

PROCEEDINGS

OF THE

COUNCIL OF THE GOVERNOR OF BOMBAY

ASSEMBLED FOR THE PURPOSE OF

MAKING LAWS AND REGULATIONS,

1901.

VOLUME XXXIX.

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**PROCEEDINGS OF THE COUNCIL OF HIS EXCELLENCY THE
GOVERNOR OF BOMBAY ASSEMBLED FOR THE PURPOSE OF
MAKING LAWS AND REGULATIONS ON THE 22ND, 23RD AND
24TH AUGUST 1901.**

APPENDIX A.

*Statement showing the progress of land revenue collections after the publication
of the Land Revenue Code Amendment Bill.*

District.	Amount in arrears on date of publica- tion of Bill.	Amount since collected.
1	2	3
	Rs.	Rs.
Ahmedabad	6,06,000	2,90,000
Kaira	8,78,152	4,50,663
Panch Maháls... ..	80,504	53,866
Broach	9,56,282	5,41,041
Surat	5,44,195	3,44,837
Thána	3,66,806	3,18,287
Khándesh	10,47,476	2,59,369
Násik	6,92,438	1,95,869
Ahmednagar	20,76,530	1,06,781
Poona	5,94,880	1,95,315
Sholápur	7,73,000	4,36,000
Sátára	14,57,000	3,40,000
Belgauma	2,42,825	1,56,460
Bijápur	4,30,000	3,11,500
Dhárwár	3,16,449	2,79,003
Ratnágiri	2,93,335	1,09,291
Kolába	1,28,949	1,27,841
Kánara	30,285	26,868
Total ...	1,15,14,606	45,42,971

Note.—The amounts shown in column 2 are exclusive of revenue suspended, &c., except in the case of the Khándesh and Sholápur Districts. In the case of Ahmednagar and Sátára it is uncertain whether the figures in question have been excluded or not.

APPENDIX B.

*Statement showing the number of assistance cases disposed of and the number of cases
remaining to be disposed of up to 31st January 1901 in the Poona District.*

Assistance cases remaining undisposed of on 31st July 1900.		Cases filed up to 31st January 1901.	Total of columns 1, 2 and 3.	Cases disposed of up to 31st January 1901.	Cases remaining undisposed of on 31st January 1901.	
Cases pend- ing inquiry.	Pending re- covery of dues in cases inquired into.				Pending decision.	Pending recovery of dues in cases inquired into.
1	2	3	4	5	6	7
146	421	26	593	35	23	535

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Number of Cases undispensed of at the end of 1899-1900.	Number of cases received during 1900-1901 up to 31st January 1901.	Number of cases disposed of in 1900-1901 up to 31st January 1901.	Number of cases remaining undispensed of at the end of January 1901.
8,954	4	5,314	3,644

P. J. MEAD,
Under Secretary to Government.

APPENDIX C.

Statement showing the area and assessment of lands relinquished in each of the Tálukas of Gujarát during the year ending 31st March 1901.

District and Tálukas.				Area.	Assessment.
				Acres.	Rs.
<i>Ahmedabad.</i>					
Viramgám	...	...	...	2,561	3,572
Daskroi	...	...	...	370	1,355
Dhandhuka	...	...	...	1,691	1,878
Dholka	...	...	...	1,856	3,651
Sánand	...	...	...	4,609	9,070
Parántij	...	...	...	11,580	14,356
Modása Petha	...	...	...	.....	.....
Ghoga	...	...	...	.....	.....
Total				22,667	33,882
<i>Kaira.</i>					
Mehmadabad	...	...	...	636	2,338
Thásra	...	...	...	2,754	5,630
Kapadvanj	...	...	...	1,281	1,551
A'nand	...	...	...	189	613
Borsad	...	...	...	39	170
Nadiád	...	...	...	275	868
Mátar	...	...	...	1,328	5,410
Total				6,502	16,580
<i>Panch Maháls.</i>					
Godhra	...	...	...	588	245
Dohad	...	...	...	3,516	3,352
Jhálod (Petha)	...	...	...	3,152	2,565
Kálol	...	...	...	45	101
Hálol (Petha)	...	...	...	469	444
Total				7,770	6,707
<i>Broach.</i>					
Broach	...	...	...	69	317
Ankleshvar	...	...	...	786	2,996
Hánsot (Petha)	...	...	...	90	313
Vágra	...	...	...	480	1,082
Amod	...	...	...	87	274
Jambusar	...	...	...	828	3,915
Total				2,340	8,897

District and Tálukas.					Area.	Assessment.
<i>Surat.</i>					Acres.	Rs.
Olpád	...	...	...	...	149	724
Chorási	...	...	...	...	9	135
Bárdoli	...	...	...	...	32	97
Válod (Petha)	...	...	...	...	26	52
Jalálpur	...	...	...	...	32	71
Mándvi	...	...	...	...	767	255
Bulsár	...	...	...	...	47	177
Chkhli	...	...	...	...	546	848
Pardi	...	...	...	...	4	21
Total ...					1,612	2,380

APPENDIX D.

Statement showing the area and assessment of lands in each of the Tálukas of the Districts of Gujarát in respect of which orders of forfeiture were passed during the year ending 31st March 1901 and for the period from 1st April 1901 to July 1901.

District and Tálukas.					During the year ending 31st March 1901.		For the period from 1st April 1901 to 31st July 1901.	
					Area.	Assessment	Area.	Assessment.
<i>Ahmedabad.</i>					Acres.	Rs.	Acres.	Rs.
Virangám	...	...	...	...	...	...	2,173	2,513
Daskroi	...	...	...	...	...	...	15,512	47,190
Dhandhuka	...	...	...	470	561	...	1,226	2,635
Dholka	...	...	...	...	...	...	3,738	7,438
Sánand	...	...	...	949	2,184	...	6,706	11,732
Parántij	...	...	...	960	1,620	74	99	...
Modása (Petha)	...	...	...	...	...	...	...	...
Gegha	...	...	...	...	...	...	...	...
Total ...					2,379	4,865	29,429	71,607
<i>Kaira.</i>					Area.	Assessment	Area.	Assessment.
Mehmedabad	...	...	...	...	...	...	4,488	15,439
Thásra	...	...	...	10	41	...	368	1,096
Kapadvanj	...	...	...	155	317	121	222	...
A'nand	...	...	...	148	730	752	1,877	...
Borsad	...	...	...	45	268	1,301	6,555	...
Nadiád	...	...	...	...	...	...	285	1,105
Mátar	...	...	...	...	...	...	2,727	11,163
Total ...					358	1,356	10,042	37,457
<i>Panch Maháls.</i>					Area.	Assessment	Area.	Assessment.
Godhra	...	...	...	41	31	...	4,065	1,408
Dohad	...	...	...	...	...	...	3,512	4,126
Jhálod (Petha)	...	...	...	22	16	...	151	129
Kálol ...	...	...	...	...	...	...	191	365
Hálol (Petha)	...	...	...	...	...	...	557	503
Total ...					63	47	8,506	6,531

District and Talukas.	During the year ending 31st March 1901.		For the period from 1st April 1901 to 31st July 1901.	
	Area.	Assessment.	Area.	Assessment.
<i>Broach.</i>				
	Acres.	Rs.	Acres.	Rs.
Broach	134	624	268	1,903
Ankleshvar	105	395	231	909
Hánsot (Mahál)	49	164	39	107
Vágra	11	23	490	1,920
Amod	274	1,192	292	1,336
Jambusar	1,311	6,166	336	1,351
Total ...	1,884	8,564	1,656	7,526
<i>Surat.</i>				
Olpád	144	657	544	2,471
Chorási ... ..	...	...	4	44
Bárdoli ... ..	...	...	82	278
Válod (Petha)	36	77	428	1,252
Jalálpur ... ..	...	...	84	602
Mándvi	38	42	2,383	4,106
Bulsár ... ..	...	...	3,206	6,754
Chikhli	17	49	1,319	3,532
Párdi ... ..	...	...	413	659
Total ...	235	825	8,593	19,698

APPENDIX E.

Statement showing Estimates of Suspensions and Remissions of Land Revenue.

District.	Suspensions.	Remissions.
	Rs.	Rs.
Ahmedabad	3,44,994	11,02,631
Kaira	11,06,813	7,17,421
Panch Maháls	1,76,808	1,59,524
Broach	12,17,682	5,10,670
Surat	2,04,140	35,905
Thána ... ..	.....	100
Khándesh	4,07,264	3,52,281
Násik	3,82,411	2,22,180
Ahmednagar	8,67,174	8,70,000
Poona	6,66,000	3,48,191
Sholápur	1,95,000	5,27,760
Sátára	7,51,607	1,81,219
Bijápur	7,27,500	2,65,000
Belgaum	1,24,529	11,550
Dhárwar	1,53,580	2,315
Kolába	2,075	.....
Ratnágiri	1,84,822	7,350
Kánara	3,200	2,113
Total ...	75,15,399	53,16,230

APPENDIX F.

Financial Statement of the Government of Bombay for the Year 1901-1902.

This statement deals, as usual, with the final Accounts of the year 1899-1900, with the Revised Estimates of 1900-1901, and with the Budget Estimates of 1901-1902 concerning the transactions which, under the financial arrangements with the Government of India, have been placed under the control of this Government. The provincialised services have been described in Appendix G. The Alienated Revenue transactions mentioned in this statement are mere book adjustments and balance themselves on both sides of the account. The figures throughout represent thousands of rupees.

