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CIVIL ESTIMATES, 1908-1909.

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BUDGET NOTES

FOR THE

GOVERNMENT OF BOMBAY.

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INDEX.

No.	Notes	Pages.
1	I.—Land Revenue ...	1
2	II.—Opium ...	5
3	III.—Salt ...	6
4	IV.—Stamps ...	7
5	V.—Excise ...	8
6	VI.—Provincial Rates ...	10
7	VII.—Customs ...	11
8	VIII.—Assessed Taxes ...	13
9	IX.—Forest ...	15
10	X.—Registration ...	21
11	XI.—Tributes from Native States...	22
12	XII.—Interest ...	24
13	XVI-A.—Law and Justice—Courts of Law ...	26
14	XVI-B.—Law and Justice—Jails ...	27
15	XVII.—Police ...	28
16	XVIII.—Ports and Pilotage ...	30
17	XIX.—Education ...	31
18	XX.—Medical ...	33
19	XXI.—Scientific and other Minor Departments ...	35
20	XXII.—Receipts in aid of Superannuation, Retired and Compassionate Allowances ...	37
21	XXIII.—Stationery and Printing...	38
22	XXV.—Miscellaneous ...	39
23	XXXI.—Civil Works ...	41
24	1.—Refunds and Drawbacks ...	42
25	2.—Assignments and Compensation ...	44
26	3.—Land Revenue ...	46
27	4.—Opium ...	55
28	5.—Salt ...	56
29	6.—Stamps ...	60
30	7.—Excise ...	62
31	8.—Provincial Rates ...	64
32	9.—Customs ...	65
33	10.—Assessed Taxes ...	68
34	11.—Forest ...	70
35	12.—Registration ...	74
36	13.—Interest on Ordinary Debt ...	76
37	14.—Interest on other Obligations ...	77
38	18.—General Administration ...	79
39	19-A.—Law and Justice—Courts of Law ...	83
40	19-B.—Law and Justice—Jails ...	88
41	20.—Police ...	90
42	21.—Ports and Pilotage ...	96
43	22.—Education ...	98
44	23.—Ecclesiastical ...	104
45	24.—Medical ...	106
46	25.—Political ...	114
47	26.—Scientific and other Minor Departments ...	117
48	27.—Territorial and Political Pensions ...	123
49	28.—Civil Furlough and Absentee Allowances ...	124
50	29.—Superannuation Allowances and Pensions ...	125
51	30.—Stationery and Printing ...	127
52	32.—Miscellaneous ...	130
53	33.—Famine Relief ...	133
54	45.—Civil Works ...	135
55	Departmental Revenue and Expenditure ...	137
56	General Summary of Provincial Revenue and Expenditure ...	140
	Final orders of the Local Government on the Budget Estimates ...	158

# BOMBAY.

## Budget Note No. 1.

### I.—Land Revenue and Portion of Land Revenue due to Irrigation.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.	LAND REVENUE DUE TO IRRIGA- TION.	LAND REVE- NU.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.					
1902-03 ...	1,05,44	1,07,09	1,08,21	1,12,70	1,72,53	3,06,98	3,05,33	3,04,21	2,99,72	2,39,39	4,12,42	1,92	4,14,34	16,50	3,97,84
1903-04 ...	1,62,15	1,63,63	1,65,83	1,72,50	2,48,23	3,30,03	3,28,55	3,26,36	3,19,68	2,43,96	4,92,18	1,95	4,94,13	18,59	4,75,54
1904-05 ...	1,57,67	1,59,19	1,60,75	1,64,76	2,20,39	3,73,54	3,72,02	2,70,46	2,66,45	2,10,82	4,31,21	2,05	4,33,26	17,48	4,15,78
1905-06 ...	1,80,79	1,82,13	1,84,43	1,40,98	2,20,57	3,14,09	3,12,75	3,10,45	3,03,90	2,24,31	4,44,88	2,39	4,47,27	24,83	4,22,44
1906-07 ...	1,24,26	1,21,19	1,23,98	1,49,71	2,44,47	3,95,08	3,93,15	3,90,86	3,69,63	2,74,87	5,19,34	220	5,21,54	...	...
1907-08 ...	1,69,05	1,71,54	...	...	...	...	...	...	...	...	...	...	...	...	...

#### ESTIMATES.

1907-08.	Budget	...	...	...	...	...	...	...	...	...	5,00,90	2,12	5,03,02	30,50	4,72,52
	Revised	...	...	...	...	...	3,10,23	...	...	...	4,81,77	...	...	...	...
1908-09.	Budget	...	...	...	...	...	...	...	...	...	4,81,76	...	...	...	...

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	MISCELLANEOUS HEADS.	ACCOUNTS.					1907-08.		1908-08.	Revised, 1907-08, + more - less than Budget, 1907-08.	Budget, 1908-08, + more - less than Revised, 1907-08.			
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.					
4,51,45	7,05,96	<b>Divided.</b>	...	...	...	...	...	...	...	...	...	...	...	...	...
		1. Ordinary revenue ...	3,15,39	3,98,29	3,37,59	3,51,04	42,227	4,08,45	3,85,00	3,85,00	-23,45	...			
		2. Miscellaneous ...	1,32	2,17	2,80	3,22	581	1,55	5,00	5,00	+3,45	...			
		<b>TOTAL, DIVIDED ...</b>	<b>3,16,71</b>	<b>4,00,46</b>	<b>3,40,39</b>	<b>3,54,26</b>	<b>4,28,08</b>	<b>4,10,00</b>	<b>3,90,00</b>	<b>3,90,00</b>	<b>-20,00</b>	<b>...</b>			
		<b>Imperial.</b>	...	...	...	...	...	...	...	...	...	...			
		Imperial share ...	82,40	1,79,85	75,93	1,77,13	2,14,04	2,05,00	1,95,00	1,95,00	-10,00	...			
		<b>Provincial.</b>	...	...	...	...	...	...	...	...	...	...			
		Provincial share ...	2,34,30	2,20,61	2,64,46	1,77,13	2,14,04	2,05,00	1,95,00	1,95,00	-10,00	...			
		3. Assessment of alienated lands less quit-rents ...	95,72	91,72	90,82	90,62	91,26	90,90	91,77	91,73	+87	-4			
		<b>TOTAL, PROVINCIAL ...</b>	<b>3,30,02</b>	<b>3,12,33</b>	<b>3,55,28</b>	<b>2,67,75</b>	<b>3,05,90</b>	<b>2,95,90</b>	<b>2,86,77</b>	<b>2,86,73</b>	<b>-9,13</b>	<b>-4</b>			
		<b>TOTAL, IMPERIAL AND PROVINCIAL ...</b>	<b>4,12,42</b>	<b>4,92,18</b>	<b>4,31,21</b>	<b>4,44,88</b>	<b>5,19,34</b>	<b>5,00,90</b>	<b>4,81,77</b>	<b>4,81,76</b>	<b>-19,13</b>	<b>-1</b>			
		<b>Local</b>	...	...	...	...	...	...	...	Provincial.	...	...			
4. Rents, etc., of fisheries... 5. Miscellaneous ...	1,03 89	86 1,09	87 1,18	95 1,44	94 1,26	90 1,22	...	2 1	...	+2 +1					
<b>TOTAL, LOCAL ...</b>	<b>1,93</b>	<b>1,95</b>	<b>2,05</b>	<b>2,39</b>	<b>2,20</b>	<b>2,12</b>	<b>...</b>	<b>3</b>	<b>...</b>	<b>+3</b>					
<b>TOTAL ...</b>	<b>4,14,34</b>	<b>4,94,13</b>	<b>4,33,26</b>	<b>4,47,27</b>	<b>5,21,54</b>	<b>5,03,02</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>					

#### Revised Estimate, 1907-03—

I have repeated the figure adopted for the six-monthly estimate with an addition of 91,77 for Alienated Land Revenue according to the latest estimates. In making the distribution between Imperial and Provincial the procedure sanctioned in Government Resolution, Financial Department, No. 4357, dated the 12th of July 1907, regarding the treatment of Irrigation Revenue has been adopted.

#### Budget Estimate, 1908-09—

In accordance with the Government Memorandum No. 4597, dated the 23rd of November 1907, the estimate for next year for divided revenue has been taken at 3,90,00; while for Alienated Revenue the departmental Estimates (91,73) have been adopted.

A provision of 3 has been made as estimated by the Departmental Officers on account of the Local Revenue retained to meet the cost of collections of Fishery and Stone Quarry receipts, vide paragraph 8 of Government of India, Finance Department, No. 6902-A, dated the 19th of November 1907. The gross receipts of fishery collections have been estimated by the Revenue Authorities at 90, which I have adopted and those for stone

quarry receipts have been taken at 2,22 (sanctioned grant for the current year) in absence of the Local Fund Budget Estimates for 1908-09.

The distribution of the total between Imperial and Provincial is shown in the accompanying statement. All adjustments sanctioned up to date (including that of Rs. 1,24,000 from Provincial to Imperial Revenues in connection with the revised system of calculating interest on productive debt under Major Irrigation Works as per Government of India, Finance Department, No. 7313-A, dated 5th November 1907) have been taken into account with the exception of the Imperial Assignment of Rs. 3,500 sanctioned in Government of India, Finance Department, No. 4390-A., dated the 30th of August 1906, due to the change in classification of the contribution to the Kánara District Local Board for the up-keep of certain Forest roads, which will stop with effect from 1908-1909, as the charges will again be classified under "11—Forests" (a divided head), in accordance with Government of India, Finance Department, No. 6302-A., dated the 19th of November 1907.

F. C. HARRISON,  
Accountant General.

13th December 1907.

To  
THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No. 5131.—FINANCIAL DEPARTMENT.

The estimates are accepted.

24th December 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

No. 222.—FINANCIAL DEPARTMENT.

The undersigned presents compliments to the Accountant General and with reference to Mr. Harrison's Letter No. B.—892, dated 14th January 1908, is directed to inform him that the following figures should be adopted for the estimates under the head I.—Land Revenue (Divided):—

						Rs.
1907-08 Revised	...	...	...	...	...	3,00,000
1908-09 Budget	...	...	...	...	...	4,20,000

14th January 1908.

M. K. NARIMAN,  
for Under Secretary to Government.

## Statement showing the Distribution of Land Revenue.

	Budget Estimate, 1908-9.	Revised Estimate, 1907-8.	Budget Estimate, 1907-8.
	Rs.	Rs.	Rs.
Gross Land Revenue (including amounts credited to Irrigation) ... ..	4,81,76,000	4,81,77,000	5,00,90,000
<i>Deduct—</i>			
Land Revenue wholly Provincial ... ..	91,76,000	91,77,000	90,90,000
Total, Land Revenue to be divided proportionally ... ..	3,90,00,000	3,90,00,000	4,10,00,000
<i>Deduct—</i>			
Land Revenue due to Irrigation ... ..	29,68,000	27,40,000	.....
Total, Net Land Revenue Divisible ... ..	3,60,32,000	3,62,60,000	.....
<b>Imperial—One-half</b>			
(Land Revenue Proper) ... ..	1,80,60,000	1,81,30,000	1,74,50,000
Do. due to Irrigation (transferred to XXIX—Irrigation—Major Works) ... ..	.....	.....	30,50,000
	.....	.....	2,05,00,000
<b>IMPERIAL.</b>			
Land Revenue Proper, shared ... ..	1,80,16,000	1,81,30,000	1,74,50,000
<b>Transfers from Provincial to Imperial +, and from Imperial to Provincial—</b>			
1. Fixed Adjustment under the Provincial Settlement—G. I., F. D., No. 8123-A., dated 23rd December 1904 ... ..	-42,77,000	-42,77,000	-42,77,000
2. Assignments and Compensations—On account of the revised treatment of 2.—Assignments and Compensations—G. I., F. D., No. 953-A., dated 17th February 1906 ... ..	+7,41,000	+7,41,000	+7,41,000
<b>Land Revenue—</b>			
3. For the division of the Khândesh District—G. I., F. D., No. 8123-A., dated 23rd December 1904. ... ..	-70,000	-70,000	-70,000
4. In connection with Mirpur Khâs Town Expansion Scheme—G. I., F. and C. D., No. 4885-A., dated 17th September 1901 ... ..	.....	-1,000	-1,000
5. In connection with Nawab Shah Improvement Scheme—G. I., F. D., No. 1681-A., dated 22nd March 1906 ... ..	-100	-2,000	-2,000
6. On account of the transfer of the Sind Village Officers' Cess to Land Revenue—G. I., F. D., No. 1714-A., dated 23rd March 1906 ... ..	-2,50,000	-2,50,000	-2,50,000
7. Assignment from Imperial on account of the transfer to Civil Department of the work of payment of Military Pensions at the treasuries in the Southern Konkan ... ..	-5,000	-5,000	.....
Total ... ..	-3,25,100	-3,28,000	-3,23,000
<b>Forest—</b>			
8. Moiety of contribution payable by the Forest Department to District Local Board, Kânara, for the up-keep of certain roads—G. I., F. D., No. 4890-A., dated 30th August 1906 ... ..	.....	-3,500	3,000
<b>General Administration—</b>			
9. On account of the Introduction of the Local Audit Scheme—G. I., F. D., No. 7204-A., dated 29th December 1906 ... ..	-9,000	-9,000	-9,000
<b>Law and Justice—Courts of Law—</b>			
10. On account of the revision of the Sind Sadar Court—G. I., F. D., No. 8123-A., dated 23rd December 1904 ... ..	-44,000	-44,000	-44,000
11. On account of the Imperialization of the charges of Cantonment Magistrates—G. I., F. D., No. 5020-A., dated 12th September 1906 ... ..	+70,000	+70,000	+70,000
Total ... ..	+26,000	+26,000	+26,000
Carried over ... ..	1,80,16,000	1,81,30,000	1,74,50,000
	-38,44,100	-38,50,500	.....

## Statement showing the distribution of Land Revenue—contd.

	Budget Estimate, 1908-9.	Revised Estimate, 1907-8.	Budget Estimate, 1907-8.
	Rs.	Rs.	Rs.
Brought forward ...	1,80,16,000	1,81,80,000	1,74,50,000
	-38,44,100	-38,50,500	.....
<b>Police—</b>			
12. On account of Provincialization of charges in connection with Cantonment Police—G. I., F. D., Nos. 4304-A. and 4943-A., dated 18th July 1906 and 4th September 1905, respectively ...	-50,078	-50,078	-50,000
13. For Police Reorganization—G. I., F. D., Nos. 1854-A., 2611 and 1919-A., dated 30th March 1905, 11th May 1906, and 27th March 1907, respectively ...	-9,50,000	-9,50,000	-9,50,000
Total ...	-10,00,078	-10,00,078	-10,00,000
<b>Education—</b>			
14. On account of Grant-in-aid to the University—G. I., F. D., No. 1698-A., dated 26th March 1905 ...	-65,000	-65,000	-65,000
15. For the Development of Technical and Industrial Education—G. I., F. D., No. 1782-A., dated 28th March 1906 ...	-1,67,000	-1,67,000	-1,67,000
16. For Primary Education ...	-5,00,000	-5,00,000	-5,00,000
17. On account of European and Eurasian Education—G. I., F. D., No. 3212-A., dated 13th June 1906 ...	-35,000	-35,000	-35,000
18. For Grants-in-aid to the Rájkot Chiefs' College ...	-24,966	-50,000	-50,000
Total ...	-7,91,966	-8,17,000	-8,17,000
<b>Scientific and other Minor Departments—</b>			
19. On account of Archæological Expenditure—G. I., F. D., No. 4104, dated 6th July 1907 ...	.....	-12,853	.....
20. Fixed Assignment for Agriculture and Veterinary Development—G. I., F. D., No. 4610-A., dated 16th August 1905 ...	-3,50,000	-3,50,000	-3,50,000
Total ...	-3,50,000	-3,62,853	-3,50,000
<b>Stationery and Printing—</b>			
21. On account of Stores supplied by the Central Press, Calcutta, to Provincial Presses—G. I., F. D., No. 6288-A., dated 10th October 1907 ...	-5,000	-5,000	.....
<b>Famine Relief—</b>			
22. In connection with Famine Relief Scheme—G. I., F. D., No. 1674-A., dated 20th March 1907 ...	-13,70,000	-13,70,000	-13,70,000
<b>Irrigation Major Works—</b>			
23. In connection with the Revised system of calculating interest on productive debt—G. I., F. D., No. 7313-A., dated 5th December 1907 ...	+1,24,000	+1,24,000	.....
<b>Contributions to Local—</b>			
24. For Grants-in-aid to District Local Boards—G. I., F. D., No. 1854-A., dated 30th March 1905 ...	-7,00,000	-7,00,000	-7,00,000
For rounding ...	-144	-431	.....
Total ...	-79,37,000	-79,81,000	-80,82,000
TOTAL IMPERIAL ...	1,00,79,000	1,01,49,000	93,68,000
<b>PROVINCIAL,</b>			
Land Revenue, wholly Provincial ...	91,76,000	91,77,000	90,90,000
Ditto Provincial share ...	1,80,16,000	1,81,80,000	2,05,00,000
Net Transfers from Imperial as above ...	79,37,000	79,81,000	82,22,000
TOTAL PROVINCIAL ...	3,51,29,000	3,52,88,000	3,78,72,000
TOTAL, I.—LAND REVENUE ...	4,52,08,000	4,54,87,000	4,70,40,000

## Budget Note No. 2.

## II—Opium.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	51.07	70.81	78.53	81.48	85.46	48.52	28.78	21.06	18.11	14.13	99.59	...	99.59
1903-04	67.17	80.97	98.81	1,02.20	1,15.06	63.99	50.19	32.85	28.96	16.10	1,31.16	...	1,31.16
1904-05	54.82	62.89	81.48	92.56	99.05	58.11	50.84	31.80	20.17	13.68	1,12.73	...	1,12.73
1905-06	45.86	54.08	61.59	71.40	79.16	89.75	81.58	24.02	14.21	6.45	85.61	...	85.61
1906-07	43.01	50.17	63.98	67.66	68.74	40.06	32.90	19.14	15.41	14.33	83.07	...	83.07
1907-08.	44.97	55.05	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>													
1907-08.	Budget	...	...	...	...	...	...	...	...	...	80.00	...	80.00
	Revised	...	...	...	...	...	84.30	...	...	...	89.35	...	89.35
1908-09.	Budget	...	...	...	...	...	...	...	...	...	89.35	...	89.35

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
85.00	91.15	Imperial.											
		1. Opium pass fees	99.16	1,30.71	1,12.37	85.41	82.75	79.75	89.00	89.00	89.00	+9.25	...
		2. Miscellaneous	43	45	36	20	32	25	35	35	35	+10	...
			99.59	1,31.16	1,12.73	85.61	83.07	80.00	89.35	89.35	89.35	+9.35	...

## Revised Estimate, 1907-08—

The 7+5 months' actuals amount to 87.94 and there appears to be a slightly better demand for Malwa Opium than was expected. The Commissioner proposes an estimate of 86.00. The crop in Malwa is stated to have been excellent and exports are expected to be larger. In view of the amount already realised and allowing for an increase of the warehouse fee, I have taken 89.35.

## Budget Estimate, 1908-09—

The departmental Estimate is 86.32. In view of the favourable conditions reported I have repeated the Revised.

F. C. HARRISON,  
Accountant General.

10th December 1907.

To  
THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No. 5098.—FINANCIAL DEPARTMENT.

The estimates are accepted.

M. K. NARIMAN,  
Acting Under Secretary to Government.

23rd December 1907.

## Further Remarks.

The 9+3 months' actuals are 79.09. The receipts in the first fortnight of January are 2.05 against 35 in the corresponding period of last year. I have accordingly reduced the Revised to 81.00 and propose to reduce to the Budget to the same figure, subject to the approval of Government.

F. C. HARRISON,  
Accountant General.

16th January 1908.

## Budget Note No. 3.

## III.—Salt.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVIN- CIAL.	Local.	GRAND TOTAL.	
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.				
1902-03	...	1,20,90	1,33,89	1,48,91	1,64,34	1,91,10	1,20,04	1,07,06	92,03	76,60	49,84	2,40,94	...	2,40,94
1903-04	...	96,72	1,07,16	1,21,89	1,34,64	1,46,82	90,87	79,43	64,70	51,95	39,77	1,86,59	...	1,86,59
1904-05	...	1,02,63	1,14,90	1,29,36	1,44,26	1,59,44	95,81	83,59	69,13	54,23	39,05	1,98,49	...	1,98,49
1905-06	...	87,11	92,29	1,01,02	1,14,39	1,31,84	73,60	63,43	59,89	46,32	28,87	1,60,71	...	1,60,71
1906-07	...	83,03	94,09	1,08,20	1,20,90	1,36,37	83,88	72,82	58,71	46,01	30,54	1,66,91	...	1,66,91
1907-08	...	71,13	77,23	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	{ Budget	...	...	...	...	...	...	...	...	...	...	1,22,70	...	1,22,70
	{ Revised	...	...	...	...	...	53,77	...	...	...	...	1,30,00	...	1,30,00
1908-09.	Budget	...	...	...	...	...	...	...	...	...	...	1,35,00	...	1,35,00

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-08.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-08, + more — less than Revised, 1907-08.		
			1903-03.	1903-04.	1904-04.	1905-05.	1906-06.	Budget Estimate.	Revised Estimate.	Budget Estimate.				
1,28,00	1,37,00	<b>Imperial.</b>												
		1. Customs duty on Salt	6,85	5,64	5,96	4,60	5,10	3,42	4,05	4,10	+63	+5		
		2. Proceeds of sale of Government Salt...	5,74	5,97	6,41	6,74	7,20	6,63	8,00	8,09	+1,87	+9		
		3. Excise duty on Salt.	2,27,00	1,73,69	1,84,57	1,47,80	1,53,07	1,11,06	1,16,00	1,20,32	+4,94	+4,82		
		4. Treaty price of Salt.	3	2	2	2	3	3	4	4	+1	...		
		5. Carriage and freight.	34	24	25	25	24	26	28	28	+2	...		
		6. Fines and forfeitures.	...	...	...	1	2	2	3	3	+1	...		
		7. Miscellaneous	...	...	...	1,29	1,25	1,23	1,60	1,64	+32	+4		
		<b>TOTAL, IMPERIAL</b>	<b>2,40,05</b>	<b>1,85,56</b>	<b>1,97,21</b>	<b>1,60,71</b>	<b>1,66,91</b>	<b>1,22,70</b>	<b>1,30,00</b>	<b>1,35,00</b>	<b>+7,30</b>	<b>+5,00</b>		
		<b>Provincial.</b>												
8. Fines and forfeitures	2	5	2	...	...	...	...	...	...	...				
9. Miscellaneous	87	98	1,26	...	...	...	...	...	...	...				
<b>TOTAL, PROVINCIAL</b>	<b>89</b>	<b>1,03</b>	<b>1,28</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>				
<b>TOTAL</b>	<b>2,40,94</b>	<b>1,86,59</b>	<b>1,98,49</b>	<b>1,60,71</b>	<b>1,66,91</b>	<b>1,22,70</b>	<b>1,30,00</b>	<b>1,35,00</b>	<b>+7,30</b>	<b>+5,00</b>				

## Revised Estimate, 1907-08—

The actuals of the first seven months are 77,23 against 94,09 in the corresponding period of last year; while the sales during the same period indicate an increase of 14½ lakhs of maunds over those of the previous year. Allowing for the reduction of duty, the latest actuals would thus amount to about 1,35,30. As merchants anticipate a further reduction of duty it is possible that the issues before the publication of the financial statement may be restricted. Allowance has also to be made for the unfavourable season. I have therefore raised the estimate by 7,30 only for the present.

## Budget Estimate, 1908-09—

The departmental Estimates amount to 1,29,66. I have allowed for a moderate increase over the revised and taken 1,35,00 for the new estimate on the understanding that the rate of duty will not be altered.

F. C. HARRISON,  
Accountant General.

9th December 1907.

To  
THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No. 5099.—FINANCIAL DEPARTMENT.

The estimates are accepted.

23rd December 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.



## Budget Note No. 4.

## IV.—Stamps (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03 ... ..	30,76	35,37	40,12	45,09	49,60	29,18	24,57	19,82	14,85	10,34	59,94	...	59,94
1903-04 ... ..	31,92	36,24	41,48	46,17	51,08	29,56	25,24	20,00	15,31	10,40	61,48	...	61,48
1904-05 ... ..	32,62	36,97	41,58	48,49	53,38	31,48	27,13	22,57	15,61	10,72	64,10	...	64,10
1905-06 ... ..	33,05	37,63	42,06	46,71	52,37	31,75	27,17	22,74	18,09	12,43	64,80	...	64,80
1906-07 ... ..	29,81	34,12	39,40	43,84	49,00	32,81	23,50	23,22	18,78	13,62	62,62	...	62,62
1907-08 ... ..	30,47	...	...	...	...	...	...	...	...	...	...	...	...

**ESTIMATES.**

1907-08. { Budget	...	...	...	...	...	...	...	...	...	...	65,00	...	65,00
1907-08. { Revised	...	...	...	...	...	33,23	...	...	...	...	63,70	...	63,70
1908-09. Budget	...	...	...	...	...	...	...	...	...	...	64,70	...	64,70

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
63,50	64,00	Imperial and Provincial.											
		1. Sale of General Stamps ... ..	18,61	19,75	26,72	29,43	23,63	29,90	29,90	30,50	...	+60	
		2. Sale of Court Fee Stamps ... ..	34,92	35,07	35,79	33,70	32,49	33,50	32,20	32,50	-1,30	+30	
		3. Duty on Impressing documents ...	6,00	6,00	58	1,01	1,10	95	1,18	1,23	+23	+10	
		4. Fines and Penalties .	17	19	16	15	15	16	16	16	...	...	
		5. Miscellaneous ...	24	47	55	51	25	49	26	26	-23	...	
		Total ...	59,94	61,48	64,10	64,80	62,62	65,00	63,70	64,70	-1,30	+1,00	
		IMPERIAL SHARE ...	14,98	15,37	16,03	32,40	31,31	32,50	31,85	32,35	-65	+50	
		PROVINCIAL SHARE ...	44,96	46,11	48,07	32,40	31,31	32,50	31,85	32,35	-65	+50	

## Revised Estimate, 1907-08—

The 6+6 months' actuals under *Sale of General Stamps* are 29,31 including 3,30 on account of adjustment of the value of unified Stamps (Government of India, Finance Department, No. 1632-A., dated the 28th March 1906). The receipts in the first six months are better than those of the corresponding period of last year. Allowing for an increase in sales in the remaining months I do not think any change necessary for the Revised. The Revenue under *Court-fee Stamps*, however, shows a decline, the receipts in the first half of the current year being 16,02 against 16,35 in the previous year, and unless there is some large receipt on account of probate duty in the closing months, the Budget is not likely to be realized. I have therefore reduced it to 32,20 for the present. Under *Duty on Impressing Documents* the receipts have already amounted to 67, i. e., more than two-thirds of the sanctioned estimate (95). The increase is due to larger number of skeleton forms of cheques and receipts having been stamped. In view of the latest actuals, I have raised the Estimate under this minor head by 23, with a corresponding reduction under *Miscellaneous*.

## Budget Estimate, 1908-09—

The Estimates furnished by the Superintendents of Stamps, Bombay and Karachi, amount to 58,09, exclusive of 3,30, the figure fixed for the adjustment of the value of unified Stamps. They however appear too low. Allowing for a moderate increase over the Revised in the first three minor heads, I have taken the total Estimate at 64,70.

F. C. HARRISON,  
Accountant General.

12th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No. 4613.—FINANCIAL DEPARTMENT.

The estimates are accepted.

25th November 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 5.

## V.—Excise.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVIN- CIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1903-03	54,43	62,77	70,34	73,93	87,81	54,09	45,73	38,16	29,57	20,69	1,08,50	...	1,08,50
1903-04	60,06	68,62	77,29	88,44	96,83	59,93	51,87	42,70	31,55	23,11	1,19,99	...	1,19,99
1904-05	64,65	74,00	83,27	94,93	1,05,48	74,98	65,63	56,36	44,70	34,16	1,39,63	...	1,39,63
1905-06	64,14	74,97	83,92	95,72	1,07,08	78,54	67,71	58,76	46,93	35,00	1,42,68	...	1,42,68
1906-07	64,55	76,23	86,23	98,30	1,11,24	83,81	72,03	62,18	50,03	37,12	1,48,36	...	1,48,36
1907-08	72,84	85,07	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	Budget	...	...	...	...	...	...	...	...	...	1,55,00	...	1,55,00
	Revised	...	...	...	...	...	74,43	...	...	...	1,59,50	...	1,59,50
1908-09.	Budget	...	...	...	...	...	...	...	...	...	1,65,00	...	1,65,00

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09 + more — less than Revised 1907-08.	
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
1,59,00	1,65,46	Imperial and Provincial.											
		1. License and distillery fees and duties for the sale of liquors and drugs ...	98,69	1,09,18	1,25,23	1,37,62	1,34,72	1,40,35	1,45,00	1,50,30	+4,65	+5,30	
		2. Duty on Gánja ...	1,79	2,12	4,76	5,85	4,72	5,35	5,50	5,70	+15	+20	
		3. Transit duty on Excise Opium, Bombay ...	6,92	7,61	7,93	6,91	7,43	7,50	7,75	7,75	+25	...	
		4. Gain on sale-proceeds of Excise Opium ...	43	40	94	1,50	71	95	40	40	-55	...	
		5. Fines, Confiscations and Miscellaneous...	67	68	72	80	73	85	85	85	...	...	
		TOTAL ...	1,08,50	1,19,99	1,39,63	1,42,68	1,48,36	1,55,00	1,59,50	1,65,00	+4,50	+5,50	
Imperial share ...	81,37	90,00	94,72	71,34	74,18	77,50	79,75	82,50	+2,25	+2,75			
Provincial share ...	27,13	29,99	34,91	71,34	74,18	77,50	79,75	82,50	+2,25	+2,75			

## Revised Estimate, 1907-08—

*License and distillery fees and Duties for the sale of liquors and drugs.*—The actuals of the first seven months are 76,53 against 68,67 in the corresponding period of last year. The increase is chiefly in the Presidency proper and in the receipts from country spirits, which have amounted to 60,51 against 53,43 in the first seven months of last year. The Commissioner states that the increase is chiefly due to the raising of Still-head duty in several districts and to increased consumption of liquor. The 7+5 months' actuals are 1,42,59. The wages of industrial and agricultural labour are high and so far the prevalence of scarcity or high prices of food-grains have not affected prejudicially the excise receipts on the whole, and considering all the circumstances I do not think that the estimate for this minor head need be placed lower than 1,45,00.

*Transit duty on Excise Opium.*—The 7+5 months' actuals are, 7,72, and I have raised the estimate to 7,75.

*Gain on sale-proceeds of Excise Opium.*—Owing to a rise in the price of Malwa Opium, the profits have declined. I have reduced the estimate to 40 as indicated by the latest actuals.

*Duty on Gánja.*—The receipts show an increase due to larger exports. The estimate has been raised to 5,50.

## Budget Estimate, 1908-09—

The departmental Estimate aggregate to 1,57,89. The Commissioner does not propose any increase over the Revised proposed by him, but looking to the growth of the revenue on recent years, the probability of the continuance of high wages during the next year, the small area in which real scarcity prevails, the improvement in systems of management and closer inspection, I think that the estimate may be placed at 1,65,00.

F. C. HARRISON,  
Accountant General.

15th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

## No. 150.—FINANCIAL DEPARTMENT.

The estimates are accepted, subject to the following remarks.

2. The Accountant General is requested to alter as shown below the estimates for next year on account of the following items:—

*Presidency Excise Department.*

	From	To
	Rs.	Rs.
(a) Fees for retail licenses—		
Country spirit ... ..	9,46,996	13,46,996
(b) Still-head duty including deficiency payments ...	1,04,36,762	1,00,00,000
(c) Toddy Revenue ... ..	14,48,747	14,50,000
(d) Contribution for A'bkári Establishments ...	64,668	89,380
(e) License fees for the retail vend of opium ...	1,24,230	1,51,940

3. Under the existing account procedure contributions from opium farmers are credited to cash recoveries and deducted from expenditure provided under the Major head 7.—Excise for establishments. The amount of Rs. 8,000 provided on that account in next year's budget should therefore be omitted.

4. The estimate for the next year on account of "Gain on sale-proceeds of Excise Opium" should be raised from Rs. 40,000 to Rs. 60,000.

M. K. NARIMAN,

Acting Under Secretary to Government.

11th January 1908.

## No. 263.—FINANCIAL DEPARTMENT.

With reference to Government, Financial Department, Memorandum No. 150, dated the 11th instant, the Accountant General is requested to alter the estimates as shown below:—

	From	To
	Rs.	Rs.
License fee for the retail vend of opium ...	1,51,940	1,24,230
Gain on sale-proceeds of Excise Opium ...	60,000	40,000

J. E. C. JUKES,

Under Secretary to Government.

16th January 1908.

## Budget Note No. 6.

## VI.—Provincial Rates.

(Portion retained to meet cost of collection).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.	
1903-03	32	36	38	46	53	30	26	24	17	9	62
1903-04	38	41	37	52	55	26	23	17	12	9	64
1904-05	33	40	44	49	56	34	32	23	23	16	72
1905-06	35	41	40	51	55	29	23	18	13	9	64
1906-07	34	36	40	71	89	25	23	19	-12	-30	59
1907-08	37	39	...	...	...	...	...	...	...	...	...

  

ESTIMATES.		Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.	TOTAL.
1906-07.	Budget	...	...	...	...	...	...	...	...	...	...	...
	Revised	...	...	...	...	...	...	...	...	...	...	...
1907-08.	Budget	...	...	...	...	...	...	...	...	...	...	...

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	ACCOUNTS.					1907-08.		1908-08.	Revised, 1907-08, + more - less than Budget Estimate, 1907-08.	Budget, 1908-08, + more - less than Revised, 1907-08.		
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.				
		<i>Rates and Cesses on Lands.</i>												
		(Portion retained to meet the cost of col- lection.)	62	64	72	64	59	72	62	62	10	...		

## Revised Estimate, 1907-08—

## Local.

Gross Receipts	...	...	...	...	...	33,00
Deduct—						
Local share	...	...	...	...	...	32,38
Net receipt retained to meet cost of collection.						62

I have taken 62 as detailed in the margin on account of the Local Revenue retained to meet cost of collection of Rates and Cesses.

## Budget Estimate, 1908-09—

## Provincial.

In the absence of Local Fund Budget Estimates for 1908-09, I have repeated the Revised for gross collections, which will be altered when the actual figures are available on receipt of the estimates. For the portion retained to meet the cost of collection, the departmental Estimates aggregate to 72. They appear high in view of past actuals. I have repeated the Revised.

F. O. HARRISON,  
Accountant General.

18th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 5172.—FINANCIAL DEPARTMENT.

The estimates are accepted.

28th December 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

Budget Note No. 7.

VII.—Customs.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	1,14,53	1,35,38	1,56,29	1,74,37	1,94,68	1,20,14	99,29	78,38	60,30	39,99	2,34,67	...	2,34,67
1903-04	1,04,29	1,25,75	1,46,40	1,65,39	1,87,15	1,31,27	1,09,81	89,16	70,17	48,41	2,35,56	...	2,35,56
1904-05	1,18,89	1,40,42	1,62,48	1,85,61	2,08,62	1,35,46	1,18,93	91,87	68,74	45,73	2,54,35	...	2,54,35
1906-06	1,16,58	1,39,39	1,64,35	1,85,87	2,12,96	1,50,06	1,27,25	1,02,29	80,77	53,67	2,66,63	...	2,66,63
1906-07	1,24,46	1,50,25	1,77,56	1,97,29	2,26,02	1,52,62	1,26,33	99,53	79,79	51,06	2,77,08	...	2,77,08
1907-08	1,42,85	1,72,25	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08. Budget	...	...	...	...	...	...	...	...	...	...	2,92,70	...	2,92,70
1907-08. Revised	...	...	...	...	...	...	1,25,75	...	...	...	2,98,00	...	2,98,00
1908-09. Budget	...	...	...	...	...	...	...	...	...	...	3,07,00	...	3,07,00

1907-08. Six-monthly Estimate.	1907-08. Proportional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08. +more -less than Budget, 1907-08.	Budget, 1908-09. +more -less than Revised, 1907-08.
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
		<b>Imperial Imports.</b>										
		<i>Sea Customs—Imports.</i>										
		<i>Special Import Duties.</i>										
		1. Arms, ammunition and military stores ...	1,18	1,18	1,28	1,18	1,15	1,25	1,35	1,40	+10	+5
		2. Liquors (alc, beer, porter, cider and other fermented liquors) ...	1,18	1,07	1,43	1,70	1,50	1,60	1,60	1,70	...	+10
		3. Spirits and liquors...	27,68	29,46	29,04	35,07	31,23	39,00	34,60	37,00	-4,40	+2,40
		4. Wines ...	1,78	1,75	1,72	1,79	1,67	1,80	1,80	1,85	-1	+5
		5. Opium ...	...	...	1	1	1	1	...	...	...	...
		6. Petroleum ...	20,88	18,18	16,52	15,24	16,05	15,49	17,50	17,50	+2,01	...
		7. Sugar (countervailing duties) ...	13,26	1,74	2	...	...	...	...	...	...	...
		8. Special duty—Beet sugar ...	1,79	13	4	...	...	...	...	...	...	...
		8a. Beet and other sugar.	...	...	...	1	...	...	...	...	...	...
		<b>General Import Duties.</b>										
		9. Articles of food and drink (excluding sugar) ...	6,86	7,60	8,17	8,52	8,27	8,80	9,75	10,00	+95	+25
		10. Sugar (ordinary duties) ...	16,03	17,86	19,94	24,77	24,76	29,50	22,00	25,00	-7,50	+3,00
		11. Chemicals, drugs, medicines and narcotics except opium ...	6,14	7,31	6,83	7,32	7,77	8,23	8,75	9,00	+52	+25
		12. Cotton manufactures ...	31,97	35,01	44,59	50,17	51,59	50,00	56,00	58,00	...	+2,00
2,95,20	3,17,65	<b>Metals and manufactures of—</b>										
		13. Silver bullion and coin ...	31,53	32,77	32,32	24,05	32,50	30,01	35,00	30,00	+4,99	-5,00
		14. Other metals and manufactures of metals ...	12,95	14,19	14,18	13,89	14,32	14,75	15,00	15,50	+25	+50
		15. Oils (excluding petroleum) ...	30	29	28	31	37	35	40	40	+5	...
		16. Manufactured articles ...	32,45	35,87	41,51	44,29	43,65	44,40	48,00	51,00	+3,60	+3,00
		17. Raw materials and unmanufactured articles ...	5,82	6,39	7,25	8,11	7,53	8,00	8,80	9,00	+80	+20
		<b>TOTAL, IMPORTS</b> ...	<b>2,11,71</b>	<b>2,10,75</b>	<b>2,25,63</b>	<b>2,36,43</b>	<b>2,42,37</b>	<b>2,59,19</b>	<b>2,60,55</b>	<b>2,67,35</b>	<b>+1,36</b>	<b>+6,80</b>
		18. Sea Customs—Exports—Rice ...	4,79	4,26	4,39	4,02	6,79	5,50	6,75	6,75	+1,25	...
		19. Sea Customs: Miscellaneous ...	84	86	93	88	1,19	1,10	1,50	1,65	+40	+15
		20. Land Customs ...	55	1,11	2,03	1,57	1,47	1,50	1,75	1,80	+25	+5
		21. Excise duty on cotton goods ...	15,84	17,64	20,44	22,78	24,36	24,46	26,50	28,50	+2,04	+2,00
		<b>TOTAL, EXPORTS</b> ...	<b>2,38,73</b>	<b>2,34,62</b>	<b>27,79</b>	<b>29,25</b>	<b>33,81</b>	<b>32,56</b>	<b>36,50</b>	<b>38,70</b>	<b>+3,94</b>	<b>+2,20</b>
		<b>Provincial.</b>										
		22. Warehouse and wharf rents ...	4	5	3	4	3	4	4	4	...	...
		23. Miscellaneous ...	90	89	90	91	87	91	91	91	...	...
		<b>TOTAL, PROVINCIAL</b> ...	<b>94</b>	<b>94</b>	<b>93</b>	<b>95</b>	<b>90</b>	<b>95</b>	<b>95</b>	<b>95</b>	<b>...</b>	<b>...</b>
		<b>TOTAL</b> ...	<b>2,34,67</b>	<b>2,35,56</b>	<b>2,54,35</b>	<b>2,66,63</b>	<b>2,77,08</b>	<b>2,92,70</b>	<b>2,98,00</b>	<b>3,07,00</b>	<b>+5,30</b>	<b>+9,00</b>

## Revised Estimate, 1907-08—

The actuals of the first seven months are 1,72,25 against 1,50,25 in the corresponding period of the previous year, the chief variations are noted below:—

	Seven months, 1906-07.		Seven months, 1907-08.	
	Bombay.	Sind.	Bombay.	Sind.
Spirits and liquors	12,62	3,94	14,66	5,32
Petroleum	6,52	2,02	8,09	2,03
Sugar ordinary duties	9,32	7,06	7,55	5,14
Silver Bullion	19,72	55	24,16	74
Cotton Manufactures	18,73	8,18	23,40	7,83
Manufactured articles	20,57	3,24	24,60	3,23
Exports	94	2,05	89	2,25
Excise duty on Cotton Manufactures	11,04	.....	13,23	.....

It will be seen from the above figures that while there is an increase, both at Bombay and Karáchi, in the duties on spirits and liqueurs, silver bullion and coin, there is a large decrease in the ordinary duties on sugar. The receipts at Bombay from petroleum, cotton manufactures, manufactured articles and excise duty on cotton manufactures show large improvements while similar receipts at Karáchi are either stationary or have declined. The figures are apparently reflecting the scarcity in parts of the country served by Karáchi and development of local production on the Bombay side. I have taken the revised at 2,98,00 against the 7+5 months' actuals of 2,99,08, having allowed for a decline on duties on silver as compared with the latest actuals, on the understanding that in the later months of the year the prevalence of scarcity may have a prejudicial effect on silver imports. As compared with the Budget I have allowed for a large decline under "Spirits and liqueurs" (the Budget for which was apparently an over-estimate) and under "Ordinary duties from sugar" the imports of which, both at Bombay and Karáchi, have declined—possibly in consequence of the outcry against imported sugar. On the other hand I have allowed for increases under Petroleum, the imports of which, have increased, "Articles of food and drink", Silver bullion and coin (in consequence of the low price of silver) "Manufactured articles" and "Excise duty" on cotton goods.

## Budget Estimate, 1908-09—

I have taken the estimate at 3,07,00 or an advance of 9,00 over the Revised. It is likely that the receipts from "Spirits and liqueurs", "Sugar, Cotton manufactures, Manufactured articles and Excise duty" on cotton goods will increase. The present low price of silver may not continue in 1908-09, and the prevalence of scarcity may affect the imports in the earlier months of the year, I have therefore provided for a decline under that head,

F. C. HARRISON,  
Accountant General.

15th December 1907,

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No. 5170.—FINANCIAL DEPARTMENT,

The estimates are accepted,

28th December 1907,

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 8.

## VIII.—Assessed Taxes (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-08	14,08	18,40	23,49	28,09	31,75	25,00	20,68	15,59	10,99	7,83	39,08	...	39,08
1903-04	14,38	17,97	22,62	26,41	30,20	21,99	18,35	13,70	9,91	6,12	36,82	...	36,32
1904-05	14,92	18,61	23,49	27,16	30,49	22,17	18,48	13,60	9,93	6,60	37,09	...	37,09
1905-06	18,03	20,92	24,85	28,20	32,16	20,23	17,34	13,41	10,06	6,10	38,26	...	38,26
1906-07	24,84	27,19	30,61	33,71	38,44	22,29	19,44	16,02	12,92	8,19	46,63	...	46,63
1907-08	24,88	28,62	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08	{ Budget	...	...	...	...	...	...	...	...	...	43,00	...	43,00
	{ Revised	...	...	...	...	...	19,84	...	...	...	48,46	...	48,46
1908-09	{ Budget	...	...	...	...	...	...	...	...	...	50,25	...	50,25

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	Minor Heads.	Accounts:					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1902-08.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
46,00	49,08	<b>Imperial.</b>											
		(1) Income-tax collections from surplus profits of Railways ...	60	53	70	56	43	42	46	25	+4	-21	
		<b>Divided.</b>											
		(2) Deductions by Government from salaries, pensions and interest payments ...	5,37	5,20	5,15	5,42	5,66	5,50	5,85	6,00	+35	+13	
		(3) Other collections ...	33,11	30,59	31,21	32,28	40,54	37,08	42,15	44,00	+5,07	+1,85	
		<b>TOTAL</b> ...	38,48	35,79	36,39	37,70	46,20	42,58	48,00	50,00	+5,42	+2,00	
		<b>TOTAL</b> ...	39,08	36,32	37,09	38,26	46,63	43,00	48,46	50,25	+5,46	+1,79	
		<b>IMPERIAL SHARE</b> ...	19,84	18,43	18,89	19,41	23,53	21,71	24,46	25,25	+2,75	+79	
		<b>PROVINCIAL SHARE</b> ...	19,24	17,89	18,20	18,85	23,10	21,29	24,00	25,00	+2,71	+1,00	

## Revised Estimate, 1907-08—

## Imperial.

The estimate has been increased in view of an increase in the traffic on the G. I. P. and S. M. Railways.

## Divided.

There is an improvement of 1,41 in the first seven months of the current year as compared with the corresponding period of last year. The increase is chiefly at Bombay and Broach under "Tax on other sources of income" partially counterbalanced by a decline in receipts under "Tax on profits of companies," as the year 1906, on the income of which companies will be charged in the current year, was not as favourable as the previous year. Allowing for this, I have taken 48,00 for the Revised.

## Budget Estimate, 1908-09—

## Imperial.

The Examiner, Government Railway Accounts, proposes an increase of 1 over the Revised. I have accordingly accepted his estimate with a deduction of 22 on account of the Tax recoverable from the surplus profits of the S. M. Railway Company the head-quarters of which are to be transferred to Madras. It is presumed that the necessary provision will be made in the Madras estimates.

## Divided.

The departmental Estimates for heads other than *Deductions by Government* amount to 37,37 which are evidently too low, even after allowing for unfavourable prospects in the closing months. In view of the growing increases in salaries and numbers of Government and other employes, and in the number of Government, Port Trust, Municipal, &c., securities, I do not think that a lower figure than the Revised should be adopted for the new year's estimate. I have accordingly raised the total estimates to 50,00 on the understanding that there will be a moderate advance under all the heads.

F. C. HARRISON,  
Accountant General.

9th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

## No. 5158.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remark that the Revised and Budget Estimates under the head "Income Tax collections from surplus profits of Railways" should stand as follows :—

		Revised Estimate, 1907-08.	Budget Estimate, 1908-09.
		Rs.	Rs.
G. I. P. Railway	...	19,800	20,000
B. B. & C. I. Railway	...	10,000	10,000
S. M. Railway	...	23,000	23,000
Total	...	52,800	53,000

M. K. NARIMAN,

Acting Under Secretary to Government.

27th December 1907.

*Further Remarks.*

It appears from the nine months' actuals of the current year that the improvement under Divided Revenue as compared with the corresponding period of the last year is 19 only against 1,41 in the first seven months reported above. The decline is apparently due to recoveries in advance owing to prompter collections. The 9+3 months' actuals are 46,40 and I have taken 46,48 for the Revised. The Budget for the next year has been taken at 47,47, subject to the approval of Government, to whom a higher figure was suggested in view of the six months' actuals. With these modifications the total for the major head would be 47,00 for the Revised and 48,00 for the new estimate.

F. C. HARRISON,

Accountant General.

15th January 1908.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

## No. 280.—FINANCIAL DEPARTMENT.

The alterations proposed have been accepted.

J. E. C. JUKES,

Under Secretary to Government.

17th January 1908.



## Budget Note No. 9.

## IX.—Forest (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03 ... ..	7,06	8,99	10,35	12,16	15,45	16,23	14,30	12,94	10,13	7,84	23,29	...	23,29
1903-04 ... ..	9,04	10,45	12,37	15,27	17,80	18,48	17,07	15,15	12,25	9,72	27,52	...	27,52
1904-05 ... ..	8,74	10,80	12,07	16,43	18,78	21,47	19,41	18,14	13,78	11,43	30,21	...	30,21
1905-06 ... ..	12,34	18,92	15,57	20,27	23,85	22,51	20,93	19,28	14,58	11,80	34,85	...	34,85
1906-07 ... ..	12,40	14,30	17,87	22,07	25,19	21,82	20,02	16,35	12,15	9,03	34,22	...	34,22
1907-08 ... ..	14,26	...	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08. { Budget	...	...	...	...	...	...	...	...	...	...	33,00	...	33,00
{ Revised	...	...	...	...	...	22,31	...	...	...	...	36,57	...	36,57
1908-09. Budget	...	...	...	...	...	...	...	...	...	...	35,07	...	35,07

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
36,20	39,35	Imperial and Provincial.											
		(1) Timber and other produce removed from the forests by Government Agency ... ..	9,99	11,61	10,76	14,83	12,33	13,64	13,20	14,12	—44	+92	
		(2) Timber and other produce removed from the forests by consumers or purchasers ... ..	12,58	15,07	18,54	18,83	20,85	18,51	22,23	20,00	+3,72	—2,23	
		(3) Confiscated drift and waif wood ... ..	5	5	6	4	4	4	5	4	+1	—1	
		(4) Revenue from forests not managed by Government ... ..	9	9	10	15	9	12	16	12	+4	—4	
		(5) Miscellaneous ... ..	60	70	75	95	91	69	93	79	+24	—14	
		Total ... ..	23,29	27,52	30,21	34,85	34,22	33,00	36,57	35,07	+8,57	—1,50	
Imperial share ... ..	11,64	13,76	15,11	17,43	17,11	16,50	18,29	17,54	...	...			
Provincial share ... ..	11,65	13,76	15,10	17,42	17,11	16,50	18,28	17,53	...	...			

## Actuals, 1906-07—

There was a small decrease of 63 in the revenue as compared with the actuals of the previous year. The Budget was, however, exceeded by 1,22. The causes that led to these results are briefly stated below:—

	Actuals, 1906-06.	Actuals, 1906-07.	Budget, 1906-07.	Difference in Actuals of two years.	Difference between Budget and Actuals of 1906-07.
Sind Circle ... ..	3,83	3,69	3,54	—14	+15
Northern do. ... ..	8,07	10,50	7,34	+2,43	+3,16
Central do. ... ..	8,21	7,09	5,85	—1,12	+1,74
Southern do. ... ..	14,74	12,94	13,77	—1,80	—83
Total ... ..	34,85	34,22	30,00	—63	+4,22

*Sind Circle.*—The decrease was chiefly in the Sukkur and Jerruk Divisions owing to lower prices for coupes, postponements of instalments by a coupe contractor and absence of sales of wood from revenue lands and burnt areas as in the previous year. There was also a decrease in grazing revenue owing to good pasture outside the forests due to heavy rainfall in the year.

*Northern Circle.*—The revenue exceeded the previous year's actuals and the Budget by 2,43 and 3,16 respectively. During the year departmental operations in the Dangs were undertaken on a larger

scale than in 1905-06. The major portion of the increase was due to the higher prices obtained in Central Thána by the sale of Malki teak and coupes. The receipts would have been greater by 94, but for certain sales in North Thána, which were not confirmed. The demand for bamboos was also greater than in the previous year.

*Central Circle.*—The decrease as compared with the previous year's actuals was due to the receipts on account of famine fodder having been 42 only against 2,20 in the previous year. Exclusive of these the revenue was better owing to departmental collection of mhowra-seed and new working plans having come into operation during the year. The revenue from timber and firewood exceeded the Budget on account of new working plans. The demand for bamboos proved a little greater than anticipated. The grass crop was also good and fetched higher prices and the revenue from grazing fees increased in consequence of close supervision. Improved prices on *Hirida* and *Shiketai* also contributed to the excess.

*Southern Circle.*—The decrease in the Southern Circle was due to the receipts from the sales at the coast timber depôts having been unduly large in 1905-06 owing to the heavy outstandings from the previous year and from sales of Jamba sleepers for Railways.

### Revised Estimate, 1907-08—

I.—The estimates under *timber and other minor produce removed from forests by Government Agency* are:—

	Actuals, 1906-07.	Budget Estimate, 1907-08.	Revised Estimate, 1907-08, proposed by Conservators.	Revised, 1907-08, + more or - less than the Budget Estimate.	Accountant General's Revised Estimate.
Sind Circle ...	9	7	9	+2	9
Northern do. ...	63	55	55	.....	60
Central do. ...	1,18	82	1,01	+19	1,01
Southern do. ...	10,43	12,20	11,50	-70	11,50
Total ...	12,33	13,64	13,15	-49	13,20

The Conservator, Sind Circle, proposes an increase of 2 as the provision of fuel for the Commissioner's and the River Conservancy Steamers is now expected to be larger than anticipated, this has been accepted. The Conservator, Northern Circle, proposes no change. The latest actuals amount to 60 which I have taken for the Revised.

In Central Circle, the Conservator proposes to raise the estimate by 19, as increased revenue from the sales of *Hirida* nuts in the Ahmednagar Division and *Mhowra* seed in Khândesh Division, collected departmentally, is expected. The 6 + 6 months' actuals are 82, but in view of the special operations I have admitted the Conservator's estimate.

For the Southern Circle, a reduction of 70 has been proposed by the Conservator; the principal decrease is in Kánara, S. D., where the estimated quantity of timber and sleepers is being not obtainable. Better revenue is however expected from sandalwood. The 6 + 6 months' actuals are 10,47; but in view of higher prices of timber now ruling in the market, the departmental Estimate will probably be realised and has been accepted for the present.

II.—The estimate of *timber and other produce removed from forests by consumers and purchasers* are shown below:—

	Actuals, 1906-07.	Budget Estimate, 1907-08.	Revised Estimate, 1907-08, proposed by Conservators.	Revised, 1907-08, + more or - less than the Budget Estimate.	Revised Estimate proposed by the Accountant General.
Sind Circle ...	3,41	3,71	4,50	+79	4,40
Northern do. ...	9,56	6,80	9,58	+2,78	10,00
Central do. ...	5,50	4,96	4,80	-7	4,89
Southern do. ...	2,38	3,04	2,04	-10	2,94
Total ...	20,85	18,51	21,91	+3,40	22,23

*Sind Circle.*—The Conservator proposes an increase of 79 over the sanctioned Budget, due to better prices obtained from sales of coupes and dead wood lots. In view of the increase realised in the first six months I have taken the estimate at 4,40.

*Northern Circle.*—The large increase over the sanctioned estimate proposed by the Conservator is due to the improvement in the prices offered for coupes and teak trees in *Malki* numbers and *Gurcharans* in North and Central Thána and Kolába Divisions. The latest actuals amount to 10,22 and in view of the rise in local prices of timber and firewood I do not think that the Revised should be taken lower than 10,00.

*Central Circle.*—The Conservator's estimate 4,89 is accepted. The decrease is owing to low prices obtained from the sale of coupes.

*Southern Circle.*—A reduction of 10 has been made as suggested by the Conservator, due to failure to dispose of a number of the fuel coupes in Kánara, W. D., owing to inaccessibility and low prices and partly to a decrease in grazing fees owing to loss of cattle in Kánara, S. D., The Conservator's estimates for the remaining minor heads appear fair and have been accepted. The total for the different Circles will then stand as follows, and approximately agrees with the total amount proposed by the Conservators :—

	Actuals, 1906-07.	Budget Estimate, 1907-08.	Revised Estimate proposed by Accountant General.	Revised Estimate proposed by Conservators.
Sind Circle	3,69	3,93	4,70	4,79
Northern do.	10,50	7,64	10,88	10,42
Central do.	7,09	6,08	6,43	6,43
Southern do.	12,94	15,35	14,56	14,56
Total	34,22	33,00	36,57	36,20

#### Budget Estimates, 1908-09—

##### I.—Timber and other produce removed from forests by Government Agency—

	Actuals, 1906-07.	Budget Estimate, 1907-08.	Revised Estimate proposed by Accountant General.	Budget Estimate, 1907-08, proposed by Conservators.	Budget Estimate, 1908-09, proposed by Accountant General.
Sind Circle	9	7	9	7	7
Northern do.	63	55	60	54	60
Central do.	1,18	82	1,01	1,15	1,15
Southern do.	10,43	12,20	11,50	12,31	12,30
Total	12,33	13,64	13,20	14,07	14,12

The Conservator, Sind Circle, proposes an estimate of 7 for the next year, which has been accepted.

For the Northern Circle the proposed estimate amounts to 54 but I have repeated the figure taken for the Revised on the basis of the actuals for 1906-07.

In the Central Circle increased revenue is expected from the collection of *Hirda* on the extension of the system to Ahmednagar Division and from Mhowra seed in the West Khándesh and Násik Divisions. The Conservator's figure has therefore been adopted.

For the Southern Circle an estimate of 12,31 has been proposed by the Conservator or an increase of 81 over the Revised, due to an expected increased supply of timber at the coast depôts and better prices for teak and jungle-wood and higher rate obtained from Railways for the supply of fuel. A small decrease is however expected in the revenue from sandalwood. In consideration of the higher prices for timber and firewood obtainable in the market, the Conservator's estimate will probably be realised and has been adopted, at a round figure of 12,30.

