

GOVERNMENT OF BOMBAY.

FINANCIAL DEPARTMENT.

REVISED FINANCIAL STATEMENT

FOR THE YEAR 1919-20.

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REVISED FINANCIAL STATEMENT OF  
THE GOVERNMENT OF BOMBAY  
FOR THE YEAR 1919-20.

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 1919-20 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 certain items of expenditure for next year in the event of savings becoming available. These suggestions are under consideration in the Departments concerned. A few alterations made up to 4th February 1919 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 1918-19 and the budget estimates for 1919-20 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 1918-19 and 1919-20 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 1917-18.*

2. The accounts of the year 1917-18 opened with a balance of 2,71,28. The closing balance was estimated in the revised at 3,69,68 and in the accounts rose to 3,91,96. The total Provincial revenue amounted to 8,87,21, showing a net increase of 13,41 over the revised estimates. The increase occurred chiefly under *Excise, Income Tax, Law and Justice—Fails, Miscellaneous and Irrigation—Major Works—Direct Receipts*, partially counterbalanced by smaller receipts mainly under *Land Revenue* (including *Portion of Land Revenue due to Irrigation*). The total Provincial expenditure amounted to 7,66,53, showing a net decrease of 8,87 as compared with the revised estimates. The savings occurred chiefly under *Assignments and Compensations, Land Revenue, Sanitation, Miscellaneous, and Civil Works—Civil Department*, and were partially counterbalanced by increases mainly under *Police, Education, Political, Irrigation—Major Works—Interest on Debt and Civil Works—Public Works Department*. The transactions of the year showed a surplus of 1,20,68.

against the surplus of 98,40 estimated in the revised, the closing balance indicating an improvement of 22,28 over the revised.

*Revised Estimates for 1918-19.*

3. The opening balance of the year 1918-19 estimated in the budget at 3,69,68 was changed to 3,91,96 on the closing of the accounts of 1917-18.

4. The total Provincial revenue for the current year is now estimated at 9,81,19 against 9,43,08 entered in the budget. The increase of 38,11 is accounted for by larger receipts chiefly—

(a) under *Land Revenue—Alienations*, due to the introduction of revised settlements in certain districts ;

(b) under *Stamps*, due mainly to larger sales of general stamps ;

(c) under *Excise*, due to larger receipts chiefly from (i) vend fees for the retail sale of country spirit owing to sufficient allowance not having been made in the budget for increased receipts due to the introduction of the auction system for the disposal of shop licenses, (ii) vend fees for the retail sale of toddy and opium shops owing to the application of the auction system, and (iii) still-head duty on country spirit owing to an enhancement in the rates of duty ;

(d) under *Income Tax*, due to the remarkable prosperity of the last year in all local industries, as the result of which profits accumulated to a much greater extent than had been anticipated ;

(e) under *Forest*, due mainly to (i) the supply of timber, etc., to the Military Department and the Munitions Board, (ii) larger receipts from the sales of coupes, and (iii) receipts in respect of famine-fodder operations ;

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

(g) under *Law and Justice—Fails*, due chiefly to a larger demand for convict labour and increased sale-price of jail made articles ;

(h) under *Agriculture*, due mainly to larger receipts on account of experimental cultivation ;

(i) under *Receipts in aid of Superannuation, etc., Allowances*, due to improvement in the pay of teachers in local board and municipal schools and to a larger number of officers in foreign service ;

(j) under *Miscellaneous*, due mainly to larger receipts in respect of unclaimed deposits and of fees for registering passports ;

(k) under *Civil Works—Public Works Department*, due chiefly to the credit of the value of materials from old buildings ; and

(l) under *Transfers between Imperial and Provincial Revenues*, due mainly to the special assignments received from Imperial Revenues (i) to make up the deficit in the minimum Provincial share of land revenue fixed under the Provincial Settlement, (ii) to counterbalance the larger assignment from Provincial to Imperial Revenues in the

year 1917-18 in connection with the receipts from enhanced income-tax rates, and (iii) to meet expenditure connected with agricultural education, the improvement of the sanitary arrangements at pilgrim centres, the appointment of Director of Civil Supplies, the removal of the Victoria Jubilee Technical Institute to Matunga, and the Publicity Committee.

5. The increases are partially counterbalanced by decreases chiefly—

(a) under *Land Revenue—Provincial share*, due to the unfavourable season ;

(b) under *Interest*, due mainly to smaller recoveries of interest on advances to cultivators and loans to Native States owing to the prevailing scarcity ; and

(c) under *Irrigation—Major Works—Portion of Land Revenue due to Irrigation*, owing to low inundation.

6. The total Provincial expenditure is estimated at 9,11,89 or an increase of 8,87 over the provision of 9,03,02 entered in the budget. The excesses are expected chiefly—

(a) under *Assignments and Compensations*, due to the introduction of revised settlements in certain districts and to the payment of arrears of compensations to certain Native States in connection with the renewal of their hemp drugs leases ;

(b) under *Land Revenue, Excise, Registration, General Administration and Law and Justice—Courts of Law*, due mainly to the grant of war allowances ;

(c) under *Forest*, due mainly to charges connected with (i) famine fodder operations, (ii) the supply of timber and other forest produce to the Munitions Board and the Military Department, and (iii) the grant of war allowances ;

(d) under *Interest on Ordinary Debt*, due chiefly to the large advances which are being granted this year to cultivators and Native States and for the establishment of cheap food grain shops and to a smaller estimate of recoveries owing to the prevailing scarcity ;

(e) under *Law and Justice—Jails*, due chiefly to larger expenditure on diets owing to an increase in the jail population and in prices of food-stuffs, and on the purchase of raw materials required for jail industries ;

(f) under *Police*, due mainly to the grant of war allowances and to a larger estimate of charges on account of travelling allowances, grain compensation allowance and clothing ;

(g) under *Medical*, due chiefly to (i) larger expenditure on supplies and services and contingencies of Government hospitals and lunatic asylums, and (ii) the grant of war allowances ;

(h) under *Scientific and Miscellaneous Departments*, due mainly to the adjustment under this head of the charges on account of the Director of Civil Supplies and the Controller of Prices ;

(i) under *Superannuation, etc., Allowances and Pensions*, due chiefly to a smaller number of lapses of pensions ;

(j) under *Stationery and Printing*, due mainly to larger expenditure on stationery supplied from the central stores ;

(k) under *Miscellaneous*, due chiefly to the establishment of the Publicity Board and other War Boards as the outcome of the Delhi Conference ;

(l) under *Famine Relief*, due to the provision made in view of the present agricultural situation ;

(m) under *Irrigation—Major Works—Interest on Debt*, due to a higher rate of interest fixed for the current year ; and

(n) under *Irrigation—Minor Works and Navigation—Public Works Department*, due mainly to larger expenditure on works in Sind.

7. The increases mentioned above are partially counterbalanced by savings chiefly—

(a) under *Education*, due chiefly to (a) the transfer to the head *Civil Works* of a portion of the provisions for expenditure out of the Imperial grants, (β) the savings in these provisions as well as in the provisions for the development of primary education, and (γ) the non-utilization of the provision for the purchase of the premises of the Indo-British Institution, Bombay. The decrease is partially counterbalanced by the grant of war allowances to Government establishments and primary school teachers ;

(b) under *Sanitation*, due mainly to savings in the provision for grants in aid of sanitary projects ;

(c) under *Civil Works—Civil Department*, due chiefly to the absence of any expenditure under this head from the provision for grants to local bodies out of the surplus excise revenue ; and

(d) under *Civil Works—Public Works Department*, due to a smaller estimate of expenditure on buildings, communications, repairs and establishments.