2. The year 1899-1900, which was the third of the current Provincial Settlement, opened with a balance of 15,04, which had been supplied by the Government of India in the preceding year, and closed with a zero balance. Amongst the disastrous effects of the failure of the monsoon in 1899 over an extensive area of the Presidency were a heavy decline of revenue and increase of expenditure. The opening balance was converted into a large deficit in the Provincial accounts, which the Government of India made good. The contributions made by that Government on this account and the direct plague expenditure amounted to 35,45. The total revenue, inclusive of these contributions, aggregated 4,25,77 as compared with 4,34,71 and 4,28,09 entered in the Budget and Revised Estimates, respectively. The whole of the direct expenditure on famine relief operations, which being beyond the resources of this Government was taken over by the Government of India, amounted to 1,15,43. The Provincial Revenues had, however, to bear all indirect famine charges, aggregating 8,85. Including these and, in addition, charges of 12,51 for direct and 3,80 for indirect plague expenditure, the total Provincial outlay amounted to 4,40,81 against 4,49,71 and 4,43,13 anticipated in the Budget and Revised Estimates. The saving was the result of strict economy enforced in all directions, and of restricted drawings—in the circumstances explained in paragraph 3 of the last year's Financial Statement—on the special grant of 12,37, which had been placed at the disposal of this Government through the head 45—Civil Works in the Budget of 1899-1900. If the famine and plague charges and the Imperial contributions referred to above be omitted from the Provincial Account, the ordinary revenue and expenditure amounted to 3,90,32 and 4,15,65, respectively, leaving a deficit of 25,33.

3. As stated in paragraph 4 of the last year's Financial Statement, the Budget of 1900-1901 was framed on the assumption that the rains of 1900 would be normal. Unfortunately this anticipation was not realized; and famine conditions prevailed for another season over a large part of the area affected in 1899-1900. The result is that the estimate of direct Famine relief expenditure, which falls on the Imperial Exchequer, has been raised from 2,47,92 to 2,95,21 in the Revised, and the Provincial deficit, which was originally estimated at 33,40, is now expected to reach the high figure of 64,79, owing to both decline of revenue and increase of expenditure. Larger provision has perforce been made in the Revised for officers and establishments employed on famine duty, and for other indirect famine charges, including grain compensation allowances, for which originally provision was made for seven months of the year, but which were continued in certain districts for a longer period. The Revised includes also provision for fresh grants aggregating 6,68 to certain local bodies in aid of their plague expenditure incurred up to the end of 1899-1900, which were recommended to the Government of India last year. That Government has sanctioned the grants recommended for a few of these bodies, but has called for further information respecting the financial condition of others before finally deciding what assistance shall be given. The plague charges—direct as well as indirect—are now estimated at 16,98 and the indirect famine charges at 24,42, as compared with 17,71 and 9,30, respectively, anticipated in the Budget. Excluding these charges and the special assignments made by the Government of India to cover the

Provincial deficit and the direct plague charges, the Revised Estimate of ordinary revenue (3,94,87) falls short of the ordinary expenditure (4,19,67) by 24,80.

4. The Budget for 1901-02 bears the impress of the liberal treatment accorded by the Government of India to this Government. In framing the Budget in January last, this Government provided for the most part only for current requirements of the most indisputable urgency, but considered it highly desirable to enter some long delayed schemes of reform which had been approved by the Supreme Government. The expenditure estimate thus showed a large advance over the last year's budget. The Government of India have not only admitted the whole of this estimate and made a generous assignment of 62,48 to avert a deficit, but have increased this assignment to 91,00 with a view to provide for (1) the prescribed minimum balance of 20,00 at the end of the year, which is also the end of the current Settlement and (2) an additional grant of 8,52, which has been entered under the head 45—Civil Works, for extra expenditure to be incurred at the discretion of this Government. This grant has since been distributed as follows:—

Judicial Department.

(a) Reorganization of the superior staff of the Police Department, which has since been sanctioned by the Government of India.	31
(b) Police—Petty Construction, &c.	25 8
(c) Jails—Petty Construction, &c.	15 3
(d) Courts of Law—High Court Repairs... ..	6
	72 7

Public Works Department.

(e) Town Custom House	14
(f) Buildings required in connection with the creation of the Lárkhána Collectorate and at other places in Sind.....	1,62
(g) Additional grant for Revenue, Police and Jail Buildings in Sind	50
(h) Additional grant for Revenue Buildings, such as Mámlatdárs' Kacheris in the Presidency Proper... ..	45
(i) Other works in progress and new works	1,53
	4,24

Educational Department.

(j) Additional provision for promised building grants... ..	75 4
(k) Improvements at certain High Schools and other Educational Institutions .	44 6
	1,20

Medical Department.

(l) Improvements at certain hospital buildings	16
---	----

Revenue and Financial Departments.

(m) Cash payment for grant-in-aid of local plague expenditure recommended to, but not yet sanctioned by, the Government of India. [The remainder of the proposed grants-in-aid will be adjusted against advances, loans and expenditure recoverable by Government]	68
(n) Additional provision for the establishments for the Lárkhána Collectorate scheme	37 5
(o) Reserve at the disposal of the Financial Department for emergencies	1,13 8
	Total ... 2,19 3
	Grand total ... 8,52

Thus when we had reached the very nadir of financial difficulty we have by liberal assistance for which we are very grateful been enabled not only to maintain the ordinary services in reasonable efficiency, but to carry into effect the much needed but long deferred scheme for an additional Collectorate in Sind, to provide for an improvement

in police supervision, to make some progress in getting constructed buildings which are urgently required for the convenient transaction of public business and in prosecuting other works of public utility, to give some relief to embarrassed local bodies and to grant substantial contributions for the aid of education. If it is thought that Sind has obtained an undue share of the subsidy, I have to point out that that Province has been almost continuously adding to its share of the general revenues and that an increase of staff is essential for the further development of its resources.

The Budget has been framed on the assumption that the current monsoon will be normal, but due allowance has been made for the continued effects of the calamities through which this Presidency has been passing for the last few years. The expenditure on direct famine relief, which is met out of Imperial Revenues, is estimated at 99,84, while indirect famine charges, which are borne by Provincial Revenues, are expected to amount to 20,13. If these charges and the plague expenditure (14,40) as well as the special grant of 8,52 referred to above be left out of account, the ordinary expenditure (4,25,11) exceeds the ordinary revenue (3,95,79, *i.e.* exclusive of the Imperial contributions in aid of Provincial resources and the Plague Research Laboratory) by 29,32.

SECTION I.

Accounts of 1899-1900.

5. The actuals of 1899-1900 have been compared in detail with those of 1898-99 in the Report on the Administration of the Bombay Presidency for 1899-1900, pages 173 and 174. The slight differences between the figures of 1899-1900 given in that report and in this statement are due to account adjustments made after the preparation of the report. The estimated and actual transactions of the year are shown below:—

	Budget Estimate.	Revised Estimate.	Actuals.
Opening balance ...	15,00	15,04	15,04
Revenue ...	4,34,71	4,28,09	4,25,77
Expenditure ...	4,49,71	4,43,13	4,40,81
Closing balance ...	...	...	...

The variations between the Budget and Revised Estimates have been already explained in Section II of the Financial Statement for 1900-1901, and the following remarks therefore deal with important variations between Revised and Actuals.

6. The total realizations fell short of the budget estimates of revenue by 8,94. Under the heads III—Salt, VII—Customs, XVI-B—Jails, XVII—Police, XX—Medical, and XXX—Irrigation Minor Works, the increases anticipated in the Revised were almost realized in some cases and showed a slight improvement in others. The most noticeable decreases of revenue occurred under the following heads:—

I.—Land Revenue.—The actuals under “Provincial share” show a further falling off of 95 as compared with the Revised, due to famine. The increase of 55 which was anticipated in the Revised under “Assessment of alienated lands less quit-rents” was converted into a decrease of 61. It was on account of lapses of ináms that the actuals under this head did not reach the figure adopted in the original Budget; and it was due to over-estimates by District Officers, chiefly in the Shikárpur District, that the figure entered in the Revised was high compared with the actuals. The decreases under the two heads “Provincial share” and “Assessment of alienated lands less quit-rents” were partially counterbalanced by an improvement under “Fixed allotment and adjustments,” due mainly to the increase of the Imperial contribution in aid of Provincial resources from 20,57 to 22,94 in the final accounts of the year.

IV.—Stamps.—88 against 127 anticipated in the Revised. The sales of general and court-fee stamps show some improvement.

V.—*Excise*.—205, or 10 better than the Revised.

VIII.—*Assessed Taxes*.—60, or 5 better than the Revised.

IX.—*Forest*.—325, or 167 worse than the Revised. The further falling off is due partly to the effects of famine and partly to the realization of smaller receipts than were anticipated from famine grass operations.

X.—*Registration*.—35, or a small improvement of 8 over the Revised.

XII.—*Interest*.—31 instead of an improvement of 20 anticipated in the Revised, in which the ability of the rayats to pay interest on takávi advances granted to them was over-estimated.

XVI-A.—*Law and Justice, Courts of Law*.—43, or 11 worse than the Revised.

XXV.—*Miscellaneous*.—23 instead of an improvement of 4 estimated in the Revised. The decrease was due to the excess of payments over receipts on account of unclaimed deposits, the net transactions being shown under this head.

XXXII.—*Civil Works*.—92, or 26 worse than the Revised. The decrease chiefly occurs under "Tolls on roads" and was due to the prevalence of famine and plague.

Contributions from Local to Provincial.—72, or an improvement of 22 over the Revised. The difference is mainly due to the recovery of 18 from Local Boards on account of plague expenditure incurred in their behalf by Government.

7. On the expenditure side the Actuals showed a net saving of 8,90 over the Budget, or a further improvement of 2,32 over the Revised. Savings occurred chiefly under the following heads:—

2.—*Assignments and Compensations—Alienations*.—59 instead of an excess of 55 estimated in the Revised. This result has been explained above.

6.—*Stamps*.—36 against 15 estimated in the Revised. The reduction in the revenue from General and Court-fee stamps led to smaller expenditure on account of discount and commission on sales and of stamp paper issued from Central Stores.