##### II.—Timber and other produce removed from forests by consumers and purchasers :—

	Actuals, 1906-07.	Budget Estimate, 1907-08.	Revised Estimate, 1907-08, proposed by Accountant General.	Budget Estimate, 1908-09, proposed by Conservators.	Budget Estimate, 1908-09, proposed by Accountant General.
Sind Circle	3,41	3,71	4,40	4,54	4,40
Northern do.	9,56	6,80	10,00	7,78	8,00
Central do.	5,50	4,96	4,89	4,50	4,80
Southern do.	2,38	3,04	2,94	2,82	2,80
Total	20,85	18,51	22,23	19,64	20,00

For Sind Circle, the Conservator's estimate appears high under firewood and charcoal, I have repeated the figure taken for the Revised.

The decrease in the estimate for the next year proposed by the Conservator, Northern Circle, as compared with the Revised for the current year and the actuals of 1906-07 is due to the clearance of teak trees from private lands having come to an end; but the figure appears low, I have taken 8,00 in a round figure.

The Conservator, Central Circle, has proposed an estimate of 4,50 or a decrease of 39 as compared with the Revised, because no revenue is expected from the sale of dead and fallen firewood in the West Khándesh Satpuras and as all grazing fees in pasture villages will be credited to the Revenue Department. I consider it a very cautious estimate and have taken 4,80.

For the Southern Circle I have adopted the Conservator's estimate in round figure of 2,80.

The departmental Estimates for the remaining minor heads call for no remarks.

F. C. HARRISON,  
Accountant General.

10th December 1907.

To  
THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

*Forest Estimates for 1907-08 and 1908-09.*

No. 140.

FINANCIAL DEPARTMENT.

Bombay Castle, 10th January 1908.

Memoranda from the Accountant General, dated 10th and 11th December 1907—Submitting his notes on the revised estimates for the year 1907-08 and the budget estimates for the year 1908-09 under the heads "IX, Forest" and "11, Forest".

Letter from the Assistant Surveyor General, No. 3283, dated 16th December 1907—Forwarding the estimate for cost of surveys, etc., in Bombay for the year 1908-09.

Letter from the Assistant Surveyor General, No. 3430, dated 23rd December 1907—Forwarding the revised estimate for cost of surveys, etc., in Bombay for the year 1907-08.

Memorandum from the Revenue Department, No. 297, dated 10th January 1908.

**RESOLUTION.**—As compared with the budget for 1906-07 the accounts of the Forest Department for that year show an increase of receipts—Rs. 5,02,315—in the Northern, Central and Sind Circles counterbalanced by a decrease of Rs. 79,834 in the Southern Circle. Nearly two-thirds of the increase, viz., Rs. 3,13,324, occurred in the Northern Circle and was due to higher prices obtained by the sales of málki teak and coupes in Central Thána. The increase in the Central Circle was due to larger receipts from timber and firewood owing to new working plans having come into operation during the year, higher prices realized for *kurans*, larger collection of grazing fees and better prices for *hirda* and *shikakái*. The expenditure showed a net increase of Rs. 18,767. An increase of Rs. 73,601 occurred in the Southern Circle and was due chiefly to departmental jungle wood operations in the Western Division, Kánara, to larger supplies of sleepers and fuel to the railways, and to payment of certain outstandings of the previous year. The surplus realised in 1906-07 exceeded the budget estimates by Rs. 4,03,714 and the actuals of 1904-05 and 1905-06 by Rs. 3,14,960 and Rs. 72,814, respectively.

2. The revised estimates of receipts for all Circles proposed by the Accountant General for 1907-08 amount to Rs. 36,57,000 against the budget estimates of Rs. 33,00,000 and the departmental estimate of Rs. 36,20,000. The alterations made by the Accountant General have been explained in his note and are accepted subject to the remark that the revised estimate for the Sind Circle under "II—Timber and other produce removed from the forests by consumers or purchasers" should be raised to Rs. 4,45,000. The total of the revised estimates of receipts for all the Circles will thus amount to Rs. 36,62,000.

3. The Accountant General's revised estimates of expenditure under "A—Conservancy and Works" for 1907-08 amount to Rs. 9,55,000 against the budget estimates of Rs. 10,11,000 and the departmental estimates of Rs. 10,16,000. The Accountant General's estimates are accepted.

4. The departmental estimates of receipts for 1908-09 amount to Rs. 34,66,000 and have been raised by the Accountant General to Rs. 35,07,000 for reasons mentioned. The Accountant General's estimates are accepted subject to the remarks that the estimate of Rs. 4,40,000 proposed by him for the Sind Circle under the minor head "II—Timber and other produce removed from the forests by consumers or purchasers" should be raised to Rs. 4,44,000 and that his total estimate of Rs. 15,22,000 for the Southern Circle should be raised to Rs. 15,25,000, the figure proposed by the Conservator of Forests, S. C. With these alterations the total of the estimates of receipts for all the Circles for the year 1908-09 will stand at Rs. 35,14,000.

5. The departmental estimates of expenditure under "A—Conservancy and Works" for 1908-09 amount to Rs. 10,74,000 and have been reduced by the Accountant General to Rs. 10,34,000 subject to the final orders of Government regarding new or unusual items of expenditure to be provided in next year's estimates. The Accountant General's estimates are accepted subject to the orders passed below :—

(a) The amount of Rs. 18,575 proposed on account of the construction of forest guards' posts in the Northern Circle—items Nos. 10—13, 15, 18, 19, 21, 22 and 24 in the statement of unusual items for the Northern Circle, printed as an accompaniment to Government Resolution No. 11855, dated 3rd December 1907—should be allowed.

(b) The amount of Rs. 10,000 on account of buildings in Mándvi provisionally allowed in the Resolution mentioned above should be reduced to Rs. 8,000.

(c) The amount of Rs. 1,800 proposed on account of construction of forest guards' posts in the East Khándesh Division—item No. 3 in the statement for the Central Circle, printed as an accompaniment to the Resolution of 3rd December 1907 mentioned above—should be allowed.

(d) In reply to paragraph 2 of the Resolution mentioned above the Conservator of Forests, S. C., has reported that the proposed expenditure of Rs. 10,000 on the construction of a tramway in the Khánápur Range of the Belgaum Division is apart from that sanctioned in Government Resolution No. 11048, dated 13th November 1907. The amount should therefore be allowed.

6. The Accountant General's revised estimates for 1907-08 and budget estimates for 1908-09 for expenditure under "B—Establishments" amount to Rs. 10,65,000 and 10,96,000, respectively, against the departmental estimates of Rs. 10,75,000 and 10,98,000. The Accountant General's estimates are accepted subject to the following additional provisions in next year's budget :—

(i) Rs. 4,500 as partial provision for the salaries of two additional Assistant Conservators of Forests.

(ii) A lump provision of Rs. 1 lách on account of the contemplated reorganization of subordinate Forest establishments.

(iii) Rs. 500 for expenditure in connection with the training of forest subordinates in the Northern Circle and Rs. 400 for similar purpose in the Central Circle.

(iv) Rs. 1,500 on account of payment of stipends to candidates selected for direct appointment to the Provincial Forest Service and sent to the Dehra Dun College for training.

(v) A lump provision of Rs. 5,000 for expenditure in connection with proposals regarding the administration of the Akráni Pargana of the West Khándesh District submitted by the Commissioner, C. D., with his memorandum No. B.—3727, dated 18th November 1907.

(vi) Rs. 1,084 on account of the establishment in the Northern Circle allowed provisionally in Government Resolution No. 11855, dated 3rd December 1907, *vide* items Nos. 31—34 in the statement of new or

unusual items for the Northern Circle, printed as an accompaniment to Government Resolution No. 11855, dated 3rd December 1907. As regards item No. 35 of that statement—increase in the pay, etc., of the permanent establishment in Mándvi—which was allowed provisionally in the Resolution mentioned, the Conservator of Forests, N. C., should be informed that pending sanction to the scheme for the revision of subordinate Forest establishments Government are not prepared to sanction any change in the present protective establishment in Mándvi.

(vii) Provision should be made for the following establishment for the Mátherán forests :—

1 Forester on Rs. 20 per mensem with local allowance of Rs. 4 per mensem.

2 Beat guards on Rs. 8 per mensem each with local allowance of Rs. 2 per mensem each.

(viii) Provision should be made (if this has not been already done) for the payment of stipends at Rs. 40 per mensem each to the four students selected for training at the Imperial Forest College, Dehra Dun, *vide* Government Resolution No. 10304, dated 19th October 1907.

With these additions the budget estimates for 1908-09 under "B—Establishments" will amount to Rs. 12,11,000 in round figures.

M. K. NARIMAN,

Acting Under Secretary to Government.

To

The Commissioner in Sind.

The Commissioner, N. D.

The Commissioner, C. D.

The Commissioner, S. D.

The Conservator of Forests, N. C.

The Conservator of Forests, C. C.

The Conservator of Forests, S. C.

The Deputy Conservator of Forests in charge Sind Circle.

The Revenue Department of the Secretariat.

The Public Works Department of the Secretariat.

The Accountant General (with the accompaniments to his budget notes).

With copies of the  
Accountant General's  
budget notes.

## Budget Note No. 10.

## X.—Registration (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	8,11	3,48	3,77	4,09	4,40	2,18	1,81	1,52	1,20	89	5,29	...	5,29
1903-04	8,13	3,49	3,86	4,19	4,63	2,41	2,05	1,68	1,35	91	5,54	...	5,54
1904-05	8,47	3,86	4,24	4,61	5,02	2,50	2,11	1,73	1,36	95	5,97	...	5,97
1905-06	8,81	4,23	4,59	5,00	5,54	2,93	2,52	2,15	1,74	1,20	6,74	...	6,74
1906-07	8,89	4,10	4,54	4,98	5,50	2,86	2,45	2,01	1,57	1,05	6,55	...	6,55
1907-08	8,97	...	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08.	Budget	...	...	...	...	...	...	...	...	...	6,85	...	6,85
	Revised	...	...	...	...	2,93	...	...	...	...	6,90	...	6,90
1908-09.	Budget	...	...	...	...	...	...	...	...	...	7,04	...	7,04

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, +more —less than Budget, 1907-08.	Budget, 1908-09, +more —less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
6,85	7,04	Imperial and Provincial.											
		(1) Fees for registering documents	5,12	5,36	5,75	6,50	6,29	6,61	6,62	6,75	+1	+13	
		(2) Fees for copies of registered docu- ments	11	12	14	16	18	16	18	18	+2	...	
		(3) Miscellaneous	6	6	8	8	8	8	10	10	+2	...	
		TOTAL	5,29	5,54	5,97	6,74	6,55	6,85	6,90	7,03	+5	+13	
		IMPERIAL SHARE	2,64	2,77	2,99	...	...	...	...	...	...		
		PROVINCIAL SHARE	2,65	2,77	2,98	...	...	...	...	...	...		

## Revised Estimate, 1907-08—

The 6+6 months' actuals are 6,82; but the actuals of the first six months of the current year are better than those of the corresponding period of last year. In view of the increase already realized I do not think that the Revised Estimate need be placed lower than 6,90.

## Budget Estimate, 1908-09—

The Inspector-General proposes an Estimate of 6,85, which I have increased to 7,03, being an advance of 13 over the Revised. The drop in the revenue caused by the extension of the Dekhan Agriculturists' Relief Act to other districts has probably seen its lowest point and the normal expansion of the operations of the department should cause an increase yearly.

F. C. HARRISON,  
Accountant General.

13th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No: 4614.—FINANCIAL DEPARTMENT.

The estimates are accepted.

25th November 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 11.

## XI.—Tributes from Native States (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	4,87	5,34	5,54	5,60	7,55	9,26	8,79	8,59	8,53	6,58	14,13	...	14,13
1903-04	5,47	5,96	6,06	6,13	8,79	8,83	8,38	8,34	8,16	5,50	14,29	...	14,29
1904-05	9,14	9,63	9,64	9,68	12,25	9,37	8,88	8,87	8,85	6,26	18,51	...	18,51
1905-06	5,26	6,22	6,99	7,00	9,70	10,28	9,36	8,49	8,48	5,78	15,48	...	15,48
1906-07	6,05	6,16	6,30	6,48	9,07	7,83	7,72	7,53	7,42	4,81	13,88	...	13,88
1907-08	6,22	6,22	...	...	...	...	...	...	...	...	...	...	...

  

ESTIMATES.		Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.	TOTAL.	Local.	GRAND TOTAL.
1907-08.	Budget	...	...	...	...	...	...	6,19	...	...	...	14,50	...	14,50
	Revised	...	...	...	...	...	...	...	...	...	...	12,41	...	12,41
1908-09.	Budget	...	...	...	...	...	...	...	...	...	...	14,43	...	14,43

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09. Budget Estimate.	Revised, 1907-08, + more - less than Budget, 1907-08.	Budget, 1908-09, + more - less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.				
12,60	14,01	<b>Imperial.</b>											
		(1) Tributes from Káthiáwár ...	5,15	5,91	4,94	6,72	7,53	6,81	4,40	6,81	-2,41	+2,41	
		(2) Tributes from various petty States ...	65	64	41	45	51	57	57	57	...	...	
		(3) Contributions from Jágirdárs, Southern Marátha Country ...	93	91	80	90	74	86	86	86	...	...	
		(4) Contribution from Baroda ...	3,72	4,12	3,81	4,29	4,25	4,32	4,60	4,12	+28	-48	
		(5) Subsidy from Cutch ...	1,87	1,87	1,87	1,87	41	1,87	1,87	1,87	...	...	
		(6) Fees on succession to Native States ...	1,81	84	6,88	1,25	41	7	11	20	+4	+9	
		<b>TOTAL</b> ...	14,13	14,29	18,51	15,48	13,88	14,30	12,41	14,43	-2,09	+2,02	

## Revised Estimate, 1907-08—

*Tributes from Káthiáwár.*—The Agent to the Governor at Káthiáwár states that, a decrease of 53 is expected during the current year, owing to the inability of the several States to pay the full demands in consequence of the effect of the previous bad years. The first seven months' actuals are also 2,10 against 2,71 in the corresponding period of last year. I have allowed for this and also for 1,90, on account of the adjustment of the Government share of the remissions of certain tributes for 1899-1900 and 1900-01, in accordance with the Government of India, Foreign Department, No. 3910-I.A., dated the 9th of October 1907. It is proposed to adjust these remissions by deduction from this head and credit to the loan accounts.

*Contributions from the Baroda State.*—The Political Agent, Mahi Kántha, expects to recover 59 out of the outstanding balance in addition to the tribute due for 1907-08. The first seven months' actuals amount to 2,68 against 2,35 in the corresponding period of last year. The estimate has accordingly been raised to 4,60. It does not seem likely that owing to the unfavourable season arrears will be recovered to the extent anticipated by the Political Agent.

*Subsidy from Cutch.*—The Political Agent states that the question about the recovery of the Police subsidy (1,05) from the State has not yet been decided. Pending final orders no change has been made.

*Fees on succession to Native States.*—The actuals of first seven months include 4 on account of arrears of Nazrána recoveries from certain petty States for which provision was not made in the Budget. Assuming that the instalments due from Vala Punja Lama, a Jetpur Bhagdar (Government Resolution, Political Department, No. 3409, dated the 8th of May 1906) and from the Thakur of Sihora Táluka in the Rewa Kántha Agency (Government, Financial Department, Memorandum No. 4964, dated the 28th of December 1906) will be recovered in the current year, as provided for, the estimate has been raised by 4.

## Budget Estimate, 1908-09—

*Tributes from Káthiáwár.*—The departmental Estimate includes 19 for the recovery of arrears, but in view of the present unfavourable season, I have provided for a year's demand only.



*Tributes from various Petty States.*—The departmental Estimates has been adopted.

*Contributions from Jhagirdars in the Southern Marátha Country.*—The departmental Estimates have been modified according to the sanctioned annual demands.

*Contribution from Baroda State.*—The normal demand is—

Police contribution	{	Baroda Agency	...	...	...	2,75
		Mahi Kántha	...	...	...	1,00
		Baroda State	...	...	...	27
						<u>4,02</u>

The Political Agent, Mahi Kántha, expects to recover 10 out of the outstanding balance. The addition has been made to the tribute for 1908-09.

*Subsidy from Cutch.*—Provision has been made for the usual demand.

*Fees on succession to Native States.*—The Resident at Baroda has provided Rs 1,350 being the second instalment due from Sihora Táluka in Rewa Kántha Agency (Government, Financial Department, Memorandum No. 4964, dated the 28th of December 1906).

To this I have added the following on account of instalments due in the next year :—

- (a) From Sudamda Dhandhalpur, Rs. 1,260 (Government Resolution, Political Department, No. 346 dated the 18th of January 1905).
- (b) From Kankeshiali Tálukdar, Rs. 424 (Government Resolution, Financial Department, No. 5759, dated the 12th of October 1906).
- (c) From Dhrafa Táluka, Rs. 200 (Government Resolution, Political Department, No. 5000, dated the 10th of August 1905).
- (d) From Jadeja Dharsing Kanjee of Dhrafa Táluka, Rs. 1,500 (Government Resolution, Political Department, No. 4523, dated the 20th of July 1905).
- (e) From Tálukdars Khachar, Jethsur, Mansur and Kalu Khacher of Anandpur Táluka, Rs. 516 (Government Resolution, Political Department, No. 2019, dated the 14th of March 1906).
- (f) From Iloi Táluka, Rs. 13,787 (Government Resolution, Financial Department, No. 514-A, dated the 24th of January 1907).
- (g) From Himataing Jalumang of Mahi Kántha Agency, Rs. 544 (Government Resolution, Political Department, No. 5616, dated the 14th of August 1906).

F. C. HARRISON,  
Accountant General.

16th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
POLITICAL DEPARTMENT.

No. 5175.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the reduction of the estimates for 1908-09 on account of fees on succession to Native States by Rs. 3,000.

2. It is pointed out that the subsidy from Cutch is not a police subsidy, but one on account of the Native Infantry stationed at Bhúj.

M. K. NARIMAN,  
Acting Under Secretary to Government.

30th December 1907.

## Budget Note No. 12.

## XII.—Interest (Receipts).

	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	15.10	17.22	17.56	17.81	18.00	5.18	3.06	2.72	2.47	2.28	20.28	17	20.45
1903-04	14.40	14.57	16.38	16.73	17.33	14.18	14.01	12.20	11.85	11.20	28.58	26	28.84
1904-05	5.69	5.86	7.89	8.03	8.44	13.59	13.42	11.39	11.20	10.84	19.28	25	19.53
1905-06	4.57	4.70	6.67	6.94	7.59	14.35	14.23	12.25	11.98	11.33	19.06	24	19.30
1906-07	6.86	7.03	9.04	10.04	10.80	16.29	16.12	14.11	13.11	12.35	23.15	24	23.39
1907-08	8.89	9.52	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	Budget	...	...	...	...	...	...	...	...	...	25.55	25	25.80
	Revised	...	...	...	...	...	15.44	...	...	...	24.96	...	24.96
1908-09.	Budget	...	...	...	...	...	...	...	...	...	24.79	...	24.79

1907-08 Six- monthly Estimate.	1907-08, Propor- tional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-08.	Revised, 1907-08, + more - less than Budget, 1907-08.	Budget, 1908-08, + more - less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
		<b>Imperial.</b>											
		(1) Interest on Loans to Presidency Corpora- tions ...	13.51	22.54	18.38	13.31	13.24	13.17	13.16	13.08	-1	-8	
		(2) Interest on Loans to Native States ...	2.83	16	45	80	4.44	4.50	4.00	4.00	-50	...	
		(3) Interest on Loans to land-holders and other notabilities ...	4	4	...	...	...	...	...	...	...	...	
		(4) Interest on Loans to District, &c., Com- mittees ...	2	...	2	1	1	1	1	1	...	...	
		(5) Interest on arrears of revenue ...	1	8	4	3	5	3	6	5	+3	-1	
		(6) Percentage from sub- scribers to the Bom- bay Uncovenanted Service Family Pension Fund ...	1	1	...	...	1	...	...	1	...	...	
		(7) Miscellaneous ...	1	1	...	3	3	...	1	1	+1	...	
		(8) Interest on over- drawn Capital of Railway Com- panies in India ...	...	...	...	17	...	...	...	...	...	...	
		<b>TOTAL, IMPERIAL</b> ...	16.48	32.84	18.89	14.35	17.78	17.71	17.24	17.15	-47	-9	
25.15	31.35	<b>Provincial.</b>											
		(9) Interest on Provin- cial advance and Loan Account—In- terest on Loans to Municipal and other Public Corporations other than Presi- dency Corporation ...	1.41	1.32	1.32	1.21	1.14	1.53	1.33	1.15	+10	-48	
		(10) Interest on loans to land-holders and other notabilities ...	1	48	6	2	...	...	...	...	...	...	
		(11) Interest on loans under special Laws ...	3	3	15	23	23	30	8	18	-23	+10	
		(12) Interest on advances to cultivators ...	1.55	3.41	3.35	2.75	3.50	5.50	5.50	5.80	...	+30	
		(13) Interest on Govern- ment Securities ...	75	50	51	51	51	51	51	51	...	...	
		<b>TOTAL, PROVINCIAL</b> ...	3.85	5.74	5.39	4.71	5.37	7.34	7.72	7.64	-13	-8	
		<b>TOTAL, IMPERIAL AND PROVINCIAL</b> ...	20.28	28.58	19.28	19.06	23.15	25.55	24.96	24.79	-59	-17	
		<b>Local.</b>											
		(14) Interest on Govern- ment Securities ...	17	26	25	24	24	25	...	...	...	...	
		<b>TOTAL</b> ...	20.45	28.84	19.53	19.30	23.39	25.80	...	...	...	...	

## Revised Estimate, 1907-08—

## Imperial.

*Interest on loans to Native States.*—Owing to the unfavourable season in Káthiáwár the receipts are expected to be less by about 50. The Political Officers estimate for a larger reduction but some of the tributes recovered in previous years are likely to be adjusted by credit to loans owing to the remissions recently sanctioned by the Government of India. Some of the credits will be taken to this head on account of arrears of interest due by some of the States. The estimate has therefore been taken at a higher figure than that proposed by the Political Officers.

*Interest on arrears of revenue.*—The estimate has been raised in accordance with the latest actuals.

## Provincial.

*Interest on Loans to Municipalities, &c.*—An increase of 10 is expected in consequence of the recovery of arrears from the Hubli Municipality.

*Interest on loans under Special Laws.*—The Tálukdári Settlement Officer expects a recovery of 8 only on account of interest.

*Interest on advances to Cultivators.*—The receipts in the first seven months amount to 4,03 and even allowing from unfavourable season, there is no reason to expect that the Budget will not be realised.

## Budget Estimate, 1908-09—

## Imperial.

*Interest on loans to Presidency Corporations.*—Provision has been made for the recovery of amounts due under the terms of the various loans.

*Interest on Loans to Native States.*—The amounts due for one year on outstanding loans is about 3,00. An addition of 1,00 has been made as the arrears of interest are not likely to be fully realised in 1907-08.

## Provincial.

*Interest on Loans to Municipalities, &c.*—Provision has been made for sums due according to the term of the various loans.

*Interest on Loans under Special Laws.*—The Tálukdári Settlement Officer expects an increase of 10. Even with this increase there will be arrears to be recovered.

*Interest on advances to Cultivators.*—Provision has been made on the understanding that the next rains will be normal. The interest due on Takávi loans outstanding for one year would be nearly 8 lákhs but it is not considered advisable to provide for such a large sum.

F. C. HARRISON,  
Accountant General.

16th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

## No. 67.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to such modifications as may be necessary with reference to the orders issued in Government Resolution No. 27, dated the 4th January 1908, on the estimates of loans proposed to be made and of expected recoveries during 1907-08 and 1908-09.

M. K. NARIMAN,  
Acting Under Secretary to Government.

7th January 1908.

## Budget Note No. 13.

## XVI-A.—Law and Justice (Receipts).

ACCOUNTS.	FIRST MONTH.					LAST MONTH.					TOTAL IN- FERRIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.	
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.				
1903-03	...	1,85	2,24	2,50	2,88	3,14	1,85	1,46	1,90	89	56	3,70	...	3,70
1903-04	...	1,85	2,16	2,52	2,85	3,17	2,01	1,70	1,84	1,01	69	3,86	...	3,86
1904-05	...	1,99	2,36	2,70	3,06	3,36	2,36	1,99	1,86	1,80	99	4,35	...	4,35
1905-06	...	2,27	2,69	3,04	3,39	3,82	2,51	2,09	1,74	1,89	96	4,78	...	4,78
1906-07	...	2,59	3,01	3,41	3,84	4,23	2,49	2,07	1,67	1,24	85	5,08	...	5,08
1907-08	...	2,55	...	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	Budget	...	...	...	...	...	...	...	...	...	...	5,50	...	5,50
	Revised	...	...	...	...	2,60	...	...	...	...	...	5,15	...	5,15
1908-09.	Budget	...	...	...	...	...	...	...	...	...	...	5,50	...	5,50

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.		
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.				
5,15	5,00	Provincial.												
		(1) Sale-proceeds of un-claimed and escheated property	34	36	29	27	41	33	33	60	...	+27		
		(2) Court-fees realized in cash	8	7	44	49	52	55	55	55	...	...		
		(3) General fees, fines and forfeitures	2,80	3,09	3,31	3,67	3,74	4,08	3,85	3,90	—23	+5		
		(4) Pleadership Examination fees	1	1	3	1	1	1	2	2	+1	...		
		(5) Miscellaneous fees and fines	34	19	16	17	20	38	23	25	—16	+3		
		(6) Miscellaneous	18	14	18	17	20	15	18	18	+3	...		
		TOTAL	3,70	3,80	4,35	4,78	5,08	5,50	5,15	5,50	—35	+35		

## Revised Estimate, 1907-08—

The sanctioned Estimate appears high in view of the latest actuals (5,04) and those of 1906-07 (5,09), even after allowing for fees to be recovered for comparing copies of documents supplied to the public. The Estimate has therefore been reduced to 5,15. The decrease is mainly under the third and the fifth minor heads for which I have taken 3,85 and 22 respectively on the basis of the actuals of the first six months.

## Budget Estimate, 1908-09—

- (1) *Sale-proceeds of unclaimed and escheated property.*—The increase over the Revised is due to expected receipts by the Administrator-General of about 29 on account of three large estates that will be liable for transfer to Government under section 62 of Act II of 1874.
- (2) *Court Fees realized in cash.*—The departmental Estimates appear low in view of the actuals of the past years. I have repeated the Revised.
- (3) *General Fees, Fines and Forfeitures.*—The departmental Estimates aggregating to 4,29 appear very high. I have taken 3,90 after allowing for a moderate increase over the Revised.
- (4) *Pleadership Examination Fees and (6) Miscellaneous.*—The Revised has been repeated in view of the latest actuals.
- (5) *Miscellaneous Fees, &c.*—The departmental Estimates amount to 30; but I have taken 25 after allowing for a slight increase over the Revised.

F. C. HARRISON,  
Accountant General.

12th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
JUDICIAL DEPARTMENT.

No. 4577.—FINANCIAL DEPARTMENT,  
The estimates are accepted.

23rd November 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 14.

## XVI-B.—Law and Justice—Jails (Receipts).

ACCOUNTS	FIRST MONTHS					LAST MONTHS					TOTAL IMPERIAL AND PROVINCIAL	Local	GRAND TOTAL
	Six	Seven	Eight	Nine	Ten	Six	Five	Four	Three	Two			
1902-03	1,07	1,17	1,38	1,56	1,73	1,30	1,20	99	81	64	2,37	...	2,37
1903-04	74	86	1,10	1,28	1,35	1,54	1,42	1,18	1,02	93	2,23	...	2,23
1904-05	83	1,00	1,16	1,35	1,43	1,10	98	77	58	50	1,93	...	1,93
1905-06	72	90	1,01	1,21	1,33	1,20	1,02	91	71	59	1,92	...	1,92
1906-07	79	1,00	1,16	1,37	1,53	1,42	1,21	1,05	84	68	2,21	...	2,21
1907-08	70	...	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	Budget	...	...	...	...	...	...	...	...	...	2,21	...	2,21
	Revised	...	...	...	...	1,51	...	...	...	...	2,21	...	2,21
1908-09.	Budget	...	...	...	...	...	...	...	...	...	2,30	...	2,30

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09. Budget Estimate.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate				
2,21	1,96	Provincial											
		1. Jails ...	1,22	1,07	84	62	80	90	80	80	-10	...	
		2. Jail Manufactures ...	1,15	1,21	1,09	1,30	1,41	1,31	1,41	1,50	+10	+9	
		TOTAL ...	2,37	2,28	1,93	1,92	2,21	2,21	2,21	2,30	...	+9	

## Revised Estimate, 1907-08—

*Jails.*—The 6+6 months' actuals are 70. The decline in the receipts is partly due to a reduction in the strength of the Deccan and Sind convict gangs and partly to the adjustments of the value of convict labour having been delayed. I have therefore reduced the estimate to 80.

*Jail Manufactures.*—The latest actuals amount to 1,41, and the receipts in the first six months of the current and last year are almost equal. I have accordingly raised the estimate by 10.

## Budget Estimate, 1908-09—

The Inspector-General's Estimates amount to 2,01, which are too low. I have repeated the figure adopted for the Revised under the first minor head. A moderate increase has been provided for under the second, in view of the greater activity of Jail Industries.

F. C. HARRISON,  
Accountant General.

26th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
JUDICIAL DEPARTMENT.

No. 4835.—FINANCIAL DEPARTMENT.

The estimates are accepted.

M. K. NARIMAN,  
Acting Under Secretary to Government.

9th December 1907.

## Budget Note No. 15.

## XVII.—Police (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	2,06	2,47	2,75	3,06	3,43	2,29	1,90	1,03	1,29	89	4,37	2,26	6,63
1903-04	1,92	2,21	2,57	2,85	3,23	2,52	2,23	1,37	1,59	1,22	4,44	2,51	6,95
1904-05	2,17	2,61	3,01	3,44	3,95	2,74	2,30	1,90	1,47	96	4,91	2,78	7,69
1905-06	2,19	2,47	2,82	3,07	3,39	1,94	1,66	1,31	1,06	74	4,13	2,94	7,07
1906-07	2,05	2,35	2,74	3,07	3,53	2,41	2,11	1,72	1,39	93	4,46	3,01	7,47
1907-08	2,14	...	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	{ Budget	...	...	...	...	...	...	...	...	...	4,21	2,99	7,20
	{ Revised	...	...	...	...	2,12	...	...	...	...	4,26	...	...
1908-09.	{ Budget	...	...	...	...	...	...	...	...	...	5,14	...	...

1906-07, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1903-03.	1903-04.	1904-04.	1905-05.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
		<b>Provincial.</b>											
		(1) Presidency Police ...	1,48	1,48	1,78	1,92	2,34	2,34	2,59	2,55	+35	—4	
		(2) Police supplied to municipal, canton- ment and town funds ...	67	66	66	39	19	18	20	20	+2	...	
		(3) Police supplied to Public Depart- ments, private Companies and persons ...	1,72	1,59	1,36	1,28	1,31	1,32	91	59	—41	—32	
4,26	4,70	(4) Fees, fines and for- feitures ...	7	12	11	18	9	7	9	7,40	+2	+1,31	
		(5) Superannuation re- ceipts, ...	4	4	4	4	4	4	4	4	...	...	
		(6) Miscellaneous ...	39	75	98	52	49	36	43	26	+7	—7	
		<b>Total Provincial ...</b>	<b>4,37</b>	<b>4,44</b>	<b>4,91</b>	<b>4,13</b>	<b>4,16</b>	<b>4,21</b>	<b>4,26</b>	<b>5,14</b>	<b>+5</b>	<b>+88</b>	
		<b>Local.</b>											
		(7) Fees, fines and for- feitures ...	2,26	2,51	2,78	2,94	3,01	2,99	...	...	...	...	
		<b>Total ...</b>	<b>6,63</b>	<b>6,95</b>	<b>7,69</b>	<b>7,07</b>	<b>7,17</b>	<b>7,20</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	

## Revised Estimate, 1907-08—

In view of increase during the first six months of the current year in cattle-pound receipts and in the rates of recovery from private employers in the Presidency, the Estimate under the first minor head has been raised to 2,59. An increase of 2 has also been allowed for in the sanctioned grants for each of the 2nd and the 4th minor heads respectively on the basis of the latest twelve months' actuals. The Budget for the 3rd minor head has been reduced from 1,32 to 91 as Abkari contributions amounting to 33 will not be received during the second half of the year, the Abkari Police having been replaced by Abkari peons. The 6 + 6 months' actuals under the last minor head amount to 54, but as the actuals of the closing months included 10 on account of arrear recoveries from Kathiawar States which will not recur, I have taken 43 for the Revised.

## Budget Estimate, 1908-09—

*Presidency Police.*—The Estimates furnished by the Commissioner of Police amount to 2,68 and have been adopted at 2,55. The Commissioner has provided 12 on account of music license fees and 4 on account of fees recoverable under the Motor-vehical Act the net proceeds of which have been transferred to the Bombay City Municipality under the terms of Bill No. IV (City of Bombay Police Charges Act) of 1907 recently passed. I have allowed 2 as representing the amount to be retained by Government to meet the cost of collecting the fees and deducted 14 being the net proceeds payable to the Municipality.

*Police supplied to Municipal Cantonment and Town Funds.*—I have taken 20 after adding Rs. 1,680 on account of the Municipal contribution of the Aden Temporary Police (Government Resolution, Judicial Department, No. 4753, dated the 19th of August 1907) to the Departmental Estimates amounting to 18.

*Police supplied to Public Departments, Private Companies, etc.*—The Departmental Estimates aggregate to 52 and include 15 for contribution on account of Harbour Police from the Aden Port Trust which has been reduced to the sanctioned amount of 10 (Government Resolution, Judicial Department,

No. 5205, dated the 18th of September 1907); the Estimate for receipts on account of other Police (14) appears low in view of past actuals and has been raised to 26, the figure for the Revised. With these modifications the total estimate for this minor head has been taken at 59. The decrease as compared with the Revised is due to the absence of a full year's provision for recoveries of A'bkari contributions against the half year's in the Revised.

*Fees, Fines and Forfeitures.*—The Departmental Estimate of 4 appears low and has been increased to 9 as fees under the Petroleum Act have been under-estimated. Under the orders in para. 8 of Government of India, Finance Department, No. 6902-A, dated 19th November 1907, it will be necessary to treat so much of the cattle-pound receipts as are required to meet the cost of collection as Provincial. The total cattle-pound receipts are estimated by District Officers at 2,43; the actuals of the 6 + 6 months are 2,45 which, for the present, I have taken as the gross receipts out of which 1,14 will be paid as net proceeds to Local Boards and Municipalities, thus leaving 1,31 representing the fees retained to meet the charges of the maintenance of pounds to be provided under this head. The total of the minor head will thus be 1,40.

*Superannuation receipts.*—The Revised has been repeated.

*Miscellaneous.*—To the Departmental Estimate of 34 I have added 2 on account of ordnance stores returned to Military Department.

F. C. HARRISON,  
Accountant General.

30th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
JUDICIAL DEPARTMENT.

No. 4982.—FINANCIAL DEPARTMENT.

The estimates are accepted.

M. K. NARIMAN,  
Acting Under Secretary to Government.

16th December 1907.

## Budget Note No. 16.

## XVIII.—Ports and Pilotage (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	32	33	39	45	52	32	31	25	19	12	64	...	64
1903-04	36	43	49	54	62	39	32	26	21	18	76	...	75
1904-05	38	45	51	57	66	43	36	30	24	15	81	...	81
1905-06	39	44	50	55	64	40	35	29	24	19	79	...	79
1906-07	41	48	54	60	70	43	36	30	24	14	84	...	84
1907-08	47	...	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>													
1907-08.	Budget	...	...	...	...	...	...	...	...	...	91	...	91
	Revised	...	...	...	...	47	...	...	...	...	94	...	94
1908-09.	Budget	...	...	...	...	...	...	...	...	...	100	...	100

1907-08. Six- monthly Estimate.	1907-08. Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
91	96	Provincial.											
		(1) Registration and other fees ...	64	75	80	78	83	90	93	99	+3	+6	
		(2) Pilotage Receipts...	...	...	...	1	...	...	1	...	...	...	
		(3) Miscellaneous ...	...	...	1	...	1	1	1	1	...	...	
		TOTAL	64	75	81	79	84	91	94	100	+3	+6	

## Revised Estimate, 1907-08—

The 6 + 6 months' actuals are 90, but in view of the actuals of the first six months (47) I have raised the Estimate to 94. The increase is due to sufficient allowance not having been made in the Budget for overtime fees which now pass through the accounts under Government Resolution, Marine Department, No. 48, dated the 28th April 1906.

## Budget Estimate, 1908-09—

The departmental Estimates aggregate to 87 and appear too low as compared with the latest actuals. In view of the progressive increase in the receipts, the Estimate has been taken at 100.

F. C. HARRISON,  
Accountant General.

12th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
MARINE DEPARTMENT.

No. 4576.—FINANCIAL DEPARTMENT.

The estimates are accepted.

23rd November 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.



## Budget Note No. 17.

## XIX.—Education (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03 ... ..	1,39	1,61	1,77	1,92	2,10	1,50	1,28	1,12	97	79	2,89	2,38	5,27
1903-04 ... ..	1,41	1,59	1,75	1,88	2,08	1,62	1,44	1,28	1,15	95	3,03	2,27	5,30
1904-05 ... ..	1,54	1,74	1,86	2,04	2,41	1,66	1,46	1,34	1,16	79	3,20	2,18	5,38
1905-06 ... ..	1,80	2,00	2,16	2,38	2,85	1,77	1,57	1,41	1,19	72	3,57	2,14	5,71
1906-07 ... ..	1,81	2,10	2,29	2,50	2,89	1,92	1,63	1,44	1,23	84	3,73	2,07	5,80
1907-08 ... ..	1,87	...	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>													
1907-08. { Budget	...	...	...	...	...	...	...	...	...	...	3,75	1,75	5,50
{ Revised	...	...	...	...	...	1,90	...	...	...	...	3,77	...	...
1908-09. Budget	...	...	...	...	...	...	...	...	...	...	3,86	...	...

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
3,75	3,85	<b>Provincial.</b>											
		(1) Fees, Government Colleges, General ...	48	49	50	52	56	61	58	61	—3	+3	
		(2) Fees, Government Colleges, Professional.	37	42	49	54	54	54	54	52	...	—2	
		(3) Fees, Schools, General ... ..	1,65	1,66	1,72	1,86	1,93	2,06	2,00	2,06	—6	+6	
		(4) Fees, Schools, Special ... ..	5	6	6	8	12	11	8	8	—3	...	
		(5) Contributions ...	1	1	1	1	1	1	1	1	...	...	
		(6) Miscellaneous ...	39	39	41	56	57	42	56	58	+14	+2	
		<b>Total, Provincial ...</b>	<b>2,89</b>	<b>3,03</b>	<b>3,20</b>	<b>3,57</b>	<b>3,73</b>	<b>3,75</b>	<b>3,77</b>	<b>3,86</b>	<b>+2</b>	<b>+9</b>	
		<b>Local.</b>											
		(7) Fees, Schools, General ... ..	1,11	1,04	1,11	1,29	1,39	1,40	...	...	...	...	
(8) Contributions ...	2	17	2	1	8	5	...	...	...	...			
(9) Sale-proceeds of books ... ..	1,08	97	97	78	54	...	...	...	...	...			
(10) Miscellaneous ...	17	9	8	6	11	30	...	...	...	...			
<b>Total, Local ...</b>	<b>2,38</b>	<b>2,27</b>	<b>2,18</b>	<b>2,14</b>	<b>2,07</b>	<b>1,75</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>			
<b>TOTAL ...</b>	<b>5,27</b>	<b>5,30</b>	<b>5,38</b>	<b>5,71</b>	<b>5,80</b>	<b>5,50</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>			

## Revised Estimate, 1907-08—

The 6+6 months' actuals are 3,77 and I have adopted that figure for the Revised, with changes in details as indicated by the latest actuals. Receipts on account of Drawing Examination Fees (7), which were hitherto classified under *Fees, Schools, Special* have now been transferred to a separate detailed head opened under *Miscellaneous*.

## Budget Estimate, 1908-09—

- (1) *Fees, Government Colleges, General*.—The Departmental Estimate has been adopted in round figures at 61; a moderate increase over the Revised has been allowed in view of past actuals.
- (2) *Fees, Government Colleges, Professional*.—The Director's Estimate has been accepted, the decrease being due to the separation of the Agricultural College from the College of Science and the consequent transfer of fees to XXI.—Scientific and other Minor Departments.
- (3) *Fees, Government Schools, General*.—The Departmental Estimate of 1,98 appears low. I have taken 2,06 in view of the progressive rise in receipts under this head.
- (4) *Fees, Schools, Special*.—The Revised has been repeated. The decrease as compared with the current year's Budget is due to the transfer of Drawing Examination Fees from this minor head to "*Miscellaneous*."

*Miscellaneous*.—The Director's Estimate 51 with an addition of 7 for Drawing Examination Fees has been adopted. The increase is in the receipts from the sale of books at the Sind Book Depot. The Curator states that owing to higher prices for the new series of reading books, which is being published by Messrs. Macmillan and Co., the demand for the older books is likely to be large.

F. C. HARRISON,  
Accountant General.

29th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
EDUCATIONAL DEPARTMENT.

No. 4860.—FINANCIAL DEPARTMENT.

The estimates are accepted.

10th December 1907.

M. K. NARIMAN,

Acting Under Secretary to Government.

*Further Remarks.*

In accordance with the concluding portion of paragraph 5 of Government of India, Finance Department, No. 6902-A., dated the 19th November 1907, the receipts of the Government Central Book Depot, Bombay, will be merged in the General Revenues. The receipts on this account estimated by the Director of Public Instruction amount to Rs. 23,600 as below:—

	Rs.
Royalty on sales of vernacular reading series	20,000
Sale-proceeds of Bombay Sanscrit series and other Sanscrit books	3,600

The necessary addition will be made in the second edition of the Government of India notes under "Provincial—Miscellaneous" subject to the approval of Government.

F. C. HARRISON,  
Accountant General.

21st January 1908.

To

THE SECRETARY TO GOVERNMENT,  
EDUCATIONAL DEPARTMENT.

## Budget Note No. 18.

## XX.—Medical (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL, IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	93	1,03	1,16	1,37	1,53	1,11	1,01	88	67	51	2,04	12	2,16
1903-04	1,03	1,18	1,50	1,74	1,86	1,19	1,07	75	51	39	2,25	1,14	3,39
1904-05	94	1,04	1,41	1,56	1,76	1,20	1,10	78	58	38	2,14	16	2,30
1905-06	93	1,06	1,39	1,64	1,83	1,27	1,14	81	56	37	2,20	12	2,32
1906-07	96	1,06	1,42	1,62	1,84	1,27	1,17	81	61	39	2,23	11	2,34
1907-08	1,02	...	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>													
1907-08.	Budget	...	...	...	...	...	...	...	...	...	2,20	12	2,32
	Revised	...	...	...	...	1,24	...	...	...	...	2,26	...	2,32
1908-09.	Budget	...	...	...	...	...	...	...	...	...	2,37	...	...

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	Minor HEADS.	ACCOUNTS.					1907-08.		1907-08. Budget Estimate.	Revised, 1907-08, +more —less than Budget, 1907-08.	Budget, 1908-09, +more —less than Revised, 1907-08.
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.			
2,30	2,37	<b>Provincial.</b>										
		(1) Medical College Fees	79	1,01	91	93	95	94	96	97	+2	+1
		(2) Hospital Receipts ...	69	68	67	71	68	73	73	73	...	...
		(3) Lunatic Asylum Receipts	18	20	22	22	23	21	24	23	+3	-1
		(4) Medicine sold by Civil Surgeons	1	1	1	1	1	1	1	1	...	...
		(5) Contributions	32	33	31	30	33	29	29	41	...	+12
		(6) Miscellaneous	5	2	2	3	3	2	3	2	+1	-1
		<b>TOTAL</b>	2,04	2,25	2,14	2,20	2,23	2,20	2,26	2,37	+6	+11
		<b>Local.</b>										
		(7) Hospital Receipts ...	5	1,06	10	5	4	5	...	...	...	...
(8) Contributions	6	7	6	7	6	7	...	...	...	...		
(9) Miscellaneous	1	1	...	...	1	...	...	...	...	...		
<b>TOTAL, LOCAL</b>	12	1,14	16	12	11	12	...	...	...	...		
<b>TOTAL</b>	2,16	3,39	2,30	2,32	2,34	2,32	...	...	...	...		

## Revised Estimate, 1907-08—

The 6+6 months' actuals are 2,29 but they include 3 on account of a popular contribution which will be transferred to Public Works Department. Allowing for this, I have adopted 2,26 for the Revised. The increase over the Budget is chiefly due to higher receipts of fees at the Grant Medical College and Lunatic Asylum receipts.

## Budget Estimate, 1908-09—

The departmental Estimates amount to 2,25 which have been accepted, with changes in details and with an addition noted below:—

Under *Hospital receipts* the Revised has been repeated in the light of the recent actuals, while under *Contributions* provision has been made according to the sanctioned scale. Contributions amounting to 11 payable by Local Boards (9 for Medical Institutions and 2 for the Leper Asylum, Ratnagiri) hitherto credited to the Adjusting Head "Contributions from Local to Provincial," but which, under the orders contained in Government of India, Financial Department, No. 6902-A., dated the 19th November 1907, are to be credited to the Revenue Head concerned with effect from 1908-09, have been added.

F. O. HARRISON,  
Accountant General.

29th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
GENERAL DEPARTMENT.

84

BOMBAY.

No. 5003.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the omission of Rs. 3,000 on account of contribution from the Bombay Municipality for the maintenance of the Jaffer Sulleman Dispensary.

*17th December 1907.*

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 19.

## XXI.—Scientific and other Minor Departments (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVIN- CIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	18	19	21	22	24	13	12	10	9	7	31	15	46
1903-04	19	21	21	23	25	16	14	14	12	10	35	22	57
1904-05	14	17	18	19	22	13	10	9	8	5	27	23	50
1905-06	25	26	33	35	39	25	24	17	15	11	50	19	69
1906-07	25	26	29	32	36	23	27	24	21	17	53	32	85
1907-08	40	42	...	...	...	...	...	...	...	...	...	...	...

  

ESTIMATES.		Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.	TOTAL IMPERIAL AND PROVIN- CIAL.	Local.	GRAND TOTAL.
1907-08.	Budget	...	...	...	...	...	...	...	...	...	...	52	20	72
	Revised	...	...	...	...	...	25	...	...	...	...	67	...	...
1908-09.	Budget	...	...	...	...	...	...	...	...	...	...	89	...	...

1907-08. Six- monthly Estimate.	1907-08. Propor- tional Estimate.	Minor Heads.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08 + more — less than Budget, 1907-08.	Budget, 1908-09. + more — less than Revised, 1907-08.			
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.					
60	86	<b>Provincial.</b>													
		1. Veterinary and Stallion Receipts	9	10	11	11	15	11	12	14	+1	+2			
		2. Receipts on account of experimental cultivation	11	15	7	30	28	30	40	53	+10	+13			
		3. Examination Fees	11	10	9	8	9	9	12	13	+3	+1			
		4. Emigration Fees	...	...	...	1	...	1	1	1	...	...			
		5. Miscellaneous	...	...	...	...	...	1	1	1	...	...			
		6. Botanical and other Public garden receipts	...	...	...	..	1	...	1	2	+1	+1			
		<b>TOTAL, PROVINCIAL</b>	<b>31</b>	<b>35</b>	<b>27</b>	<b>50</b>	<b>53</b>	<b>52</b>	<b>67</b>	<b>89</b>	<b>+15</b>	<b>+22</b>			
		<b>Local.</b>													
		7. Botanical and other Public Garden receipts	1	4	1	1	2	1	...	...	...	...			
8. Veterinary and Stallion Receipts	10	10	17	13	20	14	...	...	...	...					
9. Receipts on account of experimental cultivation	1	3	3	1	7	2	...	...	...	...					
10. Receipts on account of public Exhibitions and Fairs	3	5	2	4	3	3	...	...	...	...					
<b>TOTAL, LOCAL</b>	<b>15</b>	<b>22</b>	<b>23</b>	<b>19</b>	<b>32</b>	<b>20</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>					
<b>TOTAL</b>	<b>46</b>	<b>57</b>	<b>50</b>	<b>69</b>	<b>85</b>	<b>72</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>					

## Revised Estimate, 1907-03—

- (1) *Veterinary and Stallion Receipts.*—In view of the improvement in the receipts during the first seven months an addition of 1 has been made for the Revised.
- (2) *Receipts on account of Experimental Cultivation.*—The 7 + 5 months' actuals are 39. Allowing for an increase in the remaining months the estimate has been raised by 10.
- (3) Under *Examination Fees* an addition of 3 has been made in view of the increase already realised in fees for the Departmental and Vernacular School Final Examination.
- (4) *Emigration Fees.*—No change.
- (5) For *Botanical and other Public Gardens.*—I have taken 1 in view of the actual receipts from Ganesh. Khind and Bassein Gardens.

## Budget Estimate, 1908-09—

- (1) *Veterinary and Stallion Receipts.*—The departmental Estimate of 7 has been raised by 5 on account of increase in receipts at the Veterinary College (1) and recoveries for medicine supplied to the Bai Sakarbai D. Petit Hospital (4). An addition of 2 has also been made on account of Local Boards' contributions towards the pay of the syces in the Civil Veterinary Department, in accordance with paragraph 8 of Government of India, Finance Department, No. 6902-A, dated the 19th November 1907. This item was hitherto classified under the Adjusting Head—Contribution from Local to Provincial.

- (2) *Receipts on account of Experimental Cultivation.*—The departmental Estimate has been adopted with an addition of 3 on account of Fees at the Agricultural College, Poona. The increase is chiefly expected at the Poona (Kirkee) Farm and Dairy. Higher receipts are also provided for at the Surat and Dhárwár Farms in consequence of an extension of the Farms and at the Mánjri Farm due to a larger area being put under sugarcane.
- (3) *Examination Fees.*—The departmental Estimate has been accepted.
- (4) *Under Emigration Fees and Miscellaneous.*—A provision of 1 each has been made in view of the past actuals.
- (5) *Botanical and other Public Garden receipts.*—The Director's estimate has been adopted in a round figure (2) on account of Ganesh Khind and Bassein Gardens.

9th December 1907.

F. O. HARRISON,  
Accountant General.

To

THE SECRETARY TO GOVERNMENT,  
GENERAL DEPARTMENT.

No. 5102.—FINANCIAL DEPARTMENT.

The estimates are accepted.

23rd December 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

## XXII.—Receipts in aid of Superannuation, etc., Allowances.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03 ...	1,59	1,84	2,10	2,35	2,60	1,62	1,37	1,11	86	61	3,21	...	3,21
1903-04 ...	1,78	2,01	2,21	2,43	2,65	1,48	1,23	1,03	81	59	3,24	...	3,24
1904-05 ...	1,74	2,02	2,26	2,56	2,80	1,78	1,45	1,21	91	67	3,47	...	3,47
1905-06 ...	1,88	2,12	2,34	2,58	2,87	1,62	1,33	1,16	92	63	3,50	...	3,50
1906-07 ...	1,86	2,12	2,37	2,62	2,86	1,64	1,36	1,13	88	64	3,50	...	3,50
1907-08 ...	1,87	...	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08. { Budget	...	...	...	...	...	...	...	...	...	...	3,60	...	3,60
{ Revised	...	...	...	...	...	1,66	...	...	...	...	3,53	...	3,53
1908-09. Budget	...	...	...	...	...	...	...	...	...	...	3,63	...	3,63

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, + more —less than Budget, 1907-08.	Budget, 1908-09, + more —less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
3,00	3,52	<b>Imperial.</b>											
		(1) Subscriptions to the Military Fund ...	5	3	9	12	11	5	5	4	...	-1	
		(2) Subscriptions under the Indian Civil Service Family Pension Regula- tions ...	61	88	99	1,01	1,07	1,20	1,10	1,20	-10	+10	
		(3) Subscriptions to the Bengal Civil Fund ...	5	3	5	4	3	3	3	3	...	...	
		(4) Subscriptions to the Bombay Civil Fund ...	37	34	37	27	23	20	20	16	...	-4	
		<b>TOTAL, IMPERIAL ...</b>	<b>1,11</b>	<b>1,28</b>	<b>1,50</b>	<b>1,44</b>	<b>1,44</b>	<b>1,48</b>	<b>1,38</b>	<b>1,43</b>	<b>-10</b>	<b>+5</b>	
		<b>Provincial.</b>											
		(5) Contribution for pensions and gra- tuities ...	2,10	1,96	1,97	2,06	2,06	2,12	2,15	2,20	+3	+5	
		<b>TOTAL ...</b>	<b>3,21</b>	<b>3,24</b>	<b>3,47</b>	<b>3,50</b>	<b>3,50</b>	<b>3,60</b>	<b>3,53</b>	<b>3,63</b>	<b>-7</b>	<b>+10</b>	

## Revised Estimate, 1907-08—

## Imperial.

No change is necessary under the first, third and fourth minor heads.

*Subscriptions under the Indian Civil Service Family Pension Regulations.*—The latest actuals amount to 1,06. Allowing for an increase over the actuals of the previous year due to additions to the cadre I have taken 1,10 for the Revised.

## Provincial.

The actuals in the first six months of the current year are better than those of the corresponding period of last year by 9. Allowing for the increase already realised, I have raised the Estimate to 2,15.

## Budget Estimate, 1908-09—

## Imperial.

*Subscriptions to the Military Fund.*—The Pay Examiner's Estimate has been adopted in round figures.

*Subscriptions under the Indian Civil Service Family Pension Regulations.*—An increase of 10 over the Revised has been allowed for on account of additions to the ranks of the Indian Civil Service.

*Subscriptions to the Bengal Civil Fund.*—The Revised has been repeated in view of the latest actuals.

*Subscription to the Bombay Civil Fund.*—The decline is due to the expected reduction in the membership owing to retirements.

## Provincial.

A small increase over the Revised has been allowed for in view of the increase in the number of officers on foreign service.

F. C. HARRISON,  
Accountant General.

21st November 1907.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 4063.—FINANCIAL DEPARTMENT.

The estimates are accepted.

28th November 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 21.

## XXIII.—Stationery and Printing (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	19	23	31	39	47	53	54	46	38	30	77	...	77
1903-04	23	27	31	41	51	47	43	30	29	19	70	...	70
1904-05	29	34	41	50	56	59	54	47	33	32	83	...	83
1905-06	29	34	40	47	55	58	53	47	40	32	87	...	87
1906-07	26	33	37	45	55	55	49	44	36	28	81	...	81
1907-08	30	...	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	{ Budget	...	...	...	...	...	...	...	...	...	...	86	...	86
	{ Revised	...	...	...	...	56	...	...	...	...	...	86	...	86
1908-09.	Budget	...	...	...	...	...	...	...	...	...	...	88	...	88

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, +more —less than Budget, 1907-08.	Budget, 1908-09 +more —less than Revised, 1907-08.		
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.				
86	93	<b>Imperial.</b>												
		1. Stationery receipts...	1	1	2	3	2	2	2	2	...	...		
		<b>TOTAL, IMPERIAL</b> ...	1	1	2	3	2	2	2	2	...	...		
		<b>Provincial.</b>												
		2. Stationery receipts ...	2	2	5	4	3	3	3	3	...	...		
		3. Sales of Gazettes and other Publications...	24	27	28	28	23	28	28	29	...	...		
		4. Other Press Receipts.	50	40	53	52	43	53	53	55	...	+2		
<b>TOTAL, PROVINCIAL</b> ...	76	69	86	84	79	84	84	86	...	+2				
<b>TOTAL</b> ...	77	70	88	87	81	86	86	88	...	+2				

## Revised Estimate, 1907-08—

## Imperial.

The latest actuals indicate no change.

## Provincial.

The 6 + 6 months' actuals are 82, but the receipts in the first six months are better than those in the corresponding period of last year. The Budget has been repeated.

## Budget Estimate, 1908-09—

## Imperial.

The Revised has been repeated.

## Provincial.

The Revised has been repeated for the second and third minor heads. The departmental Estimates for *other Press Receipts* aggregating to 57 appear high in view of the latest actuals. I have taken 55 or an advance of two over the Revised, as the receipts of the Yeránda Jail Press are expected to be higher owing to sales of Educational Forms to Private Schools and recoveries of the cost of Cattle Pound forms (Government Resolution, Financial Department, No. 5016, dated the 20th of September 1906).

F. C. HARRISON,  
Accountant General.

14th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
GENERAL DEPARTMENT.

No. 4792.—FINANCIAL DEPARTMENT.

The estimates are accepted.

M. K. NARIMAN,  
Acting Under Secretary to Government.

5th December 1907.



Budget Note No. 22.

XXV.—Miscellaneous (Receipts).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03 ... ..	57	70	74	1,00	1,06	1,74	1,61	1,57	1,81	1,25	2,31	14	2,45
1903-04 ... ..	93	98	1,12	1,20	1,83	1,68	1,63	1,49	1,41	1,28	2,61	2,23	4,84
1904-05 ... ..	56	75	82	92	1,11	1,45	1,26	1,19	1,09	90	2,01	15	2,16
1905-06 ... ..	1,81	1,93	1,99	2,28	2,41	2,28	2,12	2,05	1,81	1,63	4,04	14	4,18
1906-07 ... ..	8,16	8,29	8,34	8,53	8,49	72	66	54	35	59	3,88	15	4,03
1907-08 ... ..	97	1,12	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>													
1907-08. { Budget	...	...	...	...	...	...	...	...	...	...	1,99	19	2,18
{ Revised	...	...	...	...	...	...	1,25	...	...	...	2,40	...	...
1908-09. Budget	...	...	...	...	...	...	...	...	...	...	2,67	...	...

