

GOVERNMENT OF BOMBAY

FINANCIAL DEPARTMENT

REVISED FINANCIAL STATEMENT

FOR THE YEAR 1918-19

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REVISED FINANCIAL STATEMENT OF
THE GOVERNMENT OF BOMBAY
FOR THE YEAR 1918-19.

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 1918-19 were considered in January last by the Finance Committee of this Council. The alterations in next year's estimates recommended by the Committee have been accepted by Government. The Committee also suggested that (i) the scale of pay of teachers at the proposed primary school for policemen's children at Bhámburda may be that laid down in the Vernacular Masters' Code, (ii) an inquiry may be made whether a local allowance should not be granted to Indian Inspectors of Police serving in localities where the European Inspectors are to be granted such allowance, (iii) the question whether the scale of pay of trained teachers prescribed in the Vernacular Masters' Code is adapted to present day requirements may be considered by Government in the Educational Department, and (iv) an inquiry may be made in other Provinces as to the arrangements made for giving practical training to Civil Engineering students. These suggestions are under consideration in the Departments concerned. A few alterations made up to 4th February 1918 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 revised estimates for 1917-18 and the budget estimates for 1918-19 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 1917-18 and 1918-19 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 1916-17.

2. The accounts of the year 1916-17 opened with a balance of 1,77,01. The closing balance was estimated in the revised at 2,42,21 and in the accounts rose to 2,71,28. The total Provincial revenue amounted to 8,17,44, showing a net increase of 16,19 over the revised estimates. The increase occurred chiefly under *Land Revenue* (including *Portion of Land Revenue due to Irrigation*), *Excise*, *Income Tax*,

Forest, Interest, Miscellaneous, Irrigation—Major Works—Direct Receipts, and Civil Works—Public Works Department, partially counterbalanced by smaller receipts chiefly under *Land Revenue—Alienations, Education, and Transfers between Imperial and Provincial Revenues*. The total Provincial expenditure amounted to 7,23,17, showing a net decrease of 12,88 as compared with the revised estimates. The decrease occurred chiefly under *Assignments and Compensations, Land Revenue, Forest, Law and Justice—Courts of Law, Police, Education, Sanitation, Miscellaneous, Irrigation—Major Works, Irrigation—Minor Works—Public Works Department, and Civil Works*, partially counterbalanced by increases chiefly under *Medical, Superannuation Allowances and Pensions, and Stationery and Printing*. The transactions of the year showed a surplus of 94,27 against the surplus of 65,20 estimated in the revised, the closing balance indicating an improvement of 29,07 over the revised.

Revised Estimates for 1917-18.

3. The opening balance of the year 1917-18 estimated in the budget at 2,42,21 was changed to 2,71,28 on the closing of the accounts of 1916-17.

4. The total Provincial revenue for the current year is now estimated at 8,81,05 against 8,05,34 entered in the budget. The increase of 75,71 is accounted for mainly by larger receipts—

(a) under *Stamps*, due chiefly to larger sale of general stamps and court-fee stamps and to larger receipts from duty on impressing documents;

(b) under *Excise*, due mainly to larger receipts chiefly from (i) still head duty owing to a general increase in the rates of duty, (ii) license fees for the retail vend of country spirit owing to the introduction of the auction system in respect of the disposal of shop licenses and (iii) duty on Indian made liquors excised at tariff rates owing to the curtailment of imports of foreign liquors due to the war;

(c) under *Income Tax*, due to the remarkable prosperity which the past two years have witnessed in practically all local industries and trade, as the result of which profits accumulated to a larger extent than was anticipated;

(d) under *Forest*, due mainly to higher receipts from sales of coupes and larger supplies of timber to the Military Department and the Madras and S. M. Railway.

(e) under *Registration*, due chiefly to larger receipts of fees for registering documents;

(f) under *Interest*, due chiefly to (i) a larger estimate of recoveries on account of interest on advances to cultivators and (ii) interest to be received on certain Government securities which the Official Assignee, Bombay, has transferred to Government;

(g) under *Education*, due chiefly to the refund by the Victoria Jubilee Technical Institute of the advance of 3,50 made to it in 1915 in connection

with the scheme for the removal of the Institute to a new site at Matunga ;

(h) under *Medical*, due chiefly to larger receipts from "hospital fees" and "medical college and school fees" ;

(i) under *Irrigation—Major Works—Portion of Land Revenue due to Irrigation*, due to better supply of water on certain canals ; and

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

The increases are partially counterbalanced by decreases chiefly—

(a) under *Land Revenue—Provincial share*, due mainly to advance collections in the closing months of 1916-17 of revenue due in April 1917 and the grant of suspensions and slow progress of collections in the districts of Kaira and Broach owing to heavy rains ;

(b) under *Police*, due mainly to a change in classification according to which certain recoveries which were credited to this head on the revenue side are to be adjusted by deduction from charges under the head 20, *Police* ; and

(c) under *Transfers between Imperial and Provincial Revenues*, due mainly to a larger assignment from Provincial to Imperial owing to an anticipated increase in the additional receipts accruing to Provincial Revenues in consequence of the enhanced income tax rates introduced since 1st April 1916, and to adjustment of arrears of assignment for commutation of the right of service of kulkarnis.

5. The total Provincial expenditure is estimated at 7,58,95 or a decrease of 29,29 in the provision of 7,88,24 entered in the budget. The savings are expected chiefly—

(a) under *Land Revenue*, due mainly to the deputation of officers on military and other duties, savings in the provision for allowances to district and village officers owing to the gradual introduction of the scheme for the commutation of the right of service of watandar kulkarnis, and smaller expenditure on contingencies ;

(b) under *Law and Justice—Courts of Law*, due chiefly to savings in the provisions for pleaders' fees in civil and criminal cases in the mofussil, for charges for special counsel, and for diet and road expenses of witnesses ;

(c) under *Police*, due mainly to (a) a change in classification according to which certain recoveries which were credited to the head XVII, *Police* are to be adjusted by deduction from charges under the head 20, *Police*, and (β) savings in the provisions for (i) the police force and hutting money, owing to large number of vacancies, (ii) salaries, owing to vacancies and the deputation of officers to military duty, and (iii) contingent charges ;

(d) under *Education*, due chiefly to (a) the transfer to other heads of portions of the provisions for building grants and for expenditure from the Imperial assignments for education and (β) savings in those provisions as well as in the provisions for (i) grants to local bodies for primary education, (ii) expenditure of the Committee of Direction for Industrial and Technical Schools, (iii) salaries of professors and lecturers in Arts Colleges, and of head masters and teachers in secondary schools, and (iv) scholarships ;

(e) under *Sanitation*, due chiefly to (i) the transfer to other major heads of a portion of the provision for grants in aid of sanitary projects and savings in that provision, and (ii) larger estimate of recoveries on account of plague serum and Dr. Maynard's bottles supplied to various bodies and Native States ;

(f) under *Political*, due chiefly to savings in the provisions for salaries of officers owing to changes in personnel and abolition of the appointment of Political Agent, Savantvadi ;

(g) under *Agriculture*, due mainly to savings anticipated in the provision for expenditure out of the Imperial subvention from the wheat profits ;

(h) under *Miscellaneous*, due mainly to (i) the transfer of the provision for unforeseen charges to other heads, (ii) non-utilization of the provision for a contribution to the Salvation Army for the construction of a new building for the European Workhouse for Males, Bombay, and (iii) smaller amount expected to be written off on account of irrecoverable temporary loans ;

(i) under *Irrigation—Major Works—Interest on Debt*, due to smaller capital outlay on major works during 1916-17 and 1917-18 than was estimated and to a reduction in the average rate of interest ;

(j) under *Irrigation—Minor Works and Navigation—Public Works Department*, due chiefly to smaller expenditure on repairs and to savings in establishment charges owing partly to the transfer of certain Public Works officers to military duty ; and

(k) under *Civil Works—Public Works Department*, due to smaller expenditure on civil buildings, repairs and establishment.

The savings mentioned above are partially counterbalanced by increases chiefly—

(a) under *Refunds and Drawbacks*, due mainly to large refunds of income tax levied in the first instance at the enhanced and graduated scale, especially on interest on securities, and to increase in excise refunds ;

(b) under *Forest*, due mainly to larger expenditure on departmental operations connected with the removal of timber and other produce from the forests, and on the upkeep and construction of roads and bridges ;

(c) under *Medical*, due mainly to larger expenditure on (i) salaries of officers, the lump deductions for probable savings having proved excessive, and (ii) diet of patients and medicines and instruments owing to rise in prices;

(d) under *Superannuation Allowances and Pensions*, due to a smaller number of lapses of pensions than was anticipated;

(e) under *Stationery and Printing*, due to larger expenditure on stationery supplied from the Central Stores and that purchased in the country owing to rise in prices;

(f) under *Irrigation—Major Works—Working Expenses*, due mainly to larger expenditure on improvements and repairs in Sind and to the estimate for establishment charges having proved low.

6. The closing balance of the year is estimated at 3,93,38 or an increase of 1,34,07 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 14,50 compared with 18,04 entered in the budget, the decrease being due to smaller estimates of loans to cultivators, local bodies and Native States. The recoveries are now estimated at 44,85 against 42,72 entered in the budget, the increase being due chiefly to larger repayments expected from Native States, partially counter-balanced by smaller repayments from cultivators.

Budget Estimates for 1918-19.

8. The budget for 1918-19 opens with a balance of 3,93,38 which, it is anticipated, will be increased to 4,28,44 by the close of the year, the total revenue being estimated at 9,03,08 and the total expenditure at 8,68,02. The estimates thus exhibit a surplus of 35,06. The total revenue shows an advance of 97,74 over the current year's budget and of 22,03 over the revised estimate. The total expenditure shows an increase of 79,78 over the current year's budget and of 1,09,07 over the revised estimate.

9. The revenue estimates for 1918-19 allow for expected increases chiefly—

(a) under *Stamps, Excise, Income Tax, Forest, Registration, Medical and Irrigation—Major Works—Portion of Land Revenue due to Irrigation*, in view of the progress indicated by the current year's revised estimates;

(b) under *Courts of Law*, due mainly to larger receipts expected from magisterial fines;

(c) under *Irrigation—Major Works—Direct Receipts*, due mainly to extension of irrigation and enhancement of sugarcane perennial rate on the Godávari Canal; and

(d) under *Civil Works—Public Works Department*, due mainly to higher receipts from rents of buildings and sales of old materials and tools and plant.

The increases are partially counterbalanced by decreases chiefly—

(a) under *Police*, due mainly to the change in classification explained above; and

(b) under *Transfers between Imperial and Provincial Revenues*, due mainly to a larger assignment to Imperial in respect of the additional receipts accruing from the enhanced taxation on incomes, and to the absence of the current year's assignment from Imperial for a subvention out of the profits from the wheat scheme. The decrease is partially counterbalanced by a new assignment from Imperial for the development of primary education.

10. The estimate of land revenue (including the portion due to irrigation) is taken at 4,61,00 (Provincial share=2,30,50). Exclusive of miscellaneous revenue (2,00 in the revised estimate for 1917-18 and the budget for 1918-19) the figures of the estimated demand, collections, remissions and suspensions for the years 1917-18 and 1918-19 are given below, one-half of each item being taken as the Provincial share:—

	1917-18, Revised.	1918-19, Budget.
Outstanding balance ...	25,99	19,98
Demand ...	4,51,94	4,61,54
	4,77,93	4,81,52
Collections ...	4,47,00	4,59,00
Remissions ...	10,95	7,07
	4,57,95	4,66,07
Balance { Suspensions ...	3,93	95
Arrears ...	16,05	14,50
	19,98	15,45

11. The budget estimates for the ensuing year are prepared on the assumption of the continuance of the war throughout that year. Out of the unexpended balances of the Imperial grants given for education, sanitation, medical relief and agriculture and allied objects since the year 1911-12, a total sum of 12,66 is provided for 1918-19. The budget also includes (i) 10,50 for grain compensation allowance and (ii) 2,17 for charges due to the war, the bulk of which appears under the heads *Land Revenue* (32), *General Administration* (1,30) and *Police* (51).

12. As announced in a Press note dated 13th December 1917 the auction system in respect of the disposal of shop licenses for the retail vend of country spirit is to be introduced with effect from 1st April 1918. As this change has not been dictated by considerations of securing additional revenue for any purpose of Government, Government have decided that any extra receipts that may be realized from the change should be earmarked and allotted for local purposes such as the promotion of primary education or sanitary and other improvements of local administration. A mixed committee of certain officials and non-officials has been appointed for the purpose of considering what is the most effective method of distributing the excess revenue.

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

- (i) Revision of the pay and allowances of the village establishment in Sind;
- (ii) construction of a line of light forest railway from Alnawar to Dandeli in the Kánara District;
- (iii) appointment of Third Additional Judicial Commissioner of Sind;
- (iv) increase in the pay of the Second, Third and Fourth Presidency Magistrates in Bombay;
- (v) appointment of a Resident Magistrate at Gadag in the Dhárwar district and at Godhra in the Panch Maháls district;
- (vi) reorganisation of the District Police;
- (vii) introduction of compulsory primary education in municipal areas;
- (viii) improvement of the training of primary and secondary school teachers;
- (ix) Government grants to municipal primary schools and other aided private schools;
- (x) opening of new primary schools, giving code pay to trained teachers, and entertainment of additional teachers in undermanned primary schools;
- (xi) grant-in-aid for primary school buildings in Bombay;
- (xii) additional inspecting staff in the Educational Department;
- (xiii) removal of the Urdu training class at Ahmedabad to a more central position;
- (xiv) provision of hostel accommodation for the students of the Government Law School, Bombay;
- (xv) purchase of the premises of the Indo-British Institution, Hornby Road, Bombay, in connection with the scheme for the amalgamation of the Institution and the Bombay Education Society's School, Byculla;
- (xvi) scheme for instituting apprenticeships for Civil Engineering students of the College of Engineering, Poona;
- (xvii) increase in the rates of stipends of civil medical students and pupils at the Medical Schools at Poona, Ahmedabad and Hyderabad;
- (xviii) extension of medical relief;
- (xix) erection of a hospital for cases of infectious diseases occurring among Europeans and Anglo-Indians in Bombay;
- (xx) purchase of quinine treatments;
- (xxi) grants for sanitary projects;
- (xxii) appointment of Assistant Registrar of Co-operative Societies in Sind;
- (xxiii) establishment of a cattle farm at Dharwar;

- (xxiv) expenditure out of the Imperial subvention from the wheat profits;
- (xxv) appointment of the Director of Industries;
- (xxvi) grants-in-aid to the District Local Boards in the Presidency proper in connection with the abolition of tolls on their roads (exclusive of tolls on bridges and ferries);
- (xxvii) building grant to the Kune Kathkari Industrial Settlement at Khandála.

(a) The last general revision of the pay of the tapedár establishment in Sind was carried out in the year 1895. In the Land Revenue Administration Reports for 1913-14, several district officers in Sind commented on the deterioration and inefficiency of the establishment. The Commissioner in Sind was therefore requested to consider whether improvement could be effected by a more liberal grant of rewards or by raising the status and prospects of the establishment. The Commissioner's report has been received and considered by Government. The supervising tapedárs now draw Rs. 30 or Rs. 35 a month; and there are fifteen divisional tapedárs on Rs. 43 a month and one chief supervising tapedár on Rs. 70 a month. The pay of the tapedárs is Rs. 20 and Rs. 25 a month. It is proposed to raise the minimum pay of the supervising tapedárs to Rs. 40 a month and to make grades on higher pay up to Rs. 75 a month. The tapedárs' pay is to be raised to Rs. 25 and Rs. 30 a month. The fixed travelling allowance of Rs. 10 now drawn by all the tapedárs is to be raised to Rs. 12 a month. It is further proposed to appoint 75 probationary tapedárs on Rs. 20 a month *plus* Rs. 12 horse allowance to provide for leave or other vacancies and for their training while on probation. The total additional cost of the revision is estimated at 1,66 a year. As the scheme will require the sanction of the Secretary of State, a provision of 83 to meet the extra expenditure for six months of 1918-19 is made in the budget [item (i)].

