

**BUDGET OF THE GOVERNMENT OF
BOMBAY FOR THE YEAR 1914-15.**

(Figures in thousands of rupees.)

The current year's budget estimates of Provincial revenue and expenditure embodied in the Revised Financial Statement for 1914-15, as modified by the memorandum issued from the Financial Department on 11th March 1914, have been finally accepted by the Government of India without any modification. The figures stand as shown in the following table :—

	1913-14.		1914-15.
	Budget.	Revised.	Budget.
Opening balance ...	1,68,05	1,79,75	1,82,01
Revenue ...	7,35,59	7,70,73	7,58,92
Expenditure ...	7,87,14	7,68,47	8,23,30
Closing balance ...	1,16,50	1,82,01	1,17,63

Details by major heads are given in the appended Statement A. The detailed distribution of the major head figures will be found in the Civil Estimates for 1914-15, a copy of which is furnished to the Honourable Members. The figures given in Appendices C and D of the Revised Financial Statement have been brought up to date and statements (marked B and C) containing the revised figures are appended to this memorandum.

2. The details of the land revenue demand, collections, remissions, suspensions and arrears for the years 1913-14 and 1914-15 given in paragraph 10 of the Revised Financial Statement for 1914-15 have undergone some changes in view of later information supplied by district officers. The revised figures are given below :—

	1913-14.		1914-15.	
	Revised.		Budget.	
Outstanding balance ...	96,01		50,06	
Demand ...	4,29,79		4,35,96	
		5,25,80		4,86,02
Collections ...	4,60,15		4,43,25	
Remissions ...	15,59		9,20	
		4,75,74		4,52,45
Balance. { Suspensions.	30,50		13,39	
{ Arrears ...	19,56		20,18	
		50,06		33,57

3. The expenditure in the Public Works Department is now distributed as follows :—

(i) Original Works—			
Civil Buildings	...	...	27,24
Communications	...	...	10,96
Miscellaneous public improvements	...	...	3,30
Discretionary grants for minor works to certain Heads of Departments	...	..	7,50
Reserve	...	...	2,20
			51,20
(ii) Repairs—			
Civil Buildings	...	...	8,12
Communications	...	...	12,58
Miscellaneous public improvements	...	...	60
			21,30
(iii) Establishment	...	...	15,00
(iv) Tools and plant	...	...	2,50
			90,00
		Total	90,00

The provision of 51,20 for "Original Works" is made up of 30,82 for works in progress, 10,68 for new major works, 7,50 for minor works and 2,20 for reserve.

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

- (i) Buildings at Nawábsháh (1,05), Central Offices, Poona (9), electric installation at Government House, Mahábaleshwar (88), distillery at Khánápúr (50), additional bed-room and staircase at Government House, Ganeshkhind (24), mámlatdárs' kacheris at Honáwar (24) and Mángaon (20), new mukhtiárkar's kacheri at Mirokhán (20), Gujarát survey record office at Ahmedabad (15), compound wall for the Revenue and Judicial buildings at Hyderabad (14), treasury room and office at Alibág (12), and excise lock-up at Bombay (10);
- (ii) Hostel for the Northcote High School at Sholápúr (49); new high school at Násik (40); and agricultural college and hostel at Poona (27);
- (iii) New Small Cause Court, Bombay (2,00); temporary Small Cause Court, Girgaon, Bombay (45), bungalow for the Judicial Commissioner of Sind at Karáchi (35), Subordinate Judge's Court at Alibág (20); and new court-houses at Songad (15) and Mirpur Khás (10);
- (iv) Certain works at the House of Correction, Bombay (20), prison at Hindálgi (20), and compound wall round the District Prison, Dhárwár (14);
- (v) Head-quarter police lines at Sholápúr (40) and Karáchi (35), police lines at Sanghár (36), Umárkot (36), Mátiari (25), Sháhádádpur (22), Jakhfáo (19), Bándra (17), Mirpur Sakro (13), Mehrabpur (12), Shádipali (10), Mándvi (10), Rander (10) and Bágalkot (10), additions and alterations to the head-quarter police lines at Bijápúr (30), new police lines and sub-inspector's quarters at Sirsi (22), buildings for the head-quarter police at Thána (20), quarters for the railway police at Asarwa (17), and

