

GOVERNMENT OF BOMBAY.

FINANCIAL DEPARTMENT.

REVISED FINANCIAL STATEMENT

FOR THE YEAR 1914-15.

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REVISED FINANCIAL STATEMENT OF
THE GOVERNMENT OF BOMBAY
FOR THE YEAR 1914-15.

This Statement is presented to the Council under No. 10 of the Rules for the Discussion of the Annual Financial Statement notified on 29th December 1909 under section 5 of the Indian Councils Act, 1909. As required by the Rules, the preliminary budget proposals for 1914-15 were considered in January last by the Finance Committee of this Council. Effect has been given to the changes in the estimates recommended by the Committee. These, together with a few other alterations made up to 4th February 1914, have been embodied in the amended Draft Financial Statement copies of which have been supplied to the Honourable Members. The present Statement deals with the actuals for 1912-13, the revised estimates for 1913-14, and the budget estimates for 1914-15 concerning the provincialized services described in Appendix A. As usual, the Statement is divided into two parts, Part I giving a brief but fairly comprehensive idea, and Part II giving fuller particulars, of the Provincial transactions. Details by major and minor heads are given in Appendix B. The figures throughout represent thousands of rupees except where the context shows otherwise. The figures and remarks pertaining to the estimates now framed for 1913-14 and 1914-15 are liable to alteration, but in the absence of altogether unforeseen circumstances no modification seriously affecting the estimates is likely to be required.

PART I.

Accounts of 1912-13.

2. The accounts of the year 1912-13 opened with a balance of 1,08,92. The closing balance was estimated in the revised at 1,68,05 and in the accounts rose to 1,79,75. The total Provincial revenue amounted to 7,95,81; compared with the budget, the actuals were better by 96,15 against 83,97 calculated in the revised, showing an improvement of 12,18. The increase over the revised occurred chiefly under *Land Revenue, Excise, Assessed Taxes, Forest, Law and Justice—Fails, and Miscellaneous* and was partially counterbalanced by decreases under *Interest and Irrigation—Portion of land revenue due to irrigation*. The total Provincial expenditure amounted to 7,24,98, showing a net increase of 48 as compared with the figure (7,24,50) estimated in the revised. Increases occurred chiefly under the heads *Refunds and Drawbacks, Law and Justice—Fails, Education, Stationery and Printing, Miscellaneous, and Irrigation—Major Works—Working Expenses*, and were partially counterbalanced by decreases chiefly under the heads *Assignments and Compensations, Land Revenue, Forest, General Administration, and Civil Works—Civil Department*.

Revised Estimates for 1913-14.

3. The opening balance of the year 1913-14 estimated in the budget at 1,68,05 was changed to 1,79,75 on the closing of the accounts of 1912-13.

4. The total Provincial revenue for the current year is now estimated at 7,68,73 against 7,35,59 entered in the budget. The increase of 33,14 is accounted for mainly by larger receipts—

(a) under *Land Revenue—Provincial share*, due to the season proving more favourable than was anticipated when the budget was framed,

(b) under *Stamps*, due mainly to larger sales of court-fee stamps,

(c) under *Excise*, chiefly under "Gain on sale proceeds of excise opium and other drugs", still-head duty, toddy revenue, and "Duty on ganja", partly counterbalanced by decrease in fees for retail licenses of country spirits,

(d) under *Assessed Taxes*, due mainly to favourable trade conditions,

(e) under *Forest*, due to larger receipts from timber and firewood coupes, partly counterbalanced by a decline in the receipts from famine grass operations,

(f) under *Interest*, due mainly to larger recoveries of interest from local bodies, and Talukdárs in Gujarát, and on the endowment funds of the Gujarát College and Mádhavlál Ranchhodlál Science Institute,

(g) under *Law and Justice—Courts of Law*, chiefly under magisterial fines,

(h) under *Irrigation—Major Works—Direct Receipts*, due mainly to extended cultivation on the Godávári (Right Bank) and Pravara Canals, recovery of arrears on the Jamráo Canal, and increased supply of water on the Desert Canal, and

(i) under *Civil Works—Public Works Department*, chiefly on account of the sale of old material, produce and tools and plant, and higher bids for toll-bars.

5. The total Provincial expenditure is estimated at 7,69,92, or a decrease of 17,22 in the provision of 7,87,14 entered in the budget. The savings are expected chiefly—

(a) under *Forest*, due mainly to smaller expenditure on timber operations, stores, buildings, and demarcation and improvement of forests,

(b) under *Law and Justice—Courts of Law*, due mainly to the transfer of a smaller debit from 3, *Land Revenue* on account of establishments graded with Collectors' district establishments, non-utilization of the provision for an additional High Court Judge and his establishment, and savings in the provision for conciliators' establishments, partially counterbalanced by larger expenditure on account of fees in criminal cases and entertainment of temporary Sub-Judges and their establishments.

(c) under *Police*, due mainly to savings under "Presidency Police" and in the provision for district police re-organization,

(d) under *Education*, due mainly to the transfer to other heads of portions of the provisions made for recurring and non-recurring expenditure out of the Imperial assignments for promotion of education, to anticipated savings in those provisions, and to the non-utilization of the provision for building grants in aid of primary schools in Bombay City,

(e) under *Medical*, due mainly to the transfer to other major heads of portions of the provisions for expenditure on sanitary projects and medical relief, non-utilization of the provisions for grants to the Bombay Municipality for anti-malarial measures and to the Bombay Medical Council, and savings in the provisions for salaries, direct plague charges and the physiological laboratories at the Grant Medical College. The decrease is partly counterbalanced by grants for an endowment fund and current expenses of the College of Physicians and Surgeons of Bombay,

(f) under *Political*, due mainly to recoveries of arrears of foreign service contributions, and savings in the provisions for salaries of officers, and

(g) under *Scientific and other Minor Departments*, due mainly to the transfer to the Forest and Public Works Departments of a portion of the provision from the Imperial grant for non-recurring expenditure on agriculture and allied objects, and to savings in that provision and in the provision for charges of the Agricultural Department.

The savings mentioned above are partially counterbalanced by increases mainly—

(a) under *Refunds* of excise, forest and land revenue,

(b) under *Assignments and Compensations*, due mainly to the payment to the Miraj (Senior) State of compensation on account of previous years' arrears of revenue from country liquor and toddy, and compensation to villagers in the Mahi Kántha Agency for damage done to their land by the Luni river,

(c) under *General Administration*, due mainly to additional expenditure in connection with the equipment of the Government Houses at Bombay, Poona and Mahábaleshvar, and touring charges and contract allowance of His Excellency the Governor,

(d) under *Fails*, chiefly under dietary and hospital charges, purchase of raw materials for jail manufactures, and charges for moving prisoners,

(e) under *Superannuation, Allowances and Pensions*, due to an increase in the number of new pensions sanctioned over lapses and to the commutation of pensions,

(f) under *Stationery and Printing*, due mainly to large issues of paper and other articles of stationery from the Central Stores,

(g) under *Irrigation—Major Works—Working Expenses*, due to additional grants for urgent works in Sind,

(h) under *Civil Works—Civil Department*, due to grants-in-aid to certain local bodies from the provision for special sanitation schemes under 24, *Medical*, and

(i) under *Civil Works—Public Works Department*, due to funds transferred from other heads, chiefly for educational, medical and sanitary works, and to additional grants for police and archæological works.

6. The closing balance of the year is estimated at 1,78,56, or an increase of 62,06 as compared with the budget. Important variations between the budget and revised estimates are explained in Section II of Part II.

7. The disbursements of takávi and other loans in the Provincial Advance and Loan Account are estimated at 32,75 compared with 38,00 entered in the budget, the decrease being due to smaller provisions made for loans to local bodies, cultivators and Gujarát talukdárs. The recoveries are now estimated at 57,70, against 49,57 entered in the budget, the increase being due mainly to larger repayments expected from cultivators, Native States and Gujarát Talukdárs.

Budget Estimates for 1914-15.

8. The budget for 1914-15 opens with a balance of 1,78,56, which, it is anticipated, will be reduced to 1,14,18 by the close of the year, the total revenue being estimated at 7,58,92 and the total expenditure at 8,23,30. The estimates thus involve an expenditure of 64,38 from the Provincial balance. The total revenue shows an advance of 23,33 over the current year's budget and a falling off of 9,81 from the revised. The total expenditure shows an increase of 36,16 over the current year's budget and of 53,38 over the revised.

9. The revenue estimates for 1914-15 allow for expected increases, chiefly—

(a) under *Land Revenue—Alienations*, due to extended cultivation in Sind,

(b) under *Land Revenue—Fixed allotment and adjustments*, due mainly to recurring Imperial assignments for (i) the remission of contributions by local bodies towards certain establishment charges and (ii) education, partly counterbalanced by the absence of the non-recurring Imperial assignments for medical relief and for agricultural and allied objects,

(c) under *Stamps, Excise, Assessed Taxes, and Law and Justice—Courts of Law*, in view of the progress indicated by the current year's revised estimates,

(d) under *Forest*, due chiefly to larger receipts from timber and firewood, partially counterbalanced by the absence of the current year's provision for famine grass receipts,

(e) under *Interest*, due chiefly to interest on loans to local bodies and Tálukdárs in Gujarát and on certain endowment funds,

(f) under *Law and Justice—Fails*, chiefly under earnings of convict gangs and sale proceeds of jail-made goods, and

(g) *Irrigation—Major Works—Direct Receipts*, due chiefly to improvements to distributaries on the Godávári Canal, and extended cultivation on the Pravara Right Bank Canal.

The increases are partially counterbalanced by decreases mainly under *Civil Works—Public Works Department* owing to the contemplated abolition of all toll-bars on Provincial roads.

10. The estimate of land revenue (including the portion due to irrigation) is taken at 4,45,00 (Provincial share = 2,22,50). Exclusive of miscellaneous revenue (1,85 in the revised estimate for 1913-14 and 1,75 in the budget for 1914-15), the figures of the estimated demand, collections, remissions and suspensions for the years 1913-14 and 1914-15 are given below:—

	1913-14, Revised.	1914-15, Budget.
Outstanding balance ...	96,01	53,31
Demand ...	4,29,79	4,35,96
	5,25,80	4,89,27
Collections...	4,58,15	4,43,25
Remissions ...	14,34	9,72
	4,72,49	4,52,97
Balance { Suspensions.	28,05	14,09
{ Arrears	25,26	23,21
	53,31	36,30

11. In view of the satisfactory state of Provincial balances in 1908-09, Government resolved to abolish the tolls levied at certain toll-bars the receipts from which amounted to 50. In paragraph 14 of the Financial Statement for that year it was announced that Government would be glad to extend this policy, but whether they would be able to do so depended entirely on the future financial position and must depend almost entirely on the character of the seasons. In pursuance of this policy toll-bars yielding a net revenue of 2,27 have already been abolished. Next year it is proposed to abolish all the remaining toll-bars on Provincial roads yielding a revenue of 3,83.

12. In order to check the tendency to over-estimate expenditure due chiefly to the anxiety of disbursing officers not to outrun the particular grants with the expenditure of which they are entrusted, and with a view to securing a greater accuracy of estimates, lump deductions for "Probable savings" have been made to the amount of 6,00 under six major heads of account in the budget for 1914-15 compared with 6,20 under seven major heads in the budget for 1913-14. These deductions, however, do not necessitate corresponding reductions in detailed grants entered in the budget. Out of unexpended balances of the Imperial grants given since the year 1911-12 a total sum of 46,22 is provided in the

budget for 1914-15 for: (a) non-recurring outlay on education (27,25), sanitation (9,50), Parel Laboratory (69), medical relief (40), and agricultural and allied objects (38), and (β) discretionary expenditure (8,00).

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

- (i) Revision of subordinate revenue establishments;
- (ii) Cadastral survey of the Town and Island of Bombay;
- (iii) Increase in the number of appointments of Assistant Collectors, transfer of certain appointments to the list of superior appointments, and the grant of minimum time-scale of pay to members of the Indian Civil Service;
- (iv) Scheme for the special legal training of members of the Indian Civil Service in the Judicial Branch;
- (v) Creation of the post of a Registrar of Joint Stock Companies;
- (vi) Salvation Army schemes about a Boys' Industrial Home and a Settlement for Security Prisoners, Criminal Tribes and Habituals;
- (vii) Revision of the pay of certain members of the executive branch of the Jail Department;
- (viii) Police re-organization and reforms;
- (ix) Increase of horse and camel allowances to the mounted police in Sind and Káthiáwár;
- (x) Provision of two additional lights off the Sind coast;
- (xi) Opening of new primary schools;
- (xii) Improvement of the pay and strength of teachers in primary schools;
- (xiii) Expenditure from the additional income derived from the enhancement of the rates of fees in Government high schools;
- (xiv) Results grants to aided secondary schools;
- (xv) Scheme for the removal of the Victoria Jubilee Technical Institute to a new site at Matunga;
- (xvi) Erection of a hospital for cases of infectious diseases occurring among Europeans and Anglo-Indians in Bombay;
- (xvii) Grant in aid of the construction of a new building for the Civil Hospital at Mahábaleshvar;
- (xviii) Creation of the post of "Dean" and abolition of that of "Principal" at the Grant Medical College, Bombay;
- (xix) Grant to the College of Physicians and Surgeons of Bombay;
- (xx) Grants for sanitary projects;

- (xxi) Creation of two separate appointments in place of the present combined appointment of Chemical Analyser for Sind and Port Health Officer, Karachi;
- (xxii) Increased expenditure in connection with the Agricultural Department;
- (xxiii) Re-organization of the Subordinate Civil Veterinary Department in the Presidency proper;
- (xxiv) Remission of contributions by local bodies towards establishment charges in Government offices;
- (xxv) Construction of a few storage reservoirs in the upper reaches of suitable streams with the view of raising the level of subsoil water in the drier tracts of the Deccan plateau.