(b) The necessity of improved communications by road and rail for increasing and facilitating the supply of teak timber in the forests of the Kánara District has been engaging the attention of Government for some time past. Owing to the present difficulties of transport, it is impossible to bring in the annual outturn of timber from the fellings in the working circles of the Northern Forest Division of Kánara. It has therefore been decided to construct a line of light railway on the metre gauge from Dandeli, the centre for a large part of the teak bearing jungles of the Division, to be linked up at Alnawar on the Madras and S. M. Railway, a distance of 19.12 miles. The pressing necessity of the Railway has been emphasised by the requirements of timber for war purposes of the Indian Munition Board. The total cost of the line, including junction arrangements, was estimated at Rs. 4,98,000. This estimate provided for second-hand rails at Rs. 77

per ton, but as it has been found necessary to supply new rails at Rs. 170 per ton, there will be an excess of about Rs. 6,000 per mile of permanent way over the estimated cost. The charge is to be borne by the Forest Department, and the Railway is to be constructed, worked and managed by the Madras and S. M. Railway Company on behalf of that Department. The work of the Railway has already been commenced and a part of the expenditure will be incurred in the current year. A provision of 3,00 is made for 1918-19 [item (ii)].

(c) When the scheme for the reorganisation of the old Sadar Court in Sind and the District Court of Karachi, which resulted in 1906 in the replacement of these Courts by the present Court of the Judicial Commissioner of Sind, was under consideration, it was realised that there would be quite sufficient work for four Judges. But in view of financial considerations only three Judges, *viz.*, the Judicial Commissioner and two Additional Judicial Commissioners, were sanctioned for the new tribunal. It is now found that there has been a rise of 50 per cent. in the civil and criminal original business, of 20 per cent. in the civil appellate business and of 25 per cent. in the criminal appellate business. The arrears of civil original and appellate work have also increased notwithstanding the rise of 30 per cent. in the disposal of civil work and an even greater increase in disposals to keep pace with the criminal work effected by means of longer hours and improved methods of disposal of the business of the Court. The result is that litigants have to be prepared under the existing arrangements to wait two years for decisions in civil original suits and another two years for final disposal on appeal. It is also found impossible to effect with only three Judges the further improvement of continuous benches which is essential for the prompt and uninterrupted despatch of work. It is therefore proposed to afford the Judicial Commissioner's Court relief by creating a new District Judgeship for the Karachi district excluding the town and taluka of Karachi as a permanent measure. Pending consideration of this proposal a temporary appointment of Third Additional Judicial Commissioner will have to be sanctioned. Item (iii) refers to the provision of 37 made on this account.

(d) Since the legislation in 1914 of additional bye-laws on sanitation with regard to stables, adulteration of milk, etc., the number of municipal cases in Bombay has risen considerably. The number of commercial cases, warrant cases, contested cases and cases in which the parties are represented by lawyers has also increased in recent years. The High Court requires more work from the Magistrates in the way of recording evidence and questions put to accused than formerly. It is only by remaining in Court every day after office hours and working at very high pressure that the four Magistrates are able to cope with the present state of work. Moreover, the salaries of the Second, Third and Fourth Presidency Magistrates

are considered to be inadequate and it is therefore proposed to raise them as shown below :—

	From	To
	Rs.	Rs.
Second Presidency Magistrate ...	1,000	1,350
Third Presidency Magistrate ...	700	1,150
Fourth Presidency Magistrate ...	600	1,000

A provision of 11 for nine months is made in next year's budget for item (iv).

(e) At a meeting of the Bombay Legislative Council held in December 1916 Government accepted a Resolution to the effect that the desirability of creating additional posts of Resident Magistrates in the three Divisions of the Presidency proper might be considered. On an inquiry being made of the Commissioners it is found that such Magistrates are required at Gadag and Godhra. As Mámlatdárs will be appointed to the two posts of Resident Magistrates, the cadres of the former in the Southern and Northern Divisions will be increased by one appointment each on Rs. 175 per mensem. Item (v) relates to a provision of 5 made in next year's budget on this account.

(f) The problem of curtailing the police expenditure, without disturbing the efficiency of the force, has since sometime past been under the anxious consideration of Government. The Inspector General of Police complained of the difficulties experienced by him in recruiting the police force up to its sanctioned strength especially at certain centres where the growth of industrialism had raised the cost of living, and proposed the grant of local allowances on an extended scale and certain other concessions. It was at this stage that Government were led to question whether in view of the large expenditure involved it would be possible to proceed with the reorganization scheme sanctioned in 1913 in its entirety. The possibility of re-considering the scheme had also occurred to the Commissioners of Divisions and they were independently considering whether some reduction in the police force was not possible. The internal development of the Province during recent years has been accompanied by large improvements in the means of communication both in respect of railways and roads. These improvements render it possible to make a reduction in the force, affecting the number of police stations, the strength of the constabulary and the number of the superior supervising staff of Assistant Superintendents, Deputy Superintendents and Inspectors of Police. The total saving is estimated at 4,71 per annum. On the other hand, the cost of living throughout the Presidency has undergone a rapid rise during recent years in respect of the cost of food stuffs, clothing, and of house rent. How far the increases will be maintained after the abnormal conditions due to the war have disappeared is a matter of speculation. But there is no doubt that the present wage offered to the constabulary is inadequate. The police have onerous, difficult and responsible duties to perform. The public generally are brought into closer touch with the

police than with any other force of low-paid servants in Government employ. The number of vacancies in the police at present amounts to 2,760, and it has been necessary in recent years also to reduce the standard of recruits in order to attract even the small and inadequate number that have enlisted. It is therefore inevitable that a substantial rise in the wages of the constabulary must be made, and it is proposed—

- (1) to substitute for the present system of graded constables on Rs. 10, Rs. 11 and Rs. 12 a month, the system of incremental pay on Rs. 12, Rs. 13, Rs. 14, Rs. 15 and Rs. 16; Rs. 12 being the initial pay and the four increments of Re. 1 each accruing after 2, 8, 14 and 20 years' service. In effect this will give an all round increase of Rs. 2 a month to the constabulary;
- (2) to substitute seven grades for the present four grades of head constables, the maximum and the minimum pay being retained as at present;
- (3) to grant local allowances to the District and Railway police at certain places, where the growth of industrialism has led to a large increase of prices; and
- (4) to grant station allowances to head constables who will be substituted for Sub-Inspectors in charge of 35 police stations where crime is exceedingly small and work is light.

The additional expenditure involved by these proposals is estimated at 5.93 a year, and the net extra cost of the whole scheme amounts to 1.23 for the Presidency proper. The scheme for the reorganization of the police in Sind is under consideration. A lump provision of 2.25 is made in next year's budget for both the Presidency proper and Sind [item (vi)].

(g) Under the Bombay Primary Education (District Municipalities) Act, 1918, a municipality may, with the previous sanction of the Local Government, declare that the primary education of children shall be compulsory in the municipal district, provided that the municipality satisfies Government that it is in a position to make and will make adequate provision for the free and compulsory primary education. The gross expenditure on primary education of the municipality which introduces compulsory primary education will be increased and the municipality will be entitled to an additional grant from Government. Item (vii) refers to the provision of 2.00 made in next year's budget for the additional Government liability.

(h) In connection with a reference from the Government of India on the subject of the improvement of the training and pay of primary and secondary teachers the Director of Public Instruction has formulated proposals for (i) the opening of local training classes for primary teachers, (ii) the extension of the Secondary Training College,

Bombay, and (iii) the encouragement of aided secondary training institutions. The total cost of the proposals is estimated roughly at Rs. 17½ lakhs after 20 years. The cost in the first year on account of item (i) is estimated at 26 non-recurring and 3,00 recurring. Provision for one-fourth of the latter two amounts is made in next year's budget [item (viii)].

(2) Under the rules for the grant of Government aid to educational institutions municipalities are entitled to a one-half grant for their primary schools, and other aided schools to a one-third grant. Although the expenditure of the schools has increased, the Government grants have not been reassessed on account of financial considerations. The additional amounts required to raise the total grants to the authorized level are estimated at 1,93 for municipal schools and 2,50 for private aided schools. Provisions of 1,93 and 1,50 respectively [item (ix)] are made for the additional expenditure in next year's budget.

(3) In connection with the policy of Government to extend and improve primary education 2,00 have been provided in the budget of 1917-18, out of which 1,00 have been assigned for opening new schools, 80 for giving promotion to trained teachers in accordance with the scale laid down in the Vernacular Masters' Code and 20 for providing extra assistants in undermanned schools. The budget for next year provides 4,00 [item (x)] for the purposes—3,00 for code pay and additional teachers and 1,00 for new schools.

These sums are in addition to a provision of 4,00 made for expenditure from a new recurring assignment of that amount from Imperial Revenues for the development of primary education. The Government of India have made this assignment in supplement of that given this year for improving the pay and training of teachers in primary and secondary schools.

(4) In the year 1906 the question of providing suitable buildings for primary schools in Bombay City was considered, and Government promised a total grant of 5,00 to the Bombay Municipal Corporation payable in instalments of 1,00 a year, on the understanding that the Corporation would provide an equal sum. The annual payment began in 1908-09, when the Corporation was ready with its programme. Owing to several causes the programme has progressed very slowly. It is expected that by the end of this year the municipality will have drawn a total amount of 2,96 and that it will claim an additional amount of 88 in next year. Item (xi) relates to the provision for the latter amount made in the budget of 1918-19.

(5) Item (xii) relates to the provisions of (a) 20 for the creation of a new inspectorate of schools called the Bombay Division, (b) 7 for the entertainment of additional Assistant Deputy Educational Inspectors in the Ratnágiri and Kánara districts in consequence of increased number of schools and pupils and (c) 5 for a special Mahomedan Deputy Educational Inspector for the Northern Division similar to those.

employed in the Central and Southern Divisions. As regards item (a) it is observed that owing to the increase in the number of schools and pupils the three Inspectors in the Presidency proper are prevented from giving proper attention to their duties, whether of inspection or of administration. It is therefore proposed to create a new inspectorate, called the Bombay Division. The Inspector of this Division will be in charge of the schools in Bombay City and in the districts of Thána, Kolába, Ratnágiri and Násik. The Inspector will be in the Provincial Educational Service, but if found necessary a European Inspector in the Indian Educational Service will be posted to the Bombay Division and the officer in the Provincial Service will be posted to one of the existing Divisions.

(m) An experimental Urdu training class was opened at Ahmedabad in January 1914. The present class seems to be working fairly well, but it suffers from two disadvantages, *viz.*, its location at Ahmedabad at one extremity of the Presidency and (b) its restriction to a single year's course. It is therefore proposed to remove it to a more central position and to make the course one of two years. Item (xiii) refers to the provision of 17 for the additional cost on account of the scheme.

(n) The Committee appointed by Government to consider the question of the reorganisation of the Law School recommended that as the want of a hostel for the students of the School was more pressing than that of a separate building for the school itself, Government should hire a building for the purpose of a hostel. This recommendation has been accepted by Government who have asked the Director of Public Instruction to submit detailed proposals for the provision of residential quarters not necessarily close to, but preferably not far distant from, the High Court on a self-supporting basis. Item (xiv) relates to the provision of 12 for expenditure on the scheme. The room rent to be recovered from students will be credited to the receipts side of the accounts.

(o) A sub-committee representing the governing bodies of the Bombay Education Society's School and the Indo-British Institution have submitted a scheme to Government for the amalgamation of the two institutions. The scheme contemplates the abolition of both the institutions (the premises of the Indo-British Institution being handed over to Government at a valuation of Rs. 7½ lakhs) and the establishment of a new school at Byculla and a boarding school for boys and girls on a site to be selected above the ghauts, probably in the vicinity of Násik or Devláli. What will be done with the site and buildings of the Indo-British Institution after purchase has not yet been finally settled, but the proposal now before Government is to utilise them for a training college for secondary school teachers in pursuance of a scheme for more than doubling the output of such teachers. Pending consideration of the proposals a provision of 2,00 [item (xv)] is made in the budget of 1918-19.

(p) In a report submitted by Lieut.-Colonel Atkinson, R. E., Principal of the Thomason College at Roorkee, and Mr. T. S. Dawson, Principal of the Victoria Jubilee Technical Institute, Bombay, on the question of bringing technical institutions into closer touch and more practical relations with the employers of labour in India, it was recommended "that every student passing out of a Civil Engineering College should be given an apprenticeship for one year on practical work in the Public Works Department." Accordingly in 1915 a scheme for instituting 25 apprenticeships in the Public Works Department for Civil Engineering students of the College of Engineering was submitted to the Government of India who were informed that it would be brought into force on a voluntary basis as soon as the financial situation admitted. The Government of India have approved the scheme under which each apprentice would be given a subsistence allowance of Rs. 30 per mensem and travelling allowance for actual travelling. It is also proposed to give honoraria, at the rate of Re. 1 per diem for the first apprentice and annas eight each for any additional apprentices, to the subordinate officers of the Public Works Department under whom the apprentices would be placed for practical training. Provision for the expenditure of 24 on the scheme [item (xvi)] is made in next year's budget.

(q) Owing to the increased cost of living as well as of clothing, etc., the present rates of stipends of civil medical students and pupils at the medical schools, which were fixed more than 38 years ago, are quite insufficient for students to live in a decent manner. In order to attract a better class of students, and with a view to placing them pecuniarily on the same footing as the Indian Military pupils, it is desirable to raise the stipends to a uniform rate of Rs. 15 per mensem at all the three medical schools. Item (xvii) refers to the provision of 7 for the additional cost.

(r) In order to enable local bodies to open new dispensaries, one at each taluka headquarters, where none exists, with grants-in-aid, it was the practice to provide every year in the budget 30—(20 for the initial cost and 10 for half upkeep). An increased provision of 60 is made for the purpose in the budget of 1918-19 as recommended by the Finance Committee [item (xviii)].

(s) There is at present no adequate provision for the accommodation and treatment of cases of infectious diseases occurring among Europeans and Anglo-Indians in the City of Bombay. The entire absence of such provision and the resultant hardship in individual cases were prominently brought to notice in the course of an outbreak of cholera in the city in 1912; and as under the law it is incumbent on the Bombay Municipal Corporation to make adequate provision for preventing and checking the spread of dangerous diseases, Government requested that body to consider the necessity of making provision for suitable hospital accommodation for the cases in question. At the same time, having regard to the considerable expenditure involved in that

measure, and as evidence of the extreme importance which they attached to its adoption, Government offered to co-operate with the Corporation in the matter to the extent of defraying the entire cost of the buildings, provided it undertook to make available a site for, and maintain, the hospital. The Corporation has accepted the offer. Item (xix) refers to the provision of 1,78 for the Government contribution.

(t) With a view to encouraging the more regular use of quinine in the treatment of malaria by the people, a provision of 25 is made every year for some years past for the purchase of quinine treatments. In next year's budget an increased provision of 50 is made for the purpose as recommended by the Finance Committee [item (xx)].