- conversion of the head-quarter police lines into quarters for the city police at Broach (10);
- (vi) Additions and alterations to the old Government House, Parel, to render it suitable for the accommodation of the Bacteriological Laboratory (80), King Edward Memorial Hospital at Sholapur (50), bungalow for the Civil Surgeon at Sholapur (12), and school for training midwives and nurses at the Victoria Jubilee Dispensary at Ahmedabad (12);
- (vii) Temporary Central Press building on the Kennedy sea face (31), buildings for the new Public Works district at Alibag (30), and Executive Engineer's bungalow at Sholapur (14);
- (viii) Bridges at Máhuli (1,50), on the Thána creek (50), Mugutkhán—Hubli (42), over the Kalyán creek (37), at Kámatgi (20) and at Aminhalli (16), roads from Indápur to Sangola (1,00), from Savalvahir to Chas (50), from Pimpalner to Shelbari (33), from Lakh station to Karegaon and thence to Belpimpalgaon (30), from Bhatkal to Mysore Frontier (25), from Vihigaon to Khodála (22), from Mándvi to Deogad (20) and from Deoláli to Belápur town (10), improvements to the Khándesh-Nizam Frontier road (70), Sholapur-Akalkot road (19), Poona-Karakwasla road (17) and Dhulia-Bhusáwal road (12), diversion of the Bombay-Agra road near Kurla (36), improving and metalling the Malhárpeth-Pandharpur road (30), Kalyán-Shil road (28), bridging the Poona-Sholapur road (20) and the nallas on Mahád-Nágothna road (20), Uran-Jasai road (20), causeways over the Tápti near Bhusáwal (20) and at Hingangaon (17), crossing at Chehadi (14), Sadra-Dabhoda road (10), dips on Hatkamba-Poládpur road (10) and on Páli-Phonda road (10), water-ways between Hingangaon and Temburni (10), and widening the Bombay-Agra road between Thána and Kurla (10); and
- (ix) Kennedy sea face improvements, Bombay (2,50), and Visápur Tank (20).

Among the new major works the most important are—

- (i) Acquisition of bungalows Nos. 5 and 18, Queen's Gardens, Poona (65), acquisition of additional land and bungalows near, and sewerage in the compound of, the new Central Offices, Poona (60), revenue offices at Sátára (25), bonded warehouses at Bassein (21) and Bardoli (14), civil buildings at Karáchi (20), mámlatdár's kacheri at Balsád (20), bungalows for the Assistant Collector at Ahmednagar (20), and for the Collector of Belgaum (10);
- (ii) Buildings for the Judicial Department at Lárkána (46), record room for the District Court, Dhárwár (28), bungalows for the District Judges at Sholapur (25), Dhulia (20) and Bijápur (10), and court-house at Dahiwádi (10);
- (iii) Jail at Andheri (1,00);
- (iv) Railway police lines at Dádar (50), police buildings at Mirpur Khás (22), police lines at Jherruck (19), Lárkána (17) and Kingri (17), additions and alterations to the office of the Deputy Superintendent of Police, Poona (15), cantonment police lines, Poona (15), and rural police lines at Karáchi (12);

- (v) Out-patients dispensary at the J. J. Hospital, Bombay (50), Chemical Analyser's Laboratory, Bombay (20), bungalows for the Director of Vaccine Depôt, Belgaum (20) and the Civil Surgeon, Dhulia (18), electric installation at the Grant Medical College (13), and purchase of a bungalow for the nurses at the Civil Hospital, Dhárwár (12);
- (vi) Alterations to the Government Central Press (50), new press and quarters at Yeravda (50), workshop near the Agricultural College, Poona, for training agriculturists in the use of oil-engines and pump (11);
- (vii) Bridge over the Tápti on the Bombay-Agra road (50); and
- (viii) Working boring plant for the Sanitary Engineer (60).

R. A. LAMB.

27th July 1914.

STATEMENT B.