13. (a). The proposals for the revision of the grades of pay of employees in the subordinate revenue service mentioned in paragraph 13 (a) of the Revised Financial Statement for 1913-14 have been sanctioned by the Secretary of State. For the Presidency proper the re-organization comprises—

- (1) the abolition of the present lowest grade of Mahalkaris on Rs. 80 per mensem, the retention of the grade of Rs. 100 and the creation of a new grade of Rs. 125 per mensem;
- (2) the abolition of the present lowest grade of aval karkuns on Rs. 50 per mensem, the retention of the grades of Rs. 60, 70, and 80, and the creation of a new grade of Rs. 90 per mensem;
- (3) the classification of sheristedars of subdivisional officers and deputy chitnises of Collectors with the lowest grade of aval karkuns on Rs. 60 per mensem, without making reduction in the case of any post of deputy chitnis of which the present salary is above Rs. 60 per mensem;
- (4) the regrading of appointments on Rs. 50 per mensem and above, except those specified in (1) to (3) above, so as to give an increase of 10 per cent. in expenditure over each Division; and
- (5) re-arranging the number of appointments in the lower branch (between Rs. 15 and Rs. 45 per mensem) in the proportion given below:—

Pay per mensem.	Percentage of appointments.
Rs.	
15	...
20	...
25	...
30	...
35	...
40	...
45	...
	40
	16
	14
	12
	10
	8

The total extra expenditure of these measures comes to Rs. 1,89,504 a year. The revenue establishments in Sind were revised in 1906 at an additional expenditure of Rs. 81,228 per annum. This revision was based on the needs of individual offices and has not produced an equitable flow of promotion. The present revision accordingly extends only to appointments on Rs. 45 per mensem and below, with the exception of appointments of head munshis, which it is proposed to re-arrange owing to the creation of a new grade of Rs. 80 per mensem. The total extra cost of the revision comes to Rs. 11,580 a year. A provision of 2,00 is made in the budget for 1914-15 to meet the cost of item (i).

(b). The question of the cost of the cadastral survey of the Town and Island of Bombay was considered by a Special Committee, who came to the conclusion that without actual experiment it would not be possible to frame an estimate which could safely be used as a basis for drawing up plans for the financing of the survey, especially as it was proposed to defray the cost to some extent by means of contributions levied on the public and on local bodies. A section of the city comprising about 200 acres was accordingly selected for the experimental operations and the work of taking the fundamental and minor traverses of this area is being carried out by an officer of the Survey of India Department. It has been directed that the operations should be continued on the assumption that the cadastral survey of the city will be proceeded with to completion after the experimental area has been surveyed. A provision of 1,85 is made for item (ii) in the budget for 1914-15, 1,58 for the cost of survey operations and 27 for the cost of preparing a register of possessions. No provision is made for recoveries from local bodies until the result of the experimental operations is known and the total cost of the scheme is estimated with some degree of accuracy.

(c). With a view to placing the cadre of the Indian Civil Service on a correct basis and safeguarding the prospects of the junior members of that Service proposals for the increase by five of the number of appointments of Assistant Collectors of the second and third grades and for the transfer to the list of superior appointments of the three posts mentioned in the margin have been submitted to the Government of India. Owing to the unsatisfactory condition of promotion in this Presidency, the salaries actually drawn by several junior members of the Indian Civil Service fall considerably short of what is regarded as the standard of salary which officers of that Service may ordinarily expect to draw. With a view to removing this hardship proposals for the grant of a minimum time-scale of pay to these officers have been submitted to the Government of India, similar concession having been already granted in the Central Provinces, the Punjab and the United Provinces. It is intended that in every case where the actual salary to which an officer

1. Manager, Sind Incumbered Estates,
2. Registrar of Co-operative Societies, and
3. One post of Superintendent of Land Records and Registration.

is entitled by his substantive position in the gradation list or by the ordinary rules relating to officiating allowances falls short of a certain minimum which is to be guaranteed to him, the officer will be granted a personal allowance equivalent to the difference between his actual salary and the minimum guaranteed scale. These proposals involve an extra expenditure of 64 per annum. A provision of 50 is made in the budget for 1914-15 to meet the cost of item (iii) for about nine months of the year.

(d). A scheme for the special legal training of the officers who elect for, or are allotted to, the judicial branch of the Indian Civil Service has been submitted to the Government of India. A provision of 40 is made for item (iv) in next year's budget to meet the cost of the scheme for about eight months.

(e). Under the Indian Companies Act, 1913, which is to come into force on 1st April 1914, the information which companies are required to file with the Registrar of Joint Stock Companies at all periods of their existence has been largely increased. The Registrar's duties will no longer be limited to receiving papers deposited with him and assessing the fees payable thereon, but it will be necessary that he should possess qualifications enabling him to analyse and understand the purport of the numerous documents which companies are required by the new Act to file with him. For the proper performance of the additional duties imposed on the Registrar by the new Act, sanction of the Secretary of State for India has been obtained to the appointment of a full-time Registrar of Joint Stock Companies for this Presidency (including Sind) on a salary of Rs. 800 rising to Rs. 1,200 per mensem by annual increments of Rs. 50. A provision of 13 is made in the budget for 1914-15 for the pay, establishment and contingent charges of the Registrar mentioned in item (v).

(f). The Salvation Army have approached Government with certain proposals regarding the reclamation of prisoners and criminal tribes. The schemes relate to the establishment of—

(a) an Industrial Home for juvenile adults from the Dhárwár Bórstal Prison and other prisons;

(β) a settlement for security prisoners;

(γ) a settlement for criminal tribes; and

(δ) a settlement for released prisoners not belonging to any of the classes mentioned above.

Item (vi) relates to these proposals, which are under the consideration of Government and for which a lump sum of 20 is provided in the new budget.

(g). The question regarding the improvement of the tone of the jail service has been engaging the attention of Government for some time and with that object a revision of the emoluments of the clerical and warder establishments has been recently sanctioned. Jailors hold a most responsible position and it is anything but easy to get men who possess all the multifarious qualities which go to make a really good jailor. In order to secure good and trustworthy officers it is proposed to raise the pay of the

first grade from Rs. 200—10—250 to Rs. 250—10—300 per mensem with suitable increments in lower grades. The existing pay of the Superintendents of the Karachi and Thana Prisons is inadequate, having regard to the work and responsibility of these officers, and the disparity will be accentuated by the contemplated improvement in the pay of jailors. To remove this anomaly, it is considered desirable to increase the pay of the former from Rs. 200—10—250 to Rs. 300 and that of the latter from Rs. 350—20—450 to Rs. 450—10—500. Item (vii) relates to a provision of 7 in next year's budget for this object and for an increase in the pay of the European warders at the House of Correction, Bombay, and the Central Prison, Yeravda.

(h). The proposals for the reorganization of the rank and file of the District Police in the Bombay Presidency (including Sind), involving an additional expenditure of 8.28 per annum as shown below, have received the sanction of the Secretary of State:—

	Old Scale.		Scale now sanctioned.	
	Number.	Monthly cost.	Number.	Monthly cost.
		Rs.		Rs.
Inspectors ... { Presidency proper.	101	17,325	109	18,900
... { Sind ...	34	5,900	35	6,100
Sergeants ... { Presidency proper.	18	1,560	18	1,989
... { Sind ...	8	700	9	995
Sub-Inspectors ... { Presidency proper.	511	33,840	651	43,570
... { Sind ...	174	11,620	183	12,250
Head Constables—				
Unarmed ... { Presidency proper	1,987	38,955	2,041	39,935
... { Sind ...	402	7,565	511	9,970
Armed ... { Presidency proper.	995	19,070	980	19,110
... { Sind ...	206	3,821	297	5,490
Constables—				
Unarmed ... { Presidency proper.	7,663	82,129	9,913	1,06,670
... { Sind ...	2,076	24,288	2,363	27,648
Armed ... { Presidency proper.	4,707	50,382	5,769	61,729
... { Sind ...	1,289	15,079	1,553	18,171
Mounted Police ... { Presidency proper.	272	3,107	274	3,128
... { Sind ...	1,161	15,684	1,375	18,395
Permanent travel- ling, conveyance, local and other allowances. { Presidency proper.	...	14,798	...	16,900
... { Sind ...	...	21,372	...	25,824
Total ...	21,604	3,67,195	26,081	4,36,174

Extra cost Rs. 68,979 per mensem, or Rs. 8,27,748 per annum.

The reforms are being introduced gradually, and it is hoped to give full effect to the reorganization schemes before the close of the year 1916-17. Accordingly a provision of 3,00 is made for item (viii) in the budget for 1914-15.

(i). In view of the rise in the prices of grass and grain, the present scale of horse and camel allowances of the mounted police in Sind and Kathiawar is found to be inadequate. In addition to the expense of feeding and maintaining their mounts, the men are required to meet from their allowances subscriptions to the mounted police funds and to incur miscellaneous expenditure connected with shoeing and stable requisites. With the allowances at the existing rates the animals are frequently starved and in many cases are not provided with warm *jhools* which are indispensable in the severe

cold weather which prevails in Sind. It is accordingly proposed to raise the rates of these allowances as shown below:—

	Present rate per mensem.	Proposed rate per mensem.
<i>Horse allowance.</i>		
Sind—	Rs.	Rs.
Karachi town ...	25	30
Hyderabad town ...	20	30
Other head-quarters ...	20	25
Other places ...	15	25
Kathiawar ...	20	25
<i>Camel allowance.</i>		
Sind—		
Karachi town ...	7	14
Other places ...	7	12

The annual extra expenditure involved by these proposals is estimated at 1,34 for Sind and 14 for Kathiawar. A provision of 94 is made in next year's budget for item (ix) to meet the proposed expenditure for about seven months of the year 1914-15 in Sind, and for the whole year in Kathiawar.

(j). In connection with the decision to provide two additional lights off the Sind coast, *viz.*, a light-house on Cape Monze and a light-vessel off the Khai Mouth of the Indus, a provision of 2,15 is made in the current year's budget for the construction and equipment of the light-house. As this provision is not likely to be utilized in full before the close of the year, orders for commencing the construction of the light-vessel at the Government Dockyard, Bombay, have been issued, the expenditure being met from the saving in that provision. It is estimated that about 48 will be spent before the close of the current year and that about 1,73 will be required in the ensuing year for the completion of the light-vessel. The light-house is expected to be in working order by 1st June 1914. About 32 will be required next year for its completion and 8 for its maintenance charges for nine months of that year. Item (x) relates to the total provision of 2,13 made in next year's estimates for the two lights. The expenditure on this account is to be recouped by the levy of light dues on vessels. The requisite legislative measure to authorise their levy has been prepared and submitted to the Government of India for their approval prior to its introduction in the local Legislative Council.

(k). In connection with the policy of Government to extend and improve primary education, 2,00 were provided in the current year's budget, out of which 1,00 have been assigned for opening new schools, 50 for giving promotion to trained teachers in accordance with the scale laid down in the Vernacular Masters' Code, and 50 for providing extra assistants in undermanned schools. The grant of 1,00 will enable 497 new primary schools (447 in the Presidency proper and 50 in Sind) to be opened during the current year. The allotment of 50 for giving code pay to primary teachers has been supplemented by 1,00 provided from the amount of 2,76 allotted by the Government of India for primary education out of the Imperial recurring assignment of 5,93 for educational

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expenditure and thus 1,50 in all have been made available in the current year for that purpose. The deficiency still remaining in the matter of code pay is over a lách, and a half. The budget for next year provides 2,00 for the continuance of the policy referred to above. Of this amount 1,00 are earmarked for opening new schools [item (xi)], and 1,00 for giving code pay to primary teachers and for additional assistants in undermanned schools [item (xii)].

It is gratifying to note that the Government of India have made a further recurring assignment of 1,00 for education. The allocation of this grant to the necessary objects will be considered in due course.

(l). When the rates of fees in Government high schools were raised in 1911, the public were assured that the Governor in Council had no intention of appropriating the extra income from fees for general purposes, but had decided to devote it to the further improvement of these schools; and it was announced that in accordance with this decision Government would set aside for expenditure on the schools, over and above the normal average expenditure then being incurred on their maintenance, a sum as nearly as possible equivalent to the increased receipts from fees. The additional fee receipts for the years 1911-12 and 1912-13 amounted to 15 and 49, respectively, or a total of 64 for the two years. It is proposed to spend this amount on the provision of additional accommodation and equipment for the teaching of science in secondary schools. Government have also decided that certain suitable items of recurring expenditure in connection with the improvement of the schools should be permanently debited to the *annual* excess, which, for this purpose, is taken as half a lách. For the present it is intended to spend about a moiety of this amount on the improvement of the pay of assistant masters in Government secondary schools. Item (xiii) refers to the provisions of 64 and 26 made for the two objects in the budget.

(m). Although aided English-teaching schools are, under the Grant-in-aid Code, entitled to a one-third grant, many of them have for years been receiving not more than from one-fifth to one-ninth of their expenditure. The total direct expenditure of the schools amounted in 1912-13 to 3,18, but the total Provincial grant paid to them is only 65, or about 40 less than one-third. In the case of anglo-vernacular schools also the total expenditure for 1912-13 amounted to 9,91, while the total grant paid to these schools comes to 2,66, or about 65 less than one-third. In both cases reduced grants are paid partly owing to want of funds and partly because of defects in the schools, the greatest of which is inefficiency of staff. The additional amount required to raise the total grant to the authorised level is about 1,05, but as the maximum grants cannot be paid to several of the schools owing to their defects, a provision of 75 is made in the budget to cover this requirement [item (xiv)].

(n). Government have undertaken to finance the scheme of removal of the Victoria Jubilee Technical

Institute, Bombay, to a new site at Matunga. The cost of the new site purchased from the Bombay City Improvement Trust amounts to 3,73, and the whole of this amount has been provided by Government by way of a subvention, 2,00 being met from the grant sanctioned by the Government of India for the Institute in 1912-13, 1,50 from the Imperial assignments for educational expenditure including technical education, and 23 from Provincial revenues. The cost of the construction of the new buildings, which is roughly estimated at about 7½ lakhs, will be met in the first instance from advances to be made by Government. Item (xv) relates to the provision of 3,50 made in next year's budget for an advance to cover the expenditure likely to be incurred during that year. The sums which may be advanced by Government will be repaid from the sale proceeds of the existing site and buildings of the Institute at Byculla.

(o). There is at present no adequate provision for the accommodation and treatment of cases of infectious diseases occurring among Europeans and Anglo-Indians in the City of Bombay. The entire absence of such provision and the resultant hardship in individual cases were prominently brought to notice in the course of the outbreak of cholera in the city in 1912; and as under the law it is incumbent on the Bombay Municipal Corporation to make adequate provision for preventing and checking the spread of dangerous diseases, Government requested that body to consider the necessity of making provision for suitable hospital accommodation for the cases in question. At the same time having regard to the considerable expenditure involved in that measure and as evidence of the extreme importance which they attached to its adoption, Government offered to co-operate with the Corporation in the matter to the extent of defraying the entire cost of the buildings, provided it undertook to make available a site for, and maintain, the hospital. The Corporation has accepted the offer with some modification and detailed proposals are awaited. In the meanwhile a lump provision of 1,00 for item (xvi) is entered in the budget to cover the promised contribution.

(p). The present building of the Civil Hospital at Mahábaleshvar has been considered to be quite inadequate for the needs of the hill station. The question of constructing a new building was started some years ago, but owing to financial exigencies and protracted negotiations over acquiring certain sites, the matter was postponed from time to time. Subscriptions amounting (with accumulated interest) to about 15 have been received from the public and a committee has been formed to collect further funds for a new civil hospital. It is estimated that the purchase of a site and the construction of new buildings will cost about 75. Government have promised to contribute such amount, not exceeding 37, as may be required to make up the total cost of the hospital building after taking into account the subscriptions already received and those that may be collected hereafter. Item (xvii) refers to the provision of 37 made for the Government contribution.