1907-08, Six-monthly Estimate.	1907-08, Proportional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09. Budget Estimate.	Revised, 1907-08, +more -less than Budget, 1907-08.	Budget, 1908-09, +more -less than Revised, 1907-08.
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.			
		<b>Imperial.</b>										
		1. Gain by exchange ..	2	1	4	1	...	2	1	1	-1	...
		2. Premium on bills ...	43	43	61	59	75	70	95	95	+25	...
		3. Fees for Government Audits ...	11	15	14	11	10	9	3	3	...	...
		4. Percentages chargeable on European Stores for Provincial and Local Funds, construction of Railways, etc. ...	7	5	8	15	8	5	8	8	+3	...
		5. Extraordinary Items	6	6	1	8	10	...	...	...	...	...
		6. Recoveries of famine relief charges ...	76	96	23	1,35	216	...	2	...	+2	-2
		7. Value of old Currency Notes assumed to be no longer in circulation ...	...	...	...	50	8	9	10	10	+1	...
		8. Unclaimed Bills, &c.	...	...	...	5	...	...	...	...	...	...
		<b>TOTAL, IMPERIAL ...</b>	<b>1,45</b>	<b>1,66</b>	<b>1,06</b>	<b>2,79</b>	<b>3,27</b>	<b>89</b>	<b>1,19</b>	<b>1,17</b>	<b>+30</b>	<b>-2</b>
		<b>Provincial.</b>										
		9. Unclaimed deposits ..	57	35	41	72	21	40	30	30	-10	...
		10. Treasure trove ...	1	1	...	2	3	1	3	2	+2	-1
2,20	1,35	11. Sale-proceeds of Darbar presents ...	...	...	...	1	1	1	3	1	+2	-2
		12. Sale of old stores and materials ...	1	9	1	2	2	1	2	2	+1	...
		13. Fees for Government Audits ...	4	8	8	6	4	49	60	77	...	+28
		14. Contributions ...	3	28	14	15	11	9	11	11	+2	...
		15. Rents ...	...	...	...	1	...	...	...	...	...	...
		16. Miscellaneous fees, fines and forfeitures	12	10	8	8	5	8	7	7	-1	...
		17. Extraordinary items ...	1	...	...	...	8	...	5	20	+4	+15
		18. Miscellaneous ...	7	9	28	18	...	1	...	...	...	...
		19. Sale of lands and houses ...	...	2	...	...	6	...	...	...	...	...
		<b>TOTAL, PROVINCIAL ...</b>	<b>86</b>	<b>95</b>	<b>95</b>	<b>1,25</b>	<b>61</b>	<b>1,10</b>	<b>1,21</b>	<b>1,50</b>	<b>...</b>	<b>+40</b>
		<b>TOTAL, IMPERIAL AND PROVINCIAL ...</b>	<b>2,31</b>	<b>2,61</b>	<b>2,01</b>	<b>4,04</b>	<b>388</b>	<b>1,99</b>	<b>2,40</b>	<b>2,67</b>	<b>+30</b>	<b>+38</b>
		<b>Local.</b>										
		20. Sale of old stores and materials ...	3	2	2	3	2	1	...	...	...	...
		21. Contributions ...	1	2,08	1	...	...	...	...	...	...	...
		22. Rents ...	1	1	1	1	1	1	...	...	...	...
		23. Miscellaneous ...	9	12	11	10	12	17	...	...	...	...
		<b>Total, Local ...</b>	<b>14</b>	<b>2,28</b>	<b>15</b>	<b>14</b>	<b>15</b>	<b>19</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
		<b>TOTAL ...</b>	<b>2,45</b>	<b>4,84</b>	<b>2,16</b>	<b>4,18</b>	<b>403</b>	<b>2,18</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>

Revised Estimate, 1907-08—

Imperial.

The actuals on the first seven months of the current year under "Premium on bills" have already amounted to 62. The 7+5 months' actuals are 1,00, but in consequence of the prevalence of

scarcity it is unlikely that the demand for local bills will be as good as last year. I have accordingly taken 95 for the Revised.

**Provincial.**

Changes have been made as indicated by the latest actuals and the estimate for the 13th minor head has been raised to the sanctioned amount of audit fees (60) recoverable from Local Bodies (Government Resolution, Financial Department, No. 1068, dated 27th February 1907).

**Budget Estimate, 1903-09—**

**Imperial.**

The Revised has been repeated for all minor heads except under "Recoveries of Famine Relief expenditure" as such recoveries are not expected.

**Provincial.**

*Fees for Government Audits.*—The increase is due to the transfer to this head of Local Boards Contributions towards the cost of the Local Audit Department hitherto deducted from charges.

*Miscellaneous.*—An addition of 15 has been made in accordance with Government of India, Finance Department, No. 6902-A, dated the 19th of November 1907, on account of the refund by the Ahmedabad Local Board of a part of the contribution made from Provincial Revenues for the overdrawal of balances.

For other minor heads provision has been made for normal receipts.

F. C. HARRISON,  
Accountant General.

11th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No. 37.—FINANCIAL DEPARTMENT.

The estimates are accepted.

4th January 1908.

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 23.

XXXI.—Other Public Works (Civil Works by Civil Officers).  
(Receipts.)

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	4	4	5	5	6	3	3	2	2	1	7	5,09	5,16
1903-04	4	4	5	5	6	4	4	3	2	2	8	5,24	5,32
1904-05	3	4	5	5	6	5	4	3	3	2	8	5,48	5,56
1905-06	4	4	5	5	6	3	3	2	2	1	7	5,95	6,02
1906-07	4	5	5	6	6	4	3	3	2	2	8	5,80	5,88
1907-08	4	...	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>													
1907-08.	{ Budget	...	...	...	...	...	...	...	...	...	7	6,23	6,30
	{ Revised	...	...	...	...	...	...	...	...	...	7	...	...
1908-09.	Budget	...	...	...	...	...	...	...	...	...	7	...	...

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.		Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more —less than Budget, 1907-08.	Budget, 1908-09, + more —less than Revised, 1907-08.
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
7	8	Provincial	7	8	8	7	8	7	7	7	...	...
5,73	...	Local	5,09	5,24	5,48	5,95	5,80	6,23	...	...	...	...
		Total	5,16	5,32	5,56	6,02	5,88	6,30	...	...	...	...

The latest actuals indicate no change. The sanctioned Budget has been repeated both for the Revised and the next year's Estimate.

F. C. HARRISON,  
Accountant General.

13th November 1907.

To  
THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 4650.—FINANCIAL DEPARTMENT.

The estimates are accepted.

M. K. NARIMAN,  
Acting Under Secretary to Government.

27th November 1907.

**Further Remarks.**

In paragraph 8 of Government of India, Finance Department, No. 6902-A, dated 19th November 1907, recently received, it is directed that receipts and expenditure hitherto accounted for under the Adjusting Heads "Contributions" should be provided under the most appropriate Service heads. A provision of 16 on account of the contribution payable by the Thana Local Board under the terms of paragraph 5 (b) of Government Resolution, Finance Department, No. 107, dated 11th January 1905, in connection with the construction of certain roads has been made.

In addition to this, I have provided 38 as estimated by the Departmental Officers as detailed in the margin on account of the Local Revenue retained to meet cost of collection of Ferry receipts and Road Tolls in accordance with the instructions in the concluding part of paragraph 8 of the Government of India's letter quoted above. In absence of Local Fund Budget Estimates for 1908-09 the gross receipts have been taken at 4,86 (the sanctioned grant for the current year) which will be altered when the actual figures are available on receipt of the estimates. The Budget for 1908-09 has accordingly been raised to 61.

Gross receipts	...	...	4,86
Deduct—			
Local share	...	...	4,48
Net receipt retained to meet cost of collection.			38

F. C. HARRISON,  
Accountant General.

20th November 1907.

No. 4850.—FINANCIAL DEPARTMENT.  
The alterations proposed are accepted.

(Signed) P. V. GODBOLE,  
for Acting Under Secretary to Government.

## Budget Note No. 24.

## 1.—Refunds and Drawbacks.

ACCOUNTS ;	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1903-03	6,21	7,33	8,00	9,12	10,59	1,231	1,119	10,52	9,40	7,03	18,52	14	18,66
1903-04	8,71	9,44	10,36	11,19	11,88	5,15	4,42	3,50	2,67	1,98	13,86	14	14,00
1904-05	6,14	6,92	8,04	8,76	9,91	5,92	5,14	4,02	3,30	2,16	12,08	17	12,23
1905-06	5,74	6,53	7,53	8,51	9,61	5,17	5,33	4,38	3,40	2,30	11,91	20	12,11
1906-07	6,68	7,67	8,71	9,53	10,73	6,56	5,57	4,53	3,71	2,51	13,24	13	13,37
1907-08	6,19	...	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	Budget	...	...	...	...	...	...	...	...	...	11,86	16	12,03
	Revised	...	...	...	...	6,58	...	...	...	...	12,77	...	...
1908-09.	Budget	...	...	...	...	...	...	...	...	...	11,96	...	...

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09. Budget Estimate.	Revised, 1907-08, + more - less than Budget, 1907-08.	Budget, 1908-09, + more - less than Revised, 1907-08.	
			1903-03.	1903-04.	1904-05.	1906-06.	1906-07.	Budget Estimate.	Revised Estimate.				
12,60	12,27	Revenue Refunds divided.											
		(1) Land Revenue ...	1,65	1,60	2,50	1,87	1,95	1,96	2,56	1,95	+60	-61	
		(2) Stamps ...	1,02	1,03	99	1,49	98	1,00	1,00	1,00	...	...	
		(3) Excise ...	1,62	1,63	2,10	2,27	1,90	2,20	2,20	2,00	...	-20	
		(4) Assessed Taxes ...	17	17	13	14	12	18	18	18	...	...	
		(5) Forest ...	6	6	3	11	11	4	8	8	+4	...	
		(6) Registration ...	4	4	4	...	...	...	...	...	...	...	
		TOTAL, DIVIDED ...	4,56	4,58	5,79	5,88	5,06	5,38	6,02	5,21	+64	-61	
		Imperial.											
		Revenue Refunds, Imperial Share ...	2,84	2,85	3,73	2,94	2,53	2,69	3,01	2,61	+32	-40	
		(7) Salt ...	89	50	63	69	64	69	64	64	-5	...	
		(8) Customs ...	13,07	8,78	5,64	5,29	7,38	5,75	6,05	6,05	+30	...	
(9) Assessed Taxes ...	...	...	7	...	13	...	...	...	...	...			
TOTAL, IMPERIAL ...	16,80	12,13	10,07	8,92	10,68	9,13	9,70	9,30	+57	-40			
Provincial.													
(10) Registration ...	...	...	...	5	3	4	6	6	+2	...			
Revenue Refunds, Pro- vincial Share ...	1,72	1,73	1,99	2,94	2,53	2,69	3,01	2,60	+32	-41			
TOTAL, IMPERIAL AND PROVINCIAL ...	18,52	13,86	12,06	11,91	13,24	11,86	12,77	11,96	+91	-81			
Local.													
(11) Land Revenue ...	...	...	...	...	...	2	...	...	...	...			
(12) Provincial Rates ...	14	14	17	20	13	14	...	...	...	...			
GRAND TOTAL ...	18,66	14,00	12,23	12,11	13,37	12,02	...	...	...	...			

## Revised Estimate, 1907-08—

*Land Revenue.*—The actuals of the first six months of the current year are about 60 higher than the actuals of the corresponding period of last year. This is chiefly due to certain refunds in the Kaira District of amounts credited as Land Revenue in 1906-07 having been transferred to tagái advances in 1907-08. I have accordingly taken 2,56 for the Revised.

*Stamps and Assessed Taxes.*—No change is needed.

*Excise.*—The refund to the Baroda State of 23½ sanctioned in Government Resolution, Political Department, No. 1992, dated the 13th of March 1907, was made in June 1907, but no change appears necessary.

Under *Forest, Salt and Registration* changes have been made as indicated by the latest actuals.

*Customs.*—The refunds under this head are made up of (i) "Refunds" and (ii) "Drawbacks." The 6 + 6 months' actuals under "Refunds" are 2,26. The Departmental Officers proposed a reduction of 4 only (*i.e.*, a decrease of 16 in the Presidency and an increase of 12 in Sind), the expected decrease in the Presidency being chiefly under "Manufactured Articles" and "Arms, Ammunition, etc.," and the increase in Sind being mainly under "Liquors and Spirits" and "Arms and Ammunition." As, however, the expenditure in the next half of the current year under "Silver Bullion" is not expected to be as high as in the corresponding period of the last year, I have taken 2,05 for the Revised. Under "Drawbacks" the latest twelve months' actuals amount to 3,98. The Collectors of Customs, Bombay and Sind, propose an increase of 38 in the sanctioned grant, the increase being chiefly estimated under "Other Metals and Manufactures," "Drawbacks on Cotton Goods re-exported" in the Presidency and under "Raw Materials" in Sind due to larger imports of "Till-seed" from Káthiáwár and subsequent exports to Europe. I have accordingly raised the Budget to 4,00.

#### Budget Estimate, 1908-09—

*Land Revenue and Excise.*—Provision has been made for normal charges.

*Stamps, Assessed Taxes, Forest and Registration.*—The Revised has been repeated.

*Salt.*—The Collector of Salt Revenue, Bombay, proposes an estimate of 60 which appears low. Allowing 1 for Sind, I have taken 64.

*Customs.*—The Estimates furnished by the Departmental Officers are :—

		Presidency.	Sind.	Total.
Refunds	...	1,10	98	2,08
Drawbacks	...	3,05	95	4,00
Total	...	4,15	1,93	6,08

They approximately agree with the Revised and have been adopted.

F. C. HARRISON,  
Accountant General.

28th November 1907.

To  
THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 4886.—FINANCIAL DEPARTMENT.

The estimates are accepted.

M. K. NARIMAN,  
Acting Under Secretary to Government.

12th December 1907.

#### Further Remarks.

In accordance with Government of India, Finance Department, No. 6002-A., dated the 19th November 1907, it is necessary to provide for refunds of Local Fund Cess under this head as they will be treated as Provincial from 1908-09. An addition of 12 has therefore been made to the Estimate of 1908-09. Of course Provincial will be recouped by a corresponding addition under VI.—*Provincial Rates.*

F. C. HARRISON,  
Accountant General.

18th December 1907.

No. 5100.—FINANCIAL DEPARTMENT.

The alteration proposed is accepted.

P. V. GODBOLE,  
for Acting Under Secretary to Government.

23rd December 1907.

## Budget Note No. 25.

## 2.—Assignments and Compensations (Expenditure).

ACCOUNTS	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	13,41	13,87	15,13	15,33	16,21	86,97	86,51	85,25	85,00	84,17	1,00,38	...	1,00,38
1903-04	14,79	15,16	16,67	16,77	17,34	83,36	82,99	81,48	81,33	80,81	98,15	...	98,15
1904-05	14,10	14,47	15,84	15,96	16,63	83,35	82,98	81,61	81,49	80,82	97,45	...	97,45
1905-06	15,81	16,08	17,43	17,04	17,63	82,30	82,03	80,68	81,07	80,43	98,11	...	98,11
1906-07	13,84	14,72	16,31	16,44	16,93	84,15	83,27	81,68	81,55	81,06	97,99	...	97,99
1907-08	14,56	...	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08.	Budget	...	...	...	...	...	...	...	...	...	97,40	...	97,40
	Revised	...	...	...	...	83,63	...	...	...	...	98,44	...	98,44
1908-09.	Budget	...	...	...	...	...	...	...	...	...	93,03	...	93,03

1907-08. Six- monthly Estimate.	1907-08. Proportional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
		<b>Imperial.</b>											
		1. Opium Compensations	40	55	46	46	46	46	46	46	46	...	...
		2. Salt Compensations	55	54	50	91	93	92	93	93	93	+1	...
		3. Customs Compensations	10	6	7	37	42	41	42	41	41	+1	-1
		Total, Imperial	1,05	1,15	1,03	1,74	1,81	1,79	1,81	1,80	1,80	+2	-1
		<b>Divided Heads.</b>											
		<b>LAND REVENUE.</b>											
		<b>COMPENSATION.</b>											
		4. Inamdars and other grantees	7,54	8,18	8,70	8,78	8,63	8,30	8,50	8,37	8,37	+20	-13
		5. Pensions in lieu of resumed lands	3,12	3,23	3,29	3,32	3,31	3,30	3,26	3,26	3,26	-4	...
98,03	1,03,09	6. Miscellaneous Land Revenue Compensations	...	...	...	63	65	63	63	63	63	...	...
		7. Excise Compensation	8,89	4,19	3,61	4,89	4,39	4,33	4,57	4,32	4,32	+24	-25
		Total, Divided	14,55	15,80	15,80	17,62	16,98	16,56	16,96	16,58	16,58	+40	-38
		<b>Deduct—</b>											
		Provincial share	7,27	7,80	7,90	8,81	8,49	8,28	8,48	8,29	8,29	+20	-19
		Imperial share	7,28	7,80	7,90	8,81	8,49	8,23	8,48	8,29	8,29	+10	-19
		Total, Imperial	8,33	8,95	8,93	10,55	10,30	10,07	10,29	10,09	10,09	+22	-20
		<b>Provincial.</b>											
		Provincial Share (as above)	7,27	7,80	7,90	8,81	8,49	8,28	8,48	8,29	8,29	+20	-19
		8. Assessment of Alienated Lands, Inamdars and other grantees	71,22	71,25	70,60	70,20	70,08	70,26	70,56	70,53	70,53	+30	-3
		9. Pensions in lieu of resumed lands	11,96	8,43	8,34	8,33	8,41	8,60	8,93	8,93	8,93	+33	...
		10. Miscellaneous Compensations	1,60	1,72	1,68	19	16	19	18	19	19	-1	+1
		Total, Provincial	92,05	89,20	88,52	87,56	87,69	87,33	88,15	87,94	87,94	+82	-21
		<b>TOTAL</b>	1,00,38	98,15	97,45	98,11	97,99	97,40	98,44	98,08	98,08	+1,04	-41

## Revised Estimate, 1907-08—

## Imperial.

(1) *Opium Compensations.*—The latest actuals indicate no change.(2 and 3) *Salt and Customs Compensations.*—An increase of 1 has been allowed for under each of these minor heads in view of the latest actuals.

## Divided Heads.

(4) *Land Revenue Compensations.*—*Inamdars and other grantees.*—The 6 + 6 months' actuals are 8,83 which include 45 on account of Kadim Cash Allowances. These will be transferred to 3.—Land Revenue under the latest orders in Government Resolution, Revenue Department, No.5358,

dated the 25th of May 1907. Allowing for this and also for payments of arrears, I have taken 8,50 for the Revised.

- (5) *Pensions in lieu of Resumed Lands.*—The latest actuals are 3,24. Allowing for payments which are in arrears, I have taken 3,26 for the Revised. The decrease as compared with the Budget is due to lapses.
- (6) *Miscellaneous Land Revenue Compensations.*—No change.
- (7) *Excise Compensations.*—The 6 + 6 months' actuals are 4,96, but the actuals for the closing months included large payments of arrears to Miraj (Senior) (40), while the actuals of the first six months include payments of arrears of past year to Sāngli State (24). Allowing for this I have taken 4,57 for the Revised.

#### Provincial—

##### Provincial Heads.

The latest estimates for Assessment of alienated lands aggregate to 79,49 against 78,86. The increase is in consequence of the revision of settlements in Dhārwar, Upper Sind Frontier and Thar and Pārkar Districts.

Under *Miscellaneous Compensations* a reduction of 1 has been made on the basis of the latest actuals.

#### Budget Estimate, 1908-09—

##### Imperial Heads.

Provision has been made for the sanctioned payments.

##### Divided Heads.

Provision has been made for usual sanctioned annual payments. No provision has been made on account of Kadim Cash Allowances under this head, as, in accordance with the latest orders, the receipts and charges on that account will be recorded under "3.—Land Revenue."

*Pensions in lieu of resumed lands and Miscellaneous Land Revenue Compensations.*—The Revised has been repeated.

*Excise Compensations.*—Provision has been made for the sanctioned annual payments.

##### Provincial heads.

*Assessment of Alienated Lands.*—The Departmental Estimates have been adopted.

*Miscellaneous.*—Provision has been made for usual payments.

F. C. HARRISON,  
Accountant General.

30th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

#### Further Remarks.

Under Government of India, Finance Department, No. 6902-A., dated 19th November 1907, the sums paid to Local Boards in lieu of one-anna cess on Excise Revenue and now charged under "Contribution to Local" will be debit to this head from 1908-09. An addition of 1,55 will accordingly be made to the estimate for next year under the 7th minor head.

F. C. HARRISON,  
Accountant General.

Bombay, 18th December 1907.

#### No 17.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the addition of the following amounts in next year's Budget:—

- (1) Rs. 5,150, for payment of increased compensation to the Miraj (Junior) State on account of the loss of toddy revenue during 1894—1908.
- (2) Rs. 54,600 for payment of compensation to the Nawab of Sachin in connection with the proposed lease of the A'bkari Revenue of the Sachin State.
- (3) Rs. 1,000 for payment of compensation to the Raja of Jawhār in connection with the proposed lease to British Government of certain Salt works near Dāhānu.

M. K. NARIMAN,  
Acting Under Secretary to Government.

3rd January 1908.

## Budget Note No. 26.

## 3.—Land Revenue (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IN- FERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	31,83	35,31	38,01	43,33	45,43	33,17	29,39	26,99	21,67	19,57	65,00	4,71	69,71
1903-04	30,88	34,29	37,61	40,86	44,83	32,53	29,12	25,80	22,55	18,58	63,41	4,83	68,24
1904-05	32,62	37,18	41,18	45,01	49,13	36,50	31,94	27,94	24,11	19,99	69,12	4,95	74,07
1905-06	32,74	36,66	40,08	43,87	48,28	36,54	32,62	29,20	25,41	21,00	69,28	4,95	74,23
1906-07	36,53	41,11	45,01	49,34	54,11	38,73	34,15	30,25	25,92	21,15	75,26	2	75,28
1907-08	36,35	40,82	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08	{ Budget	...	...	...	...	...	...	...	...	...	78,51	2	78,53
	{ Revised	...	...	...	...	...	36,12	...	...	...	76,94	...	...
1908-09	{ Budget	...	...	...	...	...	...	...	...	...	79,68	...	...

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
77,50	74,73	<b>Provincial.</b>											
		(1) Charges for District Administration ...	30,75	29,55	33,40	32,04	33,54	35,06	34,50	35,23	—56	+73	
		(2) Survey and Settlement ...	1,10	1,19	1,06	1,08	1,08	1,31	1,20	1,24	—11	+4	
		(3) Land Records and Agriculture ...	19,69	20,02	21,54	22,93	27,40	28,70	28,00	29,70	—70	+1,70	
		(4) Allowances to District and Village officers ...	13,46	12,65	13,12	13,28	13,24	13,44	13,24	13,48	—20	+24	
		<b>TOTAL, PROVINCIAL...</b>	<b>65,00</b>	<b>63,41</b>	<b>69,12</b>	<b>69,23</b>	<b>75,26</b>	<b>78,51</b>	<b>76,94</b>	<b>79,65</b>	<b>—1,57</b>	<b>+2,71</b>	
		<b>Local.</b>											
		(5) Charges on account of Land Revenue collections ...	...	...	...	...	1	...	...	1	...	+1	
		(6) Charges on account of Fishery collections ...	2	7	5	1	1	2	...	2	...	+2	
		(7) Survey and Settlement ...	11	9	5	4	...	...	...	...	...	...	
		(8) Land Records and Agriculture ...	4,58	4,67	4,85	4,90	...	Provincial.	...	...	...	...	
		<b>TOTAL, LOCAL ...</b>	<b>4,71</b>	<b>4,83</b>	<b>4,95</b>	<b>4,95</b>	<b>2</b>	<b>2</b>	<b>...</b>	<b>3</b>	<b>...</b>	<b>+3</b>	
<b>TOTAL ...</b>	<b>69,71</b>	<b>68,24</b>	<b>74,07</b>	<b>74,23</b>	<b>75,28</b>	<b>78,53</b>	<b>76,94</b>	<b>79,68</b>	<b>...</b>	<b>+2,74</b>			

## Revised Estimate, 1907-08—

*Charges for Direct Administration.*—The 7 + 5 months' actuals are 33,70, but the expenditure in the remaining months will be higher than in the corresponding period of last year owing to the division of Khândesh, opening of Mirpur Khâs Treasury and Survey of Tâlukdâri Villages for which due provision exists in the Budget. Allowance has also to be made for payments of grain compensation allowance I have accordingly taken 34,50 for the Revised. The savings are chiefly in the provisions for the cost of boundary marks for Survey of Tâlukdâri Villages and Payments to Officers of other Provinces.

*Survey and Settlement.*—The 7 + 5 months' actuals are 1,12. Allowing for the recoveries of Native States Survey which are in advance I have adopted 1,20 for the Revised. The expenditure for the Photozinc Office is expected to be larger in the remaining months than in those of last year. Small savings are, however, likely in the grants for Jamrao Colonization charges.

*Land Records and Agriculture.*—The 7 + 5 months' actuals are 29,25 but the actuals of the last five months of last year were augmented by 2,75 on account of the debit for Establishments of the Village Cess Fund charged under Allowances to District and Village Officers.

Allowing for this and for the increased expenditure due to the revision of Kanungo Establishment in Sind I have adopted 28,00 for the Revised.

*Allowances to District and Village Officers.*—Allowing for the adjustment of 2,75 referred to above the latest actuals amount to 13,54 which includes about 68 on account of Kadim Cash Allowances, but as recoveries are to be adjusted by deduction from charges there will be no debit on this account in the



current year. Allowing for payments which are in arrears and for increase in the adjustment of Assessment of Alienated Lands which is expected to be larger by 18 owing to revision of surveys I have taken 13,24.

### Budget Estimate, 1908-09—

*Charges for District Administration—General Establishment.*—Under Salaries the present sanctioned scale has been provided with a deduction of 1,02 for probable savings.

The departmental Estimates under Establishments and Fixed Allowances have been modified so as to agree with the sanctioned scale.

The provision for Temporary Establishments includes the following items:—

- (1) Rs. 8,677 for Establishment of the special officer in connection with the Salsette Building Sites.
- (2) Rs. 1,080 for establishment for the check of Tagai Advances Accounts in the Ahmednagar District.
- (3) Rs. 1,620 for temporary clerks in connection with Petroleum, A'bkari, Records and Compensation for land in Poona.
- (4) Rs. 720 for Establishment in the office of the Collector of Belgaum.
- (5) Rs. 1,260 for Establishment of the Forest Settlement Officer, Kanara.
- (6) Rs. 540 for two clerks in the office of the Collector of Karachi.
- (7) Rs. 5,260 for Survey Establishment under the Collector of Bombay.

The Collectors state that applications for the continuance of these establishments will be made in due course. The other items are for usual charges, e. g., tent-pitchers, etc. All these provisions have been retained, subject to Government sanction. No separate provisions have been made for Plague or Famine Temporary Establishments, but as it is likely that further demands will be made in the course of the year I have raised the estimate by 5.

For Grain Compensation and Plague Allowances to Establishment I have taken 5 and 4 in view of the past actuals.

*Sub-Divisional Establishment.*—For Mamlatdars and Mukhtiar-kars. I have provided according to the sanctioned scale. The departmental Estimates under Establishments have been altered so as to agree with the sanctioned scale. The chief items included in the departmental provisions for temporary Establishments are:—

Ahmedabad	... Rs. 1,680 for Tagai work.
Kaira	... Rs. 578 for Tagai work.
Thana	... Rs. 750 for arranging records.
Ahmednagar	... Rs. 8,352 for Tagai work. Rs. 1,980 for Record of Rights.
Nasik	... Rs. 4,968 for Tagai work.
Poona	... Rs. 6,600 for Tagai work. Rs. 252 for Process Karkuns. Rs. 5,220 for Record of Rights. Rs. 3,660 for compensation work in the Bhor State.
Sholapur	... Rs. 1,260 for Tagai work.
Bijapur	... Rs. 2,532 for Tagai work.
Dharwar	... Rs. 4,188 for Taluka Establishment.
Karachi	... Rs. 5,462 for Record of Rights work and survey of the lands comprised in Tapa Bund Vira of the Kotri Taluka (Government Resolution, Revenue Department, No. 10276, dated the 18th October 1907).
Larkana	... Rs. 2,352 for Record of Rights work. Rs. 1,698 for special Mukhtiar-kar and his establishment.
Sukkur	... Rs. 1,524 for Record of Rights.

The total provision made by the Collectors aggregates to 58 against 77 in the current year's Budget. No provision has been made for temporary Famine Establishments. It is possible that further demands may come forward during the course of the year. I have provided 20 for the purpose.

Under Travelling Allowances the departmental provision of 69 appears high. I have reduced it to 55 in view of the latest actuals. For grain compensation I have added 20.

*Special Charges.*—The following amounts have been provided:—

- (1) Rs. 200 by the Collector of Belgaum for conversion of certain Kurans into Meadow land.
- (2) Rs. 500 by the Collector of Bijapur for road measurement work.
- (3) Rs. 1,200 by the Collector of Kolaba for special repairs to Government Khars. These have been admitted, subject to Government sanction.

*Supplies and Services.*—For construction and repairs of chávdís, the following are the provisions made by Collectors :—

District.	Estimated unexpended balance by the end of 1907-08.	Estimated Receipts.		Proposed Government Grant for 1908-09.	
		Popular Contributions.	Local Fund Grant.	Construction.	Repairs.
	Rs.	Rs.	Rs.	Rs.	Rs.
Ahmedabad ...	...	...	2,000	...	8,000
Broach ...	500	200	500	700	1,200
Kaira ...	29	...	...	2,000	2,000
Panch Maháls ...	10,600	1,500	...	2,800	1,475
Thána ...	100	...	450	...	450
Ahmednagar ...	...	1,350	1,000	...	8,000
East Khándesh ...	...	2,000	6,000	...	10,000
West Khándesh ...	500	1,000	500	2,000	1,000
Násik ...	...	1,000	1,000	...	4,000
Poona ...	500	300	400	2,500	500
Sátára ...	...	100	...	2,000	...
Sholápur ...	...	1,300	700	3,000	2,000
Belgaum ...	50	100	200	2,800	1,000
Bijápur ...	700	300	...	4,000	2,000
Dhárwár ...	...	1,000	1,000	1,000	8,000
Kánara ...	...	...	1,427	4,200	80
Kolába ...	...	...	...	...	...
Ratnágiri ...	1,800	...	400	5,000	400
Sukkur ...	...	...	...	...	16
<b>Total ...</b>	<b>14,779</b>	<b>10,150</b>	<b>15,577</b>	<b>31,800</b>	<b>35,121</b>

The total provisions for the construction and repairs to chávdís thus amount to 67. I have repeated the current year's grant of 40 both for construction and repairs. The report desired by Government regarding the independent contract grant for these items in paragraph 9 (ii) of Government Memorandum No. 232, dated the 14th of January 1907, will be submitted on receipt of replies from Commissioners to whom a reference has been made.

For Boundary marks the departmental provisions are as under :—

	Rs.
Ahmedabad ...	2,500
Panch Maháls ...	2,150
Kaira ...	9,000
Thána ...	5,000
East Khándesh ...	3,300
Násik ...	1,000
Sátára ...	6,000
Bijápur ...	12,000
Ratnágiri ...	3,000
Hyderabad ...	2,000
Thar and Párkar ...	1,000
Karáchi ...	3,000
Lárkána ...	1,000
Upper Sind Frontier ...	1,000

The Collector, East Khándesh, states that the estimates have been framed in view of the orders sanctioned in Government Resolution, Revenue Department, No. 10527, dated the 6th of November 1906, while the Collectors of Ahmedabad, Sátára and Bijápur state that the provisions may be reduced to Rs. 1,600, Rs. 1,000 and nil, as provisions for expenditure recoverable from land-holders was erroneously made under this head instead of under a debit head "Advances repayable." Similar erroneous calculations may have been made in other districts. I do not think that a figure higher than the current year's should be taken for this purpose. I have accordingly taken 15. It will be observed that this is higher than warranted by the past actuals but apparently greater attention is now being paid for the repairs of boundary marks, and the next year's expenditure may be higher than in previous years.

For purchase of tents the Collectors have provided for East Khándesh (Rs. 900), West Khándesh (Rs. 500), Poona (Rs. 500), Belgaum (Rs. 800), Bijápur (Rs. 900), Ratnágiri (Rs. 934) and Hyderabad (Rs. 250). These have been retained subject to Government sanction.

*Contingencies.*—The departmental figure (3,22) has been accepted in view of the latest actuals. The Collectors of the following districts have provided the following amounts in excess of the contract grants :—

	Binding Books.	Weighing scales.	Miscellaneous Office expenses.
	Rs.	Rs.	Rs.
Ahmedabad	400	50	...
Kaira	400	...	...
Surat	500	...	...
Thána	232	...	...
Ratnágiri	150	...	...
Bombay	300	...	600
Hyderabad	1,000	...	...
Karáchi	...	...	200

These also have been allowed to stand as the Collectors state that the necessary sanction will be obtained.

*Payments to Officers of other Provinces.*—I have taken 50 in view of latest actuals.

*Foreign Service of the 3rd kind.*—Manager, Encumbered Estates in Sind.—The departmental Estimate has been accepted.

*Special Officers for the acquisition of Lands for the Bombay City Improvement and Port Trusts.*—A provision of 15 has been made with a corresponding amount for recoveries.

*Talukdári Settlement Officer.*—The departmental Estimate for the usual charges amounts to 11. For survey of talukdári villages I have adopted 1,16 in a round figure as sanctioned by Government (Government Resolution, Revenue Department, No. 11213, dated the 16th of November 1907).

*Survey and Settlement.—Cost of Cadastral Maps.*—Under Salaries provision has been made according to the sanctioned scale (Government of India, Finance Department, No. 7043-Ex., dated the 22nd of November 1907). No provision has been made for the preparation of an illustrated Forest Flora (Government Resolution, Revenue Department, No. 8477, dated the 27th of August 1907). The Superintendent states the work will be executed in the same manner as any other Government work and the material used will be taken from the Stock and debited to the special work. Under "Establishment" provision has been made according to the proposals sanctioned in Government Resolution, Financial Department, No. 4140, dated the 22nd October 1907. The provision of personal allowance at Rs. 50 per mensem to the Second Assistant Superintendent has been retained subject to final orders.

*Jamrao Canal Colonization Charges.*—The departmental Estimate under "Salaries" and "Establishments" has been modified so as to agree with the sanctioned scale and adopted at 48.

*Demarcation and Division of waste lands.*—Provision has been made for a recovery of 4 as indicated by the latest actuals.

*Southern Marátha State Survey.*—The Superintendent estimates the expenditure at 42 and the recovery at 46. Provision has accordingly been made for a net recovery of 4.

*Land Records and Agriculture - Superintendence.*—The departmental Estimate amounts to 1,59 against 1,48 provided in the current year. Under "Salaries" and "Establishment" the sanctioned scale has been adopted. Due provision has also been made for Grain Compensation Allowance. The departmental Estimate includes the following provisions for temporary Establishment:—

	Rs.
<b>For Northern Division—</b>	
Temporary classifiers with Travelling Allowance and Contingency	1,780
Central Record Office, Broach	1,320
<b>For Central Division—</b>	
Contract Establishment for Survey Daftardár	1,880
Judicial Establishment	1,260
<b>For Southern Division—</b>	
Contract Establishment for Survey Daftardár	1,880
For Settlement Officers' Special Establishment	1,000
For temporary peons to Surveyors	1,170

Lump provision for purchase of fire protection apparatus for certain Survey Officers. 5,000

These are all retained subject to the approval of Government.

*Akarni Survey.*—The Director's estimate of 13½ has been accepted.

*Alienation Office, Poona.*—The departmental Estimate of 6 has been accepted. The Commissioner states that an addition of Rs. 5,850 will be necessary for temporary establishment sanctioned in Government Resolution, Revenue Department, No. 4992, dated the 22nd of May 1906; but no provision on this account was made. I have added Rs. 6,500 on this account (Government Resolution, Revenue Department, No. 11840, dated 2nd December 1907) and adopted 13 for this minor head.

*City Land Records Establishment.*—The departmental provision has been accepted.

*Kanungo Establishment.*—The departmental Estimates are:—

(a) Presidency proper	4,24
(b) Sind	6,85

For (a) I have taken 4,40 after modifying the figures under "Establishment" in accordance with the sanctioned scale.

Under (b) provision of 19 has been made on account of the Tapedar's School at Hyderabad which was provided for under "25.—Scientific and other Minor Departments" in the estimates for 1907-1908.

The following are the provisions for temporary Establishments :—

			Rs.
(1) For Akarband work	...	...	16,000
(2) For Records of Rights	...	...	18,975
(3) For other purposes	...	...	8,678
			38,653

*Allowances to District and Village Officers.*—The departmental Estimates aggregating to 15,66 against 15,08 for the current year appear high. Allowing for additional payments in consequence of the present unfavourable conditions I have taken 15,50 in view of past actuals.

*Training of Taláti and Circle Inspectors.*—The figures proposed by the Director have been allowed to stand (Government Resolution, Revenue Department, No. 12025, dated the 6th of December 1907).

*Superintendence, Sind.*—The departmental Estimate of the Superintendent, Land Records in Sind, includes 55 for his office and 38 for special measurement operations, but no estimate has been furnished of the recoveries from occupants. I have taken 12 on this account in view of latest actuals and adopted the total estimate at 80.

*Allowances to District and Village Officers.*—The estimates furnished by the District Officers for "Pargana and Village Watandars" aggregating to 6,59 against 6,34 include 12 on account of Kadim Cash Allowances. I have omitted it as the recoveries are to be taken by deduction from charges. Allowing for payments likely to be made in connection with famine I have adopted 6,20.

For adjustment of the Assessment of Alienated Lands I have adopted 7,28, the figure of the departmental Estimates.

*Portion of Local Revenue retained to meet the cost of Collection.*—The departmental Estimates amounting to 3 have been adopted, *vide* paragraph 8 of Government of India, Finance Department, No. 6902-A, dated the 19th of November 1907.

F. C. HARRISON,  
Accountant General.

18th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No. 179.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. The provision made in next year's estimates for the following items should be altered as shown below :—

	From Rs.	To Rs.
Establishment of the Special Officer in connection with Salsette Building Sites	8,677	11,000
Temporary establishments in connection with the record of rights work in Sind	9,338	20,000
Training of Taláti in Survey work	27,000	25,000
Continuance of the temporary establishments for special measurement operations in Sind	38,000	48,500
Construction and repair of chávdís in the Presidency Proper	40,000	67,000
Pay of Probationary Deputy Collectors	5,700	6,900

3. The Accountant General is requested to make provision for the following items in next year's estimates :—

Binding charges in connection with the records of rights work in the Broach District	Rs. 58
Binding charges in connection with the record of rights work in the Panch Maháls District	238
Binding of English files in the office of the Collector of Broach	200
Expenditure in connection with the introduction of a City Survey in the town of Godhra	1,200

Expenditure in connection with the introduction of a City Survey in the town of Bándra	Rs.	5,000
Employment of substitutes for the Circle Inspectors deputed to go through the Survey course		2,000
Entertainment of the following temporary establishment to carry out a survey of the village sites in five districts of Sind for the detection of encroachments:—		
One tapedár on Rs. 25 per mensem	Rs.	300
Conveyance allowance of Rs. 10 per mensem to do.		120
Contingencies		6
Two kotars on Rs. 9 each per mensem		216
		642
		× 5
	3,210	3,210
Establishment and other charges in connection with the grant of tagái loans to sugarcane cultivators on the Nira Canal in the Poona District		5,832
Expenditure on account of the collection and disposal of oil-cake and jagri produced by sugarcane cultivators on the Nira Canal		4,550
Purchase of furniture for certain district bungalows in the Ahmedabad District		522
Purchase of furniture for district bungalows in the Poona District		1,500
Increase from Rs. 4 to Rs. 7 per mensem of the pay of the care-taker of the district bungalow at Betávad in the Sindkheda Táluka of the West Khándesh District.		36
Increase from Rs. 4 to Rs. 6 per mensem of the pay of the keeper of the district bungalow at Gadag in the Dhárwár District		24
Appointment of an expert surveyor and land-valuer in the Bombay Presidency on a salary of Rs. 600—50—1,200 per mensem		6,600
Appointment of a Deputy Collector on Rs. 300 per mensem for employment as Personal Assistant to the Collector of Dhárwár		1,800
Increase from Rs. 40 to Rs. 60 per mensem of the pay of the second clerk in the office of the Collector of Broach		240
Regrading of Mámlatdárs in the Presidency Proper		2,700
Increase of the pay of the peons on the Huzúr establishments at the Head-quarters of the districts in the Presidency Proper		3,000
Entertainment of three additional peons on Rs. 7 per mensem each in the office of the Mámlatdár of Jalgaon		252
Entertainment of a chowkidár on Rs. 8 per mensem for guarding the survey and record offices at Dhulia		96
Entertainment for six months of six clerks on Rs. 25 per mensem each for sorting and arranging the records of certain tálukas in the Sholápur District		900
Provision for the following establishments in the Karáchi District:—		
	Rs. per mensem.	
<i>Collector's Office.</i>		
Record clerk	50	
Increase in the pay of the Head Clerk	50	
Additional Munshi	30	
<i>Account Office.</i>		
Assistant Pay Clerk	35	
Bill Clerk	30	
Record Clerk	45	
	240	
	or Rs. 2,880 per annum.	2,830
Discretionary grants to Commissioners and certain Heads of Offices to meet unforeseen charges under the authority given in Government Resolution, General Department, No. 7569, dated 17th December 1907		1,00,000

	Rs.
Connection of the office of the City Magistrate, Poona, with the Central Telephone Exchange ... ..	190
Grant of local allowances to subordinates quartered in Bándra owing to increase in house-rent and cost of living ... ..	500
Additional lump provision for entertainment of temporary tagái establishments and contingencies ... ..	15,000

4. The Accountant General is requested to make the requisite provision for the establishment in connection with the partition of estates in the Ratnágiri District sanctioned in Government Resolution No. 5135, dated 26th December 1907.

5. The Accountant General is requested to make the requisite provision in next year's estimates for the following items in case he has not already done so:—

	Rs.
Establishment sanctioned in Government Resolution, Revenue Department, No. 8654, dated 2nd September 1907, for copying the suds of the Chiplún Táluka in the Ratnágiri District ... ..	504
Temporary establishment for removal of Survey records in certain tálukas of the Násik District (Government Resolution, Revenue Department, No. 11762, dated 29th November 1907) ... ..	264
Entertainment of an additional kárkún in the Central Record Office, Broach (Government Resolution No. 4717, dated 2nd December 1907) ... ..	180
Entertainment of a special kárkún for the investigation of the tenure of certain lands under buildings in Igatpuri and Talegaon in the Násik District (Government Resolution, Revenue Department, No. 12164, dated 10th December 1907) ... ..	120
Grant of increment in advance to the Head-quarter Assistant, District Survey Office, Ratnágiri (Government Resolution, Revenue Department, No. 12254, dated 11th December 1907) ... ..	120
Entertainment of temporary establishment in the District Survey Office, Thána (Government Resolution, Revenue Department, No. 12711, dated 21st December 1907) ... ..	880
Entertainment of temporary establishment in the District Survey Office, Kánara (Government Resolution, Revenue Department, No. 12792, dated 23rd December 1907) ... ..	88
Entertainment of a settlement clerk in connection with the preparation of settlement reports for certain districts in the Southern Division (Government Resolution, Revenue Department, No. 142, dated 7th January 1908) ... ..	300
Entertainment of establishments in the Ratnágiri District in connection with the execution of decrees of Mámlatdárs at a cost of Rs. 2,772 for clearing off arrears and Rs. 1,404 for disposing of current work ... ..	4,176
Purchase of office furniture by the Collector of the Pauch Maháls ( <i>vide</i> Government Resolution, Revenue Department, No. 12509, dated 17th December 1907) ... ..	2,500
Entertainment for nine months of establishment at a cost of Rs. 31 per mensem for the fuel depót at Mátherán ... ..	279
Binding of files of the office of the Collector of Surat (Government Resolution, Revenue Department, No. 12478, dated 17th December 1907) ... ..	500
Entertainment of a sweeper on Rs. 9 per mensem for cleaning the latrines attached to the Bankápur Mámlatdár's new Kacheri at Shiggaon in the Bijápur District (Government Resolution No. 4967, dated 16th December 1907) ... ..	108
Entertainment with effect from 1st March 1908 of two additional kárkúns on Rs. 15 per mensem each for Darkhást work in the Ahmednagar District (Government Resolution No. 4977, dated 16th December 1907) ... ..	360
Retention for eight months from November 1907 of two temporary clerks on Rs. 30 per mensem for sorting and indexing the records in the correspondence office of the Collector of Thána (Government Resolution, Revenue Department, No. 11852, dated 2nd December 1907) ... ..	240
Entertainment of an additional clerk on Rs. 30 per mensem in the office of the Deputy Collector, Kotri (Government Resolution No. 49, dated 6th January 1908) ... ..	360
Grant of a personal allowance of Rs. 10 per mensem to Mr. H. V. Date, Aval Kárkún in the Kaira District, while serving as Circle Inspector (Government Resolution, Revenue Department, No. 10810, dated 7th November 1907) ... ..	70

6. The Accountant General is requested to raise to Rs. 20,000 the provision made in next year's Budget for expenditure on boundary marks in connection with waste or Government lands and to distribute it as follows :—

Northern Division	...	...	...	Rs.
Central Division	...	...	...	6,000
Southern Division	...	...	...	5,000
Sind	...	...	...	5,000
				4,000
Total				20,000

7. The attention of the Accountant General is invited to the Government Resolutions specified in the margin, and he is requested to increase the provision of Rs. 18,975 made in next year's Budget under "Kanungo establishment" for record of rights work to Rs. 20,000.

Government Resolution, R. D., No. 9570, dated 30th September 1907.	
" " " No. 10402, dated 22nd October 1907.	
" " " No. 10833, dated 7th November 1907.	
" " " No. 11015, dated 12th November 1907.	
" " " No. 11212, dated 16th November 1907.	
" " " No. 11856, dated 3rd December 1907.	

8. The Accountant General is requested to make the provision specified in the margin

Receipts	Rs. 1,500	in the Colonization Officer's Budget for 1908-1909 in connection with
Expenditure	6,000	the scheme for the improvement of the town of Mirpur Khás.

9. The departmental Estimates of Rs. 8,880 on account of clerks and Munshis and Rs. 2,620 for servants under "Jamrao Colonization" should be allowed to stand in lieu of the figures adopted by the Accountant General.

10. The Accountant General is requested to provide, in accordance with the sanctioned scale, for 12 instead of 13 Senior Collectors in the estimates for next year.

11. The Accountant General is requested to provide for the items mentioned below in lieu of the estimates proposed by him for "Special Collector for the acquisition of lands for the City of Bombay Improvement Trust" :—

(a) Salary of Mr. Jehangir Dosabhoj Framji at Rs. 1,700 per mensem.

(b) Grade salary of Mr. E. J. Bolus, I. C. S., with a deputation allowance of 20 per cent. and a conveyance allowance of Rs. 50 per mensem (*vide* Government Notification, General Department, No. 69, dated 6th January 1908).

12. For the Southern Marátha State Survey the Accountant General is requested to adopt Rs. 25,000 both for expenditure and recoveries in lieu of the figures proposed by him.

13. The Accountant General is requested to allow for probable savings the additional amounts suggested below after making due provision for the various items mentioned in the foregoing paragraphs :—

Minor Head.	Amount of Saving.
	Rs.
(a) Charges of District Administration—	
Sub-Divisional establishments	10,000
Supplies and Services	35,000
(b) Land Records—	
Kanungo establishments (Sind)	5,000

14. The Accountant General is requested to intimate to this Department by the 15th instant the major head figure for next year settled by him under the foregoing orders.

15. The attention of the Accountant General is invited to paragraph 9 (ii) of Government Memorandum No. 232, dated 14th January 1907, and he is requested to number the paragraphs of his Budget Notes, in future.

M. K. NARIMAN,  
for Under Secretary to Government.

## No 225.—FINANCIAL DEPARTMENT.

The provision of Rs. 1,00,000 on account of discretionary grants to Commissioners and to meet unforeseen charges under the authority given in Government Resolution, General Department, No. 7569, dated 17th December 1907, should be reduced to Rs. 80,000.

2. The following amounts should however be provided for this purpose in the next year's estimates under the heads mentioned below :—

7.—Excise	...	...	...	...	Rs.
					15,000
	(To meet charges under all Divided Heads.)				
5.—Salt	...	...	...	...	2,000
9.—Customs		...	...	...	3,000

14th January 1908.

M. K. NARIMAN,  
for Under Secretary to Government.



## Budget Note No. 27.

## 4.—Opium (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1903-08	16	18	20	22	24	18	11	9	7	5	29	...	29
1903-04	11	13	15	17	19	14	12	10	8	6	25	...	25
1904-05	14	16	18	20	22	14	12	10	8	6	28	...	28
1905-06	11	14	16	17	17	21	18	16	15	15	32	...	32
1906-07	15	19	23	27	30	25	21	17	13	10	40	...	40
1907-08	17	...	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08.	{ Budget	...	...	...	...	...	...	...	...	...	34	...	34
	{ Revised	...	...	...	...	19	...	...	...	...	36	...	36
1908-09.	Budget	...	...	...	...	...	...	...	...	...	34	...	34

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.
			1903-08.	1905-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
34	45	Imperial. Opium agencies and establishment	29	25	28	32	40	34	36	34	+2	-2

## Revised Estimate, 1907-08—

The Estimate has been raised by 2 on account of payments to officers of other Provinces.

## Budget Estimate, 1908-09—

The departmental Estimate, which does not call for any special remark, has been accepted. Provision has been made for the clerk sanctioned in Government Resolution, Revenue Department, No. 9970, dated 10th October 1907.

F. C. HARRISON,  
Accountant General.

12th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No. 4594.—FINANCIAL DEPARTMENT.

The estimates are accepted.

23rd November 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

(Vide also orders under "18.—General Administration".)

## Budget Note No. 28.

## 5.—Salt (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	9,99	11,15	12,28	13,83	14,99	7,23	6,06	4,93	3,38	2,23	17,21	...	17,21
1903-04	10,15	11,30	12,50	13,85	15,39	7,60	6,45	5,25	3,90	2,36	17,75	...	17,75
1904-05	10,08	11,36	12,71	14,05	15,55	7,83	6,65	5,20	3,86	2,36	17,91	...	17,91
1905-06	10,45	11,72	13,08	14,50	16,20	7,80	6,53	5,19	3,75	2,05	18,25	...	18,25
1906-07	10,86	12,18	13,61	15,04	16,53	8,05	6,73	5,30	3,87	2,38	18,91	...	18,91
1907-08	10,61	12,03	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08	{ Budget	...	...	...	...	...	...	...	...	...	18,73	...	18,73
	{ Revised	...	...	...	...	...	6,69	...	...	...	18,73	...	18,73
1908-09	{ Budget	...	...	...	...	...	...	...	...	...	19,03	...	19,03

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
18,72	18,68	Imperial.											
		(1) Salaries, Establish- ment and Contingencies	9,33	9,67	9,78	10,13	1,041	10,45	10,45	10,39	...	-6	
		(2) Salt purchase and freight	4,05	3,97	3,78	3,81	4,01	3,95	3,95	4,20	...	+25	
		(3) Preventive Establish- ment	3,83	4,11	4,35	4,31	4,46	4,32	4,32	4,44	...	+12	
		TOTAL	17,21	17,75	17,91	18,25	18,91	18,73	18,73	19,03	...	+31	

## Revised Estimate, 1907-08—

*Salaries, Establishment and Contingencies.*—The 7+5 months' actuals are 10,23 allowing 24 for the construction of a barge for the Shewa Preventive Station, the estimate does not require a change.

*Salt purchase and freight.*—The 7+5 months' actuals are 4,21, but the actuals of the closing months of last year included arrear payments of Railway freight, &c. The Budget has therefore been repeated.

*Preventive Establishments.*—The 7+5 months' actuals are 4,32 and no change in the estimate is necessary.

## Budget Estimate, 1908-09—

*Salaries, Establishments and Contingencies.*—

	Departmental Estimate.	Budget Estimate, 1908-09.
(a) Presidency Salt Department	9,65	9,49
(b) Sind Division	92	88
(c) Aden	2	2
	<u>10,59</u>	<u>10,39</u>

For (a) the departmental Estimate has been modified according to the sanctioned scale. It includes:—

(1) Rs. 7,317 for increase in the contract grant. No explanation has been given regarding the proposed increase.

(2) Rs. 8,100 for Boat Stores and repairs in excess of the current year's sanctioned grant. Comparative figures are given below:—

	Rs.
Actuals, 1904-05	24,803
" 1905-06	29,610
" 1906-07	31,923
Budget, 1907-08	32,575
Proposed, 1908-09	40,675

The Collector has not given any explanation as to why such an increase has been proposed.

(3) Rs. 5,000 a lump provision for increase in the staff of the Chief Account Office. I have disallowed these provisions pending Government orders. For petty construction a provision of 31 has been made, which has been admitted in view of past actuals. The report called for in paragraph 4 of the Government memorandum No. 186, dated the 11th of January 1907, regarding the treatment of these charges as contract items, will be submitted, as soon as replies to references to the Commissioners are received.

"For Bagging and sewing charges" the departmental provision of 1,00 appears high against the actuals (67) of last year, and the 7+5 months' figure (80) I have reduced it to 80, subject to the approval of Government and have provided 29 for payment of Grain Compensation Allowance to Establishment.

For (b) Sind Division, the departmental Estimate under Salaries and Establishments has been altered, so as to agree with the scale sanctioned in Government Resolution, Revenue Department, No. 7622, dated the 2nd of August 1907. It includes the following additional provisions:—

- (1) Rs. 4,630 for Travelling Allowances due to the new scheme.
- (2) Rs. 500 for petty construction.
- (3) Rs. 50 for water-supply.

These have been provisionally admitted.

For (c) the departmental Estimate has been accepted.

*Salt purchase and freight.*—The estimates are:—

Presidency	...	...	...	...	3,91
Sind	...	...	...	...	70
					4,61

For Presidency the previous years' actuals were:—

1904-05	...	...	...	...	3,25
1905-06	...	...	...	...	3,31
1906-07	...	...	...	...	3,53
7+5 months	...	...	...	...	3,63

The provision therefore appears high and I have reduced it, subject to the approval of Government, to 3,50.

The provision of 70 for Sind also appears excessive; but the Collector states "manufactures will be carried on a large scale", owing to loss of stock by cyclone. It has therefore been admitted.

*Preventive Establishment.*—The estimate is made up as below:—

	Departmental Estimate.	Accountant General's Estimate.
(a) Northern Frontier	2,48	2,35
(b) Portuguese	2,49	2,58
	4,97	4,93
<i>Deduct</i> — $\frac{1}{10}$ chargeable to 9.—Customs	49	49
	4,48	4,44

For (a) the sanctioned scale of Establishment has been adopted with a deduction of 12 for probable savings. The departmental Estimate includes a provision of Rs. 1,350 for increase in the Contract Grant, which has been disallowed pending Government orders, and provision has been made for Grain Compensation on the basis of the actuals of 1906-07.

For (b) the departmental Estimate includes a provision of Rs. 8,221 for clothing and Rs. 2,715 for increase in the sanctioned Contract Grant, the former being in accordance with the sanctioned scale has been admitted, while the latter is disallowed pending Government orders. Due provision has been made for Grain Compensation Allowances.

F. C. HARRISON,  
Accountant General.

13th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

## No. 86.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. The Accountant General is requested to provide for the following amounts in next year's budget :—

	Rs.
(a)	185 per mensem for the entertainment of one Sub-Inspector on Rs. 85 per mensem and five Sub-Inspectors on Rs. 30 per mensem, each in connection with the transfer to the Sind Salt Department of the Salt Administration in the Nasirabad tahsil ;
(b)	12 per annum on account of the payment of rent for the plot of ground taken up for the Gorla Naka on the Káthiáwár Frontier ;
(c)	968 per annum for payment of interest and maintenance charges on the outlay incurred in constructing a goods shed platform, siding, etc., for the Custom's Department at Viramgam ;
(d)	4,000 for a special officer of the Bombay Salt Department and his establishment, etc., to supervise the bulk oil business at Marmagoa ;
(e)	1,500 for the substitution of Salt peons for the existing police guard at the Kharaghoda Salt Treasury ;
(f) (1)	1,09,000 for the payment of award on account of the acquisition of certain private land required in connection with the scheme of opening a new set of sea-salt works at Bhandup ; and
(2)	25,000 on account of establishment, etc., required in connection with the scheme.

3. The estimates framed by the Accountant General under the following items should be altered as shown below :—

	From Rs.	To Rs.
(1) Bagging and sewing charges (Presidency Salt Department) ... ..	80,000	85,000
(2) Salt purchase and Freight (Presidency Salt Department) ... ..	3,50,000	3,70,000

4. In lieu of the existing allotment of Rs. 14,652 for the employment of temporary peons in the Salt Department a fixed grant of Rs. 15,000 should be provided in next year's budget.

