

GOVERNMENT OF BOMBAY.

FINANCIAL DEPARTMENT.

REVISED FINANCIAL STATEMENT

FOR THE YEAR 1916-17.

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REVISED FINANCIAL STATEMENT OF
THE GOVERNMENT OF BOMBAY
FOR THE YEAR 1916-17.

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 1916-17 were considered in January last by the Finance Committee of this Council. The recommendations made by the Committee for economising expenditure on account of (i) the employment of a Deputy Collector on special duty in Salsette, and (ii) grants-in-aid to the Bombay Medical Council and the College of Physicians and Surgeons of Bombay, as well as the Committee's inquiry regarding the grant of personal allowances to certain officers of the Indian Educational Service, are under departmental consideration. A few alterations made up to 4th February 1916 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 1914-15, the revised estimates for 1915-16, and the budget estimates for 1916-17 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 1915-16 and 1916-17 are liable to alteration, but in the absence of altogether unforeseen circumstances no modification seriously affecting the total estimates is likely to be required.

PART I.

Accounts of 1914-15.

2. The accounts of the year 1914-15 opened with a balance of 1,95,34. The closing balance was estimated in the revised at 1,54,28 and in the accounts rose to 1,58,04. The total Provincial revenue amounted to 7,55,84; compared with the budget, the actuals fell short by 3,08 but proved better than the revised by 8,25. The increase over the revised occurred chiefly under *Land Revenue, Stamps, Excise, Income Tax, Forest, Education, and Civil Works—Public Works Department*, and was partially counterbalanced by decreases chiefly under *Land Revenue due to irrigation, and Transfers between Imperial and Provincial revenues*. The total Provincial expenditure amounted to 7,93,14, showing a net increase of 4,49 as

compared with the figure (7,88,65) estimated in the revised. Increases occurred chiefly under the heads *Refunds and Drawbacks, Assignments and Compensations, Education, Stationery and Printing, Miscellaneous, and Civil Works—Public Works Department*, and were partially counterbalanced by decreases chiefly under the heads *Forest, Police, Ports and Pilotage, Medical, Political, Superannuation Allowances and Pensions, and Irrigation—Minor Works—Public Works Department*.

Revised Estimates for 1915-16.

3. The opening balance of the year 1915-16 estimated in the budget at 1,54,28 was changed to 1,58,04 on the closing of the accounts of 1914-15.

4. The total Provincial revenue for the current year is now estimated at 7,46,90 against 7,49,00 entered in the budget. The decrease of 2,10 is accounted for mainly by smaller receipts—

(a) under *Land Revenue—Provincial share*, due mainly to the scanty rainfall in Gujarát and low inundation in Sind and the grant of larger suspensions and remissions than were anticipated,

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

(c) under *Registration*, due mainly to a decrease of receipts on account of fees for registering documents,

(d) under *Interest*, due mainly to a decrease of receipts from interest on loans to Native States, and

(e) under *Transfers between Imperial and Provincial revenues*, due mainly to (i) the assignment from Provincial revenues on account of the sale proceeds of the Ahmedabad municipal debentures belonging to the Gujarát College, and (ii) a smaller assignment from Imperial revenues towards non-recurring expenditure connected with the mounted police force at Jacobabad, partially counterbalanced by the Imperial assignments in connection with a change in the classification of *kadim* cash allowances and the interest realized on the securities of the Gujarát College.

The decreases are partially counterbalanced by increases chiefly—

(a) under *Stamps*, due mainly to larger receipts from sale of court-fee stamps,

(b) under *Excise*, due to larger receipts on account of license fees, toddy revenue and duty on gánja,

(c) under *Income Tax*, due mainly to larger receipts from tax on "Other sources of income" and "Profits of Companies",

(d) under *Forest*, due to better prices obtained for teak and coupes, and receipts on account of famine grass operations,

(e) under *Education*, due to (i) the sale proceeds of the Ahmedabad municipal debentures belonging

to the Gujarát College, and (ii) the refund to Government of the cost of certain equipment purchased for the Mádhavlál Ranchhodlál Science Institute, Ahmedabad, and

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

5. The total Provincial expenditure is estimated at 7,66,29, or a decrease of 5,48 in the provision of 7,71,77 entered in the budget. The savings are expected chiefly—

(a) under *Assignments and Compensations*, due mainly to savings under *Alienations* owing to the death and discharge of grantees, and to a change in the classification of *kadim* cash allowances, partly counterbalanced by larger expenditure chiefly on excise compensations to certain inamdars and Native States,

(b) under *Land Revenue*, due to savings in the provisions for salaries and allowances of officers, and for the cadastral survey of the Town and Island of Bombay, partly counterbalanced by the provision for a change in the classification of *kadim* cash allowances, and by larger expenditure in connection with the remuneration of village accountants,

(c) under *Police*, due mainly to the transfer of funds to the Public Works Department, and smaller expenditure on account of police reorganization and reforms,

(d) under *Education*, due mainly to the transfer to other heads of a portion of the provision made for expenditure out of the Imperial assignments for the promotion of education, and to anticipated savings in the provisions for the Arts Colleges and Government schools, partly counterbalanced by additional allotments provided for building grants and for grants-in-aid by results to primary and secondary schools,

(e) under *Medical*, due mainly to the transfer to other heads of a portion of the provision made for expenditure on sanitary projects, and to anticipated savings in salaries of officers of the Medical and Sanitary Departments, and

(f) under *Irrigation—Minor Works—Public Works Department*, due to the transfer of funds to the head *Irrigation—Major Works—Working Expenses*.

The savings mentioned above are partially counterbalanced by increases chiefly—

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

(b) under *Forest*, due chiefly to expenditure on famine fodder operations,

(c) under *Courts of Law*, due chiefly to large expenditure on salaries of District and Sessions Judges and Judicial Commissioners, and on fees of Government law officers, partly counterbalanced by savings in diet and road allowances to witnesses,

(d) under *Stationery and Printing*, due to the purchase of mono-type and lino-type machines for the Government Central Press,

(e) under *Miscellaneous*, due to the provisional debit to this head of expenditure incurred on the relief of scarcity,

(f) under *Irrigation—Major Works—Working Expenses*, due to larger expenditure on urgent irrigation works and repairs, and

(g) under *Civil Works—Civil Department*, due mainly to grants transferred out of the lump provision for sanitary projects made under the head *Medical*.

6. The closing balance of the year is estimated at 1,38,65, or an increase of 7,14 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 25,27 compared with 29,29 entered in the budget, the decrease being due to smaller provisions made for loans to local bodies, cultivators and Gujarát Tálukdárs, partly counterbalanced by a larger estimate of loans to Native States. The recoveries are now estimated at 38,48 against 52,42 entered in the budget, the decline being due chiefly to smaller repayments expected from cultivators and Native States.

Budget Estimates for 1916-17.

8. The budget for 1916-17 opens with a balance of 1,38,65, which, it is anticipated, will be reduced to 1,36,15 by the close of the year, the total revenue being estimated at 7,51,60, and the total expenditure at 7,54,10. The estimates thus involve an expenditure of 2,50 from the Provincial balance. The total revenue shows an advance of 2,60 over the current year's budget and of 4,70 over the revised. The total expenditure shows a decrease of 17,67 from the current year's budget, and of 12,19 from the revised.

9. The revenue estimates for 1916-17 allow for expected increases, chiefly—

(a) under *Land Revenue—Provincial share*, due to recoveries of arrears which are expected to remain outstanding at the close of the current financial year,

(b) under *Stamps*, in view of the progress indicated by the current year's revised estimate,

(c) under *Excise*, due to larger receipts expected from still-head duty, license fees, and duty on ganja,

(d) under *Income Tax*, due mainly to enhancement of taxation recently announced by the Government of India, and to the improvement indicated by the current year's revised estimate,

(e) under *Forest*, due to a large quantity of timber expected to be available for sale at the several depôts in Kánara, and

(f) under *Medical*, due mainly to the recovery from municipalities of the charges for the maintenance and treatment of poor lunatics.

The increases are partially counterbalanced by decreases mainly—

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

(b) under *Registration*, in view of the decrease indicated by the current year's revised estimate,

(c) under *Interest*, due mainly to smaller recoveries "expected" on account of loans to cultivators and Native States, and

(d) under *Transfers between Imperial and Provincial revenues*, due mainly to (i) the Provincial assignment equal to the Provincial share of the additional revenue under *Income Tax* due to the enhanced taxation recently announced by the Government of India, (ii) a smaller Imperial assignment in connection with the famine relief scheme, and (iii) the absence of the Imperial assignment to meet the non-recurring expenditure connected with the mounted police force at Jacobabad. The decrease is partly counter-balanced by Imperial assignments in connection with a change in the classification of *kadim* cash allowances, and the interest realized from the securities belonging to the Gujarat College.

10. The estimate of land revenue (including the portion due to irrigation) is taken at 4,53,00 (Provincial share = 2,26,50). Exclusive of miscellaneous revenue (2,00 in the revised estimate for 1915-16 as well as the budget for 1916-17), the figures of the estimated demand, collections, remissions and suspensions for the years 1915-16 and 1916-17 are given below, one-half of each item being the Provincial share:—

	1915-16, Revised.	1916-17, Budget.
Outstanding balance ...	43,73	46,19
Demand ...	4,38,75	4,43,16
	4,82,48	4,89,35
Collections ...	4,23,00	4,51,00
Remissions ...	13,29	7,82
	4,36,29	4,58,82
Balance { Suspensions ...	23,50	7,52
{ Arrears ...	22,69	23,01
	46,19	30,53

11. The budget estimates for the ensuing year are prepared on the assumption of the continuance of the war throughout that year. Accordingly all expenditure which can be postponed without grave inconvenience is postponed till after the conclusion of the war, and no provision is proposed for new schemes of expenditure unless they are of pressing urgency, while fresh expenditure on large schemes in progress is generally limited to the amount required to prevent actual waste. The only standard by which the propriety of introducing any measure involving increased expenditure should be judged is its imperative and immediate necessity or its immediately remunerative character. The deficit in the Provincial budget during the year 1916-17 is estimated at 2,50. Out of the unexpended balances of the non-recurring Imperial grants given for the promotion of education since the year 1911-12, a total sum of 4,35 [inclusive of 40 mentioned in paragraph 49 (c) below] is provided for 1916-17. The budget also includes 79 for charges due to the war,

the bulk of which appears under the heads *General Administration* (68) and *Police* (7).

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

- (i) establishment of three saw mills and construction of a road for the exploitation of timber in the Kánara forests ;
- (ii) construction of a light-ship for the Sind coast ;
- (iii) teaching of optional science courses at the Gujarát College, Ahmedabad ;
- (iv) training of students for a diploma in accountancy ;
- (v) results grants to aided secondary and primary schools ;
- (vi) grants for sanitary projects ;
- (vii) additional expenditure in connection with the Agricultural Department.

(a) In view of certain proposals for the exploitation of timber in the Kánara forests an officer of the rank of Executive Engineer has been placed on special duty in connection with the improvement of communications in this region, including the survey of a stretch of the river Kálinadi, which, it is expected, may be converted into a waterway for forest produce. It is also proposed to establish three saw mills for the purpose of manufacturing sleepers and battens-out of material which is available in large quantities but cannot be otherwise brought to the market. The expenditure is of an immediately remunerative character and is expected to bring in an additional revenue of Rs. 1 lách per annum, which will not otherwise be obtainable, besides securing considerable saving in the cost of transport of the future fellings of this area. If a permanent waterway is constructed through the rocky barriers of the Kálinadi river, it is expected that a large quantity of timber which otherwise cannot be taken down to the depôt for a period of two years will be placed on the market towards the close of the year 1916-17. In the budget for 1916-17 a provision of Rs. 1,20,000 (Rs. 1,00,000 for the three saw mills and Rs. 20,000 for the construction of a road) is made for item (i). A sum of Rs. 1,20,000 is also provided under the head *IX, Forest*, on account of increased revenue expected from the sales of timber in the Kánara Divisions during 1916-17.