19-A.—*Law and Justice, Courts of Law*.—67, or 4 worse than the Revised.

22.—*Education*.—22. There was smaller expenditure under "Grants-in-aid" than was anticipated in the Revised.

24.—*Medical*.—13. The excess of 83 over the Revised was due mainly to heavy expenditure in connection with Famine Relief Hospitals.

25.—*Political*.—6 instead of the excess of 25 anticipated in the Revised, in which the recoveries of contributions on account of officers in foreign service had been under-estimated.

26.—*Scientific and other Minor Departments*.—64, or 23 better than the Revised, which failed mainly because the popular subscriptions to the Reay Industrial Museum were not invested in Government securities before the close of the year.

45.—*Civil Works*.—14,98, against 14,11 anticipated in the Revised. Establishment charges and expenditure on repairs to roads and on original works—Civil buildings and miscellaneous public improvements did not reach the figure entered in the Revised.

The budget grants were exceeded materially under the following heads:—

1. *Refunds*.—47, or a small improvement of 6 over the Revised.

2. *Assignments and Compensations—Cash*.—1,06 against 54 estimated in the Revised, the difference being due to larger payments of arrears to Inámdárs and of allowances to district and village officers.

3. *Land Revenue*.—96 against 1,10 anticipated in the Revised, the difference being chiefly due to a nominal saving of 9 under "Alienations."

11. *Forest*.—1,05, or 86 better than the Revised. The difference is due mainly to a decrease in the expenditure on famine grass operations.

13. *Interest on Ordinary Debt.*—31, which was almost anticipated in the Revised.

18. *General Administration.*—31, or 16 worse than the Revised. The increase over the Budget was due mainly to the creation of the Famine Department of the Secretariat and to the payment of leave allowances to a Member of the Executive Council.

19-*B. Law and Justice—Jails.*—92, or 12 worse than the Revised.

20. *Police.*—1,22, or 19 better than the Revised, which proved high as regards charges for railway police, who were not paid for the last quarter before the close of the year in the case of two Railway Companies, and for famine, plague and additional police.

29. *Superannuation Allowances and Pensions.*—52, or 13 worse than the Revised.

30. *Stationery and Printing*—58, or 10 better than the Revised, in which an over-estimate of the cost of stationery supplied from Central Stores was partly counterbalanced by increased expenditure in Government Presses.

32. *Miscellaneous.*—41 against 36 anticipated in the Revised.

Contributions from Provincial to Local.—1,07, or an increase of 15 over the Revised, due mainly to temporary overdrawals by certain District Local Boards.

SECTION II.

Revised Estimates for 1900-1901.

8. The Budget and Revised Estimates for 1900-1901 are shown below :—

RECEIPTS.				No.	Heads.	No.	EXPENDITURE.			
Budget.	Revised.	Better	Worse				Budget.	Revised.	Better.	Worse.
					Refunds	1	1,93	2,00	...	7
					Assignments and { Cash ... }	2	{ 15,43	14,99	44	..
					Compensations. { Alienations... }						{ 85,29	85,23	6	...
					Land Revenue—					
94,50	82,74	...	11,76		{ Provincial Share ... ..	...	...	...	...
98,32	98,32	...	...	I	{ Alienations ... ..	...	..	...	...	...
1,12,90	1,44,18	31,28	...		{ Fixed Allotment, &c. ... ..	...	...	...	...	...
					{ Cash ... }	3	{ 56,80	57,79	...	99
					{ Alienations... }						{ 7,63	7,61	2	...
50	74	24	..	III	Salt... ..	5	...	...	...	...
44,25	44,18	...	7	IV	Stamps	6	1,88	1,84	4	...
26,96	25,50	...	1,46	V	Excise	7	98	86	12	...
95	1,03	8	...	VII	Customs	9	...	...	...	...
17,80	17,72	...	8	VIII	Assessed Taxes	10	30	30	...	...
12,60	14,25	1,65	...	IX	Forest	11	10,10	12,23	...	2,13
3,07	3,05	...	2	X	Registration	12	1,46	1,46	...	..
4,85	2,78	...	2,07	XII	Interest	13	4,82	5,96	...	1,14
...	...	...	...	XIII	Post Office	15	1,08	1,13	...	5
...	...	...	...	...	General Administration	18	15,93	15,35	...	2
4,04	3,50	...	54	XVIA	Law and Justice—Courts of Law.	19A	45,36	45,75	...	39

general owing to the slack demand for all forest produce and the opening of forest areas to free grazing.

XX.—Medical—22, due principally (a) to a special receipt of 13 on account of the recovery from the Karachi Municipality of a portion of the charges incurred in 1899-1900 in connection with the outbreak of cholera, and (b) to fees for overtime and Sunday work recovered by the Health Officer of the Port of Bombay.

On the other hand, the revenue is expected to fall off chiefly under the following heads:—

I.—Land Revenue (Provincial share)—11,76. As stated in paragraph 15 of the last year's Financial Statement the Budget under this sub-head was framed in the expectation that with a normal monsoon a considerable portion of the revenues suspended in 1899-1900 would be recovered. But the continuance of famine for another season over a large area of the Presidency has frustrated this expectation, and necessitated the grant on a considerable scale of suspensions and remissions, which accounts for the falling off anticipated in the Revised.

V.—Excise—1,46, due to remissions of still-head duty granted in consequence of famine and to smaller receipts of transit duty on excise opium and of toddy revenue.

XII.—Interest—2,07, due mainly to the inability of cultivators in consequence of famine to pay interest on takávi advances.

XVI-A—Law and Justice—Courts of Law—54. The decrease is chiefly anticipated in receipts from magisterial fines and miscellaneous fees, partly counterbalanced by a small improvement under sale-proceeds of unclaimed and escheated property.

XVI-B—Law and Justice—Jails—22, due to smaller earnings of convicts for whom sufficient remunerative employment was not available in consequence of the opening of famine relief works, and to the slack demand for jail-manufactures.

XXII.—Superannuation Allowances—23 due to decrease of "Contributions for pensions and gratuities" consequent on the retirement and reversion of officers in Foreign Service.

XXXII.—Civil Works—31, due chiefly to the decline of Toll collections in consequence of famine and plague.

Contributions from Local to Provincial—41. The decrease is due to the suspension or remission of the contributions of certain District Local Boards towards the famine relief expenditure incurred by Government, partly counterbalanced by larger recoveries of overdrawals by the Boards in the previous year.

10. On the expenditure side, savings are expected to accrue chiefly under the heads 2, Assignments and Compensations (cash), and 22, Education. The decrease of 44 under the former head is due mainly to the fact that payments to inámdárs and district and village officers are not likely to reach the amount estimated in the Budget; that of 65 under the latter head is chiefly on account of savings anticipated under salaries owing to absentees, and of the transfers of a portion of the grant-in-aid to the Sind Madressa in connection with the education of the sons of *ex-Amirs* of Sind to the head Civil Works, and of building grants to Local Boards to the head Contributions from Provincial to Local. The saving under Education would have been larger but for the transfer of charges for reformatory schools, which had been originally provided under the head 19 B.—Law and Justice—Jails, the control of these institutions being now vested in the Director of Public Instruction under the orders of the Government of India.

The expenditure budget is likely to be exceeded principally under the following heads:—

3.—Land Revenue (Cash)—99, due chiefly to indirect famine charges on account of additional establishments, and grain compensation and other allowances, and to expenditure in connection with the demarcation and division of waste lands in Sind.

11—*Forest*—213, due to the expenditure on account of famine grass operations conducted by the Forest Department.

13—*Interest on ordinary debt*.—1,14, on account of additional sums made available by the Government of India for takávi advances, which are estimated at 98,75 in the Revised against 26,56 provided for in the Budget.

19 *A.*—*Law and Justice—Courts of Law*.—39, due to larger payments to officers of other Provinces and on account of grain compensation charges and diet and road money to witnesses.

19 *B.*—*Law and Justice—Jails*.—2,52. The excess is due chiefly to increase in the Jail population and to the high prices of grain, and is partly counterbalanced by the transfer of the charges for reformatories to the head 22, Education.

20—*Police (Cash)*.—1,06, due chiefly to increased expenditure on account of private watchmen in the Presidency Town and grain compensation allowances, partly counterbalanced by savings on account of temporary plague and additional police, &c.

24—*Medical*—3,35. Provision has been made in the Revised for (a) grants to certain local bodies in aid of their plague expenditure, which were recommended to the Government of India, (b) for indirect famine charges, the original estimate for which has proved insufficient, and (c) for charges for the embarkation of pilgrims at Karáchi. These increases have been partly counterbalanced by large savings in direct plague expenditure.

25—*Political*.—51, due mainly to increased expenditure on account of famine, to smaller recoveries on account of establishments in Foreign Service, and to special charges for the purchase of furniture for the Rájkot and Bhuj Residencies, partly counterbalanced by savings under Darbár presents and Miscellaneous charges.

29—*Superannuation*.—56, due to the ordinary growth of pension charges, inclusive of allowances to the families of officers who died in the performance of plague duty.

30—*Stationery and Printing*.—51, chiefly on account of larger supplies of stationery from Central Stores to all Departments of Government.

32—*Miscellaneous*.—3,01, due to remissions (2,70) of takávi advances made to cultivators as explained in paragraph 24 of the last year's Financial Statement, and to the increase in the amount payable to the Bombay Municipality for assessment of Government buildings according to a revised award.

Contributions from Provincial to Local.—1,56, being made up of (a) 1,00 on account of temporary overdrawals by the District Local Boards of Ahmedabad, Broach and Sátára, (b) 22 for the proposed grant to the District Local Board of Sátára in aid of plague expenditure, (c) 14 for educational building grants transferred from 22, Education, (d) 10 for grant to the Ahmednagar District Local Board to meet charges for compensation for land taken up for famine relief works, which were beyond the unaided resources of the Board, and (e) 10 transferred from 45, Civil Works as a grant to the Bijápúr District Local Board for the construction of roads.