5. The expenditure on account of the combined establishment for the Administration of Salt, Excise and Opium revenues in Sind should be divided between the major heads "5—Salt" and "7—Excise" in the proportion of  $\frac{2}{3}$ ths and  $\frac{1}{3}$ ths respectively.

8th January 1908.

M. K. NARIMAN,  
Acting Under Secretary to Government.

## No. 207.—FINANCIAL DEPARTMENT.

With reference to Government, Financial Department, Memorandum No. 86, dated the 8th January 1908, the Accountant General is requested—

- (1) to provide Rs. 2,000 on account of purchase of a new life boat for the use of the Sarkarkún at Honávar ;

- (2) to omit Rs. 25,000 on account of establishment in connection with the scheme for the opening of a new set of Sea Salt Works at Bhándup and to enter Rs. 12,000 for the construction of Chowkies required in connection with the scheme; and
- (3) to raise the provision in connection with the revision of the menial establishment on the North Frontier Preventive Line from Rs. 5,000 Rs 16,700.

14th January 1908.

M. K. NARIMAN,  
*for* Under Secretary to Government.

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(*Vide* also orders under " 3.—Land Revenue " and " 18.—General Administration ".)

## Budget Note No. 29.

## 6.—Stamps (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1903-03	81	93	1,04	1,19	1,27	1,38	1,26	1,15	1,00	92	2,19	...	2,19
1903-04	81	93	1,06	1,18	1,32	1,55	1,43	1,30	1,18	1,04	2,36	...	2,36
1904-05	84	96	1,08	1,21	1,33	1,50	1,38	1,23	1,18	1,01	2,34	...	2,34
1905-06	1,03	1,15	1,27	1,39	1,53	1,35	1,23	1,11	99	85	2,38	...	2,38
1906-07	81	93	1,05	1,18	1,31	1,39	1,17	1,05	92	79	2,10	...	2,10
1907-08	86	...	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	{ Budget	...	...	...	...	...	...	...	...	...	2,34	...	2,34
	{ Revised	...	...	...	...	134	...	...	...	...	2,20	...	2,20
1908-09.	Budget	...	...	...	...	...	...	...	...	...	2,29	...	2,29

1907-08. Six- monthly Estimate.	1907-08. Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
		Imperial and Provincial.											
		(1) Superintendence ...	53	60	59	84	73	80	80	82	...	+2	
		(2) Charges for the sale of general stamps.	80	82	87	85	76	76	79	79	+3	...	
2,20	2,23	(3) Charges on sale of Court-fee stamps...	18	19	17	19	16	19	16	18	-3	+2	
		(4) Stamp paper sup- plied from Central Stores	63	75	71	50	45	59	45	50	-14	+5	
		TOTAL ...	2,19	2,36	2,34	2,33	2,10	2,34	2,20	2,29	-14	+9	
		Imperial Share ...	55	59	59	1,19	1,05	1,17	1,10	1,14	-7	+4	
		Provincial Share ...	1,64	1,77	1,75	1,19	1,05	1,17	1,10	1,15	-7	+5	

## Revised Estimate, 1907-08—

The 6 + 6 months' actuals are 2,15, but I have taken 2,20 for the Revised for the reasons stated below:—

- (i) Under *Superintendence* an additional expenditure of 5 in connection with the removal of the office of the Assistant Superintendent of Stamps to the Town Hall has been allowed for against a corresponding saving of 4 in packing and conveyance charges and of 1 in the lump provision for additional establishment for the Karachi Depôt.
- (ii) An increase of 3 has been allowed under charges for the *Sale of General Stamps* with a corresponding reduction under *Sale of Court-fee Stamps* in view of the latest actuals and expected Revenue under these heads.
- (iii) The charge for *Stamp Paper supplied from Central Stores* is expected to be 45 only against the provision of 59. The saving is due to the discontinuance of India Revenue and several denominations of General and Court-fee Stamps.

## Budget Estimate, 1908-09—

*Superintendence.*—The Superintendent of Stamps, Bombay, has provided for the salary of the Assistant Superintendent of Stamps and Stationery at an increased rate of Rs. 120 per month, with a reduction of Rs. 177 per month in Establishment Charges. Pending receipt of Government sanction to the revision I have adopted the present scale. He has also provided for the full contract grant of Rs. 9,000 (Government Resolution, Financial Department, No. 2300 dated the 18th of July 1905). In view of the recent and past actuals I have reduced the provision for "Packing and Conveyance Charges" from 8 to 5. It is for consideration whether in view of the creation of a separate stamp office at Karachi and the consequent reduction of work at the Bombay Depôt a permanent reduction should be made in the grant to the Bombay Depôt. The District Estimates include the following new items:—

- (i) The Collector of West Khandesh has provided Rs. 100 for Postage and Rs. 5 for Telegram charges (Government Resolution, Revenue Department, No. 8317 of the 21st of August 1907).

(ii) The Collector of Hyderabad (Sind) has made provision for two clerks, one on Rs. 70 and one on Rs. 25 and a peon on Rs. 10 per month, instead of one clerk only on Rs. 25. These have been retained subject to the approval of Government (*vide* Government Resolution, Financial Department, No. 3707, dated the 17th of September 1907).

(iii) The Superintendent of Stamps, Karáchi, has provided Rs. 1,000 for Postage Charges. In the light of the actuals of 1906-07, a grant of Rs. 725 appears sufficient. A reduction of Rs. 275 has been made.

*Charges for the Sale of General Stamps.*—The Departmental Estimates aggregating 77 appear low. I have repeated the Revised.

*Charges for the Sale of Court-fee Stamps.*—The Departmental Estimates have been adopted.

*Stamp Paper supplied from Central Stores.*—The Departmental Estimates are:—

Bombay	...	...	...	...	...	50
Karáchi	...	...	...	...	...	7
						57

against the actuals of 39 and 6. Allowing for an increase due to increased sales, I do not think that the Estimates should be taken at a higher figure than 50, *i. e.*, 43 for Bombay and 7 for Karáchi.

F. C. HARRISON,  
Accountant General.

29th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No. 5141.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. The Accountant General is requested to adopt the provisions made by the Superintendent of Stamps, Bombay, for the salary of the Assistant Superintendent of Stamps and Stationery and establishment charges.

3. The provision of Rs. 8,000 for "Packing and conveyance charges" made by the Superintendent of Stamps should be retained.

4. The attention of the Accountant General is invited to Government Resolution No. 4471, dated the 18th November 1907, and he is requested to retain the provision made by the Collector of Hyderabad for the establishment specified in the margin\* and to make provision in next year's Budget for the entertainment of a similar establishment at Sukkur.

\*1 Stamp and Opium Depôt Keeper on Rs. 70 per mensem,  
1 Munshi on Rs. 25 per mensem, and  
1 peon on Rs. 10 per mensem.

5. Provision should be made for the following items in next year's Budget:—

- (a) Training of *ex-officio* stamp vendors in taking thumb impressions and supply of the requisite apparatus for the purpose ... Rs. 1,000
- (b) Re-organization of the stamp establishment of the Collector of Karáchi ... .. „ 360

M. K. NARIMAN,  
Acting Under Secretary to Government.

27th December 1907.

(*Vide* also orders under "18.—General Administration".)

No. 257.—FINANCIAL DEPARTMENT.

The provision of Rs. 8,000 for "Packing and conveyance charges" should be reduced by Rs. 3,000.

J. E. C. JUKES,  
Under Secretary to Government.

16th January 1908.

## Budget Note No. 30.

## 7.—Excise (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	1,72	2,02	2,29	2,74	2,85	1,83	1,53	1,26	81	70	3,55	...	3,55
1903-04	1,86	2,13	2,50	2,84	2,92	2,17	1,85	1,53	1,19	81	4,03	...	4,03
1904-05	2,28	2,68	3,03	3,41	3,82	2,42	2,02	1,67	1,29	88	4,70	...	4,70
1905-06	2,38	2,78	3,18	3,60	4,18	2,83	2,43	2,08	1,61	1,08	5,21	...	5,21
1906-07	2,66	3,09	3,54	3,96	4,38	2,72	2,29	1,84	1,42	1,00	5,38	...	5,38
1907-08	2,73	3,15	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08.	Budget	...	...	...	...	...	...	...	...	...	7,00	...	7,00
	Revised	...	...	...	...	...	3,85	...	...	...	7,00	...	7,00
1908-09.	Budget	...	...	...	...	...	...	...	...	...	9,40	...	9,40

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
7,00	5,48	Imperial and Provincial.										
		1 Presidency Estab- lishment	61	63	62	81	76	73	73	1,18	...	+45
		2 District Executive Establishment	2,94	3,40	3,88	4,40	4,62	6,27	6,27	8,23	...	+1,95
		Total	3,55	4,03	4,70	5,21	5,38	7,00	7,00	9,40	...	+2,40
		Imperial share	2,66	3,03	3,53	2,60	3,69	3,50	3,50	4,70	...	+1,20
		Provincial share	89	1,00	1,17	2,61	3,09	3,50	3,50	4,70	...	+1,20

## Revised Estimate, 1907-08—

*Presidency Establishment.*—The 7+5 months' actuals are 71. Allowing for payments of Grain Compensation Allowance to Establishment and Advance recovery for the Tobacco Establishment from the Bombay Municipality no change is needed in the sanctioned estimate.

*District Executive Establishment.*—The Budget has been repeated for this minor head also. The first seven months' actuals are 2,76, while the expenditure in the remaining five months is expected to be not less than 3,51 in consequence of the revision of the Excise Establishments in the Presidency Proper and in Sind and for payments of Grain Compensation Allowance to Establishment Allowance has also been made for the refund of 16 sanctioned in Government Resolution, Revenue Department, No. 7890, dated the 9th of August 1907, to the late farmer at the Central Distillery, Belgium.

## Budget Estimate, 1908-09—

*Presidency Establishment.*—The departmental Estimate has been adopted at 1,18 with an addition of 1 for grain compensation, after modifying the figures under Salaries and Establishments according to the sanctioned scale (Government Resolution, Revenue Department, No. 3187, dated the 26th of March 1907). It includes a provision of Rs. 650 for addition to the contract grant of the Collector which has been allowed to stand subject to Government sanction.

*District Executive Establishment.*—The departmental Estimate under Salaries and Establishments have been modified in accordance with the scale sanctioned for the Presidency Proper and for Sind (Government Resolution, Revenue Department, Nos. 3187 and 7622, dated the 26th of March 1907 and the 2nd of August 1907 respectively). It includes the following special provisions:—

- (1) Rs. 24,100 for supply of first year's clothing to the Excise Menial Establishment on the scales sanctioned for the Salt Department. This has been provisionally admitted.
- (2) Rs. 8,000 Lump provision for new Establishment required in connection with the change in the Abkari system in certain districts in the Presidency from the 1st of April 1908. As I have not received any Government orders on this subject, this has been rejected.
- (3) Rs. 4,800 for raising the two Assistant Collectorships to the first grades. This has been provisionally admitted.



- (4) Rs. 5,070 for office rent, contingencies of the Assistant Collectors.
- (5) Rs. 15,000 for construction of lines at the Uran Distillery for Gaugers and Kárkúns. This is to be eventually met from contributions recovered from the distillers. As these contributions are credited to V.—Excise the cost of the works, which are to be undertaken by the Public Works Department, should be finally debited in the Public Works Department. This item has therefore been omitted.
- (6) Rs. 550 for additional contract grant to the Collector of East Khándesh (Government Resolution, Revenue Department, No. 8317, dated the 21st of August 1907). This has been admitted.

An addition of 13 has been made to the departmental Estimate on account of grain compensation.

F. C. HARRISON,  
Accountant General.

17th December 1907.

To  
THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 76 — FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. The lump provision of Rs. 8,000 made in the ensuing year's departmental estimate for additional establishment for liquor warehouses, etc., in the Contract Distillery Districts should stand.

3. Since the Accountant General has provided for the salaries of the recently appointed Assistant Collectors of Excise in accordance with the scale sanctioned by the Government of India, the separate provision of Rs. 4,800 made by him for the cost of raising two Assistant Collectorships to the 1st grade is not required and should be omitted from the next year's budget, and the provision made according to the sanctioned scale should be reduced by Rs. 800.

4. The orders regarding the debit of the cost of the combined establishment for the administration of Salt, Excise and Opium revenue in Sind between "7 Excise" and "5 Salt" have been conveyed to the Accountant General in Government Memorandum No. 86, dated 8th January 1908.

5. The provision of Rs. 15,000 made in the departmental estimate for next year on account of the construction of lines at the Uran Distillery for Gaugers and Kárkúns should be restored, as the works in question are apparently to be carried out departmentally (*vide* Article 98 (u) of the Civil Account Code).

6. A lump sum of Rs. 4,000 should be provided in next year's budget on account of the entertainment of a distillery expert on Rs. 800—1,300 per mensem for the supervision of distillery work in the Bombay Presidency and the Central Provinces.

M. K. NARIMAN,  
Acting Under Secretary to Government.

8th January 1908.

(*Vide* further orders under "3.—Land Revenue" and "18.—General Administration.")

## Budget Note No. 31.

## 8.—Provincial Rates.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					Total.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.	
1902-03	40	41	42	42	44	9	8	7	7	5	49
1903-04	39	43	43	47	47	14	10	10	6	6	53
1904-05	39	44	44	45	47	17	12	12	11	9	58
1905-06	34	37	38	38	39	14	11	10	10	9	48
1906-07	32	37	38	38	41	16	11	10	10	7	48
1907-08	35	39	...	...	...	...	...	...	...	...	...

  

ESTIMATES,		Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.	Total.
1907-08.	{ Budget	...	...	...	...	...	...	...	...	...	...	58
	{ Revised	...	...	...	...	...	11	...	...	...	...	50
1908-09.	Budget	...	...	...	...	...	...	...	...	...	...	50

	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, + more - less than Budget Estimates, 1907-08.	Budget, 1908-09, + more - less than Revised, 1907-08.
	1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
				Local					Provincial.	
Collection of Rates and Cesses	49	53	56	43	48	58	50	50	-8	...

## Revised Estimate, 1907-08—

## Local.

Reduced to 50 in view of the latest actuals.

## Budget Estimate, 1908-09—

## Provincial.

The departmental Estimates aggregate to 59 and appear unnecessarily high. I have repeated the figure adopted for the Revised.

F. C. HARRISON,  
Accountant General.

18th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 517L—FINANCIAL DEPARTMENT.

The estimates are accepted.

28th December 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 32.

## 9.—Customs (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	3,66	4,25	4,88	6,01	6,26	5,19	4,60	3,97	2,84	2,59	8,85	...	8,85
1903-04	3,77	4,40	5,11	5,72	6,35	5,36	4,73	4,02	3,41	2,78	9,13	...	9,13
1904-05	4,28	5,04	5,77	6,48	7,17	5,83	5,07	4,34	3,63	2,94	10,11	...	10,11
1905-06	4,42	5,14	5,89	6,62	7,36	5,83	5,11	4,36	3,63	2,89	10,25	...	10,25
1906-07	4,77	5,63	6,39	7,24	8,11	6,51	5,65	4,89	4,04	3,17	11,28	...	11,28
1907-08	5,25	6,09	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>													
1907-08.	{ Budget	...	...	...	...	...	...	...	...	...	11,69	...	11,69
	{ Revised	...	...	...	...	...	5,51	...	...	...	11,60	...	11,60
1908-09.	Budget	...	...	...	...	...	...	...	...	...	11,81	...	11,81

1907-08, Six- monthly Estimates.	1907-08, Proportional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more - less than Budget, 1907-08.	Budget, 1908-09, + more - less than Revised, 1907-08.
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
11,69	12,20	Imperial. Sea Customs, Salaries, Establishment and Contingencies ...	8,85	9,18	10,11	10,25	11,28	11,69	11,60	11,81	-9	+21

## Revised Estimate, 1907-08—

The 7 + 5 months' actuals are 12,06, but the actuals of the closing months of last year included 49 on account of Motor Launches: while the actuals of the first seven months of the current year include 10, being payment to Messrs. Frank Bliss and Company, for the value of cocaine (Government of India, Finance Department, No. 4975-Ex., dated the 10th of August 1907, and increased expenditure on overtime allowances. Allowing for payment of grain compensation and plague allowances to establishment, I have taken 11,60 for the Revised. The savings are in the provision of 31 made in the estimates for increase in the staff of the preventive service, which will not be fully utilized as the demand for the extra staff has been reduced and of 5 for the revision of the combined Factory Excise Establishment.

## Budget Estimate, 1908-09—

## Commissioner.

The departmental Estimate of 1,12, with an addition of 2 for Grain Compensation Allowance to Establishment has been adopted.

## Presidency Division.

The departmental Estimate amounts to 8,38. It includes the following provisions:—

- (1) Rs. 4,000 for a discretionary grant to the Commissioner to meet unforeseen demands.
- (2) Rs. 89,000 for increased expenditure on overtime allowances in accordance with the revised rules (Government of India, Finance Department, No. 5952-Ex., dated the 23rd of September 1907). I have omitted the first and have reduced the second to 80. The 7 + 5 months' actuals on this account are 56 and assuming that in the busy season larger payments will be made, a margin of 24 appears ample. An addition of 4 has been made for Grain Compensation Allowance.

## Sind Division.

The departmental Estimate is 2,21. It includes (a) Rs. 7,500 over sanctioned scale for the revision of the Statistical Branch of the Karachi Customs House, and (b) Rs. 17,000 in excess of the current year's provision for overtime allowances owing to revised rates. Item (a) has been retained and item (b) reduced by 5. The payments in the first seven months on account of overtime allowances amounted to 17 and a provision of 30 for the year appears to be sufficient. I have added 1 for plague allowances to establishment, for which no provision was made in the departmental Estimate. A note has also been made by the Chief Collector of Customs in Sind. Stating that the following additional amounts are also required:—

- (1) Rs. 30,000 on account of revision of establishment.
- (2) Rs. 500 for new furniture for additional establishment.
- (3) Rs. 100 for the purchase of a toney.
- (4) Rs. 700 for providing lascars, peons and salesmen with summer clothing.

- (5) 1,500 for construction of a shed for Inspector and Wharfinger at Napier Mole Boat Wharf.
- (6) Rs. 1,000 for cost of a cabin and shed for gatekeeper at Railway wharf, Keamari.
- (7) Rs. 3,200 for purchase of cutter.

None of these items have been provided pending Government sanction.

The departmental Estimates include provision for two Assistant Collectors; but one of the appointments will be abolished on the introduction of the scheme for the constitution of a combined establishment for Salt, Excise and Opium. The provision has therefore been omitted.

#### Combined Factory Establishment.

The departmental Estimate of 26 includes the following special items:—

- (1) Rs. 900 for personal allowance to the second Inspector of Factories.
- (2) Rs. 4,500 for revised scale of officers.
- (3) Rs. 540 for revised scale of clerks.
- (4) Rs. 750 for clerical and menial establishment to the Factory Inspectors.
- (5) Rs. 300 for conveyance allowance to the Assistant Presidency Inspector.

As to the Collector of Customs, Bombay, has noted that the proposals with regard to these items are before the Government, the provisions have been retained pending Government orders. The provision of 4 under Travelling Allowance has been reduced to 3 in view of the latest actuals.

F. C. HARRISON,  
Accountant General.

16th December 1907.

To  
THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

#### No. 137.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. The Accountant General is requested to enter the following amounts in next year's Budget:—

- (a) Rs. 10,000 for the grant of house allowances to the officers of the Bombay Customs Preventive Service.
- (b) Rs. 3,000 for the grant of house-rent to the uncovenanted Assistant Collectors of Customs, Bombay.
- (c) Rs. 230 for the entertainment of two clerks on Rs. 75 and Rs. 45 per mensem respectively in connection with the revision of the Manual of Standing Orders in the Customs Department for the guidance of Departmental Officers.
- (d) Rs. 52 for the supply of clothing to the lascars employed on the Steam Launches of the Bombay Customs Department.

3. The following amounts provided in the departmental Estimate for next year should stand:—

- (a) Rs. 4,000 Discretionary grant for the Commissioner of Customs in order to meet unforeseen demands.
- (b) Rs. 4,800 Pay of the Second Assistant Collector of Customs in Sind.
- (c) Rs. 100 Purchase of a toney for the use of the Sind Customs Department.
- (d) Rs. 700 Supply of Summer clothing to lascars, peons and sealesmen of the Sind Customs Department.
- (e) Rs. 1,500 Construction of a shed for the Inspector and Wharfinger at the Napier Mole Boat Wharf.
- (f) Rs. 1,000 A cabin and shed for the gatekeeper at the Railway wharf, Keamari.
- (g) Rs. 3,200 Purchase of a cutter for the use of the Sind Customs Department.

4. The provision of Rs. 4,500 made in next year's budget for "revised Scale of Officers" under "Combined Factory Establishment" should be raised to Rs. 6,000.

M. K. NARIMAN,  
Acting Under Secretary to Government.

10th January 1908.

BOMBAY.

67

No. 256.—FINANCIAL DEPARTMENT.

A provision of Rs. 1,250 should be made for the purchase of a fire extinguishing engine for the Town Customs House, Bombay.

16th January 1903.

J. E. C. JUKES,  
Under Secretary to Government.

(*Vide* also orders under 3.—Land Revenue and “18.—General Administration.”)

## Budget Note No. 33.

## 10.—Assessed Taxes (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVIN- CIAL.	Local.	GRAND TOTAL.	
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.				
1903-03	...	33	39	44	53	55	40	34	29	20	18	73	...	78
1903-04	...	33	39	44	50	55	39	33	28	22	17	73	...	72
1904-05	...	39	44	50	55	61	39	34	28	23	17	78	...	78
1905-06	...	36	43	50	57	62	41	34	27	20	15	77	...	77
1906-07	...	42	48	55	63	69	42	36	29	21	15	84	...	84
1907-08	...	41	...	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.														
1907-08.	{ Budget	...	...	...	...	...	...	...	...	...	...	83	...	83
	{ Revised	...	...	...	...	...	40	...	...	...	...	81	...	81
1908-09.	Budget	...	...	...	...	...	...	...	...	...	...	87	...	87

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-08.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-08, + more — less than Revised, 1907-08.	
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
83	82 {	Imperial and Provincial.											
		(1) Collection of Income Tax—											
		(a) Presidency	61	61	68	66	73	70	70	74	...	+4	
		(b) Mofussil	12	11	10	11	11	13	11	13	—2	+2	
		TOTAL	73	72	78	77	84	83	81	87	—2	+6	
		Imperial share	36	36	39	38	42	42	41	43	—1	+3	
		Provincial share	37	36	39	39	42	41	40	44	—1	+3	

## Revised Estimate, 1907-08—

The 6 + 6 months' actuals are 83; but there will be a saving in the provision for rent for the Bombay Office. Allowing for payments of plague and grain compensation allowances to Establishment and increased charges for collection of Income Tax I have reduced the Estimate by 2.

## Budget Estimate, 1908-09—

The departmental Estimate for the *Presidency* amounts to 74. It includes the following items:—

- (1) Rs. 5,000. Lump provision for additional Establishment.
- (2) Rs. 840. Lump provision for conveyance allowance to additional Establishment.
- (3) Rs. 400. For grain compensation allowance.

These have been provisionally admitted pending the orders of Government. A reduction of Rs. 200 each has been made in the proposed provisions for "Allowances for the collection of Income Tax" and "Postage" in view of the previous actuals and recent reduction in postage charges.

The Estimates for *Up-country* or *Mofussil* charges aggregate to Rs. 12,539. The provisions for allowances for the collection of Income Tax at Ahmedabad and Karachi are slightly higher than warranted by past actuals. As these are growing towns with growing Establishments, I have not made any change.

F. C. HARRISON,  
Accountant General.

14th November 1907.

To  
THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 4643.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remark made below.

2. With reference to the provision of Rs. 400 made for grain compensation allowance the Accountant General is informed that an estimate on this account will have to be framed for next year in accordance with the general orders which are about to be issued on the subject.

27th November 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

(*Vide* also orders under "18.—General Administration.")

## Budget Note No. 34.

## 11.—Forest (Expenditure).

ACCOUNTS	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	6,98	7,92	8,99	10,51	11,70	9,78	8,84	7,77	6,25	5,06	16,76	...	16,76
1903-04	7,18	8,13	9,15	10,51	11,97	10,63	9,63	8,61	7,25	5,79	17,76	...	17,76
1904-05	7,41	8,49	9,46	10,98	12,70	11,63	10,55	9,59	8,06	6,34	19,04	...	19,04
1905-06	8,21	9,33	10,45	11,94	14,09	13,95	11,98	10,81	9,33	7,17	21,26	...	21,26
1906-07	8,37	10,47	11,49	12,72	14,00	10,54	9,44	8,42	7,19	5,91	19,91	...	19,91
1907-08	8,23	...	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08	{ Budget	...	...	...	...	...	...	...	...	...	21,50	...	21,50
	{ Revised	...	...	...	...	11,97	...	...	...	...	20,20	...	20,20
1908-09	Budget	...	...	...	...	...	...	...	...	...	21,80	...	21,80

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-08.	Revised, 1907-08, +more —less than Budget, 1907-08.	Budget 1908-08, +more —less than Revised, 1907-08.	
			1903-08.	1908-08.	1904-08.	1905-08.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
20,50	17,49	Imperial and Provincial.											
		I-A—Conservancy and Works ... ..	7,09	8,11	9,14	11,29	9,84	10,11	9,55	10,34	—56	+79	
		2-B—Establishments—											
		I—Salaries ... ..	8,18	8,05	8,25	8,33	8,42	9,65	8,90	9,00	—76	+10	
		II—Travelling Allowances ... ..	1,09	1,09	1,14	1,12	1,13	1,18	1,20	1,23	+3	+8	
		III—Contingencies ... ..	45	51	51	52	52	56	55	73	—1	+18	
		TOTAL, B. ESTABLISH- MENTS ... ..	9,67	9,65	9,90	9,97	10,07	11,39	10,65	10,96	—74	+31	
		TOTAL ... ..	16,76	17,76	19,04	21,26	19,91	21,50	20,20	21,30	—1,30	+1,10	
Imperial Share ... ..	8,88	8,88	9,52	10,63	9,96	10,75	10,10	10,65	...	...			
Provincial Share ... ..	8,38	8,88	9,53	10,63	9,95	10,75	10,10	10,65	...	...			

## Actuals, 1906-07—

The expenditure exceeded the Budget of the year by 19, but as compared with the actuals of the previous year there was a decrease of 1,35. The details by Circles are as shown below:—

	Actuals, 1905-06.	Actuals, 1906-07.	Budget Estimate, 1906-07.	Difference between the actuals of the 2 years.	Difference between the Budget and the actuals of 1906-07.
Sind Circle	1,50	1,50	1,55	.....	—5
Northern do.	5,04	5,17	5,06	+13	+11
Central do.	7,06	5,76	6,16	—1,30	—40
Southern do.	7,66	7,48	6,95	—18	+53
Total	21,26	19,91	19,72	—1,35	+19



*Sind Circle.*—As compared with the Budget there were small savings in the grants for buildings and other works and for extensions of forests owing to delay on the part of the contractor to complete the works before the close of the year and partly to scarcity of labour.

*Northern Circle.*—The increase as compared with the actuals of the previous year was chiefly due to expenditure on uniforms to Forest Guards which are now supplied wholly at Government expense. Payments of 20 per cent. of the net sale-proceeds of Malki teak to owners were also larger but the expenditure on buildings was considerably less. The increase over the Budget was also due to larger payments on account of royalty on sale-proceeds of teak on private lands than anticipated.

*Central Circle.*—The difference in the actuals of the two years was mainly due to smaller expenditure on famine grass operations, partly counterbalanced by increased charges under Salaries owing to the introduction of the time-scale. The decrease as compared with the sanctioned Budget was due to savings in purchase of dead stock and cost of Forest Survey, to the postponement of departmental fellings and roads and building works in Khândesh and Poona and certain other small works not being carried out as estimated.

*Southern Circle.*—The decrease as compared with the actuals of the previous year was due to absence of expenditure on account of Jamba sleepers in Kánara, W. D., and to the failure of a contractor to supply timber from Kánara, S. D., to the Kodibág Depôt within the financial year. On the other hand there was an increase in Belgaum Division on account of payments of large outstandings due to contractors for work done in the previous year. The increase over the Budget was due chiefly to the departmental jungle wood operations in Kánara, W. D., to larger number of sleepers and increased quantity of fuel supplied to the Railways and payments of the outstandings of the previous year.

### Revised Estimate, 1907-08—

#### A.—Conservancy and Works.

The departmental Estimates according to Circles are given below :—

	Actuals, 1906-07.	Budget Estimate, 1907-08.	Revised Estimate, 1907-08, proposed by Conservators.	Revised Estimate, 1907-08, proposed by Accountant General.
Sind Circle ... ..	38	60	61	55
Northern do. ... ..	2,60	2,45	2,39	2,30
Central do. ... ..	1,92	1,76	1,86	1,70
Southern do. ... ..	4,94	5,30	5,30	5,00
Total ... ..	9,84	10,11	10,16	9,55

*Sind Circle.*—The Conservator suggests an increase of 1 over the Budget to meet the cost of increased provision of fuel to steamers. The 6+6 months' actuals are 41. The Budget includes special provisions for new works and higher provisions for the cost of uniforms to Forest Guards, but I do not think that the whole of the sanctioned grant will be fully utilized before the close of the year. I have taken 55 for the Revised.

*Northern Circle.*—A reduction of 6 has been proposed by the Conservator, the savings being in the grant for Forest Surveys. The 6+6 months' actuals are 2,47; but payments on account of royalty on sale-proceeds of teak on private lands will not be so large as they were last year. Savings are likely in the provisions for buildings and other works. I think an estimate of 2,30 is sufficient.

*Central Circle.*—The estimate proposed by the Conservator amounts to 1,86 against the Budget 1,76, as increased expenditure of 11 is anticipated in Ahmednagar Division for the collection of Hirda nuts, of 10 for the collection of Mhowra seed and 1 for Law Charges in connection with the criminal prosecution against a contractor for extensive cuttings of valuable teak in the West Khândesh Division; while a saving of 12 is likely in the cost of Forest Surveys. The 6+6 months' actuals are 1,37. Allowing for the special items of expenditure referred to above and increased expenditure on buildings for which provision exists in the Budget. I do not think that the Revised need be placed higher than 1,70.

*Southern Circle.*—The Conservator suggests no change on the whole. In view of the latest actuals (4,26) the estimate appears too high. The actuals of 1906-07 amounted to 4,94. Increased expenditure is expected on account of sleepers of 7 feet, for Railways and on account of timber to be supplied to the coast depôt; but the actuals of last year included payment of a large amount of arrears in the Belgaum Division on account of fuel supplied to S. M. Railway. Charges for the extraction of sandalwood will also be less. Allowing for expenditure on special items for which provision exists in the Budget I have taken the Revised at 5,00 for the present.

The total of the four circles for this minor head according to the figures suggested above amounts to 9,55 against 10,16 proposed by the Conservators.

#### 3.—Establishments.

The Revised proposed by the Conservators amount to 10,75 against the sanctioned grants aggregating to 10,48 (Government Resolution, Revenue Department, No. 9178 dated the 17th of September 1907). The 6+6 months' actuals are 10,26. After allowing for the increased salaries on the new time-scale of pay, I have taken 10,65 for the Revised against the Budget of 11,99. The savings are chiefly in the lump provisions of 1,36 made in the Budget on account of the salary of the Chief Conservator, revision of establishment and for two new charges.

## Budget Estimate, 1908-09—

## A.—Conservancy and Works.

The estimate proposed by the Conservators for each of the four Circles are as follows :—

	Actuals, 1906-07.	Budget Estimate, 1907-08.	Revised Estimate, 1907-08, proposed by Accountant General.	Budget Estimate, 1908-09, proposed by Conservators.	Budget Estimate, 1908-09, proposed by Accountant General.
Sind Circle ...	38	60	55	75	62
Northern do. ...	2,60	2,45	2,30	2,56	2,45
Central do. ...	1,92	1,76	1,70	1,96	1,90
Southern do. ...	4,94	5,30	5,00	5,47	5,37
Total ...	9,84	10,11	9,55	10,74	10,34

**Sind Circle.**—The Conservator proposes an increase of 13 over the Revised. The estimate includes 23 on account of new or unusual items including 13 for the construction of works to be carried out by the Irrigation Department. In accordance with Government orders in paragraph 3 of Government Resolution, Revenue Department, No. 11855, dated the 3rd December 1907, I have modified the Conservator's estimate and adopted it at 62.

**Northern Circle.**—The Conservator's estimate amounts to 2,56, i.e., an increase of 17 over the Revised proposed by him. The Superintendent of Survey of India intimates that no expenditure is likely to be incurred in 1908-09. The estimate includes 53 on account of new and unusual items of expenditure (Government Resolution, Revenue Department, No. 11855, dated the 3rd December 1907) and 4 for more extended timber operations in the Dangs. As compared with the sanctioned Budget for the current year, which includes 9 on account of Bombay Forest Surveys, the proposed estimate appears high, and subject to the final orders of Government regarding the special items to be allowed in the new estimate I have taken 2,45.

**Central Circle.**—The Conservator proposes an increase of 20 over the sanctioned estimate for the current year inclusive of 10 on account of Bombay Forest Surveys. The Superintendent of Survey of India has however furnished an estimate of 7 for such expenditure. Allowing for this and subject to the orders of Government regarding the new and unusual items of expenditure aggregating to 16 (Government Resolution, Revenue Department, No. 11855, dated the 3rd December 1907), I adopt the estimate in a round figure of 1,90.

**Southern Circle.**—The Conservator has proposed an estimate of 5,47 which is 17 more than the sanctioned estimate of the current year. The increase is stated to be necessary for the estimated larger supply of timber to the coast depôt and for increased supply of jungle wood. Allowance has also been made for increased wages to labourers in consequence of a rise in the rates. It also includes 29 on account of provisions for expenditure on special items (Government Resolution, Revenue Department, No. 11855, dated the 3rd December 1907). As compared with the Revised proposed by me the Conservator's figure appears high. Subject to the final orders of Government regarding the new and unusual items to be allowed to stand, I have repeated the sanctioned estimate for the current year, with an addition of 7 on account of contribution to the Kánara District Local Board for the up-keep of certain Forest roads. Under the recent orders contained in Government of India, Finance Department, No. 6902-A, dated the 19th November 1907, regarding the treatment of adjusting heads, the charge will again be classified under "11.—Forests" and the Imperial Assignment of 3½ will cease (*vide* also Budget Note 52 in this connection).

## B.—Establishments.

Under Salaries the present sanctioned scale of the superior staff has been provided for, with a deduction of 47 for probable savings.

For Protective Establishment I have taken 4,40 on the basis of the latest actuals. The departmental Estimates include 33 on account of temporary establishments.

For Office Establishments the permanent sanctioned scale has been adopted, with an addition of 11 as proposed by the Conservators for temporary establishments.

The Conservators' estimates under "Allowances" and "Contingencies" have been allowed to stand with an addition of 15 for the preparation of an illustrated Forest Flora, and of Rs. 500 for honorarium to Mr. Talbot (Government Resolution, Revenue Department, No. 8477, dated the 27th of August 1907).

The details of the temporary establishments proposed by the Conservators are given in the comparative statement attached hereto. The distribution according to Circles is as below :—

	Sanctioned Estimate, 1907-08.	Estimate proposed by the Conservators for 1908-09.	Difference.
Sind Circle ...	23	24	+1
Northern do. ...	28	32	+4
Central do. ...	22	24	+2
Southern do. ...	38	40	+2
Total ...	1,11	1,20	+9

## 11.—Forests.

## • Comparative Statement of Temporary Establishments.

Heads.	ACTUALS, 1906-07.					SANCTIONED ESTIMATE, 1907-08.					BUDGET ESTIMATE, 1908-09.				
	Sind Circle.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Sind Circle.	Northern Circle.	Central Circle.	Southern Circle.	Total.	Sind Circle.	Northern Circle.	Central Circle.	Southern Circle.	Total.
A-I a ...	...	...	...	54,91	54,91	...	...	...	64,56	64,56	...	...	...	73,15	73,15
A-I b ...	3,40	...	...	...	3,40	3,84	...	...	...	3,84	3,84	...	...	...	3,84
A-I c ...	...	...	...	...	...	...	...	7,50	...	7,50	...	...	27,00	...	27,00
A-II ...	...	1,42,85	72,21	23,31	2,37,87	...	1,45,72	72,28	23,52	2,41,52	...	1,59,78	72,28	23,52	2,55,58
A-V ...	...	96	...	...	96	...	96	...	...	96	...	96	...	...	96
A-VII b ...	...	...	...	5,29	5,29	...	...	...	6,30	6,30	...	...	...	6,30	6,30
A-VII c ...	...	...	...	...	...	...	...	...	...	...	...	...	1,08	...	1,08
A-VIII a ...	...	...	...	1,52	1,52	...	...	...	5,70	5,70	...	...	...	5,40	5,40
A-VIII b ...	...	6,96	...	18,32	25,28	...	6,96	6,96	19,74	33,68	...	6,96	...	27,12	34,08
A-VIII c ...	28,13	52,20	68,99	48,76	1,98,08	31,28	67,20	77,80	52,50	2,29,36	37,50	67,80	77,80	56,13	2,39,23
A-VIII d ...	50,10	2,16	2,43	3,32	58,01	61,44	2,40	2,88	...	67,40	61,08	4,20	...	68	65,96
A-VIII e ...	4,90	...	...	...	4,90	5,76	...	...	...	5,76	5,00	...	...	...	5,00
A-VIII f ...	37,78	...	...	...	37,78	40,32	...	...	...	40,32	40,32	...	...	...	40,32
A-VIII g ...	52,46	22,07	17,60	1,68,77	2,60,90	68,16	31,85	26,52	1,82,40	3,08,93	68,16	38,92	38,52	1,82,40	3,23,00
B-I a ...	15,43	20,88	21,44	20,82	78,57	21,72	20,88	22,20	24,36	89,16	20,76	43,08	23,16	22,80	1,09,80
B-I b ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
B-I c ...	...	...	...	...	...	...	...	...	...	...	...	...	...	...	...
B-III f ...	27	...	...	...	27	36	...	...	...	36	36	...	...	...	36
<b>Total ...</b>	<b>1,92,47</b>	<b>2,47,58</b>	<b>1,82,67</b>	<b>3,45,02</b>	<b>9,67,74</b>	<b>2,32,86</b>	<b>2,76,57</b>	<b>2,16,14</b>	<b>3,79,76</b>	<b>11,05,33</b>	<b>2,37,02</b>	<b>3,21,70</b>	<b>2,39,84</b>	<b>3,97,50</b>	<b>11,96,06</b>

F. C. HARRISON,  
Accountant General.

11th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

(Vide orders under "IX.—Forest.")

## Budget Note No. 35.

## 12.—Registration (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVIN- CIAL.	Local.	GRAND TOTAL.	
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.				
1902-03	1,46	1,67	1,87	2,12	2,24	1,25	1,04	84	59	47	2,71	...	2,71	
1903-04	1,46	1,67	1,87	2,08	2,29	1,31	1,10	90	69	48	2,77	...	2,77	
1904-05	1,53	1,76	1,95	2,16	2,37	1,33	1,09	90	69	48	2,85	...	2,85	
1905-06	1,63	1,90	2,11	2,33	2,54	1,46	1,19	98	76	55	3,09	...	3,09	
1906-07	1,63	1,88	2,11	2,35	2,58	1,49	1,24	1,01	77	54	3,12	...	3,12	
1907-08	1,69	...	...	...	...	...	...	...	...	...	...	...	...	
<b>ESTIMATES.</b>														
1907-08	{ Budget	...	...	...	...	...	...	...	...	...	...	3,45	...	3,45
	{ Revised	...	...	...	...	...	2,58	...	...	...	...	3,27	...	3,27
1908-09	{ Budget	...	...	...	...	...	...	...	...	...	...	3,34	...	3,34

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-08.	Revised, 1907-08, + more - less than Budget, 1907-08.	Budget, 1908-08, + more - less than Revised, 1907-08.	
			1903-03.	1903-04.	1904-04.	1905-05.	1906-06.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
3,27	3,23	Imperial and Provincial.											
		(1) Superintendence ...	8	8	9	23	24	24	24	24	...	...	
		(2) District charges ...	2,63	2,69	2,76	2,50	2,68	3,21	3,08	3,10	-18	+7	
		Total ...	2,71	2,77	2,85	3,09	3,12	3,45	3,27	3,34	-18	+7	
		Imperial share ...	1,35	1,39	1,43								
		Provincial share ...	1,36	1,38	1,43	...	...	...	...	...	...		

## Revised Estimate, 1907-08—

The 6 + 6 months' actuals are 3,17. As the re-organisation takes effect from 1st November, an addition of 10 has been made.

## Budget Estimate, 1908-09—

*Superintendence.*—The Departmental Estimate of 24 has been accepted.

*District Charges.*—Provision for the Salaries of the Sub-Registrars in the Presidency Proper and in Sind and their Establishments has been made in accordance with the Revised Scale and additions to the contract grant of each district have been made at the rate of Rs. 15 for each Sub-Registry Office (Government Resolution, Revenue Department, Nos. 2248 dated the 4th of March 1907 and 3701 dated the 11th of April 1907).

The Departmental Estimates which amount to 3,11 and include provision for the following items have been adopted at 3,10 in round figures for the reasons stated below :—

- (1) Rs. 1,000. For opening of additional Sub-Registry Offices Rs. 750; and for purchase of furniture Rs. 250 (Government Resolution, Revenue Department, No. 9421 dated the 26th of September 1907).
- (2) Rs. 2,000. For Temporary Establishments in the Presidency Proper distributed in accordance with the scale in Appendix B printed as an accompaniment to Government Resolution, Revenue Department, No. 206 dated the 11th of January 1905.
- (3) Rs. 500. For temporary establishments in Sind (Government Resolution, Revenue Department, No. 3701 dated the 11th of April 1907).
- (4) Rs. 80. For temporary establishment in Poona Rs. 40, and Hyderabad Rs. 40 (Government Resolution, Financial Department, Nos. 1215 dated the 8th of March 1907 and 2285 dated the 14th of May 1907).
- (5) Rs. 240. For a temporary clerk in the Sub-Registry Office, Ratnágiri (Government Resolution, Revenue Department, No. 8138 dated the 17th of August 1907).
- (6) Rs. 850. For purchase of furniture for the Sub-Registry Office in the Presidency in addition to the contract grants.
- (7) Rs. 444. For punkha pullers in the Hyderabad District (letter No. 2108, dated the 27th of September 1907 from the Inspector-General of Registration to Government).

Out of these, item No. 6 has been omitted in view of the increase recently sanctioned by Government over the contract grants of the District Registrars, while item No. 7 has been admitted subject to the sanction of Government. In addition to these, a lump provision of Rs. 4,500 has been made for 19 probationary Sub-Registrars. This proposal was postponed by Government for future consideration (paragraph 3 of Government Resolution, Revenue Department, No. 8066, dated the 14th of August 1907). The item has been provisionally admitted.

29th November 1907.

F. C. HARRISON,  
Accountant General.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No. 5127.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. The provision of Rs. 1,000 for the opening of additional Sub-Registry offices should be raised to Rs. 3,000.

3. The provision of Rs. 850 made for the purchase of furniture over and above the contract grants of District Registrars should be retained.

4. Provision should be made for the following items in next year's budget:—

(a) Entertainment of punkha-pullers for four Sub-Registry offices in the Upper Sind Frontier District	Rs.	144
(b) Supply of cushions and pillows to Sub-Registrars' Karkuns	Rs.	1,000
(c) Increase of the postage grant of the District Registrar, Ratnagiri	Rs.	75
(d) Entertainment of two temporary clerks, one on Rs. 20 and the other on Rs. 15 per mensem from 1st April 1908 in the Sub-Registry office at Karkar	Rs.	385

24th December 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

No. 41.—FINANCIAL DEPARTMENT.

In continuation of Government Memorandum No. 5127, dated the 24th December 1907, the Accountant General is requested to make a provision of Rs. 4,000 in the next year's Budget, on account of the proposed appointment of a fourth Inspector of Registration for the Presidency Proper and of one Clerk under him.

6th January 1908.

P. V. GODBOLE,  
for Acting Under Secretary to Government.

## Budget Note No. 36.

## 13.—Interest on Ordinary Debt (Expenditure).

ACCOUNTS.												TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	1902-03	...	...	...	...	...	...	...	...	...	...	...	6,48	...
1903-04	...	...	...	...	...	...	...	...	...	...	...	6,68	...	6,68
1904-05	...	...	...	...	...	...	...	...	...	...	...	6,19	...	6,19
1905-06	...	...	...	...	...	...	...	...	...	...	...	6,10	...	6,10
1906-07	...	...	...	...	...	...	...	...	...	...	...	6,30	...	6,30
1907-08	...	...	...	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>														
1907-08.	Budget	...	...	...	...	...	...	...	...	...	...	6,21	...	6,21
	Revised	...	...	...	...	...	...	...	...	...	...	...	...	6,68
1908-09.	Budget	...	...	...	...	...	...	...	...	...	...	...	...	7,36

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, +more —less than Budget, 1907-08.	Budget, 1908-09, +more —less than Revised, 1907-08.
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
6,40	...	Provincial. Interest on Provincial Advance and Loan Accounts	6,48	6,68	6,19	6,10	6,30	6,21	6,68	7,36	+7	+68

The Revised Estimate for 1907-08 and the Budget Estimate for 1908-09 have been taken at 6,68 and 7,36, respectively, as reported in my estimate of Provincial Advances and Loans (No. A. C.—2125, dated 12th December 1907). The increase in the estimates is due to (a) an increase in the estimate of advances to and a decrease in the estimated recoveries from cultivators in consequence of the prevalence of scarcity, and (b) the sanction of a scheme for the repayment of debts of Gujarát Talukdars, by the grant of Government loans.

F. C. HARRISON,  
Accountant General.

13th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 5142.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to such alterations as may be necessary with reference to the orders which may be passed on the estimates of loans proposed to be made and of expected recoveries during 1907-08 and 1908-09 received with Mr. Harrison's letter No. A. C.—2125, dated the 12th December 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

27th December 1907.

Budget Note No. 37.

14.—Interest on other Obligations (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-08 ... ..	39	49	50	55	68	1,94	1,84	1,83	1,78	1,65	2,33	7	2,40
1903-04 ... ..	44	49	58	58	71	2,26	2,21	2,17	2,12	1,99	2,70	4	2,74
1904-05 ... ..	36	43	47	50	66	2,10	2,03	1,99	1,96	1,80	2,46	11	2,57
1905-06 ... ..	50	55	60	64	75	2,10	2,05	2,00	1,96	1,85	2,60	7	2,67
1906-07 ... ..	50	55	60	64	83	2,88	2,88	2,78	2,74	2,55	3,38	7	3,45
1907-08 ... ..	46	...	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>													
1907-08. { Budget ... ..	...	...	...	...	...	...	...	...	...	...	2,60	7	2,67
{ Revised ... ..	...	...	...	...	...	2,15	...	...	...	...	2,61	...	...
1908-09. * Budget ... ..	...	...	...	...	...	...	...	...	...	...	2,67	...	...

1907-08, Six-monthly Estimate	1907-08, Proportional Estimate	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more - less than Budget, 1907-08.	Budget, 1908-09, + more - less than Revised, 1907-08.	
			1902-08.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
		<b>Imperial.</b>											
		1 Interest on loan from the late King of Oudh ... ..	56	61	56	56	57	56	56	56	...	...	...
		2 Interest on Educational Funds ... ..	8	24	8	19	13	13	13	13	...	...	...
		3 Interest on Charitable Funds ... ..	32	32	32	29	35	32	32	32	...	...	...
		4 Interest on Uncovenanted Service Family Pension Fund ... ..	1,21	1,24	1,33	1,35	1,38	1,40	1,41	1,44	+1	+3	
		5 Interest on Forest Officers' Provident Fund ... ..	4	4	5	5	6	5	6	7	+1	+1	
2,60	3,17	6 Interest on Cemetery Endowment Fund.	1	2	2	2	2	2	2	2	...	...	...
		7 Interest on Police Officers' Provident Fund ... ..	1	2	8	4	5	4	6	7	+2	+1	
		8 Interest on the Bombay Uncovenanted Service Family Pension Fund, Life Assurance Branch ... ..	4	4	4	4	3	5	2	3	-3	+1	
		9 Interest on account of Local Fund Pension Fund ... ..	3	2	1	...	...	...	...	...	...	...	...
		10 Interest on Miscellaneous Accounts.	3	3	3	5	16	3	3	3	...	...	...
		11 Refunds ... ..	...	12	...	1	63	...	...	...	...	...	...
		<b>TOTAL, IMPERIAL ...</b>	<b>2,33</b>	<b>2,70</b>	<b>2,46</b>	<b>2,60</b>	<b>3,38</b>	<b>2,60</b>	<b>2,61</b>	<b>2,67</b>	<b>+1</b>	<b>+6</b>	
		<b>Local.</b>											
		INTEREST ON MISCELLANEOUS ACCOUNTS ...	7	4	11	7	7	7	7	7			
		<b>TOTAL ...</b>	<b>2,40</b>	<b>2,74</b>	<b>2,57</b>	<b>2,67</b>	<b>3,45</b>	<b>2,67</b>					

Revised Estimate, 1907-08—

The 6 + 6 months' actuals are 3,33. But the actuals of the closing months included 63 on account of readjustment of interest in consequence of the revision of the Thana Circle loan accounts in Kathiawar and 13 on account of payments of interest on cash balances of special funds of the B. B. & C. I. and G. I. P. Railway Companies. Excluding these the net latest actuals amount to 2,57. The Budget has been repeated for all minor heads except under Nos. 4, 5, 7 and 8, the changes in the first there being due to increases of deposits and the reduction in the last to the investment of a portion of the balance in Government Promissory notes.

78

BOMBAY.

**Budget Estimate, 1908-09—**

A moderate increase has been provided for under heads 4, 5 and 7 in view of the increasing additions to the funds.

*13th November 1907.*

F. C. HARRISON,  
Accountant General.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 4738.—FINANCIAL DEPARTMENT.

The estimates are accepted.

*2nd December 1907.*

M. K. NARIMAN,  
Acting Under Secretary to Government.



Budget Note No. 38.

18.—General Administration.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	9,36	10,91	12,80	15,43	16,85	12,44	10,89	9,00	6,37	4,95	21,80	1,49	23,29
1903-04	9,93	11,61	13,21	14,89	16,25	10,03	8,85	6,75	5,27	3,71	19,96	1,53	21,49
1904-05	9,27	10,84	12,39	14,03	15,66	9,93	8,36	6,81	5,17	3,54	19,20	1,49	20,69
1905-06	9,49	11,08	12,83	14,27	16,05	10,54	8,95	7,20	5,76	3,98	20,03	1,54	21,57
1906-07	9,11	10,78	12,39	13,98	16,03	10,27	8,60	6,99	5,40	3,35	19,33	1,63	21,01
1907-08	9,93	11,62	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08. Budget	...	...	...	...	...	...	...	...	...	...	20,36	1,65	22,01
1907-08. Revised	...	...	...	...	...	...	8,71	...	...	...	20,33	...	...
1908-09. Budget	...	...	...	...	...	...	...	...	...	...	20,64	...	...

1907-08, Six-monthly Estimate.	1907-08, Proportional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, + more - less than Budget, 1907-08.	Budget, 1908-09, + more - less than Revised, 1907-08.
			1903-4.	1904-5.	1905-6.	1906-7.	1907-8.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
		<b>Imperial.</b>										
		1. Civil Offices of Account and Audit.	2,77	2,65	3,02	2,74	3,01	3,15	2,95	2,89	-20	-6
		2. Currency Department	88	89	90	98	1,08	1,02	1,15	1,15	+13	...
		3. Allowance to Presidency Bank	58	60	63	68	72	78	75	78	-3	+3
		<b>TOTAL, IMPERIAL</b>	<b>4,23</b>	<b>4,14</b>	<b>4,55</b>	<b>4,35</b>	<b>4,81</b>	<b>4,95</b>	<b>4,85</b>	<b>4,82</b>	<b>-10</b>	<b>-3</b>
		<b>Provincial.</b>										
		4. Salary of the Governor	1,20	1,19	1,20	1,20	1,20	1,20	1,19	1,20	-1	+1
		5. Staff and household of the Governor	4,22	2,68	1,86	2,35	1,90	2,00	1,95	2,01	-5	+6
		6. Expenditure from contract allowance.	95	93	1,03	1,29	96	94	1,03	94	+9	-9
		7. Tour expenses	83	1	5	5	2	11	6	11	-5	+5
		8. Executive Council	1,33	1,31	1,28	1,43	1,30	1,30	1,30	1,30	...	...
		9. Legislative Council	6	3	1	2	1	2	2	2	...	...
		10. Civil Secretariats	5,61	5,57	5,40	5,36	5,64	5,69	5,80	5,81	+11	+1
		11. Commissioner in Sind	1,17	1,28	1,21	1,44	1,13	1,23	1,25	1,32	+2	+7
		12. Commissioners	2,65	2,76	2,57	2,60	2,47	2,52	2,50	2,50	-2	...
20,45	20,89	13. Civil Offices of Account and Audit	-2	...	-2	6	6	51	49	72	-2	+23
		14. General establishment of Local Funds	-12	-11	-10	-12	-12	-11	-11	-11	...	...
		15. Inspector General of Registration, Stamps and Jails	16	17	16	...	..	...	...	...	...	...
		<b>TOTAL, PROVINCIAL</b>	<b>17,57</b>	<b>15,82</b>	<b>14,65</b>	<b>15,68</b>	<b>14,57</b>	<b>15,41</b>	<b>15,48</b>	<b>15,82</b>	<b>+7</b>	<b>+34</b>
		<b>TOTAL, IMPERIAL AND PROVINCIAL</b>	<b>21,80</b>	<b>19,96</b>	<b>19,20</b>	<b>20,03</b>	<b>19,38</b>	<b>20,86</b>	<b>20,33</b>	<b>20,64</b>	<b>-3</b>	<b>+31</b>
		<b>Local.</b>										
		16. Commissioner in Sind	2	1	1	...	1	2	...	...	...	...
		17. Commissioners	3	4	3	5	3	3	...	...	...	...
		18. Civil Offices of Account and Audit	16	16	16	16	16	18	...	...	...	...
		19. General Establishment of Local Funds	1,28	1,32	1,29	1,33	1,43	1,42	...	...	...	...
		<b>TOTAL, LOCAL</b>	<b>1,49</b>	<b>1,53</b>	<b>1,49</b>	<b>1,54</b>	<b>1,63</b>	<b>1,65</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>
		<b>TOTAL</b>	<b>23,29</b>	<b>21,49</b>	<b>20,69</b>	<b>21,57</b>	<b>21,01</b>	<b>22,01</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>

Revised Estimate, 1907-08—

Imperial—

Civil Offices of Account and Audit.—The latest actuals are 3,05, but the actuals of the closing months included payments to Officers of other Provinces and arrears of Plague allowance to Establishment

which are not likely to recur. Allowing for an increase in Salaries and payments of Grain Compensation, a saving of 20 is expected in the Establishment charges owing to the full Establishment asked for not having been sanctioned and to changes in personnel.

*Currency Department.*—An increase of 13 has been allowed for on account of payments for temporary Establishments, Plague, Grain Compensation and Overtime Allowances and heavier Contingent charges chiefly on account of the despatch of Currency Note forms to Calcutta.

*Allowances to Presidency Banks.*—In view of the latest actuals, an estimate of 75 appears sufficient.

#### Provincial—

*Staff and Household of the Governor.*—The 7+5 months' actuals are 1,95, which I have adopted for the Revised. The Savings are in the lump provision for the revision of the Band Establishment.

*Expenditure from Contract Allowance.*—The 7+5 months' actuals are 1,10 but I have added 9 only to the sanctioned Grant as per Government of India, Finance Department, No. 3873, dated the 18th of June 1907, assuming that the expenditure in the remaining months will be restricted, so as not to exceed the total contract grant.

*Under Tour Expenses.*—The Budget has been reduced to 6 on the basis of the latest and past actuals.

*Under Executive Council.*—The latest actuals (142) include an erroneous debit of 11 for payments to Officers of other Provinces, since adjusted. Allowing for this no change is needed.

*Civil Secretariats.*—The latest actuals indicate no change on the whole. The increase under Political, etc., Departments due to excess in salaries and Establishment charges, payments of Plague allowance and higher Postage and Telegram charges will be partly covered by savings in Revenue, Financial and General Departments; but an addition of 10 will be necessary on account of Officers on Special duty in connection with the Decentralization Commission and I have taken the Estimate at 5,80.

*Commissioner in Sind.*—The 7+5 months' actuals are 1,25. The increase over the Budget is in expenditure under Sumptuary Allowance and payments of arrear charges on account of the Royal visit. Allowing for Savings in the provision for Contingent charges, an addition of 2 has been made for the Revised.

*Commissioners.*—The 7+5 months' actuals are 2,38. Allowing for the payments made in Bombay of the salary and allowances of the Honourable Mr. A. W. Cruikshank, I. C. S., Senior Member of the Board of Revenue United Provinces, which have since been transferred under this minor head, and for payments of Grain Compensation and Plague Allowances to Establishment I have taken 2,50 for this minor head.