(b) One of the measures decided upon with the object of improving the lighting of the Sind Coast is to place a light vessel off the Khai mouth of the Indus. This vessel is being constructed at the Government Dockyard, Bombay. When the current year's budget was framed, it was anticipated that it would be ready before the end of this year. But this expectation is not likely to be realized. It is estimated that 35 will be required next year to complete the vessel and to fit it up. Also a lump provision of 15 is made for its maintenance charges for a portion of the ensuing year. Item (ii) relates to the total provision of 50 made on account of the vessel.

(c) In view of the peculiar circumstances of the Gujarát College, Government have permitted the teaching at that College of the optional science courses both for the pass and for the honours examinations of the B. A. degree from June 1916. For this purpose it is necessary to entertain additional demonstrators and laboratory assistants, as well as to provide non-recurring grants for books and apparatus and recurring grants for contingencies for the three departments of Physics, Chemistry and Biology. A total provision of 6 is made for these charges [item (iii)] in next year's budget.

(d) It is intended that the Sydenham College of Commerce and Economics, Bombay, should, besides teaching the University Course for the degree of Bachelor of Commerce, train students for a diploma in accountancy, which will serve as a basis for the grant of an auditor's certificate to be recognised as valid throughout India. A special class will be started at the College from 1st July 1916 to train the students; and a provision of 4 is made in the budget for the additional staff required for the class [item (iv)]. A fee of Rs. 60 per term will be levied from the students, and a sum of 6 is estimated in next year's budget under the head *XIX-Education* on account of this income.

The Accountancy Diploma Examination is expected to be held for the first time in 1917. No provision is made in next year's budget for remuneration to examiners, etc., which will be paid in 1917-18, but it includes 6 for fees to be received from candidates for the Examination and a small sum of Rs. 500 for stationery and advertisement charges.

(e) The budget estimates for 1914-15 provided an additional allotment of 75 for grants by results to aided secondary schools, which, as explained in paragraph 13 (m) of the Revised Financial Statement of the Government of Bombay for that year, were entitled under the Grant-in-aid Code to larger grants than were allowed before. In February 1915 the Director of Public Instruction reported that the additional grant was not found sufficient in consequence of increase in the expenditure of schools and additions to the list of aided schools, and applied for a further allotment of 52 for results grants to aided secondary and primary schools. This amount was made available by re-appropriation of funds in 1914-15 as well as in 1915-16; and specific provision for it is now included in next year's budget [item (v)].

(f) With reference to item (vi) it is observed that the following allotments have been or are likely to be sanctioned against the provision of 5,00 made in the current year's budget for expenditure in connection with sanitation and grants in aid of sanitary projects :—

(1) Purchase of boring tools and plant	...	1,56
(2) A'landi water-supply scheme	...	1,35
(3) Poona water-supply and drainage schemes.		54
(4) Allotment to the Sanitary Board to enable them to make grants for sanitary projects	... ..	50

(5) Original works in connection with the development of Sálsette as a residential area	29
(6) Sehwan drainage scheme	20
(7) Grant for furnishing and equipping the Bombay Bacteriological Laboratory ...	17
(8) Renewal of the grant for filling in the bed of the Lyari River at Karáchi sanctioned in 1914-15 but not drawn in that year ...	10
(9) Aden water-supply scheme	6
(10) Appointment of sub-assistant surgeons for registering vital statistics at Ahmedabad.	4
Total ...	481

In view of the necessity of postponing new schemes of expenditure which are not of pressing urgency a provision of 1,80 only is entered in next year's budget for grants in connection with sanitation and sanitary projects. This amount is made up of (i) 50 for allotment to the Sanitary Board to enable them to make grants for sanitary projects, (ii) 33 for the Karád water-supply scheme, (iii) 20 for the Sehwan drainage scheme, (iv) 20 for original works in connection with the development of Sálsette, (v) 5 for trial surveys for preliminary investigation of sanitary projects, (vi) 5 for a grant for anti-malarial measures in Bombay City, (vii) 4 for appointment of sub-assistant surgeons as registrars of vital statistics at Ahmedabad, and (viii) 43 for urgent and unforeseen expenditure on sanitary schemes which may be sanctioned in the ensuing year.

(g) Item (vii) relates to the provision of (i) 15 for hydraulic experiments, including 6 for the purchase of Calyx drills which have proved most useful for Gujarát, (ii) 12 required by the Agricultural Engineer to enable him to make tests of oil tractors, power boring plants and pumping plants and to equip the workshops with machines and with a larger number of tools and plant, (iii) 12 for working the steam plough in Gujarát for a longer period as compared with this year, (iv) 8 for establishment and other charges on account of the expert appointed in the current year for the demonstration and introduction of improved methods of sugar-cane growing and gul manufacture on the Deccan Canals, (v) 6 for the construction of fodder sheds at the Kopergaon Farm in pursuance of the scheme for providing fodder against famine, (vi) 5 for opening small demonstration farms on the Nira Canals for the development of sugar-cane industry, and (vii) 5 for the establishment of an agricultural school at Jambul in the Kalyan taluka of the Thana district. The Trustees of the Sir Sassoon David Trust Fund have made a donation of 15 for the construction of buildings for the school which will be erected on the land offered by Mr. V. K. Pisal of Jambul for the purpose, while the proceeds (estimated at present at Rs. 1,000 per annum) of other lands also offered by him will be applied towards the maintenance of the school.

13. Remissions of land revenue attributable to famine amounted to 1,49 in 1914-15, and are estimated at 1,03 in 1915-16 and 1'5 in 1916-17, while

suspensions amounted to 5,61 in 1914-15 and are estimated at 8,68 for the year 1915-16. A loss of 45 is estimated in irrigation revenue during the year 1915-16. These figures represent the Provincial shares only.

Direct expenditure on famine relief amounted to 57 in 1914-15, and is estimated at 27 for 1916-17. It is met from Imperial revenues in accordance with the scheme for the apportionment of famine expenditure brought into effect from the year 1907-08. Indirect famine expenditure amounted to 1,01 in 1914-15, and is estimated at 6,24 for the current year and 83 for the next year. This expenditure is debitable to Provincial revenues.

14. In the Provincial Advance and Loan Account the payments of takávi and other loans are estimated at 22,61 and recoveries at 46,34 for 1916-17. Compared with the revised estimates for 1915-16, the former figure shows (i) decreases of 1,55 under advances to cultivators and co-operative societies, 1,20 under loans to local bodies, 14 under loans to talukdárs in Gujarát, and 2 under miscellaneous loans and advances, and (ii) increase of 25 under loans to Native States, landholders and notabilities. The provision of 2,21 made for loans to local bodies is intended for three mofussil municipalities in connection with sanitary projects. A provision of 13 is made for loans under the Co-operative Societies Act. This provision is made up of (i) 5 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 (ii) 8 for loans to co-operative societies in Sind. The estimate of recoveries for next year is larger by 7,86 than the current year's revised, the excess being due mainly to increases of (i) 9,06 in respect of advances to cultivators and co-operative societies, and (ii) 14 in respect of loans to local bodies, partly counterbalanced by decreases of 80 on account of loans to Gujarát Talukdárs and 50 in respect of miscellaneous loans and advances.

General Remarks.

15. For the four years (1911-12 to 1914-15) for which actuals are available after the revised Provincial settlement came into force, Provincial receipts have averaged 7,63,00 and expenditure 7,64,25 per annum. For the current year the revenue is expected to amount to 7,46,90 and the expenditure to 7,66,29. The fall in revenue is due to the absence of new extraordinary grants from Imperial and to the suspensions of land revenue rendered necessary by the failure of crops in Northern Gujarát. Next year we budget for a revenue of 7,51,60 and an expenditure of 7,54,10. Comparing the estimated revenue with the average of the four years' actuals, the decrease is due partly to the absence of extraordinary Imperial grants and partly to the decrease in the assignment for famine insurance, the credit balance under this head

having now come within reach of the permissible maximum (Rs. 80 lakhs). The great war caused a set back under the heads of *Stamps*, *Excise* and *Income Tax* but except under *Stamps* the decrease, it is estimated, will be made good next year. On the other side of the account, the charges directly due to the war are more than counterbalanced by savings due to the transfer to military duty of certain civil officers. In order however to meet the requirements of the Government of India it is necessary to postpone expenditure from the Provincial balances which form part of the general Imperial balances. At the close of 1914-15 the balance at the credit of Provincial amounted to 1,58,04. In the current year this will be drawn upon to the extent of about Rs. 19½ lakhs, while the budget for next year provides for a draft of Rs. 2½ lakhs only leaving an estimated balance of 1,36,15 at the close of 1916-17. Of this amount 63,20 represents unexpended balances of Imperial grants and 72,95 the true Provincial balance.

G. CARMICHAEL.

PART II.

SECTION I.

Accounts of 1914-15

16. The estimated and actual transactions of the year 1914-15 are given below:—

	Budget Estimate.	Revised Estimate.	Actuals.
Opening balance ...	1,82,01	1,95,34	1,95,34
Revenue ...	7,58,92	7,47,59	7,55,84
Expenditure ...	8,23,30	7,88,65	7,93,14
Closing balance ...	1,17,63	1,54,28	1,58,04

The important differences between the budget and revised estimates for 1914-15 have been explained in Part II, Section II, of the Revised Financial Statement for 1915-16, and those between the budget and actuals are noticed in the Draft Financial Statement for 1916-17 (as amended up to 4th February 1916).

SECTION II.

Revised Estimates for 1915-16.

17. The budget and revised estimates of 1915-16 are shown below:—

Revenue.				No.	Heads.	No.	Expenditure.			
Budget.	Revised.	Revised.					Budget.	Revised.	Revised.	
		Better.	Worse.						Better.	Worse.
...	...	...	...	...	Refunds	1	5.55	6.23	...	68
...	...	...	...	...	Assignments and Compensations. { Cash Alienations.. }	2 {	18,91 83,67	18,93 82,73	...	2 94
2,12,16	1,99,41	...	12,75	I	Land Revenue— { Provincial share Alienations ... }	...	...	...	...	...
95,51	93,86	...	1,65		{ Cash Alienations ... }	3 {	82,88 7,32	82,58 6,92	...	30 40
40,50	42,00	1,50	...	IV	Stamps	6	1,22	1,23	...	1
2,16,00	2,21,00	5,00	...	V	Excise	7	11,72	11,72	...	...
30,38	35,25	4,87	...	VIII	Income Tax	10	87	87	...	...
45,00	45,63	63	...	IX	Forest	11	25,43	27,23	...	1,80
8,00	7,50	...	50	X	Registration	12	3,75	3,75	...	...
14,08	13,28	...	80	XII	Interest	13	7,35	7,52	...	17
...	...	...	...	...	General Administration	18	21,29	20,83	46	...
8,20	8,10	...	10	XVI-A	Law and Justice—Courts of Law.	19-A	57,29	58,22	...	93
2,85	3,10	25	...	XVI-B	Law and Justice—Jails	19-B	12,87	12,82	5	...
2,86	2,86	...	...	XVII	Police { Cash Alienations ... }	20 {	1,07,52 4,52	1,02,79 4,21	4,73 31	...
1,59	1,25	...	34	XVIII	Ports and Pilotage	21	1,89	1,88	1	...
5,99	7,82	1,83	...	XIX	Education	22	76,86	75,72	1,14	...
2,90	3,15	25	...	XX	Medical	24	31,78	26,15	5,63	...
...	...	...	...	...	Political	25	5,08	5,37	...	29
1,48	1,48	...	...	XXI-A	Agriculture	26-A	12,71	12,35	36	...
53	45	...	8	XXI-B	Scientific and Miscellaneous Departments	26-B	1,46	1,52	...	6
4,20	4,40	20	...	XXII	Superannuation Allowances and Pensions	29	38,97	38,59	38	...
1,06	1,26	20	...	XXIII	Stationery and Printing	30	14,10	14,64	...	54
77	84	7	...	XXV	Miscellaneous	32	5,57	8,32	...	2,75
...	...	...	...	...	Reduction or Avoidance of Debt.	36	13,70	13,70	...	...
12,84	13,09	25	...	XXIX	Irrigation—Portion of land revenue due to irrigation	...	...	...	...	...
7,99	7,53	...	46	XXIX	Irrigation—Major Works— Direct Receipts, { Working Expenses ... Interest ... }	42 {	7,72 12,38	8,23 12,73	...	51 35
1,84	1,77	...	7	XXX	{ Irrigation—Minor Works— Civil Department ... Public Works Department. }	43 {	10 16,72	5 16,21	5 51	...
10	10	...	...	XXXI	{ Civil Works— Civil Department ... Public Works Department. }	45 {	8,52 72,05	9,71 72,54	...	1,19 49
+29,32	+28,42	...	90	...	Transfers between Imperial and Provincial revenues	...	...	...	...	...
749,00	746,90	15,55	17,65	...	Total	...	7,71,77	7,66,29	15,27	9,79
1,54,28	1,58,04	3,76	...	Opening	Balance	Closing	1,31,51	1,38,65	7,14	...