SECTION III.

Budget Estimates for 1901-1902

11. In the current year's Budget the revenue is estimated to exceed the expenditure

* Revised Revenue for 1900-1901.	4,61,07
Less—Imperial assignments ...	66 20
	3,94,87

and to leave a closing balance of 20,00, but as explained in paragraph 4 above this result is due solely to the liberality of the Government of India. Excluding plague and famine

Revenue Budget for 1901-1902 ..	4,88,16
Less—Imperial assignments ...	92,37
B. ...	<u>3,95,79</u>
Excess of B over A ...	92
† Revised Expenditure for 1900-1901 ..	4,61,07
Less—Plague and famine charges	41,40
C. ...	<u>4,19,67</u>
Expenditure Budget, for 1901-1902 ...	4,68,16
Less—Plague and famine charges (34,53) and special grant (3,52).	43,05
D. ...	<u>4,25,11</u>
Excess of D over C ...	<u>5,44</u>

charges and the Imperial assignments in aid of Provincial resources and the Plague Research Laboratory, the revenue and expenditure of 1901-1902 (exclusive of the special grant of 8,52) are estimated to exceed the anticipations of 1900-1901 by 92* and 5,44, † respectively. The estimates of revenue have been framed very cautiously, and their full realization will necessarily depend upon the favourable character of the current monsoon. Unavoidable expenditure chiefly under the heads Interest, Jails, Police, Education and Medical accounts for the large increase of 5,44 on the expenditure side. Exchange compensation allowance is calculated at the exchange rate of 16*l.* adopted in last year's budget. The general result is shown below: the details are given in Appendix H.

	1900-1901.		1901-1902	More than 1900-1901.	
	Budget.	Revised.	Budget.	Budget.	Revised.
Opening balance ...	...	...	...	...	...
Revenue ...	4,44,56	4,61,07	4,88,16	43,60	27,09
Expenditure ...	4,44,56	4,61,07	4,68,16	23,60	7,09
Closing balance ...	...	...	20,00	20,00	20,00

Refunds—1.

12. This is a head of expenditure only, and is divided between Provincial and Imperial in the same proportions as the receipts under the revenue heads concerned, the most important of these heads being Land Revenue, Stamps and Excise. The figures are —

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
Refunds ...	1,79	2,01	2,28	1,98	2,00	1,87

The Budget provides for normal requirements.

Assignments and Compensations—2.

13 This also is a head of expenditure only. The figures are —

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
<i>Assignments.</i>						
Cash ...	10,80	10,86	12,73	11,71	11,23	11,45
Alienations ...	84,97	84,92	84,80	86,29	85,23	85,32
<i>Compensations.</i>						
Cash ...	3,72	3,52	3,92	3,72	3,76	3,72
Total ...	99,49	99,30	1,01,45	1,00,72	1,00,22	1,00,49

Under Assignments the Provincial expenditure consists of cash allowances to inámdárs, district and village servants and officers, charitable and religious allowances, and assessment of alienated lands. The Budget of cash payments provides for normal charges and is less than the last year's Budget Estimate, which included provision for arrear payments. Under Compensations the Provincial expenditure consists of Salt, Opium and a share of Excise Compensations, and other miscellaneous payments of a recurring nature. The Budget repeats the last year's original estimate.

I.—Land Revenue—3.

14. The figures under this head are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
<i>Revenue.</i>						
Provincial share..	94,30	95,75	76,60	94,50	82,74	82,72
Alienated ...	97,83	97,78	97,79	98,32	98,32	98,44
Fixed assignment and adjustments.	95,98	1,25,31	1,12,16	1,12,90	1,44,18	1,70,45
Total ..	2,68,11	3,13,84	2,86,55	3,05,72	3,25,24	3,51,61
<i>Expenditure.</i>						
Charges of District Administration..	29,52	27,89	29,28	29,75	30,70	30,12
Survey and Settlement ...	4,09	3,76	3,44	2,05	2,20	1,74
Land Records and Agriculture ...	18,11	17,08	17,75	19,26	18,01	19,92
Allowances to District and Village Officers ...	13,01	12,56	13,38	13,37	13,59	13,45
Total ...	64,73	61,29	63,85	64,43	65,40	65,23

The revenue is made up of three items : (a) the Provincial $\frac{1}{4}$ share of the divisible receipts ; (b) Alienations, which are credited under this head, and are debited partly under this head and partly under Assignments and Police ; and (c) the fixed assignment under the Provincial settlement as modified by special adjustments between Imperial and Provincial Revenues.

In view of the continuance of agricultural distress, it appeared unsafe to fix the budget under (a) above last year's Revised figure. The recovery of the land revenue will continue to be enforced in accordance with the principles which were explained at length in paragraph 15 of last year's Financial Statement and in the circumstances it is impossible to gauge with any accuracy the amount likely to be recovered within the financial year. It has been estimated that the remissions of assessment due for the revenue years ending 31st July 1900 and 1901 will amount to about 53,00, and the collection of about 75,00 has been suspended. Of the latter amount part will doubtless have to be remitted in any case and if the Bill to amend the Land Revenue Code becomes law and advantage is taken to a considerable extent of the opportunity which will be offered to many nominal occupants to re-occupy without liability for arrears but with restriction on the power of transfer, the sum to be foregone will be increased. Of the rest such sums as are recoverable in accordance with the principles prescribed will be collected and the balance will be held over for collection in future years. For the present it cannot be said with any confidence how much will come under each of these heads.

Item (c) is made up of the fixed assignment of 76,10* under the Settlement—
 less— 25 on account of the transfer of the Horse-breeding Establishment in Sind (9) and the Government Observatory, Colába, (16) to Imperial control ;
 plus—91,00 as a grant-in-aid of Provincial resources ;
 1,37 on account of the expenses of the Plague Research Laboratory ;
 77 on account of the substitution of civil for military guards at certain prisons and treasuries ;
 71 as compensation for the loss resulting from the transfer of the Hyderabad-Umarkot Railway to Imperial control ;
 36 as compensation for the loss due to the introduction of the Imperial maundage rate on sales of salt ;
 22.5 in aid of the cost of carrying out the Jámrao Canal Colonization scheme ;
 7 on account of salt compensation payable to a Native State ;
 4 being the cost of registration of railway traffic ;
 3 as compensation for the Imperial appropriation of certain confiscated opium ;
 2 for the maintenance of the Band Barracks and Body-guard Lines at Government House, Ganesh Khind, transferred to Provincial control ;
 5 on account of Plague Police on the Rájputána-Málwa Railway.

15. The expenditure includes the cost of the district staff employed on the collection of the land revenue. Charges on account of the Tálukdári Settlement, Officer and City Survey Establishments hitherto shown under the minor head "Survey and Settlement" now appear under the heads "Charges of District Administration" and "Land Records and Agriculture," respectively, to which they more appropriately belong. Compared with the last year's original estimate, the Budget shows increased provision on account of—

- (a) temporary establishments and charges connected with famine ;
 (b) field work and boundary marks charges in Sind, which are eventually recoverable ;
 (c) the schemes for the training of village accountants in survey work and for the preparation of a Record of Rights in this Presidency, which can hardly fail to result in material improvement in the administration of the land revenue ;
 (d) the survey of the Akrani Pargana in the Khándesh District and additions required to the Land Records establishment for work which was left unfinished by the Survey Department and is beyond the competence of Circle Inspectors ;
 (e) the Jámrao Canal Colonization charges, which are incurred to bring under cultivation large tracts of fertile land hitherto waste but now capable of being irrigated ;
 (f) the creation of the Lárkána Collectorate, which has received the sanction of the Government of India and will soon be an accomplished fact ;
 (g) establishments required to cope with the work of distributing takávi advance to cultivators.

The small provision made on account of Professional Survey Parties, which have been abolished, represents charges for March 1901 payable in the following month.

III.—Salt.

16. Under this head fines, forfeitures and miscellaneous items are credited to Provincial, the rest of the revenue and the whole of the expenditure being Imperial. The provincial figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98	1898-99.	1899-1900.	Budget	Revised	Budget.
Fines and Forfeitures ...	6	7	4	3	4	4
Miscellaneous ...	45	41	60	47	70	56
Total ...	51	48	64	50	74	60

*Note—This is the usual figure less 10 for interest on the value of the rails of the Hyderabad-Umarkot Railway, as the Provincial liability on account of it ceased with the transfer of the Railway to Imperial control in 1900-1901.

The difference between the Budget and the last year's estimates is chiefly in respect of recoveries on account of bagging and sewing charges.

IV.—Stamps—6.

17. Revenue and expenditure under this head are shared between Provincial and Imperial in the proportion of 3 to 1. The Provincial figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
Revenue ...	43.50	44.76	44.27	44.25	44.18	44.25
Expenditure ...	1.89	1.83	1.69	1.88	1.84	1.83

The revenue Budget provides for a small increase over the last year's Revised under the head "Sale of Court-fee stamps." The expenditure Budget almost agrees with the Revised.

V.—Excise—7.

18. Revenue and expenditure under this head are divided between Provincial and Imperial in the proportion of 1 to 3. The revenue includes fees and duties on foreign and country liquor, toddy and drugs, transit duty, license fees and other receipts on account of opium consumed within the Presidency, and fines, confiscations and other miscellaneous items. Receipts on account of opium exported to China are credited to the Imperial head II—Opium. The Provincial figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
Revenue ...	27.38	26.60	26.60	26.96	25.50	25.75
Expenditure ...	88	87	85	98	86	91

The revenue Budget shows a small advance over last year's Revised with some variations in detail. This branch of the revenue depends mainly on the resources of certain sections of the population and the effects on it of famine have been directly felt for part of the current financial year and cannot be expected to disappear in the first favourable season. The expenditure Budget provides for charges for the Opium Preventive Service at its full sanctioned strength; this expenditure is met from contributions recovered from opium farmers.