The other heads do not call for special remarks. ■

#### Budget Estimate, 1908-09—

##### Imperial—

- (1) *Civil Offices of Account and Audit and (2) Currency Department.*—I have adopted the figures of the estimates submitted to the Comptroller-General and Head Commissioner of Paper Currency, respectively, for sanction.
- (3) *Allowances to Presidency Banks.*—The departmental Estimate of 78 appears fair and has been adopted.

##### Provincial—

For (4) Salary of the Governor, (7) Tour expenses and (8) Executive Council, the current year's Budget has been repeated.

(5) *Staff and Household of the Governor.*—The departmental Estimate has been accepted in a round figure at 2,01. The lump provisions of Rs. 790 and Rs. 7,826 in the the current year's Budget for revisions of Establishments have been repeated, subject to Government orders.

*Expenditure from the Contract Allowance.*—Provision has been made for the sanctioned annual grant (Government of India, Military Department, No. 588-C, dated 12th March 1906).

*Civil Secretariat.*—The departmental estimates under Salaries and Establishments have been modified so as to agree with the sanctioned scale and have been adopted at 5,81 with an addition of 5 for payments to Officers of other Provinces. Provision has been made for the following:—

1. Rs. 2,500 for contingent charges of the Legal Department.
2. Rs. 150 for increased provision for Telephone charges (Government Memorandum, Separate Department, No. 211, dated the 18th of November 1907).
3. Rs. 210 for temporary establishment for Separate Department (Government Resolution, Financial Department, No. 4807, dated the 6th of December 1907).
4. Rs. 208 for pay and clothing of a liftman (Government Memorandum, Separate Department, No. 240, dated the 4th of December 1907).
5. Rs. 1,200 for an extra Assistant Superintendent on Rs. 100 per mensem for Revenue Department (Government Resolution, Financial Department, No. 4361, dated the 9th of November 1907).

6. Rs. 1,560 for a clerk on Rs. 100—10—150 instead of one on Rs. 40—2—50.
7. An additional clerk on Rs. 70 (Government Resolution, Financial Department, No. 4747 dated the 3rd December 1907), on the Revenue and Financial Departments.
8. Rs. 1,680 for an additional Assistant Superintendent on Rs. 100, for 5 clerks on Rs. 30, instead of 2 on Rs. 25, and 3 on Rs. 20, for General, &c., Departments (Government Resolution, Financial Department, No. 4266, dated the 31st of October 1907).
9. Rs. 1,000 for increased provision for lighting charges in the Separate Department.
10. Rs. 800 for increased provision for increased Hill Journey Allowances.—(Government Memorandum, Financial Department, No. 4747, dated the 3rd of December 1907). All of these have been admitted except items (6) and (9) which have been retained pending Government orders.

Due provisions have been made in the Departmental estimates for Plague and Grain Compensation Allowances except for the Translator's Department for which I have provided Rs. 500.

*Commissioner in Sind.*—The departmental estimate has been modified according to the sanctioned scale and has been taken at 1,32 in round figures. It includes 9 for the purchase of tents which is allowed to stand subject to Government sanction.

*Commissioners.*—The departmental estimates have been altered in accordance with the sanctioned scale, and have been adopted at 2,50 with an addition of 10 for Payments to Officers of other Provinces.

The departmental estimates include the following special items:—

- (1) Rs. 300 for increase to the Head Clerk of the Commissioner of Northern Division.
- (2) Rs. 112 for temporary Famine Establishment of the Commissioner of Central Division.
- (3) Rs. 1,560 for a Surveyor on Rs. 100 per mensem, with a permanent travelling allowance of Rs. 30 by the Commissioner of Southern Division.

These are retained subject to Government orders.

*Civil Offices of Account and Audit.*—The estimates submitted to the Comptroller-General have been adopted.

*General Establishment of Local Funds.*—The departmental estimates have been modified so as to agree with the sanctioned scale. Due provision has been made for Grain Compensation Allowance. Provision has also been made for a clerk on Rs. 30—2-40 for the Local Fund Establishment of the Collector of Ratnagiri (Government Resolution, Financial Department, No. 3855, dated the 30th of September 1907.)

F. C. HARRISON,  
Accountant General.

17th December 1907.

To  
THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 153.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. The Accountant General is requested to provide for the items mentioned below in next year's estimates:—

(1) Salary of the Deputy Secretary, General Department, and two peons on Rs. 10 per mensem each employed under him	Rs. 1,520
(2) Installation of telephones at the bungalows of the Honourable Mr. Muir Mackenzie with two receivers (Rs. 80) and of the Honourable Mr. Jenkins (Rs. 55)	135
(3) Table Telephone Machine for the Secretary to Government, Political Department	50
(4) Pay of an additional peon for the Special Department on Rs. 10 per mensem...	120

3. As regards the provision of Rs. 2,500 for contingencies of the Legal Department it is observed that in paragraph 3 of Government memorandum No. 115, dated 10th January 1908, the Accountant General has been requested to provide Rs. 2,300 for contract, postage and section work charges under the head "19-A.—Law and Justice—Courts of Law. The balance of Rs. 200 for telegram charges of that Department should be provided under the head "18.—General Administration" in the estimates of the Separate Department.

M. K. NARIMAN,  
Acting Under Secretary to Government.

11th January 1908.

B 1757—21

## No. 152.—FINANCIAL DEPARTMENT.

The following provisions should be made for local allowance to clerical establishments in the City of Bombay Major heads :—

					Rs.
4.—Opium	...	...	...	...	1,000
5.—Salt	...	...	...	...	6,000
6.—Stamps (divided)	...	...	...	...	2,000
7.—Excise (divided)	...	...	...	...	2,000
9.—Customs	...	...	...	...	23,000
10.—Assessed taxes (divided)	...	...	...	...	2,000
23.—Ecclesiastical	...	...	...	...	1,000
18.—General Administration (Provincial)	...	...	...	...	97,000
Total ...					1,34,000

11th January 1903.

P. V. GODBOLE,  
for Acting Under Secretary Government.

## No. 265.—FINANCIAL DEPARTMENT.

A provision of Rs. 3,00 should be made for the occasional employment of a trained nurse to attend on women in Native Lines at Government House and the Body Guard of His Excellency the Governor.

16th January 1903.

J. E. C. JUKES,  
Under Secretary to Government.

## Budget Note No. 39.

## 19-A.—Law and Justice—Courts of Law (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	23,29	27,18	30,93	36,01	38,61	23,60	19,76	15,96	10,88	8,28	46,89	...	46,89
1903-04	23,98	27,74	31,61	35,32	39,22	23,48	19,67	15,90	12,09	8,19	47,41	...	47,41
1904-05	24,38	28,34	32,36	36,48	40,45	24,87	20,86	16,84	12,72	8,75	49,30	...	49,20
1905-06	25,09	29,17	33,09	37,24	41,45	24,91	20,83	16,91	12,76	8,55	50,00	...	50,00
1906-07	25,14	29,34	33,56	37,85	42,18	25,78	21,58	17,36	13,07	8,74	50,92	...	50,92
1907-08	25,35	29,48	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08. { Budget	...	...	...	...	...	...	...	...	...	...	52,22	...	52,22
{ Revised	...	...	...	...	...	...	21,91	...	...	...	51,39	...	51,39
1908-09. Budget	...	...	...	...	...	...	...	...	...	...	52,33	...	52,33

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	MINOR HEADS.	ACCOUNTS					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
		<b>Provincial.</b>										
		1. High Court ...	6,60	6,58	6,64	6,80	6,91	6,98	7,23	7,24	+25	+1
		2. Law Officers ...	2,50	2,75	2,58	2,79	2,57	2,82	2,99	2,89	+17	-10
		3. Administrator General ...	8	8	4	18	39	39	35	39	-4	+4
		4. Coroner's Court ...	12	13	11	13	13	14	14	15	...	+1
		5. Presidency Magis- trates' Courts ...	80	83	95	93	88	90	89	90	-1	+1
51,50	51,16	6. Judicial Commis- sioners ...	46	41	50	47	99	1,21	1,34	1,43	+13	+9
		7. Civil and Sessions Courts ...	19,31	19,96	20,72	20,84	20,88	21,78	20,53	21,17	-1,25	+64
		8. Courts of Small Causes ...	2,45	2,38	2,35	2,39	2,52	2,60	2,53	2,67	-7	+14
		9. Criminal Courts ...	14,35	14,12	14,88	15,19	15,37	15,14	15,11	15,23	-3	+12
		10. Pleadship Exami- nation Charges ...	...	...	...	...	...	1	3	1	+2	-2
		11. Refunds ...	27	22	43	28	28	25	25	25	...	...
		<b>TOTAL ...</b>	<b>46,89</b>	<b>47,41</b>	<b>49,20</b>	<b>50,00</b>	<b>50,92</b>	<b>52,22</b>	<b>51,39</b>	<b>52,33</b>	<b>-83</b>	<b>+94</b>

## Revised Estimate, 1907-08—

**High Court.**—The Budget has been raised to 7,23, the increase being under "Judges" owing to the creation of two temporary appointments of an additional Judge and an Inspecting Judge.

**Law Officers.**—The latest actuals for fees paid to Public Prosecutors in criminal cases, charges incurred for special counsel in mofussil cases, and fees paid to Government Pleaders in civil cases already show an increase of 17 over the Budget provisions. On the other hand savings are anticipated (2) in the salary of and Assistant Legal Remembrancer, and (6) in the lump provision for the revision of the establishment under the Legal Remembrancer, after allowing for the revision sanctioned in Government Resolution, Financial Department, No. 883, dated 18th February 1907. Allowing chiefly for these variations the Revised has been taken at 2,99.

**Administrator General.**—Savings are anticipated in the provision for contingent charges. Allowing for temporary establishments the estimate has been taken at 35.

**Judicial Commissioner.**—Increase is due to the establishment of the District Court, Karachi, which has been amalgamated with the office of the Judicial Commissioner having been transferred to this head (Government Resolution, Judicial Department, No. 1416, dated 14th March 1907).

**Civil and Sessions Courts.**—The decrease is chiefly in the lump provisions for the revision of establishments which will not be fully utilized during the year, and to savings anticipated in the charges for "Supplies."

and services", under "District and Sessions Judges" and in payments to officers of other Provinces. A decrease has also been allowed in the salaries of the Assistant Judges transferred from S.—Land Revenue owing to the small number of officers on duty.

*Courts of Small Causes.*—The decrease is due to the lump provision for regrading the establishment in the Presidency Court, not having been fully utilized during the year.

### Budget Estimate, 1908-09—

*Judges.*—A provision of 3,50 has been made according to the sanctioned scale and 29 has been added on account of the salary and exchange compensation allowance of the temporary additional Judge for seven months.

*Prothonotary and Registrar.*—A provision of 1,00 has been made in accordance with the sanctioned scale. In addition to the amount of contract grant the departmental Estimate includes a provision of Rs. 100 for "Purchase of books", which is a contract item. The provision has, however, been allowed to stand subject to the orders of Government.

*Commissioner and Taxing Master.*—A provision of 39 has been made according to the sanctioned scale.

*Clerk of Insolvency, Clerk of the Crown, Official Assignee, Sheriff, Translators, Original Side, Registrar, Appellate Side, Translators, Appellate Side, and Reporter.*—Provision has been made for the sanctioned scale with an addition of (4) for the revision of the establishment under the Registrar, Appellate Side, which the Registrar has provided.

*Payments to Officers of other Presidencies.*—The current year's budget has been repeated.

*Law Officers.*—The departmental Estimates have been adopted with the following changes:—

*English Law Officers.*—A reduction of 3 has been made in the provision of 25 for law charges in view of the past three years' actuals.

*Legal Remembrancer.*—A reduction of 2 has been made under "Salaries" in accordance with the sanctioned scale, and a provision of 1 has been added for "Fees to pleaders in murder cases." No provision has been made for rents as the office is to be transferred to Bombay.

*Mofussil Establishment.*—I have added 5 for "Fees to Government pleaders in murder cases." A provision of 20 has been made in the departmental Estimates for fees to Special Counsel. This provision appears rather high in view of the past actuals. I have, however, allowed it to stand subject to Government orders.

The increase in the estimates as compared with the current year's Budget is due to Savings in the lump provision for the revision of the establishment under the Legal Remembrancer and to increased provisions for fees in criminal cases and fees for Special Counsel under mofussil establishment.

*Administrator General.*—The departmental Estimate has been accepted. It includes the provision of Rs. 3,060 for the proposed additional establishment and increase of salary to the present staff.

*Coroner's Court.*—The departmental Estimate has been accepted with a slight modification in the moiety of the pay of the surgeon transferred from 20.—Police.

*Presidency Magistrates.*—The departmental Estimate has been accepted. It includes the provision of Rs. 560 under contract contingent charges in addition to the amount of the contract grant. The increase has however been allowed to stand subject to Government orders.

*Judicial Commissioner.*—The departmental Estimate has been accepted after altering the figures under "Salaries" according to the sanctioned scale. It includes the provision for the establishment of the District Court, Karachi, transferred to this head. The increase in the next year's estimates as compared with the current year's budget is chiefly due to increments of salaries and to the transfer of the establishment referred to above.

*Civil and Sessions Court.*—The estimates under this head are made up of:—

(a) District and Sessions Judges	...	...	...	8,17
(b) Subordinate Judges	...	...	...	9,54
(c) Deccan Agricultural Relief Courts	...	...	...	32
(d) Process-serving Establishment	...	...	...	3,04
(e) Payment to Officers of other Provinces	...	...	...	30

(a) I have taken 8,17 against the current year's estimates of 8,57, the decrease being in the salaries of the Assistant Judges owing to the small number of officers on duty in the Judicial Department and in establishment charges owing to the transfer of the establishment in the District Court, Karachi, from this head. I have made no provision for the Joint Judge, Sukkur, as the appointment terminated on 31st May 1907.

Provision has been made for the establishment for comparing documents sanctioned in Government Resolution, Financial Department, No. 3315, dated the 12th August 1907.

The departmental Estimates include the following items under "Miscellaneous office expenses":—

	Rs.
Ahmedabad ... ..	1,000
Thána ... ..	75
Khándesh ... ..	480
Násik ... ..	300
Sátára ... ..	332
Kolába ... ..	75

They have been provided chiefly for meeting plague charges except the one for the Ahmedabad District, which has been provided for stands required in the record room. As miscellaneous office expenses is a contract item, it amounts to an increase in the contract grant. The provisions have however been allowed to stand subject to the orders of Government.

Provisions have been made for the following items sanctioned by Government:—

Thána	... Rs. 780 for rent for the offices of the First Class Sub-Judge and the Joint Judge (Government Resolution, Judicial Department, Nos. 2063, dated 8th April 1907 and 3249, dated 30th May 1907).
Sholápur	... Rs. 100 for purchase of books (Government Resolution, Judicial Department No. 6850, dated 22nd November 1907).
Bijápur	... Rs. 800 for purchase of tents (Government Resolution, Judicial Department, No. 4596, dated 10th August 1907).

The departmental Estimates of the Poona and Hyderabad District Courts include Rs. 1,608 and 1,488 respectively to provide for the temporary establishment of the Assistant Judges, in case such appointments are created. On the same understanding Rs. 80 have been proposed by the District Judge, Khándesh, to provide for the contingent charges of the establishment.

A provision has been made for a proposed sweeper on Rs. 7 per mensem and an increase (96) to the pay of the book-binder for the District Court, Hyderabad.

*Subordinate Judges.*—I have taken 9,54 against the current year's Budget of 9,20. The increase is due to the additional provisions for four Subordinate Judges and for the revision of establishments. The departmental Estimates include a provision of 6 over and above the current year's Budget provision of 10 for travelling allowance to establishments. As no adequate reason has been given for the increase I have reduced it by 4, after allowing for an increase of 2.

The departmental Estimates include provision of Rs. 1,176 for the temporary establishments for the Joint Second Class Sub-Judge and the additional First Class Sub-Judge, Poona, though there is no sanction for their continuance in the next year. I have however allowed them to stand subject to the orders of Government.

*Deccan Agricultural Relief Courts.*—The departmental Estimate of 32 has been accepted. It includes a lump provision of 30 for Village Munsiffs.

*Conciliators, etc.*—The decrease as compared with the current year's Budget is due to the transfer of the posts of the Sub-Judges and their establishments (Government Resolution, Judicial Department, Nos. 6666, dated the 11th of December 1906 and 607, dated the 26th of January 1907).

*Process-serving Establishment.*—The departmental Estimates of 3,04 have been accepted. The increase as compared with the current year's Budget is chiefly due to the increased provision under Allowances and to an absence of provision for the Temporary Establishment in the current year's Budget. The decrease in the provision for process-servers under "District Courts" is due to the provision being made under Judicial Commissioners.

*Payments to Officers of other Provinces.*—I have taken 10 as privilege leave allowances to officers proceeding on combined leave will be paid in Europe and there will be a decrease in the payments at Bombay.

*Courts of Small Causes, Presidency Courts.*—The departmental Estimate has been accepted in round figures. The increase as compared with the current year's Budget is chiefly due to the provision of Rs. 7,200 provided for 30 probationers, for which no sanction has been received.

*Mofussil Courts.*—The current year's Budget has been repeated with an addition of 1 for grain compensation.

*Criminal Courts.*—The estimates are made up as follows:—

(a) General Establishment	... ..	14,23
(b) Judicial Establishment	... ..	60
(c) Payments to Officers of other Provinces	... ..	40

For (a) I have taken 14,23 against the current year's Budget of 13,95. The increase being chiefly due to an increase in the moiety of Travelling Allowances to Officers transferred from 3.—Land Revenue. The departmental Estimates include a provision of 91 for diet and road expenses to witnesses. As this provision appears rather high in view of the past three years' actuals I have reduced it by 5. Similarly a reduction of 2 has been made in the provision for Postage charges.

A provision of Rs. 60 for Allowances to a Municipal Karkun at Jalgaon has been made (Government Resolution, Financial Department, No. 2486, dated the 30th May 1907).

The following provisions have been made in the departmental Estimates for which there is no sanction :—

Broach—Rs. 240 on account of the proposed increase of Rs. 20 per mensem to the pay of one Deputy Chitnis.

Hyderabad—Rs. 250 for purchase of tents,

They have however been allowed to stand, subject to the orders of Government.

For (b) *Judicial Establishment*.—The departmental Estimates have been accepted.

For (c) *Payments to Officers of other Provinces*.—I have provided 40 on the understanding that the privilege leave allowances of officers on combined leave will be paid in Europe.

For *Pleadership Examination Charges and Refunds*.—I have taken 26.

F. C. HARRISON,  
Accountant General.

17th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
JUDICIAL DEPARTMENT.

No. 115.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. The Accountant General is requested to make provision for the following items in the ensuing year's estimates :—

	Rs.
Establishment of an Assistant Judge at Ahmedabad	1,248
Entertainment of a Joint Judge and his Establishment at Sukkur-Larkana.	8,040
Conversion of the Second Class Sub-Judgeship at Bijapur into a first class Sub-Judgeship	5,800
Rent at the rate of Rs. 45 per mensem up to 1st September 1908 for the office of the Sub-Judge at Lonavla	270
Rent at the rate of Rs. 35 per mensem for the hire of a building for the District Court, Broach	420
Clothing to peons on the Establishment of the Sub-Courts in the Kánara District	22-8-0
Entertainment of two additional Karkuns for Darkast work in the Kánara District	300
Tents and other connected expenditure for District and Sub-Courts in the Presidency proper in connection with plague	5,000
Purchase of Standard Law-books and Commentaries for the Sub-Courts in the Presidency proper	10,000
Furniture for the four Inspecting Sub-Judges in the Presidency proper	500
Opening of a fourth Court of Honorary Magistrate in the City of Bombay	1,654
Increase in the Contract grant of the Railway Magistrate, Baroda	18
Increase of Rs. 5 per mensem in the pay of a Munshi in the office of the District Magistrate, Karáchi	60

3. Provision for the following items on account of the Legal Department of the Secretariat should also be made in next year's budget under this head :—

	Rs.
Section Work	1,000
Postage Charges	800
Contract Grant	500

4. The provision of Rs. 250 made by the Accountant General for the purchase of tents for the use of the Assistant Collector at Hyderabad should be omitted from "19-A—Law and Justice—Courts of Law."

5. The Accountant General is requested to raise from Rs. 2,040 to Rs. 2,070 the provision made on account of the establishment of the Clerk of the Crown.

6. The provision for the entertainment of temporary Sub-Judges and their establishments should be raised to Rs. 15,000.



7. The provision of Rs. 20,000 for fees to Special Counsel under "Law Officers—Mofussil Establishments" should be reduced to Rs. 12,000.

M. K. NARIMAN,  
Acting Under Secretary to Government.

*10th January 1908.*

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No. 221.—FINANCIAL DEPARTMENT.

A lump provision of Rs. 3,800 should be made for the deputation of a special officer under the Remembrancer of Legal Affairs for the investigation of encroachments on Government lands in certain cantonments.

M. K. NARIMAN,  
*for* Under Secretary to Government.

*14th January 1908.*

## Budget Note No. 40.

## 19-B.—Law and Justice—Jails (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	4,34	5,16	5,93	6,76	7,52	4,78	3,96	3,19	2,36	1,60	9,12	...	9,12
1903-04	3,60	4,18	4,79	5,40	6,04	4,03	3,44	2,83	2,22	1,58	7,62	...	7,62
1904-05	3,62	4,28	4,94	5,57	6,23	4,12	3,46	2,80	2,17	1,51	7,74	...	7,74
1905-06	3,77	4,44	5,24	5,91	6,61	4,49	3,82	3,02	2,35	1,65	8,26	...	8,26
1906-07	4,38	5,20	5,89	6,65	7,40	4,55	3,73	3,04	2,28	1,53	8,93	...	8,93
1907-08	4,12	4,77	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	Budget	...	...	...	...	...	...	...	...	...	8,35	...	8,65
	Revised	...	...	...	...	...	8,83	...	...	...	8,60	...	8,60
1908-09.	Budget	...	...	...	...	...	...	...	...	...	9,25	...	9,25

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09, Budget Estimate.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.				
		Provincial.											
8,65	8,19	(1) Jails	8,21	6,95	6,79	7,36	7,92	7,65	7,60	8,20	—5	+60	
		(2) Jail Manufactures	91	53	95	88	1,01	1,00	1,00	1,05	...	+5	
		(3) Refunds	...	14	...	2	...	...	...	...	...	...	
		TOTAL	9,12	7,62	7,74	8,26	8,93	8,65	8,60	9,25	—5	+65	

## Revised Estimate, 1907-08—

The actuals in the first seven months of the current year under Jails are 4,04 against 4,44 in the corresponding period of last year. The decrease is chiefly under "Dietary Charges." The 7 + 5 months' actuals amount to 7,52 but allowing for a moderate increase in consequence of the present prevailing scarcity I have taken 7,60 for the Revised. No change is necessary under the 2nd minor head.

## Budget Estimate, 1908-09—

The estimates furnished by the Inspector-General for the several sub-heads and those proposed by this office are given below:—

	Budget Estimate, 1907-08.	Departmental Budget Estimate, 1908-09.	Accountant General's Budget Estimate, 1908-09.
(a) Salaries and Establishments	2,89	3,20	3,12
(b) Dietary Charges	2,80	3,13	2,90
(c) Dairy Expenses	.....	.....	.....
(d) Hospital Charges	30	33	33
(e) Clothing and bedding of prisoners	5	4	4
(f) Sanitation Charges	22	26	23
(g) Charges for moving prisoners	30	31	31
(h) Miscellaneous Services and Supplies	27	30	30
(i) Allowances	9	10	13
(j) Contingent Charges	12	11	10
(k) Extraordinary Charges for live stock, &c.	10	15	11
(l) Charges for Police custody	19	18	16
(m) Payments to Officers of other Provinces	2	2	2
Total	7,35	8,13	7,75
Transfers from Jail manufactures	40	45	45
Deduct—Probable savings and rounding	10	.....	.....
Grand Total	7,65	8,58	8,20

The departmental Estimate for (a) has been modified so as to agree with the present sanctioned scale and has been taken at 3,12 with a reduction of 10 for probable savings. It includes the provision for the following items which have been retained subject to the approval of Government:—

- (i) Rs. 180 for a teacher at the Central Jail, Poona (Inspector-General of Prisons' No. 8448, dated the 26th of August 1907, to Government).

- (ii) Rs. 300 for a clerk at the Ahmedabad Central Prison.
- (iii) Rs. 300 for an additional clerk on Rs. 25 per mensem for the Sukkur Prison (Government Resolution, Financial Department, No. 4610, dated the 26th of November 1907).
- (iv) Rs. 300 for an additional clerk on Rs. 25 per mensem for the Hyderabad Central Prison, Government Resolution, Financial Department, No. 1688, dated the 28th of March 1907).
- (v) Rs. 396 for Temporary Establishment (Rs. 180 for clerical establishment in Kánara and Rs. 216 for menial establishment in Ratnágiri).
- (vi) Rs. 60 for one sweeper for the Poona Faraskhana Lock-ups (Inspector-General of Prisons' No. 10202, dated the 24th of October 1907 to Government).
- (vii) Rs. 33,306 provision for the revision of Warders' Establishment (Inspector-General of Prisons' No. 6393, dated the 5th of July 1907).

					Rs.
Presidency Jails	...	...	...	...	2,304
Central Jails	...	...	...	...	12,822
District Jails	...	...	...	...	11,976
Convict Camps	...	...	...	...	6,204

The increase as compared with the current year's estimate is mainly due to the provision for the revision of Warders' Establishment referred to above.

For (b) the departmental Estimate of 3,13 has been based on the assumption that the present high rates for food-grains are likely to continue. For the present there are no indications that there will be an abnormal increase of rates over those of the current year and in allowing 2,90 or 10 more than the Revised a sufficient margin appears to have been left particularly as towards the close of the next year the jail population is likely to decrease if the next season is normal.

The departmental Estimate for (f) provides for an increase of 3 over the current year's estimate which is stated to be due to increased water charges at Yeránda and to the higher rate of water-supply at the New Karáchi Prison and item (j) includes increased provisions of Rs. 240 and Rs. 250 for the rent and furniture of the office of the Inspector-General of Prisons (*vide* his letter No. 10145, dated the 22nd of October 1907, to Government), and of Rs. 674 for payment to the Karáchi Municipality of house-tax on the new jail building. Allowing these provisions to stand the estimates have been reduced to 23 and 10 respectively in view of the current and past actuals.

The items noted in the margin have been provided for in the estimates for (h) and have been provisionally admitted, while the departmental Estimate under (i) has been raised to 13 after allowing for the payment during half the year, of the grain compensation allowance to low paid employes in the mofussil sanctioned in Government Resolution, Financial Department, No. 4635, dated the 26th of November 1907. After retaining the provisions of the following items, subject to the orders of Government, the departmental Estimates under (k) and (l) have been reduced to 11 and 16 in view of the latest actuals:—

- Rs. 815 for telephone charges of the Ahmedabad Central Jail.
- 500 for telephone charges of the Karáchi Prison.
- 2,500 for Minor Works.
- 2,000 Increase expenditure for biennial supply of uniforms to Warders.

- Rs. 13,20 for the purchase of 6. routies and 2 tents for the Sind Gang to replace old ones.
- 800 for the purchase of 11 iron tanks for storing water in the Thána Prison.
- 800 for the purchase of a conservancy cart and cots, and renewal of cooking pots, plates, etc., in the Karáchi Prison.
- 300 for the purchase of a new Aluminium filth cart for the Bijápur Prison.

For the other sub-heads I have adopted the departmental Estimates, as no change appears necessary.

*Jail Manufactures.*—The departmental Estimates for "Supplies and Services" and "Contingent Charges" amount to 1,55 against the sanctioned Estimate of 1,40 for the current year and include Rs. 3,125 for value of, and freight on, Europe Stores for the several prisons. The increase is in the Central and District Jails and is, the Inspector-General states, due to the increased demand for jail-made articles and the likelihood of the supply from Jail factories, of cloth for the Police. The estimates, when compared with the actuals of the previous years, seem high even after allowing 9 for the increase referred to above. I have accordingly reduced it to 1,50 and, allowing 45 for transfer from this head to *Jails* fixed the estimate at 1,05.

F. C. HARRISON,  
Accountant General.

13th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
JUDICIAL DEPARTMENT.

No. 22.—FINANCIAL DEPARTMENT.

The Estimates are accepted.

M. K. NARIMAN,  
Acting Under Secretary to Government.

3rd January 1908.

## Budget Note No. 41.

## 20.—Police (Expenditure).

ACCOUNTS	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1903-03 ...	27,58	32,32	36,72	43,95	46,06	34,39	29,65	25,25	18,02	15,91	61,97	1,95	63,92
1903-04 ...	28,13	32,74	37,29	42,02	46,96	35,30	30,69	26,14	21,41	16,47	63,43	1,94	65,37
1904-05 ...	28,72	33,08	37,48	41,88	47,03	34,53	30,17	25,77	21,37	16,22	63,25	2,06	65,31
1905-06 ...	28,42	32,90	37,58	42,13	47,51	36,38	31,90	27,22	22,67	17,29	64,80	2,18	66,98
1906-07 ...	31,19	35,99	40,87	46,17	51,57	39,82	35,02	30,14	24,84	19,44	71,01	1,81	72,82
1907-08 ...	32,42	37,40	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08. Budget	...	...	...	...	...	...	...	...	...	...	73,00	1,91	74,91
1907-08. Revised	...	...	...	...	...	...	32,45	...	...	...	69,85	...	...
1908-09. Budget	...	...	...	...	...	...	...	...	...	...	85,79	...	...

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
73,00	73,79	<b>Provincial.</b>											
		(1) Presidency Police.	3,30	3,51	3,92	4,32	4,95	4,74	3,38	11,43	-81	+8,70	
		(2) Superintendence ...	1,08	1,12	1,12	1,66	2,85	2,69	2,75	2,03	+6	+18	
		(3) District Executive Force ...	42,13	43,66	42,36	42,52	46,63	49,79	47,50	54,70	-2,29	+7,20	
		(4) Municipal and Can- tonment Police...	49	48	48	28	...	...	...	...	...	...	
		(5) Village Police ...	9,11	8,87	9,19	9,45	10,25	9,70	9,90	10,09	+20	+19	
		(6) Special Police ...	4,85	4,76	5,08	5,29	5,16	5,60	5,20	5,56	-40	+36	
		(7) Railway Police ...	1,01	1,00	1,09	1,12	1,14	1,07	1,16	1,07	+9	-9	
		(8) Refunds ...	...	3	1	16	3	1	1	1	...	...	
		<b>TOTAL, PROVINCIAL</b> ...	61,97	63,43	63,25	64,80	71,01	73,00	69,85	85,79	-3,15	+15,84	
1,91	...	<b>Local.</b>											
		(9) Village Police ...	50	48	48	50	...	...	...	...	...	...	
		(10) Cattle Pounds ...	92	97	1,06	1,14	1,22	1,32	...	...	...	...	
		(11) Steam Boiler In- spection establishment.	48	46	46	50	58	59	...	...	...	...	
		(12) Refunds ...	5	3	6	4	6	...	...	...	...	...	
		<b>TOTAL, LOCAL</b> ...	1,95	1,94	2,06	2,18	1,81	1,91	...	...	...	...	
		<b>TOTAL</b> ...	63,92	65,37	65,31	66,98	72,82	74,91	...	...	...	...	

Revised Estimate, 1907-08—  
Presidency Police.

	1907-08.	
	Budget. Rs.	Revised. Rs.
Gross expenditure ...	10,61	10,58
<i>Deduct—</i>		
Municipal contribution ...	6,47	7,25
<b>Net charge, Presidency Police</b> ...	<b>4,14</b>	<b>3,33</b>

The 7 + 5 months' actuals for gross expenditure are 10,48. Allowing for increased expenditure in the closing months for the payment of special allowance of rupee 1 to Constables and increased house-rent sanctioned in Government Resolution, Judicial Department, No. 2824, dated the 13th of May 1907 (for which the necessary provision exists in the Budget) and for charges on account of grain compensation allowance, I have taken 10,58. The decrease as compared with the Budget is under "Sanitary and Municipal Police" and "Guards for Public Buildings" due chiefly to the provisions of the special and house-rent allowances referred to above as well as that of 10 for the replacement of military guards not being fully utilized. These have, however, been partially counterbalanced by increase in the sanctioned estimate for "Special Police" due to the increased in the rate of pay of Ramoshis from Rs. 10 to Rs. 12 (Government Resolution, Judicial Department, No. 5347, dated the 25th of September 1907), and to the employment of a larger number of these men in consequence of increased demand by the public. The Revised estimate of contribution from the Bombay Municipality has been calculated as under:—

Gross expenditure as given in the statement ...	10,58
<i>Deduct—</i> Total of charges to be omitted ...	2,95

Net Divisible share	...	...	...	7,63
<i>Deduct</i> —One-fourth Government share	...	...	...	1,91
				<hr/>
Municipal share $\frac{3}{4}$ ths	...	...	...	5,72
<i>Add</i> —Arrears outstanding on the 31st of March 1907, <i>vide</i> statement B forwarded with this office letter No. B. K.—1477, dated the 26th of November 1907	...	...	...	1,13
Net rent charges recoverable from the Bombay Municipality (Judicial Department No. 5921-A., dated the 16th of November 1904)	...	...	...	32
General Tax chargeable to the Municipality	...	...	...	3
Leave allowances of officers	...	...	...	5
				<hr/>
Net contributions recoverable	...	...	...	7,25
				<hr/>

The recoveries during the first seven months of the current year (including 24 on account of part arrears of 1905-06) have amounted to 3,14. Presuming that the balance of 39 due for the year 1905-06 referred to in Government Memorandum No. 5091, dated the 9th of September 1907, will be paid during the currency of the year, the total contribution at the end of March 1908 is not likely to amount to more than 5,75 as indicated by the progress of monthly payments during the first seven months. As the new arrangements are to take effect from 1st April 1907, the above figures will have to be recalculated on a final settlement of the accounts. Assuming that the old account will be cleared by 31st March 1908, I have provided for the whole of this sum subject to readjustment on the receipts of definite orders of Government.

*Superintendence.*—The 7 + 5 months' actuals amount to 3,27, but the actuals in the closing months of the last year included 52 on account of purchase of tents, which will not recur. The net latest actuals would therefore be 2,75 which I have taken for the Revised after allowing 10 on account of secret service money for the Criminal Investigation Department (Government Resolution, Financial Department, No. 2344, dated the 18th of May 1907). The increase over the Budget is due to higher expenditure on travelling allowance to officers in consequence of the discontinuance of the Fixed Travelling Allowance (Government Resolution, Judicial Department, No. 4893, dated the 12th of September 1906).

*District Executive Force.*—The actuals in the first seven months of the current year have amounted to 26,10 against 25,27 in the corresponding period of last year. The increase is chiefly under "Salaries" and "Training School," due to charges in connection with the additional reforms and to the transfer of charges on account of the pay of Sub-Inspectors and Prosecuting Inspectors from "Police Force" to this sub-head in consequence of their salaries being made personal (Government Resolution, Judicial Department, No. 5779, dated the 29th of October 1905). These increases have been partially counterbalanced by savings under (i) Police Force due to the transfer of charges referred to above; (ii) "Allowances," chiefly due to the absence of grain compensation charges; and (iii) "Payments to Officers of other Provinces." The 7+5 months' actuals amount to 47,48, but the actuals of the closing months included 33 under "Exeise Police," as also increased charges on clothing and purchase of tents which are not likely to recur. Allowing for this, and increase in expenditure on account of (a) pay of Deputy Superintendents, Sub-Inspectors and Clerical Establishment in consequence of re-organization, (b) Travelling Allowance to officers due to the discontinuance of the Fixed Travelling Allowance and (c) grain compensation allowance for the last 4 months of the year to the policemen of the districts for which the allowance has been sanctioned in Government Resolution, Financial Department, No. 4635, dated the 26th of November 1907, I have taken 47,50 for the Revised. The decrease as compared with the Budget is under "Training School," "Payments to Officers of the Provinces" and "Supplies and Services" due to the transfer of funds for the construction of Ghát paths to the Public Works Department (Government Resolution, Judicial Department, Nos. 2473, dated the 25th of April 1907 and 6209, dated the 15th of November 1907), and to the higher provision for "Petty Construction and Repairs" in view of the latest actuals.

*Village Police.*—The cash payments to heads of Village Police and watchmen are expected to be in excess of the grant by 9 as indicated by current and past actuals. There is also an increase of 6 in the adjustment of "Assessment of alienated lands," which has been provided for in accordance with the latest estimates furnished by Departmental Officers. Allowing 5 for extra allowances to Village Police in consequence of the prevailing scarcity, I have taken 9,90 for the minor head.

*Special Police.*—The 7 + 5 months' actuals amount to 5,11. Allowing for an increase in the share of the combined Panch Maháls and Rewa Kántha Police, for which there is a provision in the Budget, I have taken 5,20. The decrease as compared with the Budget is due to recovery of arrears on account of Káthiáwár Police and savings in the provisions for Deputy Superintendents and clothing charges of the Mahi Kántha and Pálanpur Police.

*Railway Police.*—The latest twelve months' actuals are 1,16, which I have taken for the Revised. The increase over the Budget is chiefly under R.-M. Railway, the Government share in the first seven months of the current year already amounting to the total of the sanctioned grant.

*Refunds.*—No change appears necessary in view of the latest actuals.

## Budget Estimate, 1908-09—

## Presidency Police.

The departmental Estimate for Sanitary Police amounting to 31 has been taken at 21 with a reduction of 10 on account of probable savings, on the basis of the actuals of the three preceding years. The departmental Estimate for establishment under "Guards for Public Buildings" having included the appointments of 8 Police Guards at Rs. 11 each of the Gun Carriage Factory which have been abolished, the necessary modifications have been made in the estimate. The provision for grain compensation amounting to 38 made for a whole year instead of half as directed in Government Resolution, Judicial Department, No. 4635, dated 26th November 1907, has been reduced to 19.

The estimate includes the provision for the following items, which have been retained subject to the approval of Government :—

(1) Motor car contingencies	...	...	...	Rs. 2,000
(2) Purchase of Bull's eye lanterns	...	...	...	" 3,000
(3) Purchase of Enamel fare plates for the Public Land Conveyance and Licensing Department	...	...	...	" 1,600
(4) Lump provision for replacement of Military Guards	...	...	...	" 10,000

The Commissioner in a footnote states that additional provision is also necessary for the items noted in the margin which are under consideration. Pending final orders of Government, they have been omitted. As the contribution payable by the Municipality towards the cost of the City Police Force ceases in accordance with the terms of Bill No. IV (City of Bombay Police Charges Act) of 1907, recently passed, no provision has been made on its account. With these modifications the estimate for this minor head has been taken at 11,43.

Bombay City Police re-organization scheme (Commissioner's letter No. 7568—5-B, dated 28th July 1907)	...	3,87
Revision of office establishment (Letter No. 5755—6, dated 13th June 1907)	...	7
Increase in the scale of house-rent for officers in the European grade	...	80

The increase as compared with the Budget is due to the provisions for grain compensation, increased house-rent allowance and the items at 1 and 2 above.

*Superintendence.*—The departmental Estimate has been adopted at 2,93 after modifying the figures for salaries and establishment in accordance with the sanctioned scale. Due provision has been made for the additional establishment sanctioned in Government Resolution, Financial Department, No 1002, dated 22nd February 1907, as also for the appointment of 1 Inspector on Rs. 150 and 1 Sergeant on Rs. 90 for the office of the Inspector-General of Police referred to in Government Resolution, Judicial Department, No. 6250, dated 18th November 1907. Provision for the following items for which the sanction of Government has been applied for has been made in the departmental Estimates and has been allowed to stand :—

- (a) Rs. 300 for purchase of a bicycle for each of the offices of the Deputy Inspectors-General, Northern and Southern Ranges.
- (b) Rs. 3,290 for contract contingent expenditure in the offices of the Deputy Inspectors-General, Northern and Southern Ranges.

In addition to these a sum of Rs. 1,500 has been provided for the rent of bungalow occupied by the Finger Print Bureau and the office of the Superintendent of Police, G. I. P. and S. M. Railways. As half of this will be chargeable to Government and the remaining half divided between Government and the Railways, Rs. 975 only have been retained after omitting the share of Rs. 525 payable by the Railways. The increase as compared with the current year's Budget is chiefly due to increased provision for salaries and establishment and travelling allowances in consequence of reorganization.

*District Executive Force.*

The estimate is made up as follows :—

	Budget, 1907-08.	Budget, 1908-09.
(1) Salaries	6,20	11,70
(2) Police Force	25,10	28,85
(3) Mounted Police	3,95	3,98
(4) Establishment	1,15	1,80
(5) Hospital charges	2	3
(6) Allowances	2,61	3,80
(7) Supplies and services	4,09	4,84
(8) Contingencies	1,33	1,48
(9) Harbour Police	52	35
(10) Police supplied to private companies and persons...	21	21
(11) Excise Police	47	2
(12) Opium Preventive Police	1	...
(13) Additional Police	9	18
Carried over	45,75	52,19

	Budget, 1907-08.	Budget, 1908-09.
Brought forward ...	45,75	52,19
(14) Shetsanadi (Village Police) ...	7	7
(15) Cantonment Police ...	52	15
(16) Police Training School ...	1,25	1,38
(17) Cattle Pounds ...	...	1,31
(18) Lump provision for replacement of military guards.	6	...
(19) Lump provision for Police reorganization ...	2,51	...
(20) Payments of officers of other provinces ...	30	30
	<hr/>	<hr/>
	50,46	55,40
<i>Deduct—</i>		
One-fourth share of the actual cost of the Panch Maháls and Rewa Kántha combined Police ...	—45	—43
	<hr/>	<hr/>
	50,01	54,97
<i>Deduct—</i>		
Probable savings ...	22	27
	<hr/>	<hr/>
	49,79	54,70

- (1) *Salaries.*—Provision has been made according to the sanctioned scale except in the case of Police Inspectors and Sub-Inspectors in the Presidency Proper whose salaries have been provided for in accordance with the scale of appointments furnished by the Inspector-General of Police which is within the sanctioned scale. The large increase as compared with the current year's sanctioned estimate is due to reorganisation and the transfer of the provisions for Prosecuting Inspectors and Sub-Inspectors from "Police Force" to this head. I have taken 11,70 with a deduction of 1,60 from the sanctioned scale as it is not likely that the reorganisation will be carried out to its full sanctioned strength.
- (2) *Police Force.*—The departmental Estimate has been modified according to the revised scale sanctioned in Government Resolution, Judicial Department, No. 4361, dated 13th August 1906. Under the new incremental system in the case of constables a provision of 10 has been made by the Departmental Officers on account of increments due after 1st April 1908. As such a provision is inadmissible under Article 155 (b), Civil Account Code, I have omitted it by reducing the amount of the usual probable savings and taken 23,85 with a reduction of 70 for probable savings.
- (3) *Mounted Police.*—Allowing 19 for savings, I have adopted the departmental Estimate at 3,98 the figure for the Revised.
- (4) *Establishment.*—The departmental Estimate is framed in accordance with the revised scale sanctioned in Government Resolution, Judicial Department, No. 3255, dated 31st May 1907, which has been adopted at 1,80 with additions of 10 and 12 for Famine and Plague Police respectively and of 1 for the establishment of the Assistant Superintendent of Police, Hyderabad, sanctioned in Government Resolution, Judicial Department, No. 6402, dated 26th November 1907.
- (5) *Hospital Charges.*—The departmental Estimate of 3 has been accepted.
- (6) *Allowances.*—To the departmental Estimate, I have added 84 (4 on account of Fixed Conveyance Allowance recently sanctioned in Government Resolution, Judicial Department, No. 5279, dated the 23rd September 1907, for all Prosecuting Inspectors and Sub-Inspectors and Inspectors in charge of towns and 80 for grain compensation on the authority of Government Resolution, Financial Department, No. 4635, dated the 26th November 1907, and adopted it at 3,80. The increase over the sanctioned estimate of the current year is due to the provision for the grain compensation charges and increased expenditure on Travelling Allowance to Officers consequent upon the discontinuance of Permanent Travelling Allowance.
- (7) *Supplies and Services.*—The departmental Estimate which includes 2 on account of charges in connection with the deputation of two sowárs from each district to Poona with their horses and equipment to go through a course of Mounted Infantry Drill (Government, Judicial Department, Memorandum No. 5889, dated 26th October 1907) has been adopted at 4,84 with an addition of 4 for purchase of Webby Revolvers (Judicial Department Memorandum No. 6347, dated 22nd November 1907, to the address of the Inspector-General of Police). The items of expenditure requiring the sanction of Government have been provided according to the figures communicated by the Inspector-General of Police and the Commissioner in Sind in their applications to Government with modifications reported thereon by this office. The increase over the sanctioned estimate of the current year is chiefly due to higher provision for "Clothing charges" and "Carriage of constabulary."
- (8) *Contingencies.*—The departmental Estimate has been accepted and a provision of Rs. 482 added for the purchase of dead stock for the office of Assistant Superintendent of Police, Hyderabad (Government Resolution, Judicial Department No. 6402, dated 26th November 1907).
- (9) *Harbour Police.*—This estimate furnished by Departmental Officers have been accepted. The decrease as compared with the Budget of the current year is due to the absence of provision of 17 on account of the cost of Harbour Police at Aden borne by the Port Trust in excess of one-half of the total cost. Provision on this account has been made on the receipt side under XVII.—Police.

- (11) *Excise Police.*—The departmental Estimate of 2 for Sind Police has been accepted, no provision having been made for the Police in the Presidency Proper in consequence of its having been replaced by A'bkári peons (Government Resolution, Revenue Department, No. 3187, dated 26th March 1907).
- (12) *Opium Preventive Police.*—The charges have been transferred to "7.—Excise" consequent upon the introduction of the scheme for the combined establishment for the administration of Salt, Excise and Opium Revenue sanctioned in Government Resolution, Revenue Department, No. 7622, dated 2nd August 1907. The provision of 1 made in the Lárkhána Police estimate has therefore been omitted.
- (15) *Cantonment Police.*—The departmental Estimate of 15 has been accepted. The decrease as compared with the sanctioned estimate of the current year is due to effect having been given to the orders contained in Government Resolution, Judicial Department, No. 4106, dated 16th July 1907.
- (16) *Police Training School.*—The provision for salaries has been modified in accordance with the sanctioned scale and the departmental Estimate of 1,55 adopted at 1,38, subject to orders of Government. The provisions made by the Inspector-General of Police under the several heads of expenditure have been fully explained in paragraph 25 of his letter No. A-7569, dated 8th November 1907, to the address of Government.
- (17) *Cattle Pounds.*—A provision of 1,31 has been made under paragraph 8 of Government of India, Finance Department, No. 6902-A., dated 19th November 1907. It represents the fees retained to meet the charges of the maintenance of pounds.

*Village Police.*—The departmental Estimate for cash payments amount to 5,09 (which seems high in the light of the current and past actuals, but allowing for the payment of extra allowances to village police in consequence of the prevailing scarcity, the departmental Estimate has been allowed to stand for assessment of alienated lands, the estimate furnished by the Departmental Officers has been accepted and the total for the minor head taken at 10,09.

*Special Police.*—After modifying the departmental provision for salaries according to the sanctioned scale, I have taken 5,56 with a reduction of 11 for probable savings in the sanctioned scale, the posts of Deputy Superintendents not having been filled as yet. Due provision has been made for the increased grant for "Postage charges" of the Káthiáwár Police sanctioned in Government Memorandum No. 8559, dated 29th November 1907.

*Railway Police and Refunds.*—The current year's estimates have been repeated. Under Bársi Light Railway a slight increase has been allowed for an account of the entertainment of additional police for Pandharpur station sanctioned in Government Resolution, Financial Department, No. 1280, dated 12th March 1907.

F. C. HARRISON,  
Accountant General.

17th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
JUDICIAL DEPARTMENT.

No. 156.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. Provision should be made in the next year's budget for the following items:—

	Rs.
(1) Proposed revision of the office establishment of the Commissioner of Police, Bombay	5,000
(2) Increase in the scale of house-rent for European officers of the Bombay City Police	5,000
(3) Abolition of cuttings from the pay of policemen on account of Conservancy Fund	10,000
(4) Rent of quarters for Sub-Inspectors	10,000
(5) Increase in the scale of ball ammunition for practice by mounted police (Rs. 1,106 for Presidency proper, Rs. 842 for Mahi Kántha and Rs. 1,948 for Pálanpur)	3,896
(6) Re-placement of Military guards by Civil Police in Karáchi (Rs. 1,092), Bhuj (Rs. 2,364) and Pálanpur (Rs. 360)	3,816
(7) Increase to the Police in the Dángs	3,308
(8) Additional grant for the carriage of tents and records of District Superintendents of Police	2,700



(9) Supply of sealed patterns of the new uniform for Gazetted European Police Officers	996
(10) Two Police Ramoshis for the Elphinstone College Hostel	288
(11) Increase to the grants of the District Superintendent of Police, Bijapur, for secret service (Rs. 85) and rewards to informers (Rs. 150)	235
(12) Pay of two policemen in connection with the scheme for the grant of "Tagái" advances to sugarcane cultivators on the Nira Canal	252
(13) Increase to the contract grant of the Deesa Cantonment Police	59
(14) Expenditure on gardens of the Head Police Office and Byculla Police Lines, Bombay	150
(15) Increase to the contract grant of the District Superintendent of Police, Upper Sind Frontier, on account of hot weather establishment charges	72
(16) Pay of a sweeper for the Faráshkhána Lock-up at Poona	60
(17) Rent of land for Police Lines for sick horses of the Pálanpur Police.	24
(18) Grants-in-aid of Mounted Police Funds in the Presidency Proper	10,000
(19) Lump Provision for Police reorganization	6,00,000
(20) Purchase of six bicycles for the District Superintendent of Police, Poona	726

3. The amount of Rs. 115 provided for the purchase of bulls' eye lanterns for the Cantonment Police at Deesa should be omitted from next year's budget.

4. The Accountant General is requested to adopt the Departmental estimate of Rs. 1,55,000 for next year on account of the Police Training School.

M. K. NARIMAN,

Acting Under Secretary to Government.

11th January 1908.

## Budget Note No. 42.

## 21.—Ports and Pilotage (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	19	23	25	29	33	20	16	14	10	6	89	...	89
1903-04	18	22	25	29	32	18	14	11	7	4	86	...	86
1904-05	23	25	27	32	36	23	20	18	13	9	45	...	45
1905-06	20	22	25	29	33	21	19	16	12	8	41	...	41
1906-07	22	25	28	32	36	23	20	17	13	9	45	...	45
1907-08	28	...	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>													
1907-08.	Budget	...	...	...	...	...	...	...	...	...	50	...	50
	Revised	...	...	...	...	27	...	...	...	...	55	...	55
1908-09.	Budget	...	...	...	...	...	...	...	...	...	57	...	57

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, +more -less than Budget, 1907-08.	Budget, 1908-09, +more -less than Revised, 1907-08.
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
50	57	<b>Provincial.</b>										
		(1) Salaries and allow- ances of officers and men afloat ...	9	9	9	9	8	7	7	7	...	...
		(2) Purchase of stores and coal for build- ing, repairs and outfit of ships and vessels ...	5	3	8	3	4	7	7	6	...	-1
		(3) Pilotage, pilot estab- lishments and ves- sels ...	1	...	...	...	...	...	...	...	...	...
		(4) Pilot establish- ments ...	22	22	25	27	32	34	40	42	+6	+2
		(5) Other Miscellaneous charges ...	2	2	3	2	1	2	1	2	-1	+1
		<b>TOTAL</b> ...	39	36	45	41	45	50	55	57	+5	+2

## Revised Estimate, 1907-08—

The 6+6 months' actuals are 51 but I have raised the Budget by 5, 3 of which are on account of charges for rent and other expenses in connection with the removal of the Shipping Office, Bombay, from the Town Barracks to a hired building and 2 for overtime fees on the basis of the actuals of the first six months.

## Budget Estimate, 1908-09—

The departmental Estimates amount to 57 which I have adopted subject to the following remarks:—

Provision has been made for Rs. 1,800 for the revision of establishment of the Shipping Office, Bombay, and for a full year's rent of the Shipping Office, Bombay. The Shipping Master has also provided for grain compensation to his establishment. All these items have been provisionally admitted. The Collector of Kolába has provided for a coxswain on Rs. 10 for 12 months instead of 9 months and Rs. 20 for grain compensation; the first item has been provisionally admitted to the second has been rejected pending Government orders as to whether any provision for grain compensation is to be made in the next year's Estimates.

Provision has been made for a separate clerk for the Shipping Office, Aden, as sanctioned in Government Resolution, Financial Department, No. 3643, dated the 9th September 1907. A sum of Rs. 200 has been provided by the Shipping Master, Aden, on account of subsistence allowance for native distressed seamen, which has been admitted.

F. C. HARRISON,  
Accountant General.

21st November 1907.

To

THE SECRETARY TO GOVERNMENT,  
MARINE DEPARTMENT,

No. 4777.—FINANCIAL DEPARTMENT.

The estimates are accepted, subject to the remarks made below:—

(1) The provision of Rs. 20 made by the Collector of Kolába for grain compensation should stand.

(2) Provision should be made for the retention of one of the Lascars on Rs. 8 per mensem on the boat establishment of the Collector of Kolába for the whole year instead of for nine months in lieu of the extra provision admitted by the Accountant General on account a coxswain.

*4th December 1907.*

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 43.

## 22.—Education (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03 ... ..	7,73	9,53	10,87	12,80	14,56	12,52	10,72	9,38	7,45	5,69	20,25	16,68	36,93
1903-04 ... ..	7,85	9,12	10,67	12,14	13,99	11,96	10,69	9,14	7,67	5,82	19,81	16,84	36,65
1904-05 ... ..	9,22	11,15	12,71	14,48	16,65	13,71	11,78	10,22	8,45	6,28	22,93	18,32	41,25
1905-06 ... ..	8,91	10,76	13,15	15,12	17,22	15,43	13,58	11,19	9,22	7,12	24,34	18,93	43,27
1906-07 ... ..	9,04	11,14	13,20	15,30	17,63	17,91	15,81	13,75	11,65	9,32	26,95	19,84	46,79
1907-08 ... ..	9,72	12,12	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	{ Budget ...	...	...	...	...	...	...	...	...	...	31,52	20,50	52,02
	{ Revised...	...	...	...	...	...	15,87	...	...	...	27,99	...	...
1908-09.	{ Budget ...	...	...	...	...	...	...	...	...	...	42,16	...	...

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
30,86	29,32	<b>Provincial</b>											
		(1) University ...	...	...	...	8	35	15	15	15	...	...	...
		(2) Direction ...	51	49	51	58	60	58	56	65	—2	+9	
		(3) Inspection ...	2,53	2,59	2,72	3,21	3,15	3,83	3,40	3,79	—43	+39	
		(4) Government Col- leges, General ...	1,43	1,57	1,67	1,82	1,43	1,50	1,30	1,65	—20	+35	
		(5) Government Col- leges, Profes- sional ...	1,19	1,17	1,26	1,16	1,40	2,44	1,60	2,10	—34	+50	
		(6) Government Schools, General ...	5,57	6,10	7,17	7,17	7,45	7,29	7,29	6,67	...	—62	
		(7) Government Schools, Special ...	1,92	1,97	2,03	2,09	2,18	4,08	3,00	4,38	—1,08	+1,38	
		(8) Grants-in-aid ...	6,51	5,29	6,86	7,44	9,61	11,83	9,87	21,92	—1,96	+12,05	
		(9) Scholarships ...	40	39	42	46	44	48	48	48	...	...	
		(10) Miscellaneous ...	19	24	29	33	33	34	34	37	...	+3	
		(11) Refunds ... Lump deduction ordered by the Government of India ...	...	...	...	...	...	...	...	...	...	...	...
		<b>TOTAL, PROVINCIAL ...</b>	20,25	19,81	22,93	24,34	26,95	31,52	27,99	42,16	—3,53	+14,17	
20,50	...	<b>Local</b>											
		(12) Government Schools, General ...	15,08	15,11	15,87	17,08	18,05	18,75	...	...	...	...	
		(13) Government Schools, Special ...	26	19	18	20	22	20	...	...	...	...	
		(14) Grants-in-aid ...	2	9	3	4	19	6	...	...	...	...	
		(15) Scholarships ...	50	53	64	75	86	90	...	...	...	...	
		(16) Miscellaneous ...	81	92	1,60	85	52	59	...	...	...	...	
		(17) Refunds ...	1	...	...	1	...	...	...	...	...	...	
		<b>TOTAL, LOCAL ...</b>	16,68	16,84	18,32	18,93	19,84	20,50	...	...	...	...	
		<b>TOTAL ...</b>	36,93	36,65	41,25	43,27	46,79	52,02	...	...	...	...	

## Revised Estimate, 1907-08—

## University.

No change is proposed for the present under this minor head, assuming that the orders regarding the utilization of the provision will be issued later on.

*Direction.*—The latest twelve months' actuals are 56 which I have adopted for the Revised. The saving is in the salary of the Assistant Director.

*Inspection.*—The latest 7 + 5 months' actuals are 3,27; but I have taken 3,40 allowing for the increase in Inspecting Staff recently sanctioned.

*Government Colleges, General.*—The 7 + 5 months' actuals amount to 1,51 (the addition of Rs. 29,503 in the 7 months' actuals is an error and will be rectified) but the recoveries of contribution on account of the staff of the Rájkumár College for 1905-06 and 1906-07 amounting to about 44 will be made during the year in addition to the recovery for the current year. Thus the total recovery will amount to 66 against the estimated recovery of 53 in the Budget. Allowing for this and also for savings in salaries I have reduced the estimate by 20.

