.

XIV of 1895.

3. For section 11 of the said Act the following shall be substituted, namely:—

"11. (1) The master, owner or agent of every vessel shall, before advertising such vessel for

Amendment of section 11.

the conveyance of pilgrims or offering to convey any pilgrim by such vessel or selling or permitting any person to sell a passage ticket to any pilgrim for conveyance by such vessel, be bound to supply the Protector of Pilgrims with full particulars as to the class, tonnage and age of the vessel, the maximum number of tickets of each class to be issued, the maximum price of each class of ticket, the latest date of sailing, the ports, if any, to be touched at; and the probable date of arriving at Jeddah.

(2) Such master, owner or agent shall be bound to supply the Protector of Pilgrims, within three days from the date of demand, with such further particulars connected with the aforesaid matters as the Protector of Pilgrims may in writing demand from him."

4. For section 12 of the said Act the following shall be substituted, namely:—

"12. Any such master, owner or agent who, without reasonable excuse, the burden of proving

Amendment of section 12.

10 which shall lie upon him, fails or refuses to supply such particulars or such further particulars or supplies false particulars, shall be liable to a fine which may extend to five hundred rupees."

5. After section 12 of the said Act the following sections
New sections 12A and 12B. shall be inserted,
namely:—

5 "12A. Any such master, owner or agent who is unable to despatch such vessel on the latest date of sailing as supplied by him to the Protector of Pilgrims shall be bound to apply to the
10 Commissioner for permission to despatch the vessel on a subsequent date, whereupon it shall be in the discretion of the Commissioner to reject such application, or to grant it, wholly or in part,
15 provided that the Commissioner shall not grant the application unless the master, owner or agent satisfies him that his inability to despatch the vessel was owing to some unavoidable
20 circumstance and not owing to any negligence or culpable omission on his part.

25 "12B. If any such master, owner or agent, without reasonable excuse, the burden of proving which shall lie upon him, fails to despatch such vessel on the latest date of sailing as supplied by him to the Protector of Pilgrims
30 or on such subsequent date as the Commissioner may have permitted, such master, owner or agent shall be liable to a fine which may extend to one thousand rupees for the first day of detention and to a further fine, which
35 may extend to five hundred rupees, for each succeeding day of detention including the day on which the vessel leaves the port of embarkation.

40 *Explanation.*—Day means any portion of time between midnight and midnight."

6. In section 13 of the said Act, for the words "10 of the
Amendment of section 13. Native Passenger Ships Act, 1876,"
5 the words "11 of the Pilgrim Ships Act, 1895," shall be substituted.

XIV of 1895.

7. In section 15 of the said Act, for the figures and words
Amendment of section 15. "39, 40 and 42 of the Native Passenger
5 Ships Act, 1876," the figures and words "51, 52 and 54 of the Pilgrim Ships Act, 1895," shall be substituted.

XIV of 1895.

STATEMENT OF OBJECTS AND REASONS.

The object of the Bill is to improve the conditions under which pilgrims to Mecca sail from Bombay and Karáchi. It has been found by experience that sections 11 and 12, as at present worded, do not prevent shipping companies from advertising earlier dates of sailing than those which they really intend to adopt, and from deliberately postponing the departure of ships, with the object of securing as full a complement of passengers as possible. The postponement of the date of sailing results in great inconvenience and expense to pilgrims who have travelled down to Bombay or Karáchi in time for the advertised date of departure. The conditions under which they have to live in Bombay are such that any large aggregation of pilgrims is a serious menace to the health of the City. Cases have occurred of repeated and avoidable delays in the departure of pilgrim ships which have caused grave trouble both to the pilgrims themselves and to the authorities in Bombay.

2. Under new section 11 the master, owner or agent of the ship is bound to supply all the requisite particulars in proper time and without waiting for an express demand for particulars from the Protector of Pilgrims.

3. Under new section 12A power is given to the "Commissioner" to give permission for the postponement of the departure of a pilgrim ship in unavoidable circumstances. By new section 12B any unauthorised and unreasonable delay in the departure of pilgrim ships is rendered punishable with fine.