8. The closing balance of the year is estimated at 4,61,26 or an increase of 51,52 as compared with the budget. Important variations between the budget and revised estimates are explained in Section II of Part II.

9. The disbursements of takavi and other loans in the Provincial Advance and Loan Account are estimated at 73,83 compared with 18,25 entered in the budget, the difference being due to a large increase in the advances taken by cultivators, Native States and Gujarat Talukdars in consequence of the failure of crops, and to the grant of advances for the establishment of cheap food grain shops. The increase is partially counterbalanced by a smaller estimate of loans required by local bodies. The recoveries are now estimated at 24,80 against 32,76 entered in the budget, the decline being due chiefly to smaller repayments expected from cultivators and Native States.

*Budget Estimates for 1919-20.*

10. The budget for 1919-20 opens with a balance of 4,61,26 which, it is anticipated, will be raised to 4,62,98 by the close of the year, the total revenue being estimated at 10,38,27 and the total expenditure at 10,36,55. The estimates thus exhibit a surplus of 1,72. The total revenue shows an advance of 95,19 over the current year's budget and of 57,08 over the revised estimate. The total expenditure shows an increase of 1,33,53 over the current year's budget and of 1,24,66 over the revised estimate.

11. As announced in the Financial Statement of the Government of India for the ensuing year, two changes in taxation falling under the head *Income Tax* will be effected in that year. In view of the hardship caused by high prices to persons with small incomes the Government of India have decided to exempt incomes below Rs. 2,000 per annum from assessment to income-tax with effect from 1st April 1919. Excess profits duty is proposed to be levied next year, but the receipts from this duty will be classed as wholly Imperial. The amounts paid on account of the duty will however be deducted in calculating the assessable income on which the ordinary income-tax is to be levied. The effect of these changes on Provincial Revenues is that they will lose their share of income-tax otherwise leviable on incomes below Rs. 2,000 and on that portion of the higher incomes which will be paid to Government as excess profits duty. The Government of India will therefore make an assignment to Provincial Revenues in the accounts of 1919-20 to the extent to which they actually lose by the changes. For the purposes of the ensuing year's budget estimates the loss is estimated at 19,75; and this amount is taken into account in framing the estimates under *Income-Tax* and under the adjusting head *Transfers between Imperial and Provincial Revenues*.

12. The revenue estimates for 1919-20 allow for expected increases chiefly—

(a) under *Land Revenue—Alienations, Stamps, Excise, Forest, Registration, Law and Justice—Fails, Receipts in aid of Superannuation, etc., allowances and Miscellaneous* based on the progress indicated by the current year's revised estimates;

(b) under *Income-Tax*, due to the normal expansion of revenue, partially counterbalanced by the proposed changes in taxation described above; and

(c) under *Transfers between Imperial and Provincial Revenues*, due to the special assignments from Imperial in connection with (i) the proposed changes in taxation under *Income-Tax* and (ii) charges of the Director of Civil Supplies, partially counterbalanced by a larger assignment from Provincial to Imperial in connection with the enhanced income-tax rates introduced from 1st April 1916.

The increases are partially counterbalanced by decreases chiefly—

(a) under *Land Revenue—Provincial share*, due to the budget being framed on the assumption that the collections will not reach the figure originally estimated for the current year ;

(b) under *Interest*, due mainly to smaller estimate of recoveries of interest on loans to Native States and local bodies and advances to Gujarat talukdars ; and

(c) under *Irrigation—Major Works—Portion of Land Revenue due to Irrigation*, due to smaller revenue expected from certain canals and irrigation works in Sind.

13. The estimate of land revenue (including the portion due to irrigation) is taken at 4,60,00 (Provincial share = 2,30,00). Exclusive of miscellaneous revenue (3,00 in the revised estimate for 1918-19 and 2,00 in the budget for 1919-20) the figures of the estimated demand, collections, remissions and suspensions for the years 1918-19 and 1919-20 are given below, one-half of each item being taken as the Provincial share :—

	1918-19, Revised.	1919-20, Budget.
Outstanding balance ...	45,95	1,58,08
Demand ...	4,66,22	4,31,80
	5,12,17	5,89,88
Collections ...	3,37,00	4,58,00
Remissions ...	17,09	14,59
	3,54,09	4,72,59
Balance { Suspensions ...	1,32,11	70,00
Arrears ...	25,97	47,29
	1,58,08	1,17,29

14. Although actual hostilities have now ceased, the period of demobilization will entail a very heavy strain on Indian finances hardly less severe at first than was imposed by the war. Caution has therefore been exercised in raising the scale of ordinary expenditure. The budget estimates for the ensuing year include 9,80 for expenditure out of unexpended balances of the Imperial grants given for education, sanitation, agriculture and allied objects and medical relief since the year 1911-12. The budget also provides about 47,00 on account of the grant of war allowances or about 40,00 in excess of the charges for grain compensation allowance which would otherwise have to be paid to the low paid establishments. Also provision is made for expenditure in connection with the relief of distress in consequence of the present agricultural situation. Direct expenditure on famine relief is estimated at 50,00 for 1918-19 and 45,00 for 1919-20, one-fourth of which is a charge on Provincial Revenues, the rest being borne by Imperial. These estimates are necessarily rough, and should be taken merely as an indication of the expenditure which is likely to be incurred in giving effect to the prescriptions of the Famine Relief Code.



On the other hand no provision is made for exchange compensation allowance for which a total amount of 1,23 was entered in the current year's budget.

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

- (i) division of Thana into two districts ;
- (ii) amalgamation and reorganization of the non-gazetted establishments of the Departments of Salt and Excise in the Presidency proper ;
- (iii) fixing of a time scale of pay for Assistant Judges in the Provincial Civil Service ;
- (iv) reorganization of the Police in Bombay City and in Sind ;
- (v) construction of a building and a hostel for the Karnatak College ;
- (vi) equipment of the Royal Institute of Science ;
- (vii) increase in the grant to the V. J. Technical Institute ;
- (viii) Government grants to aided schools and colleges ;
- (ix) opening of new high schools ;
- (x) revision of the pay of assistant masters and mistresses and of assistant deputy educational inspectors ;
- (xi) scheme for the introduction of the teaching of English in primary schools ;
- (xii) carrying out certain recommendations of the Committee on Muhammadan education in the Presidency proper ;
- (xiii) medical inspection of school children ;
- (xiv) expenditure from the surplus excise revenue ;
- (xv) revision of the pay of sub-assistant surgeons ;
- (xvi) scholarships for women in training for the profession of midwife ;
- (xvii) school of tropical medicine ;
- (xviii) grants for sanitary projects ;
- (xix) expenditure from the Imperial subvention for the encouragement of agricultural education ;
- (xx) storage of fodder ;
- (xxi) additional Deputy Directors of Agriculture ;
- (xxii) additional expenditure in the Veterinary Department ;
- (xxiii) development of the Department of Industries ;
- (xxiv) subventions to the District Local Boards to which non-official Presidents with self-contained offices may be appointed ;
- (xxv) grants-in-aid to municipalities in respect of their Chief Officers' pay and leave and pension contribution ;

- (xxvi) grants-in-aid to District Local Boards in the Presidency proper in connection with the abolition of tolls on their roads; and
- (xxvii) additional grants to District Local Boards for communications and other local improvements.