*Government Colleges, Professional.*—The latest actuals amount to 1,63, but in the closing months an adjustment of an erroneous classification of stipends originally debited under Scholarships was made.

Allowing for this I have taken 1,60 for the Revised. The large decrease as compared with the sanctioned Budget is due to the non-utilization of the provision of 50 for the equipment of the laboratory at the College of Science, Poona, and transfer of the provision of 44 for the revision of the staff of the Training Colleges and Schools to the 7th minor head.

*Government Schools, General.*—The 7+5 months' actuals are 7,60, but the actuals of the closing months included special charges (27) on account of purchase of land and furniture which will not recur, while payments in support of Municipal schools are in advance this year. The sanctioned Budget therefore appears sufficient.

*Government Schools, Special.*—The 7+5 months' actuals are 2,24. The sanctioned estimate includes lump provision for the development of technical education (1,86), the revision of the Training College Staff (44) and additional establishment and equipment for workshops at the David Sassoon Reformatory (10). Out of the first 50 have been transferred for grants to the Victoria Jubilee Technical Institute and other purposes. The last is not likely to be required in the current year and has been provided in the next. Assuming that about one-half of the second item and about 50 of the first will be required for expenditure in the current year. I have provided 3,00 under this head.

*Grants-in-aid.*—The provision of 80 for grants to Colleges for reforms necessitated by the Indian Universities Act (1904) has been retained as it is possible that it will be utilized before the close of the year. No change is needed in the provision for grants to Colleges and Schools, General. The latest actuals of grants-in-aid by results amount to 3,82, and I have adopted 3,80 on the basis of the actuals of the last three years.

*Building grants.*—An addition of 45 has been made on account of the additional grant to the Victoria Jubilee Technical Institute and other institutions out of the grant for technical education. Out of the grant of 4,50 entered in the Budget the Director has proposed to utilize 2,50 but out of this sum 66 will be paid to Local Boards and will therefore be debited under Contributions. The amount to be provided here will thus be  $250+45-66=229$ . This estimate will have to be raised if grants to the Bombay Primary School buildings and St. Peters Boys' School are paid in the current year.

*Under Scholarships and Miscellaneous.*—The latest actuals indicate no change.

### Budget Estimate, 1908-09—

#### University.

The Director of Public Instruction has provided 13 for the grant-in-aid to the University; but I have taken 15, the balance (50) out of the Imperial grant of 65 having been provided under the 8th minor head.

*Direction.*—The departmental Estimate amounts to 61 which I have raised to 65 after adding 1 for Plague and Grain Compensation Allowances to Establishment, Rs. 660 for a clerk sanctioned in Government Resolution, Financial Department, No. 4787, dated 5th December 1907, and 2 for discretionary grant (Government Resolution, Educational Department, No. 1890, dated 29th October 1907).

*Inspection.*—The departmental Estimates aggregate to 3,86, but I have adopted 3,79 after allowing for the charges noted below:—

- (1) The estimates under Salaries and Establishments have been modified so as to agree with the sanctioned scale and a deduction of 10 made for probable savings in salaries.
- (2) Provisions have been made for Plague and Grain Compensation Allowances to Establishment.
- (3) Provisions have also been made for the following:—
  - (i) Rs. 420 for a clerk in the office of the Educational Inspector, Southern Division (Government Memorandum No. 2142, dated the 4th of December 1907).
  - (ii) Rs. 1,200 for a Deputy and an Assistant's pay.
  - (iii) Rs. 300 for a clerk.
  - (iv) Rs. 48 for a peon (Government Resolution, Educational Department, No. 1983, dated the 19th November 1907).
  - (v) Rs. 350 for carriage allowance for Deputy and Assistant Deputy, Poona (Government, Educational Department, Memorandum No. 2139, dated the 4th December 1907).

The Director of Public Instruction has made a lump provision of 35 for additional Inspecting Staff as under:—

Improvement of Inspection	...	...	...	Rs. 25,680
Additional Inspection	...	...	...	„ 25,576
For clerks and peons in Deputy's office	...	...	...	„ 5,556
			Total	Rs. 56,812
<i>Deduct</i> —Amount reported in his No. 5013, dated the 10th of August 1907	...	...	...	Rs. 23,212
Net from 5 lakhs grant	...	...	...	Rs. 33,600
<i>Add</i> —Balance out of 6 lakhs grant	...	...	...	„ 1,224
			Total provided	Rs. 34,824

This has been retained subject to Government sanction. The Director of Public Instruction has allowed provisions in excess of contract grants, Rs. 5 to the Assistant Deputy, Surat, and Rs. 30 for the Second Assistant Deputy, Thána, which have also been retained, subject to Government sanction.

*Government Colleges, General.*—The departmental Estimates amount to 1,72. With the changes explained below I have taken 1,65 :—

- (a) The estimates under "Salaries" and "Establishments" have been altered so as to agree with the sanctioned scale and a deduction of 10 has been made for probable savings in salaries.
- (b) Provisions have been made for plague and grain compensation allowances.
- (c) Provision has been made under this head for allowances at Rs. 100 per mensem for medical charge of the Elphinstone and Deccan Colleges, hitherto debited to "24.—Medical."
- (d) Provision for Pay and Exchange Compensation Allowance and the estimated recoveries of contribution for the Principal and Vice-Principal, Rájkumár College, has been made.

*Government Colleges, Professional.*—The departmental Estimates amount to 2,14, but I have adopted 2,10 after allowing for the following charges :—

- (i) The figures under "Salaries" and "Establishments" have been modified according to the present sanctioned scale and a deduction of 5 has been made for probable savings in "Salaries."
- (ii) Provisions have been made for Plague and Grain Compensation Allowances.
- (iii) Provisions for allowances for medical charge of the College of Science which was hitherto debited to "24.—Medical" has been made under this head.

The Director of Public Instruction has repeated the provision of 50 for the equipment of the laboratory of the College of Science which has been retained, subject to Government approval. The Principal, College of Science, has provided Rs. 192 for a monitor, Rs. 96 for Hamal and Rs. 36 for a sweeper, which being for Agricultural Branch of the College have been transferred to "26.—Scientific."

*Government Schools, General.*—The departmental Estimates aggregating to 7,40 have been adopted at 6,67 after allowing for the following charges :—

- (1) Provisions under "Salaries" and "Establishments" have been modified according to the sanctioned scale and 5 have been deducted for probable savings in salaries.
- (2) Provision has been made for Plague and Grain Compensation Allowances.
- (3) Provision has been made for medical charges for the reasons stated above.
- (4) The departmental provision of 3,43 for payments in support of Municipal schools has been reduced by 73 being the amount payable to the Bombay Municipality which will cease in connection with the transfer of the Police charges to Government. The departmental Estimates include provisions for masters, servants and workshop charges for Belgaum High School (Government Resolution, Financial Department, No. 114, dated the 4th of March 1907), and for servants at the Karáchi High School (Government Resolution, Financial Department, No. 2064, dated the 29th of April 1907) which have been allowed to stand.

*Government Schools, Special.*—The departmental Estimates of 4,34 have been raised to 4,38 after allowing for Plague and Grain Compensation Allowances. The estimates under "Salaries," "Establishments" and "Rents, Rates and Taxes" have been altered according to the sanctioned scale. Provision of 3 has been made for allowances for medical charges of the Dhulia, Dhárwár, Ahmedabad, Poona and Hyderabad Training Schools. The Director of Public Instruction has added Rs. 113 sanctioned in Government Resolution, Financial Department, No. 684, dated the 4th of February 1907, for agricultural charges of the Training College, Hyderabad, to the contract grant of the Institution, which has been retained, pending orders of the Government. The following provisions have also been made :—

- (1) Rs. 1,700 for honorarium to the Assistant Architect for his visits to the School of Art and contingencies (Government Resolution, Educational Department, No. 1986, dated the 19th of November 1907).
- (2) Rs. 1,950 for standard pattern books (Government Resolution, Educational Department, No. 1855, dated 24th October 1907).
- (3) Rs. 180 for a lecturer sanctioned in Government Resolution, Educational Department, No. 1847, dated the 12th of October 1907.
- (4) Rs. 450 for the purchase of pictures (Government, Educational Department, Memorandum No. 7148, dated the 29th of November 1907).
- (5) Rs. 840 for two music teachers for Female Training Colleges, Ahmedabad and Poona (Government, Educational Department, Memorandum No. 2152, dated the 5th of December 1907).

The Director of Public Instruction has repeated the provision of 44 for the revision of the Training College Staff, but I have adopted the scale sanctioned in Government Resolution, Educational Depart-

ment, No. 1988, dated the 19th November 1907. He has also provided 1,59 for the development of Technical Education being the balance of the Imperial Grant of 1,67 as shown below :—

	Rs.
Sanctioned Grant	1,67,000
For Inspector of Normal Class	3,600
For Manual Training Class, Belgaum High School	1,000
Superintendent of Pottery, School of Art	3,600
	8,200
Balance	1,58,800

*Grants-in-aid.*—The departmental Estimates include 50 for a grant to the Rájkumár College, but I have taken 25 only on this account (Government Resolution, Foreign Department, No. 905-I-A, dated the 12th of March 1907). It also includes 4,50 on account of Building Grants of which 1,00 are from the 5 lákhs grant. I have allowed this to stand subject to such orders as Government may pass. The Director of Public Instruction has provided 1 for the education of Amirs in Sind. This has been raised to 13 as per orders in Government Resolution, Educational Department, No. 2111, dated the 2nd of December 1907. To the departmental Estimate for Grants to Primary and Indigenous "Local Schools" and to "Special Schools" I have added 10,65 and 6 on account of grants to Local Boards for Primary Schools and School of Industry at Ratnágiri as in accordance with Government of India, Finance Department, No. 6902-A, dated the 19th of November 1907, the grants to Local Boards, which were hitherto charged under the adjusting head *Contribution from Provincial to Local* are to be provided under this head. A reduction of 6 has been made as the Government grants to certain non-municipal primary schools in the City of Bombay will now cease under Act IV of 1907 (Government Memorandum No. 2289, dated the 13th December 1907).

The distribution of the 5 lákhs grant is given below :—

Grants-in-aid	3,00
Building grants	1,00
Inspection	56
Government Schools, Special	44
	5,00

*Scholarships.*—The departmental Estimate has been accepted.

*Miscellaneous.*—The departmental Estimates include 27 on account of Government Central Book Depôt, Bombay, which has been provincialized (Government of India, Finance Department, No. 6902-A, dated the 19th November 1907), but pending orders of Government on the proposals submitted by the Director, regarding the transfer of the establishment to the Government Central Press, Bombay. I have omitted it from this head. Such provision as may be necessary on account of the depôt staff, which will be transferred to the Press, should be made under 30.—Stationery and Printing.

F. C. HARRISON,  
Accountant General.

18th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
EDUCATIONAL DEPARTMENT.

No. 129.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. Under the orders contained in Government Resolutions, Educational Department, No. 222, dated 30th January 1907 (paragraph 2), and No. 590, dated 20th March 1907 (paragraph 2), a sum of Rs. 30,000 was to be paid last year to each of the five aided colleges, viz., Wilson, St. Xavier's, Fergusson, Gujarat and Dayaram Jethamal Sind College, as grants for reforms necessitated by the Indian Universities Act, 1904. It appears, however, that only Rs. 1,20,00 were actually disbursed last year. The Accountant General is requested to report which of the five colleges has failed to draw the amount of Rs. 30,000 assigned by Government.

3. The Accountant General is requested to take into account in framing the revised estimates the payment of Rs. 1,52,000 which is to be made this year in connection with building grant for the St. Peter's School, Mazgaon.

## 4. Provision should be made in next year's budget for the following items:—

	Rs.
(a) Transfer of one clerk on Rs. 35 per mensem from the Government Central Book Depôt to the office of the Director of Public Instruction ...	420
(b) Entertainment of an additional clerk on Rs. 50 per mensem for the office of the Educational Inspector, Central Division ...	600
(c) Increase of rent for the office of the Deputy Educational Inspector, Kánara...	48
(d) Increase to the contract grant of the Educational Inspector in Sind ...	70
(e) Entertainment of a Máli for the office of the Educational Inspector in Sind...	120
(f) Increase of rent for the office of the Deputy Educational Inspector, Ahmednagar ...	108
(g) Grant to the Inspector of European Schools, Bombay and Central Provinces, of a carriage allowance at the rate of Rs. 3 a day for the period he inspects schools in Bombay ...	300
(h) Creation of two appointments of Assistants to the Professors of Mathematics in the Elphinstone and Deccan Colleges ...	2,400
(i) Entertainment of a Máli for the students' quarters attached to the Elphinstone College ...	144
(j) Entertainment of a Professor of Geology and Zoology in the College of Science, Poona ...	4,500
(k) Increase of pay of the sweeper of the students' quarters attached to the College of Science, Poona ...	108
(l) Increase from Rs. 8 to Rs. 10 per mensem of the pay of the Laboratory Hamál on the establishment of the College of Science, Poona ...	24
(m) Increase to the contract grants of High Schools ...	2,400
(n) Appointment of an Inspector of Drawing ...	7,624
(o) Proposal to revise the salaries of Head Masters and make them personal ...	16,500
(p) Provision of play-grounds for High Schools ...	12,000
(q) Provision of hostels in connection with High Schools ...	2,00,000
(r) Entertainment of two additional teachers for the Kárwár and Bijápur High Schools at Rs. 55. per mensem each ...	1,320
(s) Grants for Municipal rates on account of the Surat High School ...	84
(t) Entertainment of Pagis for Nadiád and Ahmedabad High Schools ...	168
(u) Increase to the contract grant of the Ahmedabad High School ...	100
(v) Addition to the staff of the High School attached to the Female Training College, Ahmedabad, and to the menial establishment of the College ...	2,376
(w) Increase of the pay of the Gymnast of the Hyderabad Training College ...	120
(x) Entertainment of a sweeper for the Yerávda Reformatory School ...	96
(y) Additional provision for grants in connection with the Education of European and Eurasian children ...	40,000
(z) Increase in the pay of teachers in Primary Schools ...	1,00,000
(aa) Provision on account of the publication of the Sanskrit Series ...	25,215

5. Under the minor head "Direction" the provision of Rs. 3,900 for plague allowance in next year's budget should be reduced to Rs. 900.

6. With reference to the lump provision of Rs. 34,824 made at the instance of the Director of Public Instruction for "Additional Deputy Inspectors" under the minor head "Inspection," the attention of the Accountant General is drawn to Government Resolution, Educational Department, No. 1983, dated 19th November 1907, and the papers accompanying it, which show that proposals for the improvement of the pay of the Deputy and Assistant Deputy Educational Inspectors and their establishments involving an additional annual charge of Rs. 31,236 have been sanctioned by the Secretary of State. Mr. Harrison is requested to distribute the amount of Rs. 31,236 among the several detailed heads, retaining only Rs. 3,588 as lump provision. If, as is presumed, the items (3) (ii), (iii), (iv) aggregating Rs. 1,548 referred to in his remarks in the Budget Note under the head "Inspection" form part of the amount of Rs. 31,236, no separate provision for these items would be required.

7. In view of the orders contained in Government Resolution No. 4767, dated 4th December 1907, the Accountant General is requested to reduce by Rs. 600 the provision of Rs. 2,040 made in the ensuing year's estimates for the pay of the Superintendent of the Mechanical Workshops in the College of Science, Poona.



8. Provision for the allowance of Rs. 10 per mensem for medical charge of the hostel at Godhra sanctioned in Government Resolution No. 4776, dated 4th December 1907, should be made in next year's budget if this has not already been done.

9. There is no objection to the Director of Public Instruction's action in treating the amount of Rs. 113 sanctioned (*vide* Government Resolution No. 684, dated 4th February 1907) for the maintenance of a camel purchased for the experimental farm attached to the Hyderabad Training College as an addition to the contract grant of the College.

10. The provision of Rs. 450 made under the head "School of Art" for the purchase of certain pictures should be transferred to the head "26.—Scientific and other Minor Departments," as they are intended for the Prince of Wales' Museum.

11. The provision of Rs. 10,000 made in next year's budget for the improvement of the training of boys and equipment of the workshops of the David Sassoon Industrial and Reformatory Institution should be reduced to Rs. 2,136 (*vide* Government Resolution, Educational Department, No. 2272, dated 12th December 1907).

12. The next year's provision for the development of Technical Education should be reduced from Rs. 1,55,150 to Rs. 1,54,970 and the current year's revised should be raised from Rs. 50,000 to Rs. 96,000.

13. With reference to the provision of Rs. 11,24,000 for "Grants to primary and indigenous Local Schools," the Accountant General is requested to show separately the grant for Local Board Primary Schools and the grant for continuation schools transferred from the "Contribution" budget, and to explain in a footnote in the Budget, how his estimate of Rs. 10,41,000 for the former has been arrived at.

14. In view of the orders issued in Government Resolution, Educational Department, No. 653, dated 27th March 1907, the separate provision of Rs. 5,280 for grant to the Bombay Education Society's Schools, Byculla, should be omitted from the current year's Revised and next year's Budget Estimates, and the provision of Rs. 3,55,000 for grants-in-aid by results raised to Rs. 3,60,000 for next year.

15. It is requested that the detailed sub-head "Allowance for Educational and Charitable Institutions" under the sub-head "Arts Colleges" might be altered to "Allowance for Medical charge of Arts Colleges," that similar entries under other sub-heads might be changed on the same lines, and that the heading "Grant for the education of Amirs of Sind" might be altered to "Grant for the education of Junior Talpurs."

M. K. NARIMAN,

Acting Under Secretary to Government.

10th January 1908.

No. 211.—FINANCIAL DEPARTMENT.

The provision of Rs. 1,00,000 for increase in the pay of teachers in Primary Schools should be reduced to Rs. 50,000.

J. E. C. JUKES,

Under Secretary to Government.

14th January 1908.

## Budget Note No. 44.

## 23.—Ecclesiastical.

## IMPERIAL.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	1,67	1,91	2,16	2,42	2,66	1,53	1,29	1,04	78	54	3,20	..	3,20
1903-04	1,82	2,13	2,39	2,66	2,92	1,66	1,35	1,09	82	66	3,48	..	3,48
1904-05	1,71	1,95	2,20	2,50	2,77	1,68	1,44	1,19	89	62	3,39	..	3,39
1905-06	1,75	2,03	2,32	2,65	2,96	1,78	1,52	1,23	90	69	3,55	..	3,55
1906-07	1,84	2,15	2,48	2,80	3,13	1,98	1,67	1,34	1,02	69	3,82	..	3,82
1907-08	1,72	..	..	..	..	..	..	..	..	..	..	..	..
ESTIMATES.													
1907-08.	Budget	..	..	..	..	..	..	..	..	..	3,76	..	3,76
	Revised	..	..	..	..	1,90	..	..	..	..	3,62	..	3,62
1908-09.	Budget	..	..	..	..	..	..	..	..	..	3,66	..	3,66

1907-08. Six- monthly Estimate.	1907-08. Propor- tional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
3,66	3,57	Imperial.										
		(1) Ecclesiastical Estab- lishment	3,05	3,32	3,22	3,39	3,65	3,60	3,46	3,50	—14	+4
		(2) Cemetery Establish- ments	9	9	10	9	10	9	9	9	..	..
		(3) Miscellaneous Eccle- siastical charges	6	7	7	7	7	7	7	7	..	..
		TOTAL	3,20	3,48	3,39	3,55	3,82	3,76	3,62	3,66	—14	+4

## Revised Estimate, 1907-08—

The 6 + 6 months' actuals are 3,70. The decrease is under the first minor head. A reduction of 14 has been made in view of the actuals, expected savings in salaries due to absentees and reduction in payments to officers of other provinces.

## Budget Estimate, 1908-09—

*Ecclesiastical Establishment.*—The proposed Estimates are :—

Ecclesiastical Establishment.	Departmental.	Accountant General's.
(a) Church of England	2,94	3,00
(b) Do. of Scotland	44	36
(c) Do. of Rome	10	10
(d) Payments to Officers of other Provinces	..	4
	<u>3,48</u>	<u>3,50</u>

For (a) the Estimate has been taken at the sanctioned scale, with a deduction of 49 for probable savings.

They include the following provisions which have been retained subject to the approval of Government :—

- (1) Rs. 15 and Rs. 4-8 by the Church Committee, Rájkot, for water and petty supplies.
- (2) Rs. 36 on account of grain compensation allowance to servants for six months provided by the Lord Bishop.
- (3) Rs. 160 for purchase of furniture by the Chaplain of Belgaum Cantonment.
- (4) Rs. 150 for purchase of furniture by the Chaplain, Steamer Point Church, Aden.

The provision for a clerk on Rs. 12 at Deoláli has been omitted (Government Resolution, Ecclesiastical Department, No. 26, dated 24th September 1907); and that for Ahmedabad Church transferred to Ahmednagar Church, as per Government Resolution, Ecclesiastical Department, No. 19, dated the 26th of July 1907.

The departmental Estimate for (b) has been reduced to 36 for the reasons stated below :—

- (i) The estimates for salaries and establishments have been modified according to the sanctioned scale.
- (ii) The estimate for visitation and travelling allowances has been adopted at the figures sanctioned for the current year in view of latest actuals.

The Chaplain, Church of Scotland, Poona and Kirkee, has provided for the following items :—

- (i) Rs. 600 for conveyance allowance to the Chaplain, Poona and Kirkee.
- (ii) Rs. 50 for travelling allowance to Church servants of the Chaplain, Poona and Kirkee.
- (iii) Rs. 50 for miscellaneous office expenses.
- (iv) Rs. 120 for lighting charges.

Rs. 780 for increased house-rent allowance have been provided for by the Senior Chaplain, St. Andrew's Church, Bombay.

The Chaplain, Church of Scotland, Karachi, has provided for the following items :—

- (i) Rs. 100 for house-rent.
- (ii) Rs. 297 for purchase and repairs of furniture.
- (iii) Rs. 220 for miscellaneous office expenses.

All of these items have been retained subject to Government approval.

For (c) the departmental estimates have been accepted.

Under (d) a provision of 4 has been made.

The latest actuals indicate a higher figure but as privilege leave allowances in connection with combined leave are now payable at the India Office, the actuals of the current and next year are likely to be less.

*Cemetery Establishment.*—The departmental Estimates have been adopted. They include increased provision at the higher rates of pay to the servants at the Poona Cemeteries (Government Resolution, Ecclesiastical Department, No. 21, dated the 20th of August 1907.)

*Miscellaneous Ecclesiastical charges.*—Provision has been made for usual charges.

F. C. HARRISON,  
Accountant General.

29th November 1907.

To

THE SECRETARY TO GOVERNMENT,  
ECCLESIASTICAL DEPARTMENT.

No. 5024.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the following remarks :—

(1) The extra grants proposed by the Chaplains of the Church of Scotland at Poona and Karachi, except the provision of Rs. 50 for travelling allowances to the Church servants at Poona, should be omitted. The provision of Rs. 780 on account of increased house-rent to the Senior Chaplain, St. Andrew's Church, Bombay, should also be left out.

(2) A grant of Rs. 3,000 on account of the purchase of tents for the camp equipment of the Bishop of Bombay and one of Rs. 21 for conveyance allowance to the Chaplain of Parel should be included in the estimates.

M. K. NARIMAN,  
Acting Under Secretary to Government.

18th December 1907.

(Vide also orders under "18.—General Administration.")

## Budget Note No. 45.

## 24.—Medical (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	11,17	13,21	15,09	17,34	19,00	12,69	10,65	8,77	16,52	4,86	23,86	2,31	26,17
1903-04	9,95	11,59	13,02	14,61	16,41	9,59	7,95	6,52	4,93	3,13	19,54	2,40	21,94
1904-05	9,02	10,64	12,12	13,71	15,58	11,72	10,10	8,62	7,03	5,16	20,74	2,73	23,47
1905-06	9,50	11,39	13,15	15,25	17,54	12,54	10,65	8,89	6,79	4,50	22,04	2,89	24,93
1906-07	9,69	11,47	13,27	15,11	16,83	12,34	10,56	8,76	6,92	5,20	22,03	3,13	25,16
1907-08	9,19	10,95	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1907-08.	{ Budget	...	...	...	...	...	...	...	...	...	24,00	3,31	27,31
	{ Revised	...	...	...	...	...	12,42	...	...	...	23,37	...	...
1908-09.	Budget	...	...	...	...	...	...	...	...	...	23,95	...	...

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, +more —less than Budget, 1907-08.	Budget, 1908-09, +more —less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
		<b>Provincial.</b>											
		(1) Medical Establishments	4,19	3,67	4,52	4,63	4,45	4,55	4,25	4,54	-30	+29	
		(2) Hospitals and Dispensaries	6,29	6,66	7,27	7,35	7,79	8,38	8,58	6,70	+20	-1,88	
		(3) Sanitation and Vaccination	3,64	3,56	3,24	3,04	3,51	3,45	3,45	3,57	...	+12	
24,00	21,03	(4) Grants for medical purposes	6,31	1,98	1,85	2,93	1,99	2,65	2,65	4,21	...	+1,56	
		(5) Medical Schools and Colleges	1,73	1,93	1,97	2,19	2,16	2,72	2,25	2,61	-47	+36	
		(6) Lunatic Asylums	1,31	1,32	1,41	1,45	1,61	1,68	1,68	1,75	...	+7	
		(7) Chemical Examiner	38	40	47	39	43	54	43	54	-6	+6	
		(8) Refunds	1	2	1	3	4	3	3	3	...	...	
		<b>TOTAL, PROVINCIAL</b>	<b>23,86</b>	<b>19,54</b>	<b>20,74</b>	<b>22,04</b>	<b>22,03</b>	<b>24,00</b>	<b>23,37</b>	<b>23,95</b>	<b>-63</b>	<b>+58</b>	
		<b>Local.</b>											
		(9) Hospitals and Dispensaries	1,44	1,67	1,30	1,44	1,50	1,46	...	...	...	...	
		(10) Sanitation and Vaccination	56	55	1,31	1,34	1,50	1,63	...	...	...	...	
3,31	...	(11) Grants for medical purposes	25	9	7	5	11	19	...	...	...	...	
		(12) Medical Schools	6	5	4	2	2	3	...	...	...	...	
		(13) Refunds	...	4	1	4	...	...	...	...	...	...	
		<b>TOTAL, LOCAL</b>	<b>2,31</b>	<b>2,40</b>	<b>2,73</b>	<b>2,89</b>	<b>3,13</b>	<b>3,31</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	
		<b>TOTAL</b>	<b>26,17</b>	<b>21,94</b>	<b>23,47</b>	<b>24,93</b>	<b>25,16</b>	<b>27,31</b>	<b>...</b>	<b>...</b>	<b>...</b>	<b>...</b>	

## Revised Estimate, 1907-08—

*Medical Establishment.*—The 7 + 5 months' actuals are 4,24 and I have adopted 4,25 for the Revised. The savings are chiefly in "Salaries" and "Payments to Officers of other Provinces" and "Contingencies." The provision for the revision of the Surgeon General's office is also not likely to be required.

*Hospitals and Dispensaries.*—The 7 + 5 months' actuals are 8,00, but the actuals for the first seven months of the current year are 4,17 against 3,94 of the corresponding period of last year. The increase is in the Presidency Hospitals and Dispensaries. Allowing for increased expenditure in the remaining months and for payments of Grain Compensation Allowance and for grants sanctioned in Government Resolution, General Department, No. 3641, dated the 11th of June 1907, No. 4162, dated the 8th of July 1907, Government Resolution, Financial Department, No. 4079, dated the 18th of October 1907, and Government Resolution, General Department, No. 5807, dated the 25th of September 1907, the sanctioned grant appears sufficient; but in view of the orders in Government Resolution, General Department, No. 6457, dated the 28th October 1907, regarding the requirements of the Hospitals, I have raised the estimate by 20.

*Sanitation and Vaccination.*—The latest actuals indicate no change.

*Grants for medical purposes.*—The 7 + 5 months' actuals are 1,54; but in view of the circumstances reported in this office letter No. T. A. P.—107, dated the 14th of November 1907, the grants for the

expenditure in connection with plague is likely to be exceeded. But until later actuals are available. I have not made any change.

*Medical Schools and Colleges.*—The latest 12 months' actuals are 2,25, which I have adopted for the Revised. The savings are in the salaries of the Professors. The provision of 30 for the requirements of the Department of Bacteriology is also not likely to be utilized in full.

*Lunatic Asylums.*—In view of the 7 + 5 months' actuals (1,65) I have repeated the Budget for the Revised.

*Chemical Analyser.*—The latest actuals are 41, but I have taken 48, after allowing for expenditure provided for on account of apparatus for Chemical Laboratory. The savings are in the salary of the probationers.

*Refunds.*—The Budget appears sufficient in view of latest actuals.

#### Budget Estimate, 1908-09—

*Medical Establishment.*—The estimates for "Salaries" furnished by Departmental Officers have been modified in accordance with the sanctioned scale with a reduction of 27 for probable savings. The necessary provision for Grain Compensation Allowance has been made under the authority of Government Resolution, Financial Department, No. 4635, dated the 26th of November 1907, while the grants of 3½ and 1 sanctioned in the current year's estimate for the revision of establishment of the Surgeon General and of the medical code, which have been repeated by him, have been allowed to stand. I have repeated the current year's Budget for "Payments to Officers of other Provinces," and added 7 for Travelling Allowance of District Medical Officers in view of the current and past actuals.

*Hospitals and Dispensaries.*—The estimates under this head are made up as follows:—

	Departmental.	Accountant General's.
(1) Presidency Hospitals and Dispensaries ... ..	4,28	13
(2) Mofussil do. ... ..	3,38	3,85
(3) Grants to do. ... ..	1,21	92
	8,87	4,90

(1) *Presidency Hospitals and Dispensaries.*—The departmental Estimates for "Salaries and Establishments" have been modified so as to agree with the sanctioned scale. In the estimates of the Sir J. J. and Bai Motlibai and Sir D. M. Petit Hospitals provisions of Rs. 2,184 and Rs. 605 made for the revision of establishment have been retained, subject to the orders of Government; while an addition of 1 has been made for Grain Compensation Allowance. The estimate of 10 for the Ophthalmic Hospital has been reduced by 1, subject to the approval of Government, the grants for "Supply of Medicines" and water-supply having been reduced from Rs. 2,000 and Rs. 500 to Rs. 1,500 and Rs. 300, respectively, on the basis of the latest and the previous years' actuals.

*St. George's Hospital.*—The estimate includes the following items:—

- (a) Rs. 1,320 for one Engineer and fireman on Rs. 60 and one Electrician on Rs. 50.
- (b) Rs. 7,974 increase over the Contract Grant.
- (c) Rs. 3,500 Temporary Establishment (Plague).
- (d) Rs. 1,557 Ground-rent for the European Plague Hospital.
- (e) Rs. 1,000 for establishment and contingencies in connection with a disinfectant.
- (f) Rs. 2,000 for equipment of the new Women's Hospital.

All of these have been retained, subject to the sanction of Government, with the exception of item (f) for which a lump provision has been made under "Superintendence."

As regards item (b) the Physician in charge explains that the excess is to meet the extra cost of the electric lighting of the hospital and grounds and increased expenditure on "Petty Supplies," the Budget grant of which is exceeded every year. The grants-in-aid of 20 for Nursing sanctioned in Government Resolution, Financial Department, No. 1943, dated the 18th of April 1907, provided in the estimate has been increased by Rs. 2,100 on account of the salary and uniform allowance of the Lady Superintendent of the Nursing Establishment (Government Memorandum, General Department, No. 5124, dated the 18th of September 1905).

The permanent grant-in-aid of Nursing for the Gokuldas Tejpal Hospital is 2, but as an increase of Rs. 1,500 was allowed by Government for the current and each of the two preceding years, the provision of Rs. 3,500 made in the estimate has been retained; while the estimates for dieting charges at each of the Kama and Allbless Hospitals, which appear high, even after allowing for the present higher prices of the food-grains, have been reduced by 1 on the basis of the current and past actuals, subject to the approval of Government.

The necessary provision has been made by this office for Plague and Grain Compensation Allowances.

The provisions under "Educational and Charitable Institutions" have been transferred to "22.—Education" to which head the expenditure is chargeable. The total estimated gross expenditure for Presidency Hospitals and Dispensaries would thus amount to 4,27 from which 4,14½ has been deducted on account of the contributions payable by the Bombay City Municipality under Bill No. IV (City of Bombay Police Charges Act) of 1907.

- (2) *Mofussil Hospitals and Dispensaries.*—The departmental Estimates for “Salaries,” “Establishments” and “Fixed Allowances” have been modified to correspond with the sanctioned scale. I have added (a) 5 on account of Temporary Establishments (Famine) and 2 on account of Grain Compensation and Plague Allowances, (b) Rs. 180 on account of special allowance of the Hospital Assistant attached to the Laboratory of the Sassoon Hospital, Poona, sanctioned in Government Resolution, Financial Department, No. 4610, dated the 25th of November 1907, (c) Rs. 600 on account of increase over the Contract Grant and Rs. 1,775 being the difference between the amount estimated by the Departmental Officer and the sanctioned grant of Rs. 16,000 for dieting charges of the Sassoon Hospital, Poona (Government Resolutions, Financial Department, Nos. 4475 and 4478, dated the 18th of November 1907) and (d) 1,80 to meet charges on account of the equipment of the Hospitals of the Presidency as directed in Government Memorandum No. 6458, dated 28th October 1907 (General Department).

A new estimate of charges amounting to Rs. 23,594 as detailed below furnished by the Surgeon General for the Jacob Sassoon Hospital for European has been admitted, subject to the orders of Government:—

	Rs.
Allowance to Hospital Assistant	180
Establishment	1,824
Dieting Charges	18,080
Medical	850
Clothing	2,100
Contingencies	560
Total	23,594

The following special items have also been included in the departmental Estimates:—

- (1) Rs. 260.—Increase over the sanctioned grant of the current year to meet the expected drainage taxes in addition to the present water-tax for the Civil Hospital, Ahmedabad.
- (2) Rs. 2,424.—Additional Ward Establishments sanctioned in Government Resolution, Financial Department, No. 2679, dated the 20th of June 1907.
- (3) Rs. 3,845.—Purchase of furniture for the Khán Bahádúr Pestonji Sorabji Dispensary, Poona (Surgeon General's letter No. 9623, dated the 4th of October 1907, to Government).
- (4) Rs. 200.—Cost of first supply of medicines and instruments to a new dispensary at Ron in the district of Dhárwár, to be opened next year.
- (5) Rs. 150.—Purchase of furniture (exclusive of contract grant) for Civil Hospital, Dhárwár.
- (6) Rs. 3,094.—Additional menial establishment (Rs. 1,668); increase over the contract grant (Rs. 1,210) of the Civil Surgeon, Karáchi, to meet increase in the number of lights and better lamps for the new hospital and extra water-rate (Rs. 216) charged on the new building.
- (7) Rs. 591.—For servants—one on Rs. 10 and another on Rs. 8 (Rs. 216), Supply of Medicines (Rs. 300) and Miscellaneous Office Expenses (75) of the Hiranand Leper Asylum, Karáchi (Government Resolution, Financial Department, No. 3684, dated the 16th of September 1907).
- (8) Rs. 912.—Additions to the menial establishments of the Civil Hospitals, Sukkur (Rs. 732) and Jacobabad (Rs. 180).
- (9) Rs. 120.—Up-keep of X Ray apparatus at the Aden Civil Hospital.

All of these items have been allowed to stand, pending sanction of Government, except in the case of items Nos. 2, 4 and 7; while the provisions of Rs. 567, Rs. 3,600 and Rs. 2,530 made by the Civil Surgeons of Ahmedabad, Poona and Karáchi in excess of the sanctioned grants-in-aid to Nursing Associations of Rs. 3,208, Rs. 7,200 and Rs. 2,730 respectively have been omitted.

The departmental Estimate under “Supplies and Services” on account of Dietary Charges appear high even after retaining the increased provisions for the two Sassoon Hospitals, referred to above and allowing for the present prevailing high prices. It has accordingly been reduced from 85 to 78 on the basis of the average of the actuals of the latest twelve months and the preceding two years, after allowing for a margin of 10 on account of the general increase in the number of beds at the several Hospitals.

- (3) *Grants to Hospitals and Dispensaries.*—The departmental Estimate includes provision for the pay of the Hospital Assistants attached to Grant-in-aid Dispensaries for which provision has been made by this office under (2). The estimates have accordingly been reduced to 83 after retaining the additional grants of Rs. 180 to the Victoria Jubilee Dispensary, Ahmedabad, and Rs. 800 for Morarbhái Vijbhukandas Hospital for Women and Children at Surat, which are under consideration of Government. To this I have added 9 on account of Grants to Local Board Dispensaries hitherto charged to the Adjusting Head—*Contributions from Provincial to Local.*—(paragraph 8 of Government of India, Finance Department, No. 6902-A, dated the 19th of November 1907) and taken the estimate for this sub-head at 92.

*Sanitation and Vaccination.*—The estimates under this head are made up as follows:—

(1) Salaries	...	...	...	...	Rs. 172
(2) Establishment	...	...	...	...	86
(3) Allowances	...	...	...	...	49
(4) Supplies and Services	...	...	...	...	21
(5) Contingencies	...	...	...	...	21
(6) Grants to Village Sanitation Committees	...	...	...	...	19
(7) Local Fund Vaccination Establishment	...	...	...	...	...
(8) Municipal do.	...	...	...	...	...
(9) Pilgrimage charges	...	...	...	...	32
(10) Charges for the embarkation of pilgrims	...	...	...	...	2
					402
<i>Deduct—</i>					
Contributions from Port Trusts and Bombay Municipality	...	...	...	...	—45
					Total ... 357

- (1) The departmental Estimate under Salaries has been modified so as to agree with the sanctioned scale and 10 have been allowed for probable savings.

The entertainment of the services of 4 English Doctors and one Lady Doctor on Rs. 250 per mensem under the Health Officer of the Port of Bombay was sanctioned up to the end of November 1907 and March 1908 respectively. No sanction for their entertainment in the next year has been received. A provision has however been made, subject to the orders of Government.

- (2) *Establishment.*—A provision has been made for the sanctioned scale and the lump provision of 3 for the addition to the establishment in the Bombay City has been repeated. Provision for one peon at Rs. 8 per mensem sanctioned in Government Resolution, Financial Department, No. 3583, dated the 4th of September 1907, has been made.

The following provisions have been made in the departmental Estimates and have been allowed to stand, subject to the orders of Government:—

Rs. 120.—For a temporary mali at Rs. 10 per mensem for the office of the Sanitary Commissioner.

Rs. 60.—For increase to the pay of the Engine Driver for the disinfecting store under the Health Officer for the Port of Bombay.

Rs. 1,608.—For the temporary establishment under the Health Officer for the Port of Bombay for the working of the Clayton apparatus.

- (3) *Allowances.*—The departmental Estimate of 21 for Travelling, Conveyance and Tentage Allowances to Officers appears rather high in view of the past three years' actuals. I have therefore reduced it by 5. I have added Rs. 2,500 for Grain Compensation and Plague Allowances as no provision exists in the departmental Estimates. The Health Officer for the Port of Bombay has provided for an increase of Rs. 480 for house-rent allowances for Assistant Surgeons. The increase has been allowed to stand, subject to the approval of Government.

- (4) *Supplies and Services.*—The departmental Estimate has been accepted. It includes a provision of Rs. 5,000 for repairs to steam launch. It appears rather high, but as extra repairs to the barge and the Clayton apparatus on it, will have to be carried out, as stated by the Health Officer, I have allowed it to stand.

- (5) *Contingencies.*—The departmental Estimate has been accepted. It includes provisions for the following items though there is no sanction for them:—

Rs. 600.—For rent for the office of the Sanitary Commissioner.

Rs. 1,500.—Lump provision for contingencies in connection with plague duty. They have, however, been retained, subject to the orders of Government.

- (6) *Grants to Village Sanitation Committees.*—I have accepted the departmental Estimate, subject to the approval of Government.

- (7) *Local Fund Vaccinators.*—The departmental Estimates have been accepted with the addition of the following items:—

(1) Rs. 20,000.—Lump provision for an increase in the emoluments of Vaccinators.

(2) Rs. 34,888.—Lump provision for the Establishment of the Vaccine Depot at Belgaum.

For (2) a lump provision of 23 has been made in the current year's Budget. The charges estimated by the Sanitary Commissioner, however, amount to Rs. 34,888 which I have accepted pending the receipt of final orders from Government on the subject.

The departmental Estimates include the following provisions for Travelling Allowance to Local Fund Vaccinators sanctioned in Government Resolution, General Department, No. 3480, dated the 3rd of June 1907:—

							Rs.
Poona	...	...	...	...	...	...	7,584
Karáchi	...	...	...	...	...	...	3,900

(8) *Municipal Vaccinators*.—The departmental Estimates have been accepted.

(9) *Pilgrimage Charges and (10) Charges for the embarkation of Pilgrims*.—I have accepted the estimates furnished by the Commissioner of Customs, Bombay, and the Political Resident at Aden.

*Grants for medical purposes*.—The details of the charges under this head are as follows:—

						Rs.
(1) Direct Plague Charges	...	...	...	...	...	263
(2) Other Epidemic Charges	...	...	...	...	...	2
(3) Bacteriological Laboratory	...	...	...	...	...	156
Total						421

For (1) The estimates furnished by the Plague Department have been adopted (Government, General Department (Plague), No. 1602-P, dated the 21st of November 1907).

For (2) I have made the usual provision.

For (3) The Director has furnished an estimate of 1,55 to which I have added 1 for grain compensation. The estimates include the following provisions which I have allowed to stand, subject to the sanction of Government:—

(1) Rs. 5,688 for proposed increase to the Establishment.

(2) Rs. 25,000 for purchase of Doctor Maynard's bottles and apparatus, etc. (Rs. 20,000) and for medicines and disinfectants (Rs. 5,000) owing to large demands for Plague Prophylactic.

*Medical Schools and Colleges*.—The estimates furnished by the Departmental Officers amount to 2,63 which have been modified so as to agree with the sanctioned scale. Rs. 700 have been added for grain compensation allowance. Provision has been made for the additional staff for the Grant Medical College sanctioned in Government Resolution, Financial Department, No. 2860, dated the 5th of July 1907.

The following provisions have been made in the departmental Estimates:—

*Grant Medical College—*

Rs. 1,500 for proposed increase for the Tutor's Establishment.

Rs. 25,831 for Value of, and Freight on, Europe Stores.

The Principal states that the increased provision is mainly due to the requirements of four new departments recently instituted at the College.

*Medical Schools—*

Rs. 180 (Hyderabad) for house-rent allowance to the Assistant Surgeon at Rs. 15 per mensem.

Rs. 100 for lighting charges for the students' new quarters.

Rs. 300 (Ahmedabad) for increase under "Rents, Rates and Taxes" owing to the enhancement in the rented value.

All these items have been retained, subject to the approval of Government. I have made no provision for Payments to Officers of other Provinces.

*Lunatic Asylum*.—I have slightly modified the departmental Estimates under "Salaries" and "Establishments" so as to agree with the sanctioned scale. No provision for Grain Compensation Allowance has been made in the departmental Estimates except in the estimates of the Colába Asylum, which has provided Rs. 1,200. This provision appears high in view of the actuals for 1906-07. I have therefore reduced it by Rs. 700 and added Rs. 2,500 for the other Asylums.

The following provisions made in the departmental Estimates have been admitted, subject to the approval of Government:—

Rs. 120 (Colába) for temporary Establishment, for which there is no sanction.

Rs. 30 (Ahmedabad) for Railway fare and subsistence allowance to cured lunatics.

Rs. 96 (Dhárwár) for temporary Establishment for which no sanction has been received.

Rs. 17 (Ratnágiri) for Rates and Taxes.



Rs. 516 (Thána) for temporary Establishment for the whole year although the sanction expires in June 1908.

Rs. 2,700.—Increased provision for "Dieting Charges."

*Chemical Analyser.*—I have adopted the departmental Estimate after modifying it under "Salaries" and "Establishments" according to the sanctioned scale. It includes a provision of Rs. 700 for purchase of books which I have allowed to stand, subject to Government sanction. I have added Rs. 50 for Grain Compensation.

*Refunds.*—I have repeated the current year's Budget provision.

F. C. HARRISON,  
Accountant General.

19th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
GENERAL DEPARTMENT.

No. 202.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. Provision should be made for the following items in next year's estimates:—

	Rs.
(1) Payment of honoraria to members of the Board of Examiners for conducting examinations of Assistant Surgeons and Hospital Assistants ... ..	1,950
(2) Charges for establishment and contingencies in connection with the disinfecter transferred to the Sassoon Hospital, Poona ... ..	1,000
(3) Charges for six months on account of the scheme for the separation from the Military of the Civil Administration duties of the Principal Medical Officer, Sind ... ..	4,800
(4) Revision of the establishments of the Bai Motlibai and Petit Hospitals (Rs. 1,248 in lieu of the provision of Rs. 605 made for the purpose), J. J. Hospital (Rs. 1,884 in lieu of the provision of Rs. 2,184 made for the purpose) and Allbless Hospital (Rs. 132) ... ..	3,264
(5) Entertainment of additional staff at the J. J. Hospital and the Grant Medical College for the teaching of the M.B., B.S. Course recently prescribed by the Bombay University ... ..	50,000
(6) Charges on account of the telephone connection of the St. George's Hospital, Bombay ... ..	50
(7) Extra charge on account of the increase of the Local Allowances of the Hospital Assistants at Aden recommended to the Government of India ... .. (Out of this amount Rs. 840 on account of the Hospital Assistants attached to the Civil Hospital, Aden, should be provided under the head 25.—Political.)	1,080
(8) Entertainment of additional ward attendants at certain mofussil hospitals ... ..	5,214
(9) Purchase of articles of furniture for the Sassoon General Hospital, Poona, sanctioned in Government Resolution, General Department, No. 6906, dated 19th November 1907 ... ..	1,192
(10) Entertainment of a dresser for the Civil Hospital, Sholapur, sanctioned in Government Resolution No. 35, dated 4th January 1908 ... ..	120
(11) Increase of the pay of the clerk at the Civil Hospital, Belgaum, from Rs. 25—2—35 to Rs. 35—2—45 sanctioned in Government Resolution No. 4149, dated 23rd October 1907 ... ..	24
(12) Purchase of furniture for the Civil Hospital, Karachi ... ..	4,000
(13) Proposed increase of the contract grant of the European General Hospital, Aden, from Rs. 800 to Rs. 1,400 ... ..	600
(14) Grants to new dispensaries ... ..	7,460
(15) Grants-in-aid to the Leper Asylums at Pui and Poladpur in Kolaba ... ..	1,152
(16) Charges on account of the grant of certain concessions to indigent persons unconnected with the public service to enable them to proceed to the Pasteur Institute at Kasauli ... ..	1,000
(17) Additional provision on account of grants-in-aid of nursing at certain Hospitals. ... ..	25,000
(18) Purchase of furniture for the new maternity ward in connection with the Civil Hospital, Ahmedabad ... ..	4,700
(19) Proposed scheme for the training of midwives at the Civil Hospital, Belgaum. ... ..	2,640
(20) Increase of the allowance of the Hospital Assistant attached to the Bombay Bacteriological Laboratory from Rs. 25 to Rs. 45 per mensem sanctioned in Government Resolution, General Department, No. 7640, dated 19th December 1907 ... ..	240

3. The provisions made in next year's estimates on account of the following items should be omitted :—

	Rs.
(1) Revision of the office establishment of the Surgeon-General with the Government of Bombay	3,500
(2) Supply of medicines and instruments to a new dispensary to be opened at Ron in Dhárwár District	200
(3) Purchase of furniture for the Civil Hospital, Dhárwár	150
(4) Entertainment of additional establishment for the Civil Hospital, Jacobabad	180
(5) Contribution to the Leper Asylum at Mátunga	18,000
(6) Provision on account of the Superintendent of Vaccination, Bombay (Rs. 4,200), and additions to the Vaccination Department, Bombay (Rs. 3,000)	7,200
(Under the Police Charges Bill, charges on account of vaccination in the City of Bombay are to be borne directly by the Municipality, the estimates should therefore include neither charges nor recoveries, if any, on that account.)	
(7) Lump provision under "Sanitation and Vaccination" on account of contingencies in connection with the plague duty of the Sanitary Commissioner	1,500
(8) Provision on account of honorarium to the Lecturer in Dentistry at the Grant Medical College	2,400

4. The provision of Rs. 1,668 on account of the entertainment of additional establishment at the Civil Hospital, Karáchi, and of Rs. 732 on account of the revision of the establishment of the Civil Hospital, Sukkur, should be reduced to Rs. 1,430 and Rs. 444 respectively.

5. The Accountant General is requested not to pass charges against the increased provisions of Rs. 600 and Rs. 7,974, respectively, on account of the contract grants of the European General Hospital, Aden, and the St. George's Hospital, Bombay, until the increases are specially sanctioned by Government.

6. Under the Police Charges Bill (IV of 1907) the Bombay Municipality has to pay Government Rs. 4,14,500 per annum on account of the cost of Medical Institutions. The amount includes the sum of Rs. 36,000 which the Municipality at present contributes towards the cost of the Gokuldas Tejpal Hospital. The Accountant General has made a reduction of the former amount in the summary of the account under "24-B.—Hospitals and Dispensaries" and has also deducted the contribution of Rs. 36,000 in the detailed estimates under "Gokuldas Tejpal Hospital." The deduction of Rs. 36,000 should therefore be cancelled.

7. Lump deductions of Rs. 2,000 and Rs. 5,000 on account of probable savings should be made under the sub-heads "Presidency Hospitals—J. J. Hospital" and "Mofussil Hospitals and Dispensaries" respectively.

M. K. NARIMAN,

for Under Secretary to Government.

13th January 1908.

No. 220.—FINANCIAL DEPARTMENT.

In continuation of Government Memorandum No. 202, dated the 13th instant, the Accountant General is requested to omit the provision of Rs. 1,557 on account of ground-rent for the European Plague Hospital, Bombay.

J. E. O. JUKES,

Under Secretary to Government.

14th January 1908.

## No. 271.—FINANCIAL DEPARTMENT.

A sum of Rs. 1,620 should be provided on account of additional washing charges for the J. J. Hospital, Bombay.

*16th January 1908.*

J. E. C. JUKES,  
Under Secretary to Government.

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## No. 276.—FINANCIAL DEPARTMENT.

A provision of Rs. 180 should be made on account of additional rent for the Hostel attached to the B. J. Medical School, Ahmedabad.

*17th January 1908.*

J. E. C. JUKES,  
Under Secretary to Government.

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## Budget Note No. 46.

## 25.—Political.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1903-03	5,44	6,33	7,17	8,19	9,34	5,39	4,50	3,68	2,64	1,49	10,83	...	10,83
1903-04	5,68	6,61	7,39	8,32	9,39	5,39	4,46	3,68	2,75	1,68	11,07	...	11,07
1904-05	5,06	5,78	6,52	7,29	8,11	3,78	3,06	2,32	1,55	73	8,84	...	8,84
1905-06	4,87	5,60	6,43	7,14	7,93	3,52	2,79	1,96	1,25	46	8,99	...	8,99
1906-07	4,82	5,59	6,15	6,99	7,31	4,16	3,39	2,83	1,99	1,67	8,98	...	8,98
1907-08	5,03	5,52	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>													
1907-08.	Budget	...	...	...	...	...	...	...	...	...	9,52	...	9,52
	Revised	...	...	...	...	...	3,48	...	...	...	9,00	...	9,00
1908-09.	Budget	...	...	...	...	...	...	...	...	...	9,26	...	9,26

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, +more —less than Budget, 1907-08.	Budget, 1908-09, +more —less than Revised, 1907-08.		
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.				
9,52	8,87	<b>Imperial.</b>												
		1. Political Agents ...	3,16	3,80	3,15	2,86	2,76	3,07	2,95	2,87	—12	—8		
		2. Entertainment of Envoys and Chiefs.	18	24	15	20	28	19	31	21	+12	—10		
		3. Darbár Presents and Allowances to Va- kils ...	48	83	38	48	40	49	49	43	...	—6		
		4. Refugees and State Prisoners ...	1,39	94	94	91	1,25	1,39	1,39	1,50	...	+11		
		5. Special Political Ex- penditure ...	1,34	1,37	48	...	...	...	...	...	...	...		
		6. Miscellaneous ...	...	...	...	...	...	...	...	...	...	...		
		<b>TOTAL, IMPERIAL ...</b>	<b>6,55</b>	<b>7,18</b>	<b>5,10</b>	<b>4,45</b>	<b>4,69</b>	<b>5,14</b>	<b>5,14</b>	<b>5,01</b>	<b>...</b>	<b>—13</b>		
		<b>Provincial.</b>												
		7. Political Agents ...	4,16	3,77	3,66	3,83	4,06	4,27	3,75	4,14	—52	+39		
8. Entertainment of Envoys and Chiefs .	...	...	1	...	...	1	...	1	—1	+1				
9. Darbár Presents ...	2	7	2	6	5	6	6	5	...	—1				
10. Miscellaneous ...	10	5	5	5	18	4	5	5	+1	...				
<b>TOTAL, PROVINCIAL...</b>	<b>4,28</b>	<b>3,89</b>	<b>3,74</b>	<b>3,94</b>	<b>4,29</b>	<b>4,38</b>	<b>3,86</b>	<b>4,25</b>	<b>—52</b>	<b>+39</b>				
<b>TOTAL ...</b>	<b>10,83</b>	<b>11,07</b>	<b>8,84</b>	<b>8,39</b>	<b>8,98</b>	<b>9,52</b>	<b>9,00</b>	<b>9,26</b>	<b>—52</b>	<b>+26</b>				

## Revised Estimate, 1907-08—

## Imperial.

- (1) *Political Agents.*—The 7+5 months' actuals are 2,82. Allowing for increased expenditure on salaries due to the revision of the Bombay Political Department to which has been given retrospective effect, I have taken 2,95 for the Revised. The savings are chiefly in the provisions for the Political Officer at D'thala and for "Telegram charges."
- (2) *Entertainment of Envoys and Chiefs.*—An increase of 12 has been allowed for, as indicated by the latest actuals.
- (3) *Darbár Presents.*—In view of the actuals of the first seven months, the sanctioned grant appears sufficient.
- (4) *Refugees and State Prisoners.*—The 7+5 months' actuals are 1,34. Allowing for payments transferred to this Presidency from the Punjab Government, of certain Afghan Refugees no change appears needed (Government Memorandum, Political Department, No. 8464, dated the 26th of November 1907).

## Provincial.

*Political Agents.*—The 7+5 months' actuals are 3,70, but the recoveries of contribution on account of establishments in Foreign service from the Káthiáwár State have been in arrears by about 13, while increased charges on account of revision of the Bombay Political Department sanctioned in Government Resolution, Political Department, No. 5513 of the 7th of August 1907, amounting to about 18, are expected during the remaining months. Allowing for this I have taken 3,75. The decrease as compared with the Budget, is chiefly due to savings in salaries, owing to a greater number of absentees and in "Payments to Officers of other Provinces."

## Budget Estimate, 1908-09—

## Imperial.

*Political Agents—*

(a) *Aden.*—The departmental Estimate amounts to 2,00, which I have adopted, after allowing for the following charges:—

- (i) Under Salaries and Establishments, the present sanctioned scale has been provided for, with a deduction of 10 for probable savings.
- (ii) The departmental Estimate does not provide for the establishment of the Trade Registration Department sanctioned in Government Resolution, Revenue Department, No. 8672, dated the 2nd of September 1907. The necessary provision has been made.
- (iii) The provision of 10 for "Telegram charges" has been reduced to 5.
- (iv) Provision has been made for the following special items:—
  - (1) For two punkha coolies for six months ... .. Rs. 90
  - (2) For coir matting for the staircase of the Residency Office ... .. 83

The proposed provision for a safe (Rs. 500) has been omitted, as it has been purchased in the current year.

(b) *Baroda.*—The departmental Estimate amounts to 85, which I have adopted at 87, after modifying the provision under Salaries according to the sanctioned scale, with a deduction of 3 for probable savings, and an addition of 2 for Giras Establishment sanctioned in Government of India, Finance Department, No. 7144, dated the 27th of November 1907. It includes provision of Rs. 2,455 for grants-in-aid to private schools sanctioned in Government of India, Foreign Department, No. 2949-I. A., dated the 31st of July 1907.

*Refugees and State Prisoners.*—I have raised the departmental Estimate of 1,38, under the minor head by 12 on account of transfers of payments to certain Afghan refugees, from the Punjab Government (Government, Political Department, Memorandum, No. 8464, dated the 26th of November 1907).

For other minor heads the departmental Estimates have been adopted.

## Provincial.

Under *Political Agents* the estimates are as below:—

Agencies.	Departmental Estimates for 1908-1909.	Accountant General's estimate for 1908-1909.
Káthiáwár ... ..	1,99	1,90
Cutch ... ..	37	36
Mahi Kántha ... ..	60	60
Pálanpur ... ..	46	46
Southern Marátha Country ... ..	29	29
Minor Agencies ... ..	10	13
Payments to Officers of other Provinces ... ..	...	40
Total ... ..	3,81	4,14

For *Káthiáwár* I have adopted 1,90, with a reduction of 7 for probable savings, after modifying the estimates of Salaries and Establishments, so as to agree with the present sanctioned scale. The Agent has provided Rs. 2,600 for Hospital equipments and Rs. 40 for books, which have been allowed to stand pending Government sanction.