VII.—Customs.

19. This, like Salt, is almost entirely an Imperial head, the Provincial share including only the receipts on account of warehouse and wharf rents and other petty items, such as transhipment fees, fines, &c. The Provincial figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
Warehouse and wharf rents ...	5	5	4	5	4	4
Miscellaneous ...	83	94	1.07	90	99	98
Total ...	88	99	1.11	95	1.03	1.00

VIII.—*Assessed Taxes*—10.

20. Excluding receipts from income tax on the surplus profits of Railway Companies which are wholly Imperial, both revenue and expenditure under this head are divided equally between Imperial and Provincial. The Provincial figures are—

	Actuals.			1900-1901		1901-1902.
	1897-98.	1898-99	1899-1900.	Budget	Revised	Budget
REVENUE.						
Salaries and Pensions ...	4,10	4,24	4,34	4,30	4,30	4,29
Profits of Companies ...	1,92	1,63	1,48	1,50	1,33	1,27
Interest on Securities ...	1,17	1,19	1,26	1,20	1,24	1,26
Other sources of income ...	11,32	11,16	10,82	10,30	10,85	10,90
Total	18,51	18,22	17,90	17,30	17,72	17,72
Expenditure ...	27	26	29	30	30	38

For revenue the last year's Revised is repeated in the new Budget. On the expenditure side the increase over last year's estimates is due to a lump provision for the revision of the Income Tax Establishment in the Presidency Town, which is expected to lead through greater efficiency to an increase of revenue.

IX.—*Forest*—11.

21. Under this head revenue and expenditure are shared equally between Imperial and Provincial. The Provincial figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98	1898-99.	1899-1900.	Budget.	Revised.	Budget.
Revenue ...	13,08	11,47	12,08	12,60	14,25	12,15
Expenditure ..	10,37	9,20	10,64	10,10	12,23	9,30

The Budget figures of revenue and expenditure are low compared with those of last year as famine grass operations are not expected to affect the estimates. If the provision (75 in the original and 3,00 in the Revised) on account of those operations be excluded, the Budget for both revenue and expenditure shows some improvement over the Revised but differs little from the Budget estimates of last year. Some revival of the demand for all forest produce is expected and the expenditure on account of buildings and other improvements not immediately remunerative has been curtailed.

X.—*Registration*—12.

22. Under this head also revenue and expenditure are equally shared. The Provincial figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99	1899-1900.	Budget	Revised.	Budget.
Revenue ...	3,09	3,06	2,88	3,07	3,05	3,07
Expenditure ..	1,43	1,46	1,40	1,46	1,46	1,46

The Budget follows the last year's figures.

XII.—Interest—13.

23. The receipts under this head consist of (a) payments made by individuals or public bodies to whom money is advanced under the Land Improvement Loans Act, Talukdars Act, Local Authorities Loans Act and other special Acts, and (b) interest on Government securities held by the Local Government. The expenditure consists of interest paid at the rate of $3\frac{1}{2}$ per cent. to the Government of India on funds provided by it for the purposes of the abovementioned Acts. The figures are—

	Actuals			1900-1901.		1901-1902
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
Revenue	3,62	4,42	4,34	4,85	2,78	4,27
Expenditure	3,58	3,74	4,08	4,82	5,96	7,63

The Budget is based on the sums made available in recent years for distribution under the Provincial Advance and Loan Account, that under the revenue head being framed with due regard to the unfavourable conditions of the year. The amount of the loans is estimated at 49,10 for the current year, out of which 33,37 will be met from anticipated repayments of advances made in previous years and 15,73 will be provided by the Government of India. The allotments are as follows :—

Loans to cultivators	45,00
Loans to the Manager, Sind Incumbered Estates,	10
Loans to local bodies	4,00

The Government of India have since the Budget was approved sanctioned further grants aggregating 15,00 for takavi advances. The bulk of these advances will be made in the Northern and Central Divisions, and some portion will be advanced to the settlers on the Jamrao Canal in Sind. The loans to local bodies are granted to meet such urgent plague expenditure as they are unable to provide for by borrowing in the open market on reasonable terms.

24. In paragraph 24 of the last year's Financial Statement it was explained that advances would be made free of interest in famine tracts under the Agriculturists' Loans Act for seed, cattle and subsistence of cultivators in connection with agricultural operations undertaken during the rains of 1900, and that the first instalment in repayment of such advances would be postponed for 12 months from date of the advances wherever necessary. These concessions have been made applicable to similar advances made in the affected tracts for agricultural operations undertaken during the current rains also. The first of the two concessions was extended last year to agricultural advances for rabi cultivation in those cases in which the principal was made repayable half with the rabi harvest of that year and half a year later. As the second of the two concessions was found to confer no benefit on the recipients of advances beyond that which was already admissible to them under the rules framed by the Local Government under Act XII of 1884, the Government of India have—in order to give effect to the concession contemplated by them—agreed to the proposal of this Government that the date of the first kharif land revenue instalment of 1902, instead of 1901, be fixed as the date on which the first instalment of advances for 1900 for kharif cultivation shall become due.

Last year the Government of India authorized this Government to grant remissions in respect of the principal of advances for kharif cultivation in famine tracts up to one-half of the aggregate sum advanced in the province, and this year too they have delegated similar authority to this Government, but with this limitation that the remissions should be restricted to one-fourth of the sums advanced. The amounts of the remissions, which are charged off in the accounts as expenditure under the Provincial head "32—Miscel-

aneous—Irrecoverable temporary loans written off," have been estimated at 2,70* in the Revised, and 13,75 in the current year's Budget.

The exact result of the utilization of these advances remains to be seen, but it cannot fail to be very widely beneficial. They have been made on a scale which was never before contemplated and which owing to the attitude of the people was not before possible. With the liberal concessions which have been granted they will aid largely in the rapid restoration of a large number of cultivators to a position as favourable as that which they occupied before the occurrence of famine, and experience of the benefit of low interest and punctual repayment may have important economic effects.

The Government of India have, in response to a representation from this Government, decided that Provincial Revenues shall not be charged interest on advances to agriculturists made free of interest during the year 1900. These orders will not result in any practical relief to Provincial Revenues either in the past or in the current year as the Imperial contributions required to avoid *minus* closing balances in the Provincial Accounts of 1900-1901 and 1901-1902 will be reduced to the extent of the interest that ordinarily would have been charged to the Provincial Account; but the orders which are obviously equitable in principle will serve to reduce the Provincial deficit and also to reduce the balance on which interest will be payable in future years.

Post Office—15.

25. This head concerns provincial finance as one of expenditure only, the items included being the cost of postal work in certain places to which the Imperial system has not yet been extended, and the subsidy paid for the conveyance of the mails by sea from Bombay to Southern Konkan ports. The figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
District Post Charges ...	1,07	1,05	1,05	1,08	1,13	1,05

The decrease in the Budget is due to a smaller provision for grain compensation charges.

General Administration—18.

26. This head of expenditure includes as provincial charges the salary and establishment of His Excellency the Governor, the Members of Council, Commissioners, Inspector-General of Registration, Stamps and Jails, the Civil Secretariat Offices and Local Fund Establishments in the offices of the Commissioners, the Collectors, and the Accountant General. The figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
Expenditure	14,60	14,84	14,84	15,33	15,35	14,55

The Budget is less than the last year's estimates chiefly under "Staff and Household of the Governor" owing to a smaller provision for telegram charges, and under "Civil Secretariats" owing to the abolition of the separate appointments of Secretaries in charge of the Famine and Plague Departments. Since the provision of 24 for the salary of the Inspector-General of Registration, Stamps and Jails was made, the post of the Inspector-General of Registration has been amalgamated with that of the Director of Land Records

*Note.—Only Rs. 110 were actually remitted in 1900-1901 and will be adjusted in the accounts of that year.

and Agriculture, the control of the Stamp Department exercised by the Inspector-General is about to be vested in the Commissioners of Divisions, and the salary of the Inspector-General of Prisons has been fixed at Rs. 1,500—60—1,800 per mensem. These changes seem likely to conduce to efficiency as well as economy.

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

27. This is a wholly Provincial head, including under receipts the realisations from escheated property, court-fees paid in cash, miscellaneous fees and general fees, fines and forfeitures. Under expenditure appears the whole cost of the Judicial system of the Presidency from the High Court downwards, including a half share of the salaries and exchange compensation allowances of officers who exercise both revenue and magisterial powers. The figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98	1898-99.	1899-1900.	Budget	Revised.	Budget.
Revenue ...	3,84	3,96	3,82	4,04	3,50	3,90
Expenditure ...	45,56	44,53	44,94	45,36	45,75	45,40

The revenue Budget provides for an increase over the Revised in magisterial fines and miscellaneous fees and fines. The expenditure Budget almost agrees with the last year's Budget, and would have shown a decrease owing to a smaller provision for grain compensation charges had it not included a lump provision of 12 for the proposed creation of the appointment of Assistant to the Remembrancer of Legal Affairs.

XVI-B.—*Law and Justice, Jails*—19B.

28. This again is a wholly Provincial head. The figures are—

	Actuals			1900-1901.		1901-1902.
	1897-98	1898-99	1899-1900.	Budget.	Revised	Budget.
Revenue ...	1,42	1,62	1,89	1,62	1,40	1,43
Expenditure ...	8,75	7,86	8,12	8,73	11,25	9,33

The revenue Budget follows the last year's Revised. The decrease in the expenditure Budget as compared with the Revised is chiefly in charges for prisoners' diets and for Police custody.

XVII.—*Police*—20.