(u) With reference to item (xxi) it is observed that the following allotments have been or are likely to be sanctioned against the provision of 4,85 made in the current year's budget for expenditure in connection with sanitation and grants in aid of sanitary projects :—

(i) Allotment to the Sanitary Board for sanctioning grants-in-aid towards the cost of minor sanitary projects ...	1,00
(ii) Grant-in-aid in connection with improvements to the Hyderabad water works ...	1,00
(iii) Original works in connection with the development of Salsette as a residential area ...	50
(iv) Purchase of boring tools and plant ...	34
(v) Treatment of the Poona City water supply with alum and chlorine ...	18
(vi) Further grant-in-aid in connection with the Nasik water-supply scheme ...	16
(vii) Grant for anti-malarial measures in Bombay City ...	15
(viii) Grant-in-aid to the Alandi Municipality for a drain along the Bhagirathi Nala ...	14
(ix) Further grant-in-aid towards the Sholapur water-supply scheme ...	12
(x) Purchase of the Laboratory building of the Poona Cantonment water works ...	11
(xi) Additional grant for the preliminary investigation of Aden water-supply scheme ...	8
(xii) Appointment of six sub-assistant surgeons as registrars of vital statistics at Ahmedabad ...	5
(xiii) Further grant in connection with the Poona water-supply and drainage scheme ...	4
(xiv) Trial surveys for preliminary investigation of sanitary projects ...	2
(xv) Further grant-in-aid in connection with the reconstruction of the Bhairoba Nala near Poona ...	2
(xvi) Further grant-in-aid in connection with the Lonavla water-supply scheme ...	1
(xvii) Further grant-in-aid towards the improvement of the Panvel water works ...	1
(xviii) Charges in connection with the investigation of the question of the improvement of the water-supply at Bandra ...	1
Total ...	<u>3,94</u>

An allotment of 8,00 is entered in next year's budget for grants in connection with sanitation and sanitary projects. This amount is made up of (i) 2,00 for a grant-in-aid in connection with the

Dhulia sewerage scheme, (ii) 2,00 for the Sukkur water-supply scheme, (iii) 1,00 for allotment to the Sanitary Board to enable them to make grants for sanitary projects, (iv) 75 for further grant-in-aid in connection with the Poona drainage and water-supply scheme, (v) 50 for original works in connection with the development of Sálsette, (vi) 38 for a grant-in-aid in connection with the Nawabshah drainage scheme, (vii) 25 for a grant for anti-malarial measures in Bombay City, (viii) 5 for trial surveys for preliminary investigation of sanitary projects, (ix) 5 for appointment of sub-assistant surgeons as registrars of vital statistics at Ahmedabad, and (x) 1,02 for urgent and unforeseen expenditure on sanitary schemes which may be sanctioned in the ensuing year.

(v). The question of appointing a separate officer to push forward and popularise the co-operative movement in Sind had been under the consideration of Government for some time, and at the meeting of the Legislative Council which commenced on 13th March 1917, a resolution proposing such an appointment was unanimously passed. Government accordingly decided to create an additional post of Deputy Collector who would be appointed as Assistant Registrar for that province. The Assistant Registrar will be under the general control of the Registrar of Co-operative Societies, Bombay. A temporary appointment of Deputy Collector for six months has already been created and an officer has been placed under training. He will take up his duties as Assistant Registrar permanently on 1st April 1918 on the retirement of the present Superintendent of Land Records in Sind, who performs the duties of the Registrar for Sind in addition to his own duties. Item (xxii) refers to the provision for the Assistant Registrar and his establishment.

(w). The question of improving the breed of the Mysore type of cattle in the Dhárwár District has been taken up by the Agricultural Department and a site for the establishment of a cattle-breeding farm in the district has been already selected. It is expected that arrangements will be made to start the farm shortly. A provision of 10 is made in next year's budget [item (xxiii)] for the maintenance of the farm.

(x). With reference to item (xxiv) it is observed that out of the Imperial subvention of 1,50 from the wheat profits a sum of 9 is expected to be spent during the current year and the balance of 1,41 is provided in next year's budget. The amount of 1,50 is distributed for the purposes specified below:—

(1) Establishment of bull breeding farms at selected places in the Presidency ...	30
(2) Establishment of a vernacular agricultural school for Gujarát at Godhra in the Panch Maháls district ...	25
(3) Experiments in connection with the improvement of wheat cultivation in Sind...	25
(4) Establishment of a cattle farm near Karáchi for the improvement and conservation of the Karáchi breed of milch cattle ...	15

(5) Additional equipment for the new agricultural farm at Kumta in the Kánara district	10
(6) Accommodation for agricultural students under training in sugarcane cultivation on the Mánjri Farm in the Poona district.	10
(7) Additional accommodation for agricultural students under training in garden cultivation at the Ganeshkhind Botanical Gardens in the Poona district	10
(8) Potato growing investigations in the Poona district with a view to organising a good seed supply eliminating disease and introducing high manuring	10
(9) Equipment of the workshop at the agricultural College Farm at Poona	8
(10) Addition of a dairy to the Agricultural Farm at Sukkur in connection with experiments in mixed farming and the growing of recuperative fodder crops for feeding cattle	5
(11) Development of the manufacture of <i>gul</i> from the fresh juice of the wild date and fan-palm in the Konkan	2
Total	1,50

(y) Government have already sanctioned the creation, for a period of two years in the first instance, of a post of Director of Industries. A Chemist and a Forest Economist are proposed to be employed under the Director. Item (xxv) relates to the provision of 1,00 for the Director, the Chemist and the Economist and their establishment and other charges.

(z) As announced in paragraph 12 of the Revised Financial Statement for 1915-16, Government have approved a scheme for the abolition of tolls on Local Board roads. Under it, the District Local Board concerned is to be granted an annual contribution equal to the average of its receipts from tolls, on the condition that the whole amount is spent by the Board exclusively on the construction and maintenance of roads. As in the case of the abolition of tolls on Provincial roads, the scheme is to be introduced gradually and as speedily as the state of Provincial finances permits. The Local Boards of the first four of the following ten districts which have accepted the offer of Government have been granted the concession with effect from the year 1915-16 at an annual cost of 198:—

1. Ahmedabad.	6. Ahmednagar.
2. Sátára.	7. Násik.
3. Kánara.	8. West Khándesh.
4. Bijápur.	9. Belgaum.
5. Poona.	10. Dhárwár.

The amount required for the remaining six districts is estimated at 1,288 towards which a lump provision of 25 is made in the current year's budget and a further sum of 55 is provided for next year [item (xxvi)].

(aa) The Kathkari population in the neighbourhood of Lonávla is between 400 and 500. Since the institution of an industrial settlement for them thefts by

them are rare and their criminal tendency quiescent. Last year Government sanctioned a building grant of 6 out of which two chawls accommodating 110 persons and a workshop were constructed. Although masons and carpenters were engaged the rest of the work was done mostly by the Kathkaris themselves. As more people are coming in the Settlement but have to leave for want of accommodation, it is proposed to give next year a further grant-in-aid of 10 [item (xxvii)].

14. In the Provincial Advance and Loan Account the payments of takavi and other loans are estimated at 18,25 and recoveries at 32,76. Compared with the revised estimates for 1917-18, the former figure shows increases of 2,00 under advances to cultivators and co-operative societies, 1,60 under loans to local bodies and 15 under loans to Native States, landlords and notabilities. The provision of 4,62 made for loans to local bodies is intended for four mofussil municipalities in connection with sanitary projects. A provision of 23 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, (ii) 10 for dairy societies and (iii) 8 for loans to co-operative societies in Sind. The estimate of recoveries for next year is smaller by 12,09 than the current year's revised, the decline being due to decreases of (i) 8,62 on account of loans to Native States, landholders and notabilities, (ii) 2,54 in respect of advances to cultivators and co-operative societies, (iii) 61 in respect of loans to Gujarát talukdars, and (iv) 51 in respect of miscellaneous loans and advances, partly counter-balanced by an increase of 14 on account of loans to local bodies.

General Remarks.

15. The only change in the method of exhibiting the accounts is under the head *Police*. The practice had been to show some of the contributions for police services as receipts under the revenue head *XVII* and others by deduction from expenditure. A uniform practice has now been introduced and all such contributions are shown by deduction from expenditure. Both the revised estimates for 1917-18 and the budget estimates for 1918-19 show that the Provincial finances are in a strong position. The final budget for 1917-18 was for a surplus of 17 lakhs. As far as can be judged from the figures of revenue and expenditure up to date, the surplus will actually amount to 122 lakhs, the improvement in revenue being nearly 75½ lakhs and the expenditure being less than was anticipated by 29½ lakhs. The estimate of revenue for 1918-19 follows the revised estimate for the current year, making certain allowances for expansion, notably under *Excise* where the introduction of the system of auctioning licenses is expected to yield a substantial increase. The total revenue is estimated at 903.08 lakhs. Against this the estimate for expenditure is 868.02 lakhs, giving a surplus of revenue over expenditure of

35.06 lakhs. The restrictions on expenditure which have been imposed on account of the war remain in force. Another consideration which has to be borne in mind before embarking on new recurring expenditure is that the expansion of revenue has taken place mainly under *Income Tax, Excise and Forest* and is in a great measure the result of abnormal activities due to the war and that it would be safe to anticipate some contraction under these heads when war conditions cease to obtain. While paying due attention to both these considerations, it has been considered appropriate and necessary to provide for a substantial increase of expenditure. The Educational budget has been increased by 20½ lakhs, including a new recurring assignment from Imperial of 4 lakhs; provision has been made for the development of industries, and the larger provision for Public Works will enable Government to take its proper part in solving the problem of insufficient housing accommodation in localities where that problem is at present acute. The estimated closing balance is 428 lakhs, of which 59½ lakhs represents the unexpended balance of Imperial grants.

G. CARMICHAEL.

PART II.

SECTION I.

Accounts of 1916-17.

16. The estimated and actual transactions of the year 1916-17 are given below:—

	Budget Estimate.	Revised Estimate.	Actuals.
Opening balance ...	1,43,65	1,77,01	1,77,01
Revenue ...	7,51,60	8,01,25	8,17,44
Expenditure ...	7,54,10	7,36,05	7,23,17
Closing balance ...	1,41,15	2,42,21	2,71,28

SECTION II.

Revised Estimates for 1917-18.

17. The budget and revised estimates of 1917-18 are shown below:—

Revenue.				No.	Heads.	No.	Expenditure.			
Budget.	Revised.	Revised.					Budget.	Revised.	Revised.	
		Better.	Worse.						Better.	Worse.
...	...	...	...	...	Refunds ...	1	6,50	7,98	...	1,48
...	...	...	...	...	Assignments and { Cash ...	2	17,77	17,86	...	9
...	...	...	...	...	Compensations. { Aliens ...		82,60	82,90	...	30
2,13,98	2,09,50	...	4,48	I	Land Revenue—	...	...	...	...
93,62	93,73	11	...	I	{ Provincial } share	...	...	...	...
...	...	...	...	...	{ Aliens ...	...	...	...	...
48,25	50,50	2,25	...	IV	Stamps	6	1,24	1,44	...	20
2,56,00	3,04,00	48,00	...	V	Excise	7	11,31	11,51	...	20
67,50	1,02,00	34,50	...	VIII	Income Tax	10	1,05	1,05	...	...
52,30	65,37	13,07	...	IX	Forest	11	29,46	30,25	...	79
8,50	9,10	60	...	X	Registration	12	3,78	3,88	...	10
10,45	11,08	63	...	XII	Interest	13	5,84	5,56	28	...
...	...	...	...	...	General Administration	18	21,04	21,21	...	17
8,70	9,00	30	...	XVI-A	Law and Justice—Courts of Law...	19-A	57,73	56,80	93	...
2,75	3,10	35	...	XVI-B	Law and Justice—Jails	19-B	13,35	13,65	...	30
3,37	1,05	...	2,32	XVII	Police { Cash ...	20	1,08,41	1,02,82	5,59	...
1,57	1,85	28	...	...	{ Aliens ...		4,08	3,87	21	...
6,28	9,68	3,40	...	XVIII	Ports and Pilotage	21	1,14	1,11	...	3
3,84	4,70	86	...	XIX	Education	22	85,89	77,18	8,71	...
16	13	...	3	XX-A	Medical	24-A	19,60	20,30	...	70
...	...	...	...	XX-B	Sanitation	24-B	10,85	7,62	3,23	...
1,90	2,00	10	...	...	Political	25	5,30	4,70	...	60
1,27	1,50	23	...	XXI-A	Agriculture	26-A	15,71	14,31	1,40	...
...	...	...	...	XXI-B	Scientific and Miscellaneous	26-B	3,17	2,93	24	...
4,33	4,68	35	...	XXII	Departments. Superannuation Allowances and Pensions.	29	39,27	41,27	...	2,00
1,27	1,70	43	...	XXIII	Stationery and Printing	30	12,80	13,90	...	1,10
1,08	1,47	39	...	XXV	Miscellaneous	32	6,62	5,39	1,23	...
...	...	...	...	...	Reduction or Avoidance of Debt	36	...	...	...	...
13,52	15,00	1,48	...	XXIX	Irrigation—Portion of Land Revenue due to Irrigation	...	...	...	...	...
8,32	8,19	...	13	XXIX	Irrigation—Major Works—Direct Receipts.	...	...	...	...	...
1,87	1,75	...	12	XXX	{ Working Expenses ...	42	8,28	9,00	...	72
...	...	...	...	...	{ Interest ...		13,78	13,02	76	...
9	4	...	5	XXXI	Irrigation—Minor Works—Civil Department	43	15,60	13,90	1,70	...
3,10	5,03	1,93	...	...	Public Works Department		8,14	8,23	...	9
...	...	...	...	...	Civil Works—Civil Department	45	90,00	79,00	11,00	...
...	...	...	...	...	Public Works Department		...	...	...	...
-8,68	-35,10	...	26,42	...	Transfers between Imperial and Provincial Revenues.	...	...	...	...	...
8,05,34	8,81,05	1,09,26	33,55	...	Total	...	7,88,24	7,58,95	37,55	8,26
2,42,21	2,71,28	29,07	...	Opening	Balance	Closing	2,59,31	3,93,38	1,34,07	...

18. The revised estimates of revenue show a net increase of 75,71 over the budget. The important increases anticipated are under the following heads:—

IV, Stamps.—2,25, due mainly to larger receipts from (i) "Sale of general stamps" (1,53), (ii) "Sale of court-fee stamps" (75), and (iii) "Duty on impressing documents" (65), partially counter-balanced by smaller receipts under "Miscellaneous" (68).

V, Excise.—48,00, due mainly to larger receipts expected from (i) still head duty on country spirit owing to a general increase in the rates of duty for which sufficient allowance was not made in the budget (21,38), (ii) license fees for the retail vend of country spirit owing to the introduction of the auction system in respect of the disposal of shop licenses (12,40), (iii) duty on Indian made liquors excised at tariff rates owing to the curtailment of imports of foreign liquors due to the war (4,91), (iv) gain on sale proceeds of excise opium owing to an increase in the issue rate of opium (2,00), (v) toddy revenue based on the progress of actuals (1,66) and (vi) receipts from country liquor farms sold for lump sums (1,26). The auction system referred to above will be introduced with effect from 1st April 1918, but some portion of the license fees due for the year 1918-19 will be recovered in advance in the current year.

VIII, Income Tax.—34,50, due to larger recoveries of tax on (i) "Other sources of income" (22,80) and (ii) "Profits of companies" (9,82) in consequence of the remarkable prosperity which the past two years have witnessed in practically all local industries and trade, as the result of which profits accumulated to a larger extent than was anticipated. Also larger receipts are expected from tax on "Interest on securities" (1,16) owing to the growing number of securities issued by Government and local authorities, and on "Salaries and pensions" (72).

IX, Forest.—13,07, due to larger receipts mainly under "Timber, etc., removed from the forests by Government agency" (5,63), and under "Timber, etc., removed from the forests by consumers or purchasers" (7,18).

X, Registration.—60, due mainly to larger receipts under "Fees for registering documents".