(q). Item (xviii) relates to the proposals for the revision of the administrative arrangements in connection with the Jamshedji Jijibhai and allied hospitals and the Grant Medical College, Bombay. It is represented that these institutions, and more especially the college, have undergone such very great development in the course of recent years that the duties of their administration cannot satisfactorily be combined in the hands of a single officer, especially in view of the fact that that officer has, in addition, to do both professional and tutorial work. After careful consideration, Government have come to the conclusion that the time has arrived when it is absolutely necessary in the interests both of the hospitals and of the college that these institutions should be completely separated in respect of their administration. Accordingly it is proposed that the post of the administrator of the college should be held by an officer of the Indian Medical Service who holds no appointment in the J. J. or allied hospitals and who will, at the same time, be debarred from private practice, that he should be selected from the teaching staff of the college and designated "Dean of the Grant Medical College," and that he should be granted a consolidated salary of Rs. 1,800 a month, as is done in the cases of the Principals of the colleges in Calcutta and Madras, and an allowance of Rs. 250 per mensem in the absence of free quarters. A provision of 11 is made for the additional expenditure involved in these proposals.

(r). In order to place the College of Physicians and Surgeons of Bombay on a sound footing and to enable it to take its proper place among the educational institutions of India, Government have this year contributed 2,00 towards the endowment fund of the institution. Of this amount 1,00 is met from the non-recurring assignment of 38,75 made by the Government of India in the revised estimates for 1912-13 for educational expenditure, and the balance is provided from Provincial revenues by re-appropriation of funds in the current year. Government have also sanctioned the payment of a grant of 10 towards the expenditure of the College for the current financial year as a provisional arrangement, and have entered an equivalent sum for item (xix) in the ensuing year's budget.

(s). With reference to item (xx) it is observed that in paragraph 7 of the "Budget of the Government of Bombay for 1913-14" the allotments aggregating 14,86.8 already sanctioned against the total provision of 21,50 made in the budget under the head 24, *Medical* for expenditure in connection with sanitation and grants in aid of sanitary projects were specified. The following further allotments have since been sanctioned against the same provision:—

- | | |
|---|------|
| (1) Ahmedabad water-supply project | 3.50 |
| (2) Furnishing and equipping the Bombay Bacteriological Laboratory at Parel. | 25 |
| (3) Renewal of the grant for filling in the tank No. 1 at Hyderabad sanctioned in 1912-13 but not drawn in that year. | 20 |

(4) Jalgaon water-supply scheme	14'5
(5) Renewal of the grant for filling in a tank at Kambat sanctioned in 1912-13 but not drawn in that year.	10
(6) Filling in of an insanitary tank in Ratnagiri town.	3'2
(7) Refund to the Dholka Municipality of the expenditure incurred by it in connection with boring operations.	3'2
(8) Sholapur town-improvement scheme	3'2
(9) Renewal of the grant for filling in two tanks at Ratodero sanctioned in 1912-13 but not drawn in that year.	3'
(10) Further grant to the Rajkot Civil Station Committee for the drainage scheme.	1'5
Total	4,33'6

Grants-in-aid amounting to 12,58 are likely to be required next year in connection with (a) water-supply schemes for Aden (2,00), Nandurbár (1,09), Godhra (1,06), Hyderabad (90), Bârsi (86), Alandi (80), Matherán (75), Násik (57), Karád (50), Igát-puri (50), Sukkur (50), Bijápur (24), Ahmedabad (24), Kalyán (14), and Haliyal (10), (b) drainage schemes for Dhulia (1,00), Bijápur (12), and Sehwan (10), and (c) Dhárwar town-improvement scheme (1,11). It is estimated that 2,25 will be required for other town improvement, surface drainage, etc., schemes, 65 for working boring plants, 50 for grants in aid of the improvement of milk-supply, and 40 for original works in connection with the development of Salsette. It is intended to allot 1,00 to the Sanitary Board to enable them to make grants for sanitary projects, and 80 to the Poona City Municipality as a grant in aid of the proposed construction of a bridge on the Mutha river. To meet all these requirements as well as any unforeseen demands, a total provision of 21,00 is entered in next year's budget, of which 20,00 are met from the Imperial assignments for sanitation and 1,00 from Provincial revenues.

(t). The arrangement under which the posts of Chemical Analyser, Sind, and Health Officer of the Port of Karáchi are held by one officer was sanctioned in 1906. Owing to the altered conditions and the growing importance of the port of Karáchi the present arrangement is found very inconvenient, and it is therefore proposed to separate the two appointments. Item (xxi) relates to the lump provision of 10 made for the additional charge involved in this proposal.

(u). Item (xxii) includes (1) 65 for remodeling the Civil Dairy at Kirkee with a view to its serving as an educational and experimental institution; (2) 19 for additional expenditure on agricultural and hydraulic experiments and for testing and demonstrating oil-engines and pumps of the latest design; (3) 15 for demonstrating on an extensive scale on the Nira Canal the results proved by experiments, *viz.*, that in sugarcane industry equal results can be obtained by using less

water and less manure than that used by sugarcane growers, (4) 12 for the establishment of a temporary experimental station in the Thána or Kolába district to demonstrate the possibility of using tail-water from the Tata Hydro-Electric Works for irrigational purposes, (5) 12 for the establishment of a dry farming station in the North or South-East Deccan and of an experimental farm at Broach, (6) 6 for the current expenses of a workshop to be opened at the Agricultural College, Poona, where repairs to pumping plants will be carried out and a class will be started for giving practical instruction in working oil-engines and pumps to the owners of the plants and their servants, and (7) 5 for an agricultural school in Gujarát.

(v). When the re-organization of the Subordinate Civil Veterinary Department in the Presidency proper was sanctioned in 1908, it was arranged that the full strength of veterinary assistants then sanctioned should be reached after five years, and that proposals for the further extension of the Department should be submitted at the end of that period. The term of five years will expire with the current year; and Government have now sanctioned proposals for the expansion of the cadre in the next five years. There are at present three veterinary inspectors, namely, one for each division of the Presidency; an additional veterinary inspector will be attached to the Central Division from the ensuing year. The present strength of veterinary assistants is 57, and it has been decided to increase the number to 100 during the next five years. Arrangements for the promotion of the assistants from grade to grade are revised, and the pay of the last two grades is also raised from Rs. 30 and Rs. 45 to Rs. 40 and Rs. 50 per mensem, respectively. The increase of pay (the order regarding which is applied to Sind also) is necessary on account of the desirability of obtaining for Government service the best men who pass through the College and of attracting to the College better stamp of men. Item (xxiii) relates to the total provision of 12 made for the additional expenditure in the ensuing year.

(w). At present certain contributions are levied from local bodies to cover the cost of establishments entertained in the offices of the Commissioners, Collectors, Educational Inspectors and Deputy Educational Inspectors for local fund work. As a measure of financial relief to these bodies in pursuance of a recommendation of the Decentralization Commission it is proposed to discontinue the recoveries, and with this object a sum of 1.07 is entered for item (xxiv) in the budget of 1914-15. The expenditure is covered by a corresponding recurring assignment from Imperial revenues.

(x). At a meeting held on 13th December 1913, the Finance Committee appointed to consider the preliminary Provincial budget estimates for 1914-15 recommended that with the object of raising the level of the subsoil water in the drier tracts of

the Deccan plateau, it would be desirable to construct a few storage reservoirs in the upper reaches of suitable streams. As recommended by the Committee, a provision of 50 is made in next year's budget under the head 43, *Irrigation—Minor Works and Navigation—Public Works Department* to meet the Provincial share of the expenditure for item (xxv). The Government of India have also sanctioned an equal sum to meet the Imperial share of the charge. The detailed distribution of the grant and the works on which it should be expended will be determined in due course by the Public Works Department.

14. Remissions of land revenue attributable to famine are estimated at 1,67 in the current year and 97 in the ensuing year, while suspensions are estimated at 9,47 and 4,91 for the two years, respectively. A gain of about 60 and of 3 is anticipated in irrigation revenue during 1913-14 and 1914-15, respectively. A loss of 50 is also anticipated in excise revenue during 1913-14. These figures represent the Provincial share.

Direct expenditure on famine relief is estimated at 3,26 for 1913-14 and 3,00 for 1914-15, and will be met from Imperial revenues in accordance with the scheme for the apportionment of famine expenditure brought into force from the year 1907-08. Indirect famine expenditure estimated at 2,82 in 1913-14 and 1,50 in 1914-15 will fall on Provincial revenues.

15. In the Provincial Advance and Loan Account the payments of takávi and other loans are estimated at 38,75 and recoveries at 51,28 for 1914-15. Compared with the revised estimate for 1913-14, the former figure shows (i) increases of 3,87 under loans to local bodies, 1,50 under advances to cultivators and co-operative societies, 65 under loans to landholders, notabilities and Native States, and (ii) decrease of 2 under miscellaneous loans and advances. The provision of 12,00 made for loans to local bodies is intended for eight mofussil municipalities and one district local board in connection with sanitary projects and the construction of roads and school-buildings. A provision of 18 is made for loans under the Co-operative Societies Act. This provision is made up of (a) 10 for industrial and productive co-operative societies which require help in their infancy as explained in paragraph 15 of the Revised Financial Statement for 1913-14, and (b) 8 for loans to co-operative societies in Sind, the circumstances of which are peculiar. The Bombay Central Co-operative Bank will not be of any assistance to the co-operative movement in Sind, and as that movement is still very backward, special encouragement in the shape of loans from Government is needed for some time. The estimate of recoveries for next year is smaller by 6,42 than the current year's revised, the decrease being chiefly in the repayments expected from agriculturists, Native States, and Gujarát Talukdárs.

General Remarks.

16. The policy of abolishing all tolls on Provincial roads is carried to completion. From the Imperial Government the new special assignments amount to 2,07 only, and time is afforded for developing schemes for the expenditure of the very large grants made in previous years for Education and Sanitation. The conditions of the current year and the prospects of the coming year are such as to enable fully adequate provision to be made in next year's budget for all provincial services and the carrying forward of a true provincial balance of 86,10 together with a balance of 28,08 on account of sums unexpended from special assignments from Imperial.

R. A. LAMB.

PART II.

SECTION I.

Accounts of 1912-13.

17. The estimated and actual transactions of the year 1912-13 are given below :—

	Budget Estimate.	Revised Estimate.	Actuals.
Opening balance ...	89,76	1,08,92	1,08,92
Revenue ...	6,99,66	7,83,63	7,95,81
Expenditure ...	7,27,76	7,24,50	7,24,98
Closing balance ...	61,66	1,68,05	1,79,75

The important differences between the budget and revised estimates for 1912-13 have been explained in Part II, Section II, of the Revised Financial Statement for 1913-14, and those between the budget and actuals are noticed in the Draft Financial Statement for 1914-15 (as amended up to 4th February 1914).

SECTION II.

Revised Estimates for 1913-14.

18. The budget and revised estimates of 1913-14 are shown below:—

Revenue.				No.	Heads.	No.	Expenditure.			
Budget.	Revised.	Revised					Budget.	Revised.	Revised	
		Better.	Worse.						Better.	Worse.
...	...	...	...	...	Refunds ...	1	4.97	7.34	...	2.37
...	...	...	...	...	Assignments and { Cash ... } Compensations. { Alienations.. }	2	{ 14.15 83.40	{ 14.94 83.52	...	{ 79 12
2,09,32	2,16,82	7.50	...	I	Land Revenue—	...	...	...	...	...
96,39	96.52	13	...		{ Provincial ½ share Alienations ... }	...	...	...	...	...
27,33	27,48	15	...		{ Fixed allotment and adjustments { Cash ... } Alienations ... }	...	...	...	...	...
...	...	...	...	...	...	3	{ 75.04 7.91	{ 75.17 7.83	...	{ 13 ...
41,50	43,75	2,25	...	IV	Stamps ...	6	1,19	1,23	...	4
2,13,00	2,22,00	9,00	...	V	Excise ...	7	11,26	10,92	34	...
28,45	32,50	4,05	...	VIII	Assessed Taxes ...	10	72	72	...	...
41,50	47,50	6,00	...	IX	Forest ...	11	26,40	25,40	1,00	...
8,00	8,10	10	...	X	Registration ...	12	3,67	3,69	...	2
14,04	15,15	1,11	...	XII	Interest ...	13	8,41	8,48	...	7
...	...	...	...	...	General Administration ...	18	18,79	19,76	...	97
7,15	7,80	65	...	XVI-A	Law and Justice—Courts of Law	19-A	58,72	56,84	1,88	...
2,50	2,75	25	...	XVI-B	Law and Justice—Jails ...	19-B	11,50	12,98	...	1,48
2,35	2,63	28	...	XVII	Police ... { Cash ... } Alienations ... }	20	{ 96,48 5,08	{ 95,83 5,17	65	...
1,00	1,07	7	...	XVIII	Ports and Pilotage ...	21	2,83	2,74	9	...
5,34	5,44	10	...	XIX	Education ...	22	95,25	76,60	18,65	...
2,55	2,55	...	...	XX	Medical ...	24	48,96	29,70	19,26	...
...	...	...	...	...	Political ...	25	5,46	4,83	63	...
1,25	1,30	5	...	XXI	Scientific and other Minor Departments ...	26	13,37	11,65	1,72	...
3,80	3,70	...	10	XXII	Superannuation Allowances and Pensions.	29	35,00	36,00	...	1,00
1,15	1,20	5	...	XXIII	Stationery and Printing ...	30	12,47	13,64	...	1,17
72	76	4	...	XXV	Miscellaneous ...	32	4,95	5,37	...	42
...	...	...	...	...	Reduction or Avoidance of Debt	36	13,70	13,70	...	...
...	...	...	...	...	Subsidized Companies—Lands...	40	3	...	3	...
13,18	13,18	...	...	XXIX	Irrigation—Portion of land revenue due to irrigation ...	...	...	...	...	...
7,25	8,15	89	...	XXIX	Irrigation—Major Works— Direct Receipts. Working Expenses ... } Interest ... }	42	{ 7,50 11,11	{ 8,89 10,66	...	{ 1,39 ...
...	...	...	...	7	} XXX { Irrigation—Minor Works— Civil Department ... } Public Works Department ... }	43	{ 20 16,00	{ 6 16,36	14	...
1,83	1,76	...	...					
8	12	4	...	}	} XXXI { Civil Works— Civil Department ... } Public Works Department ... }	45	{ 8,72 83,90	{ 14,90 95,00	...	6,18
5,90	6,50	60	...							
7,35,59	7,68,73	33,31	17	...	Total ...	...	7,87,14	7,69,92	44,92	27,70
1,68,05	1,79,75	11,70	...	Opening	Balance ...	Closing	1,16,50	1,78,56	62,06	...