4. The remaining clauses of the Bill serve to correct the references to certain provisions of the Native Passenger Ships Act, 1876, repealed by the Native Passenger Ships Act, 1887. The Act now applying to Pilgrim ships, however, is the Pilgrim Ships Act, 1895.

(Signed) W. D. SHEPPARD.

22nd October 1914.

Government of Bombay.

LEGAL DEPARTMENT.

ANNEXURE

TO

**A Bill to amend the Protection of Pilgrims
Act, 1887.**

[Bill No. I of 1915.]

[Price—1 Anna.]

Government of Bombay.

LEGAL DEPARTMENT.

[Bill No. I of 1915.]

*(As introduced by publication in the
Bombay Government Gazette of
the 13th February 1915.)*

**A Bill to amend the Protection of Pilgrims
Act, 1887.**

**[The Honourable Mr. C. H. A. Hill,
C.S.I., C.I.E., I. C. S.]**

[Price—1 Anna.]

No. 584.

GOVERNMENT OF INDIA:
LEGISLATIVE DEPARTMENT.

From

THE HONOURABLE SIR W. H. H. VINCENT, KT.,
Secretary to the Government of India,
Legislative Department;

To

THE SECRETARY TO THE GOVERNMENT OF BOMBAY,
Legal Department.

Delhi, the 16th February 1915.

Sir,

I am directed to return herewith, with the assent of His Excellency the
The Bombay Town Planning Law. Viceroy and Governor General signified thereon, the
authentic copy of the Law noted on the margin,
which was received with your letter No. 90, dated the 26th January 1915.

| | | | | | | |
|----|---|---|---|---|---|---|
| 2. | * | * | * | * | * | * |
| 3. | * | * | * | * | * | * |

I have the honour to be,

Sir,

Your obedient servant,

(Signed) W. H. VINCENT,
Secretary to the Government of India.

GOVERNMENT OF BOMBAY.

LEGISLATIVE COUNCIL.

Letter from the Government of India,
Legislative Department, No. 584, dated
the 16th February 1915—Returning,
with the assent of His Excellency the
Governor General, the authentic copy of
the Bombay Town Planning Act.

**WITH THE COMPLIMENTS of the
Secretary to Government, Legal
Department.**

(To be placed on the Council Table.)

No. 1130 OF 1915.

From

F. S. PUNNETT, Esq.,
Chief Collector of Customs in Sind, Karachi;

To

THE COMMISSIONER IN SIND,
Karachi.

Karachi Customs House :

4th February 1915.

Sir,

In reply to your memorandum No. M.—26, dated the 1st instant, I have the honour to state that the tonnage of more than half the vessels entering Keti Bunder is below 40 tons. There are a few vessels between 40 and 45 tons, and the average tonnage of vessels of larger size, which would be liable to light dues, is 58 tons.

2. The total tonnage of vessels of 45 tons and upwards which visited Keti Bunder during the past three years is given below :—

| | | | No. of vessels. | | Tons. |
|---------|-----|-----|-----------------|--|-------|
| 1911-12 | ... | ... | 80 | | 4,843 |
| 1912-13 | .. | ... | 80 | | 4,692 |
| 1913-14 | ... | ... | 69 | | 3,767 |

Average per annum 4,434 tons.

3. At $3\frac{1}{2}$ pies per ton the annual receipts would amount to Rs. 80-13-0, while the annual expenditure on the Keti light is estimated to be as under (*vide* your memorandum No. M.—301, dated the 26th August 1913):—

| | | | | Rs. |
|---------------------------------------|-----|-----|-----|-------|
| Interest at 4 per cent. on Rs. 33,000 | ... | ... | ... | 1,320 |
| Maintenance | ... | ... | ... | 4,180 |
| Sinking Fund | ... | ... | ... | 587 |
| | | | | 6,087 |

4. I would beg to suggest that, in issuing a notification directing the levy of light dues, it should be made clear that no recovery is to be made from vessels arriving at or leaving Sirganda from or to ports to the south thereof, or from vessels plying only in the creeks, as such vessels will not pass any of the Sind Coast lights.