XII, Interest.—63, due mainly to (a) larger recoveries of interest on advances to (i) cultivators (27), and (ii) Gūjarāt Tālukdārs (5), and (β) the interest on certain Government securities which the Official Assignee, Bombay, has transferred to Government (24). Under the Presidency Towns Insolvency Act (III of 1909) this officer has to pay to the credit of Government all dividends remaining unclaimed for 15 years from the date of their declaration. Such dividends were invested in the 3½ per cent. Government Promissory Notes and these have now been made over to Government.

XIX, Education—3,40, due mainly to the refund by the Victoria Jubilee Technical Institute of the advance of 3,50 made to it in 1915 in connection with the scheme for the removal of the Institute to a new site at Matunga.

XX-A, Medical.—86, due mainly to larger recoveries under (i) "Hospital receipts" (60) and (ii) "Medical school and college fees" (25).

XXIX, Irrigation—Major Works—Portion of Land Revenue due to Irrigation.—1,48, due mainly to better supply of water chiefly on the Begari, Desert, Dad, Jamrao and Nasrat Canals and the Mahiwah.

XXXI, Civil Works—Public Works Department—1,93, due mainly to larger receipts from (i) sales of old materials and tools and plant (1,11), (ii) rents of buildings (41), and (iii) fines and refunds (40).

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

1, Land Revenue.—4,37, being the net result of—

(i) a decrease of 4,48 under "Provincial half share" due mainly to advance collections in the closing months of 1916-17 of revenue due in April 1917 and the grant of suspensions and slow progress of collections in the districts of Kaira and Broach owing to heavy rains, and

(ii) an increase of .11 under "Alienations" based on the latest estimates furnished by District officers.

XVII, Police.—2,32, due mainly to a change in classification according to which certain items of recoveries which were credited to this head on the revenue side are adjusted by deduction from charges under the head 20, *Police*, partially counterbalanced by higher receipts expected under the Petroleum and Public Conveyance Acts and miscellaneous items.

Transfers between Imperial and Provincial Revenues.—26,42, due mainly to a larger assignment from Provincial to Imperial owing to an anticipated increase in the additional receipts accruing to Provincial Revenues in consequence of the enhanced income tax rates introduced since 1st April 1916 (53,60 against 27,90 entered in the budget), and to adjustment of arrears of assignment for commutation of the right of service of kulkarnis (80).

20. On the expenditure side the revised estimates indicate a net decrease of 29,29 from the budget. The important decreases anticipated are under the following heads:—

3, Land Revenue.—1,62, due mainly to (i) savings in the provisions for salaries and travelling allowances consequent on the deputation of officers on military and other duties (2,30), and allowances to district and village officers due chiefly to the gradual introduction of the scheme for the commutation of the right of service of watandar kulkarnis (1,65), and (ii) smaller ex-

penditure on contingencies (51), temporary establishments (45), and the survey of talukdari villages (10). The decrease is partially counterbalanced by the grant of grain compensation allowance (2,49), expenditure on original works connected with the Salsette building sites (50), and payment to the Bombay Port Trust on account of the acquisition of the site on which the present Bombay Custom House stands (43).

19-A, *Law and Justice—Courts of Law*.—93, due mainly to savings in the grants for (i) pleaders' fees in civil and criminal cases in the mofussil and charges for special counsel (80), (ii) diet and road allowances to witnesses in criminal courts and civil and sessions courts (40), (iii) salaries of the Presidency Magistrates and the Judges of the Small Cause Court in Bombay in consequence of changes in personnel (15), (iv) travelling allowance of Subordinate Judges (10), and (v) salaries and contingencies of general establishments under "Criminal Courts" (10). Also the provision for the proposed appointment of fifteen Subordinate Judges as Personal Assistants to the District Judges in the Presidency proper remains unutilized (8). The savings are partially counterbalanced by (i) grain compensation allowance (64), and (ii) a larger estimate of charges for clerical establishments under "District and Sessions Judges" in view of the progress of actuals (10).

20, *Police*.—5,80, due mainly to (a) a change in the classification according to which certain recoveries (estimated at 2,56 in the budget for 1917-18), which were credited to the head *XVII, Police*, are now adjusted by deduction from charges under the head 20, *Police* and (b) savings in the provisions for (i) police force and hutting money (3,27) owing to a large number of vacancies, (ii) supplies and services and contingent charges (1,37), (iii) salaries and travelling allowances (1,16) owing to vacancies and the deputation of officers to military duty, (iv) allowances to heads of village police and watchmen (55), (v) establishment charges of the agency and railway police (30), and (vi) cost of chowkidars on the railways (19). Also the charges connected with the settlement of Berads at Khanapur, for which a provision of 12 was made under this head, have been transferred to the head *11, Forest*. The decrease is partially counterbalanced by the grant of grain compensation allowance (2,77), payment of compensatory local allowances and house-rent allowances to the Bombay City Police (50), and larger payments to officers of other provinces (9). Also the lump deduction of 1,13 for probable savings under "Mounted Police" proved unduly large to the extent of 35.

22, *Education*.—8,71, due chiefly to (a) the transfer to (i) the head 26-B, *Scientific and Miscellaneous Departments* of the charge (30) for a building grant to the K. R. Cama Institute for oriental learning and (ii) the head 45, *Civil Works* of a portion of the provision made for expenditure out of the Imperial assignments for the promotion of education (27), (b)

savings in the provisions for (i) grants to local bodies for primary education (3,26), (ii) expenditure from the Imperial assignments (90), (iii) salaries, under the heads "Direction", "Arts Colleges", "Secondary schools" and "School of Art" and establishments, under the head "Secondary schools" (80), (iv) building grants for primary schools in Bombay City (41), (v) scholarships—including those in training schools (37), (vi) the Committee of Direction for Industrial and Technical Schools (25) and (vii) supplies and services and contingencies of Government secondary schools (17). Also the provisions for (i) the grant of special assistance to the Roman Catholic Mission on account of the withdrawal from the staff of their schools and college of teachers of German and Austrian nationality (20) and (ii) the grant to the Bombay University for the entertainment of a Professor of Economics (12) are likely to remain unutilized. The decrease is partially counterbalanced by larger expenditure mainly on (i) salaries of the inspecting staff (27) and (ii) supplies and services of the College of Engineering (11).

24-B, Sanitation.—3,23, due chiefly to the transfer to other major heads of a portion of the provision for expenditure on sanitary projects (1,26), and to savings in that provision (91), and in the provisions for the Bombay Bacteriological Laboratory owing to larger recoveries on account of plague serum and Dr. Maynard's bottles supplied to various bodies (28), (ii) "Sanitation and vaccination establishment" (28), and (iii) grants to local bodies for the entertainment of Health Officers and Sanitary Inspectors (10).

25, Political.—60, due mainly to savings in the provisions for (i) salaries of officers in consequence of the lump deductions for probable savings having proved smaller than anticipated and the appointment of Political Agent, Sávantvádi, having been abolished (74), and (ii) establishments and travelling allowance in some Agencies (27). The savings are partially counterbalanced by (i) smaller recoveries of contributions from Native States, chiefly from the Sávantvádi State (26), (ii) larger expenditure on account of payments to officers of other Provinces (11), and (iii) grain compensation allowance (10).

26-A, Agriculture.—1,40, due mainly to savings in the provisions for (i) expenditure out of the Imperial subvention from the wheat profits (1,41), (ii) cattle farms (30), (iii) subordinate veterinary establishment (23), (iv) experimental farms (22), (v) breeding operations (11) and (vi) expert staff (10). The decrease is partially counterbalanced by (i) the charge on account of potatoes imported from Italy for seed purposes (47) and (ii) larger expenditure on special experiments (46).

32, Miscellaneous.—1,23, due mainly to (i) the transfer of the provision for unforeseen charges to other heads (87), (ii) non-utilization of the provision for a contribution to the Salvation Army for the construction of a new building for the European Workhouse for Males, Bombay (25), (iii) smaller

amount expected to be written off on account of irrecoverable temporary loans (20), and (iv) saving anticipated in the provision for subventions to District Local Boards having non-official Presidents with a self-contained office (7). The decrease is partially counterbalanced by (i) the grant to the District Local Board, East Khândesh—for expenditure on some public object for the benefit of certain talukas—of an amount equivalent to the unspent balance of the fees recovered in advance from landholders for pôt hissa measurement work in those talukas (20), and (ii) the transfer to this head from the head 18, *General Administration* of the grant placed at the disposal of His Excellency the Governor for presents and charities (8).

42, *Irrigation—Major Works—Interest on Debt.*—76, due mainly to smaller capital outlay during 1916-17 and savings anticipated in the grants for 1917-18 under the heads 35, *Protective Irrigation Works* and 49, *Outlay on Irrigation Works*, and also to a reduction in the average rate of interest.

43, *Irrigation—Minor Works and Navigation—Public Works Department.*—1,70, due mainly to smaller expenditure on repairs and savings in establishment charges, partially counterbalanced by larger expenditure on extensions and improvements of works.

45, *Civil Works—Public Works Department.*—11,00, due to savings anticipated in the grants for the construction of buildings and for repairs and establishment charges on the basis of the progress of actuals.

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

1, *Refunds and Drawbacks.*—1,48, due to (i) the large refunds of income tax levied in the first instance at the enhanced and graduated scale, especially on interest on securities (88), and (ii) increase in excise refunds (60).

11, *Forest.*—79, due mainly to (i) larger expenditure on operations connected with the removal of timber and other produce from the forests (93) and on the construction and upkeep of roads and bridges (52), and (ii) charges on account of grain compensation allowance (65) and the settlement of Berads at Khanapur (8). The increase is partially counterbalanced by savings anticipated in the provisions for (i) salaries and establishments (1,04), (ii) purchase of livestock, stores and tools and plant (11), (iii) miscellaneous charges (10), and (iv) demarcation, improvement and extension of forests (6).

24-A, *Medical.*—70, due mainly to (a) larger expenditure on (i) supplies and services and contingencies under "Presidency hospitals and dispensaries" and "Chemical examiners", chiefly on account of diet of patients and medicines and instruments owing to rise in prices (55), and (ii) salaries of officers under "District Medical Officers" and "Reserve Medical Subordinates," the lump deductions for

probable savings having proved excessive (31) and (β) the grant of grain compensation allowance (9). The increase is partially counterbalanced by (i) a saving in the provision for accommodation in civil hospitals for the sick and wounded returning from the Indian Expeditionary Forces (15) and (ii) the non-utilization of the provision for equipment, establishments, etc., in connection with the new civil hospital, Sholapur (12).

29, *Superannuation Allowances and Pensions*.—2,00, due to a smaller number of lapses of pensions than was anticipated.

30, *Stationery and Printing*.—1,10, due to larger expenditure on stationery purchased in the country (1,75) and that supplied from the Central Stores (10), owing to the rise in prices, partially counterbalanced by savings anticipated in the grants for Government Presses in view of the progress of actuals (72).

42, *Irrigation—Major Works—Working Expenses*.—72, due mainly to larger expenditure on repairs (silt clearance) of the Jamrao Canal and to the estimate for establishment charges having proved low.

22. The opening balance of the year 1917-18 estimated in the budget at 2,42,21 is now raised to 2,71,28. The estimates for 1917-18 now framed show a surplus of 1,22,10 against the surplus of 17,10 estimated in the budget, the Provincial balance being raised from 2,71,28 to 3,93,38.

SECTION III.

Budget Estimates for 1918-19.

23. The year 1918-19 is estimated to open with a balance of 3,93,38 and to close with a balance of 4,28,44 to the credit of the Provincial account as shown in the following table:—

	1917-18.		1918-19.	Column 4 better + , or worse - , than	
	Budget.	Revised.	Budget.	Column 2.	Column 3
1	2	3	4	5	6
Opening balance ...	2,42,21	2,71,28	3,93,38	+ 1,51,17	+ 1,22,10
Revenue ...	8,05,34	8,81,05	9,03,08	+ 97,74	+ 22,03
Expenditure ...	7,88,24	7,58,95	8,68,02	- 79,78	- 1,09,07
Closing balance ...	2,59,31	3,93,38	4,28,44	+ 1,69,13	+ 35,06

Refunds and Drawbacks—1.

24. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Refunds ...	8,44	6,36	6,48	6,50	7,98	7,70

The increase as compared with the current year's budget is due to a larger refund of the income tax levied in the first instance at the enhanced and graduated scale, especially on the interest on securities (1,00), and to a larger estimate of excise refunds (20).

Assignments and Compensations—2.

25. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Cash ..	15,42	19,85	16,69	17,77	17,86	17,39
Alienations ..	82,78	81,95	81,35	82,60	82,96	82,95
Total ...	98,20	1,01,80	98,04	1,00,37	1,00,76	1,00,34

The decrease under *Cash* is due mainly to smaller provisions for (i) cash allowances payable to representative watandár kulkarnis in the Central and Southern Divisions for the commutation of their right of service (14), (ii) the purchase of these allowances (8), and (iii) excise compensations (14). The increase under *Alienations* is due chiefly to the introduction of revised survey rates and settlement in the Ahmednagar district.

I.—Land Revenue—3.

26. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
<i>Revenue.</i>						
Provincial half share.	2,08,77	2,14,20	2,09,90	2,13,98	2,09,50	2,15,50
Alienations ...	93,96	93,06	92,17	93,62	93,73	93,79
Total ...	3,02,73	3,07,26	3,02,07	3,07,60	3,03,23	3,09,29
<i>Expenditure.</i>						
Cash ...	82,08	79,59	75,62	80,98	79,34	82,32
Alienations ...	6,96	7,00	6,96	6,94	6,96	6,97
Total ...	89,04	86,59	82,58	87,92	86,30	89,29

(a) The budget under *Provincial half share* is based on the assumption that the season will prove normal.

Under *Alienations*, the estimates furnished by district officers have been adopted, the increase over the budget for 1917-18 being due to revision settlements in certain districts.

(b) The increase in the expenditure budget is due chiefly to (a) the provisions made for (i) the grant of grain compensation allowance (3,08), (ii) revision of the pay and allowances of village establishments in Sind (83), and (iii) the measurement of Bhal lands in the Shahbandar taluka of the Karachi

district (12), and (β) larger provisions for expenditure connected with the settlement of criminal tribes (60), Akarband work (43), and city land records establishments (12). The increase is partially counter-balanced by smaller provisions (i) under "Charges of District Administration" for salaries and travelling allowances of officers (2,16), supplies and services and contingencies (29), and the survey of talukdari villages (10), and (ii) under "Land Records" for allowances to district and village officers (98).

IV.—Stamps—6.

27. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	40,30	42,64	48,82	48,25	50,50	52,00
Expenditure ...	1,19	1,19	1,30	1,24	1,44	1,48

(a) The increase in the revenue budget is due to larger sales of general and court-fee stamps. The estimate for next year is framed generally on the basis of this year's revised estimate after making allowance for a probable increase.

(b) The increase in the expenditure budget over the current year's budget is due to (i) the provision made for packing and conveyance charges of post-cards supplied from Calcutta to the Bombay and Karachi Stamp Offices (20), and (ii) a larger estimate for discount payable on the sales of general stamps (6).

V.—Excise—7.

28. The figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	2,20,08	2,27,91	2,60,51	2,56,00	3,04,00	3,15,00
Expenditure ...	11,43	11,48	11,24	11,31	11,51	11,61

(a) The revenue budget follows the revised estimate for 1917-18 and provides for (i) normal increase of revenue under still-head duty, (ii) higher receipts due to the introduction of the auction system in respect of the disposal of licenses for the vend of country spirit, and (iii) increased receipts under "Gain on sale-proceeds of excise opium and other drugs" and "Duty on ganja".

(b) The increase in the expenditure budget as compared with the current year's budget is due mainly to (i) the provisions made for the grant of grain compensation allowance (15) and for expenditure connected with the provision of slaked lime for precipitation purposes of the distillery refuse effluent at Khanapur (8), and (ii) larger provision for rewards to informers (5).