(a) For several years past it has been generally admitted that the administration of the Thana district imposes upon the Collector an excessive and overwhelming burden which cannot long be sustained without loss of health, strength and efficiency. The difficulty and importance of the forest and excise administration, the many complex problems which arise from the proximity of the city of Bombay, with its port, railways, industries and expanding population, the presence of an important group of municipalities, Bandra, Kurla, Thana and Kalyan, are amongst the causes which render this district a peculiarly responsible and onerous charge. Government have therefore accepted a proposal for the division of Thana into two districts—North Thana with headquarters at Arnala and South Thana with headquarters at Andheri—and have requested the Commissioner, N. D., to work out the details of cost and to submit a complete report on the subject. The consideration of the final and complete scheme and the provision of buildings for the two new headquarters will take time, but it has been represented that the contemplated reform should not be postponed any longer. It is therefore proposed that two Collectors and two District Superintendents of Police should be appointed at once and the duplication and separation of the district establishments should take effect for the present in the Land Revenue and Police Departments only, with Thana as the headquarter of the North Thana district and Bandra or Andheri as that of the South Thana district. The extra cost of these proposals, which will require the sanction of higher authorities, is estimated at about 60 per annum. A lump provision of 25 is made in the budget to meet the expenditure for a portion of next year [item (i)].

(b) A partial amalgamation of the Salt and Excise Departments in the Presidency proper affecting the Deputy Commissioners and Assistant Collectors of Salt and Excise and their office establishments has been brought into force since 17th September 1917. The change has brought about a great improvement in the administration of the two departments. It has therefore been decided to extend the amalgamation scheme to the non-gazetted establishments of the departments. The proposals on the subject submitted by the Commissioner of Customs, Salt and Excise are under the consideration of Government. All charges in which officers of both the Salt and Excise Departments are serving have been examined with a view to deciding in what cases duties can be amalgamated and establishments reduced. The examination has indicated the possibility of reducing some appointments. On

the other hand it is proposed to allow one clerk to each Excise Inspector employed on preventive work as experience has shown that without such assistance Excise Inspectors are seriously handicapped. The scheme involves large extra expenditure, the greater part of which is due to the revision of the existing rates of pay for the establishments which are found to be inadequate. The expenditure will be divisible between the heads *Salt* (Imperial) and *Excise* (Provincial). A provision of 1,00 for the expenditure likely to be incurred next year is made under the latter head [item (ii)].

(c) The pay of the Assistant Judges in the Provincial Civil Service is at present Rs. 600 or Rs. 500. As their duties are of a very responsible nature, these rates of pay are considered insufficient. It is therefore proposed to fix a time scale of pay of Rs. 600—50—1,100 and to count towards increment the past services of five of the present incumbents who were appointed before 1915. Item (iii) relates to a provision of 22 made for the additional charge involved in this proposal.

(d) Police work in Bombay City has grown with the growth of the population and it has become necessary to augment the divisional police so as to enable them to cope with their increasing responsibilities. The details of the reorganization scheme which has been submitted to the higher authorities for the necessary sanction are as follows :—

	Annual cost.
(1) Adequate police arrangements for the north of the Island of Bombay ... ..	69
(2) Increase of the staff of Sub-Inspectors to deal with heavy crime work at certain police stations in the city ... ..	15
(3) Increase of the superior staff of the Headquarters Division ... ..	3
(4) Increase in the strength of the constabulary so as to provide for a proper leave and training reserve ... ..	76
(5) Entertainment of prosecuting inspectors ...	15
(6) Additional staff for the finger print bureau .	9
(7) Allowance of Rs. 2 a month to each head constable and constable on traffic duty up to a maximum of 5 per cent. of the sanctioned strength of the constabulary .	3
Total ...	190

Proposals for the reorganization of the District Police in Sind have been received and are under the consideration of Government. Meanwhile a provision of 3,00 for the purpose has been made in next year's budget. Item (iv) refers to this provision as well as to the provision of 1,90 for Bombay City.

(e) The Karnatak College is at present accommodated in the Training College, Dharwar, but this arrangement causes inconvenience. It is also necessary to provide a hostel for the students

of the former college. A lump provision of 1,00 [item (v)] is made in next year's budget for the construction of the college building and the hostel.

(f) The building of the Royal Institute of Science is at present utilized for hospital purposes. As the war is over, it is expected that it will be available for educational purposes in the course of the ensuing year. A lump provision of 1,00 is accordingly made for the necessary equipment for the Institute [item (vi)].

(g) The Chairman, Board of the V. J. Technical Institute, has requested Government to raise the present annual grant of 1,00 to 1,25. The increased grant is required to meet the additional cost of a revised scale of the salaries of establishment which the Board has approved subject to funds being available. Item (vii) relates to the provision of 25 for increase in the Government grant.

(h) Item (viii) relates to the following provisions :—

- (1) 2,25 for grants to aided schools ;
- (2) 30 for increased grants to aided colleges ;
- (3) 30 for grants to Mulla schools ; and
- (4) 9 for grants to aided schools for the proper medical supervision of students in the hostels attached to them ;

With reference to (1) it is observed that under the rules for the grant of Government aid to educational institutions aided schools are entitled to a one-third grant. Although the expenditure of the schools has increased, the Government grants were not re-assessed on account of financial considerations. In the current year's budget a provision of 1,50 was made for increasing the grants. This allotment has given much needed relief to several hard pressed and deserving schools. It is estimated that an additional amount of 2,25 will be required to bring up the Government grants to one-third of the total expenditure of the existing schools and for grants in aid of new schools.

As regards (2) it may be observed that the existing grant of 10 per annum for each college was fixed many years ago when the conditions of the colleges, the requirements of the University and the number of students were very different. In view of the increasing expenditure of the colleges, Government have decided that as soon as the financial situation improves the maximum limit of the grant to the colleges should be raised to one-third of the local assets or one-fourth of the total admitted expenditure during the previous official year, whichever is less.

In connection with (3) it is observed that out of the special grant of 1,00 sanctioned with effect from 1917-18 for the promotion of Muhammadan education in Sind a sum of 28 was allotted for grants in aid of Mulla schools. It has been

reported that the number of these schools has doubled during the current year. An additional lump provision of 30 is therefore made in next year's budget.

With reference to item (4) it is observed that a resolution was moved at the meeting of the Legislative Council held in December, 1916, asking Government to consider the advisability of compelling all aided boarding schools to arrange for the adequate medical supervision of the children residing in such schools. Government have accepted the principle, which is already being observed in all Government hostels. As compulsion involves the question of grants, it is proposed to give grants to managers of hostels for that purpose equal to one-half of the cost, limited, however, in each case to the scale of allowances admissible to Assistant Surgeons for medical charge of Government hostels.