19. The revised estimates of revenue show a net increase of 33,14 over the budget. The important increases anticipated are under the following heads:—

I, Land Revenue.—7,78 made up of—

- (i) 7,50 under "Provincial half share," due mainly to the season proving more favourable than was anticipated when the budget was framed and consequent decline in the amount of arrears against suspensions to be collected in 1914-15;
- (ii) 13 under "Alienations," based on latest estimates furnished by district officers; and
- (iii) 15 under "Fixed allotment and adjustments," due to Imperial contributions sanctioned in the course of the year for the extension of the system of making monthly payments of pensions to Indian military pensioners (10), charges on account of the office establishment, allowances, etc., of the Superintendent, Civil Veterinary Department, Sind, Baluchistán and Rajputána (9), archæological expenditure (8), transfer of the duties in connection with the Native Passenger Ships Act from the charge of the Customs Preventive Department to that of the Port Officer, Bombay (2), and the cost of the stipend to be paid to a state technical scholar during his preliminary training in India (1), partially counterbalanced by the absence of the contribution on account of the cost of the Textile Ventilation Committee (15), no expenditure in connection with the Committee being required during the year.

IV, Stamps.—2,25, due mainly to larger receipts under "Sale of court-fee stamps", and composition of stamp duty.

V, Excise.—9,00, occurring mainly under (i) "Gain on sale-proceeds of excise opium and other drugs", (ii) still-head duty, (iii) "Duty on gánja", (iv) tax on trees tapped for raw toddy, and (v) toddy shop license fees. The increase is partially counterbalanced by decreases chiefly under (i) license fees for the retail vend of country liquor and opium, and (ii) recoveries of contributions for establishments.

VIII, Assessed Taxes.—4,05, due mainly to the year 1912, the profits of which form the basis for the assessment of the tax to be recovered in 1913-14, having been an exceptionally good one for the mill and other industries, and to larger recoveries from tax on salaries and pensions.

IX, Forest.—6,00, due mainly to larger receipts under the heads "Timber," "Firewood and charcoal," "Grazing and fodder grass," and "Miscellaneous," partially counterbalanced by smaller receipts from famine grass operations.

XII, Interest.—1,11, due mainly to (i) the recovery of interest from certain local bodies which

have received loans from Government to meet expenditure on sanitary projects and construction of roads (69), (ii) larger recoveries expected from the Tálukdárs in Gujarát in consequence of a favourable season (30), and (iii) further interest expected on the endowment funds of the Gujarát College and Mádhavlál Ranchhodlál Science Institute (19), partly counterbalanced by a decrease in the estimate of interest on loans to Native States (9). Interest is now realized on fixed dates even on instalments drawn by local bodies, while under the old system it was not recovered until each loan was fully taken up. This change in system accounts partly for the increase under (i).

XVI-A, Law and Justice—Courts of Law.—65, occurring mainly under (i) magisterial fines, (ii) sale-proceeds of unclaimed and escheated property, and (iii) cash receipts of record rooms. The increase is partially counterbalanced by decreases under (i) "Miscellaneous", and (ii) fees of Subordinate Civil Courts.

XXIX, Irrigation—Major Works—Direct receipts.—89, due mainly to (i) extended cultivation and sudden and extraordinary demand during the rabi season on the Godávári Right Bank Canal, (ii) more land brought under the irrigated area of the Pravara Right Bank Canal, (iii) recovery of arrears on the Jamráo Canal and the Krishna Canal, and (iv) increased supply of water on the Desert Canal. The increase is partially counterbalanced by a decrease in revenue of the Ekruk Tank.

XXXI, Civil Works—Public Works Department.—60, due mainly to larger receipts from (i) sales of old material, produce and tools and plant, (ii) tolls on roads, and (iii) rents of buildings.

20. On the expenditure side, the revised estimates indicate a net decrease of 17,22 from the budget. The important decreases anticipated are under the following heads:—

11, Forest.—1,00, due mainly to smaller expenditure on (i) timber operations in the Northern and Southern Circles (45), (ii) "Establishments" (37), (iii) purchase of stores (30), (iv) demarcation, improvement, and extension of forests (27), and (v) construction of buildings and other works (20). The decrease would have appeared larger but for the lump deduction of 50 made for probable savings from the major head budget figure.

19-A, Law and Justice—Courts of Law.—1,88, occurring chiefly under "Criminal Courts—General Establishment", due mainly to the introduction of a revised method of accounting for the expenditure on account of Collectors' judicial establishments (2,01). Savings are also anticipated owing to the non-utilization of the provision for an additional High Court Judge and his establishment (51), and in the provisions for conciliators' establishments (25), and for payments to officers of other provinces (18). The decrease is partially counterbalanced by larger expenditure on account of (i) fees in civil and

criminal cases (58), (ii) Subordinate Judges (28), clerical establishments of District and Subordinate Courts (22), and salaries of the Judicial Commissioners of Sind (8).

20, *Police*.—56, due mainly to savings anticipated under the minor heads "Presidency Police" (46) and "District Executive Force" (1,65), in consequence of the full strength of the Bombay City police force as re-organized not having been entertained and the partial utilization of the lump grant of 2,50 for police re-organization. The decrease would have appeared larger but for the lump deduction of 1,50 made for probable savings from the major head budget figure.

22, *Education*.—18,65, due chiefly to the transfer to other heads of portions of the provisions made for recurring and non-recurring expenditure out of the assignments sanctioned by the Government of India for promotion of education including technical education (4,34), and to anticipated savings in those provisions (15,91) and in that for the preparation of Sanskrit series and departmental books (11). Also the provision of 1,00 for building grants in aid of primary schools in Bombay City is expected to remain unutilized. The decrease would have appeared larger but for (i) the lump deduction of 2,00 made for probable savings from the major head budget figure, and (ii) additional grant provided from Provincial revenues for the Victoria Jubilee Technical Institute (23).

24, *Medical*.—19,26, due mainly to the transfer to other major heads of portions of the provisions for expenditure on sanitary projects (17,93) and on medical relief (50) for which the Government of India have made assignments from Imperial revenues. Also the provisions for a subvention to the Bombay Municipality in connection with anti-malarial measures (50) and for a grant to the Bombay Medical Council (10) are not expected to be utilized, and savings are anticipated in the provisions for (i) salaries of officers of the Medical and Sanitary Departments (91), (ii) direct plague charges (51), (iii) establishments and allowances at the mofussil hospitals and dispensaries (40), (iv) the physiological laboratories at the Grant Medical College (33), (v) the Bombay Bacteriological Laboratory (20), (vi) the embarkation of pilgrims (19), (vii) the application of the Lepers Act to certain areas (13), and (viii) the charges of the Chemical Examiners' department (10). The decrease would have appeared larger but for (a) grants aggregating 2,10 for an endowment fund and current expenses of the College of Physicians and Surgeons of Bombay, and (β) the lump deduction of 70 made for probable savings in the major head budget figure.

25, *Political*.—63, due mainly to (i) recoveries of arrears of foreign service contributions in Káthiáwár (36), and (ii) savings in the provisions on account of salaries of officers (29).

26, *Scientific and other Minor Departments*.—1,72, due mainly to (i) the transfer to the Forest and

Public Works Departments of a portion of the provision made for non-recurring expenditure out of the special assignment made by the Government of India in 1911-12 for agricultural and allied objects (9), and (ii) savings anticipated in that provision (35) and in the provisions for charges of the Agricultural Department (1,46), especially in connection with the establishment of new seed farms at Jalgaon and Mirpur Khás. The decrease is partially counterbalanced by the provision made for the transfer to the Bombay Presidency of the charges on account of the establishment of the Superintendent, Civil Veterinary Department, Sind, Baluchistán and Rajputána (11).

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

1, *Refunds*.—2,37, occurring mainly under (i) "Excise" (1,55) due chiefly to heavy payments to certain States in Káthiáwár of the differential duty on excise opium imported by them, (ii) "Land Revenue" (40) in view of the latest actuals, and (iii) "Forest" (32) owing to the refund of 25 to the Bombay Municipality on account of receipts from trees near the Tansa Lake erroneously credited to Government in 1912-13.

2, *Assignments and Compensations*.—The increase of 79 under *Cash* is due mainly to (i) the payment to the Miraj (Senior) State of compensation amounting to 59 on account of previous years' arrears of revenue from country liquor and toddy, and (ii) the payment of compensation to villagers in the Mahi Kánthá Agency for damage done to their land by the Luni river (13—Provincial share). The increase of 12 under *Alienations* is in accordance with the revised estimates furnished by district officers.

18, *General Administration*.—97, due mainly to (i) additional expenditure in connection with the equipment of the Government houses at Bombay, Poona and Mahábaleshvar (40), and for touring charges (23) and contract allowance (38) of His Excellency the Governor, and (ii) the payment of arrears of the salary of a Member of Council (7), partially counterbalanced by a saving of 10 in the provision for discretionary grants to Commissioners for works of public utility and the grant of money rewards to specially deserving persons, and by the non-utilization of the provision of 8 for the revision of the establishment of the Commissioner in Sind.

19-B, *Law and Justice—Fails*.—1,48, occurring chiefly under (i) dietary charges owing to the dearth of provisions in the earlier months of the year and increase in jail population (65), (ii) "Jail Manufactures" (22), (iii) charges for moving prisoners (21), and (iv) hospital charges (18). The increase is also due to the lump deduction of 20 under the major head budget figure.

29, *Superannuation allowances and pensions*.—1,00, due mainly to (i) an increase in the number

of new pensions sanctioned over lapses, chiefly in the Land Revenue, Post Office, Police and Educational Departments (41), and (ii) the commutation of pensions which is availed of more freely under the new rules framed on the subject (45).

30, *Stationery and Printing*.—1,17, due chiefly to (i) large issues of paper and other articles of stationery from the Central Stores owing to the expansion of the several departments of Government (1,00), and (ii) the purchase of a monotype machine for the Government Central Press (15).

42, *Irrigation—Major Works—Working Expenses*—1,39, due chiefly to larger expenditure on the Begári, Jamráo and Nasrat Canals and Nára supply channel in consequence of the necessity for special works such as (i) new head to the Mirzawáh ex-Begári Canal, (ii) additions and alterations to 38th mile regulator, Begári Canal, (iii) construction of Executive Engineer's bungalow at Nawábsháh and certain inspection bungalows in Nasrat, Jamráo and Eastern Nára districts, and (iv) increased requirements for maintenance and repairs in these districts.

45, *Civil Works—Civil Department*—6,18, due mainly to grants-in-aid to certain local bodies (including 4,00 to the City of Bombay Improvement Trust) sanctioned from the provision for special sanitation schemes under the head 24, *Medical*.

45, *Civil Works—Public Works Department*.—11,10, due mainly to funds transferred from other heads, chiefly for educational, medical and sanitary works, and to additional grants sanctioned for police and archæological works. The increase is partially counterbalanced by the transfer of funds mainly to meet unforeseen demands under other major heads.

22. The opening balance of the year 1913-14 estimated in the budget at 1,68,05 is now raised to 1,79,75. The estimates for 1913-14 now framed show a deficit of 1,19 against 51,55 estimated in the budget, the Provincial balance being reduced from 1,79,75 to 1,78,56.

SECTION III.

Budget Estimates for 1914-15.

23. The year 1914-15 is estimated to open with a balance of 1,78,56 and to close with a balance of 1,14,18 to the credit of the Provincial account as shown in the following table:—

	1913-14.		1914-15.		Column 4 better + , or worse — , than	
	Budget.	Revised.	Budget.	Column 2.	Column 3.	
1	2	3	4	5	6	
Opening balance ..	1,68,05	1,79,75	1,78,56	+ 10,51	— 1,19	
Revenue ..	7,35,59	7,68,73	7,58,92	+ 23,33	— 9,81	
Expenditure ..	7,87,14	7,69,92	8,23,30	— 36,16	— 53,38	
Closing balance ...	1,16,50	1,78,56	1,14,18	— 2,32	— 64,38	

Refunds—1. The Provincial figures are as follows:

	Actuals			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Refunds ...	3.76	5.25	5.95	4.97	7.34	5.67

The budget for next year provides for an increase of (i) 40 under "Excise", (ii) 25 under "Land Revenue", and (iii) 5 under "Assessed Taxes" in view of the progress of actuals, after allowing for the current year's abnormally heavy payments to certain States in Káthiáwár of the differential duty on excise opium imported by them, and the refund to the Bombay Municipality of the sale proceeds of trees near the Tansa Lake.

Assignments and Compensations—2.

25. The Provincial figures are:—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Cash ...	9.41	13.30	12.47	14.15	14.94	14.22
Alienations ...	83.03	82.62	83.00	83.40	83.52	83.88
Total ...	92.44	95.92	95.47	97.55	98.46	98.10

The increase under *Cash* is due to larger provision for allowances to district and village officers (12), and that under *Alienations* (48) is due mainly to revisions of settlements and a good inundation in Sind.

1.—Land Revenue—3.

26. The Provincial figures are:—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
<i>Revenue.</i>						
Provincial $\frac{1}{2}$ share.	2,10.48	1,88.92	1,89.02	2,09.32	2,16.82	2,09.48
Alienations ...	95.94	95.65	95.87	96.39	96.52	96.81
Fixed allotment and adjustments.	1,54.76	39.97	1,02.55	27.33	27.48	28.54
Total ...	4,61.18	3,24.54	3,87.44	3,33.04	3,40.82	3,34.83
<i>Expenditure.</i>						
Cash ...	70.75	74.80	76.54	75.04	75.17	82.15
Alienations ...	7.92	7.93	7.70	7.91	7.83	7.78
Total ...	78.67	82.73	84.24	82.95*	83.00	89.93*

* This is the major head estimate after deducting 1.00 in the current year's budget and 1.40 in the budget for 1914-15 for probable savings.

(a) The budget under "Provincial $\frac{1}{2}$ share" is based on the assumption that the season will prove normal. The increase in the revised for 1913-14 is due to the season proving more favourable than was.

anticipated when the budget was framed and consequent decline in the amount of arrears against suspensions to be collected in 1914-15.

Under "Alienations," the estimates furnished by the district officers have been adopted, the increase over the estimates for 1913-14 being due to extended cultivation in Sind.