Statement showing by major heads the ordinary and special or non-recurring Provincial revenue and the opening balance as estimated in the budget for 1914-15.

[In thousands of rupees.]

No. of Account Head.	Receipts.	Budget, 1914-15.	Ordinary.	Special.	Remarks.
1	2	3	4	5	6
I	Land Revenue. { Provincial share ...	2,09,48	2,05,83	(a) 3,65	(a) Collections of outstandings of previous years.
	{ Alienations ...	96,81	96,81	...	
	{ Fixed allotment and adjustments ...	28,54	14,69	(b) 13,85	(b) Assignments from Imperial revenues for special non-recurring objects.
IV	Stamps ...	43,85	43,85	...	
V	Excise ...	2,27,00	2,27,00	...	
VIII	Assessed Taxes ...	30,65	30,65	...	
IX	Forest ...	45,50	45,50	...	
X	Registration ...	8,20	8,20	...	
XII	Interest ...	14,58	11,08	3,50	
XVI-A	Law and Justice—Courts of Law ...	7,60	7,60	...	
XVI-B	Do. —Jails ...	3,05	3,05	...	(c) This is made up of—
XVII	Police ...	2,36	2,36	...	(i) 41,68 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on education;
XVIII	Ports and Pilotage ...	1,09	1,09	...	(ii) 18,96 Unexpended balance of the Imperial assignments given since the year 1911-12 for non-recurring expenditure on sanitation.
XIX	Education ...	5,21	5,21	...	(iii) 1,47 Unexpended balance of the Imperial assignments for non-recurring expenditure on Parel Laboratory (69), on medical relief (40), and on agricultural and allied objects (38);
XX	Medical ...	2,60	2,60	...	(iv) 8,00 Unexpended balance of the Imperial assignment for non-recurring discretionary expenditure;
XXI	Scientific and other Minor Departments ...	1,32	1,32	...	(v) 2,00 Imperial assignment made in 1911-12 for the Royal Visit Commemoration Building in Bombay.
XXII	Receipts in aid of Superannuation, etc....	3,90	3,90	...	
XXIII	Stationery and Printing ...	1,22	1,22	...	
XXV	Miscellaneous ...	76	76	...	
XXIX	Irrigation—Portion of Land Revenue due to Irrigation ...	13,02	13,02	...	
	Irrigation—Major Works—Direct Receipts ...	8,05	8,05	...	
XXX	Irrigation—Minor Works ...	1,74	1,74	...	
XXXI	Civil Works—Civil Department ...	12	12	...	
	Do —Public Works Department ...	2,27	2,27	...	
	Total ...	7,58,92	7,37,92	21,00	
	Opening Balance ...	1,82,01	1,09,90	(c) 72,11	
	Grand total ...	9,40,93	8,47,82	93,11	Total 72,11.

STATEMENT C.

Statement showing by major heads the recurring and non-recurring Provincial expenditure provided in the budget estimates for 1914-15.

[In thousands of rupees.]