I have, etc.,

(Sd.) F. S. PUNNETT,
Chief Collector of Customs in Sind.

NO. M.—41 OF 1915.

MARINE DEPARTMENT.

Office of the Commissioner in Sind,
Government House, Karachi, 13th February 1915.

MEMORANDUM.

In returning Government endorsement No. 62, dated the 21st January 1915, the Commissioner in Sind has the honour to forward copy of letter No. 1130, dated the 4th February 1915, from the Chief Collector of Customs in Sind containing the information required by the Select Committee appointed to consider Bill No. VI of 1914, a Bill to authorize the levy of dues on vessels for the provision of lights on the Coast of the Province of Sind.

2. The Commissioner concurs in the suggestion contained in paragraph 4 of the Chief Collector's letter.

(Signed) R. P. BARROW,
Commissioner in Sind.

To

The Secretary to Government,
Marine Department,
Bombay.

Endorsement by the Secretary to Government, Marine Department, No. 162,
dated the 20th February 1915.

Forwarded to the Legal Department for information, with reference to that Department letter No. 65, dated the 19th January 1915.

No. 288/738.

From

THE CHAIRMAN, INDIAN MERCHANTS' ASSOCIATION,

Karachi;

To

THE COMMISSIONER IN SIND,

Karachi.

Karachi, 11th February 1915.

Sir,

With reference to your letter No. M.-19, Marine Department, dated the 27th January 1915, forwarding a copy of the *Bombay Government Gazette*, Part VII, dated the 16th January 1915, containing the report of the Select Committee appointed to consider Bill No. VI of 1914, and the Bill as amended by them, for an expression of opinion of the Karachi Indian Merchants' Association, I have the honour to state as follows:—

In view of the fact that the Select Committee have practically made no change in the original Bill, the Association beg leave to take this opportunity of supplementing their original opinion by the following additional facts and reasons in favour of amending the Bill, in the interests of the country craft plying between Karachi and Cutch-Kathiawar Gujarati ports, on the lines already suggested by the Association.

1. The tonnage of over 60% of these country craft ranges between 40 to 80 tons.

2. Many of these sailing vessels are owned by the crew class themselves, who ply them for a living which is, in almost all cases, from hand to mouth. The ever growing cost of living, coupled with the fact that keen competition leaves them no option, but to charge very low freight, rarely, if ever, makes it possible for these people to lay by for a rainy day. As a rule, these people, who have no other source of income, eke out a bare subsistence, and, when marriage or death occurs in their families, have to and do incur debts at high rates of interest.

3. These vessels belonging to the Cutch-Kathiawar and Gujarati ports, unladen come down to Karachi for carrying from here necessaries of life and fodder for the people and animals living in places round about these ports. These vessels get freight mostly from one side only, and, that too, at very low rate in view of the keen competition from steam vessels touching these ports.

4. The cost of the upkeep of these sailing vessels, as experience shows, in proportion to the freight they get, is heavy when compared with that incurred by the country boats of higher tonnage (from hundred to over two hundred tons) which ply between Karachi on the one hand and Persian Gulf, Malabar, Mackla, Aden, Zanzibar, and other ports on the other, and obtain better freights, not for one side, but for both sides.

5. The small country vessels plying between Karachi and Cutch-Kathiawar Gujarati ports arrive at and clear out of the Port of Karachi almost every month; while the big coasting boats referred to above arrive at or clear out of the port of Karachi (or, for the matter of that, any port within the province of Sind) almost every three months and, in some cases, annually or even longer.

As a consequence thereof, the big coasting boats, while earning by far higher freight, have, in practice, to pay coast-light dues less than those to be paid by the small boats.

From the foregoing presentment of facts and reasons, it is plain that the levy of coast-light dues, as contemplated under clause 3 of the Bill, will operate very harshly upon the poor owners of the small country vessels of the carrying capacity of between 45 and 80 tons.