The provision of 28,54 under "Fixed allotment and adjustments" in the new budget is explained below:—

(i) Contribution from Imperial to Provincial under the Famine Relief Scheme.	+ 13,70
(ii) Fixed Provincial contribution under the settlement.	- 9,38
(iii) Imperial contributions (5,93 made in 1913-14 and 1,00 made in 1914-15) for recurring expenditure on education.	+ 6,93
(iv) Imperial contribution in connection with the Darbár grant for recurring expenditure on education.	+ 6,70
(v) Imperial contribution for recurring expenditure on sanitation.	+ 6,00
(vi) Imperial contribution towards police re-organization and reforms.	+ 3,25
(vii) Imperial contribution for the remission of contributions by local bodies towards certain establishment charges.	+ 1,07
(viii) Provincial contribution on account of the amalgamation of the Public Works Accounts section with the Civil Accounts Department.	- 70
(ix) Imperial contribution for the improvement of aided Indian High and Anglo-Vernacular Schools.	+ 60
(x) Provincial contribution on account of the reduction in the percentage charged to Provincial revenues on the value of imported stationery stores.	- 50
(xi) Imperial contribution for a grant to the Bombay University.	+ 45
(xii) Provincial contribution in connection with the imperialization of the subsidy to Reuter's Telegram Company for their news service in India.	- 22
(xiii) Imperial contribution for the improvement of sanitary services.	+ 20
(xiv) Imperial contribution for expenditure connected with the Factory Ventilation Committee.	+ 15
(xv) Imperial contribution for the extension of the system of making monthly payments of pensions to Indian military pensioners.	+ 10
(xvi) Imperial contribution for charges on account of the Superintendent, Civil Veterinary Department, Sind, Baluchistán and Rajputána's office establishment, allowances, etc.	+ 9
(xvii) Imperial contribution for the transfer of the duties in connection with the Native Passenger Ships Act from the charge of the Customs Preventive Department to that of the Port Officer, Bombay.	+ 5
(xviii) Imperial contribution in connection with the abolition of the contribution for police charges of the Rajkot and Wadhwan Civil Station Funds.	+ 5

(xix) Provincial contribution for operations connected with oyster beds at Karáchi.	- 2
(xx) Imperial contribution on account of the transfer to the Local Audit Department of the Accountant General's office of the work of verifying cancelled currency notes in the Bombay Presidency.	+ 1
(xxi) Imperial contribution on account of the grant of annual pension of Rs. 100 to holders of the titles of Mahámahopádhya and Shams-ul-Ulama.	+ 3

Net total ... 28,54

(b) The increase of 6,98 in the expenditure budget as compared with the budget for 1913-14 is due chiefly to (i) revised calculation on account of transfer to other major heads of charges for Collectors' establishments which are in the first instance debited to this head, (ii) larger provisions for the cost of the cadastral survey of the Town and Island of Bombay (1,85 against 7 *net* in the budget for 1913-14), the contemplated revision of subordinate revenue establishments (2,00 against 84 in the budget for 1913-14), fixed tentage and travelling allowances of officers and travelling allowances of Mámlatdárs, Mukhtyárkars and establishments under "Charges of District Administration" (5,26 against 4,59 in the budget for 1913-14), construction and repairs of chávdís (1,56 against 1,25 in the budget for 1913-14), purchase and repairs of furniture (33 against 8 in the budget for 1913-14) and peons' uniforms and belts (32 against 9 in the budget for 1913-14) under "Charges of District Administration", and (iii) provisions made in the new budget for the items noted below:—

(i) Contemplated increase in the number of appointments in the second and third grades of Assistant Collectors, transfer of certain appointments to the list of superior appointments in the Indian Civil Service and the grant of minimum time-scale of pay to members of that service.	50
(ii) Scheme for the special legal training of civilians in the Judicial Branch.	40
(iii) Installation of a new oil engine in the Government Photo-Zincographic office.	14
(iv) Improvement of the town of Nawábsháh.	13
(v) Increase from Rs. 10 to Rs. 12 a month of the pay of the existing last grade of talátís in the Presidency proper and the appointment of additional shanbhogs in the coast talukas of the Kánara district.	10

Total ... 1,27

The total deduction made for probable savings under the major and detailed heads in the budget for 1914-15 falls short of that for the year 1913-14 by 35. On the other hand, the provision in the new

budget for the following items is smaller than in 1913-14 by the amounts mentioned against them:—

(i) Survey of talukdári villages	...	29
(ii) Temporary establishments	...	20
(iii) Purchase of, and compensation for, land.		19

IV.—Stamps—6.

27. The Provincial figures are:—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	40,98	38,32	41,03	41,50	43,75	43,85
Expenditure ...	1,16	1,14	1,19	1,19	1,23	1,23

(a) The revenue budget practically follows the current year's revised.

(b) The expenditure budget is normal.

V.—Excise—7.

28. The Provincial figures are:—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	94,86	2,02,94	2,12,27	2,13,00	2,22,00	2,27,00
Expenditure ...	4,73	10,57	10,80	11,26	10,92	11,81

(a) The revenue budget shows an advance over the current year's revised. The increase, as compared with the budget, is estimated chiefly under (i) still-head duty, (ii) "Gain on sale-proceeds of excise opium and other drugs", (iii) "Duty on ganja", (iv) tax on trees tapped for raw toddy, and (v) toddy shop license fees, and is partially counterbalanced by decreases mainly under license fees for the retail vend of country liquor and opium, and recoveries of contributions for establishments.

(b) The increase in the expenditure budget over the current year's budget is due chiefly to larger provisions for (i) clothing charges (27), (ii) travelling, horse and conveyance allowances (20), and purchase of excise stores (10), and to provisions for (i) the re-organization of the establishment of the Combined Salt, Excise and Opium Department in Sind and the construction of quarters for the extra men (11), and (ii) the entertainment of an additional Assistant Collector of Excise and his establishment (8). The increase is partially counterbalanced by a larger deduction for probable savings (40 against 21 in the current year's budget).

VIII.—Assessed Taxes—10.

29. The Provincial figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	25,50	27,07	28,74	28,45	32,50	30,65
Expenditure ...	55	58	60	72	72	85

(a) The increase in the revenue budget occurs mainly under "Salaries and Pensions", and "Other Sources of Income". The large increase under "Profits of Companies" which swells the current year's revised estimate is not expected to recur next year owing to the Hindu year 1969, the accounts of which will form the basis of assessment for 1914-15, being somewhat unpropitious for the trading community and the mill industry.

(b) The increase in the expenditure budget is due mainly to (i) the provision for the entertainment of establishments in connection with the extension to certain places in the Northern Division of the Bombay income-tax system (5), and (ii) larger provision for the Special Income Tax Collector, Karachi, and his establishment (3).

IX.—Forest—11.

30. The Provincial figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	18,59	43,31	49,92	41,50	47,50	45,50
Expenditure ...	10,35	26,64	26,93	26,40*	25,40	25,68*

* This is the major head estimate after deducting 50 in the current year's budget and 20 in the budget for 1914-15 for probable savings.

(a) The increase in the revenue budget for 1914-15 as compared with the current year's budget is due mainly to larger receipts expected from timber, firewood, and grazing and fodder grass, partially counterbalanced by the absence of the current year's provision (1,50) for receipts in connection with famine grass operations. The revised for 1913-14 is high owing to good prices obtained for timber and firewood coupes which are not expected to be maintained in 1914-15.

(b) The decrease in the expenditure budget from the budget for 1913-14 is due mainly to the absence of the provisions for famine grass operations (1,00) and for the purchase of a traction engine and sawing machinery for the Kánara Eastern Division (40), and to smaller provision (to the extent of 32) for timber operations in the Northern Circle. The decrease is partially counterbalanced by larger provisions for communications and buildings (42), salaries and allowances (41), and timber and other produce in the Southern Circle (11).

—Registration—12.

31. The figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	7.55	7.43	7.82	8.00	8.10	8.20
Expenditure ...	3.78	3.80	3.72	3.67	3.69	3.92

(a) The budget for 1914-15 allows for a small increase over the revised for 1913-14.

(b) The increase in the expenditure budget is due mainly to the provisions for a full-time Registrar of Joint Stock Companies (13), and for the re-organization of the grades of Sub-Registrars' kárkuns (7).

XII.—Interest—13.

32. The Provincial figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	13.69	11.03	10.12	14.04	15.15	14.58
Expenditure ...	5.97	6.36	7.97	8.41	8.48	7.83

(a) The increase in the revenue budget as compared with the budget for 1913-14 is due chiefly to (i) interest recoverable on loans granted to certain local bodies, (ii) larger recoveries expected from the Tálukdárs in Gujarát, and (iii) interest on the endowment funds of the Gujarát College and Mádhavlál Ranchhodlál Science Institute. The increase is partly counterbalanced by smaller recoveries expected on account of loans to cultivators and to Native States.

(b) The decrease in the expenditure budget from the budget for 1913-14 is due chiefly to a smaller outstanding balance in the Provincial loan account at the beginning of the year 1914-15, and to larger repayments expected from cultivators, local bodies and Gujarát Tálukdárs in that year.

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

(i) Loans to cultivators ...	23.82
(ii) Loans to local bodies on account of public works. of 12,00	
(iii) Loans to Native States and to landholders and notabilities apart from the provisions of any law.	1.75
(iv) Loans to Tálukdárs in Gujarát ...	1.00
(v) Loans for the purposes of the Co-operative Societies Act.	18

Total ... 38.75

The total provision of 38,75 shows an increase of 75 over the current year's provision, being made up of 1,00 under item (ii) and 75 under item (iii), partly counterbalanced by a decrease of 1,00 under item (iv).

General Administration—18.

34. The Provincial figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Expenditure.	17,20	27,55	17,91	18,79	19,76	18,80

The increase in the new budget is due mainly to (a) the provision for the replacement of the metre gauge saloon of His Excellency the Governor (50), and (b) larger provisions under (i) "Civil Secretariat" (11), (ii) "Civil Offices of Account and Audit" (10) chiefly on account of the credit to the revenue head *XXV, Miscellaneous* of fees for auditing the accounts of the Official Assignee instead of being taken by deduction from charges, and increase of establishment and contingent charges in connection with the contemplated audit of the accounts of Nursing Associations, the Bombay Medical Council, etc., (iii) payments to officers of other provinces (5), and (iv) "Expenditure from Contract Allowance" (4). The increase is partially counterbalanced by (i) the absence of the special provisions made in the current year's budget for furniture for the Government Houses at Bombay, Poona and Mahábaleshvar and for the Government House at Karáchi (60), and (ii) the transfer to the head 45, *Civil Works—Civil Department* of the provision for discretionary grants to Commissioners for objects of public utility and payment of money rewards to specially deserving persons (20).

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

35. The figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	6,08	6,58	7,32	7,15	7,80	7,60
Expenditure ...	54,54	55,31	56,69	58,72*	56,84	57,49*

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

(a) The revenue budget practically follows the current year's revised with a small decrease under magisterial fines, as the high receipts under this head anticipated in the current year are not likely to be repeated next year.

(b) The decrease in the expenditure budget is due mainly to (i) smaller provision under "Criminal Courts—General Establishment" (14,84 against 16,55 in the current year's budget) owing to the new method of exhibiting the charges on account of Collectors' judicial establishments which are in the first instance debited to 3, *Land Revenue*; (ii) smaller provision for conciliators' establishments (4 against 35 in the current year's budget), and for payments to officers of other provinces (15), and (iii) the absence of the provision (29) for rent for the Court of Small Causes, Bombay. The decrease is partially counter-balanced by (a) larger provisions for (i) the entertainment of temporary Sub-Judges and their establishments (75 against 40 in the current year's budget), (ii) fees in civil and criminal cases (32), and (iii) salaries of Joint and Assistant Judges (21), and (β) provisions for (i) the entertainment of temporary Assistant Judges, Provincial Service (18), and (ii) the further instalment of the scheme regarding the re-organization of subordinate judicial establishments sanctioned in 1912 (11).

XVI-B.—Law and Justice—Fails—19-B.

36. The figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	2,30	2,20	3,05	2,50	2,75	3,05
Expenditure* ..	10,99	11,36	12,01	11,50*	12,98	12,36

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

(a) The increase in the revenue budget is anticipated mainly in the earnings of the Deccan and Sind Convict Gangs, as they are to be employed on ballast-loading and metal-breaking work, and in the sale-proceeds of jail-made goods in view of the latest actuals.

(b) The increase in the expenditure budget is due mainly to (a) the absence of the lump deduction of 20 made in the current year's budget for probable savings under the major head, (β) the provision for (i) a grant to the Salvation Army in connection with their schemes about a Boys' Industrial Home, and a Settlement for Security Prisoners, Criminal Tribes and Habituals (20), (ii) the revision of the pay of Jailors, Deputy Jailors, Superintendents of Prisons at Karáchi and Thána, and European warders at His Majesty's House of Correction, Bombay, and the Central Prison, Yeravda (7), and (iii) establishment for the jail for juvenile adult prisoners at Dhárwár on the Borstal system (7), and (γ) larger provisions for (i) dietary charges (10), (ii) supplies and services under "Jail Manufactures" (8), and (iii) charges for moving prisoners (6).

XVII.—Police—20.

37. The figures are:—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	3,88	3,88	2,46	2,35	2,63	2,36
Expenditure—						
Cash ...	89,81	96,40	97,16	96,48	95,83	1,01,80
Alienations ...	4,99	5,10	5,17	5,08	5,17	5,15
Total ...	94,80	1,01,50	1,02,33	1,01,56*	1,01,00	1,06,95*

* This is the major head estimate after deduction of 1,50 in the current year's budget and 1,30 in the budget for 1914-15 for probable savings.

(a) The revenue budget is normal. The revised estimate for 1913-14 allows for larger receipts on account of additional police and fees for licenses granted under the Police and Bombay Motor Vehicles Acts.

(b) The expenditure budget for 1914-15 provides for 42 less than in the budget for 1913-14 on account of probable savings under the major and detailed heads, and for an increase chiefly under the minor head "District Executive Force" due to the contemplated increase of the horse and camel allowances of mounted police in Sind (80), and to larger provisions made for (i) travelling and other allowances (82), (ii) the entertainment of additional sub-inspectors, head constables and constables in consequence of the gradual introduction of the re-organization scheme (61), (iii) further re-organization of the district police (50), (iv) supplies and services (55), (v) contingent charges (48), and (vi) grants-in-aid to mounted police funds (11). Provision is also made for (vii) increased expenditure of the Government share on account of chaukidárs employed on Railways (31), (viii) revision of the establishment of the Finger Print Bureau at Poona (14), and (ix) increase in the horse allowances of the mounted police in Káthiáwár (14).

XVIII.—Ports and Pilotage—21.