(2) The attention of Government has been drawn to the alleged inadequacy of the facilities provided by Government for the study of English and to the desirability of opening additional Government high schools for boys teaching the full Anglo-Vernacular course in various parts of the Presidency. In this connection it has been suggested that Government should establish about 15 such schools in addition to the existing schools maintained by them. The acceptance of this suggestion involves a departure from the declared policy of Government to maintain one model high school for each district with a maximum number of pupils fixed for it and for the rest to encourage private effort. As it is probable that in view of the rapidly increasing demand for English education and the limited financial capacity of private organisations a case can be made out for the suggested departure from the policy hitherto followed by Government in this respect and for the establishment of additional Government high schools, a lump provision of 1,00 is made in next year's budget for the opening of about five such schools. A provision of 19 is also made for the establishment of a high school at Larkana by taking over the Municipal Anglo-Vernacular school at that place. Item (ix) relates to these two provisions.

(7) Under the system of grades obtaining at present a male graduate teacher starts on Rs. 50 and may reach the grade of Rs. 150 in about 17 years. Promotion under the existing system depends on vacancies in higher grades and is consequently unduly slow and is always uncertain. In the present circumstances graduates after reaching the grade of Rs. 150 not infrequently stagnate on that pay even when their standing in the Department extends over 20 years or more. With a view, therefore, to regularising promotion and removing discontent due to stagnation and other causes, it is proposed to introduce time-scales of pay of Rs. 50-5-80-10-150 in the Presidency proper and Rs. 60-5-80-10-150 in the case of Sind. It is also proposed to have selection grades

of Rs. 165 and Rs. 180 so that a graduate teacher, after reaching the grade of Rs. 150, may not in the ordinary course have to stagnate on that pay, since at present the only prizes open to men attaining that grade are headmasterships, the number of which is necessarily limited. Each high school or training college for men will ordinarily have at least one appointment in each selection grade. A lady graduate teacher at present starts on Rs. 80 per mensem. For reasons similar to those detailed above and in view of the paucity of women graduates and the special difficulties which secondary female teachers have to undergo in India in regard to their social and domestic circumstances a time-scale of Rs. 80-10-150 with selection grades of Rs. 165 and Rs. 180 is proposed in the case of assistant mistresses in secondary schools for girls and training colleges for women. The same scale (with the same selection grades) is proposed in the case of Assistant Deputy Educational Inspectors, who at present start on Rs. 75 and have the grades of Rs. 80, Rs. 100, Rs. 125 and Rs. 150 open to them. The additional average annual cost of the proposed time-scales amounts to about 3,00. Item (x) refers to the lump provision of 25 made on account of this expenditure in next year's budget.

(k) At the meeting of the Legislative Council held in December 1915 the following resolution was accepted on behalf of Government :—

“That this Council respectfully recommends to His Excellency the Governor in Council that he should consider the feasibility of trying, as an experiment, the introduction of the first three English standards in selected higher vernacular schools, and for the present on a self-supporting basis.”

The question of giving effect to the resolution was however postponed pending the result of (i) two informal conferences held for the discussion of certain questions in connection with secondary education some of which had bearing on the question raised in the resolution, and (ii) the conference held at Simla in August 1917 on the subject of the teaching of English and the vernaculars in secondary schools. After careful consideration Government have decided to introduce as an experimental measure in not more than 20 typical villages of the Presidency, including Sind, a scheme for the teaching of English in standards V to VII of primary schools. Item (xi) refers to the lump provision of 8 made in next year's budget to give effect to this decision.

(l) Effect has already been given to some of the recommendations of the Committee on Muhammadan Education for the Presidency proper, approved by Government, but in view of the financial stringency the other recommendations could not be carried out. Item (xii) relates to the following provisions made in next year's budget in

order to give effect to some of these recommendations :—

(1) Grant of special allowances to Urdu teachers in primary schools ... ..	30
(2) Grant of two scholarships of Rs. 20 per mensem each in each division of the Presidency proper tenable at an Arts College for four years ... ..	6
(3) Prizes, scholarships, etc., for girls ... ..	6
(4) Grant of more liberal encouragement to maktabas adopting a secular course ... ..	5
(5) Grant for the encouragement of Urdu literature ... ..	1
Total ... ..	48

(m) Item (xiii) refers to the provision of 55 in connection with a scheme for the medical inspection of boys in Government and aided high and middle schools and in the vernacular training institutions which was sanctioned by the Secretary of State in 1914, but which has not been brought into force in view of the financial situation created by the war. Under the scheme five doctors on Rs. 500-50-800 per mensem each with the necessary clerical and menial establishments will be appointed—one for Bombay City and one for each of the four Divisions.

(n) With reference to item (xiv) it may be observed that the Committee appointed by Government for the purpose of considering the most effective method of distributing the additional revenue derived by the modified system of disposal of the right of retail vend of country spirit (*vide* paragraph 12 of the Revised Financial Statement for the year 1918-19) have stated that a conservative estimate of the excess revenue for each of the three years 1918-19 to 1920-21 should be taken at 45,00 and that one-third of this amount should be counted upon as recurring revenue. They have also made the following recommendations :—

I.—That 75 per cent. of the recurring revenue should be devoted to the five objects mentioned below :—

- (1) The opening of new schools in rural areas ;
- (2) The encouragement of free and compulsory primary education in municipal areas ;
- (3) The increase of pay of primary school teachers ;
- (4) The provision of special facilities for the primary education of the backward classes ;
- (5) The training of primary school teachers.

II. That 50 per cent of the non-recurring revenue should be devoted to the three following objects :—

- (1) Building grants for primary schools ;

- (2) Building and equipment of training schools for primary school teachers; and
- (3) Grain compensation for primary school teachers.

III. That the balance of the revenue—both recurring and non-recurring—should be spent on objects of sanitation (including water supply) and medical relief.

Figures of the surplus excise revenue obtained since the Committee framed their estimate show that the recurring revenue is likely to amount to about 18,00. The following provisions are for the present made in next year's budget for expenditure from the additional revenue:—

*Education.*

13,50 for recurring expenditure ;  
4,50 for non-recurring expenditure.

*Medical.*

1,875 for recurring expenditure ;  
7,50 for non-recurring expenditure.

*Sanitation.*

1,875 for recurring expenditure ;  
7,50 for non-recurring expenditure.

36,75 Total.

A separate account of the additional revenue and of the expenditure from it will be maintained and the unspent balance of the revenue of a year will be available for expenditure in future years.

(o) The present rates of pay for sub-assistant surgeons which were sanctioned in 1911 have now become inadequate. The pay is less than that of similar appointments in other Departments. Moreover, the pay of sub-assistant surgeons in the Central Provinces and in the Bengal and Madras Presidencies has recently been raised. A revision of pay up to the standard in Bengal and Madras is therefore necessary in order to give the sub-assistant surgeons a sufficient income. It is accordingly proposed to revise their pay as follows:—

	From Rs. per mensem.	To Rs. per mensem.
4th grade ...	30	50
3rd ,, ...	45	65
2nd ,, ...	55	80
1st ,, ...	65	95
Senior grade ...	80	110
	100	120

The additional cost on account of the revision is estimated at about 81. Item (xv) relates to the lump provision of 40 for the extra charge for about six months of next year.