My Association therefore respectfully urge that Government will (should the exemption from payment of coast-light dues be considered impracticable in the case of all country sailing vessels) be so good as to at least raise the minimum tonnage liable, under clause 3 of the Bill, to the charge of coast-light dues from 45 to 80 tons, and, in the case of sailing vessels of higher tonnage, reduce the rate from $\frac{1}{2}$ to $\frac{1}{3}$ of that chargeable to the steam vessels.

The Association earnestly trust that their representation will receive favourable consideration at the hands of Government.

I have the honour to be,
Sir,
Your most obedient servant,
GIDUMAL LEKHRAJ,
Chairman.

No. 125.

THE KARACHI CHAMBER OF COMMERCE.

From

THE SECRETARY;

To

THE ASSISTANT COMMISSIONER IN SIND,
Karachi.

Karachi, 18th February 1915.

Lighting of the Sind Coast.

Sir,

I am directed to acknowledge receipt of your letter No. M.-19, dated 27th February 1915, forwarding a copy of the report of the Select Committee appointed to consider Bill No. VI of 1914, and the Bill as amended by them, and requesting the Chamber to express its opinion on the Bill as so amended.

In reply I have the honour to inform you that the Chamber approve of the recommendations made by the Select Committee and have no further comments to offer.

I have the honour to be,

Sir,

Your most obedient servant,

E. L. ROGERS,

Secretary.

No. M.-51 OF 1915.

MARINE DEPARTMENT.

Office of the Commissioner in Sind :
Government House, Karachi, 24th February 1915.

Memorandum.

With reference to Government letter No. 64, dated the 19th January 1915, on the subject noted in the margin, the Commissioner in Sind has the honour to forward letters No. $\frac{288}{738}$, dated the 11th February 1915, from the Chairman, Indian Merchants' Association, Karachi, and No. 125, dated the 18th February 1915, from the Secretary, Chamber of Commerce, Karachi.

Bill to authorise the levy of dues on vessels for the provision of lights on the coast of the Province of Sind.

2. As regards the letter from the Indian Merchants' Association, the Commissioner has the honour to invite a reference to paragraph 2 of his letter No. M.-334, dated the 1st October 1913, to the address of Government in the Marine Department, and to observe that the limit of tonnage has already been revised from 40 to 45 tons. The annual estimated receipts moreover amount to only Rs. 80-13-0 against an expenditure of Rs. 6,087, and either to raise the limit of tonnage or reduce the rate from $\frac{1}{2}$ to $\frac{1}{3}$ would practically amount to throwing on Government the entire cost of maintaining the Keti light.

R. P. BARROW,
 Commissioner in Sind.

To

The SECRETARY to GOVERNMENT,

Legal Department,
 Bombay.

GOVERNMENT OF BOMBAY.

LEGISLATIVE COUNCIL.

Memorandum from the Commissioner in Sind No. M.-51, dated the 24th February 1915—Forwarding opinions of the Indian Merchants' Association, Karáchi, and the Karáchi Chamber of Commerce on Bill No. VI of 1914 (an Act to authorize the levy of dues on vessels for the provision of lights on the coast of the Province of Sind) as amended by the Select Committee.

NOTICES OF MOTIONS OF AMENDMENTS TO BE ENTERED IN
THE LIST OF BUSINESS AT A MEETING OF LEGISLATIVE
COUNCIL TO BE HELD ON SATURDAY, THE 13TH MARCH
1915.

Under sub-rule (4) of rule 35 of the Rules for the Conduct of Business, notice has been received of the following amendment to Bill No. VI of 1914 (An Act to authorize the levy of dues on vessels for the provision of lights on the coast of the Province of Sind), as amended by the Select Committee :—

From the Honourable Mr. Harchandrai Vishindas, LL.B.—

Clause 3.

That for the word "forty-five" in clause 3 (1), the word "Seventy" be substituted.

J. NISSIM,
Secretary to the Bombay Legislative Council.

Bombay, 2nd March 1915.