18. The revised estimates of revenue show a net decrease of 2,10 from the budget. The important decreases anticipated are under the following heads:—

I, Land Revenue.—14,40 made up of—

(i) 12,75 under *Provincial half share*, due mainly to the scanty rainfall in Gujarát and low inundation in Sind and the grant of larger suspensions and remissions than were anticipated, and

(ii) 1,65 under *Alienations*, due mainly to the resumption of certain lands in consequence of the death and discharge of grantees.

X, Registration.—50, due to the falling off of revenue, chiefly on account of "Fees for registering documents".

XII, Interest.—80, due mainly to (i) a falling off in receipts from interest on loans to Native States owing to the unfavourable agricultural situation (51), (ii) smaller estimate in respect of loans to local bodies in consequence of the delay on the part of some of them to take up loans (15), and (iii) the sale of the Ahmedabad municipal debentures belonging to the Gujarát College and the interest on other securities pertaining to that College being now credited to Imperial revenues (15).

Transfers between Imperial and Provincial revenues.—90, due mainly to (i) the assignment from Provincial revenues on account of the sale-proceeds of the Ahmedabad municipal debentures belonging to the Gujarát College (1,50), and (ii) a smaller assignment from Imperial revenues towards the non-recurring expenditure connected with the mounted police force employed at Jacobabad (16). The decrease is partly counterbalanced by the Imperial assignments in connection with (i) a change in the classification of *kadim* cash allowances (55), (ii) the interest realised on the securities of the Gujarát College (15), and (iii) archæological expenditure in the Public Works Department (8).

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

IV, Stamps.—1,50, due mainly to larger receipts from "Sale of Court-fee Stamps" (1,65), partly counterbalanced by smaller receipts from "Sale of General Stamps" (33).

V, Excise.—5,00, due mainly to larger receipts expected under (i) "License and distillery fees and duties for the sale of liquors and drugs" (4,31), and (ii) "Duty on Gánja" (91), partly counterbalanced by smaller receipts under "Fines, Confiscations and Miscellaneous" (22).

VIII, Income Tax.—4,87, due to larger recoveries of tax on (i) "Other Sources of Income" (3,40) owing to prompt recoveries and to an increase in the number of assesseees whose tax has been compounded, (ii) "Profits of Companies" (72) owing

to increased payments from steamship and other companies, (iii) "Salaries and Pensions" (49), and (iv) "Interest on Securities" (26).

IX, Forest.—63, due mainly to (i) receipts on account of famine grass operations (43), and (ii) larger receipts under "Timber, etc., removed from the forests by consumers and purchasers" (16) and under "Miscellaneous" (14). The increase is partly counterbalanced by smaller receipts under "Timber, etc., removed from the forests by Government Agency" (9).

XIX, Education.—1,83, due mainly to (i) the sale-proceeds of the Ahmedabad municipal debentures belonging to the Gujarát College (1,50), (ii) the refund to Government of the cost of certain equipment purchased for the Mádhavlál Ranchhodlál Science Institute, Ahmedabad, which was intended to be met from the donation of Sardár Sir Chinúbai Mádhavlál but which was provisionally debited to Government (52), and (iii) an improvement in fee-receipts from the students of the Arts Colleges (13). The increase is partially counterbalanced by a smaller estimate of receipts from school fees (22).

XXXI, Civil Works—Public Works Department.—50, due mainly to larger receipts from sale of old materials (35), and rents of buildings (20), partly counterbalanced by smaller receipts chiefly from fines, refunds and miscellaneous items (7):

19. On the expenditure side the revised estimates indicate a net decrease of 5,48 from the budget. The important decreases anticipated are under the following heads:—

2, Assignments and Compensations.—92. The increase of 2 under *Cash* is the net result of larger expenditure on (i) "Excise compensations" to certain inámdárs and Native States due chiefly to advance payments for the lease of ábkári rights (76), and (ii) cash allowances payable to certain inámdárs (17), counterbalanced by smaller expenditure mainly on (i) *kadim* cash allowances due to a change in the classification of these allowances (55), and (ii) cash allowances of district and village officers (36) due chiefly to savings in the provision on account of cash allowances payable to watandár kulkarnis in the Southern Division for the commutation of their right of service, only a few kulkarnis having consented to voluntary commutation upto now. The decrease of 94 under *Alienations* is due to the death and discharge of grantees.

3, Land Revenue.—70, due mainly to (i) savings in the provisions for the salaries of officers (2,13), cadastral survey of the Town and Island of Bombay (40), and "Assessment of Alienated Lands" (40), and (ii) recoveries from the Bombay Municipality and Port Trust towards the cost of the cadastral survey (59). The decrease is partially counterbalanced by (i) larger expenditure on account of allowances to district and village officers (1,59) and in connection with the development of Sálsette (33),

and (ii) change in the classification of *kadim* cash allowances (95).

20, *Police*.—5,04, due mainly to the transfer of funds to the Public Works Department for the construction of police buildings (2,10), and to savings in the provisions for (i) police force (82), police reorganization (80), salaries (50), supplies and services (35), and allowances (28) under "District Executive Force", (ii) assessment of alienated lands under "Village Police" (31), and (iii) charges connected with the Prince's and Victoria Dock Police (14), and personal allowance of the Commissioner of Police and salary of an additional Deputy Commissioner of Police under "Presidency Police" (14). The decrease is partially counterbalanced by the grant of increased horse and camel allowances to the mounted police in Sind (44).

22, *Education*.—1,14, due chiefly to (a) the transfer to other heads of portions of the provisions made for (i) expenditure out of the Imperial assignments for the promotion of education (1,25), (ii) additional accommodation and equipment for science teaching in Government schools (15), and (iii) a grant to the Salvation Army for boys' industrial home (9), and (β) non-utilization of the provision for a Professor of Physics at the Royal Institute of Science, Bombay (9). Also savings are anticipated in the provisions for (i) the salary of the staffs and excursion and contingent charges of the Arts Colleges and Government schools (58), (ii) the publication of Sanskrit series and Girls' Readers (25), (iii) the grant to the Committee of Direction for industrial and technical education (15), and (iv) special scholarships to Mahomedan students in secondary schools in Sind (9). The decrease is partially counterbalanced by larger estimates for building grants (86), and for grants-in-aid by results to primary and secondary schools (52).

24, *Medical*.—5,63, due chiefly to the transfer to other major heads of a portion of the provision for expenditure on sanitary projects (2,16), and to savings in that provision (13), as well as in the provisions for (i) salaries and allowances of officers of the Medical and Sanitary Departments (2,90), (ii) establishment under the Pilgrim Ships Act (21), (iii) direct plague charges (11), and (iv) grants to local bodies in connection with the employment of health officers and sanitary inspectors (10). Also the provision of 30 for expenditure in connection with the treatment of wounded soldiers at the David Sassoon Hospital and the United Free Church Mission Hospital at Poona is not to be utilised and larger recoveries (19) are estimated on account of serum, etc., supplied by the Bombay Bacteriological Laboratory. The decrease is partially counterbalanced by a special grant required to meet expenditure on certain Europe stores for the Grant Medical College indented for in 1914-15 but not received in that year (32), and by larger dieting charges for the St. George's Hospital, Bombay (30).

43, *Irrigation—Minor Works—Public Works Department*.—51, due mainly to transfer of funds to the head 42, *Irrigation—Major Works—Working Expenses*.

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

1, *Refunds and Drawbacks*.—68, occurring under (i) "Excise" (50), due chiefly to heavy payments to certain Native States of the differential duty on excise opium imported by them and of still-head duty paid by certain farmers on the stock of liquor remaining unsold on the expiry of their licenses, and (ii) "Land Revenue" (20), due to large refunds of auction money in connection with the sales of waste lands and of over-collections of land revenue in certain districts.

11, *Forest*.—180, due mainly to expenditure on famine fodder operations (2,25), partly counterbalanced by savings in the provisions for demarcation, improvement and extension of forests (20), and for communications and buildings (18).

19-A, *Law and Justice—Courts of Law*.—93, due mainly to larger expenditure on (i) salaries, establishments and travelling allowances under "District and Sessions Judges" (66), (ii) Government pleaders' and Public Prosecutor's fees and charges of Special Counsel (28), (iii) salaries of Judicial Commissioners (22) due to the revision of salaries and to the leave allowances of an Additional Judicial Commissioner having been drawn in India, (iv) salaries of Legal Remembrancer and Assistant Legal Remembrancer (7), due to leave allowances having been drawn in India, and (v) payments to officers of other Provinces under "Civil and Sessions Courts" (6). The increase is partly counterbalanced by smaller expenditure on supplies and services under "Criminal Courts—General establishments" and "District and Sessions Courts" (41), chiefly due to savings in the grants for diet and road allowances to witnesses.

30, *Stationery and Printing*.—54, due mainly to the provision (84) for the purchase of linotype and monotype machines which are required for accelerating the outturn of work at the Government Central Press. The increase is partially counterbalanced by savings under (i) supplies and services of Government Presses (14), (ii) establishments of the Press of the Commissioner in Sind and Jail Presses (10), and (iii) salary of the Superintendent, Government Printing, Bombay, (6) due to the permanent incumbent of the post being on leave.

32, *Miscellaneous*.—2,75 due mainly to the provisional debit to this head of expenditure incurred in connection with the relief of scarcity in Gujarát and Káthiáwár. The increases under (i) "Rents, Rates and Taxes" on account of Government buildings in Bombay (49), (ii) "Contributions" (17) and (iii) "Special Commissions of Enquiry" (7) are partly counterbalanced by transfer to other heads of 70 out of the provision of 80 for unforeseen charges.

42, *Irrigation—Major Works—Working Expenses*.—51, due mainly to increased expenditure on urgent irrigation works and repairs in Deccan and Gujarát and in Sind.

45. *Civil Works—Civil Department.*—1,19, due mainly to grants transferred out of the lump provision for special sanitation schemes made under the head 24, *Medical* (1,35), partly counter-balanced by savings in the expenditure out of the discretionary grants of Commissioners.

21. The opening balance of the year 1915-16 estimated in the budget at 1,54,28 is now raised to 1,58,04. The estimates for 1915-16 now framed show a deficit of 19,39 against 22,77 estimated in the budget, the Provincial balance being reduced from 1,58,04 to 1,38,65.

SECTION III.

Budget Estimates for 1916-17.