For *Cutch* I have adopted the departmental Estimate with a reduction of Rs. 860, in the provision for garden expenses, subject to Government orders.

For *Mahi Kántha* I have accepted the departmental figure; under Salaries and Establishments, the present sanctioned scale has been adopted, with a deduction of 6 for probable savings.

For *Pálanpur*, the departmental Estimate includes Rs. 176, on account of the purchase and repairs of furniture, which are items of contract contingencies. The provision therefore amounts to an addition to the contract grant and requires specific sanction of Government.

For *Southern Marátha Country*, the departmental Estimate has been adopted in a round figure of 29. Under Salaries and Establishment the sanctioned scale has been provided for, with a deduction of 12 for probable savings.

Under *Minor Agencies*, the departmental Estimate has been raised by 3; so as to agree with the sanctioned scale of Salaries and Establishments. The following provisions made by the Political Agent, Rewa Kántha, have been retained, subject to Government sanction :—

Rs. 84 for a page to guard the records of the Deputy Assistant Political Agent.

Rs. 420 for a temporary clerk on Rs. 35 per mensem for one year for indexing old records.

For *Payments to Officers of other Provinces*, I have provided 40 as the privilege leave allowances of officers on combined leave are now being paid in Europe.

For the remaining minor heads I have accepted the departmental figures.

16th December 1907.

To  
THE SECRETARY TO GOVERNMENT,  
POLITICAL DEPARTMENT.

F. C. HARRISON,  
Accountant General.

No. 2.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. Provision should be made for the following items in next year's estimates :—

	Rs.
(a) Reorganization of the superior staff of the Aden Residency ...	10,000
(b) Entertainment of 4 extra loan clerks in Káthiáwár ...	500
(c) Entertainment of two coachmen and two syces for the Aden Residency ...	800
(d) Up-keep of an X Ray's apparatus at the Civil Hospital at Aden ...	150

3. The Accountant General is also requested to make provision for grain compensation charges as directed in Government Resolution No. 4635, dated 26th November 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

3rd January 1908.

Budget Note No. 47.

26.—Scientific and other Minor Departments.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND LOCAL.		GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.	PROVINCIAL.		
1902-03	100	1,13	1,29	1,50	1,66	1,37	1,24	1,08	87	71	2,37	79	3,16
1903-04	96	1,15	1,34	1,52	1,74	1,68	1,49	1,30	1,12	90	2,64	82	3,46
1904-05	1,27	1,46	1,65	1,88	2,26	2,17	1,98	1,79	1,56	1,18	3,44	84	4,28
1905-06	1,67	1,95	2,22	2,53	2,91	5,72	5,44	5,17	4,86	4,48	7,39	94	8,33
1906-07	1,97	2,43	2,90	3,33	3,76	3,68	3,22	2,75	2,32	1,89	5,65	1,09	6,74
1907-08	2,45	2,89	...	...	...	...	...	...	...	...	...	...	...

ESTIMATES.

1907-08.	Budget	...	...	...	...	...	...	...	...	...	...	8,62	1,13	9,75
	Revised	...	...	...	...	...	3,24	...	...	...	...	6,13	...	6,13
1908-09.	Budget	...	...	...	...	...	...	...	...	...	...	7,12	...	7,12

1907-08, Six-monthly Estimate.	1907-08, Proportional Estimate.	Minor Heads.	ACCOUNTS.					1907-08.		1908-09. Budget Estimate.	Revised, 1907-08, +more -less than Budget, 1907-08.	Budget, 1908-09, +more -less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.				
		<b>Imperial.</b>											
		1. Preservation and translation of ancient manuscripts...	3	3	3	...	3	...	...	...	...	...	...
		2. Veterinary and Stallion charges	31	34	45	43	33	47	35	40	-12	+5	
		3. Census	5	15	...	...	...	...	...	...	...	...	
		4. Ethnographic Survey	2	2	2	1	4	5	5	5	...	...	
		<b>TOTAL, IMPERIAL</b>	41	54	50	44	40	52	40	45	-12	+5	
		<b>Provincial.</b>											
		5. Provincial Museums	9	9	8	3,08	9	79	9	...	-70	-9	
		6. Public Observatories	10	10	14	12	10	10	10	10	...	...	
		7. Donations to Scientific Societies	6	6	8	8	7	8	11	11	+3	...	
		8. Experimental Cultivation.	47	57	1,02	1,85	2,82	4,57	3,35	3,96	-1,22	+61	
		9. Public Exhibitions and Fairs	2	2	9	5	6	5	5	5	...	...	
		10. Veterinary and Stallion charges	67	56	63	64	68	1,31	90	1,24	-41	+34	
		11. Botanical and other public gardens	...	...	6	7	29	24	20	2	-4	-18	
		11a. Botanical Survey Establishment	...	...	...	...	2	...	...	...	...	...	
		12. Inspector of Factories	20	21	19	22	17	26	20	21	-6	+1	
8,30	6,72	18. Gazetteer and Statistical Memoirs	5	23	27	24	28	9	15	9	+6	-6	
		14. Registration of Railway borne Traffic	21	20	21	22	22	23	23	24	...	+1	
		15. Provincial Statistics	5	4	5	5	5	5	5	6	...	+1	
		16. Ethnographic Survey	...	...	...	...	...	1	...	1	-1	+1	
		17. Examinations	1	1	2	2	2	2	2	2	...	...	
		18. Inspector of Explosives	...	...	...	...	...	...	...	...	...	...	
		18a. Co-operative Credit Societies	...	...	10	28	38	25	25	31	...	+6	
		19. Miscellaneous	3	1	...	...	...	...	...	...	...	...	
		20. Refunds	...	...	...	...	...	...	...	...	...	...	
		20a. Preservation of ancient manuscripts	...	...	...	3	...	5	3	5	-2	+2	
		<b>TOTAL, PROVINCIAL</b>	1,96	2,10	2,94	6,95	5,25	8,10	5,73	6,47	-2,37	+74	
		<b>TOTAL, IMPERIAL AND PROVINCIAL</b>	2,37	2,64	3,44	7,39	5,65	8,62	6,13	6,92	-2,49	+79	
		<b>Local.</b>											
		21. Provincial Museum	1	1	1	1	1	1	...	...	...	...	
		22. Experimental cultivation	8	8	7	11	14	11	...	...	...	...	
		23. Public Exhibitions and Fairs	9	8	11	12	12	12	...	...	...	...	
1,13	...	24. Veterinary and Stallion charges	46	48	51	55	67	73	...	...	...	...	
		25. Census	...	...	...	...	...	...	...	...	...	...	
		26. Botanical and other public gardens	14	17	14	15	15	16	...	...	...	...	
		<b>TOTAL, LOCAL</b>	79	82	84	94	1,09	1,13	...	...	...	...	
		<b>TOTAL</b>	3,16	3,46	4,28	8,33	6,74	9,75	...	...	...	...	

## Revised Estimate, 1907-08—

## Imperial.

The 7 + 5 months' actuals are 39 and I have taken 40 for the Revised. The savings are in the salaries of the Veterinary Officers owing to changes in personnel.

## Provincial.

I have taken 5,73 for the Revised for the reasons stated below :—

- (a) *Provincial Museums.*—A reduction of 70 has been made, on the understanding that as the provision of 70 for the proposed grant for the Prince of Wales' Museum for Western India is not likely to be utilized in the current year.
- (b) *Donations to Scientific Societies.*—Allowing for an additional grant to the Bombay Natural History Society sanctioned in Government Resolution, General Department, No. 2626, dated the 27th of April 1907, I have taken 11 for this minor head.
- (c) *Experimental Cultivations.*—The 7 + 5 months' actuals are 3,38. Allowing for transfer of charges of the Agricultural School at Hyderabad to Land Revenue as the school has since been declared to be a "Tapedars' School" for the training of survey work only (Government Resolution, Financial Department, No. 2192, dated the 8th of May 1907) and for expenditure on Experimental Cultivation and Charges of the Agriculture College, Poona, an Estimate of 3,35 appears sufficient. The provision for a grant of 1,00 to the Agricultural College has been omitted for the present as it does not appear likely that it will be used in the Civil Department.

*Veterinary and Stallion Charges.*—The 7 + 5 months' actuals are 73 but I have adopted 90 for the Revised after allowing for increased expenditure on account of stores for the Veterinary College, for a grant to the Society for the Prevention of Cruelty to Animals (Government Resolution, Educational Department, No. 1390, dated the 29th of July 1907), and for destruction of horses suffering from glanders (Government Resolution, Revenue Department, No. 10962, dated the 11th of November 1907). The savings, as compared with the Budget, are in the provisions for Subordinate Veterinary Establishment and for the Northcote Cattle Farm.

For *Botanical and Public Gardens and Inspector of Factories.*—I have taken 20 each on the basis of the latest actuals.

*Gazetteer and Statistical Memoirs.*—The first 7 months' actuals are 12. Allowing for expenditure in the remaining months (Government of India, Finance Department, No. 5105-Ex., dated the 14th of August 1907, and Government Resolution, Revenue Department, No. 4944, dated the 12th of August 1907) I have taken 15 for the Revised.

## Budget Estimate, 1908-09—

## Imperial.

I have reduced the departmental Estimate of 48, under *Veterinary and Stallion Charges* to 40 allowing 8 for probable savings in salaries.

For *Ethnographic Survey.*—I have repeated the current year's Budget.

## Provincial.

Under *Provincial Museums.*—No provision has been made for the contribution payable by Government for the Victoria and Albert Museum as it will cease under clause 10 of Act IV of 1907 (City of Bombay Police Charges). The contribution of 25 receivable from the Bombay Municipality under clause 8 of the Act; on account of the Prince of Wales' Museum, will, it is presumed, be paid over to the Museum Committee. Provision has therefore been made for a recovery and payment of 25.

For Public observatories I have adopted the departmental figure. For Donations to Scientific Societies, I have taken 11 with the addition of 2½ sanctioned in Government Resolution, General Department, No. 2626, dated the 27th of April 1907.

*Experimental Cultivation.*—The estimates furnished by the Director of Agriculture amount to 3,91 and compare with the sanctioned Budget as shown below :—

		Budget for 1907-08.	Proposed by Director.
		Rs.	Rs.
<i>Superintendence.</i>			
1	Director of Agriculture and office	66,425	66,350
2	Deputy Director of Agriculture	26,600	20,636
3	Second Deputy Director of Agriculture	8,900	11,436
4	Divisional Inspector in Sind	2,996	1,549
5	Cotton Supervisor, Deccan and Karnatak	1,500	.....
6	Agriculturist with Special Chemical training	5,800	.....
7	Supervisor, Cotton Experiments in Sind	2,996	.....
<i>Education.</i>			
8	Professor of Agriculture	2,575	2,327
9	Native Assistants	5,000	2,000
10	Economic Botanist	15,892	7,275
11	Agricultural Chemist	20,614	10,512
12	Agricultural College, Poona	34,750	65,602
Carried over		1,94,048	1,87,687



				Budget for 1907-08.	Proposed by Director.
<i>Farms.</i>				Rs. 1,94,048	Rs. 1,87,687
			Brought over ...		
13	Agricultural College Farm	...	...	7,605	6,075
14	Poona Farm and Dairy combined	...	...	8,516	24,216
15	Bárúmati Farm	...	...	2,115	5,130
16	Mánjri Farm	...	...	11,370	12,570
17	Nadiád Farm	...	...	9,774	7,350
18	Surat Farm	...	...	30,281	23,091
19	Dhárwár Farm	...	...	12,550	14,532
20	Mirpur Khás Farm	...	...	12,747	11,759
21	Dhulia Farm	...	...	3,085	2,475
22	Muvalia Farm	...	...	9,200	5,750
23	Ganesh Khind Garden	...	...	10,070	8,017
24	Bassein Garden	...	...	12,300	12,050
25	Cotton seed distribution	...	...	10,000	5,000
26	Lonávla Rice experiments	...	...	1,931	2,555
27	Other agricultural experiments	...	...	13,250	10,660
28	Hydraulic and other agricultural experiments	...	...	4,000	6,000
<i>Agricultural Experiments.</i>					
29	Destruction of Insect Pests	...	...	1,000	1,000
30	Daulatpur kalar reclamation station	...	...	.....	6,500
31	Publication of agricultural matter in Vernacular Agricultural Magazines...	...	...	.....	1,000
32	Consolidated Budget of progressive posts of Divisional Inspectors, Superintendents and Fieldmen, &c.	...	...	.....	37,983
Total ...				3,53,842	3,91,400

The Director of Agriculture proposes that out of the total Budget grant of 5,68 as shown below :—

Imperial Subvention	...	...	...	...	3,50
Provincial Grant for experimental cultivation	...	...	...	...	1,80
Cost of Director's office establishment	...	...	...	...	38
					5,68

Rs. 3,91,000, the total of the several budgets detailed above, be provided under this major head, and the balance (Rs. 1,76,600) should be provided in the estimates of the Public Works Department as under :—

(a) Buildings on agricultural stations	...	...	...	Rs. 22,600
(b) Poona Agricultural College	...	...	...	1,54,000
Total ...				1,76,600

He also states that the provision of Rs. 10,000 noted below :—

1 Scholarships for study of agriculture in England	...	...	...	Rs. 3,000
2 Charges in connection with the collection and sale of Egyptian cotton	...	...	...	5,000
3 Grant for the up-keep of Empress and Bund Gardens	...	...	...	2,000
Total ...				10,000

Should be in addition to the sanctioned grant (Rs. 3,91,400) referred to above. An addition of 5 has been made under this minor head 2 have been provided under the 11th minor head and 3 have been omitted as the amount will be finally charged in the Home Accounts.

Item No. 1.—The estimate under establishment has been modified according to the sanctioned scale. The Director has provided Rs. 500 for petty supplies, Rs. 400 for carriage of tents and records and Rs. 25 for peons' uniforms and belts in addition to the contract grant which are allowed to stand, subject to Government sanction.

Item No. 2.—The estimate under Salaries and Establishment has been altered so as to agree with the sanctioned scale.

Item No. 4.—Includes Rs. 480 for purchase of a tent, which requires Government sanction.

Item No. 10.—Provision for Botanical Survey Establishment has been made here (Government Resolution, Financial Department, No. 3286, dated 5th August 1907).

Item No. 11.—Includes Rs. 576 on account of temporary establishment including an additional Mali and Sweeper for the Agricultural College bungalow. As the Director states that proposals are being submitted to Government the provision has been allowed.

Item No. 12.—Includes salary for the Economist and Agricultural Chemist hitherto provided under item Nos. 10 and 11. Rs. 12,720 have also been provided for 5 Assistant Professors (Government Resolution, Revenue Department, No. 7704, dated 6th August 1907). This includes provision for one at the initial pay of Rs. 260. Provisions for a monitor on Rs. 16, Hamal on Rs. 8 and a Sweeper on Rs. 3 and Rs. 500 for agricultural tour, which hitherto were made under 22.—Education, have been transferred under this head. For Scholarships Rs. 3,120 have been provided by the Director against the provision of Rs. 520 in the current year for the scholars in the Presidency Proper, including those who will be selected in January 1909. To this I have added Rs. 1,680 for 4 scholars from Sind (Government Resolution, Revenue Department, No. 9810, dated 7th October 1907).

Item No. 14.—The Director states that the Government Dairy, Poona, is being worked at present on commercial principles. It is intended to combine the Dairy and the Poona Agricultural Station into one Government institution and one budget is therefore prepared for both the institutions.

Item No. 15.—The estimate includes Rs. 70 for rent and increased provision of Rs. 3,000 under cultivation charges for experiments with salt land reclamation and Rs. 290 for hire of land.

Item No. 16.—Includes increased provision of Rs. 3,500 under cultivation charges and Rs. 400 for water-supply on account of enlargement of sugarcane area.

Item No. 18.—The estimate under Establishment has been modified according to the sanctioned scale. It includes increased provision of Rs. 2,000 for cultivation charges for improvement in the major part of the new area and Rs. 450 for petty repairs.

Item No. 19.—The estimate under Establishment has been modified according to the sanctioned scale. It includes provision of Rs. 96 for a peon, increased provision of Rs. 3,000 for cultivation charges due to the extension of farm area and Rs. 825 for rent of additional area and Rs. 215 for increase in the contingent charges.

Item No. 20.—Includes a provision of Rs. 288 for two additional servants, Rs. 400 for travelling allowance against the provision of Rs. 300 in the current year. In view of the past actuals the provision appears high.

Item No. 21.—Increased provision of Rs. 500 under cultivation charges is made in view of the actuals of 1906-07.

Item No. 23.—The estimate under Establishment has been modified according to the sanctioned scale. It includes provision of Rs. 3,500 for cultivation charges against the grant of Rs. 3,200 for current year and actuals of Rs. 2,198 for 1906-07; and also Rs. 150 for petty construction and Rs. 200 for irrigation charges.

Item No. 24.—The Director has provided for the following additional establishment:—1 Fieldman at Rs. 15, 2 boy malis at Rs. 7, 1 Nurseryman at Rs. 16, 1 Mukadam at Rs. 10, 1 caretaker at Rs. 9 and 1 watchman at Rs. 9. The proposals are said to have been submitted to Government for sanction. Rs. 1,000 have been provided for the purchase of tools and implements to replace the old stock.

Item No. 26.—The estimate includes increased provision of Rs. 374 for extension of area and Rs. 100 for petty supplies.

Item No. 30.—Provided apparently under the orders in Government Resolution, Revenue Department, No. 10596, dated 28th October 1907.

Item No. 31.—Is a new one, and it is for Government to consider whether it should be allowed to stand.

Item Nos. 5, 6 and 7.—The Director states that no provision is required for the next year.

Item Nos. 3, 8, 9, 13, 17, 22, 25, 28 and 29 call for no remarks.

Item No. 32.—The Director of Agriculture has submitted a consolidated budget providing for 4 Divisional Inspectors, 10 Superintendents, 39 Fieldmen and 3 peons, as the posts of fieldmen and Superintendents are made personal (Government Resolution, Financial Department, No. 3786, dated 24th September 1907).

The total charge on this account comes to Rs. 37,983 including Rs. 1,600 for travelling allowance and Rs. 411 for contingencies. The provision of fieldmen and Superintendents has accordingly been omitted from the Budgets of the several agricultural stations.

With all the changes referred to above and allowing for special provisions against item Nos. 1, 4, 11, 12, 15, 16, 18, 19, 20, 23, 24, 26 and 31 I have adopted 3,96 for this minor head.

*Public Exhibitions and Fairs.*—The departmental Estimate has been accepted. It includes a provision of Rs. 1,000 sanctioned in Government Resolution, Revenue Department, No. 10694, dated 30th October 1907.

*Veterinary and Stallion Charges.*—The departmental Estimates amount to 1,01; but I have taken 1,24 after allowing for the following charges:—

(1) Under Salaries and Establishment the sanctioned scale has been provided for.

(2) Provision of Rs. 840 for Laboratory Assistant and Curator has been made (Government Resolution, Financial Department, No. 4044, dated 15th October 1907).

(3) Provision of Rs. 3,000 for burning corpses of horses (Government Resolution, Revenue Department, No. 10962, dated 11th November 1907) has been made

(4) Provision of Rs. 240 on account of personal allowance sanctioned in Government Resolution, Financial Department, No. 4242, dated 29th October 1907.

(5) Provision of Rs. 20,000 for grants to Veterinary dispensaries hitherto charged under the Adjusting head has been taken under this major head (*vide* para. 8 of Government of India, Finance Department, No. 6902-A., dated 19th November 1907).

The following are the provisions in the departmental Estimates, which are allowed, subject to Government orders :—

(a) Provision of an additional clerk on Rs. 30 and a syce at Rs. 9 per mensem for the Poona District.

(b) Provision for a syce at Rs. 9 per mensem for the Sâtára District.

(c) Provision of Rs. 32,134 for Northcote Cattle Farm, Charodi, including Rs. 14,350 under Petty Construction for initial buildings. If the buildings are to be constructed by Public Works Department Agency, it will be necessary to omit the amount from this estimate and provide for it in the Public Works Department estimate.

*Botanical and other Public Gardens.*—The amount of Rs. 2,000 has been provided for contribution for upkeep of Empress and Bund Gardens. The provisions for Bassein and Ganesh Khind Gardens have been made under "Experimental Cultivation" as suggested by the Director of Agriculture, these being properly experimental stations.

*Emigration.*—The estimate of 4 furnished by the Protector of Emigrants, Karáchi, has been adopted with a deduction of a corresponding amount, being the contribution from the Uganda Administration.

*Gazetteer and Statistical Memoirs.*—I have taken 9 under this minor head, 5 as proposed by the Compiler, Bombay City Gazetteer, and 38,00 for Sind Gazetteers as desired by the Commissioner in Sind, exclusive of Rs. 25,500 provided under "30.—Stationery, etc.," for printing and binding charges.

*Registration of Railway Traffic.*—The Commissioner in Sind has provided Rs. 800 instead of Rs. 600 being 1/3rd of the pay of the Compiler (Government Resolution, Revenue Department, No. 3109, dated 25th March 1907), which has been allowed to stand.

*Co-operative Credit Societies.*—The Registrar provides Rs. 6,200 for pay and travelling allowance to Auditors and peons. As the proposals are before Government the provision has been retained.

For other minor heads the departmental Estimates have been adopted in round figures.

F. C. HARRISON,  
Accountant General.

17th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
REVENUE DEPARTMENT.

No. 182.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. Provision should be made in the ensuing year's estimates on account of the following items :—

	Rs.
(a) Appointment of a Veterinary practitioner in connection with the extension of the Glanders and Farcy Act to Aden ... ..	1,000
(b) Reorganization of the Subordinate Civil Veterinary Service... ..	30,000
(c) Entertainment of additional menial establishment for the Bombay Veterinary College and Hostel ... ..	720
(d) Additional provision on account of payment to Railway Companies for the registration of railway-borne traffic ... ..	1,926
(e) Entertainment of a peon for the munshi entrusted with the work of registration of the external land trade of the Province of Sind ( <i>vide</i> Government Resolution, Revenue Department, No. 9235, dated 20th September 1907) ... ..	120

3. The provision made in next year's estimates on account of the following items should be altered as shown below :—

	From Rs.	To Rs.
(a) Assistant Professors under "Agricultural College, Poona" ... ..	12,720	8,720
(b) Northcote Cattle Farm Chharodi Recurring charges ... ..	17,784	16,344
Initial expenditure on account of buildings, etc. (petty construction) ... ..	14,350	13,230
(c) Donation to the Bombay Art Society ... ..	1,000	Nil.

(Note.—The provision of Rs. 1,000 for this donation should also be omitted from the current year's Revised estimates.)

	From Rs.	To Rs.
(d) Provision for Veterinary Lecturer under the sub-head "Veterinary class, Poona" ... ..	1,920	Nil.
(e) Allowance to Protector of Emigrants, Karachi ... .. ( <i>Note</i> .—A corresponding reduction should be made in the contribution to be recovered from the Uganda Administration.)	2,400	600
(f) Preservation and translation of ancient manuscript ... ..	5,000	3,000

4. The Accountant General is requested not to pass, without the specific orders of Government, charges against the provisions of Rs. 500 for petty supplies, Rs. 400 for carriage of tents and records and Rs. 25 for peons' uniforms and belts, made by the Director of Agriculture in excess of his sanctioned contract grant.

5. In the orders on the Accountant General's Budget Note on the head "9.—Customs", Government have directed that the provision of Rs. 4,500 which was made for next year on account of the revised scale of officers under combined factory excise establishment should be increased to Rs. 6,000. As  $\frac{3}{10}$ ths of the increase of Rs. 1,500 is debitable to the head "26.—Scientific and other Minor Departments", the Accountant General is requested to add Rs. 450 under the minor head "Inspector of Factories."

6. No provision has been made by the Accountant General under almost all the minor heads for plague allowance and grain compensation allowance in next year's estimates. It is requested that a lump sum of Rs. 2,000 may be provided for plague allowance and that the requisite provision may be made on account of grain compensation allowance.

M. K. NARIMAN,

For Under Secretary to Government.

13th January 1908.

## Budget Note No. 48.

## 27.—Territorial and Political Pensions.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVIN- CIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	2,66	3,09	3,64	4,06	4,43	2,87	2,44	1,89	1,47	1,10	5,53	...	5,53
1903-04	2,90	3,41	3,89	4,30	4,66	2,71	2,20	1,72	1,31	95	5,61	...	5,61
1904-05	2,66	3,03	3,58	4,36	4,82	3,00	2,64	2,08	1,30	84	5,66	...	5,66
1905-06	3,26	3,72	4,20	4,64	5,02	2,88	2,42	1,94	1,50	1,12	6,14	...	6,14
1906-07	2,88	3,33	3,84	4,12	4,41	2,58	2,03	1,57	1,29	1,00	5,41	...	5,41
1907-08	2,64	...	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08.	{ Budget	...	...	...	...	...	...	...	...	...	5,84	...	5,84
	{ Revised	...	...	...	...	3,43	...	...	...	...	6,07	...	...
1908-09.	Budget	...	...	...	...	...	...	...	...	...	5,28	...	...

## Revised Estimate, 1907-08—

The decrease in the actuals of the first six months as compared with those of the corresponding period of last year is due to certain pensions having lapsed owing to the death of the pensioners. The savings on this account will amount to 45 during the year. On the other hand 68 will be required for the expected payment of arrears of the Angria Family Pensions for which no provision was made, as it was understood that the arrears would be paid in 1906-07. Allowing for these the estimate has been raised to 6,07.

## Budget Estimate, 1908-09—

Provision has been made for the sanctioned pensions on the registers of this office.

26th November 1907.

F. C. HARRISON,  
Accountant General.

To

THE SECRETARY TO GOVERNMENT,  
POLITICAL DEPARTMENT.

## No. 4847.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remark made below.

2. The proposed budget provision made under the head "Yemen stipendiaries" should be increased from Rs. 39,384 to Rs. 39,984 in the case of Sultan Ahmed bin Fadthal and from Rs. 15,968 to Rs. 17,168 in the case of other stipendiaries, making a total provision of Rs. 57,152.

9th December 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 49.

## 28.—Civil Furlough and Absentee Allowances.

ACCOUNTS.	FIRST MONTHS.					(IMPERIAL.)					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	1	...	1	1	1	...	1	...	...	...	1	...	1
1903-04	...	...	...	...	...	...	...	...	...	...	...	...	...
1904-05	...	...	...	...	...	...	...	...	...	...	...	...	...
1905-06	...	...	...	...	...	...	...	...	...	...	...	...	...
1906-07	...	...	...	...	...	...	...	...	...	...	...	...	...
1907-08	1	...	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08. { Budget	...	...	...	...	...	...	...	...	...	...	1	...	1
1907-08. { Revised	...	...	...	...	...	1	...	...	...	...	2	...	2
1908-09. Budget	...	...	...	...	...	...	...	...	...	...	1	...	1

## Revised Estimate, 1907-08—

I have taken 2 in view of the latest actuals.

## Budget Estimate, 1908-09—

A provision of 1 has been made as usual.

29th November 1907.

F. C. HARRISON,  
Accountant General.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 4831.—FINANCIAL DEPARTMENT.

The estimates are accepted.

7th December 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 50.

## 29.—Superannuation Allowances and Pensions.

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	10,92	12,87	14,69	16,54	18,09	10,95	9,00	7,18	5,33	3,78	21,87	9	21,96
1903-04	11,32	13,30	15,31	17,26	19,23	11,71	9,73	7,72	5,77	3,80	23,03	12	23,15
1904-05	11,92	13,95	16,01	18,01	20,04	12,10	10,07	8,01	6,01	3,98	24,02	15	24,17
1905-06	12,14	14,38	16,44	18,47	20,62	12,56	10,32	8,26	6,23	4,08	24,70	15	24,85
1906-07	13,51	15,75	17,96	20,09	22,10	12,31	10,07	7,86	5,73	3,72	25,82	7	25,89
1907-08	13,08	...	...	...	...	...	...	...	...	...	...	...	...

## ESTIMATES.

1906-07.	Budget	...	...	...	...	...	...	...	...	...	27,37	7	27,44
	Revised	...	...	...	...	13,51	...	...	...	...	26,59	...	...
1907-08.	Budget	...	...	...	...	...	...	...	...	...	28,01	...	...

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, +more -less than Budget, 1907-08.	Budget, 1908-09, +more -less than Revised, 1907-08.		
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.				
26,62	25,00	<b>Imperial.</b>												
		1. Imperial Marine Pen- sions ...	39	47	39	43	43	43	40	43	-3	+3		
		2. Pensions of the Mili- tary Fund ...	12	12	11	12	20	12	16	12	+4	-4		
		3. Pensions of the Mili- tary Orphan Fund, Bengal ...	5	6	4	3	5	4	6	6	+2	...		
		4. Pensions of the Bom- bay Civil Fund ...	...	1	3	4	4	3	3	3	...	...		
		5. Pensions of the Madras Civil Fund...	...	1	...	...	1	...	1	1	+1	...		
		6. Pension of the Medi- cal Rating Fund ...	...	...	...	...	...	...	1	1	+1	...		
		TOTAL IMPERIAL ...	56	67	57	62	73	62	67	66	+5	-1		
		<b>Provincial.</b>												
		7. Superannuation and Retired Allowances.	20,58	21,79	22,84	23,30	24,41	26,00	25,20	26,60	-80	+1,40		
8. Compassionate Allow- ances ...	44	43	46	55	54	55	55	58	...	+3				
9. Gratuities ...	29	13	15	21	13	18	16	16	-2	...				
10. Refunds ...	...	1	...	2	1	2	1	1	-1	...				
TOTAL PROVINCIAL ...	21,31	22,36	23,45	24,08	25,09	26,75	25,92	27,35	-83	+1,43				
TOTAL IMPERIAL AND PROVINCIAL ...	21,87	23,03	24,02	24,70	25,82	27,37	26,59	28,01	-78	+1,42				
<b>Local.</b>														
11. Superannuation ...	8	11	14	14	4	6	...	...	...	...				
12. Gratuities ...	1	1	1	1	1	1	...	...	...	...				
13. Steam Boiler In- spection Fund ...	...	...	...	...	2	...	...	...	...	...				
GRAND TOTAL ...	21,96	23,15	24,17	24,85	25,89	27,44	...	...	...	...				

## Revised Estimate, 1907-08—

## Imperial.

In view of the latest 12 months' actuals I have added 5 to the sanctioned estimates.

## Provincial.

The 6 + 6 months' actuals under *Superannuation and Retired Allowances* are 24,01 but as the actuals of the closing months of last year were reduced by 82 on account of adjustment of allowances chargeable to other major heads erroneously included in those of the first half of the year, the correct latest actuals would be 24,83. Allowing for the usual rise in pensionary charges the Budget under this head has been reduced by 80. Reductions of 2 and 1 have also been made in the grants for the 9th and the 10th minor heads in view of the latest actuals.

## Budget Estimate, 1908-09—

## Imperial.

\* The sanctioned amount of pensions on the registers of this office with the expected increase under the 1st minor head closely follows the Revised and I have taken 66 for the new Estimate with changes in details.

**Provincial.**

For the 7th and 8th minor heads provision has been made for the aggregate amount of pensions and allowances on the registers of this office with an addition of 14 under the 7th minor head for the normal increase in the pensionary charges while the Revised has been repeated for the 9th and the 10th minor heads.

*25th November 1907.*

F. C. HARRISON,  
Accountant General.

To

THE CHIEF SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 4758.—FINANCIAL DEPARTMENT.

The estimates are accepted.

*3rd December 1907.*

M. K. NARIMAN,  
Acting Under Secretary to Government.

**Further Remarks.**

In accordance with paragraph 3 of Government of India, Finance Department, No. 7078-A., dated the 26th November 1907, the charges on account of Imperial Marine Department Pensions, will be transferred, with effect from 1906-07 to the Military group of the Finance and Revenue Accounts under the new head 46-A Marine. The provisions of 40 and 43 on this account in the Revised for 1907-08 and in the Budget Estimate for 1908-09 have therefore been omitted.

*6th December 1907.*

F. C. HARRISON,  
Accountant General.



## Budget Note No. 51.

## 30.—Stationery and Printing (Expenditure).

ACCOUNTS,	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	4,95	5,91	6,94	7,76	8,10	11,72	10,76	9,73	8,91	8,57	16,67	11	16,78
1903-04	4,74	5,43	6,21	7,00	7,59	10,59	9,90	9,12	8,33	7,74	15,83	13	15,46
1904-05	4,73	5,80	6,52	7,34	8,15	11,58	10,51	9,79	8,97	8,16	16,31	23	16,54
1905-06	5,12	5,98	6,83	7,28	8,08	10,30	9,44	8,79	8,14	7,36	15,42	15	15,57
1906-07	5,54	6,20	7,09	7,80	8,40	11,47	10,81	9,92	9,21	8,61	17,01	14	17,15
1907-08	5,60	6,87	...	...	...	...	...	...	...	...	...	...	...

ESTIMATES.

1907-08.	Budget	...	...	...	...	...	...	...	...	...	16,58	21	16,79
	Revised	...	...	...	...	...	10,13	...	...	...	16,90	...	...
1908-09.	Budget	...	...	...	...	...	...	...	...	...	17,34	...	...

1907-08, Six-monthly Estimate.	1907-08, Proportional Estimate.	Minor Heads.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, +more —less than Budget, 1907-08.	Budget, 1908-09, +more —less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
17,35	18,30	<b>Imperial.</b>											
		1. Stationery purchased for Central Stores ...	5,02	4,74	5,15	4,82	5,28	5,00	5,22	5,42	+22	+20	
		<b>Provincial.</b>											
		2. Stationery Office at the Presidency ...	33	33	33	36	35	37	32	36	-5	+4	
		3. Stationery purchased in the country.	1,15	1,12	1,17	1,14	1,18	1,24	1,24	1,28	...	+4	
		4. Government Presses	4,42	4,22	3,74	3,88	4,24	4,93	4,38	4,53	-55	+15	
		5. Printing at private Presses ...	6	4	5	4	4	4	4	5	...	+1	
		6. Stationery supplied from Central Stores ...	5,69	4,88	5,87	5,18	5,92	5,00	5,70	5,70	+70	...	
		TOTAL, PROVINCIAL ...	11,65	10,59	11,16	10,60	11,73	11,58	11,68	11,92	+10	+24	
		TOTAL, IMPERIAL AND PROVINCIAL ...	16,67	15,33	16,31	15,42	17,01	16,58	16,90	17,34	+82	+44	
		<b>Local.</b>											
		7. Government Presses.	5	5	5	8	5	8	...	...	...	...	
		8. Printing at private Presses ...	6	8	13	7	9	13	...	...	...	...	
		TOTAL, LOCAL ...	11	13	23	15	14	21	...	...	...	...	
		TOTAL ...	16,78	15,46	16,54	15,57	17,15	16,79	...	...	...	...	

## Revised Estimate, 1907-08—

## Imperial.

The 7+5 months' actuals are 5,57; but the expenditure in the closing months will not be as large as in the corresponding period of last year. The Superintendent states that owing to fresh contracts with manufacturers on more favourable terms and expected smaller demands the Budget should be allowed to stand, so far as the payments for the Presidency are concerned I have added 22 on account of the probable payments in Bombay, on behalf of the Controller of Stationery and Printing, Bengal.

## Provincial.

*Stationery Office at the Presidency.*—A saving of 5 is expected in establishment and contingent charges owing to the post of Assistant Superintendent not having been filled up and reduction in the charge for rent.

*Government Presses.*

*Press of the Commissioner in Sind.*—The savings of 17 are chiefly in the provision for printing and binding charges of the Sind Gazetteer.

*Jail Press, Yeravda.*—It is not likely that more than 35 will be required out of the provision of 60 for raw materials and Europe stores.

*Government Central Press.*—The provision of 3 for the purchase of pig lead from the Arsenal for casting type is not likely to be required. There are also other minor savings amounting to 10, chiefly in the grants for piece-work, forwarding charges, Europe stores and overtime and plague allowances.

*Stationery supplied from Central Stores.*—I have taken 5,70 on the basis of the average of the last three years' actuals as intimated by the Superintendent of Stationery for the remaining minor heads the Budget has been repeated.

### Budget Estimate, 1908-09—

#### Imperial.

To the departmental Estimate of 5,20, I have added 22 on account of probable payments in Bombay for stationery purchased by the Controller of Stationery and Printing, Bengal. The increase in the departmental Estimate as compared with the Budget of the current year is stated to be due to arrangements having been made for the purchase of certain kinds of paper in the country instead of importing from England.

#### Provincial.

(a) *Stationery Office at the Presidency.*—Under Establishment the full sanctioned scale has been provided for pending orders of Government regarding the abolition of the post of the Assistant Superintendent of Stationery and creation of a combined post of an Assistant Superintendent for Stamps and Stationery. Should it be decided to charge the whole of the pay of the combined appointment of Assistant Superintendent of Stamps and Stationery to 6. Stamps as in Madras it will be necessary to make some reduction under this head. Increased provision of Rs. 500 under "Miscellaneous office expenses" has been admitted in view of past actuals but that of Rs. 200 under "Postage" has been omitted. The provision of Rs. 1,500 for "Landing charges" has also been reduced to Rs. 1,000 on the average of past actuals.

(b) *For Stationery purchased in the country.*—The departmental Estimate of 1,29 has been reduced to 1,28, the excess over sanctioned scale having been disallowed.

(c) *Government Presses.*—The estimates are as below:—

					Departmental.	Accountant General's.
(a) Government Central Press	...	...	...	...	2,94	2,95
(b) High Court Press	...	...	...	...	5	5
(c) Alienation Department Printing Press	...	...	...	...	1	1
(d) Press of the Commissioner in Sind	...	...	...	...	70	60
(e) Jail Presses	...	...	...	...	99	94
				Total	4,69	4,55

The Superintendent's estimate for (9) has been adopted subject to the following remarks:—

(1) *Compositors on piece-work.*—Rs. 98,600 (reduced by Rs. 5,600). A reduction of Rs. 6,000 having been made from the actual average expenditure during the last 3 years in accordance with Government Resolution, Financial Department, No. 3558, dated 3rd September 1907. The Superintendent estimates the expenditure on the first six months of the year at Rs. 52,200, or Rs. 1,04,000 during the year, and takes the average at Rs. 98,600. As much of the form printing has been transferred to Yeránda, a grant of Rs. 93,000 does not appear to be insufficient.

(2) *Grain compensation.*—Rs. 7,000 reduced to Rs. 4,000. The Superintendent's estimate appears excessive.

(3) *Plague allowance.*—Rs. 4,000 reduced to Rs. 2,000, owing to reductions in staff and decrease of the epidemic the Superintendent's provision appears to be more than the probable requirements.

(4) *Purchase of dead stocks Rs. 8,000.*—Out of this Rs. 5,000 are for the purchase of type from the Government of India Press at Calcutta for which payment was not made hitherto. The Superintendent's estimate of Rs. 3,000 for other items appears excessive considering the actuals of previous years and transfer of work to Yeránda I have made a reduction of Rs. 1,000.

(5) An addition of Rs. 13,000 has been made for printing the Bombay City Gazetteer as intimated by the compiler.

The abolition of the Government Central Book Depôt and the transfer of the work to the Government Central Press will cause additional expenditure at the Press. I have not made any provision on this account pending the definite orders of Government.

The departmental Estimate for (d) amounts to 70 and includes the following:—

- (1) Rs. 12,500 for printing and binding of Sind Gazetteers.
- (2) Rs. 5,050 for revision of establishment.
- (3) Rs. 13,800 for piece-work compositors.
- (4) Rs. 3,600 for printing materials to be obtained from the Calcutta Press.

- (5) Rs. 7,800 for value and freight on Europe stores.  
 (6) Rs. 2,350 for petty supplies.

I have allowed item (1) to stand and omitted (2) and have reduced items (3) to (6) to 13, 2, 6 and 2 respectively in view of the latest and the average of the past 3 years' figures.

For (e) *Jail Presses*.—The departmental Estimates aggregate to 99 and I have adopted them at 84. The provision of 60 for the purchase of "Raw materials" and "Europe Stores" required by the Yeránda Jail Press appears too high with reference to the Inspector-General's letter No. 10793, dated 19th November 1907, it has been reduced to 50 and the estimate for the cost of convict labour employed on press work has been increased to 25.

*Printing at Private Presses*.—The departmental figures have been allowed to stand. The following are the provisions in excess of the sanctioned grants for the current year :—

Rs. 100 by the Collector of Poona.

Rs. 70 by the District Judge, Ahmedabad.

Rs. 150 by the District Superintendent of Police, East Khándesh, and Rs. 200 by the District Superintendent of Police, West Khándesh, against the sanctioned grant of Rs. 200 for the whole district.

Rs. 15 by the District Superintendent of Police, Násik.

Rs. 70 by the District Superintendent of Police, Sátára.

These have been retained ; but they cannot be utilized without the specific sanction of Government in each case.

*Stationery supplied from Central Stores*.—The departmental Estimate (5,70) follows the revised, and has been accepted.

F. C. HARRISON,  
 Accountant General.

16th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
 REVENUE DEPARTMENT.

No. 147.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. The provision of Rs. 4,200 made in next year's budget on account of the pay of the Assistant Superintendent of Stationery should be reduced to Rs. 3,200.

3. The Accountant General is requested to provide Rs. 4,000 in the ensuing year's budget on account of the transfer of a part of the establishment of the Government Central Book Depôt to the Government Central Press.

5 clerks on Rs. 100, 60, 45, 40 and 40 per mensem...	Per mensem. Rs. 285
4 peons—1 on Rs. 11 and 3 on Rs. 10 each	... " 41
	—
Total	Rs. 326
	per mensem or
	Rs. 3,912 per annum.

4. The amounts of Rs. 5,000 and Rs. 3,800 provided by the Superintendent, Government Central Press, and the Commissioner in Sind for the purchase of type and materials from the Government of India Press at Calcutta should be reduced to Rs. 500 and Rs. 2,000 respectively.

M. K. NARIMAN,  
 Acting Under Secretary to Government.

11th January 1908.

Budget Note No. 52.

32.—Miscellaneous (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PROVINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1903-03	1,89	2,80	2,92	3,36	3,81	28,97	27,46	27,34	26,90	26,45	80,26	48	80,74
1903-04	2,96	3,81	3,91	4,06	4,68	9,90	9,05	8,95	8,80	8,18	12,86	42	13,28
1904-05	1,95	2,90	3,10	3,20	3,52	2,58	1,58	1,38	1,28	96	4,48	46	4,98
1905-06	2,58	4,07	4,38	4,87	5,18	4,17	2,63	2,38	1,83	1,52	6,70	48	7,22
1906-07	2,28	3,21	3,67	4,04	4,30	3,49	2,56	2,10	1,73	1,47	5,77	48	6,25
1907-08	2,16	2,90	...	...	...	...	...	...	...	...	...	...	...
<b>ESTIMATES.</b>													
1907-08	Budget	...	...	...	...	...	...	...	...	...	5,41	49	5,90
	Revised	...	...	...	...	...	2,72	...	...	...	5,62	...	...
1908-09.	Budget	...	...	...	...	...	...	...	...	...	4,40	...	...

1907-08, Six-monthly Estimate.	1907-08, Proportional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, +more -less than Budget, 1907-08.	Budget, 1908-09, +more -less than Revised, 1907-08.
			1903-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
		<b>Imperial.</b>										
		1. Coronation celebration charges	4	...	...	...	...	...	...	...	...	...
		2. Charges for remittance of treasure	43	48	84	1,39	1,70	1,25	1,75	1,70	+50	-15
		3. Miscellaneous and unforeseen charges.	33	74	12	1	1	1	1	1	...	...
		4. Extraordinary Items.	...	...	60	...	...	...	...	...	...	...
		5. Miscellaneous Refunds	1	...	7	...	...	...	...	...	...	...
		6. Interest on Guaranteed Loans to Native States	...	20	35	2,41	52	2	2	..	...	-2
		<b>TOTAL, IMPERIAL</b>	81	1,42	1,98	3,81	2,23	1,28	1,78	1,71	+50	-17
		<b>Provincial.</b>										
		7. Coronation celebration charges	19	...	...	...	...	...	...	...	...	...
		8. Travelling allowances to officers attending examinations	2	3	4	4	2	3	3	3	...	...
		9. Rewards for proficiency in Oriental languages and Allowance to Language Examination Committee	13	23	17	24	20	25	19	22	-6	+3
		10. Subscriptions to Periodicals	22	22	22	22	22	22	22	22	...	...
5,61	5,21	11. Cost of books and publications	5	3	3	3	3	3	3	3	...	...
		12. Donations for charitable purposes	31	33	32	29	33	36	32	41	-4	+9
		13. Charges on account of European Vagrants	12	14	10	56	11	12	11	12	-1	+1
		14. Rewards for destruction of wild animals.	7	3	4	4	4	4	4	4	...	...
		15. Petty establishments	3	3	2	2	2	2	2	2	...	...
		16. Special Commissions of enquiry	12	1	...	...	...	2	10	2	+8	-8
		17. Irrecoverable temporary loans written off	26,76	8,63	6	-11	1,24	7	37	30	+30	-7
		18. Rents, Rates and Taxes	1,36	1,53	1,41	1,36	1,27	1,79	1,22	1,19	-57	-3
		19. Extraordinary Items	...	...	...	6	...	...	...	...	...	...
		20. Contributions	6	1	3	9	...	1,13	1,18	3	...	-1,10
		21. Miscellaneous and unforeseen charges.	1	2	5	3	4	3	4	4	+1	...
		22. Miscellaneous Refunds	...	20	1	2	2	2	2	2	...	...
		<b>TOTAL, PROVINCIAL</b>	29,45	11,44	2,50	2,89	3,54	4,13	3,84	2,69	-29	-1,15
		<b>TOTAL, IMPERIAL AND PROVINCIAL</b>	30,26	12,86	4,48	6,70	5,77	5,41	5,62	4,40	+21	-1,32
		<b>Local</b>										
		23. Coronation celebration charges	4	...	...	...	...	...	...	...	...	...
		24. Donation for charitable purposes	40	37	39	48	44	44	...	...	...	...
		25. Petty Establishments	4	4	5	4	4	5	...	...	...	...
		26. Miscellaneous unforeseen charges.	...	1	...	...	...	...	...	...	...	...
49		27. Miscellaneous Refunds	...	...	1	1	...	...	...	...	...	...
		28. Rewards for proficiency in Oriental languages	...	...	...	4	...	...	...	...	...	...
		<b>TOTAL, LOCAL</b>	48	42	45	54	48	49	...	...	...	...
		<b>TOTAL</b>	30,74	13,28	4,93	7,77	6,25	5,90	...	...	...	...

## Revised Estimate, 1907-08—

## Imperial.

The Budget has been raised to 1,78, the increase being under the 2nd minor head in consequence of heavy remittances of treasure.

## Provincial.

The sanctioned grants for the 9th, 12th and 13th minor heads have been reduced by 6, 4 and 1 respectively on the basis of the latest twelve months' actuals. A saving of 57 is expected in the provision for *Rents, Rates and Taxes* in consequence of the payment to the Bombay Municipality having to be calculated at a reduced rate and the special provision of 48 for payment to the Municipality of the claim for the years 1904-05 to 1906-07 in excess of Mr. Steven's award not being likely to be utilized. These are counterbalanced by an anticipated excess of 38 (30 on account of *Irrecoverable Temporary loans written off* and 8 for charges in connection with the Aundh Commission). If the proposal now before Government to write off certain loans due by talukdári estates is approved by Government it will be necessary to raise the estimate further. No change has been made under *Contributions* on the understanding that Government orders will issue later on for the utilization of the special provision of 1,10 on account of Grants-in-aid to Municipalities for sanitary projects and guarantee to the Telegraph Department for certain new telegraph lines.

The first seven months' actuals under *Miscellaneous Refunds* include 11 on account of lapsed deposits and refunds of unclaimed currency notes, but as such refunds are adjusted by deduction from receipts at the end of the year, no change has been made in the Budget.

## Budget Estimate, 1908-09—

## Imperial.

In view of heavy remittances of treasure to other provinces recently, I have taken 1,70 for the 2nd minor head.

The estimate follows the Revised except under the following heads:—

*Rewards for proficiency in Oriental languages, etc.*

The departmental Estimate amounting to 25 appears high and has been reduced to 22 in light of the current and past actuals.

*Donations for charitable purposes.*—The current year's Budget has been repeated with an addition of 5 as explained below:—

A provision of 2 has been made on account of Mudhaghat Annachhatra Allowance (which was hitherto charged to the adjusting head "Contributions from Provincial to Local") under the orders in paragraph 8 of the Government of India, Finance Department, No. 6902-A, dated the 19th of November 1907, and the provision for "Charges for interring paupers" reduced by a corresponding amount on the basis of the previous three years' actuals. Under the terms of the proposed Manual of Famine Accounts by the Government of India, the expenditure on gratuitous relief during the preliminary stage will be charged to this head instead of to 33.—"Famine Relief." I have accordingly provided 5 on this account, subject to the approval of Government.

*Special Commission of Enquiry.*—A provision of 2 has been made to meet possible charges.

*Irrecoverable Temporary Loans written off.*—A provision of 30 has been made as it is possible that some of the advances in previous years may be come irrecoverable owing to scarcity in the current year.

*Rents, Rates and Taxes.*—The provision of 1,19 includes 2 on account of payments to the City Improvement Trust in respect of properties in the occupation of Government.

*Contributions.*—A provision of 3 has been made for normal charges.

The decrease as compared with the revised is chiefly due to the absence of special provision of 1,10 under *Contributions* referred to in the note under Revised above. If grants are likely to be made to Municipalities and Local Boards for sanitary purposes, provision will have to be made under 24.—Medical and not under this head.

F. C. HARRISON,  
Accountant General.

12th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

## No. 138.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remarks made below.

2. The provision of Rs. 8,600 made in next year's estimates on account of "Fees to members and assessors" under the head Civil and Military Examination Committee should be raised to Rs. 11,600.

3. Provision of Rs. 10,000 should be made for guarantee to be given to the Telegraph Department for new taluka head-quarter telegraph lines.

4. The Accountant General is requested to provide under the head 24.—Medical Rs. 1,25,000 on account of grants in-aid to Municipalities for sanitary projects.

M. K. NARIMAN,

Acting Under Secretary to Government.

10th January 1908.

## No. 133.—FINANCIAL DEPARTMENT.

A provision of Rs. 6,300 on account of Government contribution towards the proposed scheme for the constitution of a Municipality comprising Lonávla, Khandála and surrounding villages, should be made.

P. V. GODBOLE,

for Acting Secretary to Government.

16th January 1908.

## Budget Note No. 53.

## 33.—Famine Relief (Expenditure).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IMPERIAL AND PRO- VINCIAL.	Local.	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-08	18,18	15,09	15,77	16,19	16,26	8,11	1,15	0,47	05	—2	16,24	...	16,24
1903-04	9	20	—17	—17	—17	—7	—18	19	19	19	2	...	2
1904-05	2	...	...	2	—1	...	2	2	...	3	2	2	4
1905-06	8	8	4	1,02	1,02	2,37	2,37	2,41	1,43	1,43	2,45	...	2,45
1906-07	8,06	8,18	8,20	8,31	8,38	8,24	8,12	8,10	2,99	2,97	6,30	...	6,30
1907-08	1	1	...	...	...	...	...	...	...	...	...	...	...
ESTIMATES.													
1907-08.	Budget	...	...	...	...	...	...	...	...	...	40	...	40
	Revised	...	...	...	...	...	99	...	...	...	1,00	...	1,00
1908-09.	Budget	...	...	...	...	...	...	...	...	...	6,00	...	6,00

1907-08, Six- monthly Estimate.	1907-08, Proportional Estimate.	MINOR HEADS.	ACCOUNTS.					1907-1908.		1908-09.	Revised, 1907-08, + more — less than Budget, 1907-08.	Budget, 1908-09, + more — less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.	...	...	
1,00	2	Imperial.											
		Miscellaneous	...	...	...	96	2,77	40	1,00	6,00	...	...	
		Provincial.											
		1. Salaries and establishments	1,02	2	1	3	5						
		2. Relief works in charge of Civil Officers.	8,52	...	3	21	40						
		3. Relief to people employed otherwise than on Relief works.	1,01	...	...	1	54						
		4. Gratuitous Relief	10,44	...	...	51	2,81						
		5. Miscellaneous	25	...	—2	73	—27						
		6. Local	...	...	2	...	...						
		TOTAL	16,24	2	4	2,45	6,30	40	...	...	...	...	
IMPERIAL	16,24	...	...	96	2,77	40	1,00	6,00	...	...			
PROVINCIAL	...	2	2	1,49	3,53	...	...	...	...	...			
LOCAL	...	...	2	...	...	...	...	...	...	...			

## Revised Estimate, 1907-08—

The actuals of the first seven months amount to Rs. 552 only while grants aggregating to 21 have been sanctioned by Government up to date. The Estimates furnished by the District Officers for expenditure likely to be incurred in the current year are as below :—

	Rs.
Ahmedabad	5,000
Ahmednagar	5,000
West Khándesh	59,335
Násik	35,000
Sholápur	37,000
Poona	5,000
Bijápur	2,000
Total	1,48,335

The Revised has for the present been raised to 1,00 as advised in Government Memorandum, Financial Department, No. 4104, dated the 19th of October 1907. The Collector's estimates appear to be higher than the probable requirements and apparently an estimate of about 60 should suffice for expenditure in the Civil Department.

## Budget Estimate, 1908-09—

The departmental Estimates are:—

						Rs.
Ahmedabad	...	...	...	...	...	30,000
Thána	...	...	...	...	...	76,000
Ahmednagar	...	...	...	...	...	1,60,000
East Khándesh	...	...	...	...	...	5,00,000
West Khándesh	...	...	...	...	...	98,437
Násik	...	...	...	...	...	60,000
Poona	...	...	...	...	...	50,000
Bijápur	...	...	...	...	...	6,000
					Total	9,12,037

The Collectors of Surat, Panch Maháls, Belgaum and Kolába have not submitted their estimates. The Collector of Sholápur considers it too early to estimate the amount for next year.

For the present I have taken 3,00 on account of expenditure in the Civil Department leaving the balance to be estimated from the Public Works Department. The Collector's estimates appear to be for all relief expenditure including expenditure on relief works in charge of the Public Works Department.

F. C. HARRISON,  
Accountant General.

18th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

## No. 104.—FINANCIAL DEPARTMENT.

The undersigned is directed to state that Government have adopted the following estimates:—

For the current year's revised Rs. 2 lákhs, subject to alteration later on, if necessary, in view of later actuals, to be divided as follows:—

Rs. 1,50,000 for the Civil Department.

Rs. 50,000 for the Public Works Department for next year's Budget.

Rs. 10 lákhs to be equally divided between the Civil and Public Works Departments.

9th January 1908.

P. V. GODBOLE,  
for Acting Under Secretary to Government.



## Budget Note No. 54.

## 45.—Other Public Works (Civil Works by Civil Officers).

ACCOUNTS.	FIRST MONTHS.					LAST MONTHS.					TOTAL IM- PERIAL AND PRO- VINCIAL.	Local	GRAND TOTAL.
	Six.	Seven.	Eight.	Nine.	Ten.	Six.	Five.	Four.	Three.	Two.			
1902-03	10	10	11	12	12	3	3	2	1	1	13	12,09	12,22
1903-04	10	10	11	11	12	4	4	3	3	2	14	11,84	11,98
1904-05	10	10	11	12	18	44	44	43	42	36	54	12,37	12,91
1905-06	38	40	41	43	49	72	70	69	67	61	1,10	14,53	15,63
1906-07	57	59	60	61	62	42	40	39	38	40	99	14,16	15,15
1907-08	10	...	...	...	...	...	...	...	...	37	...	...	...

ESTIMATES.

1907-08.	Budget	...	...	...	...	...	...	...	...	...	14	16,38	16,52
	Revised	...	...	...	...	6	...	...	...	...	16	...	...
1908-09.	Budget	...	...	...	...	...	...	...	...	...	8,50	...	...

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	Minor Heads.	Accounts.					1907-08.		1908-09.	Revised, 1907-08, +more -less than Budget, 1907-08.	Budget, 1908-09, +more -less than Revised, 1907-08.	
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.			
14	52	1. Imperial	...	...	...	...	5	...	...	...	...	...	...
16,00	...	2. Provincial	13	14	54	1,10	94	14	16	8,50	+2	+8,34	
		3. Local	12,09	11,84	12,37	14,53	14,16	16,38	...	...	...	...	
		TOTAL	12,22	11,98	12,91	15,63	15,15	16,52	...	...	...	...	

## Revised Estimate, 1907-08—

The 6+6 months' actuals are 47, but the actuals of the last six months of last year included 34 on account of expenditure on improvement of water-supply. The grant of 2 only sanctioned in Government Resolution, Revenue Department, No. 5188 of the 21st of May 1907 for "jumper" experiments in private wells in the Ahmednagar District has been added and the Revised taken at 16.

## Budget Estimate, 1908-09—

The provision in the Departmental Estimates for Establishment, and Rates and Taxes have been modified according to the sanctioned scale. The Departmental Estimates include the following increased provisions on account of furniture required for Travellers' Bungalows:—

- (1) Rs. 400, by the Collector of Sâtara against the sanctioned grant of Rs. 250 for 1907-08. The Collector states that the bungalows require furniture.
- (2) Rs. 80, by the Collector of Bijâpur against the sanctioned grant of Rs. 60 in 1907-08.
- (3) Rs. 100, by the Collector of Ratnâgiri against the sanctioned grant of Rs. 25 in 1907-08.