(p) In connection with a reference from the Government of India on a suggestion for encouraging the education of children of indigenous midwives



by means of scholarships the Surgeon General has recommended the provision of hostel accommodation and the grant of scholarships of Rs. 20 per mensem each to women who are undergoing training in the profession of midwife. The Governor in Council fully recognizes the importance of creating a class of well trained professional midwives in the mofussil and believes that the daughters of these women, educated to a sufficiently high standard of primary stage under a scheme of scholarships in primary schools, may possibly afford a large field of recruitment in this direction. Government have accordingly approved the recommendation for the grant of special concessions to women in training for this profession. It is not intended that these concessions should be entirely confined to the daughters of midwives, but, with a view to encouraging the growth of a hereditary class, Government are of opinion that preference should invariably be given to daughters of midwives who have held scholarships at primary schools and studied at least up to the 5th standard, others being admitted only to make up the number of vacancies when such girls are not available. The Surgeon General has been requested to submit a detailed scheme to give effect to these views. Pending consideration of the details a lump provision of 7.5 [item (xvi)] is made in next year's budget for the grant of the proposed scholarships.

(g) The question of establishing a school of tropical medicine in connection with the Bombay Bacteriological Laboratory and the proposed King Edward Memorial Hospital has been under the consideration of Government for some years past, but in view of the situation created by the war the school could not be established. A suggestion has been made to Government that temporary arrangements for starting the school may be made with the assistance of a donation from Sir Dorab Tata. A provision of 1,00 [item (xvii)] is accordingly made in the ensuing year's budget for recurring expenditure on the staff of the school.

(r) With reference to item (xviii) it is observed that the following allotments have been or are likely to be sanctioned against the provision of 8,00 made in the current year's budget for expenditure in connection with sanitation and grants in aid of sanitary projects :—

(1) Allotment to the Sanitary Board for sanctioning grants-in-aid towards the cost of minor sanitary projects ... ..	1,00
(2) Purchase of boring tools and plant ... ..	65
(3) Improvements to the Hyderabad water works ... ..	55
(4) Original works in connection with the development of Salsette as a residential area ... ..	50
(5) Nawabshah drainage scheme... ..	38
(6) Further grant-in-aid in connection with the Karad water-supply scheme ... ..	34
(7) Construction of a cause-way over the Bhima river ... ..	32

(8) Grant for anti-malarial measures in Bombay City ...	25
(9) Treatment of the Poona City water supply with alum and chlorine ...	21
(10) Appointment of six sub-assistant surgeons as registrars of vital statistics at Ahmedabad ...	5
(11) Trial surveys for preliminary investigation of sanitary projects ...	3
(12) Construction of a drain along the Bhagirathi Nala ...	2
(13) Fresh grant for furnishing and equipping the Bombay Bacteriological Laboratory...	1
(14) Further grant-in-aid in connection with the Lonávla water-supply scheme ...	1
Total ...	432

An allotment of 7,00 is entered in next year's budget for grants in connection with sanitation and sanitary projects. This amount is made up of (1) 2,00 for the Dhulia sewerage scheme, (2) 1,00 for the improvement of Hyderabad water supply, (3) 1,00 for allotment to the Sanitary Board to enable them to make grants for sanitary projects, (4) 75 for further grant-in-aid in connection with the Poona drainage and water supply scheme, (5) 50 for original works in connection with the development of Salsette, (6) 30 for the chemical treatment of the Poona City water supply, (7) 25 for a grant for anti-malarial measures in Bombay City, (8) 5 for trial surveys for preliminary investigation of sanitary projects, (9) 5 for appointment of sub-assistant surgeons as registrars of vital statistics at Ahmedabad, (10) 5 for improvements to the Rajapur water-supply and (11) 1,05 for urgent and unforeseen expenditure on sanitary schemes which may be sanctioned in the ensuing year.

(s) The Government of India have made a subvention of 2,68 from Imperial Revenues during the current year for agricultural education. This amount is distributed for the purposes specified below :—

(1) Three new agricultural schools ..	1,20
(2) Extra equipment for the Alibag Agricultural School ...	15
(3) Additional buildings for the Loni Agricultural School ...	5
(4) Extension of the Mirpurkhas Agricultural School ...	3
(5) Extension of the Poona Agricultural College farm and other additions ...	1,25
Total ...	2,68

Item (xix) refers to the provision of 2,68 made on this account in the ensuing year's budget.

(t) After the shortage of fodder in the year 1910-11 the question of establishing stores of grass was considered by a Committee who were however not in favour of the suggestion that Government should maintain a permanent stock of grass to meet the possibility of fodder famine occurring from time to time. From the experience of this season's fodder famine and in view of the

greater facilities and safety which the steam pressing of bales provides for the storage and transport of large quantities of grass, Government have decided that the question of establishing adequate fodder reserves should be thoroughly re-examined and they have asked the Commissioners of Divisions to prepare schemes for their respective divisions in consultation with the Conservators of Forests and the Controller of Famine Fodder. Also the Director of Agriculture has been requested to report whether he can arrange for the steam pressing of shredded *kadbi* for storing. A lump provision of 1,00 [item (xx)] is made in next year's budget for this purpose.

(u) The Agricultural Department is at present divided into four charges as under—

- (1) Deputy Director of Agriculture, N. D.
- (2) Do. do. S. D.
- (3) Deputy Director of Agriculture, Konkan.
- (4) Deputy Director of Agriculture, Sind.

Owing to the development of the activities of the Department some of the present charges are found to be too extensive for one officer to control. It is therefore proposed to appoint an additional Deputy Director, and to re-distribute the existing charges. It is also proposed to appoint an additional Deputy Director for dealing with cattle breeding operations. Item (xxi) refers to the provisions amounting to 11 for the two new Deputy Directors.

(v) Item (xxii) relates to the additional provisions of (i) 24 for the expansion of the Civil Veterinary Department in the Presidency proper, (ii) 20 for the reorganization of the Glanders and Farcy Department, in connection with a scheme for the detention in quarantine in Bombay of horses imported from the Persian Gulf affected with glanders, (iii) 18 for building grants to veterinary dispensaries, and (iv) 5 for the appointment of a full-time Superintendent for the Civil Veterinary Department in Sind, exclusive of Baluchistan and Rajputana, and for the reorganization of the Department.

(w) Item (xxiii) refers to the lump provision of 4,00 for developing the Department of Industries on the lines indicated in the report of the Indian Industrial Commission. This is in addition to the amount of 1,05 provided for the charges of the Department already sanctioned.

(x) In the last and current years Government have appointed non-official Presidents for nine District Local Boards, giving them the powers which the official Presidents (viz., the Collectors) exercised before. In order to free the ordinary administration of the Boards from connection with the Collector's office of which it previously formed a branch, a self-contained office, together with the services of a Chief Officer, was placed at the disposal of the non-official President. As the District Local Boards

were unable to meet the expenditure on this account they have been granted subventions equivalent in amount to the cost of the appointment of Chief Officer and of the Local Fund establishment in the Collector's office. A lump provision of 21 is made in next year's budget for other District Local Boards to which non-official Presidents may be appointed in future [item (xxiv)].

(y) Government are prepared to subsidise district municipalities by paying one-third of the pay of their Chief Executive Officers (including Municipal Commissioners) provided that they comply with the following conditions:—

- (1) that they appoint as their Chief Executive Officer a person approved by Government;
- (2) that they pay him an adequate salary; and
- (3) that they delegate to him adequate powers.

In the case of municipalities which appoint a Government servant as their Chief Executive Officer on conditions (2) and (3), Government give a further grant equivalent to his leave and pension contribution. The grants-in-aid already sanctioned amount to about 25 per annum. A lump provision of an additional amount of 25 is made in next year's budget for meeting fresh applications [item (xxv)].