22. The year 1916-17 is estimated to open with a balance of 1,38,65 and to close with a balance of 1,36,15 to the credit of the Provincial account as shown in the following table:—

	1915-16.		1916-17.	Column 4 better + or worse - , than 4	
	Budget.	Revised.	Budget.	Column 2.	Column 3.
I	2	3	4	5	6
Opening balance ...	1,54,28	1,58,04	1,38,65	-15,63	-19,39
Revenue ...	7,49,00	7,46,90	7,51,60	+ 2,60	+ 4,70
Expenditure ...	7,71,77	7,66,29	7,54,10	+ 17,67	+ 12,19
Closing balance ...	1,31,51	1,38,65	1,36,15	+ 4,64	- 2,50

Refunds—1.

23. The Provincial figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Refunds ...	5,95	7,45	8,44	5,55	6,23	6,00

The increase is due to a larger provision under "Excise" (50), partly counterbalanced by a decrease under "Land Revenue" (5).

Assignments and Compensations—2.

24. The Provincial figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Cash ...	12,47	14,45	15,42	18,91	18,93	18,60
Alienations ...	83,00	83,04	82,78	83,67	82,73	82,97
Total ..	95,47	97,49	98,20	1,02,58	1,01,66	1,01,57

The decrease under *Cash* is due to a change in the classification of *kadim* cash allowances (55), partially counterbalanced by larger provisions chiefly for (i) the purchase of cash allowances of watandár kulkarnis in the Central Division who may be willing to sell them (13) and (ii) excise compensations to certain Native States (6). The decrease under *Alienations* is due mainly to the resumption of certain lands in consequence of the death and discharge of grantees.

I.—Land Revenue—3.

25. The Provincial figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
<i>Revenue.</i>						
Provincial half share.	1,89,03	2,32,43	2,08,77	2,12,16	1,99,41	2,13,94
Alienations ...	95,87	95,13	93,96	95,51	93,86	94,07
Fixed allotment and adjustments.	1,02,54	*	*	*	*	*
Total ...	3,87,44	3,27,56	3,02,73	3,07,67	2,93,27	3,08,01
<i>Expenditure.</i>						
Cash ...	76,54	77,17	82,08	82,88	82,58	82,95
Alienations ...	7,70	7,54	6,96	7,32	6,92	6,90
Total ...	84,24	84,71	89,04	90,20	89,50	89,85

* The transactions under this head are shown under the head *Transfers between Imperial and Provincial revenues*, which is noticed in paragraph 52 below.

(a) The budget under *Provincial half share* is based on the assumption that the season will prove normal. The increase as compared with the budget for 1915-16 is due to a larger estimate of recoveries of arrears which are expected to remain outstanding at the close of the current financial year.

Under *Alienations*, the estimates furnished by the district officers have been adopted, the decrease from the budget for 1915-16 being due mainly to the resumption of certain lands in consequence of the death and discharge of grantees.

(b) The expenditure budget for 1916-17 under *Cash* shows an advance of 7 over the budget for 1915-16. The increase is due to larger provisions on account of (i) a change in the classification of *kadim* cash allowances (95), (ii) "Charges of District Administration—General Establishments—Salaries" (63) owing mainly to the grant of time-scale pay to officers of the Indian Civil Service, (iii) allowances to district and village officers (49), and charges in connection with the development of Salsette (18). The increase is partially counterbalanced (a) by smaller provisions mainly for (i) temporary establishments (95), (ii) supplies and services under "Charges of District Administration" (44), and (iii) cost of the cadastral survey of the Town and Island of Bombay and the preparation of survey registers (34), and (β) by the recoveries expected from the Bombay Municipality and the Port

Trust towards the cost of the cadastral survey (45). The decrease of 42 under *Alienations* is due mainly to the resumption of certain lands in consequence of the death and discharge of grantees.

IV.—*Stamps*—6.

26. The Provincial figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	41,03	44,40	40,30	40,50	42,00	42,00
Expenditure ...	1,19	1,23	1,19	1,22	1,23	1,23

(a) The increase in the revenue budget as compared with the current year's budget is estimated chiefly under "Sale of court-fee stamps", and is partially counterbalanced by smaller receipts under "Sale of general stamps".

(b) The expenditure budget is normal.

V.—*Excise*—7.

27. The figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	2,12,27	2,22,59	2,20,08	2,16,00	2,21,00	2,22,00
Expenditure ...	10,80	10,86	11,43	11,72	11,72	11,26

(a) The increase in the revenue budget as compared with the current year's budget is estimated chiefly under (i) "License and distillery fees and duties for the sale of liquors and drugs," and (ii) "Duty on gánja".

(b) The decrease in the expenditure budget from the current year's budget is due, chiefly to (i) the absence of the provision (33) for the purchase of plant and apparatus from certain distilling contractors, and (ii) smaller provision (1,32 against 1,44 in the budget for 1915-16) for travelling, conveyance and horse allowance to establishment.

VIII.—*Income Tax*—10.

28. The Provincial figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	28,74	33,46	34,34	30,38	35,25	52,65
Expenditure ...	60	73	83	87	87	91

(a) Out of the increase of 22,27 in the revenue budget 18,40 are due to the enhancement of taxation

recently announced by the Government of India. Under "Other sources of income" larger receipts (2,80) are expected on the basis of the current year's progress with a small allowance for decrease as the year 1915, the accounts of which will form the basis of assessment for next year, was not a good year for the trading community. Increased revenue is also estimated under "Salaries and pensions" (49), "Interest on securities" (36) and "Profits of Companies" (22).

(b) The expenditure budget provides for a small increase in establishment charges.

IX.—Forest—11.

29. The figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	49,92	51,03	46,80	45,00	45,63	46,44
Expenditure ...	26,93	25,90	24,88	25,43	27,23	27,25

(a) The increase in the revenue budget is due mainly to large quantity of timber being expected to be available for sale at the several depôts in the Kánara Divisions, partially counterbalanced by smaller receipts from grass and other minor produce in the Central Circle.

(b) The increase in the expenditure budget as compared with the budget for 1915-16 is due mainly to (i) larger provision for timber operations in the Southern Circle (6,66 against 4,38 in the budget for 1915-16), including 1,00 for the establishment of three saw mills, and (ii) smaller deductions (95 against 1,63 in the budget for 1915-16) for probable savings. The increase is partially counterbalanced by smaller provisions for (i) communications and buildings (43), (ii) charges under "Establishments" (21), (iii) demarcation, improvement and extension of forests (19), and (iv) expenditure on grass and other minor produce in the Central Circle (19), and on timber, etc., removed by consumers and purchasers in the Northern Circle (17).

X.—Registration—12.

30. The figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	7,82	8,28	7,54	8,00	7,50	7,50
Expenditure ...	3,72	3,76	3,71	3,75	3,75	3,73

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

(b) The expenditure budget is normal.

XII.—Interest—13.

31. The Provincial figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	10,12	14,22	15,26	14,08	13,28	12,95
Expenditure ...	7,97	8,72	8,14	7,35	7,52	6,88

(a) The decrease in the revenue budget as compared with the budget for 1915-16 is due chiefly to (i) smaller recoveries expected in respect of loans to cultivators and Native States owing to the unfavourable conditions in Gujarát and Káthiáwár, (ii) a decrease in receipts from interest on loans to local bodies, and (iii) the absence of an estimate for interest on the securities belonging to the Gujarát College.

(b) The decrease in the expenditure budget from the budget for 1915-16 is due chiefly to a smaller outstanding balance in the Provincial loan account at the beginning of the year 1916-17.

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

(i) Loans to cultivators ...	13,87
(ii) Loans to Native States and to landholders and notabilities apart from the provisions of any law ...	6,25
(iii) Loans to local bodies on account of public works ...	2,21
(iv) Loans to Tálukdárs in Gujarát ...	15
(v) Loans for the purposes of the Co-operative Societies Act ...	13
Total ...	22,61

The total provision of 22,61 shows a decrease of 6,68 as compared with the current year's provision, being made up of 6,08 under item (iii), 5,45 under item (i), 85 under item (iv) and 5 under item (v), partly counterbalanced by an increase of 5,75 under item (ii).

General Administration—18.

33. The Provincial figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Expenditure.	17,91	19,37	21,15	21,29	20,83	20,70

The decrease in the new budget from the budget for 1915-16 is due chiefly to smaller provisions for (i) postage and telegram charges of the Political Department (30 against 1,00 in the budget for 1915-16), and (ii) purchase and repairs of furniture

for Government houses (26 against 47 in the budget for 1915-16). The decrease is partially counter-balanced by larger provisions, mainly for the salaries of officers on special duty in the Secretariat (40 against 22 in the budget for 1915-16) and temporary establishments and section charges, and by the provision (6) for the increase of establishment of the Educational Department.

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

34. The figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	7,32	7,81	8,43	8,20	8,10	8,20
Expenditure ...	56,69	56,36	57,77	57,29	58,22	57,55

(a) The revenue budget, which is a repetition of the current year's budget, allows for a decrease under "Sale of unclaimed and escheated property" (8) and an increase mainly under "Court fees realized in cash" (7).

(b) The increase in the expenditure budget is due mainly to larger provisions for (i) salaries under "District and Sessions Judges" (37), due chiefly to the time-scale pay of Joint and Assistant Judges and (ii) fees in criminal cases and for special counsel in the mofussil and Public Prosecutor's fees in criminal cases (35). The increase is partially counterbalanced by smaller provisions chiefly for (i) diet and road allowances to witnesses (31), and (ii) refunds (6).

XVI-B.—Law and Justice—Fails—19-B.

35. The figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	3,05	2,82	2,85	2,85	3,10	3,00
Expenditure ...	12,01	12,77	12,83	12,87	12,82	12,91

(a) The increase in the revenue budget is anticipated mainly in the earnings of the convict gangs, and is partially counterbalanced by smaller receipts anticipated from the sale-proceeds of jail-made goods in view of the latest actuals.

(b) The expenditure budget includes increased provisions for (i) dietary charges (19), and (ii) grants to the Salvation Army in connection with an industrial home for released prisoners (17). The increase is partially counterbalanced by smaller provisions chiefly for (i) charges of look-ups (18), and (ii) expenditure on jail manufactures (10).

23
XVII.—Police—20.

36. The figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	2,46	2,89	2,59	2,86	2,86	2,98
Expenditure—						
Cash ...	97,16	96,03	1,00,03	1,07,52	1,02,79	1,05,89
Alienations ...	5,17	4,55	4,22	4,52	4,21	4,20
Total ...	1,02,33	1,00,58	1,04,25	1,12,04	1,07,00	1,10,09

(a) The increase in the revenue budget is due mainly to larger recoveries expected from the Bombay Port Trust to meet a moiety of the cost of the dock police in Bombay.

(b) The decrease in the expenditure budget from the budget for 1915-16 is due mainly to smaller provisions for (i) the introduction of further police reorganization and reforms (2,35), (ii) supplies and services under "District Executive Force" (1,35) and "Assessment of Alienated Lands" (32). The decrease is partially counterbalanced by the provision for a change in the classification of *kadim* cash allowances (15), and by larger provisions chiefly for (i) horse and camel allowances to mounted police in Sind (95), (ii) temporary establishments (29), salaries (28) and police force (21) under "District Executive Force", and (iii) Government share of the cost of chowkidars and other charges under "Railway Police" (15).

XVIII.—Ports and Pilotage—21.

37. The figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	1,02	1,08	1,30	1,59	1,25	1,49
Expenditure ...	65	1,81	1,74	1,89	1,88	1,43

(a) The revenue budget figure is smaller than the current year's budget mainly owing to a decrease of 11 in the estimate of receipts from the levy of dues on vessels for the provision of lights on the Sind coast.

(b) The decrease in the expenditure budget is due chiefly to a decrease of 46 in the provision for a light-vessel to be placed off the Khai Mouth of the Indus.

XIX.—Education—22.