38. The figures are:—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	90	97	1,02	1,00	1,07	1,09
Expenditure ...	78	70	65	2,83	2,74	2,88

(a) The revenue budget follows the current year's revised estimate with an addition of 2 for estimated receipts from the fee of Rs. 32 levied under section 14 of the Native Passenger Ships Act, X of 1887, and section 15 of the Pilgrim Ships Act, XIV of 1895, for surveying each ship.

(b) The increase in the expenditure budget over the current year's budget is due chiefly to the provision (6) made for an additional appointment of Shipwright Surveyor created for the Port of Bombay. The budget includes 2,13 (against 2,15 entered in the budget for 1913-14) for a light-house on Cape Monze and a light-vessel off the Khai Mouth of the Indus.

XIX.—Education—22.

39. The figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	4,22	4,54	5,31	5,34	5,44	5,21
Expenditure ..	47,54	48,73	61,35	95,25*	76,60	1,02,75*

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

(a) The decrease in the revenue budget is due mainly to smaller estimate of receipts from "Government Colleges, General," as owing to the change in the academical year it is intended to charge half fees for the term from 3rd January to 10th March 1915. The decrease would have been larger but for (i) the estimate of fee-receipts from the College of Commerce, Bombay, having been framed for the whole year, and (ii) fees expected from students of the new high school at Jalgaon.

(b) The increase in the expenditure budget over the current year's budget is due mainly to the provisions made for the following items :—

- (i) Advance required in connection with the scheme for the removal of the Victoria Jubilee Technical Institute to a new site at Matunga. 3,50
- (ii) Opening of new primary schools ... 1,00
- (iii) Improvement of the pay and strength of teachers in primary schools. 1,00
- (iv) Expenditure against the further Imperial assignment of 1,00 made in 1914-15. 1,00
- (v) Additional provision for results grants to aided secondary schools. 75
- †(vi) Additional accommodation and equipment for the teaching of science in Government secondary schools. 64
- (vii) Increase (from 40,01 in 1913-14 to 40,49 in 1914-15) of expenditure out of the Imperial recurring and non-recurring assignments for education. 48
- †(viii) Revision of the pay of assistant masters in Government secondary schools. 26
- (ix) Deputy Director of Public Instruction ... 19
- (x) Additional provision (36.9 against 18.5 for the current year) for the College of Commerce, Bombay. 18
- (xi) Staff, etc., for the new high school at Jalgaon. 12

† Note.—Items (vi) and (viii) represent expenditure against the additional income derived from the enhancement of the rates of fees in Government high schools.

- (xii) Professor of Physics for the Royal Institute of Science, Bombay. 11
- (xiii) Additional provision for grants to primary and indigenous local schools. 10
- (xiv) Additional grant to the David Sassoon Industrial and Reformatory Institution on account of the teaching staff and warders. 8

Total ... 9,41

The increase is partially counterbalanced by (i) larger lump deductions (1,50 against 56 in the current year) for probable savings under several minor heads, and (ii) the absence of the current year's provision (79) for an advance to the Bombay Scottish Education Society in connection with the construction of a new building.

40. The total expenditure estimate of 1,02,76 mentioned above is exclusive of the following items which are provided under other heads for purposes connected with education :—

- (i) Construction and maintenance of Government educational buildings. 1,99
- (ii) Grant Medical College, Medical Schools at Poona, Ahmedabad and Hyderabad, and College of Physicians and Surgeons of Bombay. 3,79
- (iii) Agricultural education ... 1,14
- (iv) Veterinary College in Bombay (exclusive of 25 borne by Imperial revenues on account of the salary and allowances of the Principal and Assistant Principal). 46
- (v) Allowances to Dakshina Fellows and others (Provincial share). 10
- (vi) Donations to Scientific Societies ... 11
- (vii) Preservation and translation of ancient manuscripts. 3

Total ... 7,62

The total Provincial expenditure on educational objects in 1914-15 is thus estimated at 1,10,38.

XX.—Medical—24.

41. The figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	2,36	2,44	3,25	2,55	2,55	2,60
Expenditure ...	22,73	24,36	23,50	48,96*	29,70	49,05*

* This is the major head estimate after deduction of 70 in the budget for 1913-14 and 80 in the budget for 1914-15 for probable savings.

(a) The revenue budget provides for small increases in the fee-receipts at the Grant Medical College and in the sale proceeds of quinine treatments, partially counterbalanced by a falling off in lunatic asylum receipts.

(b) The increase in the expenditure budget as compared with the budget for 1913-14 is due

principally to the provisions made for (i) a contribution to the Bombay Municipality towards the cost of the proposed erection of an infectious diseases hospital for Europeans and Anglo-Indians (1,00), (ii) a grant in aid of the construction of a new building for the Civil Hospital at Mahábaleshvar (37), (iii) the creation of a post of "Dean" for the Grant Medical College (11), (iv) a grant to the College of Physicians and Surgeons of Bombay (10), (v) the separation of the appointments of Port Health Officer, Karachi, and Chemical Analyser, Sind (10), (vi) revision of the clerical establishments of the Medical and Sanitary Departments (7), and (vii) the accommodation in Bombay of pilgrims proceeding to the Hedjaz (5). Also larger provisions are made for (viii) nursing, dieting, etc., charges of hospitals and dieting charges of lunatic asylums (54), (ix) subventions to local bodies in connection with the employment of health officers and sanitary inspectors (20), (x) grants to leper asylums and municipal and local board dispensaries (15), (xi) the hospital for chronic and incurable cases established at Poona (15), (xii) grant-in-aid to the Bombay Sanitary Association (10), and (xiii) grants to village sanitary committees in the Northern and Central Divisions and Sind (8). The increase is partially counterbalanced by (a) the absence of the provisions for non-recurring expenditure on medical relief out of assignment from Imperial revenues (1,00), for building grants in aid of private hospitals and leper asylums (18), and for the sewage installation at Poona (5), and (b) smaller provisions for (i) grants to local bodies in aid of sanitary projects (50), (ii) the physiological laboratories at the Grant Medical College (49), (iii) direct plague charges (33), (iv) the equipment of mofussil hospitals and the Central Lunatic Asylum at Yeravda (25), (v) a grant to the Bombay Municipality for anti-malarial measures (10), and (vi) a larger lump deduction (80 against 70 for the current year) for probable savings under the major head.

Political—25.

42. The Provincial figures are :—

	Actuals.			1913-14		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Expenditure.	4,73	4,32	4,21	5,46	4,83	5,48

The increase in next year's budget as compared with the budget for 1913-14 is due chiefly to the provision (88 against 81 for the current year) for the additional charge involved in the reorganization of the Political Department having been made for the whole year, and to the remission of the contribution (7) levied from the proprietors of railways in Káthiáwár for magisterial work received from the railway limits, partially counterbalanced by the absence of the current year's provision (8) for the deputation of an officer for the preparation of

schemes for the liquidation of loans advanced to certain Native States.

XXI.—Scientific and other Minor
Departments—26.

43. The Provincial figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	1,21	1,18	1,19	1,25	1,30	1,32
Expenditure ...	8,58	10,84	10,26	13,37	11,65	14,29

(a) The increase in the revenue budget as compared with the current year's budget is due mainly to (i) larger receipts expected from experimental farms and the Kirkee Civil Dairy, (ii) hire of the bijac plough in the Gujarát districts, and (iii) the contemplated sale of an oil-engine, partially counterbalanced by the absence of the current year's provision for the sale proceeds of a part of the Dhulia farm.

(b) The increase in the expenditure budget over the budget for 1913-14 is due mainly to the provisions made for (i) the remodelling of the Civil Dairy at Kirkee (65), (ii) the establishment of experimental stations in the Thána or Kolába district and at Broach and a dry farming station in the North or South-East Deccan (24), (iii) a scheme for the development of sugarcane industry on the Nira Canal (15), (iv) increased expenditure on oil-engines and pumps and on repairs, etc., of plants in charge of the Agricultural Engineer (14), (v) additional establishment required for the Agricultural Department (9), (vi) a workshop to be opened at the Agricultural College, Poona (6), (vii) the establishment of an agricultural school in Gujarát (5), (viii) increase in the number of veterinary inspectors and in the number and pay of veterinary assistants (13), (ix) transfer to the Bombay Presidency of the charges on account of the establishment of the Superintendent, Civil Veterinary Department, Sind, Baluchistán and Rajputána (11), and (x) additional establishment and travelling allowance charges and weaving schools under the Registrar of Co-operative Societies, Bombay Presidency (16). Also larger provisions are made for (xi) cultivation charges and purchase of live-stock for the experimental farms and the Kirkee Civil Dairy (17), (xii) agricultural and hydraulic experiments (11), and (xiii) grants in aid of veterinary dispensaries (9). The increase is partially counterbalanced by smaller provisions for the new seed farms at Jalgaon and Mirpur Khás (69 against 1,68 for the current year) and for expenditure (38 against 69 for the current year) out of the non-recurring assignments sanctioned by the Government of India for agricultural and allied objects, and by the absence of the current year's provision for the Daulatpur Reclamation Station (6).

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

44. The Provincial figures are:—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	3,24	3,42	3,64	3,80	3,70	3,90
Expenditure ...	29,95	31,39	33,48	35,00	36,00	37,75

(a) The improvement in the revenue budget is due to an increase in (i) the number of officers lent to Local Boards and Municipalities, and (ii) the rates of pension contribution according to the new Foreign Service Rules.

(b) In the expenditure budget provision is made for the growth of charges under "Superannuation and Retired Allowances" (2,01), and "Commuted value of pensions" (75) as indicated by the latest actuals.

XXIII.—Stationery and Printing—30.

45. The Provincial figures are:—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	1,06	1,24	1,28	1,15	1,20	1,22
Expenditure ...	13,35	13,62	13,59	12,47	13,64	15,01

(a) The revenue budget is normal.

(b) The increase in the expenditure budget over the budget for 1913-14 is due chiefly to provisions made for (i) the purchase of either linotype or monotype machines for the Government Central Press (90), (ii) revision of the establishment of the Commissioner in Sind's Press (7), and (iii) debit to this head of the charge for the supply of electrical power to the Yeravda Prison Press (7). Also larger provisions are made for (iv) stationery supplied from the Central Stores in consequence of increased consumption by the several Departments of Government (1,10), (v) the value of, and freight on, Europe stores for the Government Central Press, where new type is required for printing Indian Law Reports, and for the Yeravda Prison Press owing to the transfer of printing of all special forms to that Press (24), and (vi) piece work charges at the Government Central Press on account of extra work (10).

XXV.—Miscellaneous—32.

46. The Provincial figures are:—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Revenue ...	84	1,14	2,04	72	76	76
Expenditure ...	3,94	17,80	6,36	4,95	5,37	7,18

(a) The revenue budget is normal.

(b) The increase in the expenditure budget over the current year's budget is due mainly to (i) the provision for remission of contributions by local bodies towards establishment charges in Government offices (1,07), and (ii) the transfer to this head of the provision for the reserve to meet unforeseen charges which was hitherto made under other heads (80). Also larger provisions are made for (i) a grant to St. Joseph's Foundling Home, Bombay (70 against 215 in the current year's budget), and (ii) a grant-in-aid to the Káthiáwár Consolidated Local Fund (29 against 25 in the current year's budget). The increase is partially counterbalanced by a decrease in the provision for payment to the Bombay Municipality on account of the general tax on Government properties and police buildings in Bombay City (2,14 against 2,36 in the current year's budget).

Reduction or Avoidance of Debt—36.

47. The Provincial figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
36, Reduction or Avoidance of Debt.	13,70	13,70	13,70	13,70	13,70	13,70

In accordance with the arrangement for the incidence of direct famine charges described in paragraph 15 of the Financial Statement for 1907-08, an annual assignment of 13,70 has been made since 1907-08 from Imperial to Provincial, through the head 1, *Land Revenue*, for the purpose of building up a reserve of credit up to a maximum of 80,00. *Per contra*, the assignment is debited in the Provincial account to the expenditure head No. 36. A separate administrative account is kept of the accumulations to the credit of the Local Government which will show at the end of the year 1914-15 a balance of 60,18, direct famine expenditure chargeable to Imperial revenues under head No. 33 having amounted to 15 in 1907-08, 33 in 1908-09, 2 in 1909-10, *nil* in 1910-11, 15,17 in 1911-12, and 27,49 in 1912-13, and being estimated at 3,26 (3,25 in the Civil Department and 1 in the Public Works Department) for 1913-14 and 3,00 for 1914-15.

Subsidised Companies—Lands—40.

48. The Provincial figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
Expenditure.	24	7	...	3	...	5

The provision for 1914-15 represents the cost of land required in connection with the extension of the Champaner-Shivrajpur Light Railway to Pani.

The provision made for the same purpose in the current year's budget is not likely to be utilised.

Miscellaneous Railway Expenditure—41.

49. The Provincial figures are :—

Expenditure.	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
	2	1

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

XXIX and XXX.—Irrigation—42 and 43.

50. The Provincial figures are :—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Bud- get.	Revis- ed.	Bud- get.
<i>Revenue.</i>						
XXIX, Major Works.	12,63	10,28	11,56	13,18	13,18	13,02
{ Portion of land revenue due to irrigation.						
{ Direct Receipts.	6,24	6,68	6,84	7,26	8,15	8,05
XXX, Minor Works and Navigation.	1,79	1,83	1,83	1,83	1,76	1,74
Total ...	20,66	18,79	20,23	22,27	23,09	22,81
<i>Expenditure.</i>						
42, Major Works.	6,77	7,06	8,13	7,50	8,89	7,72
{ Working Expenses.						
{ Interest on Debt.	9,12	9,61	10,37	11,11	10,66	11,52
43, Minor Works and Navigation.	3	4	5	20	6	10
{ Civil Department.						
{ Public Works Department.	16,75	15,83	15,67	16,00	16,36	16,50
Total ...	32,67	32,54	34,22	34,81	35,97	35,84

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

(a) The decrease under *Land Revenue due to Irrigation* in the budget for 1914-15 as compared with the budget for 1913-14 is due chiefly to the adoption of normal receipts on the Tharwáh and other branches of the Eastern Nára System, partially counterbalanced by the expected recoveries of arrears and the anticipated increase under the Begári Canal. The increase under *Direct Receipts* is due to (i) improvements to distributaries of the Godávári Right Bank Canal, (ii) extended cultivation on the Pravara Right Bank Canal, (iii) introduction of the lease system on the Hathmati and Khári Cut Canals, and (iv) increased supply of water on the Desert and Begári Canals. The increase is partially counterbalanced by decrease of revenue anticipated on the Ekruk Tank and the Krishna Canal. The small decrease under revenue

estimate for *Minor Works and Navigation* is due partly to less cultivation expected on the Fuleli Canal and partly to the closure of the Ojhar Left Bank Canal from October 1913 to June 1914, partially counterbalanced by anticipated increase on the Wangroli, Savli and Sahiat Tanks owing to greater demand due to improvements.