(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 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 19·8:—

- |               |                   |
|---------------|-------------------|
| 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 1,28·8 towards which a lump provision of 80 has been made in the current year's budget and a further sum of 40 is provided for next year [item (xxvi)].

(aa) At present a provision of 7,39 is made for grants to District Local Boards for local public works. It is made up of (1) 7,00 sanctioned by the Government of India in 1905 for objects other than educational, such as the improvement of communications, water-supply and village sanitation and the proper equipment and maintenance of dispensaries, the expenditure on roads and bridges having preference in

all cases in which additional outlay on such works can be incurred with advantage, and (2) 39 for the maintenance and repairs of certain roads. In sanctioning the grant of 7,00 the Government of India desired that the actual grants to be sanctioned for Local Boards might be gradually increased to a figure equal to one-quarter of the amount which the Boards derived from local cess on land. The question of increasing the grant was considered by Government in connection with the budget estimates for the year 1911-12. It was then found that the actual grants sanctioned by Government exceeded 25 per cent. of the local cess on land. On the basis of 25 per cent. of the average receipts of Local Boards from this cess for the five years ending 1916-17 it is now found that the grant of 7,00 will have to be supplemented by 62. Government however propose to make grants on the basis of 50 per cent., in lieu of 25 per cent., of the average receipts of Local Boards from the cess; and accordingly an additional provision of 8,24 is made for the purpose [item (xxvii)].

16. In the Provincial Advance and Loan Account the payments of takavi and other loans are estimated at 98,42 and recoveries at 44,59. Compared with the revised estimates for 1918-19, the former figure shows (i) increases of 17,00 under loans to Native States, landlords and notabilities, 5,13 under miscellaneous loans and advances, and 2,92 under loans to local bodies, and (ii) a decrease of 46 under advances to Gujarat talukdars. The provision of 10,20 for miscellaneous loans and advances is made up of (i) 5,00 for advances for the establishment of cheap food grain shops, (ii) 5,00 for loans to co-operative societies for the encouragement of house building on approved sanitary lines regarding which a Press Note was recently issued by Government, and (iii) 20 for other miscellaneous small loans. The provision of 5,00 made for loans to local bodies is intended for six mofussil municipalities in connection with sanitary projects and the acquisition of sites for primary school buildings. A provision of 29 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) 14 for loans to co-operative societies in Sind. The estimate of recoveries for next year is larger by 19,79 than the current year's revised, the increase being due chiefly to (i) larger repayments of advances to cultivators and (ii) the expected repayment of the advances of the current and next years for the establishment of cheap food grain shops.

#### *General Remarks.*

17. The noteworthy feature of the revised and budget estimates is the growing importance of the main revenue heads other than land revenue. With land revenue as the principal standby, Provincial finances are liable to be disorganised by the failures of the harvest from which this Presidency is so apt

to suffer. In the current year, we have had a bad harvest and on account of the suspensions and remissions of land revenue which have been ordered by the district officers, the land revenue receipts have shrunk considerably below the minimum guaranteed under the Provincial Settlement. This shrinkage has, however, been more than made up by a marked expansion under *Stamps, Excise, Income Tax and Forest*, so that even after leaving out of account the sum which the Government of India provide to make up land revenue to the guaranteed minimum, the total Provincial revenues will, it is expected, exceed the budget by about 19 lakhs. We can hardly hope to be so fortunate when land revenue happens to be short in some future year, but the steady growth of these other sources of revenue will continue to add to the stability of Provincial finances. In the budget for 1919-20, the revenue estimates follow those of the revised, except under *Land Revenue*, where allowance has to be made for various factors. In the first place, the remissions and suspensions settled to be given in the current year affect instalments of revenue which fall due for collection after the close of the current financial year. On the other hand, if the next monsoon is normal, it is expected that part of the suspended revenue will be collected before 31st March 1920.

On the expenditure side, provision had to be made in the current year for two large items which were not anticipated when the budget was framed. The first of these is the war allowances which it was necessary to pay to the lower establishments on account of the greatly increased cost of living. The second is famine expenditure of which under the recent arrangement Provincial is liable for one-fourth share. Even allowing for these two items (40 lakhs net under war allowances and  $12\frac{1}{2}$  lakhs under *Famine Relief*) the revised estimates show an excess of only  $8\frac{3}{4}$  lakhs over the budget. That the excess is so small is due to the fact that at the request of the Government of India, the rate of expenditure was slowed down particularly under 45, *Civil Works (Public Works Department)* in view of the critical position which arose shortly after the beginning of the financial year. The estimates for 1919-20 allow for an increase of  $1\frac{1}{4}$  crores over the expenditure now anticipated in the current year, a sum which should permit of a large advance being made in the development of the Presidency.

G. CARMICHAEL,

## PART II

## SECTION I.

Accounts of 1917-18.

18. The estimated and actual transactions of the year 1917-18 are given below:—

	Budget Estimate.	Revised Estimate.	Actuals.
Opening balance ...	2,42,21	2,71,28	2,71,28
Revenue ...	8,05,34	8,73,80	8,87,21
Expenditure ...	7,88,24	7,75,40	7,66,53
Closing balance ...	2,59,31	3,69,68	3,91,96

## SECTION II.

Revised Estimates for 1918-19.