38. The figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	5,31	5,53	6,00	5,99	7,82	6,09
Expenditure ...	61,35	72,76	83,03	76,86	75,72	77,54

(a) The increase in the revenue budget over the budget for 1915-16 is due mainly to (i) fees expected from the students attending the proposed Accountancy Diploma Class at the Sydenham College of Commerce and Economics, Bombay, (ii) rent recoverable from the students of that College for the hostel accommodation provided for them, and (iii) larger fee receipts from the Arts Colleges and from candidates for the Drawing and Art Examinations. The increase is partially counterbalanced by a smaller estimate of receipts from school fees.

(b) The increase in the expenditure budget as compared with the current year's budget is due chiefly to larger provisions made for (i) grants-in-aid by results to primary and secondary schools (52), (ii) building grants (50), (iii) staff and contingent charges of the Sydenham College of Commerce and Economics, Bombay, and the Gujarát College, Ahmedabad (25), and (iv) charges in connection with the Drawing and Art Examinations (8). Also a provision of 18 is made for establishment and contingent charges of a new Laboratory at the College of Engineering, Poona. The increase is partially counterbalanced by (a) smaller provisions for (i) additional accommodation and equipment for science teaching in Government secondary schools (30), (ii) the Committee of Direction for industrial and technical education (10), (iii) the publication of Sanskrit series and Girls' Readers (9), and (iv) a subvention to the Salvation Army for boys' industrial home (8), and (β) the absence of the current year's provisions for grants to such schools as may need assistance owing to the withdrawal from their staffs of teachers who are German or Austrian subjects (10), and for a Professor of Physics at the Royal Institute of Science, Bombay (9). The budget contains a lump provision of 5,30 which is 20 less than the corresponding provision in the current year's budget and is exclusive of the further allotment of 40 mentioned in paragraph 49 (c) below) for expenditure from the Imperial assignments for the promotion of education. This amount is intended chiefly for (i) building and equipment grants to Local Board, Municipal and European schools, (ii) buildings and workshops required in connection with the introduction of the Sloyd system of manual training in certain training colleges and secondary schools, and (iii) grants for the provision of hostel accommodation at certain Government and aided schools.

39. The total expenditure estimate of 77,54 mentioned above is exclusive of the following items which

are provided under other heads for purposes connected with education :—

(i) Grant Medical College, Medical Schools at Poona, Ahmedabad and Hyderabad, and College of Physicians and Surgeons of Bombay.	3,45
(ii) Construction and maintenance of Government educational buildings.	1,42
(iii) Agricultural education	1,14
(iv) Veterinary College in Bombay	73
(v) Donations to Scientific Societies	11
(vi) Allowances to Dakshina Fellows and others (Provincial share).	10
(vii) Preservation and translation of ancient manuscripts.	3
Total	6,98

The total Provincial expenditure on educational objects in 1916-17 is thus estimated at 84,52. This is exclusive of the further grant of 40 mentioned in paragraph 49 (c) below.

XX.—Medical—24.

40. The figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	3,25	2,78	3,06	2,90	3,15	3,62
Expenditure ...	23,50	27,21	25,00	31,78	26,15	27,38

(a) The increase in the revenue budget over the current year's budget is due chiefly to (i) the recovery from municipalities of the charges for the maintenance and treatment of poor lunatics coming from their areas, (ii) larger estimates of fees from the students of the Grant Medical College and from paying patients at hospitals, and (iii) an increase in the contribution made by the Bombay Port Trust towards the maintenance charges of the St. George's Hospital, Bombay.

(b) The decrease in the expenditure budget as compared with the budget for 1915-16 is due chiefly to (a) smaller provisions for grants in aid of sanitary projects (3,20), for salaries of officers of the Medical and Sanitary Departments (80), and for direct plague charges (10), and (β) the absence of the current year's provisions for (i) expenditure in connection with the treatment of wounded soldiers at the David Sassoon Hospital and the United Free Church Mission Hospital at Poona (30), (ii) malaria survey in Sind and the Kánara district (9), and (iii) investigation of diarrhoea prevailing in Poona (8). The new budget also allows 40 for probable savings in the expenditure under the head "Hospitals and Dispensaries". The decrease is partially counter-balanced by (a) the provisions made for equipment of the new Civil Hospital at Sholapur (11), and a motor launch for the Health Officer of the Port of Bombay (8), and (β) larger provisions for diets, medicines,

instruments and equipment at certain hospitals and lunatic asylums (35), and grants to aided hospitals and dispensaries (12).

Political—25.

41. The Provincial figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Expenditure.	4,21	4,36	5,16	5,08	5,37	5,47

The increase is due mainly to a larger provision for salaries of officers (36) on account of the reorganization of the Bombay Political Department.

XXI-A.—Agriculture—26-A.

42. The figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	1,03	1,22	1,17	1,48	1,48	1,80
Expenditure ...	9,22	10,70	12,46	12,71	12,35	13,20

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

(a) The increase in the revenue budget is due mainly to larger receipts expected from the experimental farms, and from the working of the steam plough in Gujarát and of boring and pumping plants.

(b) The increase in the expenditure budget over the current year's budget is due chiefly to larger provisions made for (i) the pay and travelling allowance of establishments employed on the experimental farms (22), (ii) the establishment, oil engines and pumps, tools and plant and stores required by the Agricultural Engineer (20), (iii) hydraulic experiments (15), (iv) the development of sugarcane industry on the Canals in the Deccan (12), (v) the working of the steam plough in Gujarát (12), (vi) the purchase of anti-rinderpest serum (11), and (vii) the charges of the Rêgistrar of Co-operative Societies (6). Also provision is made for the construction of fodder sheds for the Kopargaon Fodder Farm (6), and for the establishment of an agricultural school at Jámbul in the Kalyán taluka of the Thána district (5). The increase is partly counterbalanced by (a) smaller provisions for (i) building grants to veterinary dispensaries (13), (ii) cultivation charges (10), and (iii) miscellaneous agricultural experiments and demonstrations (7), and (β) the absence of the current year's provision for prizes at horse and cattle shows (6). The new budget also allows 14 for probable savings in veterinary charges.

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

43. The Provincial figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	16	18	46	53	45	54
Expenditure ...	1,04	1,33	1,50	1,46	1,52	1,51

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

(a) The revenue budget provides (6) for fees to be received from candidates for the Accountancy Diploma Examination which is expected to be held for the first time in March 1917. The increase due to this cause is partially counterbalanced by a smaller estimate of fees for the registration of companies and societies.

(b) The increase in the expenditure budget over the current year's budget is due to the provision for the Accountancy Diploma Board (9), and for the Advisory Committee for the furtherance of indigenous industries (2), partly counterbalanced by a smaller provision for the salary of the Certifying Surgeon, Bombay (7).

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

44. The Provincial figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
Revenue ...	3,64	3,88	4,55	4,20	4,40	4,48
Expenditure ...	33,48	36,44	38,25	38,97	38,59	39,29

(a) The improvement in the revenue budget is due mainly to (i) a larger number of pensionable teachers employed in Local Board and Municipal schools, and (ii) the enhanced rates of contributions recoverable from officers transferred under the new Foreign Service Rules.

(b) The increase in the expenditure budget is due mainly to the provision for commuted value of pensions (50). In the current year's budget no provision was made for this purpose, but a sum of 1,50 was afterwards transferred to this head from (i) the head 45, *Public Works* (1,00) and (ii) the provision for "Superannuation and Retired Allowances" (50). The provision for payment of gratuities is also larger by 9. The increase is partially counterbalanced by a smaller provision chiefly under "Superannuation and Retired Allowances" (25).

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 upto a maximum of 80,00, the assignment being included under *Transfers between Imperial and Provincial revenues* since the year 1913-14. *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 is expected to show at the end of the year 1916-17 the maximum balance of 80,00. The estimate under this head for the year 1916-17 is taken at 3,48 so as to work up to the maximum credit of 80,00. Direct famine expenditure chargeable to Imperial revenues under the head 33, *Famine Relief* amounted to 15 in 1907-08, 33 in 1908-09, 2 in 1909-10, *nil* in 1910-11, 15,17 in 1911-12, 27,49 in 1912-13, 2,78 * in 1913-14 and 57 in 1914-15, and is provisionally estimated at *nil* for 1915-16 and 27 for 1916-17.

XXIX and XXX.—Irrigation—42 and 43.

48. The Provincial figures are—

		Actuals.			1915-16.		1916-17.
		1912-13.	1913-14.	1914-15.	Bud- get.	Revis- ed.	Bud- get.
<i>Revenue.</i>							
XXIX, Major Works.	Portion of land revenue due to irrigation.	11,56	12,36	12,51	12,84	13,09	12,56
		Direct Receipts.	6,84	8,70	8,43	7,99	7,53	8,36
XXX, Minor Works and Navigation (Public Works Department).		1,83	1,89	1,89	1,84	1,77	1,87
	Total ...	20,23	22,95	22,83	22,67	22,39	22,79
<i>Expenditure.</i>							
42, Major Works.	Working Expenses.	8,13	8,34	7,63	7,72	8,23	7,71
		Interest on Debt.	10,37	10,74	11,91	12,38	12,73	13,48
43, Minor Works and Navigation.	Civil Department. Public Works Department.	5	10	6	10	5	1
			15,67	17,54	15,79	16,72	16,21	16,54
	Total ...	34,22	36,72	35,39	36,92	37,22	37,74

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 1916-17 as compared with the budget for 1915-16 is due chiefly to the deficiency of water on the Dád and Nasrat Canals, partly counterbalanced by increased receipts anticipated on the Begari Canal and the Unharwah.

(b) The increase under *Direct Receipts* is due chiefly to large supply of water anticipated on the Mutha and Nira Canals and the Mhaswad tank.

* This is exclusive of a sum of 21 which was originally debited to the head 33, *Famine Relief*, but was subsequently adjusted in the year 1914-15 by an assignment from Provincial to Imperial revenues.

(c) The provision of 37,74 for expenditure in 1916-17 is distributed as shown below:—

	Major Works.			Minor Works.		
	Deccan and Gujarát.	Sind.	Total.	Deccan and Gujarát.	Sind.	Total.
Original Works.	19	3	22	77	2,51	3,28
Maintenance and Repairs.	1,42	3,45	4,87	1,39	7,04	8,43
Establishment ...	97	1,42	2,39	96	3,22	4,18
Tools and Plant.	8	11	19	9	56	65
Refunds of Revenue.	4	...	4	...	...	...
Interest Account.	8,78	4,70	13,48	...	...	...
Free grants for the encouragement of irrigation works in specially precarious tracts.	...	...	...	1	...	1
Total ...	11,48	9,71	21,19	3,22	13,33	16,55

Under 42, *Major Works—Working Expenses*, the provision for 1916-17 is nearly equivalent to the budget grant for 1915-16, the increases in the provisions for works, repairs, establishment and tools and plant in Deccan and Gujarát and for establishment and tools and plant in Sind being counterbalanced by smaller provisions for extensions and improvements and maintenance and repairs in Sind. The increase under *Interest on Debt* follows the grants from the Government of India for capital expenditure on productive and protective works and the higher rate (3.4992 against 3.3879 per cent.) at which interest is fixed from the current year. Under 43, *Minor Works and Navigation—Civil Department*, smaller provision is made for free grants for the encouragement of irrigation works in specially precarious tracts. In the *Public Works Department*, the decrease from the budget for 1915-16 is due mainly to smaller provisions for original works in Deccan and Gujarát and for original works and repairs in Sind, partly counterbalanced by larger provisions for maintenance, repairs and establishment in Deccan and Gujarát and for establishment in Sind.

XXXI.—Civil Works—45.