VIII.—Income Tax—10.

29. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	34,34	36,66	69,99	67,50	1,02,00	1,10,00
Expenditure ...	83	86	90	1,05	1,05	1,22

(a) The increase in the revenue budget is due to the estimate being based on the current year's revised estimate and to some allowance made for probable expansion.

(b) The increase in the expenditure budget is due mainly to (i) the provisions made for the reorganisation of the Income Tax Department in Sind (10), and for the entertainment of a Superintendent of Refunds and a clerk in the office of the Collector of Income Tax, Bombay, (1), and (ii) larger provisions for temporary establishments in Sind (1) and allowance for collection of income tax in Bombay (1).

IX.—Forest—11.

30. The figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	46,80	47,01	55,19	52,30	65,37	65,00
Expenditure ...	24,88	26,42	25,65	29,46	30,25	36,88

(a) The revenue budget follows the revised estimate for 1917-18. The large increase as compared with the current year's budget is due to the present high prices and heavy demand for timber and fuel.

(b) The increase in the expenditure budget as compared with the budget for 1917-18 is due mainly to the provisions made for (i) the construction of a line of light forest railway from Alnawar to Dandeli in the Kanara district (3,00), (ii) grain compensation allowance (84), (iii) the appointment of a Chief Conservator of Forests and his establishment (36), (iv) larger contribution by the Forest Department to the District Local Board, Kanara, for the upkeep of roads (15), (v) appointment of a Forest Engineer (14), and (vi) the settlement of Berads at Khanapur (9). Also larger provisions are made for expenditure in connection with (i) the construction and maintenance of communications and buildings (1,52), (ii) the departmental operations for the removal of timber and other produce from the forests, including the working of the three new sawmills in the Southern Circle (1,10), (iii) the entertainment of additional rangers (54), and (iv) the improvement and extension of forests (13). The increase is partially counterbalanced by the absence of the current year's provision for the Special Engineer employed in connection with the elaboration of a

scheme most suitable for the transport of forest produce in the Kanara district (50).

X.—Registration—12.

31. The figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	7.54	7.96	8.37	8.50	9.10	9.30
Expenditure ...	3.71	3.72	3.72	3.78	3.88	3.97

(a) The revenue budget allows for a moderate improvement over the current year's revised estimate.

(b) The increase in the expenditure budget is due to the provisions made for grain compensation allowance (10) and for the revision of the pay of the Sub-Registrars in Sind (5), and to an additional provision for service postage charges owing to the growing popularity of the system of returning documents by registered post, for which fees are recovered from the parties concerned and credited to the revenue account (4).

XII.—Interest—13.

32. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	15.26	12.44	12.63	10.45	11.08	10.07
Expenditure ...	8.14	7.40	6.48	5.84	5.56	4.99

(a) The decrease in the revenue budget as compared with the budget for 1917-18 is due chiefly to (i) smaller recoveries expected in respect of loans to Native States, Gujarát talukdárs, and cultivators. The decrease is partly counterbalanced by (i) larger recoveries expected in respect of loans to municipalities and (ii) the interest to be received on certain Government Securities which the Official Assignee, Bombay, has transferred to Government as explained in paragraph 18 above.

(b) The decrease in the expenditure budget from the budget for 1917-18 is due chiefly to a smaller outstanding balance in the Provincial loan account at the beginning of the year 1918-19.

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

(i) Loans to cultivators	12.77
(ii) Loans to local bodies on account of public works	4.62
(iii) Loans to Native States and to landholders and notabilities apart from the provisions of any law	50
(iv) Loans for the purposes of the Co-operative Societies Act	23
(v) Loans to talukdárs in Gujarát	13
Total	18.25

The total provision of 18,25 shows an increase of 21 as compared with the current year's provision, being made up of 21 under item (ii) and 10 under item (iv), partly counterbalanced by a decrease of 10 under item (i).

General Administration—18.

34. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Expenditure.	21,15	20,50	20,50	21,04	21,21	21,63

The increase in the new budget is due chiefly to (a) the provisions made for (i) expenditure connected with the appointment of Controller of Prices (50), (ii) purchase of new tents for the Commissioner in Sind (10), and (iii) the appointment of an additional Assistant Secretary in the Revenue and Financial Departments (8), and (b) larger provisions for the entertainment of temporary establishments in certain Departments of the Secretariat (14). The increase is partially counterbalanced by (i) a reduction in the fixed amount transferred to this head from the head 3, *Land Revenue* on account of charges of local fund establishments of Collectors due to the transfer of establishments under certain Collectors to the control of District Local Boards having non-official Presidents (12), (ii) absence of the current year's provision for an officer on special duty in connection with the revision of the law relating to local boards and municipalities (10), and (iii) the transfer from this head to the head 32, *Miscellaneous* of the grant (8 for the year 1917-18) placed at the disposal of His Excellency the Governor for presents and charities.

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

35. The figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	8,43	8,67	8,26	8,70	9,00	9,35
Expenditure ...	57,77	57,76	56,15	57,73	56,80	58,98

(a) The increase in the revenue budget is anticipated mainly under "Magisterial fines" and under fees of the district and subordinate civil courts.

(b) The increase in the expenditure budget as compared with the current year's budget is due mainly to the provisions made for (i) grain compensation allowance (1,05), (ii) the appointment of Third Additional Judicial Commissioner of Sind (37), (iii) increase in the pay of the Second, Third and Fourth Presidency Magistrates in Bombay (11), (iv) the establishment of a separate court of subordinate judge at Khed in the Ratnagiri district (7), and (v)

the appointment of a Resident Magistrate at Gadag in the Dhárwár district and at Godhra in the Panch Maháls district with establishments for them (5). Also larger provision is made for the proposed appointment of fifteen subordinate judges as Personal Assistants to the District Judges in the Presidency proper (12). The increase is partially counterbalanced by smaller provisions chiefly for (i) pleaders' fees in criminal cases in the mofussil (38), and (ii) diet and road expenses of witnesses in criminal courts (10).

XVI-B.—Law and Justice—Fails—19-B.

36. The figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
	Revenue ...	2,85	3,12	3,05	2,75	3,10	3,00
Expenditure ...	12,83	12,85	13,35	13,35	13,65	13,97

(a) The increase in the revenue budget as compared with the current year's budget is due to larger receipts expected from the employment of convict labour.

(b) The increase in the expenditure budget is due mainly to (a) the provisions made for an enhancement of the pay of jail warders (21) and for grain compensation allowance (10), and (β) larger provisions for (i) purchase of raw materials required for jail industries at the Yeravda Central Prison, owing to rise in prices (41), and (ii) miscellaneous services and supplies (6). The increase is partially counterbalanced by (i) a smaller provision for diets on the basis of the current year's revised estimate (15), and (ii) the transfer from this head to the head 3, *Land Revenue* of the provision on account of a grant-in-aid to the American Marathi Mission for its management of the criminal tribes settlement at Sholápur (7).

XVII.—Police—20.

37. The figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
	Revenue ...	2,59	3,02	3,68	3,37	1,05	1,01
Expenditure—						
Cash ...	1,00,03	1,01,70	1,02,29	1,08,41	1,02,82	1,10,43
Alienations ...	4,22	4,10	3,87	4,08	3,87	3,87
Total ...	1,04,25	1,05,80	1,06,16	1,12,49	1,06,69	1,14,30

(a) The decrease in the revenue budget as compared with the budget for 1917-18 is due mainly to a change in classification, according to which certain items of recoveries which were credited to the head *XVII, Police* on the revenue side are now adjusted by deduction from charges under the head 20, *Police*. The decrease is partially counter-

balanced by larger receipts expected under the Petroleum and Public Conveyance Acts and miscellaneous items.

(b) The increase in the expenditure budget as compared with the budget for 1917-18 is due mainly to the provisions made for (i) grain compensation allowance (4,08), (ii) the reorganization of the District Police (2,25), (iii) grant of compensatory local allowance and increased house-rent allowance to the Bombay City Police (1,10), (iv) the revision of the Dock Police in Bombay (44), (v) appointment of police prosecutors for Bombay City (15), and (vi) the grant of local allowances to European Inspectors of Police employed in large cities (8). Also larger provisions are made for the carriage of constabulary (38), hutting money (24), and temporary establishments (21), under "District Executive Force." The increase is partially counter-balanced by (i) the change in classification mentioned in clause (a) above, (ii) larger deduction (2,50 against 50 entered in the budget for 1917-18) for probable savings under the head "District Executive Force—Police Force," and (iii) the transfer to the head *II, Forest* of charges (estimated at 12 for 1917-18) connected with the settlement of Berads at Khanapur. Also smaller provisions are made for clothing charges (1,43), and salaries and travelling allowances of officers (47) under "District Executive Force."

XVIII.—Ports and Pilotage—21.

38. The figures are—

	Actuals.			1917-18.		1918-19
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	1,30	1,32	1,62	1,57	1,85	2,00
Expenditure ...	1,74	1,86	1,24	1,14	1,11	1,22

(a) The increase in the revenue budget is due mainly to a larger estimate of receipts from registration and other fees at the Shipping Offices and from levy of dues on vessels for the provision of lights on the Sind Coast.

(b) The increase in the expenditure budget is due to the provisions made for (i) the temporary establishments employed in the office of the Shipping Master, Bombay (5), and (ii) the grant of a personal allowance to the Deputy Shipping Master, Bombay (3).

XIX.—Education—22.

39. The figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	6,00	7,94	5,73	6,28	9,68	6,26
Expenditure ...	83,03	75,30	76,02	85,89	77,18	1,06,42

(a) The decrease in the revenue budget from the budget of 1917-18 is due mainly to smaller estimates of receipts from (i) fees from the students of the Sydenham College of Commerce and Economics, Bombay, owing to a reduction in their number, (ii) Drawing and Arts Examination fees at the School of Art and (iii) Yeravda Reformatory School. The decrease is partially counterbalanced by (i) a larger estimate of fees from the students of the Government Law School and (ii) rent recoverable for the hostel accommodation to be provided for them.

(b) The increase in the expenditure budget as compared with the current year's budget is due chiefly to the provisions made for the following items:—

(i) Increased expenditure (9,12 against 3,96 in the current year's budget) from the Imperial recurring and non-recurring grants for education and from the accumulated savings out of the additional income derived from the enhanced rates of fees in Government secondary schools	5,16
(ii) Opening new primary schools, giving code pay to trained teachers, and entertainment of additional teachers in undermanned primary schools	4,00
(iii) Expenditure from the Imperial assignment made by the Government of India for the development of primary education	4,00
(iv) Additional grants to municipal primary schools and other aided schools in order to bring the Government grants up to the limits authorized by Government	3,43
(v) Additional grants to municipal primary schools in connection with the introduction of compulsory primary education	2,00
(vi) Part payment for the purchase of the premises of the Indo-British Institution, Hornby Road, Bombay	2,00
(vii) Improvement of the training of primary school teachers	82
(viii) Creation of a new inspectorate of schools and entertainment of additional inspecting staff	32
(ix) Recurring and non-recurring expenditure in connection with the new High School, Násik	29
(x) Scheme for instituting apprenticeships in the Public Works Department for Civil Engineering students of the College of Engineering, Poona	24
(xi) Additional expenditure on the improvement, sanctioned in the current year, of the pay of untrained teachers in primary schools	18
(xii) Removal of the Urdu Training Class at Ahmedabad to a more central site	17
(xiii) Grant of grain compensation allowance	15
(xiv) Salaries of additional Professors entertained at the Government Law School, Bombay	13
and (xv) Hostel for the Government Law School, Bombay	12

The increase is partially counterbalanced by (a) lump deduction of 2,00 for probable savings under the major head, (b) the absence of the current year's provisions for (i) the construction of a building

for the Training College for Women, Poona (30), and (ii) the grant of special assistance to the Roman Catholic Mission on account of the withdrawal from the staff of their schools and college of teachers of German and Austrian nationality (20), and (γ) smaller provisions on account of (i) grants for primary school buildings in Bombay City (18) and (ii) expenditure of the Committee of Direction for Industrial and Technical Schools (10).

40. The total expenditure estimate of 1,06,42 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.	3,69
(ii) Construction and maintenance of Government educational buildings.	1,66
(iii) Agricultural education	1,36
(iv) Veterinary College in Bombay	76
(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	7,71

The total Provincial expenditure on educational objects in 1918-19 is thus estimated at 1,14,13.

XX-A.—Medical—24-A.

41. The figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	2,94	3,30	4,20	3,84	4,70	4,80
Expenditure ...	18,40	18,13	19,17	19,60	20,30	22,91

Notes.—The figures of actuals for the years preceding 1917-18 appeared under the heads *XX and 24, Medical.* These heads have now been divided into *XX-A and 24-A, Medical* and *XX-B and 24-B, Sanitation.*

(a) The increase in the revenue budget over the current year's budget is due chiefly to larger receipts from (i) paying patients in hospitals and (ii) medical school and college fees.

(b) The increase in the expenditure budget as compared with the current year's budget is due mainly to (a) the provisions made for (i) a subvention to the Bombay Municipality for the construction of an infectious diseases hospital for Europeans and Anglo-Indians (1,78), (ii) grain compensation allowance (23), and (iii) a grant-in-aid towards the construction of a new block for the outpatients' department in the Zenana Mission Hospital, Násik (6). (β) larger provisions for (i) opening new dispensaries (30), (ii) grants in aid of nursing at hospitals (26), (iii) equipment, furniture and stipends of students at the Medical Schools (25), and (iv) supplies and services and contingencies of hospitals and lunatic asylums (16), and (γ) smaller deductions for probable savings

chiefly in the salaries of officers under the heads "District medical officers", "Reserve medical subordinates" and "Chemical examiners" (1,62 against 1,86 for the current year). The increase is partially counterbalanced by the absence of the current year's provisions for expenditure on account of (i) the accommodation in civil hospitals for the sick and wounded returning from the Indian Expeditionary Forces (30) and (ii) equipment, establishment, etc., in connection with the new Civil Hospital, Sholapur (12).

XX-B.—Sanitation—24-B.

42. The figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	12	13	20	16	13	16
Expenditure ...	6,60	5,74	4,61	10,85	7,62	14,74

Note.—The figures of actuals for the years preceding 1917-18 appeared under the heads *XX and 24, Medical*. These heads have now been divided into *XX-A and 24-A, Medical* and *XX-B and 24-B, Sanitation*.

(a) The revenue budget is normal.

(b) The increase in the expenditure budget over the current year's budget is due chiefly to larger provisions made for (i) grants in aid of sanitary projects (3,15), (ii) purchase of Dr. Maynard's bottles, medicines, disinfectants, etc., for the Bombay Bacteriological Laboratory (45), (iii) expenditure in connection with the supply of quinine treatments (25), and (iv) the sanitary laboratory for Sind (18). Also provisions are made for (i) expenditure on the rat killing operations in Poona (14), and (ii) quarantine arrangements for the prevention of yellow fever (5). The increase is partly counterbalanced by larger recoveries on account of plague serum and Dr. Maynard's bottles supplied to various bodies (33).

Political—25.

43. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Expenditure.	5,16	5,03	5,02	5,30	4,70	5,28

The decrease as compared with the current year's budget is due mainly to a smaller provision for the salaries of officers in consequence of the abolition of the appointment of Political Agent, Savantvadi, and larger deductions made for probable savings (53), partially counterbalanced by (i) smaller contributions from Native States under "Minor Agencies", chiefly from the Savantvadi State (26), (ii) provision for grain compensation allowance (15), and (iii) a larger provision for payments to officers of other Provinces (5).

XXI-A.—Agriculture—26-A.