29. This head is also wholly Provincial. The figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98	1898-99.	1899-1900	Budget.	Revised.	Budget
Revenue ...	4,91	4,76	4,82	4,71	4,86	4,72
Expenditure—						
Cash ...	58,54	55,33	57,47	59,22	60,28	59,08
Alienations ...	5,37	5,71	5,46	5,40	5,48	5,49
Total ...	63,91	61,04	62,93	64,62	65,76	64,57

The revenue under this head consists chiefly of sums recovered from local bodies and individuals for police supplied to them, and includes the Port Trust contributions towards the cost of the Docks and Harbour Police, but not payments made by the Bombay Municipality, which are deducted from the cost of the Presidency Police shown on the expenditure side.

The revenue Budget differs from the last year's Revised, which was swelled by recoveries on account of additional police and grain compensation charges, and by cattle-pounds receipts in the Presidency Town. The difference between the expenditure Budget and the last year's Revised is mainly due to a smaller provision for grain compensation and other indirect famine expenditure, partially counterbalanced by increased provision for the reorganization of the Superior Police Service, which has since been sanctioned by the Secretary of State for India, for purchases of Police clothing, which are expected to be heavy in the last year of the quinquennial clothing grant, and for the requirements of the District Police in the matter of petty construction and repairs, and ammunition.

XVIII.—*Marine*—21.

30. A wholly Provincial head. The figures are—

	Actuals			1900-1901.		1901-1902.
	1897-98	1898-99.	1899-1900	Budget	Revised.	Budget.
Revenue	61	60	63	60	60	61
Expenditure	35	42	41	39	40	39

The Budget provides for normal receipts and charges.

XIX.—*Education*—22.

1. Also a wholly Provincial head. The figures are—

	Actuals.			1900 1901		1901-1902.
	1897-98.	1898-99.	1899-1900	Budget.	Revised.	Budget.
Revenue	2,67	2,68	2,85	2,63	2,80	2,80
Expenditure	17,27	16,87	17,85	18,00	17,35	18,04

The revenue consists chiefly of School and College fees, and includes also some small sums from contributions paid by municipalities and others, sale-proceeds of books, and other miscellaneous items. The expenditure comprises the whole cost of the teaching and inspecting staff for the various Government Colleges and Schools (other than Medical) and grants-in-aid to private institutions, but not grants-in-aid to Local Fund Schools, which appear under Contributions from Provincial to Local, nor charges for the construction and maintenance of school buildings, which are debited to Civil Works.

The revenue Budget follows the last year's Revised, and shows an advance over that year's original estimate owing to an improvement in College and School fees and to the credit to this head of the receipts from Reformatories, which had hitherto been provided under the head XVI B—Law and Justice—Jails.

The estimated expenditure of 18,04 shown above is exclusive of 4,97 and 62, which have been provided under Contributions and Civil Works, respectively, and of the sums specified in the margin, which are provided under other heads for purposes more or less directly connected with Education. The total provincial expenditure on educational objects in 1901-02 is, therefore, estimated at 27,10 inclusive of 1,20 allotted out of the special grant of 8,52 referred to in paragraph 4 above. The expenditure Budget almost agrees with the last year's original estimate. Smaller expenditure is expected on account of the salaries of Principals and Professors of Government Colleges, General, while the special grant of 30 made last year for buildings in connection with the education of the sons of the *ex*-Amirs of Sind does not recur. These savings are, however, counterbalanced by the debit to this head of charges for Reformatories and by the increased provision of 30 for Building grants, against 15 in the last year's estimate.

2, Assignments and Com- pensations—Allowances to Dakshina Fellows	21
24, Medical—Medical Schools and College	1,77
26, Scientific and other Minor Departments—	
Veterinary (Imperial	24
College, {	
Bombay, { Provincial	21
Veterinary Class, Poona.	3
Donations to Scientific Societies	5
	<hr/> 2,51

XX.—Medical—24.

32. A wholly Provincial head. The figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
Revenue	1,40	1,53	1,55	1,50	1,72	1,71
Expenditure	35,34	50,20	29,40	30,45	33,80	29,19

Besides normal receipts, which consist chiefly of Medical College fees, Hospital and Lunatic Asylum receipts, and Contributions, the Budget provides 17 for fees for overtime work recovered by the Health Officer of the Port of Bombay on account of the medical examination of ships on Sundays and holidays.

The permanent charges include charges for :

The Civil Medical Establishment, the maintenance of Government Hospitals and Lunatic Asylums and grants-in-aid to Municipal dispensaries ;

The Sanitary and Vaccination Department, including the Port Health Officers of Bombay and Aden, and grants-in-aid to Village Sanitation Committees ;

The maintenance of the Grant Medical College and of Medical schools at Poona, Ahmedabad, and Hyderabad ; and

The office of the Chemical Examiner to Government.

The expenditure Budget is much below the last year's Revised, mainly owing to the anticipated reduction of the establishment and other charges in connection with the famine, and to the absence of the provision for grants to local bodies in aid of their plague expenditure. If these grants be discounted, the provision for direct plague charges, including 1,37 for the Plague Research Laboratory, exceeds the Revised by 2,44, but falls short of last year's Budget by 2,57. Indirect plague charges are estimated at 1,07 in the new Budget, which provides also 13 for fees payable to medical officers for the inspection of ships on Sundays and holidays, 9 for charges in connection with the embarkation of pilgrims going to the Hedjaz, and 16 for charges on account of the transfer of native lunatics from Colába to Nowpáda.

Political—25.

33. This is a head of expenditure only. The Provincial charges relate to the Káthiáwár, Mahi Kántha, Pálanpur, Cutch, Kolhápur, Southern Marátha Country and a few minor Agencies. The figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
	Expenditure ...	3,25	3,37	3,65	4,14	4,65	3,70

The Budget differs from the last year's Estimates mainly on account of the absence of charges for officers and establishments on famine duty.

XXI.—Scientific and other Minor Departments—26.

34. Except charges for the preservation and translation of ancient manuscripts for the superior officers of the Civil Veterinary Department and for Census operations, all receipts and expenditure under this head are Provincial. The figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
	Revenue ...	39	34	29	32	32	32
Expenditure ...	2,09	1,96	1,77	2,01	1,89	2,03

The revenue Budget provides for normal receipts. The expenditure Budget follows the last year's original estimate and exceeds the Revised chiefly under "Veterinary and Stallion charges" and "Examinations." No provision has been made under the minor head "Inspector of Explosives," as the allowances granted to the Superintendent and Assistant Superintendent of the Gun Powder Factory at Kirkee have ceased with their services in connection with explosives.

XXII.—Superannuation—29.

35. The Provincial receipts consist of pension contributions of officers lent to foreign service, and miscellaneous items. The Provincial expenditure includes superannuation and retired allowances, compassionate allowances, gratuities and refunds. The figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
	Revenue ...	2,46	2,46	2,33	2,42	2,19	2,34
Expenditure ...	18,71	19,28	19,90	19,80	20,36	20,57

Provision for normal receipts is made in the revenue Budget. The expenditure Budget provides for a normal advance on last year's Revised Estimate.

XXIII.—Stationery and Printing—30.

36. The Provincial receipts consist of sale-proceeds of Gazettes and other publications, and payments for certain work done for local bodies, &c. The expenditure represents the cost of the Stationery Office and the Government Presses, and of stationery purchased locally or issued from Central Stores. The figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
	Revenue	67	70	58	65	60	64
Expenditure	8,87	8,77	10,28	10,65	11,16	10,74

The revenue Budget is a normal figure. The improvement in the expenditure Budget, as compared with the Revised, appears chiefly under "Stationery supplied from Central Stores" and "Government Presses." A part of the increased expenditure provided under the former head in the Revised is temporary, being due to work in connection with the famine and plague, and is not expected to recur this year. The saving under Government Presses is due to reduction of the provision for grain compensation charges, and for the Yerrowda Prison Press, and to the expected recovery of charges in connection with census work done at the Government Central Press, partly counterbalanced by increased provision for piece-work compositors' charges.

XXV.—*Miscellaneous*—32.

37. This head is partly Provincial and partly Imperial. The Provincial figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
	Revenue	1,19	75	30	63	56	55
Expenditure	1,81	1,93	2,77	2,45	5,46	16,16

The revenue Budget almost agrees with the Revised. The expenditure Budget exceeds the Revised on account of (a) provision for remissions of takávi advance explained in paragraph 24 above and (b) an increased subsidy to Reuter granted by the Government of India. The increase is partially counterbalanced by a saving in the amount payable to the Bombay Municipality for general tax on Government buildings consequent on a reduction in the rate of the tax.

XXX.—*Irrigation*—43.

38. The receipts and charges on account of the Gokák Canal, 1st Section, and Storage Works are the only Provincial items under this head. The figures are:—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
	Revenue	32	31	35	34	35	35
Expenditure	10	47	15	14	14	9

The Budget provides for normal receipts and for smaller expenditure, as compared with the last year's Estimates, for works in progress for which capital account is kept.

XXXII.—*Civil Works*—45.

39. The Provincial accounts under this head include receipts and expenditure by the Public Works Department and by Civil Officers in connection with provincial works

of public improvement and communications, and departmental buildings. The revenue is chiefly derived from road tolls, rents and sale-proceeds of buildings, produce of trees, old materials, tools and plant, and collections under the Bombay Highway Act. The figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised	Budget
<i>By the Public Works Department.</i>						
Revenue	6,22	7,23	6,24	6,50	6,20	6,25
Expenditure	26,69	27,44	26,38	27,50	27,55	36,02
<i>By the Civil Department.</i>						
Revenue	6	9	9	9	8	9
Expenditure	16	14	16	17	16	15

A small improvement in the Public Works revenue Budget over the Revised is expected in the receipts from tolls on roads. The expenditure Budget includes the special grant of 8,52, a substantial part of which will be devoted to new works as explained in paragraph 4 above. The remaining provision of 27,50 is distributed as follows:—

Original Works.