All of these have been provisionally admitted. As regards the provision made by the Collector of Sâtara, it must be stated that the contingent expenditure of that district has been heavier than in others, the

1901-02	...	Rs. 201
1902-03	...	135
1903-04	...	211
1904-05	...	108
1905-06	...	178
1906-07	...	115

actuals in the previous years having been, as shown in the margin. It is for consideration whether the large grant asked for should be sanctioned in view of the liberal grants of previous years. For grants to Station Funds, the necessary provision has been made, while the usual provision of Rs. 1,900 for the up-keep of the Queen's Statue has been omitted for the reasons stated in this office letter No. B.—803, dated the 21st November 1907. The

following grants to Local Boards, which were hitherto charged under the *Adjusting Heads—Contributions from Provincial to Local*, have been provided for under this head, in accordance with the recent orders contained in paragraph 8 of Government of India, Finance Department, No. 6902-A., dated the 19th November 1907:—

- (a) Grants for Village Water-supply—60.
- (b) Grants for Local Public Works—7,36.

For (a) the current year's grant has been repeated, subject to Government orders; while for (b) provision has been made according to the present sanctioned scale, inclusive of the Imperial grant of 7 lakhs sanctioned in Government of India, Finance Department, No. 1854-A., dated the 30th March 1905. The contribution of 7 to the Kânara District Local Board for the up-keep of Forest roads which was charged to the "Adjusting Head" since 1906-07 (Government Resolution, Revenue Department, No. 9820, dated the 15th October 1906), will, under the recent orders of the Government of India quoted above, be classified under 11.—*Forests* where the necessary provision has been made, instead

of under this head. It will therefore be necessary to stop the Imperial contribution of Rs. 8,500 on this account (Government of India, Finance Department, No. 4890-A., dated the 30th August 1906) from 1908-09. In addition to these grants, a provision of 38 corresponding to that on the receipt side under XXXII.—*Civil Works*, for the cost of collection of local Ferry and Road Tolls has been made under Provincial.

Under *Miscellaneous Public Improvements*, 3 have been provided for expenditure on "Jumper Experiments" in Ahmednagar District (Government Resolution, Revenue Department, No. 10307, dated the 19th October 1907) and 2 for expenditure in the East Khândesh District as advised by the Collector. Provision on this account for other districts has not been made, as no intimation has yet been received from the Collectors. With all these modifications, the total for the Major head amounts to 8,50.

28th November 1907.

F. C. HARRISON,  
Accountant General.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

No. 5133.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the remark that an additional lump provision of Rs. 10,000 should be made in next year's budget for "Jumper Experiments."

24th December 1907.

M. K. NARIMAN,  
Acting Under Secretary to Government.

## Budget Note No. 55.

## Departmental Revenue and Expenditure.

1907-08, Six- monthly Estimate.	1907-08, Propor- tional Estimate.	MAJOR HEADS.	ACCOUNTS.					1907-08.		1908-09.	Revised, 1907-08, +more —less than Budget, 1907-08.	Budget, 1908-09, +more —less than Revised, 1907-08.
			1902-03.	1903-04.	1904-05.	1905-06.	1906-07.	Budget Estimate.	Revised Estimate.	Budget Estimate.		
		<b>Revenue—Imperial</b>										
		XXIX.—Irrigation Major Works (Portion of Land Revenue due to Irrigation).	16,49	18,59	17,48	24,88	26,02	30,50	*13,70	*14,84	...	...
		<b>Provincial.</b>										
		XXIX.—Irrigation Major Works, Direct Receipts.	...	...	...	5,10	4,60	5,07	5,46	5,20	...	...
		XXX.—Irrigation Minor Works and Navigation.	48	48	33	1,57	1,51	1,43	1,85	1,61	...	...
		XXXII.—Civil Works ...	5,84	8,93	6,46	6,61	7,30	7,20	7,85	7,40	...	...
		Total Receipts, Provincial.	6,27	9,41	6,79	13,28	13,41	13,70	...	...	...	...
		<b>Expenditure—Imperial.</b>										
		33.—Famine Relief ...	23,75	...	26	...	...	...	2	...	...	...
		<b>Provincial.</b>										
		33.—Famine ...	...	...	...	1,14	5,84	...	...	...	...	...
		42.—Irrigation Major Works—										
		Working Expenses.	...	...	...	5,32	5,13	5,19	5,19	...	...	...
		Interest on Debt...	...	...	...	8,94	9,03	9,34	9,26	9,69	...	...
		43.—Minor Works and Navigation.	13	13	11	15,49	13,79	15,94	10,94	...	...	...
		45.—Civil Works ...	44,23	48,40	45,49	53,97	61,60	66,23	77,00	...	...	...
		Total, Provincial ...	44,41	48,53	45,60	84,86	95,39	96,70	...	...	...	...
		<b>Local.</b>										
		33.—Famine ...	...	...	...	4	10	...	...	...	...	...
		45.—Civil Works ...	10,37	11,29	11,76	15,35	12,98	10,38	17,42	...	...	...

\* Provincial portion only.

## Revised Estimate, 1907-08—

The figures have been furnished by the Examiner, Public Works Accounts. In accordance with Government of India, Finance Department, No. 4357-A., dated the 12th July 1907, the receipts under XXIX.—Portion of Land Revenue due to Irrigation have been divided equally between Imperial and Provincial.

The figures shown above represent the provincial share only.

The figures against 42.—Irrigation Major Works—Interest on Debt will require modification in accordance with Government of India, Finance Department, No. 7313-A., dated the 5th December 1907.

The Examiner states that he is unable to state the correct figures at present. The Examiner has also expressed his inability to furnish the rest of the expenditure figures at present.

18th December 1907.

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

F. C. HARRISON,  
Accountant General.

## No. 154.—FINANCIAL DEPARTMENT.

The estimates are accepted subject to the entry of the following figures in the next year's Budget on account of the expenditure heads mentioned below :—

PROVINCIAL.	Budget, 1908-09.
42.—Irrigation—Major Works—	Rs.
Working Expenses ... ..	5,34,000
43.—Minor Works and Navigation ... ..	17,14,000
45.—Civil Works . . . . .	55,00,000

2. The Accountant General is requested to show separately the Provincial share of revenue under the head "XXIX.—Irrigation Portion of Land Revenue due to Irrigation" in the Provincial account and to provide the following amounts in next year's Budget under the head "41.—Miscellaneous Railway Expenditure":—

	Rs.
(a) Survey of the Kalyán-Belápur-Panvel-Karjat-Nágothna Light Railway ... ..	8,000
(b) Charges on account of the establishment of the Public Works Department, Railway ... ..	41,000

He is also requested to enter Rs. 7,500 for item (a) and Rs. 6,700 for item (b) in the current year's Revised estimates (*vide* Government Resolution No. 4790, dated 5th December 1907, and Government memorandum No. 97, dated 9th January 1908).

3. As regards estimates under the head "33.—Famine Relief," the Accountant General's attention is invited to Government memorandum No. 104, dated 9th January 1908.

M. K. NARIMAN,

Acting Under Secretary to Government.

11th January 1908.

## No. 189.—FINANCIAL DEPARTMENT.

In continuation of Government, Financial Department, Memorandum No. 154, dated the 11th January 1908, the Accountant General is requested to adopt the following estimates :—

Expenditure.

Revised Estimate, 1907-08—

	Rs.
33.—Famine Relief ... ..	50,000
45.—Provincial Civil Works ... ..	75,00,000

Budget Estimate, 1908-09—

33.—Famine ... ..	5,00,000
45.—Provincial Civil Works ... ..	55,00,000

Revenue.

Revised Estimate, 1907-08—

XXXI.—Civil Works—Provincial ... ..	7,85,000
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Budget Estimate, 1908-09—

XXXI.—Civil Works—Provincial ... ..	7,40,000
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J. E. C. JUKES,

Acting Under Secretary to Government.

13th January 1908.

## No. 184.—FINANCIAL DEPARTMENT.

	Rs.
* Buildings on Agricultural Stations ...	23,000
Poona Agricultural College .	1,54,000
	1,77,000

A grant of Rs. 1,77,000 for the purposes specified in the margin\* has been sanctioned as an addition to the Public Works—Provincial grant of Rs. 55 lakhs for 1908-09 (Government Resolution, Revenue Department, No. 4922, dated 13th December 1907).

13th January 1908.

M. K. NARIMAN,  
*for* Under Secretary to Government.

## No. 223.—FINANCIAL DEPARTMENT.

The Accountant General is requested to provide Rs. 6,300 and Rs. 13,000 in the current year's Revised Estimates and next year's Budget Estimates, respectively, under "41.—Miscellaneous Railway Expenditure" on account of the establishment charges for the Public Works Department, Railway, in lieu of the sums of Rs. 6,700 and Rs. 41,000 communicated to him in Government Memorandum No. 154, dated 11th January 1908.

2. \* \* \* \* \*

14th January 1908.

M. K. NARIMAN,  
*for* Under Secretary to Government.

## Budget Note No. 56.

GENERAL SUMMARY OF PROVINCIAL REVENUE  
AND EXPENDITURE.(IN THOUSANDS OF RUPEES, *i.e.*, OMITTING 000.)*Accounts, 1906-1907.*

The accounts for the year 1906-1907 compared with the estimates of the year and the actuals of the previous year are shown below :—

	Accounts, 1905-1906.	Budget, 1906-1907.	Revised, 1906-1907.	Accounts, 1906-1907.
Opening Balance ... ..	78,73	73,77	80,66	80,66
Revenue ... ..	5,24,64	5,36,18	5,76,79	5,70,63
Total ... ..	6,01,37	6,09,95	6,57,45	6,51,29
Expenditure ... ..	5,25,07	5,79,43	5,57,09	5,53,11
Closing Balance ... ..	76,30	30,52	1,00,36	98,18
Total ... ..	6,01,37	6,09,95	6,57,45	6,51,29

*Comparison of the Accounts for 1906-1907 with those of the previous year.*

2. The Revenue and Expenditure of 1906-1907 were more by 45,99 and 28,04 respectively than in the previous year.

3. The important variations are stated below :—

*Revenue.**(+ more—less in 1906-1907.)*

I.—LAND REVENUE—	} The increase in the Divided Revenue was due to improvement in the agricultural conditions of the Presidency and recoveries of suspended revenue, while that in the <i>Alienated Revenue</i> was due to revision of surveys. The increase under <i>Adjustments</i> was mainly due to the Assignment by the Government of India (1) to recoup direct famine relief charges borne by this Government during 1905-06 and 1906-07, (2) on account of the provincialization of the Village Officers' Cess Fund, Sind, (3) additional contribution for Police reforms, and (4) contribution for the development of technical and industrial education. On the other hand there was no contribution to Provincial in 1906-07 to make up the deficit in the Provincial share of Land Revenue as in 1905-06, and the Provincial share was further reduced by the transfer to Imperial on account of the revised system of calculating interest on productive debt (Government of India, Finance Department, No. 7313-A., dated the 5th of December 1907).
DIVIDED ... +32,45	
ALIENATED ... + 64	
ADJUSTMENTS. + 5,97	
TOTAL ... +39,06	

IV.—STAMPS.—The decrease was due to the reduction of Stamp duty on Insurance Policies by Act V of 1906, to decreased litigation on the extension of the Dekkhan Agriculturists' Relief Act and the absence of large items of probate duty, also to a decrease in the composition of Stamp duty due to a decrease in the amount of debentures issued by the Port Trusts, Bombay and Karachi, the City Improvement Trust and the

Bombay Municipality. There was however a small increase under *Duty on Impressing Documents* owing to a larger number of skeleton forms of cheques and receipts having been stamped.

- V.—EXCISE.—The improvement was mainly due to the enhancement of still-head duty in certain districts and an increase in consumption. The receipts from *Transit Duty on Excise Opium* were better in consequence of the prosperous condition of Káthiáwár and Gujarát and the reduction of selling price also contributed to the increase. The *Gain on Sale-proceeds of Excise Opium* was less owing to some of the Opium chests having been purchased before the issue rates were reduced. The proceeds of *Duty on Ganja* were less in consequence of unusually large exports of Ganja during the closing months of the previous year.  
+2,84
- VIII.—ASSESSED TAXES.—The increase was due to enhanced salaries and an increase in the number of employés in consequence of the improvement in trade, to the prosperous condition of the mill industry in 1905 on the income of which companies were charged during the year, and a general increase in the number of public securities. Improved trade conditions and more efficient assessment caused an increase of revenue in the Presidency Town.  
+4,25
- IX.—FOREST.—The decrease was chiefly in the Central and Southern Circles due to smaller receipts on account of Famine Fodder in the Central Circle, and from the sales at the Coast Timber Depôts in the Southern Circle which were unduly large in 1905-06 owing to heavy outstandings from the previous year and from sales of Jamba sleepers for Railways. In the Northern Circle, however, the revenue exceeded the previous year's actuals by 2,43. During the year the departmental operations in the Dangs were undertaken on a larger scale. The major portion of the increase was due to the higher prices obtained in Central Thána by the sale of *Malki* teak and coupes.  
—31
- X.—REGISTRATION.—The decrease was chiefly due to the introduction of the Dekkhan Agriculturists' Relief Act into other parts of the Presidency.  
—19
- XII.—INTEREST.—The increase was mainly due to larger recoveries of interest on advances to cultivators in consequence of better agricultural conditions.  
+68
- XVI-A.—LAW AND JUSTICE—COURTS OF LAW.—The increase was chiefly in the *sale-proceeds of unclaimed and escheated property* and magisterial fines.  
+30
- XVI-B.—JAILS.—The increase was due to increased earnings from extra-mural labour and to a larger income from jail manufactures owing to encouragement given to jail industries chiefly at the Ahmedabad, Hyderabad and Dhulia Jails.  
+29
- XVII.—POLICE.—Larger recoveries from private employers of *Ramoshis* on account of increased pay and grain compensation allowance together with the adjustment of the amount held in deposit pending investigation of the accounts of the Commissioner of Police, Bombay, chiefly made up the excess, which was partly counterbalanced by a decrease under *Police supplied to Municipal, Cantonment, and Town Funds* due to provincialization of cantonment Police charges.  
+33
- XIX.—EDUCATION.—The increase was due to better attendance at the Government Schools and Colleges.  
+16

XXV.—MISCELLANEOUS.—The decrease was chiefly under *Unclaimed Deposits*, the high figure for the previous year being due to special causes.  
—64

XXIX.—IRRIGATION  
MAJOR WORKS.  
—50  
XXXI.—CIVIL WORKS—  
PUBLIC WORKS  
DEPARTMENT.  
+69

The figures have been furnished by the Examiner, Public Works Accounts.

CONTRIBUTIONS FROM LOCAL TO PROVINCIAL.—The increase was due to a refund of a portion of the contribution made to the Ahmedabad Local Board for overdrawal of balances in previous years.  
+11

#### *Expenditure.*

The more important variations on the expenditure side were as stated below:—

1.—REFUNDS AND DRAWBACKS.—The decrease was mainly under *Stamp* and *Excise* refunds, the previous year's actuals under Stamps having included a large refund of duty recovered in excess on the will of the late Sir Mangaldas Nathoobhoy, and those under *Excise* having been on account of A'bkári Revenue realized in the Savanúr State.  
—43

2.—ASSIGNMENTS AND COMPENSATIONS.—The increase was due to larger adjustments under *Assessment of Alienated Land Revenue* due to revision of surveys. In cash payments, however, there was a decrease under *Excise Compensations*, owing to the delay in preferring their claims by the Sánghí and Jawhár States.  
+13

3.—LAND REVENUE.—The increase was mainly due to the provincialization of the charges in connection with the Sind Village Officers' Cess Fund and partly to increases in Salaries and Establishment Charges due to privilege leave arrangements, larger temporary establishments, and payments of Grain Compensation and Plague Allowances.  
+5,78

11.—FOREST.—The decrease was mainly due to the smaller expenditure on famine grass operations in the Central Circle, partly counterbalanced by an increase in consequence of the revision of the salaries of Deputy and Assistant Conservators on a time-scale basis.  
—63

13.—INTEREST ON ORDINARY DEBT.—The increase was due to the mean balance on which interest was charged to Provincial Government having been more owing to larger advances due to unfavourable agricultural conditions in the Dekkhan and the Karnátak and partly to the continued extension of the Tagái System.  
+20

18.—GENERAL ADMINISTRATION.—The decrease was mainly due to the absence of expenditure on account of the Royal visit and partly to less expenditure under "*Executive Council*" and against the *Contract Allowance* of His Excellency the Governor and to smaller expenditure on Salaries owing to the deputation of officers on special duty.  
—1,11

19-A.—LAW AND JUSTICE—COURTS OF LAW.—The increase was due to the changes in the personnel of the High Court Officers, to the appointment of an Inspecting Judge, increased Salaries to officers under Criminal Courts, and to the charges of the  
+92



- Administrator General having been debited in the accounts for the whole year against those of six months only in the previous year and also to the re-organization of the Sind Sadar Courts and a decrease under *Small Causes Courts* in 1905-06 due to officers on leave. On the other hand there was a decrease under *Law Officers* owing to the heavy fees and legal expenses incurred in the previous year.
- 19-B.—LAW AND JUSTICE—JAILS.—The increase was due to higher prices of food-grains and an increase in the Jail population and greater activity in Jail industries.  
+ 67
- 20.—POLICE.—The increase was chiefly due to (1) the re-organization of the superior grades of the Police and other Police reforms, (2) increased expenditure consequent on the discontinuance of clothing recoveries, (3) Grain Compensation allowances, and (4) allowances to Village Police in connection with famine.  
+ 6,23
- 22.—EDUCATION.—The increase was chiefly due to (1) the increased grant to the *University*, (2) additional establishments for schools, (3) grants to Colleges for reforms necessitated by the Indian Universities Act, and (4) larger grants-in-aid for schools and school buildings.  
+ 2,61
- 25.—POLITICAL.—The increase was chiefly due to less recoveries of contributions for Establishments in Foreign Service and to the deputation of an officer on special duty to settle certain disputes between the Navánagar, Morvi and Cutch States.  
+ 35
- 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.—The decrease was due to the grant in the previous year of 3 lákhs for the Prince of Wales' Museum of Western India. The expenditure on *Experimental Farms* was larger.  
- 1,66
- 29.—SUPERANNUATION ALLOWANCES AND PENSIONS.—The increase was due to a progressive rise in pensionary charges.  
+ 1,01
- 30.—STATIONERY AND PRINTING.—The increase was due partly to larger demands for paper by the Printing Presses and the Photoinc Department and partly to the percentage charged on such stores to the several departments and also to the expenditure at the Yeránda Prison Press having been larger than in the previous year owing to the transfer of work from the Government Central Press.  
+ 1,14
- 32.—MISCELLANEOUS.—The increase was chiefly due to *Irrecoverable Temporary Loans written off* owing to heavy adjustments of remissions of Tagái Advances in Sind. On the other hand larger expenditure was incurred last year on the deportation of Turkish and Syrian Vagrants.  
+ 69
- 33.—FAMINE RELIEF—CIVIL.  
+ 2,04
- 33.—FAMINE RELIEF—P. W. D.  
+ 4,70
- 42.—IRRIGATION—MAJOR WORKS—WORKING EXPENSES.  
- 19.
- 42.—IRRIGATION—INTEREST ON DEBT.—The decrease is due to revised calculation of interest on productive works under recent orders.  
- 1,07
- 43.—IRRIGATION—MINOR WORKS AND NAVIGATION.  
- 1,70
- 45.—CIVIL WORKS.  
+ 7,63
- The figures have been furnished by the Examiner, Public Works Accounts.
- The figures have been furnished by the Examiner, Public Works Accounts.

CONTRIBUTION FROM PROVINCIAL TO LOCAL.—The increase was due  
+93 to larger contributions to Local Schools.

*Comparison of the Accounts for 1906-07 with the Budget  
Estimate of that year.*

5. The Budget for 1906-07 opened with a balance of 73,77, which was subsequently raised to 78,13, in consequence of the transfer of the balance (4,36) of the Sind Village Officers Cess Fund having been provincialized with effect from the 1st of April 1906. The balance was expected to be reduced to 30,52 at the close of the year, but the total Provincial Revenue of the year was 5,70,63 compared with the Budget of 5,36,18 and the expenditure was 5,53,11 against the grant of 5,79,43. The result was a surplus of 17,52, against an anticipated deficit of 43,25. This favourable result was due to causes briefly explained below:—

*Revenue.*

*(Actuals + more —less than the Budget.)*

- I.—LAND REVENUE—SHARED.—The estimates were framed on the assumption that the season would be normal and provided for a year's demand only, but as the season proved to be decidedly better than normal, a considerable amount of suspended revenue was recovered. Recoveries from the City Improvement Trust, Bombay, in connection with the land acquired by Government and transferred to it, also contributed towards the increase.  
+16,83
- ASSESSMENT ON ALIENATED LANDS.—Due to an overestimate by some of the District Officers.  
—38
- ADJUSTMENTS.—Due mainly to an assignment to recoup Provincial Expenditure on famine relief in 1905-06 and 1906-07 counter-balanced by a transfer from Provincial to Imperial in consequence of the revised system of calculating interest on productive debt.  
+10,74
- IV.—STAMPS.—The decrease was under *General and Court-fee Stamps* due to the reduction of Stamp duty on Insurance Policies by Act V of 1906, and to less litigation and absence of large items of probate duty.  
—1,34
- V.—EXCISE.—The increase was chiefly due to enhancement of *still-head duty* and to an increase in consumption, mostly in Surat, Thána, Ahmedabad, Kolába, Khándesh and Poona Districts.  
+1,93
- VIII.—ASSESSED TAXES.—The increase was chiefly in Bombay and in the Ahmedabad District under "*Tax on the profits of Companies*," due mainly to the prosperity of the mill industry and prompter collections. Increases in the salaries and number of employés of Government Local Authorities and Companies, general increase in the number of Public Securities, and improved trade conditions also contributed towards the excess.  
+3,54
- IX.—FORESTS.—The increase was due to better prices for sales of reserved trees on private lands, to a larger supply of sleepers and fuel to Railways and to better realizations from minor produce.  
+2,11
- XVII.—POLICE.—The increase was chiefly in the Presidency Police due to larger recoveries from private employers of *Ramoshis*, on account of Grain Compensation and increased pay and to the adjustment of the amount held in deposit pending the investigation of the accounts of the Commissioner of Police.  
+59
- XXV.—MISCELLANEOUS.—The decrease was chiefly due to the delay in the introduction of the New Local Audit Scheme and to larger refunds of *unclaimed deposits* than expected.  
—49

XXXI.—CIVIL WORKS (P. W. D.).—The figures have been furnished by  
+1,14 the Examiner, Public Works Accounts.

### Expenditure.

6. The chief variations are under the following heads:—

2.—ASSIGNMENTS AND COMPENSATIONS.—The savings were under *Excise*  
—69 *Compensations* due to delay in preferring the claims by the Sánгли and Jawhar States, and under *Land Revenue Compensations* to a reduction in the adjustment of the *Assessment of Alienated Lands*, owing partly to overestimates in certain districts and partly to revision of surveys in certain Tálukas of the Dhárwar District.

3.—LAND REVENUE.—The decrease was mainly under *Charges of District*  
—2,23 *Administration*, owing to larger number of officers on Judicial duty and to savings in the provision for temporary Establishments and the Survey of Tálukdári Villages. Under *Land Records and Agriculture* the savings in the Sind Village Establishments were partially utilized for the excess in extra allowances in connection with famine.

6.—STAMPS.—The savings were in the charges for the *Sale of the General*  
—25 *and Court-fee Stamps* in consequence of the falling off in revenue, and under *Stamp Paper supplied from Central Stores*, due to the discontinuance of the issue of India Revenue and several denominations of General and Court-fee stamps.

18.—GENERAL ADMINISTRATION.—The decrease was chiefly due to delay  
—62 in the introduction of the new Local Audit scheme and in payments to officers of other provinces.

19B.—LAW AND JUSTICE, JAILS.—The excess was chiefly in “Dietary  
+56 Charges” due to higher prices of food-grains and an increase in the jail population. Greater activity in jail industries also caused an increase under *Jail Manufactures*.

20.—POLICE.—The excess was mainly in the *Presidency Police* due to  
+97 payment of extra pay to Policemen in recognition of their duties during the Royal visit, grain compensation and plague allowances and increased salaries to private watchmen and Ramoshis and to the contribution from the Bombay Municipality having slightly fallen in arrears. There was, however, a large saving in the grant for *District Executive Force*, as the reforms were not carried out in the year to the extent provided for, which covered the excess under *Superintendence* caused by the new appointments of Deputy Inspectors General and their establishments and purchase of tents, and that under *Village Police* due to payments of extra allowances in connection with famine.

22.—EDUCATION.—The decrease was due to the transfer of a portion of  
—1,94 building grants to the head “*Contribution from Provincial to Local*” and to savings in the provisions for the revision of the Inspecting and Training College staffs, and also in the provision for the development of Technical Education, which was largely utilized for *Building Grants* to Special and Technical Schools.

24.—MEDICAL.—The saving was mainly in the grants for *Plague Expen-*  
—1,49 *diture* and for the *Chemical Analyser* and Port Health Officer, Karáchi, which was, however, partially used to cover the increase in the *Presidency Hospitals and Dispensaries*, due to larger expenditure on clothing, bedsteads for patients, instruments and apparatus, and increased grants-in-aid for nursing.

- 26.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.—The increase was +43 under *Experimental Cultivation* owing to the transfer to this head of the salary, etc., of the Director of Agriculture, and the charges of the Hyderabad Agricultural School, hitherto debited to 3, Land Revenue, and also to the acquisition of the Bassein Fort for the experimental garden.
- 29.—SUPERANNUATION ALLOWANCES AND PENSIONS.—Due to the usual +24 advance of pensionary charges and to the transfer of the pensions of the Sind Village Officers' Cess Fund from Local to Provincial.
- 30.—STATIONERY AND PRINTING.—The excess was under *Stationery* +88 *supplied from Central Stores*, due partly to larger demands for paper by Printing Presses and the Photozinc Department and partly to the percentages charged on such stores to the several Department.
- 32.—MISCELLANEOUS.—The increase was chiefly under *Irrecoverable* +1,11 *Temporary Loans written off*, due to an unexpected heavy adjustment of remissions of tagai advances in Sind.
- 33.—FAMINE RELIEF (CIVIL). } The season turned out better than was  
Do. (P. W. D.) } expected when the Budget was framed  
-11,47 } and the whole of the provision was not  
-21,16 } required.
- 42.—IRRIGATION INTEREST ON DEBT.—Due to revised system of calculating -1,21 interest on productive debt.
- 43.—IRRIGATION MINOR WORKS.—The figures have been furnished by -3,50 the Examiner, Public Works Accounts.
- 45.—CIVIL WORKS (CIVIL).—Due to expenditure on village water-supply, +80 for which grants were transferred from "33, Famine Relief."
- 45.—CIVIL WORKS (P. W. D.).—The figures have been furnished by the +13,21 Examiner of Public Works Accounts.
- CONTRIBUTIONS FROM PROVINCIAL TO LOCAL.—The increase was chiefly +21 on account of *Grants to School Buildings* by transfer from "22, Education," and a contribution for the upkeep of certain Forest roads which was hitherto provided for and charged under "11, Forests." There was, however, a saving in the provisions for special continuation schools (which were not finally sanctioned) and for the upkeep of local heads in Sind which was not utilized owing to a misapprehension.

### Revised Estimate.

7. The Estimates for 1907-1908 are as under:—

	Accounts, 1906-1907.	Budget Estimate, 1907-1908.	Revised Estimate, 1907-1908.
Opening Balance ... ..	80,66	1,00,36	98,18
Revenue ... ..	5,70,63	5,76,93	5,74,34
Total ...	6,51,29	6,77,34	6,72,52
Expenditure ... ..	5,53,11	5,85,46	5,83,90
Closing Balance ... ..	98,18	91,88	88,62
Total ...	6,51,29	6,77,34	6,72,52

8. The figures for the Revised Estimate are subject to modifications in consideration of later actuals and other information. The important variations between the Budget and the Revised are explained below:—

## Revenue.

(Revised + more — less than the Budget.)

- I.—LAND REVENUE—SHARED.—Due to unfavourable agricultural conditions and to the treatment of *Irrigation Revenue* according to the procedure sanctioned in Government of India, Finance Department, No. 4357—A., dated the 12th of July 1907. Provincial has been recouped by a corresponding share under XXIX.—*Irrigation*.  
—23,70
- I.—LAND REVENUE—ALIENATED.—Due to revision of surveys in some Districts.  
+ 87
- I.—LAND REVENUE—ADJUSTMENTS.—Due to the transfer from Provincial to Imperial in connection with the revised system of calculating interest on Productive Debt (Government of India, Finance Department, No. 1674—A., dated the 20th of March 1907), partially counterbalanced by new contributions from Imperial on account of transfer of payments of Military Pensions to Civil Department, for Archæological expenditure and on account of stores hitherto supplied free by the Central Press, Calcutta, to Provincial Presses.  
—1,01
- IV.—STAMPS.—Due chiefly to a falling off in receipts from the *Sale of Court-fee Stamps*.  
—65
- V.—EXCISE.—The increase is chiefly due to the raising of *Still-head* duty in several districts and to increased consumption of liquor.  
+ 2,25
- VIII.—ASSESSED TAXES.—The increase is chiefly at Bombay and Broach under "*Tax on other sources of Income*," partially counterbalanced by a decline in receipts under "*Tax on profits of Companies*," as the year 1906, on the income of which Companies are charged in the current year, was not as favourable as the previous year.  
+ 2,71
- IX.—FOREST.—The large increase over the sanctioned estimate is chiefly due to the improvement in the prices offered for coupes and teak trees in *Málki* numbers and *Gurcharans* in North and Central Thána and Kolába Divisions.  
+ 1,78
- XVIA.—LAW AND JUSTICE, COURTS OF LAW.—Due to an overestimate chiefly under "*General Fees, Fines and Forfeitures*."  
—35
- XXIX.—IRRIGATION—DIRECT RECEIPTS.—  
+ 59
- PORTION OF LAND REVENUE DUE TO IRRIGATION.—  
+ 13,70
- XXX.—IRRIGATION—MINOR WORKS.—  
+ 42
- XXXII.—CIVIL WORKS (P. W. D.).—  
+ 65

The figures have been furnished by the Examiner, Public Works Accounts.

## Expenditure.

- 1.—REFUNDS AND DRAWBACKS.—This is chiefly due to certain refunds in the Kaira District of amounts credited as *Land Revenue* in 1906-07 having been transferred to *Tagai Advances* in 1907-08.  
+ 34
- 2.—ASSIGNMENTS AND COMPENSATIONS.—The increase is mainly expected in the *Assessment of Alienated Lands* in consequence of the revision of settlements in Dhárwár, Upper Sind Frontier, and Thar and Párkár Districts. Allowance has also been made for arrear payments of *Land Revenue* and *Excise Compensations*.  
+ 82

- 3.—**LAND REVENUE.**—The savings are chiefly in the provisions for the cost of boundary marks, for survey of Talukdári villages, revision of Kanungo Establishments in Sind and payments to officers of other Provinces. Small savings are also likely in the grants for Jamrao Colonization charges.  
—1,57
- 11.—**FOREST.**—The savings are chiefly in the lump provisions allowed in the Budget on account of the salary of the Chief Conservator, revision of Establishments and for two new charges. The grants for Forest Surveys are not also likely to be required in full.  
—65
- 12.—**REGISTRATION.**—This is due to delay in the introduction of the scheme of fixed salaries to Sub-Registrars.  
—18
- 13.—**INTEREST ON ORDINARY DEBT.**—The increase is expected owing to an estimated increase in the estimate of advances and a decrease in the estimated recoveries from cultivators in consequence of the unfavourable season.  
+32
- 19A.—**LAW AND JUSTICE, COURTS OF LAW.**—The decrease is chiefly in the lump provisions for the revision of Establishments, which will not be fully utilized during the year, and to savings anticipated in the charges for "Supplies and Services" under "*District and Sessions Judges*" and in payments to officers of other Provinces. A decrease is expected in salaries owing to a smaller number of civilians on duty. The savings would have been larger but for the creation of temporary appointments of an additional Judge and an Inspecting Judge and heavy law charges.  
—83
- 20.—**POLICE.**—The decrease is chiefly under *District Executive Force*, the saving being in the grants for the "Training School," "Payments to Officers of other Provinces," "Supplies and Services" and "Petty construction and repairs" and under "*Excise Police*" which have been replaced by A'bkári Peons. The recoveries of arrears of contributions from the Bombay City Municipality and from the Káthiáwár State account for the decrease under "*Presidency and Special Police.*" The savings would have been larger but for the expected payments of grain compensation to Establishment and extra allowances to Village Police in connection with the scarcity.  
—3,15
- 22.—**EDUCATION.**—Due to the transfer of a portion of building grants to the head "*Contributions from Provincial to Local*" and to expected savings chiefly in the provisions for the revision of the Inspecting and Training College staffs, development of Technical Education and Building Grants.  
—3,53
- 24.—**MEDICAL.**—The savings are chiefly in "Salaries" and "Payments to Officers of other Provinces". The lump provisions for the revision of the Surgeon General's Office and for the requirements of the Department of Bacteriologer are also not likely to be required in full.  
—63
- 25.—**POLITICAL.**—The decrease is chiefly due to savings in "Salaries" owing to a greater number of absentees and in "Payments to Officers of other Provinces."  
—52
- 26.—**SCIENTIFIC AND OTHER MINOR DEPARTMENTS.**—The savings are in the provisions for the proposed grant for the Prince of Wales Museum, "Subordinate Veterinary Establishments" and for the Northcote Cattle Farm. The provision for a grant of 1,00 to the Agricultural College is also not likely to be used in the Civil Department.  
—2,37
- 29.—**SUPERANNUATION ALLOWANCES AND PENSIONS.**—The decrease is due to an overestimate,  
—83

32.—MISCELLANEOUS.—A saving is expected in the provision for *Rents, Rates, and Taxes*, the special provision for payment to the Bombay Municipality of the claim for the years 1904-05 to 1906-07 in excess of Mr. Steven's award not being likely to be required, partially counterbalanced by an anticipated excess on account of *Irrecoverable Temporary Loans written off* and charges in connection with the Aundh Commission. If the special provision of 1,10 on account of grants-in-aid to Municipalities for sanitary projects and guarantee to the Telegraph Department for certain new telegraph lines are not utilized, there will be further savings.

45.—CIVIL WORKS (P. W. D.).—The figures have been furnished by the Examiner, Public Works Accounts.

CONTRIBUTIONS FROM PROVINCIAL TO LOCAL.—Additions of 25 and 66 have been made on account of grants for local roads in Sind and to school buildings respectively. The latter will be met by transfer from "*Education*." The former is on account of grants due in 1906-07 which will be paid during the current year.

9. The Provincial closing balance of the year 1907-08 is now estimated at 88,62 against 91,88 originally estimated in the Budget, subject to modification when later actuals are known.

### Budget Estimate, 1908-1909.

10. The estimates proposed for the next year are as follows:—

	Accounts, 1906-1907.	Revised Estimate, 1907-1908.	Budget Estimate, 1908-1909.
Opening Balance ... ..	80,66	98,18	88,62
Revenue ... ..	5,70,63	5,74,34	5,79,21
Total ...	6,51,29	6,72,52	6,67,83
Expenditure ... ..	5,53,11	5,83,90	5,89,99
Closing Balance ... ..	98,18	88,62	77,84
Total ...	6,51,29	6,72,52	6,67,83

11. The important variations between the Revised and the next year's Estimate are explained below:—

#### Revenue.

(Budget Estimate 1908-1909, + more — less than the Revised Estimate, 1907-1908.)

<p>1.—LAND REVENUE— PROVINCIAL SHARE —1,14 ALIENATED —1 ADJUSTMENTS —44</p>	}	<p>The decrease in the Provincial share of Land Revenue is only nominal, as there is a corresponding increase under XXIX, Irrigation (portion of Land Revenue due to Irrigation), the figures of which have been furnished by the Examiner of Public Works Accounts. The decrease under Adjustments is due to absence of contribution for arrears of grant-in-aid to the Rájkot Chief's College, for Archæological expenditure and moiety of contribution payable by the Forest Department for the upkeep of certain roads to the District Local Board, Kánara.</p>
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IV.—STAMPS.—A moderate increase over the Revised has been provided for.  
+50

V.—EXCISE.—Increase due to the growth of the revenue in recent years and improvement in the system of management and closer inspection.  
+2,75

VI.—PROVINCIAL RATES.—This represents the portion of Local Revenue retained to meet the cost of collection, which is treated as Provincial (*vide* paragraph 8 of the Government of India, Finance Department, No. 6902—A., dated the 19th of November 1907).

+ 62

VIII.—ASSESSED TAXES.—A moderate advance over the Revised has been allowed in view of the growing increases in salaries and numbers of Government and other employés and in the number of public securities.

+1,00

IX.—FOREST.—The decrease is chiefly estimated in the Northern Circle owing to the clearance of teak trees from private lands having come to an end.

—75

XVI-A.—LAW AND JUSTICE, COURTS OF LAW.—The increase is chiefly expected in the receipts by the Administrator General, as certain large estates will be liable for transfer to Government.

+ 35

XVII.—POLICE.—The increase represents the fees retained to meet the charges of the maintenance of the *Cattle Pounds*, partially counterbalanced by a decrease due to the absence of provision for recoveries of contribution from A'bkári farmers for *Excise Police*.

+ 88

XXI.—SCIENTIFIC AND OTHER MINOR DEPARTMENTS.—Due to an estimated increase in the receipts on account of *Experimental Cultivation* in consequence of extension of farms.

+ 22

XXV.—MISCELLANEOUS.—The increase is due to the transfer to this head of Local Boards Contributions towards the cost of Local Audit Department, hitherto deducted from charges, and refund of contribution by Provincial to the Ahmedabad Local Board for the overdrawal of balances hitherto credited to the *Adjusting Head*.

+ 29

XXIX.—IRRIGATION—DIRECT RECEIPTS.

—26

PORTION OF LAND REVENUE DUE TO IRRIGATION.

+ 1,14

XXX.—IRRIGATION MINOR WORKS AND NAVIGATION.

—24

XXXII.—CIVIL WORKS (P. W. D.)

—45

The figures furnished by the Examiner of Public Works Accounts have been adopted.

XXXII.—CIVIL WORKS (CIVIL).—The increase represents (1) a provision on account of the contribution payable by the Thána District Local Board for the construction of certain roads and (2) Local Revenue retained to meet the cost of collection of *Ferry Receipts* and *Road Tolls*.

+ 54

CONTRIBUTION FROM LOCAL TO PROVINCIAL.—In accordance with the instructions contained in paragraph 8 of the Government of India, Finance Department, No. 6902—A., dated the 19th of November 1907, the receipts and expenditure hitherto accounted for under the *Adjusting Heads* have been provided under the most appropriate revenue and service heads.

—57

*Expenditure.*

1.—REFUNDS AND DRAWBACKS.—The revised included special refunds of *Land Revenue* in the Kaira District, while provision has been made in the Budget for refunds of *Local Fund Cess* by a corresponding addition under VI.—*Provincial Rates*.

—29



2. ASSIGNMENTS AND COMPENSATIONS.—The increase is chiefly due to the provision of contributions paid to Local Boards in lieu of *one anna cess on Excise Revenue* having been made under this head (instead of under the *Adjusting Head*) under the recent orders of the Government of India.
- +86
3. LAND REVENUE.—Under "*Charges of District Administration*" the increase is due to provisions for temporary famine establishments, and Grain Compensation allowance to establishment and higher provision for the Survey of Tálukdári villages.
- +2,74

Under "*Land Records and Agriculture*" the large increase over the revised is chiefly in consequence of the Tapedar's establishment in Sind. Provisions have also been made for additional payments in consequence of scarcity to District and Village officers, for temporary establishment for the Alienation office, for fire protection apparatus for certain Survey Officers, and increased provisions for *Akarband* work.

- 7.—EXCISE.—The increase is mainly due to the revision of the Excise Establishment in the Presidency Proper and to the scheme of combined establishment for the administration of Opium, Salt, Excise and Customs Revenue in Sind. The new estimate also includes large provisions for clothing to Excise menial establishment on the scale sanctioned for the Salt Department, for contingent charges of the Assistant Collectors, Grain Compensation to establishment, and lump provisions for new establishments required in connection with the change in the Abkári system in certain districts and for raising the two Assistant Collectorships to the first grade.
- +1,20
- 8.—PROVINCIAL RATES.—This represents the *cost of Collection of Rates and Taxes*, against the corresponding credits under "*VI—Provincial Rates*" of portion of Local revenue retained to meet the cost of collection.
- +50
- 11.—FOREST.—The increase is due to higher provisions for new and special items, temporary establishments, extension of timber operations in the Dángs, larger supply of timber to the Coast Depôt, contribution to the Local Board, Kánara, for the upkeep of certain forest roads, and preparation of an illustrated Forest Flora.
- +55
- 13.—INTEREST ON ORDINARY DEBT.—Due partly to unfavourable season and partly to the continued extension of the Tagái system and the scheme for the repayment of debts of Gujarát Tálukdárs by the grant of Government loans.
- +40
- 18.—GENERAL ADMINISTRATION.—The increase is owing to extra establishments, increased provision for lighting charges and contingencies of the Legal Department of the Secretariat, provision for the purchase of tents for the Commissioner in Sind. Increased provision has also been made for expenditure under *Staff and Household*. The contribution towards the cost of the Local Audit Department, which was hitherto taken by deduction from charges, will now be credited to *XXV—Miscellaneous—Provincial*. This accounts for the increase under Civil Offices of Account and Audit.
- +34
- 19-A.—LAW AND JUSTICE—COURTS OF LAW.—The increase is due to (1) provisions for revision of establishments, temporary process-servicing establishments, and for Village Munsiffs for the Deccan Agricultural Relief Courts, (2) increments in the salaries of the Judicial Commissioners, and (3) the charges for the salaries and allowances of officers doing combined revenue and criminal duties which are expected to be higher.
- +94

- 19-B.—LAW AND JUSTICE—JAILS.—The increase is chiefly due to the provisions for the revision of Warder's Establishments, and higher provisions for "Dietary Charges" in view of the present prevailing scarcity, and for increased expenditure for the biennial supply of uniforms to warders. An increased provision has also been made under *Jail Manufactures*, due to increased demand for Jail made articles and the likelihood of the supply from Jail factories of cloth for the Police.  
+65
- 20.—POLICE.—The large increase is chiefly owing to the discontinuance of the contribution from the City Municipality, Bombay, in accordance with the terms of Bill No. IV (City of Bombay Police Charges Act) of 1907 and higher provisions due to reorganization and for the Police Training School. A part of the increase is in consequence of the charges for the maintenance of the cattle pounds having been provided under Provincial with a corresponding provision under the Revenue head XVII—Police.  
+15,94
- 22.—EDUCATION.—The large increase is chiefly due to provision under this head of grants to Local Boards for Primary Schools, hitherto charged under the *Adjusting Head* and to lump provisions for the revision of the Inspecting Staff and Building grants and provisions of the full grants for the development of technical education and the revised scale of staff sanctioned for Training Schools partly counterbalanced by the absence of provisions of grants for Primary Education in the City of Bombay.  
+14,17
- 24.—MEDICAL.—The increase is mainly due to higher provision for expenditure in connection with Plague, lump provision for the requirements of the *Presidency* and *Mofussil Hospitals* and *Dispensaries* and for Europe Stores for the Grant Medical College. The major portion of the excess is covered by the provision of the contribution payable by the Bombay City Municipality under Bill No. IV of 1907.  
+58
- 25.—POLITICAL.—The Revised has been taken at a low figure owing to a greater number of absentees. Similar savings cannot be anticipated at present in next year.  
+43
- 26.—SCIENTIFIC.—The increase is chiefly under Experimental Cultivation due to the extension of the schemes and provision for larger expenditure at the Agricultural College.  
+74
- 29.—SUPERANNUATION ALLOWANCES AND PENSIONS.—Due to normal increase in the pensionary charges.  
+1,43
- 30.—STATIONERY AND PRINTING.—Due to provisions for the printing of the Sind and Bombay Gazetteers, for revision of Establishment at the Commissioner in Sind's Press.  
+24
- 32.—MISCELLANEOUS.—The decrease is chiefly due to the absence of special provisions on account of grants-in-aid to Municipalities for sanitary projects and guarantee to the Telegraph Department for certain new lines.  
-1,15
- 42.—IRRIGATION—M a j o r }  
Works (Working Expen- }  
ses). }  
43.—IRRIGATION—M I N O R }  
WORKS AND NAVIGATION. }  
The figures for 1908-09 have not yet been communicated by the Examiner of Public Works Accounts.
- 42.—IRRIGATION—Major Works.—The figures furnished by the Examiner, Public Works Accounts, have been adopted but they are subject to modification in accordance with the recent orders of the Government of India regarding the calculation of interest on productive debt.  
+41

45.—CIVIL WORKS (CIVIL).—Due chiefly to provisions under this head for expenditure hitherto charged under the Adjusting Head and for the cost of collection of local Ferry and Road Tolls with a corresponding provision on the Receipt side XXXII, Civil Works. A part of the increase is due to the lump provision for "jumper" experiments.

+8,44  
45.—CIVIL WORKS (PUBLIC WORKS DEPARTMENT).—The figures sanctioned in Government Resolution, Financial Department, No. 4922, dated the 13th of December 1907, have been adopted.

—22,00  
CONTRIBUTIONS FROM PROVINCIAL TO LOCAL.—Provisions have been made under the respective service heads (G. L. F. D., No. 6902-A., dated the 19th November 1907).

—21,31  
12. According to the estimates so far framed and approved by Government, the closing Provincial balance of the next year is expected to be 77,84 against 88,62 in the current year. On the abolition of the Government Central Book Depot Fund, the balance of the fund will lapse to Government and in the absence of special orders of the Government of India it will be necessary to treat the balance as an extraordinary Imperial receipt.

F. C. HARRISON,  
Accountant General,

*Dated the 9th January 1908.*

To

THE SECRETARY TO GOVERNMENT,  
FINANCIAL DEPARTMENT.

STATEMENT  
Statement of Provincial Revenue and Expenditure  
(In thousands.)

RECEIPTS.				Actuals, 1905-1906.	Budget, 1906-1907.	Revised, 1906-1907.	Actuals, 1906-1907.
I	Land Revenue	...	Divided ...	1,77,13	1,92,75	2,12,50	2,09,57
			Alienated ...	90,62	91,64	91,15	91,26
			Adjustments ...	69,63	64,86	77,18	75,61
IV	Stamps	...	32,40	32,65	31,50	31,31	
V	Excise	...	71,34	72,25	74,50	74,18	
VIII	Assessed Taxes	...	18,85	19,56	22,78	23,10	
IX	Forest	...	17,42	15,00	17,25	17,11	
X	Registration	...	6,74	6,55	6,75	6,55	
XII	Interest	...	4,70	5,61	6,04	5,38	
XVI-A	Law and Justice—Courts of Law	...	4,78	5,00	5,25	5,08	
XVI-B	Do. —Jails	...	1,92	2,07	2,10	2,21	
XVII	Police	...	4,13	3,87	4,41	4,46	
XVIII	Ports and Pilotage	...	79	83	86	84	
XIX	Education	...	3,57	3,84	3,75	3,73	
XX	Medical	...	2,20	2,20	2,23	2,23	
XXI	Scientific and other Minor Departments	...	50	50	50	53	
XXII	Receipts in aid of Superannuation, &c.	...	2,06	2,10	2,05	2,06	
XXIII	Stationery and Printing	...	84	81	84	79	
XXV	Miscellaneous	...	1,25	1,10	75	61	
XXIX	Irrigation—Major Works—Direct Receipts	...	5,10	4,72	5,00	4,60	
XXX	Irrigation	...	1,57	1,43	1,72	1,51	
XXXI	Civil Works—Civil	...	7	7	7	8	
	Do. —Public Works Department	...	6,61	6,16	7,00	7,30	
	Contributions from Local to Provincial	...	42	61	61	53	
		Total	5,24,64	5,36,18	5,76,79	5,70,63	
	Opening Balance	...	76,73	73,77	80,66	80,66	
		Grand Total	6,01,37	6,09,95	6,57,45	6,51,29	

A.  
for 1905-1906 and 1906-1907.

EXPENDITURE.				Actuals, 1905-1906.	Budget, 1906-1907.	Revised, 1906-1907.	Actuals, 1906-1907.
1	Refunds and Drawbacks	...	...	2,99	2,53	2,72	2,56
2	Assignments and	{ Cash	...	9,00	8,77	8,75	8,65
	Compensations.	{ Alienated	...	78,56	79,61	79,09	79,04
3	Land Revenue	{ Cash	...	62,15	70,17	68,69	67,82
		{ Alienated	...	7,13	7,12	7,12	7,24
6	Stamps	...	...	1,19	1,30	1,10	1,05
7	Excise	...	...	2,61	2,80	2,73	2,69
10	Assessed Taxes	...	...	39	40	41	42
11	Forest	...	...	10,63	9,86	10,61	9,95
12	Registration	...	...	3,09	3,09	3,14	3,11
13	Interest on Ordinary Debt	...	...	6,10	6,36	6,29	6,30
18	General Administration	...	...	15,68	15,19	14,42	14,57
19-A	Law and Justice—Courts of Law	...	...	50,00	51,00	50,90	50,92
19-B	Do. —Jails	...	...	8,26	8,37	9,00	8,93
20	Police	{ Cash	...	59,87	65,15	65,08	66,05
		{ Alienated	...	4,93	4,91	4,94	4,98
21	Ports and Pilotage	...	...	41	43	43	45
22	Education	...	...	24,35	28,90	26,00	26,96
24	Medical	...	...	22,04	23,51	21,50	22,02
25	Political	...	...	3,94	4,32	4,18	4,29
26	Scientific and other Minor Departments	...	...	6,95	4,86	5,30	5,29
29	Superannuation Allowances and Pensions	...	...	24,08	24,85	25,85	25,09
30	Stationery and Printing	...	...	10,60	10,85	10,59	11,74
32	Miscellaneous	...	...	2,89	2,47	2,45	3,58
33	Famine Relief—Civil	...	...	1,49	15,00	3,45	3,53
	Do. —Public Works Department	...	...	1,14	27,00	6,25	5,84
36	Reduction or Avoidance of Debt	...	...	...	...	...	...
42	Irrigation—Major Works—(Working Expenses)	...	...	5,32	5,21	5,15	5,13
	Do. —Interest on Debt	...	...	8,94	9,08	9,06	7,87
43	Do. —Minor Works and Navigation	...	...	15,49	17,29	14,50	13,79
45	Civil Works—Civil	...	...	1,10	14	80	94
	Do. —Public Works Department	...	...	53,97	48,39	65,65	61,60
	Contributions from Provincial to Local	...	...	19,78	20,50	20,94	20,71
	Total	...	...	5,25,07	5,79,43	5,57,09	5,53,11
	Closing Balance	...	...	76,30	30,52	1,00,36	98,18
	Grand Total	...	...	6,01,37	6,09,95	6,57,45	6,51,29

STATEMENT  
Statement of Provincial Revenue  
(In thousands.)

RECEIPTS.				Actuals, 1906-1907.	Budget, 1907-1908.	Revised, 1907-1908.	Budget, 1908-1909.
I	Land Revenue	...	...	2,09,57	2,05,00	1,81,30	1,80,16
		Divided	...				
		Alienated	...	91,26	90,90	91,77	91,76
		Adjustments	...	75,61	80,82	79,81	79,37
IV	Stamps	...	...	31,31	32,50	31,85	32,35
V	Excise	...	...	74,18	77,50	79,75	82,50
VI	Provincial Rates	...	...	...	...	...	62
VIII	Assessed Taxes	...	...	23,10	21,29	24,00	25,00
IX	Forest	...	...	17,11	16,50	18,28	17,53
X	Registration	...	...	6,55	6,85	6,90	7,03
XII	Interest	...	...	5,38	7,84	7,72	7,64
XVI-A	Law and Justice—Courts of Law	...	...	5,08	5,50	5,15	5,50
XVI-B	Do. —Jails	...	...	2,21	2,21	2,21	2,30
XVII	Police	...	...	4,46	4,21	4,26	5,14
XVIII	Ports and Pilotage	...	...	84	91	94	1,00
XIX	Education	...	...	3,73	3,75	3,77	3,86
XX	Medical	...	...	2,23	2,20	2,26	2,34
XXI	Scientific and other Minor Departments	...	...	53	52	67	89
XXII	Receipts in aid of Superannuation, etc.	...	...	2,06	2,12	2,15	2,20
XXIII	Stationery and Printing	...	...	79	84	84	86
XXV	Miscellaneous	...	...	61	1,10	1,21	1,50
XXIX	Irrigation Major Works—Direct Receipts	...	...	4,60	5,07	5,46	5,20
XXIX	Do. Portion of Land Revenue	...	...	...	...	13,70	14,84
XXX	Irrigation	...	...	1,51	1,43	1,85	1,61
XXXII	Civil Works—Civil	...	...	8	7	7	61
	Do. —Public Works Department	...	...	7,30	7,20	7,85	7,40*
	Contributions from Local to Provincial	...	...	53	65	57	....
	Total	...	...	5,70,63	5,76,98	5,74,34	5,79,21
	Opening Balance	...	...	80,66	1,00,36	98,18	88,62
	Grand Total	...	...	6,51,29	6,77,34	6,72,52	6,67,83

B.  
and Expenditure for 1906-1907, 1907-1908 and 1908-09.

Expenditure.		Actuals, 1906-1907.	Budget, 1907-1908.	Revised, 1907-1908.	Budget, 1908-1909.
1	Refunds and Drawbacks ... ..	2,56	2,73	3,07	2,78
2	Assignments and { Cash ... ..	8,65	8,47	8,66	9,55
	Compensations. { Alienated ... ..	79,04	78,86	79,49	79,46
3	Land Revenue ... { Cash ... ..	67,82	71,41	69,66	72,40
	... { Alienated ... ..	7,24	7,10	7,28	7,28
6	Stamps ... ..	1,05	1,17	1,10	1,17
7	Excise ... ..	2,69	3,50	3,50	4,70
8	Provincial Rates ... ..	...	...	...	50
10.	Assessed Taxes ... ..	42	41	40	44
11	Forest ... ..	9,95	10,75	10,10	10,65
12	Registration ... ..	3,11	3,45	3,27	3,42
13	Interest on Ordinary Debt ... ..	6,30	6,21	6,53	6,93
18	General Administration ... ..	14,57	15,41	15,48	15,82
19-A	Law and Justice—Courts of Law ... ..	50,92	52,22	51,39	52,33
19-B	Do. —Jails ... ..	8,93	8,65	8,60	9,25
20	Police ... { Cash ... ..	66,05	68,06	64,85	80,79
	... { Alienated ... ..	4,98	4,94	5,00	5,00
21	Ports and Pilotage ... ..	45	50	55	57
22	Education ... ..	26,96	31,52	27,99	42,16
24	Medical ... ..	22,02	24,00	23,37	23,95
25	Political ... ..	4,29	4,38	3,86	4,29
26	Scientific and other Minor Departments ... ..	5,29	8,10	5,73	6,47
29	Superannuation Allowances and Pensions ... ..	25,09	26,75	25,92	27,35
30	Stationery and Printing ... ..	11,74	11,58	11,68	11,92
32	Miscellaneous ... ..	3,58	4,13	3,84	2,69
33	Famine Relief—Civil ... ..	3,53	...	...	...
	Do. —Public Works Department ... ..	5,84	...	...	...
36	Reduction or Avoidance of Debt ... ..	...	1,370	13,70	13,70
42	Irrigation Major Works (Working Expenses) ... ..	5,13	5,19	5,19	5,19(b)
	Do. Interest on debt ... ..	7,87	9,34	9,28(a)	9,69(a)
43	Irrigation Minor Works and Navigation ... ..	13,79	15,94	15,94	15,94(b)
45	Civil Works—Civil ... ..	94	14	16	8,60
	Do. —Public Works Department ... ..	61,60	66,23	77,00	55,00
	Contributions from Provincial to Local ... ..	20,71	20,62	21,31	...
	Total ... ..	5,53,11	5,85,46	5,83,90	5,89,99
	Closing Balance ... ..	98,18	91,88	88,62	77,84
	Grand Total ... ..	6,51,29	6,77,34	6,72,52	6,67,83

(a) Subject to modification. (b) Current year's Estimate has been repeated as no figures have been communicated by the Examiner of Public Works Accounts for the next year.

*Budget Estimates for 1908-09.*

No. 293 OF 1908.

FINANCIAL DEPARTMENT.

Bombay Castle, 18th January 1908.

RESOLUTION OF GOVERNMENT.

The Governor in Council is pleased to direct that a provision of Rs. 94,000 should be made in next year's budget under the head 7, Excise for the purchase of plant of certain distilleries which are to be abolished.

2. The Provincial grant under 43, Irrigation—Minor Works and Navigation should be reduced from Rs. 17,14,000 to Rs. 16,11,000 and the Public Works Provincial grant should be raised from Rs. 56,77,000 to Rs. 61,77,000 in next year's budget.

3. The estimate of receipts for 1908-09 under the head XXXI, Civil Works (Public Works Department) should be reduced by Rs. 50,000 on account of the proposed reduction of tolls on Provincial roads.

4. All items provisionally entered in next year's budget should be allowed to stand.

M. K. NARIMAN,

*for* Under Secretary to Government.