44. The figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	1,17	1,52	1,79	1,90	2,00	1,90
Expenditure ...	12,46	12,06	12,60	15,71	14,31	16,89

Note.—The figures of actuals 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 is normal.

(b) The increase in the expenditure budget over the current year's budget is due chiefly to larger provisions made for (i) supplies and services and contingencies of experimental farms (19), (ii) building grants to veterinary dispensaries (15), (iii) purchase of anti-rinderpest serum (10), (iv) travelling allowances under the head "Co-operative Credit" (8), (v) agricultural and hydraulic experiments (8), and (vi) cattle farm at Sholapur (5). Also provisions are made for (i) appointments of Assistant Registrar of Co-operative Societies for Sind and Second Economic Botanist and their establishments and additional establishments under the Registrar of Co-operative Societies (19), (ii) a cattle farm at Dhárwár (10), (iii) grain compensation allowance (9), (iv) grant of prizes at cattle and horse shows (7), (v) purchase of boring machinery (6), and (vi) a vernacular agricultural school at Godhra (5). The increase is partially counterbalanced by smaller provisions for the cattle farm at Karáchi (15) and for expenditure out of the Imperial subvention from the wheat profits (9).

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

45. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	46	36	39	1,27	1,50	1,28
Expenditure ...	1,50	1,52	1,64	3,17	2,93	3,63

Note.—The figures of actuals 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 is normal.

(b) The increase in the expenditure budget as compared with the current year's budget is due chiefly to the provision for "Development of industries" (1,00), partially counterbalanced by the absence of the current year's provision for a contribution to the Imperial Institute of Science, Bangalore, in connection with the proposed opening of a

new department to investigate oil, fat and allied industries (50).

XXII.—Superannuation Allowances and Pensions—29.

46. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	4.55	4.53	4.59	4.33	4.68	4.68
Expenditure ...	38.25	38.59	39.33	39.27	41.27	43.10

(a) The increase in the revenue budget as compared with the current year's budget is due to improvement in the pay of teachers in local board and municipal schools and to larger number of officers in foreign service.

(b) The increase in the expenditure budget is due to the normal growth of pensionary charges (3.33) and to a larger provision for commutation of pensions (50).

XXIII.—Stationery and Printing—30.

47. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	1.25	1.33	1.48	1.27	1.70	1.70
Expenditure ...	15.34	12.43	14.72	12.80	13.90	17.22

(a) The increase in the revenue budget as compared with the current year's budget is due chiefly to a larger estimate of receipts from the Commissioner in Sind's Press (22) and the Yeravda Prison Press (14).

(b) The increase in the expenditure budget is due to larger grants provided for stationery supplied from the Central Stores (4,31), and that purchased in the country (10), owing to the rise in the cost of paper and straw boards.

XXV.—Miscellaneous—32.

48. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Revenue ...	1.03	1.22	2.43	1.08	1.47	1.31
Expenditure ...	6.20	7.85	4.51	6.62	5.39	7.36

(a) The increase in the revenue budget as compared with the current year's budget is due chiefly to a larger estimate of fees for registering passports (13), and under "Unclaimed Deposits" (4).

(b) The increase in the expenditure budget as compared with the current year's budget is due mainly to (a) larger provisions made for (i) grants-in-aid to certain District Local Boards in connection with the abolition of tolls on their roads (55), (ii) payment to the Bombay Municipality on account

of general tax on Government properties (15), and (iii) subventions to certain District Local Boards which are to have non-official presidents with a self-contained office (6), (β) the transfer to this head from the head "18, *General Administration*" of the grant placed at the disposal of His Excellency the Governor for presents and charities (12), and (γ) the provision made for a building grant to the Kūne Kathkari Industrial Settlement at Khandāla (10). The increase is partially counterbalanced by (i) a smaller amount expected to be written off on account of irrecoverable temporary loans in view of the current year's revised estimate (20); and (ii) the absence of the current year's provision for rewards for the destruction of wild animals (7).

Famine Relief—33, and

Reduction or Avoidance of Debt—36.

49. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
33, Famine Relief (Provincial Share).	...	...	...	...	...	...
36, Reduction or Avoidance of Debt.	13,70	13,70	3,78	...	...	...

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 was made since 1907-08 from Imperial to Provincial for the purpose of building up a reserve of credit up to 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 was debited in the Provincial account to the expenditure head No. 36. A separate administrative account was kept of the accumulations to the credit of the Local Government, which showed at the end of the year 1916-17 the maximum balance 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, 57 in 1914-15, 2 in 1915-16 and 55 in 1916-17.

The arrangement mentioned above, which involved complicated book adjustments, has been discontinued with effect from the year 1917-18. The administrative account has been abolished and expenditure under the head 33, *Famine Relief* is now shared between Imperial and Provincial in the proportion of $\frac{3}{4}$ and $\frac{1}{4}$. A small charge on account of the carriage of fodder was incurred in the year 1917-18, the Provincial share of which is less than 1. No provision is made for 1918-19.

*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.

XXIX and XXX.—Irrigation—42 and 43.

50. The Provincial figures are—

	Actuals.			1917-18.		1918-19.	
	1914-15.	1915-16.	1916-17.	Bud- get.	Revis- ed.	Bud- get.	
<i>Revenue.</i>							
XXIX, Major Works. {	Portion of Land Revenue due to Irrigation.	12,51	14,19	14,55	13,52	15,00	15,00
XXX, Minor Works and Navigation (Public Works Department).	Direct Receipts.	8,43	8,06	8,41	8,32	8,19	8,94
		1,89	1,69	1,73	1,87	1,75	1,87
	Total ...	22,83	23,94	24,69	23,71	24,94	25,81
<i>Expenditure.</i>							
42, Major Works. {	Working Expenses.	7,63	7,89	7,79	8,28	9,00	9,37
43, Minor Works and Navigation. {	Interest on Debt.	11,91	12,65	12,57	13,78	13,02	13,52
	Civil Department.	6	4	...	1	1	1
	Public Works Department.	15,79	15,41	12,49	15,60	13,90	16,34
	Total ...	35,39	35,99	32,85	37,67	35,93	39,24

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 increase under *Land Revenue due to Irrigation* in the budget for 1918-19 as compared with the budget for 1917-18 is due mainly to better supply of water on the Begári, Dád, Jámrao and Desert Canals and the Mahiwáh.

(b) The increase under *Direct Receipts* is due mainly to extension of irrigation and enhancement of sugar-cane perennial rate on the Godavari Canal and a better supply of water anticipated on the Desert Canal.

(c) The provision of 39,24 for expenditure in 1918-19 is distributed as shown below:—

	Major Works.			Minor Works.		
	Deccan and Gujarát.	Sind.	Total.	Deccan and Gujarát.	Sind.	Total.
Original Works.	42	64	1,06	74	1,71	2,45
Maintenance and Repairs.	1,85	3,72	5,57	1,18	8,22	9,40
Establishment ...	1,05	1,53	2,58	87	3,29	4,16
Tools and Plant.	5	8	13	6	27	33
Refunds of Revenue.	3	...	3	...	...	...
Interest Account.	9,05	4,47	13,52	...	...	...
Free grants for the encouragement of irrigation works in specially precarious tracts.	...	...	...	1	...	1
Total ...	12,45	10,44	22,89	2,86	13,49	16,35

The increase in the budget for 1918-19 under 42, Major Works—*Working Expenses* is due chiefly to larger provisions for maintenance and repairs of the Mutha, Pravara and Jamrao Canals and for

extensions and improvements of the Kadwa river works, the Chankapur tank and the Begari and Jamrao Canals. The decrease under *Interest on Debt* is due to a reduction in the average rate of interest. Under 43, *Minor Works and Navigation*, the increase is due mainly to larger provisions made for extensions, improvements and repairs in connection with irrigation works in Sind, partially counterbalanced by smaller provision for establishments.

XXXI.—*Civil Works—45.*

51. The Provincial figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
<i>Civil Department.</i>						
Revenue ...	9	9	1,16	9	4	4
Expenditure ...	8,84	9,80	8,03	8,14	8,23	8,65
<i>Public Works Department.</i>						
Revenue ...	4,06	3,91	3,81	3,10	5,03	3,80
Expenditure ...	1,04,67	75,90	67,10	90,00	79,00	1,15,00

(a) For the *Civil Department*, the decrease in receipts is due to the transfer to the *Public Works Department*, with effect from 1917-18, of receipts from travellers' bungalows. The increase in the expenditure budget over the budget for 1917-18 is due to larger provisions for (i) grants to Local Boards for village water-supply (38), and (ii) discretionary grants to Commissioners (12).

(b) For the *Public Works Department*, the budget for 1918-19 provides for larger receipts mainly from (i) rents of buildings (41) and (ii) sales of tools and plant and old materials (32).

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

(i) Original Works—

Works in progress—

Civil Buildings ... 20,92

Communications ... 10,65

Miscellaneous public improvements ... 5,16

New major works ... 25,82

Discretionary grants for minor works to certain Heads of Departments ... 7,00

Reserve ... 2,20

71,75

(ii) Repairs—

Civil Buildings ... 9,42

Communications ... 15,00

Miscellaneous public improvements ... 83

25,25

(iii) Establishments ...

16,00

(iv) Tools and plant ...

2,00

Total ... 1,15,00

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

- (i) Resumption of properties on Malabár Hill, Bombay (1,00), development of Government land, Bombay (48), Mámlatdár's kacheris at Peint (40), Satana (40), and Hukeri (34), revenue buildings at Pálghar (20), Mukhtiar-kar's kacheri at Mughalbin (19), bungalow for the Assistant Collector of Excise at Jalgaon (13), and bonded liquor warehouse at Thána (12);
- (ii) Hostel for the Northcote High School, Sholápur (31);
- (iii) New Small Causes Court, Bombay (1,00);
- (iv) Jail at Hindalgi, Belgaum district (1,00), and extensions to the hospital in the Sábarmati Central Prison (20);
- (v) Railway police quarters at Dadar (1,00), reconstructing headquarter police lines at Ahmednagar (1,00), new city police lines at Poona (80), railway police lines at Kirkee (80), headquarter police lines at Dhulia (75), new cantonment police lines, Poona (75), cantonment police lines at Ahmednagar (51), reconstruction of quarters for the Jamadar of the mounted police lines at the head-quarter police lines, Rájkot (50), police lines at Lonávla (30), office and quarters for the Deputy Superintendent of Police, Aden (30), police lines at Nagar Párkar (26), Ratodero (26), Málegaon (25), Tarai (24), and Bolthan (23), additions and alterations to the headquarter police lines at Belgaum (20), police lines at Játi (17), police lines at Gadag (15), city police lines at Sátára (14), police lines at Adulpur (13), town police lines, Kaira (12), and police lines at Nargund (10);
- (vi) King Edward Memorial Hospital at Sholápur (73), enlarging and rebuilding the hospital at Hyderabad (34), providing additional accommodation for lunatics at Naupáda (30) and at Ratnágiri (20), Nurses' quarters at Hyderabad (19), and outdoor dispensary at Ahmednagar (13);
- (vii) Central store and workshop, Dápuri (Poona) (1,24), and Public Works Department colony buildings at Yeravda (1,20);
- (viii) Bridge at Chehedí over the Dárna river on the Poona-Násik road (1,00), bridge on the Ghod river on the Poona-Násik road (1,00), improvements to the Khándesh Nizam's Frontier road, Násik district (90), causeway over the Sina at Lamboti, Sholápur district (60), Kalva bridge on the Thána Creek (50), constructing a road from Deogaon to Bharwas, sections V and VI of the Saválvahir-Bharwas road, Násik district (50), causeway over the Malaprabha at Mugutkhan—Hubli (50), road from Saválvahir to Bharwas, sections I, II, II-A and III, Ahmednagar district (45), extension of the Chalisgaon Outram ghat road, East Khandesh district (33), strengthening the platform of the Ellis bridge, Ahmedabad district; (30), road from Lakh station to Karegaon and thence to Bel-Pimpalgaon, Ahmednagar district (30), causeways at Kolhar (30), Rahuri (30), and Kopergaon (30), widening certain portions of the Barsi-Kurduwadi road, Sholápur district (30), road from Bhatkal to Mysore Frontier, Kánara district,

- (25), improving the road from Indapur to Sarati, Poona district (25), road from Deolali to Belapur, Ahmednagar district (25), improvements to the Mahad-Pandharpur road, Lonand district (21), widening the Bombay-Agra road between Thana and Kurla (20), bridging nalas on Mahad-Nagothna road, Kolaba district (20), improvements to Dandeli-Tavargatti road, Kanara district (20), dips on the Hatkamba-Poladpur road, Ratnagiri district (20), bridge in mile No. 119 on Hubli-Gadag road at Bhadrapur, Dharwar district (20), diversion of the Bombay-Poona road, Kolaba district (20), causeway over the Waghur at Neri, East Khandesh district (18), Ghatghar-Shendi road, Ahmednagar district (15), improving the alignment of Surul-Mahabaleshwar road, Satara district (11), road from Mandvi to Devgad, Surat and Broach district (10), dips on the Pali Phonda road, Ratnagiri district (10), and improving the Karka-Shamjoida road, Kanara district (10);
- (ix) Kennedy sea face wall, Bombay (3,00), tank at Visapur, Ahmednagar district (1,00), working boring plant (60), and disposal of the Poona sewage effluent (56); and
- (x) Royal Science Institute, Bombay (40).

53. Among the new major works the most important are:—

Sind.

- (i) Offices for the Public Works Department, Karachi (50), Civil building on the old Jail site, Karachi (50), District and Sessions Court, Larkana (50), new Kardarate at Tarai, Fuleli Canals district (40), quarters for the cantonment police at Karachi (30), additional quarters at the head-quarters police lines, Karachi (30), bungalow for the Executive Engineer, Karachi Canals, at Karachi (20), bungalow for the Executive Engineer, Karachi Buildings district, at Karachi (20), bungalow for the additional Judicial Commissioner at Karachi (20), new Rasala police lines, Karachi (20), quarters for warders at the Hyderabad Jail (11), additional laboratory and class room for the medical school at Hyderabad (11), and police lines at Manjhand, Western Nara district (10).

Northern Division.

- (ii) Land for the Bombay Jail (5,50), quarters for officers at Colaba (2,00), central police station and residential quarters for the Alexandra Dock police, Bombay (1,00), works to be executed by the Electrical Engineer, to Government (1,00), central Excise office and lockup with outhouses at Bombay (54), outpatients' department, J. J. Hospital, Bombay (50), quarters for clerks, stewards, etc., J. J. Hospital, Bombay (50), acquisition of land at Dadar for peons' chawls (50), works in connection with the three Government houses (45), Honorary Presidency Magistrates' Court, Girgaon (33), strengthening the platform of the Ellis bridge, Ahmedabad (30), Mamlatdar's kacheri, Bulsar (30), police lines at Anand (25), laying pipes for water supply to the

lunatic asylum, Naupáda (21), police lines at Kalyán (20), police lines at Dhrafa (Kathiawar) (20), city police lines, Mahad (20), acquisition of plots for the extension of the Civil hospital and medical school, Ahmedabad (15), Divisional Forest Officer's bungalow, Surat (15), police lines at Godhra (15), block of eight cells for convicts and warders' quarters, Sabarmati Jail (15), Police Inspectors' bungalows at Rájkot, Wadhwan and Songad (12), quarters for the Mahalkari and his establishment at Mokhada, Thána district (10), bungalow for the Huzur Deputy Assistant Political Agent, Palanpur (10), and electric lift at the Goculdas Tejpal Hospital, Bombay (10).

Central Division.