49. The Provincial figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
<i>Civil Department.</i>						
Revenue ...	10	11	9	10	10	9
Expenditure ...	14,24	14,66	8,84	8,52	9,71	8,54
<i>Public Works Department.</i>						
Revenue ...	7,58	6,95	4,06	2,85	3,35	3,00
Expenditure ...	83,61	1,04,38	1,04,67	72,05	72,54	69,00

(a) For the *Civil Department*, the estimate of receipts for 1916-17 is normal. The increase in the

expenditure budget as compared with the budget for 1915-16 is due to a provision of 20 for grants for the improvement of water-supply in the districts affected by scarcity, partly counterbalanced by (i) a decrease of 12 in the provision for discretionary grants to Commissioners for general purposes of a public nature, and (ii) the transfer to the Public Works Department of the cost (estimated at 5 for 1915-16) of the establishments for travellers' bungalows. The revised for 1915-16 includes expenditure incurred from grants transferred out of the lump provision for sanitation projects made under the head 24, *Medical*.

(b) For the *Public Works Department*, the budget for 1916-17 provides for larger receipts from rents of buildings and sale of old materials. The revised for 1915-16 includes specially large receipts from sales of old materials which are not expected to recur.

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

(i) Original Works—			
Works in progress—			
Civil Buildings	...	10,51	
Communications	...	4,58	
Miscellaneous public improve- ments.		3,20	
New-major works	...	1,21	
Discretionary grants for minor works to certain Heads of Departments.		3,00	
Reserve	...	1,20	
			23,70
(ii) Repairs—			
Civil Buildings	...	9,10	
Communications	...	13,70	
Miscellaneous public improve- ments.		50	
			23,30
(iii) Establishments	...		16,00
(iv) Tools and plant	...		2,00
(v) Lump sum	...		4,00
			69,00

Out of item (v) 2,00 are to be allotted for public works and the remaining 2,00 are to be distributed as shown below:—

(i) Clothing to the District Police	...	70
(ii) Reserve for unforeseen charges in addi- tion to the provision of 87 made under the head 32, <i>Miscellaneous</i> .		41.5
(iii) Building and equipment grants to educa- tional institutions in addition to the lump provision of 5,30 for promotion of education mentioned in paragraph 38 (b).		40
(iv) Local allowances to clerical establishments at Thána and Kurla.		21.5
(v) Additional grant for temporary Sub- Judges.		10
(vi) Conversion of the Párola and Nawápur pethas into tálukas, and creation of a new Tarai táluğa in Sind.		10
(vii) Borstal Jail, Dhárwár	...	7
		2,00

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

- (i) Resumption of properties on the Malabár Hill (1,00), Central Offices, Poona (50), distillery at Khánápur (30), and Collector's bungalow at Belgaum (18);
- (ii) New High School at Násik (50), and Hostel for the Northcote High School at Sholápur (15);
- (iii) New Small Causes Court, Bombay (2,00), and District Judge's bungalow at Lárkána (14);
- (iv) Jail at Hindalgi in the Belgaum district (50), and compound wall round the District Prison at Dhárwár (10);
- (v) Railway police quarters at Dádar (1,00), head-quarter police lines at Sholápur (50), additions and alterations to the head-quarter police lines at Bijápur (30), Cantonment police lines, Poona (24), temporary buildings for the head-quarter police at Thána (22), and police lines at Gadag (20), Mirokhán (19), Mehar (11) and Sháháda (10);
- (vi) King Edward Memorial Hospital, Sholápur (50), and additions and alterations to the old Government House, Parel, to render it suitable for accommodating the Bacteriological Laboratory (15);
- (vii) Central stores and workshop at Dápuri, Poona (60), and buildings for the new Public Works Department district at Alibág (23);
- (viii) Bridging the Poona-Sholápur road between Diksal and Indápur (63), bridge at Chehedí over the Darna River on the Poona-Násik road (50), Kálwa bridge on the Thána Creek (50), roads from Savalvahir to Bharvas (40), from Lakh Station to Karegaon and thence to Belpimpalgaon (35), from Deoláli to Belápur (25), from BhátkaI to Mysore Frontier (25), and from Pimpalner to Shelbari (12), improvements to the Indápur-Saráti road (30), the Sholápur-Akalkot road (11), and the Khándesh-Nizám's Frontier road (10), bridging nállas on Mahád-Nágothna road (12), reconstructing a paved dip across the Don Nálla in mile 19 of the Bijápur-Honwád road (12), acquiring land for widening the Poona-Pandharpur road (11), and widening the Bombay-Agra road between Thána and Kurla (10); and
- (ix) Kennedy Sea Face Wall, Bombay, (2,00), working boring plant for the Sanitary Engineer (60), and Visápur tank (60).

51. Among the new major works items costing more than 10 are—

- (i) Improvements to the Dandeli-Tavargatti road in the Kanára district (38);
- (ii) Filling in the land at Dadar reserved for police accommodation scheme (22);
- (iii) Lump provision for the three Government Houses (20);
- (iv) Foot-path over the new Tapti bridge at Surat (15); and
- (v) Construction of two blocks of the police lines at Sanand in the Ahmedabad district (11).

*Transfers between Imperial and Provincial
revenues.*

52. The figures are—

	Actuals.			1915-16.		1916-17.
	1912-13.	1913-14.	1914-15.	Budget.	Revised.	Budget.
	(a)	30,59	29,12	29,32	28,42	69
Net transfers from Imperial to Provincial revenues.	(a)	30,59	29,12	29,32	28,42	69

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

The net provision of 69 in the budget for 1916-17 is explained below:—

- | | |
|---|--------|
| (i) Provincial contribution equal to the Provincial share of the additional revenue under <i>Income Tax</i> due to enhancement of taxation recently announced by the Government of India. | -18,40 |
| (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 under the Famine Relief Scheme. | +3,48 |
| (vii) Imperial contribution towards police re-organization and reforms. | +3,25 |
| (viii) Imperial contribution for the remission of contributions by local bodies towards certain establishment charges. | +1,07 |
| (ix) Provincial contribution in connection with the scheme for the commutation of the right of service of kulkarnis. | -98 |
| (x) Provincial contribution on account of the amalgamation of the Public Works Accounts section with the Civil Accounts Department. | -70 |
| (xi) Imperial contribution for the improvement of aided Indian High and Anglo-Vernacular Schools. | +60 |
| (xii) Imperial contribution in connection with the provincialization of the salaries of the officers of the Indian Civil Veterinary Department. | +60 |
| (xiii) Imperial contribution on account of a change in the classification of <i>kadim</i> cash allowances. | +55 |
| (xiv) Provincial contribution on account of the reduction in the percentage charged to Provincial revenues on the value of imported stationery stores. | -50 |
| (xv) Imperial contribution for a grant to the Bombay University. | +45 |

(xvi) Imperial contribution for expenditure connected with the maintenance at Jacobabad of a force of 50 mounted police in the place of the Indian cavalry.	+ 32
(xvii) Provincial contribution in connection with the imperialization of the subsidy to Reuter's Telegram Company for their news service in India.	- 22
(xviii) Imperial contribution for the improvement of sanitary services.	+ 20
(xix) Imperial contribution in connection with the change in the classification of certain receipts of the nature of tributes which were hitherto credited to the head I, <i>Land Revenue</i> instead of XI, <i>Tributes</i> .	+ 16
(xx) Imperial contribution on account of the interest realized from the securities of the Gujarát College in connection with the provincialization of the College.	+ 15
(xxi) Imperial contribution towards the cost of the appointment of a Professor of Economics in the University of Bombay.	+ 12
(xxii) Imperial contribution for the extension of the system of making monthly payments of pensions to Indian military pensioners.	+ 10
(xxiii) Imperial contribution for charges on account of the office establishment, allowances, etc., of the Superintendent, Civil Veterinary Department, Sind, Baluchistán and Rajputána.	+ 9
(xxiv) 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
(xxv) Imperial contribution in connection with the abolition of the contribution for the police charges of the Rájkot and Wadhwan Civil Station Funds.	+ 5
(xxvi) Provincial contribution for operations connected with oyster beds at Karáchi.	- 2
(xxvii) Imperial contribution on account of the transfer to the Local Audit Department of the Accountant General's office of the work of verifying cancelled currency notes in the Bombay Presidency.	+ 1
(xxviii) Imperial contribution on account of the grant of annual pension of Rs. 100 to holders of the titles of Mahámahopádhyáya and Shamsul-Ulama.	+ 1
Net total ...	+ 69

Bombay Castle, }
7th March 1916. }

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 ...	All ...	The whole.
VIII, Income Tax.	All, except Tax on Surplus Profits of Railway Companies.	One-half.			
IX, Forest ...	All ...	The whole.	6, Stamps ...	All ...	One-half.
X, Registration .	All ...	The whole.	7, Excise ...	All ...	The whole.
XII, Interest ...	Interest on Provincial Loans and Advances. Interest on Government Securities.	The whole.	10, Income Tax ...	All ...	One-half.
XVI-A, Courts of Law.	All ...		The whole.	11, Forest ...	All ...	The whole.
XVI-B, Jails ...	All ...	The whole.	12, Registration ...	All ...	The whole.
XVII, Police ...	All ...	The whole.	13, Interest ...	Interest on Provincial Advance and Loan Account.	The whole.
XVIII, Ports and Pilotage.	All ...	The whole.	18, General Administration.	Civil Offices of Account and Audit.	Local Audit Department.
XIX, Education ...	All ...	The whole.	19-A, Courts of Law ...	All other minor heads, except— Currency Department. Reserve Treasury. Allowance to Presidency Banks.	The whole.
XX, Medical ...	All ...	The whole.			
XXI-A, Agriculture. XXI-B, Scientific and Miscellaneous Departments.	All ...	The whole.			
XXII, Superannuation Receipts.	Contributions for Pensions and Gratuities. Miscellaneous ...	The whole.	19-B, Jails ...	All ...	The whole.
XXIII, Stationery and Printing.	All ...	The whole, except receipts for the value of stationery and other supplies from Central Stores to Railways, Local Funds, Municipalities and other independent bodies.	20, Police ...	All ...	The whole.
XXV, Miscellaneous.	Extraordinary items ... All other minor heads, except— Gain by Exchange ... Premia on Bills ... Unclaimed Bills of Exchange. Fees for Government Audits—Commission on interest and on sale and purchase of securities. Percentage chargeable on Europe Stores for Provincial and Local Funds, etc. Value of old currency notes assumed to be no longer in circulation.	Items not exceeding Rs. 10,000. The whole.	21, Ports and Pilotage.	All ...	The whole.
			22, Education ...	All ...	The whole.
			24, Medical ...	All ...	The whole.
			25, Political ...	All, except— Refugees and State Prisoners. Charges for Aden and Persian Gulf.	The whole.
			26-A, Agriculture ...	All ...	The whole.
			26-B, Scientific and Miscellaneous Departments.	All, except— Census ... Ethnographic Survey.	The whole.
			29, Superannuation Allowances, etc.	All, except— Pensions of the Military Fund. Pensions of the Military Orphan Fund. Pensions of the Civil Fund.	The whole.
			30, Stationery and Printing.	All, except Stationery purchased for Central Stores.	The whole.

REVENUE.			EXPENDITURE.		
1	2	3	4	5	6
Major Heads.	Minor Heads.	Provincial Share.	Major Heads.	Minor Heads.	Provincial Share.
XXIX, Irrigation—Major Works.	All ...	One-half.	32, Miscellaneous ...	Extraordinary items ...	Items not 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.	
XXXI, Civil Works .	All ...	The whole, except receipts on account of buildings for the use of Imperial Departments.			
			33, Famine Relief ...		The whole.
			35, Reduction or Avoidance of Debt.	All ...	
			40, Subsidized Companies.	Land	As explained in paragraph 15 of the Financial Statement for 1907-08.
			41, Miscellaneous Railway Expenditure.	Surveys ...	
			44, Construction of Railways.	All	
			42, Irrigation—Major Works.	All ...	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.
			43, Irrigation—Minor Works and Navigation.	All ...	One-half.
			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 1914-15, 1915-16 and 1916-17.

(Rupees in thousands.)

REVENUE.