(b) The provision of 35,84 for expenditure in 1914-15 is distributed as shown below:—

	Major Works.			Minor Works.		
	Deccan and Gujarát.	Sind.	Total.	Deccan and Gujarát.	Sind.	Total.
Original Works.	18	32	50	1,74	1,92	3,66
Maintenance and Repairs.	1,25	3,51	4,76	1,57	7,24	8,81
Establishment ...	65	1,62	2,27	86	2,82	3,68
Tools and Plant.	6	8	14	8	27	35
Re f u n d s of Revenue.	5	...	5	...	...	...
Interest Account..	7,06	4,46	11,52	...	...	...
Free grants for the encouragement of irrigation works in specially precarious tracts.	...	...	...	10	...	10
Total ...	9,25	9,99	19,24	4,35	12,25	16,60

Under 42, *Major Works—Working Expenses*, the increase in 1914-15 over the budget for 1913-14 is due mainly to larger provision for repairs to the Godáviri Canal and for establishment charges, partially counterbalanced by smaller provision for maintenance and repairs in Sind. The increase in interest account follows the grants from the Government of India for capital expenditure on productive and protective works. Under 43, *Minor Works and Navigation—Public Works Department*, the increase over the budget for 1913-14 is due mainly to (i) the provision made for the construction of storage reservoirs in the upper reaches of suitable streams with the view of raising the level of sub-soil water in the drier tracts of the Deccan plateau and (ii) larger debit for establishment charges. The increase is partially counterbalanced by smaller provisions for works and repairs in Sind. In the *Civil Department*, smaller provision is made in view of past actuals for free grants for the encouragement of irrigation works.

XXXI.—Civil Works—45.

51. The Provincial figures are:—

	Actuals.			1913-14.		1914-15.
	1910-11.	1911-12.	1912-13.	Budget.	Revised.	Budget.
<i>Civil Department.</i>						
Revenue ...	9	9	10	8	12	12
Expenditure ...	8,30	59,08	14,24	8,72	14,90	8,69
<i>Public Works Department.</i>						
Revenue ...	7,14	6,96	7,58	5,90	6,50	2,27
Expenditure ...	75,01	76,34	83,61	83,90	95,00	90,00

(a) For the *Civil Department*, the estimate of receipts for 1914-15 is normal. The decrease in the expenditure budget as compared with the current year's budget is due to a smaller provision (25 against 50 in the current year) for grants for the improvement of village water-supply in the districts affected by scarcity, partially counterbalanced by (i) the provision of 20 for discretionary grants to Commissioners for general purposes of a public nature, rewards to specially deserving persons and other objects, and (ii) an increase of 2 in the provision for grants for village water-supply to Local Boards in Sind. The revised for the current year includes grants-in-aid to certain local bodies sanctioned out of the provision made under the head 24, *Medical* for special sanitation schemes.

(b) For the *Public Works Department*, the budget for 1914-15 provides for normal receipts after allowing for the contemplated abolition of all toll-bars on Provincial roads yielding an estimated revenue of 3,83.

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

(i) Original Works—			
Civil Buildings	...	...	24,27
Communications	...	...	13,43
Miscellaneous public improvements.			3,80
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) Establishments	...	...	15,00
(iv) Tools and plant	...	...	2,50
			90,00.

The provision of 51,20 for "Original Works" is made up of 34,50 for works in progress, 7,00 for new major works, 7,50 for minor works, and 2,20 for reserve.

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

- (i) Buildings at Nawábshah (1,25), Central Offices, Poona (91), Gujarát Survey Record office at Ahmedabad (47), revenue offices at Sátára (25), Government House works at Ganeshkhind, Poona (24), Mámlatdárs' kacheris at Honáwar (24), Bulsár (20), and Mángaon (20), civil buildings at Karáchi (20), and excise lock-up at Bombay (10);
- (ii) New High School at Násik (50), hostel for the Northcote High School at Sholápur (49), and agricultural college and hostel at Poona (27);
- (iii) New Small Causes Court, Bombay (2,00), buildings for the Judicial Department at Lárkána (50), bungalow for the Judicial Commissioner of Sind at Karáchi (35), Temporary Small Causes Court, Girgaon, Bombay (35), District Judge's bungalow at Sholápur (25), Subordinate Judge's Court at Alibág (20), and new court-house at Mirpur Khás (10);

- (iv) Certain works at the House of Correction, Bombay (20), prison at Hindalgi (20), and compound wall round the District Prison, Dhárwár (14);
- (v) Head-quarter police lines at Karáchi (50) and Sholápur (40), additions and alterations to the head-quarter police lines at Bijápur (30), police lines at Sanghar (36), Umákot (36), Matíari (25), Shábádápur (22), Jakhrao (20), Bándra (17), Mirpur Sakro (13), Mehrápur (11) and Bágalkot (10), new police lines and sub-inspector's quarters at Sirsi (22), site for the railway police at Asarwa (21), buildings for the head-quarter police at Thána (20), and rural police lines at Karáchi (12);
- (vi) Out-patients' dispensary, J. J. Hospital, Bombay (1,00), 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 Sholápur (75), bungalow for the Civil Surgeon at Sholápur (12), and school for training mid-wives and nurses at the Victoria Jubilee Dispensary at Ahmedabad (12);
- (vii) New Press at Yeravda (75), alterations to the Government Central Press, Bombay (70), Temporary Central Press building on the Kennedy Sea Face (41), buildings for the new Public Works district at Alibág (30), and Executive Engineer's bungalow at Sholápur (14);
- (viii) Bridges at Mahuli (1,50), over the Tápti (70), on the Thána creek (50), at Mugúkhan Hubli (50), over the Kalyán creek (37), at Kamatgi (20), and at Aminhalli (16), roads from Indápur to Sangola (1,25), from Savalvahir to Chas and thence to join Vinchur-Yeola road (50), from Láksh Station to Koregaon and thence to join the Newása-Bellápur road (30), from Bhatkal to Mysore Frontier (25), from Vihigaon to Khodala (22), from Mándvi to Deogad (20), and from Deoláli to Belápur town (10), improvements to the Khándesh Nizam Frontier Road (70) and to Sholápur-Akálkot road (25), diversion of the Bombay-Agra road near Kurlá (36), completion of the Nizam Frontier road (35), improving and metalling the Malharpeth-Pandharpur road (30), Kalyán-Shil road (28), bridging the Poona-Sholápur road (20) and the nullas on Mahád-Nagothna road (20), Uran-Jasai road (20), causeways over the Tápti (20) and at Hingangaon (17), crossing at Chehadi (14), Sádra-Dabhoda road (10), dips on Hatcamba-Poladpur road (10), and on Páli-Phonda road (10), and waterways between Hingangaon and Tembhurni (10); and
- (ix) Kennedy Sea Face improvements, Bombay (3,00), working the boring plant for the Sanitary Engineer (60), and Visápur Tank (20).

53. 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, new Central Offices, Poona (60), Khánápur distillery (50), bungalow for the Assistant Collector at Ahmednagar (20), and bonded warehouses at Bassein (21), and Bardoli (14);
- (ii) Record room for the District Court, Dhárwár (28), bungalow for the District Judge, Dhuljá (20), and Court house at Dahiwadi (10);

- (iii) Jail at Andheri (1,00) ;
- (iv) Police works in Sind (75) and in the Presidency proper (50), and railway police lines at Dádar (50) ; and
- (v) Works in connection with the Chemical Analyser's Laboratory, Bombay (20), bungalows for the Director of Vaccine Depôt, Belgaum (20), and for the Civil Surgeon, Dhulia (18), electric installations at the Grant Medical College (13), and nurses' bungalow at Dhárwár (12).

Bombay Castle, }
6th March 1914.

G. S. CURTIS.

APPENDIX A.

Schedule of Provincial Revenue and Expenditure.

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

* Prior to 1911-12 the Provincial share was one-half.

† Prior to 1911-12 the Provincial share of the tax on salaries in the Public Works Department was nil.

REVENUE.			EXPENDITURE.		
1	2	3	4	5	6
Major Heads.	Minor Heads.	Provincial Share.	Major Heads.	Minor Heads.	Provincial Share.
XXIX, Irrigation—Major Works.	Portion of Land Revenue due to Irrigation. Direct Receipts	One-half.	32, Miscellaneous	Extraordinary items	Items not exceeding Rs. 10,000.
XXX, Irrigation—Minor Works and Navigation.	All	One-half.		All other minor heads, except— Charges for Remittance of Treasure. Discount on Bills Loss by Exchange Refunds of value of old currency notes credited to Government.	The whole.
XXXI, Civil Works	All	The whole, except receipts on account of buildings for the use of Imperial Departments.	33, Famine Relief		
			36, Reduction or Avoidance of Debt.	All	As explained in paragraph 15 of the Financial Statement for 1907-08.
			40, Subsidized Companies.	Land	The whole, except in cases in which the outlay is specially incurred from Imperial Funds. But Provincial expenditure under these heads is permitted only under special orders of the Government of India in regard to each Railway.
			41, Miscellaneous Railway Expenditure.	Surveys	
			44, Construction of Railways.	All	
			42, Irrigation—Major Works.	Working Expenses	One-half.
			43, Irrigation—Minor Works and Navigation.	Interest on Debt	
			45, Civil Works	All	One-half.
					The whole, except expenditure on buildings for the use of Imperial Departments.

APPENDIX B.

*Provincial revenue and expenditure by major and minor heads for the
years 1912-13, 1913-14 and 1914-15.*

(Rupees in thousands.)

REVENUE.

Major and Minor Heads of Account.	1912-13.	1913-14.		1914-15.
	Actuals.	Budget.	Revised.	Budget.
<i>I, Land Revenue.</i>				
Ordinary	1,99,63	2,21,62	2,29,08	2,21,62
Miscellaneous	95	88	92	88
Deduct—Portion of land revenue due to irrigation... ..	-11,56	-13,18	-13,18	-13,02
Assessment of alienated lands less quit-rents	95,87	96,39	96,52	96,81
Fixed allotment and adjustments	1,02,55	27,33	27,48	28,54
Total	3,87,44	3,33,04	3,40,82	3,34,83
<i>IV, Stamps.</i>				
Sale of general stamps	19,57	20,25	20,20	20,25
Sale of court-fee stamps	19,81	19,75	21,75	21,75
Duty on impressing documents	82	77	85	90
Fines and penalties	13	13	12	12
Miscellaneous	70	60	83	83
Total	41,03	41,50	43,75	43,85
<i>V, Excise.</i>				
License and distillery fees and duties for the sale of liquors and drugs.	1,92,25	1,93,10	1,96,50	2,01,00
Transit duty on excise opium	11,50	11,00	16,50	17,00
Gain on sale-proceeds of excise opium and other drugs.				
Duty on gánja	7,66	8,00	8,42	8,73
Fines, confiscations and miscellaneous... ..	85	90	58	27
Total	2,12,27	2,13,00	2,22,00	2,27,00
<i>VIII, Assessed Taxes.</i>				
Income Tax on—				
Salaries and pensions	6,25	6,05	6,45	6,50
Profits of companies	2,70	3,25	4,75	3,29
Interest on securities	2,24	2,40	2,25	2,32
Other sources of income	17,55	16,75	19,05	18,54
Total	28,74	28,45	32,50	30,65
<i>IX, Forest.</i>				
Timber and other produce removed from the forests by Government agency.	19,35	14,60	15,40	15,50
Timber and other produce removed from the forests by consumers or purchasers.	28,70	25,85	30,84	28,84
Confiscated drift and waif wood	6	4	4	4
Revenue from forests not managed by Government .	6	7	7	7
Miscellaneous	1,75	94	1,15	1,05
Total	49,92	41,50	47,50	45,50
<i>X, Registration.</i>				
Fees for registering documents	7,51	7,67	7,80	7,90
Fees for copies of registered documents	20	19	20	20
Miscellaneous	11	14	10	10
Total	7,82	8,00	8,10	8,20

Major and Minor Heads of Account.	1912-13.	1913-14.		1914-15.
	Actuals.	Budget.	Revised.	Budget.
<i>XII, Interest.</i>				
Interest on Provincial loans and advances ...	9,62	13,24	14,17	13,55
Interest on Government securities ...	50	80	98	1,03
Total ...	10,12	14,04	15,15	14,58
<i>XVI-A, Law and Justice—Courts of Law.</i>				
Sale-proceeds of unclaimed and escheated property ...	51	45	54	54
Court-fees realized in cash ...	77	70	75	75
General fees, fines and forfeitures ...	5,15	5,10	5,55	5,35
Pleadship examination fees ...	...	...	3	2
Miscellaneous fees and fines ...	66	60	70	70
Miscellaneous ...	23	30	23	24
Total ...	7,32	7,15	7,80	7,60
<i>XVI-B, Law and Justice—Jails.</i>				
Jails ...	1,03	50	60	90
Jail manufactures ...	2,02	2,00	2,15	2,15
Total ...	3,05	2,50	2,75	3,05
<i>XVII, Police.</i>				
Presidency police ...	81	78	87	85
Police supplied to Municipal, Cantonment and Town Funds.	27	28	27	27
Police supplied to public departments, private companies and persons.	76	69	84	66
Fees, fines and forfeitures ...	18	13	15	15
Superannuation receipts ...	4	5	5	5
Miscellaneous ...	40	42	45	38
Total ...	2,46	2,35	2,63	2,36
<i>XVIII, Ports and Pilotage.</i>				
Registration and other Fees ...	1,01	99	1,06	1,06
Pilotage receipts ...	...	...	...	2
Miscellaneous ...	1	1	1	1
Total ...	1,02	1,00	1,07	1,09
<i>XIX, Education.</i>				
Fees, Government Colleges, General ...	72	86	84	62
Fees, Government Colleges, Professional ...	64	66	68	72
Fees, Schools, General ...	2,68	2,72	2,73	2,75
Fees, Schools, Special ...	8	10	12	12
Contributions ...	31	6	12	6
Miscellaneous ...	88	94	95	94
Total ...	5,31	5,34	5,44	5,21
<i>XX, Medical.</i>				
Medical School and College fees ...	94	95	1,01	1,03
Hospital receipts ...	82	86	86	86
Lunatic asylum receipts ...	29	31	28	28
Medicines sold by Civil Surgeons ...	...	1	...	1
Contributions ...	1,08	32	30	30
Miscellaneous ...	12	10	10	12
Total ...	3,25	2,55	2,55	2,60

Major and Minor Heads of Account.	1912-13.	1913-14.		1914-15.
	Actuals,	Budget.	Revised.	Budget.
<i>XXI, Scientific and other Minor Departments.</i>				
Veterinary and stallion receipts	16	12	16	12
Agriculture receipts, including receipts on account of experimental cultivation.	84	92	93	1,00
Emigration fees	...	1	...	...
Examination fees	15	17	16	17
Botanical and other public garden receipts	3	2	2	2
Miscellaneous	1	1	3	1
Total	1,19	1,25	1,30	1,32
<i>XXII, Receipts in aid of Superannuation, etc.</i>				
Contributions for pensions and gratuities	3,64	3,80	3,69	3,89
Miscellaneous	...	...	1	1
Total	3,64	3,80	3,70	3,90
<i>XXIII, Stationery and Printing.</i>				
Stationery receipts	10	6	9	9
Sale of gazettes and other publications	36	35	39	39
Other press receipts	82	74	72	74
Total	1,28	1,15	1,20	1,22
<i>XXV, Miscellaneous.</i>				
Unclaimed deposits	56	41	40	40
Treasure trove	1	1	2	1
Sale-proceeds of darbar presents	...	1	...	...
Sale of old stores and materials	2	2	3	2
Percentage on capital cost of furniture supplied to high officers.	1	...	...	...
Fees for Government audits	4	6	5	7
Contributions	6	7	2	1
Rents	...	...	7	10
Miscellaneous fees, fines and forfeitures	10	8	8	9
Miscellaneous	83	6	8	6
Extraordinary items	41	...	1	...
Total	2,04	72	76	76
<i>XXIX, Irrigation—Portion of land revenue due to irrigation.</i>	11,56	13,18	13,18	13,02
<i>XXIX, Irrigation—Major Works—Direct Receipts.</i>	6,84	7,26	8,15	8,05
<i>XXX, Irrigation—Minor Works and Navigation—Public Works Department.</i>	1,83	1,83	1,76	1,74
<i>XXXI, Civil Works:</i>				
In charge of Civil Officers	10	8	12	12
In charge of Public Works Officers	7,58	5,90	6,50	2,27
Total	7,68	5,98	6,62	2,39
Total of the major heads	7,95,81	7,35,59	7,68,73	7,58,92
Opening balance	1,08,92	1,68,05	1,79,75	1,78,56
Grand total	9,04,73	9,03,64	9,48,48	9,37,48

EXPENDITURE.