- (iii) Additions to the central offices, Poona (50), improvements to Poona-Násik road (50), overbridge at Sholápur (50), infectious diseases hospital, Poona (50), extension of the Lunatic Asylum, Yeravda (50), land for civil bungalows, Poona (20), acquisition of bungalow No. 1, Lothian Road, Poona (20), causeway over the Bori at Amalner (20) and over the Girna at Jalgaon (20), extension of the Dhulia-Bhusával road to Nimar frontier section from Varangaon to Edlabád (20), extension of the Dhulia-Bhusaval road section from Edlabád to Chikali (20), bungalow for the Deputy Sanitary Commissioner, Násik (15), bungalow for the Civil Surgeon, Násik (15), police lines, Deolali (10), and causeway over the Burai at Chimthana (10).

Southern Division.

- (iv) Improvements to Sadáshivgad-Kádra road, Kánara District (50), causeway over the Malprábha at Bágalkot, Bijapur district (30), causeway over the Kalinádi at Dandeli, Kánara district (25), tuberculosis block at the Civil Hospital, Dhárwár (20), bridges on the Tavargatti-Dandeli road, Kánara district (15), headquarter police lines, Dhárwár (15), taluka police lines, Sátára (12), Subordinate Judge's Court at Gokák, Belgaum district (10), and headquarter police lines at Kumta (10) and Málwan (10).

- (v) Reserve with Government for police works (60).

Transfers between Imperial and Provincial Revenues.

54. The figures are—

	Actuals.			1917-18.		1918-19.
	1914-15.	1915-16.	1916-17.	Budget.	Revised.	Budget.
Net transfers from Imperial to Provincial revenues.	29,12	29,32	-7,21	-8,68	-35,10	-34,68

The net provision of -34,68 in the budget for 1918-19 is explained below:—

- (i) Provincial contribution equal to the Provincial share of the additional revenue under *Income Tax* due to enhanced taxation introduced on 1st April 1916. -56,40

(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 for recurring expenditure for the development of primary education.	+4,00
(vii) Imperial contribution towards police re-organization and reforms.	+3,25
(viii) Imperial contribution for improvement of pay and training of teachers.	+2,50
(ix) Imperial contribution for the remission of contributions by local bodies towards certain establishment charges.	+1,07
(x) Provincial contribution in connection with the scheme for the commutation of the right of service of kulkarnis.	-98
(xi) Provincial contribution on account of the amalgamation of the Public Works Accounts section with the Civil Accounts Department.	-70
(xii) Imperial contribution for the improvement of aided Indian High and Anglo-Vernacular Schools.	+60
(xiii) Imperial contribution in connection with the provincialization of the salaries of the officers of the Indian Civil Veterinary Department.	+60
(xiv) Imperial contribution on account of a change in the classification of <i>hadim</i> cash allowances.	+55
(xv) Provincial contribution on account of the reduction in the percentage charged to Provincial revenues on the value of imported stationery stores.	-50
(xvi) Imperial contribution for a grant to the Bombay University.	+45
(xvii) Provincial contribution on account of receipts from the additional duty on locally produced beer and foreign spirits imposed in March 1916.	-40
(xviii) 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
(xix) Provincial contribution in connection with the imperialization of the subsidy to Reuter's Telegram Company for their news service in India.	-22
(xx) Imperial contribution for the improvement of sanitary services.	+20
(xxi) Imperial contribution in connection with the change in the classification of certain receipts of the nature of tributes which were credited to the head <i>I, Land Revenue</i> instead of <i>XI, Tributes</i> .	+16

(xxii) Imperial contribution on account of the interest realized from the securities of the Gujarát College in connection with the provincialization of the College.	+ 15
(xxiii) Imperial contribution towards the cost of the appointment of a Professor of Economics in the University of Bombay.	+ 12
(xxiv) Imperial contribution for the extension of the system of making monthly payments of pensions to Indian military pensioners.	+ 10
(xxv) Imperial contribution for charges on account of the office establishment, allowances, etc., of the Superintendent, Civil Veterinary Department, Sind, Baluchistán and Rajputána.	+ 9
(xxvi) 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
(xxvii) Imperial contribution in connection with the abolition of the contribution for the police charges of the Rájkot and Wadhwan Civil Station Funds.	+ 5
(xxviii) Provincial contribution for operations connected with oyster beds at Karáchi.	- 2
(xxix) 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.	+ 2
(xxx) 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 .. - 34,68

Bombay Castle,
6th March 1918.

J. L. RIEU.

47
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.		Do do ...	Do.
V, Excise ...	All ...	The whole.	2, Assignments and compensations, ...	Miscellaneous Compensations.	The whole.
VIII, Income Tax ...	All, except Tax on Surplus Profits of Railway Companies and Super Tax.	One-half.	3, Land Revenue ...	All ...	The whole.
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.		All other minor heads, except— Currency Department. Reserve Treasury. Allowance to Presidency Banks.	The whole.
XX-A, Medical ...	All ...	The whole.	19-A, Courts of Law ...	All ...	The whole.
XX-B, Sanitation ...	All ...	The whole.	19-B, Jails ...	All ...	The whole.
XXI-A, Agriculture.	All ...	The whole.	20, Police ...	All ...	The whole.
XXI-B, Scientific and Miscellaneous Departments.	All ...	The whole.	21, Ports and Pilotage.	All ...	The whole.
XXII, Superannuation Receipts.	Contributions for Pensions and Gratuities. Miscellaneous ... Family subscriptions of Indian Members of the Covenanted Civil Service.	The whole.	22, Education ...	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.	24-A, Medical ...	All ...	The whole.
XXV, Miscellaneous.	Extraordinary items ... All other minor heads except— Gain by Exchange ... Premia on Bills ... Unclaimed Bills of Exchange. Receipts for the purchase, sale, etc., of Government securities by Accountant General. Recovery of insurance and other charges of Europe stores. Value of old currency notes assumed to be no longer in circulation.	Items not exceeding Rs. 10,000. The whole.	24-B, Sanitation ...	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. The whole.
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	All		One-fourth.
			40, Subsidized Companies.	Land	The whole except in cases in which the outlay is specially incurred from Imperial Funds. But Provincial expenditure under these heads is permitted only under special orders of the Government of India in regard to each Railway.
			41, Miscellaneous Railway Expenditure.	Surveys	
			44, Construction of Railways.	All	
			42, Irrigation—Major Works.	All	One-half.
			43, Irrigation—Minor Works and Navigation.	All	One-half.
			45, Civil Works	All	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 1916-17, 1917-18 and 1918-19.

(Rupees in thousands.)

REVENUE.

Major and Minor Heads of Account	1916-17.	1917-18.		1918-19.
	Actuals.	Budget.	Revised.	Budget.
<i>I, Land Revenue.</i>				
Ordinary	2,23,39	2,26,50	2,23,50	2,29,50
Miscellaneous	1,06	1,06	1,00	1,00
Deduct—Portion of land revenue due to irrigation	—14,55	—13,52	—15,00	—15,00
Assessment of alienated lands less quit-rents	92,17	93,62	93,73	93,79
Total	3,02,07	3,07,60	3,03,23	3,09,29
<i>IV, Stamps.</i>				
Sale of general stamps	22,22	22,00	23,53	24,00
Sale of court-fee stamps	25,24	24,40	25,15	26,18
Duty on impressing documents	1,08	90	1,55	1,30
Fines and penalties	15	15	15	15
Miscellaneous	13	80	12	37
Total	48,82	48,25	50,50	52,00
<i>V, Excise.</i>				
License and distillery fees and duties for the sale of liquors and drugs.	2,32,10	2,26,29	2,72,80	2,78,80
Gain on sale-proceeds of excise opium and other drugs.	16,80	16,50	18,50	22,50
Duty on ganja	10,89	12,47	12,00	13,00
Fines, confiscations and miscellaneous	72	74	70	70
Total	2,60,51	2,56,00	3,04,00	3,15,00
<i>VIII, Income Tax.</i>				
Income Tax on—				
Salaries and pensions	9,38	9,12	9,84	10,00
Profits of companies	11,68	14,18	24,00	30,15
Interest on securities	6,74	6,53	7,69	7,95
Other sources of income	42,18	37,67	60,47	61,90
Total	69,98	67,50	1,02,00	1,10,00
<i>IX, Forest.</i>				
Timber and other produce removed from the forests by Government agency.	18,67	19,44	25,07	24,74
Timber and other produce removed from the forests by consumers or purchasers.	34,65	31,50	38,68	38,80
Confiscated drift and waif wood	4	4	4	4
Revenue from forests not managed by Government	9	5	10	10
Miscellaneous	1,74	1,27	1,48	1,32
Total	55,19	52,30	65,37	65,00
<i>X, Registration.</i>				
Fees for registering documents	8,06	8,15	8,72	8,92
Fees for copies of registered documents	23	23	24	24
Miscellaneous	8	12	14	14
Total	8,37	8,50	9,10	9,30

Major and Minor Heads of Account.	1916-17.	1917-18.		1918-19.
	Actuals.	Budget.	Revised.	Budget.
<i>XII, Interest.</i>				
Interest on Provincial loans and advances ...	11,65	9,41	9,80	8,79
Interest on Government securities ...	98	1,04	1,28	1,28
Total ...	12,63	10,45	11,08	10,07
<i>XVI-A, Law and Justice—Courts of Law.</i>				
Sale-proceeds of unclaimed and escheated property ...	43	75	75	73
Court-fees realized in cash ...	91	83	80	80
General fees, fines and forfeitures ...	5,87	6,00	6,28	6,60
Pleadship examination fees ...	4	2	2	4
Miscellaneous fees and fines ...	74	80	80	83
Miscellaneous ...	27	30	35	35
Total ...	8,26	8,70	9,00	9,35
<i>XVI-B, Law and Justice—Fails.</i>				
Jails ...	1,20	91	1,26	1,16
Jail manufactures ...	1,85	1,84	1,84	1,84
Total ...	3,05	2,75	3,10	3,00
<i>XVII, Police.</i>				
Presidency police ...	1,61	1,51	50	46
Police supplied to Municipal, Cantonment and Town Funds.	26	27	...	...
Police supplied to public departments, private companies and persons.	91	88	...	...
Fees, fines and forfeitures ...	24	17	23	23
Superannuation receipts ...	6	6	...	...
Miscellaneous ...	60	48	32	32
Total ...	3,68	3,37	1,05	1,01
<i>XVIII, Ports and Pilotage.</i>				
Registration and other fees ...	1,21	1,15	1,25	1,30
Miscellaneous ...	41	42	60	70
Total ...	1,62	1,57	1,85	2,00
<i>XIX, Education.</i>				
Fees, Government Colleges, General ...	1,04	1,17	1,19	1,19
Fees, Government Colleges, Professional ...	1,01	1,09	1,22	1,12
Fees, Schools, General ...	2,55	2,68	2,58	2,68
Fees, Schools, Special ...	10	15	15	15
Contributions ...	5	8	8	8
Miscellaneous ...	98	1,11	4,46	1,04
Total ...	5,73	6,28	9,68	6,26
<i>XX-A, Medical.</i>				
Medical School and College fees ...	1,40	1,40	1,65	1,70
Hospital receipts ...	1,69	1,30	1,90	2,00
Lunatic asylum receipts ...	68	75	68	68
Contributions ...	39	37	38	38
Miscellaneous ...	4	2	9	4
Total ...	4,20	3,84	4,70	4,80
<i>XX-B, Sanitation.</i>				
Sanitation and Vaccination receipts ...	20	16	13	16

Major and Minor Heads of Account,	1916-17.	1917-18.		1918-19.
	Actuals.	Budget.	Revised.	Budget.
<i>XXI-A, Agriculture.</i>				
Agricultural receipts	1,55	1,71	1,82	1,67
Veterinary receipts	24	19	18	23
Total ...	1,79	1,90	2,00	1,90
<i>XXI-B, Scientific and Miscellaneous Departments.</i>				
Emigration fees	2	...	1	1
Examination fees	13	22	18	23
Miscellaneous	24	1,05	1,31	1,04
Total ...	39	1,27	1,50	1,28
<i>XXII, Receipts in aid of Superannuation, etc.</i>				
Contributions for pensions and gratuities	4,59	4,32	4,68	4,68
Miscellaneous ... ..	...	1	...	...
Total ...	4,59	4,33	4,68	4,68
<i>XXIII, Stationery and Printing.</i>				
Stationery receipts	12	7	13	13
Sale of gazettes and other publications	20	37	37	37
Other press receipts	1,16	83	1,20	1,20
Total ...	1,48	1,27	1,70	1,70
<i>XXV, Miscellaneous.</i>				
Unclaimed deposits	76	46	56	50
Treasure trove ... ..	...	1	1	1
Sale of old stores and materials	8	5	8	8
Fees for Government audits	5	8	8	8
Rents	10	10	10	10
Miscellaneous fees, fines and forfeitures	28	22	37	37
Miscellaneous	1,15	16	16	16
Sale-proceeds of Darbar presents ... ..	...	...	1	1
Recoveries of Famine Expenditure	1	...	...	...
Total ...	2,43	1,08	1,47	1,31
<i>XXIX, Irrigation—Portion of land revenue due to irrigation.</i>				
	14,55	13,52	15,00	15,00
<i>XXIX, Irrigation—Major Works—Direct Receipts.</i>				
	8,41	8,32	8,19	8,94
<i>XXX, Irrigation—Minor Works and Navigation—Public Works Department.</i>				
	1,73	1,87	1,75	1,87
<i>XXXI, Civil Works.</i>				
In charge of Civil Officers	116	9	4	4
In charge of Public Works Officers	3,81	3,10	5,03	3,80
Total ...	4,97	3,19	5,07	3,84
<i>Transfers between Imperial and Provincial Revenues.</i>				
	-7,21	-8,68	-35,10	-3,468
Total of the major heads ...	8,17,44	8,05,34	8,81,05	9,03,08
Opening balance ...	1,77,01	2,42,21	2,71,28	3,93,38
Grand Total ...	9,94,45	10,47,55	11,52,33	12,96,46

EXPENDITURE.