Major and Minor Heads of Account.	1914-15.	1915-16.		1916-17.
	Actuals.	Budget.	Revised.	Budget.
<i>I, Land Revenue.</i>				
Ordinary	2,19,80	2,24,10	2,11,50	2,25,50
Miscellaneous	1,48	90	1,00	1,00
<i>Deduct</i> —Portion of land revenue due to irrigation... ..	-12,51	-12,84	-13,09	-12,56
Assessment of alienated lands <i>less</i> quit-rents	93,96	95,51	93,86	94,07
Total	3,02,73	3,07,67	2,93,27	3,08,01
<i>IV, Stamps.</i>				
Sale of general stamps	16,54	17,58	17,25	17,25
Sale of court-fee stamps	21,75	21,25	22,90	23,00
Duty on impressing documents	87	80	90	85
Fines and penalties	13	12	15	15
Miscellaneous	1,01	75	80	75
Total	40,30	40,50	42,00	42,00
<i>V, Excise.</i>				
License and distillery fees and duties for the sale of liquors and drugs.	1,97,50	1,91,80	1,96,11	1,97,44
Gain on sale-proceeds of excise opium and other drugs.	13,71	15,00	15,00	15,20
Duty on gánja	8,10	8,42	9,33	9,00
Fines, confiscations and miscellaneous... ..	77	78	56	36
Total	2,20,08	2,16,00	2,21,00	2,22,00
<i>VIII, Income-Tax.</i>				
Income Tax on—				
Salaries and pensions	7,03	6,66	7,15	7,15
Profits of companies	4,48	3,28	4,00	3,50
Interest on securities	2,41	2,34	2,60	2,70
Other sources of income	20,42	18,10	21,50	20,90
Addition due to enhancement of taxation announced by the Government of India.	...	...	...	18,40
Total	34,34	30,38	35,25	52,65
<i>IX, Forest.</i>				
Timber and other produce removed from the forests by Government agency.	15,16	15,57	15,91	17,22
Timber and other produce removed from the forests by consumers or purchasers.	29,72	28,11	28,27	27,82
Confiscated drift and waif wood	4	5	4	5
Revenue from forests not managed by Government... ..	4	6	6	5
Miscellaneous	1,84	1,21	1,35	1,30
Total	46,80	45,00	45,63	46,44
<i>X, Registration.</i>				
Fees for registering documents	7,23	7,66	7,20	7,17
Fees for copies of registered documents	21	22	21	21
Miscellaneous	10	12	9	12
Total	7,54	8,00	7,50	7,50

Major and Minor Heads of Account.	1914-15.	1915-16.		1916-17.
	Actuals.	Budget.	Revised.	Budget.
<i>XII, Interest.</i>				
Interest on Provincial loans and advances	14,07	13,05	12,40	11,33
Interest on Government securities	1,19	1,03	88	92
Total	15,26	14,08	13,28	12,25
<i>XVI-A, Law and Justice—Courts of Law.</i>				
Salé-proceeds of unclaimed and escheated property	1,32	79	83	71
Court-fees realized in cash	81	76	85	83
General fees, fines and forfeitures	5,20	5,50	5,30	5,50
Pleadership examination fees	2	1	2	1
Miscellaneous fees and fines	82	84	80	84
Miscellaneous	26	30	30	31
Total	8,43	8,20	8,10	8,20
<i>XVI-B, Law and Justice—Jails.</i>				
Jails	1,10	93	1,25	1,16
Jail manufactures	1,75	1,92	1,85	1,84
Total	2,85	2,85	3,10	3,00
<i>XVII, Police.</i>				
Presidency police	82	1,09	1,00	1,17
Police supplied to Municipal, Cantonment and Town Funds.	27	27	27	27
Police supplied to public departments, private companies and persons.	85	86	90	88
Fees, fines and forfeitures	18	13	18	16
Superannuation receipts	5	5	5	5
Miscellaneous	42	46	46	45
Total	2,59	2,86	2,86	2,98
<i>XVIII, Ports and Pilotage.</i>				
Registration and other fees	1,26	1,05	1,05	1,07
Miscellaneous	4	54	20	42
Total	1,30	1,59	1,25	1,49
<i>XIX, Education.</i>				
Fees, Government Colleges, General	66	92	1,05	96
Fees, Government Colleges, Professional	76	1,06	1,00	1,10
Fees, Schools, General	2,61	2,76	2,54	2,71
Fees, Schools, Special	9	12	10	13
Contributions	6	6	6	6
Miscellaneous	1,82	1,07	3,07	1,13
Total	6,00	5,99	7,82	6,09
<i>XX, Medical.</i>				
Medical School and College fees	1,11	1,06	1,18	1,23
Hospital receipts	1,17	1,05	1,18	1,20
Lunatic asylum receipts	32	30	34	62
Medicines sold by Civil Surgeons	...	1	...	...
Contributions	29	30	30	39
Miscellaneous	17	18	15	18
Total	3,06	2,90	3,15	3,62

Major and Minor Heads of Account.	1914-15.	1915-16.		1916-17.
	Actuals.	Budget.	Revised.	Budget.
<i>XXI-A, Agriculture.</i>				
Agricultural receipts	1,01	1,30	1,28	1,62
Veterinary receipts	16	18	20	18
Total	1,17	1,48	1,48	1,80
<i>XXI-B, Scientific and Miscellaneous Departments.</i>				
Examination fees	17	17	16	24
Miscellaneous	29	36	29	30
Total	46	53	45	54
<i>XXII, Receipts in aid of Superannuation, etc.</i>				
Contributions for pensions and gratuities	4,55	4,19	4,39	4,47
Miscellaneous	...	1	1	1
Total	4,55	4,20	4,40	4,48
<i>XXIII, Stationery and Printing.</i>				
Stationery receipts	6	6	6	6
Sale of gazettes and other publications	34	37	35	37
Other press receipts	85	63	85	74
Total	1,25	1,06	1,26	1,17
<i>XXV, Miscellaneous.</i>				
Unclaimed deposits	44	40	39	45
Treasure trove	1	1	1	1
Sale of old stores and materials	6	3	3	3
Fees for Government audits	8	7	8	7
Contributions	...	1	...	...
Rents	10	10	10	10
Miscellaneous fees, fines and forfeitures	9	9	9	9
Miscellaneous	25	6	12	6
Extraordinary items	...	...	2	...
Total	1,03	77	84	81
<i>XXIX, Irrigation—Portion of land revenue due to irrigation.</i>	12,51	12,84	13,09	12,56
<i>XXIX, Irrigation—Major Works—Direct Receipts.</i>	8,43	7,99	7,53	8,36
<i>XXX, Irrigation—Minor Works and Navigation—Public Works Department.</i>	1,89	1,84	1,77	1,87
<i>XXXI, Civil Works.</i>				
In charge of Civil Officers	9	10	10	9
In charge of Public Works Officers	4,06	2,85	3,35	3,00
Total	4,15	2,95	3,45	3,09
Transfers between Imperial and Provincial revenues.	+ 29,12	+ 29,32	+ 28,42	+ 69
Total of the major heads	7,55,84	7,49,00	7,46,90	7,51,60
Opening balance	1,95,34	1,54,28	1,58,04	1,38,65
Grand total	9,51,18	9,03,28	9,04,94	8,90,25

EXPENDITURE.

Major and Minor Heads of Account.	1914-15.	1915-16.		1916-17.
	Actuals.	Budget.	Revised.	Budget.
1, Refunds and Drawbacks.				
<i>Divided Heads (Provincial Share).</i>				
Land Revenue	1,71	1,75	1,95	1,70
Stamps	76	75	70	73
Income Tax	39	40	48	42
<i>Provincial Heads.</i>				
Excise	5,48	2,50	3,00	3,00
Forest	7	12	7	12
Registration	13	3	3	3
Total ...	8,44	5,55	6,23	6,00
2, Assignments and Compensations.				
<i>Divided Heads (Provincial Share).</i>				
Land Revenue Compensations—				
Inámdárs and other grantees	5,42	6,72	5,99	6,35
Pensions in lieu of resumed lands	1,61	1,62	1,61	1,62
Miscellaneous land revenue compensations	45	33	33	33
<i>Provincial Heads.</i>				
Inámdárs and other grantees	72,54	72,86	72,00	72,24
Pensions in lieu of resumed lands	10,24	10,81	10,73	10,73
Excise compensations	7,75	10,04	10,80	10,10
Miscellaneous compensations	19	20	20	20
Total ...	98,20	1,02,58	1,01,66	1,01,57
3, Land Revenue.				
Charges of District Administration	45,03	47,02	43,70	46,10
Survey and Settlement	1,27	1,25	1,30	1,19
Land Records	29,34	28,11	30,20	28,27
Allowances to district and village officers	13,40	13,82	14,30	14,29
Total ...	89,04	90,20	89,50	89,85
6, Stamps.				
Superintendence	54	47	53	51
Charges for the sale of general stamps	41	48	45	46
Charges on sale of court-fee stamps	10	9	10	10
Stamp and plain paper supplied from Central Stores	14	18	15	16
Total ...	1,19	1,22	1,23	1,23
7, Excise.				
Presidency establishment	1,31	1,37	1,40	1,37
District executive establishments	10,12	10,35	10,32	9,89
Total ...	11,43	11,72	11,72	11,26
10, Income Tax.				
Collection of Income Tax	83	87	87	91

Major and Minor Heads of Account.	1914-15.	1915-16.		1916-17.
	Actuals.	Budget.	Revised.	Budget.
<i>11, Forest.</i>				
Conservancy and Works	11,15	11,41	13,25	13,12
Establishments	13,73	14,02	13,98	14,13
Total ...	24,88	25,43	27,23	27,25
<i>12, Registration.</i>				
Superintendence	21	22	20	21
District charges	3,50	3,53	3,55	3,52
Total ...	3,71	3,75	3,75	3,73
<i>13, Interest on Ordinary Debt.</i>				
Interest on Provincial Advance and Loan Account ...	8,14	7,35	7,52	6,88
<i>18, General Administration.</i>				
Salary of the Governor	1,20	1,20	1,20	1,20
Staff and Household of the Governor	3,14	2,88	3,05	2,71
Expenditure from Contract Allowance	59	63	63	63
Tour expenses	64	64	64	64
Executive Council	2,10	1,96	1,96	1,96
Legislative Council—Travelling Allowances to Non-Official Members of the Council.	18	12	12	12
Civil Secretariat	7,65	8,00	7,51	7,58
Commissioner in Sind	1,35	1,38	1,38	1,38
Commissioners	2,47	2,52	2,38	2,49
Civil Offices of Account and Audit	1,16	1,20	1,20	1,23
General Establishment of Local Funds	67	76	76	76
Total ...	21,15	21,29	20,83	20,70
<i>19-A, Law and Justice—Courts of Law.</i>				
High Court	7,62	7,52	7,52	7,50
Law Officers	4,70	4,21	4,57	4,61
Administrator General and Official Trustee	42	42	43	42
Coroner's Court	13	15	15	12
Presidency Magistrates' Courts	1,03	99	1,02	1,04
Judicial Commissioners	1,70	1,61	1,83	1,65
Civil and Sessions Courts	24,25	24,15	24,70	24,27
Courts of Small Causes	2,80	2,76	2,84	2,75
Criminal Courts	14,68	14,97	14,68	14,74
Pledership examination charges ... ..	...	1	...	1
Refunds	44	50	48	44
Total ...	57,77	57,29	58,22	57,55
<i>19-B, Law and Justice—Jails.</i>				
Jails	11,34	11,32	11,42	11,46
Jail manufactures	1,49	1,55	1,40	1,45
Total ...	12,83	12,87	12,82	12,91