19. The budget and revised estimates of 1918-19 are shown below:—

Revenue.				No.	Heads.	No.	Expenditure.			
Budget.	Revised.	Revised.					Budget.	Revised.	Revised.	
		Better.	Worse.						Better.	Worse.
...	...	...	...	...	Refunds ...	1	7,70	8,08	...	38
...	...	...	...	...	Assignments and { Cash ...	2	17,39	18,04	...	65
...	...	...	...	...	Compensations. { Alienations ...		82,95	84,15	...	1,20
2,20,50	1,56,50	...	64,00	I	Land Revenue—	...	...	...	...	...
93,79	95,45	1,66	...		{ Provincial } share ...	...	...	...	...	...
52,00	58,50	6,50	...	IV	{ Alienations } Cash ...	3	82,32	93,58	...	11,26
3,50,00	3,83,50	33,50	...	V	{ Alienations } ...		6,97	7,37	...	40
1,10,00	1,22,50	12,50	...	VIII	Stamps ...	6	1,48	1,68	...	20
65,00	80,00	15,00	...	IX	Excise ...	7	11,61	12,95	...	1,34
9,30	11,00	1,70	...	X	Income Tax ...	10	1,22	1,53	...	31
10,07	8,51	...	1,56	XII	Forest ...	11	36,88	49,50	...	12,62
...	...	...	...	...	Registration ...	12	3,97	4,84	...	87
9,35	9,15	...	20	XVI-A	Interest ...	13	4,99	6,72	...	1,73
3,00	3,90	90	...	XVI-B	General Administration ...	18	21,63	22,13	...	50
1,01	1,07	6	...	XVII	Law and Justice—Courts of Law... 19-A	19-A	58,98	61,80	...	2,82
2,00	1,71	...	29	XVIII	Law and Justice—Jails ... 19-B	19-B	13,97	19,42	...	5,45
6,26	6,00	...	26	XIX	Police ... { Cash ...	20	1,10,43	1,12,07	...	1,64
4,80	4,70	...	10	XX-A	{ Alienations ...		397	3,93	...	6
16	16	...	...	XX-B	Ports and Pilotage ...	21	1,22	1,27	...	5
...	...	...	...	XXI-A	Education ...	22	1,21,42	1,11,91	9,51	...
1,90	2,40	50	...	XXI-B	Medical ...	24-A	22,91	24,16	...	1,25
1,28	1,18	...	10	XXII	Sanitation ...	24-B	24,74	15,89	8,85	...
4,68	5,20	52	...	XXIII	Political ...	25	5,28	5,63	...	35
1,70	2,00	30	...	XXIV	Agriculture ...	26-A	16,89	17,00	...	11
1,31	2,96	1,65	...	XXV	Scientific and Miscellaneous ...	26-B	3,63	4,48	...	85
15,00	13,50	...	1,50	XXVI	Departments.	...	...	...	...	...
8,94	8,90	...	4	XXVII	Superannuation Allowances and Pensions.	29	43,10	43,85	...	75
...	...	...	...	XXVIII	Stationery and Printing ...	30	17,22	19,48	...	2,26
...	...	...	...	XXIX	Miscellaneous ...	32	7,36	8,34	...	98
...	...	...	...	XXX	Famine Relief ...	33	...	12,50	...	12,50
...	...	...	...	XXXI	Irrigation—Major Works—Portion of Land Revenue due to Irrigation	...	...	...	...	...
...	...	...	...	XXXII	Irrigation—Major Works—Direct Receipts.	...	...	...	...	...
...	...	...	...	XXXIII	{ Working Expenses ...	42	9,37	9,57	...	20
...	...	...	...	XXXIV	{ Interest ...		13,53	14,20	...	68
...	...	...	...	XXXV	Irrigation—Minor Works—Civil Department ...	43	1	1	...	...
...	...	...	...	XXXVI	Public Works Department ...		16,34	16,92	...	58
...	...	...	...	XXXVII	Civil Works—Civil Department ...	45	18,65	8,89	9,76	...
...	...	...	...	XXXVIII	Public Works Department ...		1,15,00	90,00	25,00	...
...	...	...	...	...	Transfers between Imperial and Provincial Revenues.	...	...	...	...	...
9,43,08	9,81,19	1,06,28	68,17	...	Total	...	9,03,02	9,11,89	53,12	61,99
3,69,68	3,91,96	22,28	...	Opening	Balance	Closing	4,09,74	4,61,26	51,52	...

20. The revised estimates of revenue show a net increase of 38,11 over the budget. The important increases anticipated are under the following heads:—

*IV, Stamps.*—6,50, due mainly to larger receipts from (i) "Sale of general stamps" (6,97), and (ii) "Duty on impressing documents" (43), partially counterbalanced by smaller receipts under (i) "Sale of court-fee stamps" (60) and (ii) "Miscellaneous" (35).

*V, Excise.*—33,50, due chiefly to larger receipts expected from (i) vend fees for the retail sale of country spirit as sufficient allowance was not made in the budget for increased receipts due to the introduction of the auction system for the disposal of shop licenses (26,68), (ii) vend fees for the retail sale of toddy and opium shops owing mainly to the application of the auction system which was sanctioned after the budget had been framed (11,18), and (iii) still head duty on country spirit owing chiefly to an enhancement in the rates of duty (2,89). The increase is partially counterbalanced by smaller receipts from (i) duty on, and license fees for the sale of, Indian-made liquors excised at tariff rates (4,24), (ii) duty on gánja (1,20), (iii) gain on sale proceeds of excise opium and other drugs (1,00), and (iv) vend fees for the sale of gánja and other drugs (64).

*VIII, Income Tax.*—12,50, due to larger recoveries of tax on (i) "Profits of companies" (5,99), and (ii) "Other sources of income" (5,35) in consequence of the remarkable prosperity of the last year in all local industries as the result of which profits accumulated to a larger extent than had been anticipated. Also larger receipts are expected from tax on salaries and pensions (1,01).

*IX, Forest.*—15,00, due to larger receipts mainly under "Timber, etc., removed from the forests by Government agency" on account of the supply of timber and other forest produce to the Military Department and the Munitions Board and famine fodder operations (8,99), and (ii) under "Timber, etc., removed from the forests by consumers or purchasers" in consequence of higher values realised from the sales of coupes (5,48).

*X, Registration.*—1,70, due mostly to larger receipts under "Fees for registering documents".

*XVI-B, Law and Justice—Fails.*—90, due to larger receipts under (i) "Sale proceeds of jail manufactures" owing to increased sale prices (46), (ii) "Hire of convicts" owing to the employment of convicts in the Kirkee Arsenal and to a larger demand for convict labour in Sind (23), and (iii) "Miscellaneous" (21).

*XXI-A, Agriculture.*—50, due mainly to larger receipts on account of experimental cultivation.

*XXII, Receipts in aid of Superannuation, etc., Allowances.*—52, due to improvement in the pay of teachers in local board and municipal schools and to a larger number of officers being in foreign service.



*XXV, Miscellaneous.*—1,65, due chiefly to larger receipts under (i) "Unclaimed deposits" (94), (ii) "Miscellaneous" owing mainly to greater cash recoveries of service payments in previous years debited to departments not having an answering receipt head (35), and (iii) "Miscellaneous fees, fines and forfeitures" in consequence of larger realizations chiefly from fees for registering passports (33).

*XXXI, Civil Works—Public Works Department.*—70, due mainly to (i) the receipts under "Value of materials received from old buildings" (50), and (ii) larger receipts under "Fines, refunds and miscellaneous" (22).

*Transfers between Imperial and Provincial Revenues.*—30,77, due chiefly to the following special assignments from Imperial to Provincial Revenues in the current year:—

(i) To make up the deficit in the minimum Provincial share of land revenue fixed under the Provincial Settlement	...	19,25
(ii) To counterbalance the larger assignment from Provincial to Imperial Revenues in the year 1917-18 in connection with the receipts from the enhanced income-tax rates	...	6,78
(iii) To meet expenditure connected with agricultural education	...	2,68
(iv) To meet expenditure on the improvement of the sanitary arrangements at pilgrim centres	...	1,00
(v) To meet expenditure in connection with the appointment of Director of Civil Supplies	...	61
(vi) To meet expenditure connected with the removal of the Victoria Jubilee Technical Institute to Matunga	...	50
(vii) To meet expenditure of the Publicity Committee	...	50

Also the assignment from Provincial to Imperial on account of the commutation of the right of service of kulkarnis is less than that originally estimated (18). The increase is partially counterbalanced by a larger estimate of assignment to Imperial Revenues in connection with the receipts from the enhanced income-tax rates (85).

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

*I, Land Revenue.*—62,34, being the net result of—

- (i) a decrease of 64,00 under "Provincial half share" due to the unfavourable season, and
- (ii) an increase of 1,66 under "Alienations" due to the introduction of revised settlements in certain districts.

*XII, Interest.*—1,56, due chiefly to smaller recoveries of interest on advances to (i) cultivators (1,09) and (ii) Native States (52), partially counterbalanced by larger recoveries of interest from Gujarat talukdars (10).

*XXIX, Irrigation—Major Works—Portion of Land Revenue due to Irrigation.*—1,50, due to the low inundation.