Civil Buildings ... ..	...	...	...	4,56
Communications ... ..	...	...	...	92
Miscellaneous Public Improvements ... ..	...	...	...	17
Reserve ... ..	...	...	...	29
			Total	5,94

Repairs.

Civil Buildings ... ..	...	...	...	4,81
Communications ... ..	...	...	...	8,05
Miscellaneous Public Improvements ... ..	...	...	...	24
			Total	12,80

Establishment ... ..	...	...	...	8,55
Tools and Plant ... ..	...	...	...	41
			Grand Total	27,50

Out of the provision for Original Works 3,16 are for works in progress, the chief of which are—

- Several roads in the Thána and Násik Districts and in the Karnátak.
- Additional quarters for the staff and servants of His Excellency the Governor at the Government House, Malabár Point.
- The Narotamdas Madhavdas Lunatic Asylum.
- Accommodation for Civil Courts in the City Jail at Ahmedabad.
- The Sholápur and Bijápur High Schools.
- Mámlatdárs' Kacheris
- Improvements at the Kotri Distillery.
- Secretariat Offices at Poona.

The remaining provision of 2,78 is for new works, such as Police lines, increased accommodation in the Dhulia Prison, and Mámlatdárs' Kacheris, and includes 1,00 for minor works. The provision for establishment includes 15 for exchange compensation allowances.

The estimates for the Civil Department are annual.

Contributions.

40. The figures are—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
Revenue ...	2,05	1,39	1,45	1,81	1,40	2,04
Expenditure ...	7,55	7,38	8,20	7,12	8,68	7,08

The receipts consist of contributions made by Local Boards. In the Budget the main sources of estimated revenue are (a) refund of grants made last year to Boards whose balances had been temporarily exhausted and the recovery (b) of the cost of vaccination establishments, and (c) of the contribution by the Bijapur District Board towards famine expenses incurred by Government in 1896—98. More favourable estimates under (a) and (c) have caused the increase over the Revised.

On the expenditure side, the Budget provides mainly for—

Grants in lieu of one-anna cess on excise ...	...	...	1,55
Grants to Local Fund schools ...	...	...	4,97
Grants to Local Fund dispensaries ...	...	...	45
Grants for public works ...	...	...	9

The difference between the Budget and the last year's Revised is due chiefly to the absence of the provision for (a) temporary grants to Local Boards to cover overdrawals, (b) grants-in-aid to Local Boards for plague expenditure, for land compensation charges incurred in respect of famine relief works and for public works, and (c) building grants.

SECTION IV.

Incorporated Local Funds.

41. The following table shows the receipts and expenditure of the three Incorporated Local Funds which are under the control of Government, viz. the Steam Boiler Inspection Fund, the Government Central Book Depot Fund, and the Sind Village Officers' Cess Fund:—

	Actuals.			1900-1901.		1901-1902.
	1897-98.	1898-99.	1899-1900.	Budget.	Revised.	Budget.
Steam Boiler Inspection Fund { Revenue ...	49	51	50	48	48	49
{ Expenditure ...	39	39	43	46	43	46
Government Central Book Depot Fund { Revenue ...	1,06	1,02	99	1,00	1,00	1,00
{ Expenditure ...	94	99	1,29	96	95	1,06
Sind Village Officers' Cess Fund { Revenue ...	4,09	4,63	4,05	3,97	4,40	4,20
{ Expenditure ...	4,42	4,73	5,37	5,57	5,42	5,70

The estimates under the first head are normal. The provision which was made in the last year's original estimate for the expenditure involved in the proposed reconstitution of the Boiler and Factory Departments has been omitted from the Revised and transferred to this year's Budget.

Increased provision has been made in the Expenditure Budget of the Book Depot on account of the purchase and publication of books.

The realizations of the village cess in Sind vary with the land revenue which has improved with favourable inundations of the Indus. This improvement accounts for the increase shown in the Revised of last year and the Budget of this year in the village cess revenues. Provision has been made for increased expenditure this year on account of the demarcation and division of unoccupied lands in Sind. Most of this expenditure is recoverable from the persons who take up the land.

42. The only other Incorporated Local Funds are those administered by the District and Taluka Local Boards constituted under Bombay Act I of 1884. An Administration Report giving full details of their working, revenue and expenditure is published annually, and as their financial operations are not controlled directly by Government and do not fall within the scope of provincial finance, comment is not necessary. The figures of revenue and expenditure (including the cost of collection of the revenues assigned under Section 44 of Act I of 1884) will be found in Appendix I.

SECTION V.

Concluding Remarks.

43. The present five years' Provincial Settlement, which ends on the 31st March 1902, has, owing to an unbroken series of calamities, been little more than a nominal settlement. From start to finish we have perforce relied on the generosity of the Supreme Government and the allotment from Imperial revenues, fixed in the second year of the Settlement at 76,20, has been, owing to plague and famine, exceeded both in that and each succeeding year. Our opening balance was provided by the Government of India, and the closing balance which we show in the current year's budget is derived entirely from Imperial revenues. Four out of the five years have been years of famine, and though the burden of direct expenditure on relief measures has been assumed* throughout by the Supreme Government, Provincial resources have proved inadequate to cope with the plague and indirect famine expenditure. The extent to which the Government of India has come to our assistance in each year of the Settlement is given in the following table: the amounts shown are of course exclusive of the fixed allotment allowed under the Settlement and other miscellaneous adjustments including that on account of the Plague Research Laboratory.

Year,	Contribution made by the Government of India in aid of Provincial Revenues,
1897-98	18,36
1898-99	48,75
1899-1900	34,37
1900-1901 (Revised Estimate)	64,79
1901-1902 (Budget Estimate)	91,00

We have framed this the last budget of the present Settlement in the expectation of a normal monsoon and, should our anticipation be realized, may hope to keep well within our estimated expenditure and end the Settlement with the closing balance of 20,00 allowed us by the Government of India. We trust that the next Settlement will be coincident with the opening of a new era of prosperity and that under the arrangements made for the future we shall be able not only to improve the administration and promote the well-being of this Presidency in a greater degree than in any past period, but to renew a liberal contribution for Imperial requirements, which we shall make the more willingly in consideration of the unstinted aid which we have received from the Imperial exchequer in our time of need.

J. MONTEATH.

* Note—
In 1898-99 direct famine expenditure amounting to 2,54 was borne by Provincial revenues, but as noted below the grant-in-aid that year far exceeded this amount.

APPENDIX G.

REVENUE.			EXPENDITURE.		
1	2	3	4	5	6
Major Head.	Minor Heads	Provincial Share.	Major Head.	Minor Heads.	Provincial Share.
I.—Land Revenue.	"Assessment of alienated lands less quit-rent." All other minor heads ...	The whole. One-fourth.*	1.—Refunds ...	The heads of which the corresponding receipts are wholly or partially Provincial	The same share as in the case of the corresponding heads of receipt.
III.—Salt ...	"Rents of Warehouses" "Fines and forfeitures" "Miscellaneous" ...	The whole.	2.—Assignments and Compensations.	"Excise Compensations." All other heads except— "Goa subsidy," "Salt Pans in Portuguese India," and "Customs Tariff Compensation."	One-fourth. The whole.
IV.—Stamps ...	All ...	Three-fourths.	3.—Land Revenue ...	All ...	The whole.
V.—Excise ...	All ...	One-fourth.	6.—Stamps ...	All ...	Three-fourths.
VII.—Customs ...	"Warehouse and Wharf rents," "Miscellaneous" ...	The whole. Items classified as Provincial in 1891-92.	7.—Excise ...	All ...	One-fourth.
VIII.—Assessed Taxes.	All except "Tax on surplus profits of Railway Companies."	One-half.	10.—Assessed Taxes ...	All ...	One-half.
IX.—Forest ...	All ...	One-half.	11.—Forest ...	All ...	One-half.
X.—Registration.	All ...	One-half.	12.—Registration ...	All ...	One-half.
XII.—Interest...	"Interest on loans to Municipalities and other public bodies (excluding Presidency Corporations)." "Interest on loans to land-holders and other notabilities." "Interest on advances to cultivators." "Interest on advances under Special Laws" "Interest on Government Securities."	The whole.	13.—Interest ...	"Interest on Provincial Advance and Loan Account."	The whole.
XIII.—Post Office...	"District Post Collections."	The whole.	15.—Post Office ...	"District Post Collections." "Subsidies" "Refunds."	The whole.
VIA.—Law and Justice—Courts of Law.	All ...	The whole.	18.—General Administration.	"Civil Offices of Account and Audit." All other minor heads except— "Currency Department," "Reserve Treasury," and "Allowance to Presidency Banks."	Local Fund Establishment. The whole.
VIB.—Law and Justice—Jails.	All ...	The whole.	19A.—Law and Justice—Courts of Law.	All ...	The whole.
VII.—Police ...	All ...	The whole.	19B.—Law and Justice—Jails.	All ...	The whole.
VIII.—Marine ...	All ...	The whole.	20.—Police ...	All ...	The whole.
IX.—Education ...	All ...	The whole.	21.—Marine ...	All ...	The whole.
XX.—Medical ...	All ...	The whole.	22.—Education ...	All ...	The whole.
XI.—Scientific and other Minor Departments.	All ...	The whole.	24.—Medical ...	All ...	The whole.
XII.—Receipts in aid of superannuation, retired and compassionate allowances.	"Contributions for pensions and gratuities." "Miscellaneous" ...	The whole.	25.—Political ...	All, except— "Refugees and State Prisoners" and the heads under which is recorded the expenditure at— Aden, and Berbera, Baroda, Bulhar and the Persian Gulf, Zaila.	The whole.
			26.—Scientific and other Minor Departments.	"Veterinary Charges" ... All other minor heads, except— "Census" and "Preservation and translation of ancient manuscripts."	The whole, except the charges for the Bact. Biological Laboratory, Messrs, and the salaries and allowances of officers in the cadre of the Civil Veterinary Department. The whole.