Major and Minor Heads of Account.	1914-15.	1915-16.		1916-17.
	Actuals.	Budget.	Revised.	Budget.
<i>20, Police.</i>				
Presidency police	11,83	12,70	12,29	12,71
Superintendence	2,15	2,16	2,16	2,16
District executive force	69,37	75,20	70,90	73,13
Village police	8,85	9,37	9,18	9,17
Special police	5,82	6,15	6,00	6,20
Railway police	2,83	3,00	3,00	3,20
Criminal Investigation Department	3,38	3,44	3,45	3,50
Refunds	2	2	2	2
Total	1,04,25	1,12,04	1,07,00	1,10,09
<i>21, Ports and Pilotage.</i>				
Salaries and allowances of officers and men afloat...	8	8	7	7
Purchase of stores and coal, etc.	10	6	6	5
Ports and Pilotage establishments	59	61	61	64
Miscellaneous	1	2	2	2
Light-houses and light-ships	96	1,12	1,12	65
Total	1,74	1,89	1,88	1,43
<i>22, Education.</i>				
University	55	67	67	67
Direction	94	86	91	94
Inspection	6,11	6,77	6,39	6,47
Government Colleges, General	3,02	3,12	2,75	3,21
Government Colleges, Professional	2,87	2,64	2,87	2,89
Government Schools, General	37,38	36,21	36,21	36,06
Government Schools, Special	4,62	4,76	4,88	4,99
Grants-in-aid	26,13	14,54	16,05	15,29
Scholarships	70	81	70	82
Miscellaneous	70	97	70	89
Refunds	1	1	1	1
Lump provision for recurring expenditure	...	12	3,58	63
Lump provision for non-recurring expenditure	...	5,38			4,67
Total	83,03	76,86	75,72	77,54
<i>24, Medical.</i>				
Medical establishment	4,10	4,52	3,55	3,91
Hospitals and Dispensaries	8,14	9,52	8,12	9,37
Sanitation and Vaccination	4,82	9,13	6,33	5,72
Grants for medical purposes	1,51	1,81	1,45	1,69
Medical Schools and College	3,39	3,64	3,43	3,46
Lunatic Asylums	2,52	2,50	2,62	2,62
Chemical Examiner	48	61	60	56
Refunds	4	5	5	5
Total	25,00	31,78	26,15	27,38
<i>25, Political.</i>				
Political Agents	5,07	4,96	5,29	5,36
Entertainment of Envoys and Chiefs	1	1	2	2
Darbár presents and allowances to Vakils, etc.	5	7	4	6
Miscellaneous	3	4	2	3
Total	5,16	5,08	5,37	5,47

Major and Minor Heads of Account.	1914-15.	1915-16.		1916-17.
	Actuals.	Budget.	Revised.	Budget.
<i>26-A, Agriculture.</i>				
Agriculture	8,21	7,79	7,94	8,41
Veterinary charges	2,94	3,79	3,31	3,60
Co-operative Credit	1,31	1,13	1,10	1,19
Total	12,46	12,71	12,35	13,20
<i>26-B, Scientific and Miscellaneous Departments.</i>				
Provincial Museums	30	...	...	...
Donations to Scientific Societies	11	11	11	11
Inspector of Factories	60	67	70	62
Steam Boiler Inspection establishment	-20	-10	-15	-15
Registration of Railway Traffic	30	31	31	31
Provincial Statistics	5	6	6	7
Preservation and translation of ancient manuscripts.	2	3	2	3
Examinations	13	14	21	24
Registrar of Companies	13	24	26	26
Miscellaneous	6	...	...	2
Total	1,50	1,46	1,52	1,51
<i>29, Superannuation Allowances and Pensions.</i>				
Superannuation and retired allowances	35,66	38,25	36,30	38,00
Compassionate allowances	35	40	38	38
Commuted value of pensions	1,86	...	1,50	50
Gratuities	17	15	24	24
Covenanted Civil Service pensions	16	15	15	15
Donations to Service funds...	2	1	1	1
Refunds	3	1	1	1
Total	38,25	38,97	38,59	39,29
<i>30, Stationery and Printing.</i>				
Stationery Office at the Presidency	47	45	45	46
Stationery purchased in the country	1,19	1,20	1,18	76
Government presses	5,14	5,18	5,75	5,17
Printing at private presses	10	7	5	6
Stationery supplied from Central Stores	8,44	7,20	7,20	7,60
Refunds	...	...	1	...
Total	15,34	14,10	14,64	14,05
<i>32, Miscellaneous.</i>				
Rewards for proficiency in oriental languages and allowances to Language Examination Committees.	20	22	20	23
Annual stipends to Holders of Literary Titles	1	1	1	1
Cost of books and publications	22	19	19	8
Donations for charitable purposes	1,06	65	65	55
Charges on account of European vagrants	17	15	15	15
Rewards for the destruction of wild animals	6	11	10	8
Special Commissions of Inquiry	4	3	10	2
Irrecoverable temporary loans written off	71	50	50	50
Rents, Rates and Taxes	2,68	2,30	2,79	2,44
Contributions	42	47	64	44
Miscellaneous and unforeseen charges	51	85	2,90	93
Miscellaneous refunds	11	8	8	10
Miscellaneous charges for the treatment of patients at the Pasteur Institute.	1	1	1	1
Total	6,20	5,57	8,32	5,54

Major and Minor Heads of Account.	1914-15.	1915-16.		1916-17.
	Actuals.	Budget.	Revised.	Budget.
36, Reduction or Avoidance of Debt ...	13,70	13,70	13,70	3,48
<i>42, Irrigation—Major Works.</i>				
Working Expenses ...	7,63	7,72	8,23	7,71
Interest on Debt ...	11,91	12,38	12,73	13,48
Total ...	19,54	20,10	20,96	21,19
<i>43, Irrigation—Minor Works and Navigation.</i>				
Civil Department ...	6	10	5	1
Public Works Department ...	15,79	16,72	16,21	16,54
Total ...	15,85	16,82	16,26	16,55
<i>45, Civil Works.</i>				
Civil Department ...	8,84	8,52	9,71	8,54
Public Works Department ...	1,04,67	72,05	72,54	69,00
Total ...	1,13,51	80,57	82,25	77,54
Total of the major heads ...	7,93,14	7,71,77	7,66,29	7,54,10
Closing balance ...	1,58,04	1,31,51	1,38,65	1,36,15
Grand Total ...	9,51,18	9,03,28	9,04,94	8,90,25

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 1916-17.

[In thousands of rupees.]

No. of Account Head.	Receipts.	Budget, 1916-17.	Ordinary.	Special.	Remarks.
1	2	3	4	5	6
I	Land Revenue. { Provincial share.	2,13,94	2,10,02	(a) 3,92	(a) Collections of outstandings of previous years.
	Alienations.	94,07	94,07	...	(b) Assignments from Imperial revenues under the Famine Relief Scheme.
IV	Stamps	42,00	42,00	...	
V	Excise	2,22,00	2,22,00	...	(c) This is made up of—
VIII	Income Tax	52,65	52,65	...	(i) 39,32 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on education;
IX	Forest	46,44	46,44	...	(ii) 19,18 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on sanitation;
X	Registration	7,50	7,50	...	(iii) 2,00 Imperial assignment made in 1911-12 for the Royal Visit Commemoration Building in Bombay;
XII	Interest	12,25	12,25	...	(iv) 82 Unexpended balances of the Imperial assignments for non-recurring expenditure on medical relief (50), and on agricultural and allied objects (32).
XVI-A	Law and Justice—Courts of Law.	8,20	8,20	...	
XVI-B	Law and Justice—Jails	3,00	3,00	...	
XVII	Police	2,98	2,98	...	
XVIII	Ports and Pilotage	1,49	1,49	...	
XIX	Education	6,09	6,09	...	
XX	Medical	3,62	3,62	...	
XXI-A	Agriculture	1,80	1,80	...	
XXI-B	Scientific and Miscellaneous Departments.	54	54	...	
XXII	Receipts in aid of Superannuation, etc.	4,48	4,48	...	
XXIII	Stationery and Printing	1,17	1,17	...	Total 61,32
XXV	Miscellaneous	81	81	...	
XXIX	Irrigation—Portion of Land Revenue due to Irrigation.	12,56	12,56	...	
	Irrigation—Major Works—Direct Receipts.	8,36	8,36	...	
XXX	Irrigation—Minor Works	1,87	1,87	...	
XXXI	Civil Works—Civil Department.	9	9	...	
	Civil Works—Public Works Department.	3,00	3,00	...	
	Transfers between Imperial and Provincial revenues.	+ 69	- 2,79	+ 3,48	(b)
	Total	7,51,60	7,44,20	7,40	
	Opening Balance	1,38,65	77,33	(c) 61,32	
	Grand Total	8,90,25	8,21,53	68,72	

APPENDIX D.

Statement showing by major heads the recurring and non-recurring Provincial expenditure provided in the budget estimates for 1916-17.

[In thousands of rupees.]

No. of Account Head.	Expenditure.	Budget, 1916-17.	Permanent recurring.	Fluctuating recurring.	Total recurring.	Non-recurring.	
1	2	3	4	5	6	7	
1	Refunds and Drawbacks	6,00		5,39	5,39	61	
2	Assignments and Compensations.	1,01,57	1,01,09	16	1,01,25	32	
3	Land Revenue	89,85	74,44	12,18	86,62	3,23	
6	Stamps	1,23	36	76	1,12	11	
7	Excise	11,26	9,97	1,06	11,03	23	
10	Income Tax	91	69	17	86	5	
11	Forest	27,25	13,42	10,77	24,19	3,06	
12	Registration	3,73	3,25	42	3,67	6	
13	Interest on Ordinary Debt	6,88	6,88		6,88		
18	General Administration	20,79	16,80	2,96	19,76	94	
19-A	Law and Justice—Courts of Law	57,55	49,17	7,58	56,75	80	
19-B	Do. —Jails	12,91	3,96	8,27	12,23	68	
20	Police	1,10,09	94,22	13,86	1,08,08	2,01	
21	Ports and Pilotage	1,43	72	30	1,02	41	
22	Education	77,54	52,93	17,62	70,55	6,99	
24	Medical	27,38	15,61	9,88	25,49	1,89	
25	Political	5,47	4,49	78	5,27	20	
26-A	Agriculture	13,20	7,88	4,05	11,93	1,27	
26-B	Scientific and Miscellaneous Departments.	1,51	1,20	23	1,43	8	
29	Superannuation Allowances and Pensions.	39,29	39,04	16	39,20	9	
30	Stationery and Printing	14,05	2,36	11,55	13,91	14	
32	Miscellaneous	5,54	55	4,67	5,22	32	
36	Reduction or Avoidance of Debt.	3,48				3,48	
42	Irrigation—Major Works.	7,71	7,32	25	7,57	14	
43	Irrigation—Minor Works.	Interest on Debt.	13,48	13,48		13,48	
		Civil Department.	16,34	12,76	2,76	15,46	1,08
45	Civil Works	Civil Department.	8,54	7,68	4	7,72	82
		Public Works Department.	69,00	41,68	17,00	58,68	10,32
	Total	7,54,10	5,81,95	1,32,82	7,14,77	39,33	

(a) Inclusive of 38 to be transferred to other major heads.

(b) " 1,62

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

3,48 for reduction or avoidance of debt	] met from the grants made for the purpose from Imperial revenues.
5,66 for expenditure on education	
9,14 Total.	

The balance of non-recurring expenditure which is met from ordinary revenues amounts to 30,19 (including 79 for charges due to the war) as shown below:—

Total non-recurring expenditure	39,33
Deduct non-recurring expenditure met from special receipts	9,14
Balance	30,19

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, 1916-17," "Revised Estimates, 1915-16," "Budget Estimates, 1915-16," and "Accounts, 1914-15" 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. Leaving aside the items of 38 and 1,62 explained in footnotes (a) and (b) under the head 45, *Civil Works (Public Works Department)*, the provision on account of repairs, establishments, and tools and plant is classed as permanent recurring, the minimum provision considered absolutely necessary for works in progress, new works, discretionary grants and reserve is classed as fluctuating recurring, and the balance is classed as non-recurring.