Major and Minor Heads of Account	1912-13.	1913-14.		1914-15-
	Actuals.	Budget.	Revised.	Budget.
<i>1, Refunds and Drawbacks.</i>				
<i>Divided Heads (Provincial Share).</i>				
Land Revenue ...	1,60	1,30	1,70	1,55
Stamps ...	72	70	70	70
Assessed Taxes...	21	25	35	30
<i>Provincial Heads.</i>				
Excise ...	3,22	2,60	4,15	3,00
Forest ...	17	10	42	10
Registration ...	3	2	2	2
Total ...	5,95	4,97	7,34	5,67
<i>2, Assignments and Compensations,</i>				
<i>Divided Heads (Provincial Share).</i>				
Land Revenue Compensations—				
Inámdárs and other grantees ...	3,95	4,11	4,18	4,20
Pensions in lieu of resumed lands ...	1,59	1,62	1,59	1,62
Miscellaneous land revenue compensations ...	31	32	45	32
<i>Provincial Heads.</i>				
Inámdárs and other grantees ...	72,67	72,63	72,68	73,04
Pensions in lieu of resumed lands ...	10,33	10,77	10,84	10,84
Excise compensations ...	6,41	7,90	8,52	7,88
Miscellaneous compensations ...	21	20	20	20
Total ...	95,47	97,55	98,46	98,10
<i>3, Land Revenue.</i>				
Charges of District Administration ...	38,46	38,40	39,51	45,29
Survey and Settlement ...	1,11	1,06	84	1,32
Land Records ...	30,10	30,00	28,50	30,42
Allowances to district and village officers ...	14,57	14,49	14,15	14,30
Lump deduction ...	...	-1,00	...	-1,40
Total ...	84,24	82,95	83,00	89,93
<i>6, Stamps.</i>				
Superintendence ...	45	45	46	46
Charges for the sale of general stamps ...	48	46	50	49
Charges on sale of court-fee stamps ...	8	10	9	9
Stamp and plain paper supplied from Central Stores.	18	18	18	19
Total ...	1,19	1,19	1,23	1,23
<i>7, Excise.</i>				
Presidency establishment ...	1,36	1,40	1,45	1,51
District executive establishments ...	9,44	9,86	9,47	10,30
Total ...	10,80	11,26	10,92	11,81
<i>10, Assessed Taxes.</i>				
Collection of Income Tax ...	60	72	72	85

Major and Minor Heads of Account.	1912-13.	1913-14.		1914-15.
	Actuals.	Budget.	Revised.	Budget.
<i>11, Forest.</i>				
Conservancy and Works	13,42	12,98	11,85	11,86
Establishments	13,51	13,92	13,55	14,02
Lump deduction ... ..	...	-50	...	-20
Total ...	26,93	26,40	25,40	25,68
<i>12, Registration.</i>				
Superintendence	21	22	22	22
District charges	3,51	3,45	3,47	3,70
Total ...	3,72	3,67	3,69	3,92
<i>13, Interest on Ordinary Debt.</i>				
Interest on Provincial Advance and Loan Account ...	7,97	8,41	8,48	7,83
<i>18, General Administration.</i>				
Salary of the Governor	1,13	1,20	1,19	1,20
Staff and Household of the Governor	2,22	2,68	3,08	2,79
Expenditure from Contract Allowance	1,18	1,04	1,42	1,08
Tour expenses	20	11	34	11
Executive Council	1,87	1,96	2,03	1,96
Legislative Council—Travelling Allowances to Non-Official Members of the Council.	17	9	11	11
Civil Secretariat	6,46	6,53	6,58	6,64
Commissioner in Sind	1,45	1,59	1,50	1,42
Commissioners	2,54	2,63	2,50	2,47
Civil Offices of Account and Audit	93	1,08	1,13	1,18
General Establishment of Local Funds	-30	-12	-12	-16
Charges in connection with the Royal Visit and Coronation at Delhi.	6	...	...	...
Total ...	17,91	18,79	19,76	18,80
<i>19-A, Law and Justice—Courts of Law.</i>				
High Court	7,81	8,10	7,67	8,02
Law Officers	4,01	3,70	4,12	4,04
Administrator General	42	42	41	42
Coroner's Court	15	16	15	15
Presidency Magistrates' Courts	95	97	99	97
Judicial Commissioners	1,56	1,54	1,61	1,54
Civil and Sessions Courts	22,93	23,35	23,13	23,97
Courts of Small Causes	3,04	2,99	3,03	2,72
Criminal Courts	15,39	17,40	15,29	15,55
Pledership examination charges ... ..	...	1	1	1
Refunds	43	38	43	40
Lump deduction ... ..	...	-30	...	-30
Total ...	56,69	58,72	56,84	57,49
<i>19-B, Law and Justice—Jails.</i>				
Jails	10,68	10,17	11,23	10,81
Jail manufactures	1,33	1,53	1,75	1,55
Lump deduction ... ..	...	-20	...	...
Total ...	12,01	11,50	12,98	12,36

Major and Minor Heads of Account.	1912-13.	1913-14.		1914-15.
	Actuals.	Budget.	Revised.	Budget.
<i>20, Police.</i>				
Presidency police	11,52	12,11	11,65	12,08
Superintendence	2,14	2,10	2,10	2,97
District executive force	66,66	67,64	65,99	72,05
Village police	9,82	9,85	9,82	9,94
Special police	6,52	5,83	5,90	6,09
Railway police	2,79	2,64	2,69	2,90
Criminal Investigation Department	2,87	2,86	2,80	3,09
Refunds	1	3	5	3
Lump deduction	...	-1,50	...	-1,30
Total	1,02,33	1,01,56	1,01,00	1,06,95
<i>21, Ports and Pilotage.</i>				
Salaries and allowances of officers and men afloat...	7	8	8	8
Purchase of stores and coal, etc.	3	6	9	6
Ports and Pilotage establishments	49	49	52	56
Miscellaneous	2	2	2	2
Light-houses and light-ships	4	2,18	2,03	2,16
Total	65	2,83	2,74	2,88
<i>22, Education.</i>				
University	3,55	55	2,55	55
Direction	66	70	75	88
Inspection	4,52	4,72	5,32	5,32
Government Colleges, General	2,33	2,62	2,90	2,86
Government Colleges, Professional	2,15	1,89	3,20	2,19
Government Schools, General	28,60	29,24	32,20	33,86
Government Schools, Special	3,59	5,47	3,75	5,54
Grants-in-aid	14,79	14,32	18,32	18,97
Scholarships	58	58	60	65
Miscellaneous	57	93	82	94
Refunds	1	1	1	1
Lump provision for non-recurring and recurring educational expenditure.	...	36,22	6,18	32,99
Lump deduction	...	-2,00	...	-2,00
Total	61,35	95,25	76,60	1,02,76
<i>24, Medical.</i>				
Medical establishment	4,04	4,33	4,35	4,43
Hospitals and Dispensaries	7,75	8,55	7,35	9,29
Sanitation and Vaccination	4,12	26,45	7,52	26,12
Grants for medical purposes	1,35	2,28	1,59	2,96
Medical Schools and College	3,54	3,99	5,44	3,80
Lunatic Asylums	2,19	2,46	2,46	2,49
Chemical Examiner	47	56	46	72
Refunds	4	4	3	4
Lump provision for non-recurring expenditure on medical relief.	...	1,00	50	...
Lump deduction	...	-70	...	-80
Total	23,50	48,96	29,70	49,05
<i>25, Political.</i>				
Political Agents	4,12	5,26	4,63	5,36
Entertainment of Envoys and Chiefs	2	1	2	1
Darbar presents and allowances to Vakils, etc.	3	7	4	7
Miscellaneous	4	12	14	4
Total	4,21	5,46	4,83	5,48

Major and Minor Heads of Account.	1912-13.	1913-14.		1914-15.
	Actuals.	Budget.	Revised.	Budget.
<i>26, Scientific and other Minor Departments.</i>				
Donations to Scientific Societies ...	13	11	11	11
Agriculture ...	6,41	8,94	7,04	9,11
Veterinary and Stallion charges ...	2,14	2,38	2,50	3,05
Inspector of Factories ...	47	67	71	64
Gazetteer and Statistical Memoirs ...	...	2	...	2
Steam Boiler Inspection establishment ...	-7	-8	-8	-12
Registration of Railway Traffic ...	30	29	29	30
Provincial Statistics ...	5	6	5	6
Preservation and translation of ancient manuscripts.	1	3	2	3
Examinations ...	12	14	14	14
Registrar of Co-operative Societies ...	67	78	83	95
Miscellaneous ...	3	3	4	...
Total ...	10,26	13,37	11,65	14,29
<i>29, Superannuation Allowances and Pensions.</i>				
Superannuation and retired allowances ...	32,75	33,99	34,40	36,00
Compassionate allowances ...	41	45	48	43
Commuted value of pensions ...	...	25	70	1,00
Gratuities ...	13	14	25	15
Covenanted Civil Service pensions ...	17	15	15	15
Donations to Service funds... ..	1	1	1	1
Refunds ...	1	1	1	1
Total ...	33,48	35,00	36,00	37,75
<i>30, Stationery and Printing.</i>				
Stationery Office at the Presidency ...	44	44	44	45
Stationery purchased in the country ...	1,17	1,20	1,20	1,20
Government presses ...	4,97	4,85	5,00	6,29
Printing at private presses ...	9	8	10	7
Stationery supplied from Central Stores ...	6,92	5,90	6,90	7,00
Total ...	13,59	12,47	13,64	15,01
<i>32, Miscellaneous.</i>				
Travelling allowances to officers attending examinations.	4	4	...	...
Rewards for proficiency in oriental languages and allowances to Language Examination Committees.	17	22	21	25
Annual stipends to Holders of Literary Titles ...	1	1	1	1
Cost of books and publications ...	16	19	19	19
Donations for charitable purposes ...	47	70	49	1,19
Charges on account of European vagrants ...	10	13	10	13
Rewards for the destruction of wild animals ...	6	6	6	10
Petty establishments ...	-1	...	...	...
Special Commissions of Inquiry ...	3	17	2	19
Irrecoverable temporary loans written off ...	1,59	50	50	50
Rents, Rates and Taxes ...	2,37	2,36	2,13	2,14
Contributions ...	98	43	1,52	47
Miscellaneous and unforeseen charges ...	31	5	5	85
Miscellaneous refunds ...	7	8	8	8
Miscellaneous charges for the treatment of patients at the Pasteur Institute.	1	1	1	1
Remission of contributions by local bodies towards establishment charges.	...	...	...	1,07
Total ...	6,36	4,95	5,37	7,18

Major and Minor Heads of Account.	1912-13.	1913-14.		1914-15.
	Actuals.	Budget.	Revised.	Budget.
<i>36, Reduction or Avoidance of Debt</i>	13,70	13,70	13,70	13,70
<i>40, Subsidized Companies—Lands</i> ... ..	...	3	...	5
<i>42, Irrigation—Major Works.</i>				
Working Expenses	8,13	7,50	8,89	7,72
Interest on Debt	10,37	11,11	10,66	11,52
Total	18,50	18,61	19,55	19,24
<i>43, Irrigation—Minor Works and Navigation.</i>				
Civil Department	5	20	6	10
Public Works Department	15,67	16,00	16,36	16,50
Total	15,72	16,20	16,42	16,60
<i>45, Civil Works.</i>				
Civil Department	14,24	8,72	14,90	8,69
Public Works Department	83,61	83,90	95,00	90,00
Total	97,85	92,62	1,09,90	98,69
Total of the major heads	7,24,98	7,87,14	7,69,92	8,23,30
Closing balance	1,79,75	1,16,50	1,78,56	1,14,18
Grand total	9,04,73	9,03,64	9,48,48	9,37,48

APPENDIX C.

Statement showing by major heads the ordinary and special or non-recurring Provincial revenue and the opening balance as estimated in the budget for 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 balances 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 ...	1,78,56	1,06,45	(c) 72,11	
	Grand Total ...	9,37,48	8,44,37	93,11	Total. 72,11

APPENDIX D

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	73,74	9,85	83,59	6,34
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	41	3,83	9
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	54,16	15,41	69,57	33,19
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	37,59	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—Lands ...	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	5,75,51	1,24,67	7,00,18	1,23,12

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		
60.07 Total.			

The balance of non-recurring expenditure which is met from ordinary revenues amounts to 63,05 (including 1,50 on account of indirect famine expenditure) as shown below :—

Total non-recurring expenditure	...	...	1,23,12
<i>Deduct</i> non-recurring expenditure met from special receipts	...	...	60,07
		Balance	63,05

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 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 as classed as non-recurring.