Major and Minor Heads of Account.	1916-17.	1917-18.		1918-19.
	Actuals.	Budget.	Revised.	Budget.
<i>1, Refunds and Drawbacks.</i>				
<i>Divided Heads (Provincial Share).</i>				
Land Revenue	1,39	1,30	1,25	1,30
Stamps	63	63	68	63
Income Tax	107	1,12	2,00	2,12
<i>Provincial Heads.</i>				
Excise	3,27	3,30	3,90	3,50
Forest	9	12	12	12
Registration	3	3	3	3
Total	6,48	6,50	7,98	7,70
<i>2, Assignments and Compensations.</i>				
<i>Divided Heads (Provincial Share).</i>				
<i>Land Revenue Compensations—</i>				
Inámdárs and other grantees	5,17	5,75	5,40	5,51
Pensions in lieu of resumed lands	1,68	1,76	1,76	1,76
Miscellaneous land revenue compensations	31	33	33	33
<i>Provincial Heads.</i>				
Inámdárs and other grantees	72,84	71,96	73,86	73,90
Pensions in lieu of resumed lands	8,51	10,64	9,04	9,05
Excise compensations	9,34	9,73	10,16	9,59
Miscellaneous compensations	19	20	21	20
Total	98,04	1,00,37	1,00,76	1,00,34
<i>3, Land Revenue.</i>				
Charges of District Administration	39,59	43,34	42,68	43,29
Survey and Settlement	1,19	1,24	1,17	1,28
Land Records	29,12	30,00	29,15	31,35
Allowances to district and village officers	12,68	13,34	13,30	13,37
Total	82,58	87,92	86,30	89,29
<i>6, Stamps.</i>				
Superintendence	54	52	68	72
Charges for the sale of general stamps	53	48	53	53
Charges on sale of court-fee stamps	10	10	11	11
Stamp and plain paper supplied from Central Stores	13	14	12	12
Total	1,30	1,24	1,44	1,48
<i>7, Excise.</i>				
Presidency establishment	1,62	1,36	1,57	1,23
District executive establishments	9,62	9,95	9,94	10,38
Total	11,24	11,31	11,51	11,61
<i>10, Income Tax.</i>				
Collection of Income Tax	90	1,05	1,05	1,22

Major and Minor Heads of Account.	1916-17.	1917-18.		1918-19.
	Actuals.	Budget.	Revised.	Budget.
<i>11, Forest.</i>				
Conservancy and Works Establishments	11,78	14,22	15,45	20,39
	13,87	15,24	14,80	16,49
Total	25,65	29,46	30,25	36,88
<i>12, Registration.</i>				
Superintendence	21	21	21	22
District charges	3,51	3,57	3,67	3,75
Total	3,72	3,78	3,88	3,97
<i>13, Interest on Ordinary Debt.</i>				
Interest on Provincial Advance and Loan Account	6,48	5,84	5,56	4,99
<i>18, General Administration.</i>				
Salary of the Governor	1,20	1,20	1,20	1,20
Staff and Household of the Governor	2,52	2,88	2,80	2,83
Sumptuary Allowance of the Governor	8	8	8	8
Expenditure from Contract Allowance	66	63	63	63
Tour expenses	51	64	54	64
Executive Council	2,01	1,96	2,02	1,96
Legislative Council—Travelling Allowances to Non-Official Members of the Council.	18	14	16	16
Civil Secretariat	7,51	7,73	7,93	8,30
Commissioner in Sind	1,52	1,40	1,50	1,57
Commissioners	2,34	2,38	2,38	2,41
Civil Offices of Account and Audit	1,24	1,24	1,24	1,24
General Establishment of Local Funds	73	76	73	61
Total	20,50	21,04	21,21	21,63
<i>19-A, Law and Justice—Courts of Law.</i>				
High Court	7,58	7,48	7,56	7,55
Law Officers	3,99	4,59	3,75	4,21
Administrator General and Official Trustee	42	42	42	42
Coroner's Court	12	12	12	12
Presidency Magistrates' Courts	91	1,06	96	1,19
Judicial Commissioners	1,70	1,70	1,70	2,04
Civil and Sessions Courts	23,91	24,38	24,70	25,50
Courts of Small Causes	2,82	2,80	2,83	2,86
Criminal Courts	14,29	14,72	14,31	14,64
Pleadership Examination Charges	1	...	...	...
Refunds	40	46	45	45
Total	56,15	57,73	56,80	58,98
<i>19-B, Law and Justice—Jails.</i>				
Jails	11,83	11,84	11,84	12,07
Jail manufactures	1,52	1,51	1,81	1,90
Total	13,35	13,35	13,65	13,97

Major and Minor Heads of Account.	1916-17.	1917-18.		1918-19.
	Actuals.	Budget.	Revised.	Budget.
<i>20, Police.</i>				
Presidency police	12,27	13,29	12,30	14,37
Superintendence	2,26	2,21	2,20	2,13
District executive force	70,32	74,67	71,55	75,72
Village police	8,84	9,15	8,60	9,00
Special police	5,92	6,21	5,73	5,97
Railway police	2,91	3,36	2,98	3,59
Criminal Investigation Department	3,13	3,46	3,31	3,50
Refunds	1	2	2	2
Miscellaneous	...	12	...	...
Total	1,06,16	1,12,49	1,05,69	1,14,30
<i>21, Ports and Pilotage.</i>				
Salaries and allowances of officers and men afloat	9	8	8	9
Purchase of stores and coal, etc.	9	5	5	5
Ports and Pilotage establishments	62	63	66	71
Miscellaneous	1	2	2	2
Light-houses and light-ships	43	36	30	35
Total	1,24	1,14	1,11	1,22
<i>22, Education.</i>				
University	55	67	55	67
Direction	86	78	78	75
Inspection	6,45	6,58	6,85	6,96
Government Colleges, General	3,06	3,58	3,30	3,58
Government Colleges, Professional	2,80	3,04	3,14	3,60
Government Schools, General	36,38	41,19	37,48	54,31
Government Schools, Special	4,63	5,83	5,10	5,95
Grants-in-aid	19,78	18,46	18,36	20,62
Scholarships	74	98	80	99
Miscellaneous	77	81	81	86
Refunds	...	1	1	1
Lump provision for recurring and non-recurring expenditure	...	3,96	...	9,12
Lump provision for Mahomedan education	...	...	...	1,00*
Lump deduction	...	...	...	-2,00
Total	76,02	85,89	77,18	1,06,42
<i>24-A, Medical.</i>				
Medical establishment	3,05	3,15	3,40	3,40
Hospitals and Dispensaries	9,31	9,40	9,70	11,90
Grants for medical purposes	10	12	12	10
Medical Schools and College	3,14	3,39	3,30	3,72
Lunatic Asylums	2,93	2,93	3,02	3,10
Chemical Examiner	60	56	64	64
Refunds	4	5	12	5
Total	19,17	19,60	20,30	22,91
<i>24-B, Sanitation.</i>				
Sanitation and Vaccination establishment	2,57	2,88	2,60	3,09
Grants for sanitary purposes	1,13	6,08	3,42	9,24
Expenditure in connection with bubonic plague, malaria and epidemics	77	83	83	1,20
Bacteriological Laboratories and Pasteur Vaccine Institutes.	14	1,06	77	1,21
Total	4,61	10,85	7,62	14,74

* Note.—This is a repetition of the current year's provision. It was entered under the minor head "Grants-in-aid" in the budget for 1917-18, but is shown separately in the budget for 1918-19.

Major and Minor Heads of Account.	1916-17.	1917-18.		1918-19.
	Actuals.	Budget.	Revised.	Budget.
<i>25, Political.</i>				
Political Agents	4,91	5,19	4,60	5,17
Entertainment of Envoys and Chiefs	5	2	2	2
Darbár presents and allowances to Vakils, etc.	5	6	5	6
Miscellaneous	1	3	3	3
Total	5,02	5,30	4,70	5,28
<i>26-A, Agriculture.</i>				
Agriculture	8,42	10,45	9,85	10,95
Veterinary charges	3,01	3,90	3,10	4,30
Co-operative Credit	1,17	1,36	1,36	1,64
Total	12,60	15,71	14,31	16,89
<i>26-B, Scientific and Miscellaneous Departments.</i>				
Donations to Scientific Societies	11	61	41	11
Inspector of Factories	57	69	62	68
Steam Boiler Inspection establishment	11	92	82	90
Provincial Statistics	38	38	36	36
Preservation and translation of ancient manuscripts	3	3	3	3
Examinations	19	27	22	26
Registrar of Companies	24	27	25	28
Miscellaneous	1	...	11	...
Refunds	...	...	1	1
Development of Industries	...	...	10	1,00
Total	1,64	3,17	2,93	3,63
<i>29, Superannuation Allowances and Pensions.</i>				
Superannuation and retired allowances	38,13	38,00	40,10	41,33
Compassionate allowances	34	38	38	38
Commutated value of pensions	58	50	50	1,00
Gratuities	10	22	10	20
Covenanted Civil Service pensions	16	15	15	15
Donations to Service funds	2	1	2	2
Refunds	...	1	2	2
Total	39,33	39,27	41,27	43,10
<i>30, Stationery and Printing.</i>				
Stationery Office at the Presidency	48	48	48	47
Stationery purchased in the country	83	73	83	83
Government presses	5,77	5,45	4,73	5,47
Printing at private presses	3	6	3	6
Stationery supplied from Central Stores	7,61	6,08	7,83	10,39
Total	14,72	12,80	13,90	17,22
<i>32, Miscellaneous.</i>				
Rewards for proficiency in oriental languages and allowances to Language Examination Committees.	19	22	18	19
Annual stipends to Holders of Literary Titles	1	1	1	1
Cost of books and publications	18	20	20	20
Donations for charitable purposes	51	78	57	74
Charges on account of European vagrants	10	15	11	39
Rewards for the destruction of wild animals	6	7	2	...
Special Commissions of Inquiry	...	2	1	2
Irrecoverable temporary loans written off	25	50	30	30

Major and Minor Heads of Account	1916-17.	1917-18.		1918-19.
	Actuals.	Budget.	Revised.	Budget.
<i>32, Miscellaneous—contd.</i>				
Rents, Rates and Taxes	2,45	2,44	2,45	2,60
Contributions	59	1,19	1,32	1,87
Miscellaneous and unforeseen charges	9	93	11	93
Miscellaneous refunds	7	10	10	10
Miscellaneous charges for the treatment of patients at the Pasteur Institute.	1	1	1	1
Total ...	4,51	6,62	5,39	7,36
<i>36, Reduction or Avoidance of Debt.</i>				
Total ...	3,78	...	...	...
<i>42, Irrigation—Major Works.</i>				
Working Expenses	7,79	8,28	9,00	9,37
Interest on debt	12,57	13,78	13,02	13,52
Total ...	20,36	22,06	22,02	22,89
<i>43, Irrigation—Minor Works and Navigation.</i>				
Civil Department ... ..	...	1	1	1
Public Works Department	12,49	15,60	13,90	16,34
Total ...	12,49	15,61	13,91	16,35
<i>45, Civil Works.</i>				
Civil Department	8,03	8,14	8,23	8,65
Public Works Department	67,10	90,00	79,00	1,15,00
Total ...	75,13	98,14	87,23	1,23,65
Total of the major heads ...	7,23,17	7,88,24	7,58,95	8,68,02
Closing balance ...	2,71,28	2,59,31	3,93,38	4,28,44
Grand Total ...	9,94,45	10,47,55	11,52,33	12,96,46

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 1918-19.

[In thousands of rupees.]

No. of Account Head.	Receipts.	Budget, 1918-19.	Ordinary.	Special.	Remarks.
1	2	3	4	5	6
I	Land Revenue. { Provincial share.	2,15,50	2,15,50	...	(a) This is made up of— (i) 39,77 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on education;
	{ Alienations	93,79	93,79	...	
IV	Stamps	52,00	52,00	...	(ii) 27,37 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on sanitation;
V	Excise	3,15,00	3,15,00	...	
VIII	Income Tax	1,10,00	1,10,00	...	(iii) 1,41 Unexpended balance of the Imperial assignment made in 1917-18 from the wheat profits;
IX	Forest	65,00	65,00	...	
X	Registration	9,30	9,30	...	(iv) 1,23 Unexpended balance of the Imperial assignment made in 1911-12 for the Royal Visit Commemoration Building in Bombay;
XII	Interest	10,07	10,07	...	
XVI-A	Law and Justice—Courts of Law.	9,35	9,35	...	(v) 82 Unexpended balances of the Imperial assignments for non-recurring expenditure on medical relief (50), and on agricultural and allied objects (32).
XVI-B	Law and Justice—Jails ...	3,00	3,00	...	
XVII	Police	1,01	1,01	...	Total 70,60
XVIII	Ports and Pilotage ...	2,00	2,00	...	
XIX	Education	6,26	6,26	...	
XX-A	Medical	4,80	4,80	...	
XX-B	Sanitation	16	16	...	
XXI-A	Agriculture	1,90	1,90	...	
XXI-B	Scientific and Miscellaneous Departments.	1,28	1,28	...	
XXII	Receipts in aid of Superannuation, etc.	4,68	4,68	...	
XXIII	Stationery and Printing ...	1,70	1,70	...	
XXV	Miscellaneous	1,31	1,31	...	
XXIX	Irrigation—Portion of Land Revenue due to Irrigation.	15,00	15,00	...	
	Irrigation—Major Works—Direct Receipts.	8,94	8,94	...	
XXX	Irrigation—Minor Works ...	1,87	1,87	...	
XXXI	Civil Works—Civil Department.	4	4	...	
	Civil Works—Public Works Department.	3,80	3,80	...	
	Transfers between Imperial and Provincial Revenues.	-34,68	-34,68	...	
	Total ...	9,03,08	9,03,08	...	
	Opening Balance ...	3,93,38	3,22,78	(a) 70,60	
	Grand Total ...	12,96,46	12,25,86	70,60	

APPENDIX D.

Statement showing by major heads the recurring and non-recurring Provincial expenditure provided in the budget estimates for 1918-19.

[In thousands of rupees.]

No. of Account Head.	Expenditure	Budget, 1918-19.	Permanent recurring.	Fluctuating recurring.	Total recurring.	Non-recurring.	
		3	4	5	6	7	
1	Refunds and Drawbacks	770	...	633	633	137	
2	Assignments and Compensations.	1,00,34	1,00,09	115	1,00,24	40	
3	Land Revenue	89,29	73,04	876	81,80	749	
6	Stamps	1,48	36	75	712	36	
7	Excise	11,61	10,31	83	11,14	47	
10	Income Tax	1,22	96	19	1,15	7	
11	Forest	35,88	14,99	12,40	27,39	949	
12	Registration	3,97	3,30	42	3,72	25	
13	Interest on Ordinary Debt	4,99	4,99	...	4,99	...	
18	General Administration	21,63	17,89	214	20,03	1,60	
19-A	Law and Justice—Courts of Law	58,98	49,91	652	56,43	2,55	
19-B	Do. — Jails	13,97	4,38	8,67	13,05	92	
20	Police	1,14,30	92,97	14,49	1,07,46	6,84	
21	Ports and Pilotage	1,22	77	31	1,08	14	
22	Education	1,06,42	71,38	20,82	92,20	14,22	
24-A	Medical	22,91	10,38	8,62	19,00	3,91	
24-B	Sanitation	14,74	10,23	1,35	11,59	3,15	
25	Political	5,28	4,20	66	4,86	42	
26-A	Agriculture	16,89	7,45	5,12	12,57	4,32	
26-B	Scientific and Miscellaneous Departments.	3,63	2,09	45	2,54	1,09	
29	Superannuation Allowances and Pensions.	43,10	42,88	19	42,98	12	
30	Stationery and Printing	17,22	2,35	933	11,68	5,54	
32	Miscellaneous	7,36	2,06	4,55	6,61	75	
42	Irrigation—Major Works.	9,37	8,10	1,11	9,21	16	
43	Irrigation—Minor Works.	Interest on Debt.	13,52	13,52	...	13,52	...
		Civil Department.	16,34	13,08	3,04	16,12	22
45	Civil Works	Civil Department.	8,65	7,62	...	7,62	1,03
		Public Works Department.	1,15,00	43,25	20,00	63,25	51,75
	Total.	8,68,02	6,12,55	1,37,14	7,49,69	1,18,33	

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

8,65 for expenditure on education.	} met from the grants, made for the purpose from Imperial revenues.
2,00 for expenditure on sanitary objects.	
50 for expenditure on medical relief.	
1,51 for expenditure on agricultural objects.	

12,66 Total.

The balance of non-recurring expenditure which is met from ordinary revenues amounts to 1,05,67 (including 2,17 for charges due to the war).

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, 1918-19," "Revised Estimates, 1917-18," "Budget Estimates, 1917-18," and "Accounts, 1916-17," 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*, 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 42, *Irrigation—Major Works—Interest on Debt* is classed as permanent recurring. Under the heads 42, *Irrigation—Major Works—Working Expenses* and 43, *Irrigation—Minor Works (Public Works Department)*, the provision on account of ordinary repairs, establishments and tools and plant is classed as permanent recurring, the provision for special repairs and the minimum provision considered absolutely necessary for works in progress, new works, discretionary grants and reserve is classed as fluctuating recurring, and the balance is classed as non-recurring. Under the head 45, *Civil Works (Public Works Department)*, the provision on account of repairs, establishments and tools and plant is classed as permanent recurring, the minimum provision considered absolutely necessary for works in progress, new works, discretionary grants and reserve is classed as fluctuating recurring, and the balance is classed as non-recurring.