No. of Account Head.	Expenditure.	Budget, 1914-15.	Permanent recurring.	Fluctuating recurring.	Total recurring.	Non-recurring.
1	2	3	4	5	6	7
1	Refunds and Drawbacks ...	5,67	...	4,93	4,93	74
2	Assignments and Compensations ...	98,10	97,82	16	97,98	12
3	Land Revenue ...	89,93	73,79	9,85	83,64	6,29
6	Stamps ...	1,23	33	84	1,17	6
7	Excise ...	11,81	9,84	1,08	10,92	89
10	Assessed Taxes ...	85	58	20	78	7
11	Forest ...	25,68	12,80	10,87	23,67	2,01
12	Registration ...	3,92	3,42	39	3,81	11
13	Interest on Ordinary Debt ...	7,83	6,50	1,33	7,83	...
18	General Administration ...	18,80	14,92	2,99	17,91	89
19-A	Law and Justice—Courts of Law ...	57,49	49,19	6,84	56,03	1,46
19-B	Do. —Jails ...	12,36	4,11	7,68	11,79	57
20	Police ...	1,06,95	91,72	12,36	1,04,08	2,87
21	Ports and Pilotage ...	2,88	52	25	77	2,11
22	Education ...	1,02,76	54,09	15,40	69,49	33,27
24	Medical ...	49,05	25,50	8,19	33,69	15,36
25	Political ...	5,48	4,74	62	5,36	12
26	Scientific and other Minor Departments ...	14,29	7,46	3,52	10,98	3,31
29	Superannuation Allowances and Pensions ...	37,75	36,59	1,14	37,73	2
30	Stationery and Printing ...	15,01	2,25	11,04	13,29	1,72
32	Miscellaneous ...	7,18	1,64	4,52	6,16	1,02
36	Reduction or Avoidance of Debt ...	13,70	...	...	...	13,70
40	Subsidized Companies—Land ...	5	...	...	...	5
42	Irrigation— { Working Expenses. Major Works. { Interest on Debt ...	7,72 11,52	6,93 11,52	61 ...	7,54 11,52	18 ...
43	Irrigation— { Civil Department .. Minor Works. { Public Works Department.	10 16,50	... 11,82	5 3,72	5 15,54	5 96
45	Civil Works ... { Civil Department... Public Works Department.	8,69 90,00	7,61 38,80	6 17,00	7,67 55,80	1,02 34,20
	Total ...	8,23,30	5,74,49	1,25,64	7,00,13	1,23,17

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

37,84	for increased expenditure on education, sanitation, medical relief, and the Bombay Bacteriological Laboratory	} met from the grants made for the purpose from Imperial revenue.
13,70	for reduction or avoidance of debt	
8,00	lump provision out of the special assignment of 12,00 in aid of general Provincial resources	
38	for expenditure on agriculture and allied objects	
15	for expenditure connected with the Factory Ventilation Committee	
<u>60,07</u>	Total.	

The balance of non-recurring expenditure which is met from ordinary revenues amounts to 63,10 (including 1,50 on account of indirect famine expenditure) as shown below:—

Total non-recurring expenditure	...	...	1,23,17
Deduct non-recurring expenditure met from special receipts	...	...	60,07
		Balance	<u>63,10.</u>

NOTE 2.—Column 5 represents the minimum expenditure on account of items (like temporary establishments, plague allowance, contingencies, and supplies and services) for which provision has to be made every year, but of which the amount varies from year to year. The lowest figure in the "Budget Estimates, 1914-15," "Revised Estimates, 1913-14," "Budget Estimates, 1913-14" and "Accounts, 1912-13" has generally been taken as the minimum recurring charge for each item, and the total of all such items is entered under column 5 against the major head concerned. The difference between the total budget provision for such items and the minimum recurring charge entered in column 5 is taken as non-recurring, and this, together with the provision for purely temporary objects, has been classed as non-recurring and entered in column 7. This method is adopted in the case of all major heads, except 29, *Superannuation Allowances and Pensions*, 36, *Reduction or Avoidance of Debt*, 42, *Irrigation—Major Works*, 43, *Irrigation—Minor Works (Public Works Department)*, and 45, *Civil Works (Public Works Department)*. In the case of 29, *Superannuation Allowances and Pensions*, the provisions for commuted value of pensions, gratuities and refunds are classed as fluctuating recurring, while all other items are treated as permanent recurring. The whole provision under 36, *Reduction or Avoidance of Debt* is treated as non-recurring, while that under 42, *Irrigation—Major Works—Interest on Debt* is classed as permanent recurring. Under the heads 42, *Irrigation—Major Works—Working Expenses*, and 43, *Irrigation—Minor Works (Public Works Department)*, the provision on account of ordinary repairs, establishments, and tools and plant is classed as permanent recurring, the provision for special repairs and the minimum provision considered absolutely necessary for works in progress, new works, discretionary grants and reserve is classed as fluctuating recurring, and the balance is classed as non-recurring. Under the head 45, *Civil Works (Public Works Department)*, the provision on account of repairs, establishments, and tools and plant is classed as permanent recurring, the minimum provision considered absolutely necessary for works in progress, new works, discretionary grants and reserve is classed as fluctuating recurring, and the balance is classed as non-recurring.