Note.—In this Schedule the only heads considered are Imperial and Provincial heads; the Local Revenue and Expenditure are not affected by it.
* The Provincial share is calculated on the gross collection, including the portion due to irrigation.

APPENDIX G—continued.

REVENUE.			EXPENDITURE.		
1	2	3	4	5	6
Major Head.	Minor Heads.	Provincial Sta. re.	Major Head.	Minor Heads.	Provincial Share
XXIII—Stationery & Printing.	All "Extraordinary items" ... "Fees for Government Audits." All other minor heads, except— "Gain by Exchange." "Premium on Bills." "Unclaimed Bills of Exchange." "Recovery of Insurance and other charges on English Stores." "Revenue of Berbera and Bulhar," and "Revenue of Zaila."	The whole, except receipts for the value of supplies from Central Stores to Railways and to the Berar Administration, Local Funds, Municipalities, and other independent bodies. Items not in excess of Rs. 10,000. Items classified as Provincial in 1891-92. The whole.	29.—Superannuation Allowances and Pensions. 30.—Stationery and Printing. 32.—Miscellaneous ... 35.—Famine Relief ... 33.—State Railways—Working Expenses. 37.—Construction of Railways. 40.—Subsidized Companies. 41.—Miscellaneous Railway Expenditure. 43.—Minor Works and Navigation. 45.—Civil Works ...	"Superannuation and Retired Allowances," "Covenanted Civil Service Pensions," "Commissariat Allowances," "Gratuities," "Refunds," All, except "Stationery purchased for Central Stores." Extraordinary items ... All other minor heads, except— "Charges for Remittance of Treasuries," "Discount on Bills," and "Loss by Exchange." "Famine Relief Charges" ... Hyderabad-Umarkot Railway.† All "Land" "Surveys" Gokak Canal, 1st Section, including Storage Works. All except Opium, Salt, Mint, Currency, Post Office, Telegraph, and Baroda Residency buildings and Works on Somali Coast. Contributions to Local ...	The whole. The whole Items not in excess of Rs. 10,000. The whole. The whole. The whole. The whole, and in cases in which the expenditure is specially incurred from Imperial funds, but Provincial expenditure under these heads is permitted only under special orders of the Government in regard to each railway. The whole. The whole. The whole.
XXV.—Miscellaneous.					
XXVI.—State Railways.	Hyderabad-Umarkot Railway.†	The whole.			
XXX.—Minor Works and Navigation.	Gokak Canal, 1st Section, including Storage Works.	The whole.			
XXXII.—Civil Works.	All	The whole.			
Contributions...	Contributions from Local	The whole.	Contributions...	Contributions to Local ...	The whole.

† This service has been discontinued since 1st April 1900.

APPENDIX H.

Provincial Revenue and Expenditure by Major Heads for the years 1899-1900, 1900-1901 and 1901-1902.

[In thousands of rupees.]

Number of Account Head.	Major Heads of Revenue.	Accounts, 1899-1900.	Budget, 1900-1901.	Revised, 1900-1901.	Budget, 1901-1902.	Number of Account Head.	Major Heads of Expenditure.	Accounts, 1899-1900.	Budget, 1900-1901.	Revised, 1900-1901.	Budget, 1901-1902.	
I	Land Revenue	Provincial share. 1/4	76,60	94,50	82,74	82,72	1	Refunds	2,23	1,93	2,00	1,87
		Alienated	97,79	98,32	98,32	98,44	2	Assignments and Compensations	16,65	15,43	14,99	15,17
		Fixed allotment	1,12,16	1,12,90	1,44,18	1,70,45	3	Land Revenue	84,80	85,29	85,23	85,32
		and adjustments										
III	Salt	64	50	74	60	6	Stamps	56,32	56,80	57,79	57,00	
IV	Stamps	44,27	44,25	44,18	44,25	7	Excise	7,53	7,63	7,61	7,63	
V	Excise	23,60	23,96	25,50	25,75	10	Assessed Taxes	1,69	1,88	1,84	1,83	
VII	Customs	1,11	95	1,03	1,00	11	Forest	85	98	86	91	
VIII	Assessed Taxes	17,90	17,80	17,72	17,72	12	Registration	29	30	30	33	
IX	Forest	12,08	12,60	14,25	12,15	13	Interest on Ordinary Debt	10,64	10,10	12,23	9,30	
X	Registration	2,88	3,07	3,05	3,07	15	Post Office	1,40	1,46	1,46	1,46	
XII	Interest	4,34	4,85	2,78	4,27	18	General Administration	4,08	4,82	5,96	7,63	
XVI-A	Law and Justice—Courts of Law	3,32	4,04	3,50	3,90	19A	Law and Justice—Courts of Law	1,05	1,08	1,13	1,05	
XVI-B	Do —Jails	1,89	1,62	1,40	1,42	19B	Do —Jails	14,84	15,33	15,35	14,55	
XVII	Police	4,82	4,71	4,56	4,72	20	Police—Cash	44,94	45,36	45,75	45,40	
XVIII	Marine	63	60	60	61	20	Police—Alienations	8,12	8,73	11,23	9,33	
XIX	Education	2,85	2,63	2,80	2,80	21	Marine	57,47	59,2	60,23	59,08	
XX	Medical	1,55	1,50	1,72	1,71	21	Marine—Alienations	5,46	5,40	5,48	5,49	
XXI	Scientific and other Minor Departments	29	32	32	32	22	Education	41	30	40	39	
XXII	Receipts in aid of superannuation, &c.	2,33	2,42	2,19	2,34	22	Education	17,85	18,00	17,85	18,04	
XXIII	Stationery and Printing	58	65	60	64	24	Medical	29,40	30,45	33,80	29,19	
XXV	Miscellaneous	30	63	56	55	24	Medical	3,65	4,14	4,65	3,70	
XXVI	State Railways	2,21	...	...	...	25	Political	1,77	2,01	1,89	2,03
XXX	Irrigation	35	34	35	35	26	Scientific and other Minor Departments	19,90	19,80	20,86	20,57	
XXXII	Civil Works	6,33	6,59	6,28	6,34	29	Superannuation Allowances and Pensions	10,23	10,65	11,16	10,74	
	Contributions from Local to Provincial	1,45	1,81	1,40	2,04	30	Stationery and Printing	2,77	2,45	5,46	16,16	
	Opening Balance	15,04	...	...	...	32	Miscellaneous	5	...	...	...
	Grand Total	4,40,81	4,44,56	4,61,07	4,88,16	37	Construction of Railways	1,39	...	...	...
						38	State Railways (Working Expenses)	4	...	...	...
						41	Miscellaneous Railway Expenditure	15	14	14	9	
						43	Irrigation	26,54	27,67	27,71	36,17	
						45	Civil Works	8,20	7,12	8,68	7,08	
							Contributions from Provincial to Local	...	...	...	...
	Total	4,25,77	4,44,56	4,61,07	4,88,16		Total	4,40,81	4,44,56	4,61,07	4,88,16	
	Closing Balance	15,04	...	...	...		Closing Balance	...	...	...	20,00
	Grand Total	4,40,81	4,44,56	4,61,07	4,88,16		Grand Total	4,40,81	4,44,56	4,61,07	4,88,16	

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APPENDIX I.

Statement showing the Local Revenue and Expenditure under Bombay Act I of 1884 (including the cost of collection of the Revenues assigned under Section 44 of the Act) for the years 1899-1900, 1900-1901 and 1901-1902.

[In thousands of rupees.]

Major Heads of Revenue.	Actuals, 1899-1900.	Budget Estimate, 1900-1901.	Revised Estimate, 1900-1901.	Budget Estimate, 1901-1902.	Major Heads of Expenditure.	Actuals, 1899-1900.	Budget Estimate, 1900-1901.	Revised Estimate, 1900-1901.	Budget Estimate, 1901-1902.
I.—Land Revenue	1,72	1,72	1,64	1,70	1. Refunds and Drawbacks	9	9	6	9
VI.—Provincial Rates	22,05	28,21	23,60	27,66	3. Land Revenue	3	1	2	1
XII.—Interest	8	8	8	8	8. Provincial Rates	57	62	48	58
XVII.—Police	2,17	2,33	1,86	2,11	14. Interest	10	7	7	7
XIX.—Education	1,31	1,40	1,30	1,35	18. General Administration	1,43	1,44	1,44	1,44
XX.—Medical	18	16	17	18	20. Police	1,17	1,12	1,01	1,22
XXI.—Scientific and other Minor Depart- ments	12	12	10	11	22. Education	15,31	15,60	15,25	15,50
XXV.—Miscellaneous	13	12	12	11	24. Medical	4,02	3,46	2,80	2,97
XXXII.—Civil Works	4,99	5,21	5,17	5,01	26. Scientific and other Minor Departments...	76	81	76	82
Contributions	10,34	9,41	10,65	9,08	29. Superannuation	1	4	3	6
Total ..	48,09	48,76	44,69	47,39	30. Stationery and Printing	12	13	12	13
Debt, Deposit and Advances	1,30	...	...	...	32. Miscellaneous	55	48	58	45
Opening Balance ..	17,34	11,69	11,14	12,15	33. Famine Relief	98	60	10	7
Grand Total ...	61,73	60,45	55,83	59,54	45. { Civil Works in charge of Civil Officers. Do. do. Public Works Officers	10,59	12,11	9,70	11,46
					Contributions	10,02	9,12	7,89	7,83
					Total ..	49,33	49,80	43,68	46,74
					Debt, Deposit and Advances	1,26	...	...	...
					Closing Balance ..	11,14	10,65	12,15	12,80
					Grand Total ..	61,73	60,45	55,83	59,54