22. On the expenditure side the revised estimates indicate a net excess of 8,87 over the budget. The important increases anticipated are under the following heads:—

2, *Assignments and Compensations*.—1,85, made up of (i) 65 under *Cash*, due to the payment of arrears of compensations to certain Native States in connection with the renewal of their hemp drugs leases (70), partially counterbalanced by savings in the provisions for the purchase and for the payment of cash allowances to representative watandar kulkarnis for the commutation of their right of service in the Central Division (5), and (ii) 1,20 under *Alienations*, owing to the introduction of revised settlements in certain districts.

3, *Land Revenue*.—11,66, due mainly to (a) the grant of war allowances (11,00), (β) expenditure on original works connected with the Salsette building sites (50), and (γ) a larger estimate of expenditure on account of (i) salaries of officers under "Charges of District Administration" owing partly to the accrual of increments in the time-scale of pay of the officers of the Indian Civil Service (51), (ii) allowances to district and village officers as a result chiefly of the introduction of revised settlements in certain districts (43), (iii) re-grading of talatis in the Northern Division (25), (iv) contingencies owing mainly to charges for planting tarwad seed (23), (v) travelling allowances (14), and (vi) payments to officers of other provinces (10). The increase is partially counterbalanced by (a) the non-utilization of the provision for revision of the village establishments in Sind (83), and (β) savings in the provisions for (i) exchange compensation allowance (35), (ii) supplies and services under "Charges of District Administration" (29), (iii) value of, and freight on, Europe stores for the Government Photozincographic Press, Poona (16), and (iv) allowances to village accountants owing to the gradual introduction of the scheme for the commutation of the right of service of watandar kulkarnis (14).

7, *Excise*.—1,34, due chiefly to (i) the grant of war allowances (81), (ii) Provincial share of the charge on account of the distillery plant at Kotri taken over by Government (22), and (iii) larger expenditure on account of travelling allowances (20).

11, *Forest*.—12,62, due mainly to (i) larger expenditure under "Timber and other produce removed from the forest by Government agency" in consequence of famine fodder operations and the supply of timber and other forest produce to the Munitions Board and the Military Department (10,12), (ii) the grant of war allowances (2,00), and (iii) the purchase of hay presses (88). The increase is partially counterbalanced by savings in the provisions for communications and buildings (25).

12, *Registration*.—87, due to the grant of war allowances (70), and to larger expenditure on

service postage 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 (17).

13, *Interest on Ordinary Debt*.—1,73, due chiefly to (i) the large advances which are being granted this year to cultivators and Native States and for the establishment of cheap food grain shops and (ii) a smaller estimate of recoveries owing to the prevailing scarcity.

18, *General Administration*.—50, due mainly to (a) the grant of war allowances (60), and (β) a larger estimate of expenditure on (i) salaries of officers and travelling allowances under "Civil Secretariat" and "Executive Council" (38), and (ii) contingencies in the Political, Judicial and Separate Departments (14). The increase is partially counterbalanced by the transfer from this head to the head *Scientific and Miscellaneous Departments* of the debit of the charges (estimated at 50 in the budget for 1918-19) on account of the Controller of Prices.

19-A, *Law and Justice—Courts of Law*.—2,82, due chiefly to the grant of war allowances (3,83). The increase is partially counterbalanced by (a) savings in the provisions for (i) salaries of officers (44), (ii) pleaders' fees for criminal cases in the mofussil (41), and (iii) exchange compensation allowance (14), and (β) the non-utilisation of the provision for the appointment of fifteen Subordinate Judges as Personal Assistants to District Judges in the Presidency proper (20).

19-B, *Law and Justice—Fails*.—5,45, due mainly to (a) larger expenditure on (i) diets owing to increase in jail population and in the prices of food-stuffs (3,39), and (ii) raw materials required for jail industries (1,30), (β) the grant of war allowances (54), and (γ) a contribution payable by Government in respect of the cost of the acquisition of a site as an addition to the premises of the Salvation Army Released Prisoners' Home in Bombay (25).

20, *Police*.—1,70, due chiefly to (a) the grant of war allowances (4,48), and (β) larger expenditure on account of (i) travelling allowances, grain compensation allowance and clothing of the District Police (1,47), and (ii) travelling allowances of the Bombay City Police (44). The increase is partially counterbalanced by (a) the non-utilization of the provisions for (i) the reorganization of the District Police (2,25), and (ii) the entertainment of Police Court Prosecutors in Bombay (15), and (β) savings in the provisions for (i) supplies and services and contingencies under "Presidency Police" and "District Executive Force" (1,11), (ii) salaries of officers under "District Executive Force" and of sergeants in the Bombay City Police (33), (iii) the payment of house-rent under "District Executive Force" and "Railway Police" (29), (iv) the revision of the Prince's and Victoria Dock Police, Bombay (22), and (v) secret service money (10).

*24-A, Medical.*—1,25, due mainly to (i) the grant of war allowances (1,02) and (ii) larger expenditure on supplies and services and contingencies of Government hospitals and lunatic asylums (85). The increase is partially counterbalanced by savings in the provisions for salaries of officers under "Presidency hospitals", "Grant Medical College" and "Chemical Examiner" (59).

*26-B, Scientific and Miscellaneous Departments.*—85, due chiefly to the adjustment under this head of the charges of the Director of Civil Supplies and the Controller of Prices (1,30), partially counterbalanced by savings anticipated in the provisions for (i) the development of industries (including charges on account of weaving schools transferred from the head *Agriculture*, (25), (ii) expenditure on account of the Bombay Smoke Nuisances Commission (7), and (iii) charges of the Vernacular Final, Accountancy Diploma and other examinations (7).

*29, Superannuation, etc., Allowances and Pensions.*—75, due mainly to a smaller number of lapses of pensions than was anticipated.

*30, Stationery and Printing.*—2,26, due chiefly to larger expenditure on stationery supplied from the central stores (2,05) and to the grant of war allowances (40), partially counterbalanced by a saving in the provision for the purchase of raw materials and stores, including Europe stores, for the Yeravda Prison Press (24).

*32, Miscellaneous.*—98, due mainly to (i) the establishment of the Publicity Board and other War Boards as the outcome of the Delhi Conference (1,94), (ii) expenditure in connection with the Rasai Committee, Sind (13), and (iii) larger estimates for subventions to the Káthiáwár Agency Consolidated Local Fund, to District Local Boards having non-official Presidents with self-contained offices, and to municipalities in respect of their Chief Officers' pay and leave and pension contribution (11). The increase is partially counterbalanced by (i) the transfer of the provision for unforeseen charges to other heads (87), (ii) the non-utilization of the provision for the construction of a new building for the Government Workhouse, Bombay (26), and (iii) a smaller estimate of the payment to be made to the Bombay Municipality on account of general tax on Government properties (13).

*33, Famine Relief.*—12,50, due to provision being made in view of the present agricultural situation.

*42, Irrigation—Major Works—Interest on Debt.*—68, due to the higher rate of interest fixed for the current year.

*43, Irrigation—Minor Works and Navigation—Public Works Department.*—58, due chiefly to (i) the construction of the Belo loop in the Karáchi Canals District (40), (ii) a larger estimate for establishment charges consequent on the introduction of a revised method for the distribution of such

charges (42), and (iii) expenditure on the re-classification of soil in connection with the Sukkur Barrage Project (25). The increase is partially counterbalanced by the credit received for the value of (i) two boats taken over by the Military Department for service in Mesopotamia (49), and (ii) certain scientific instruments returned to the Mathematical Instruments Depot at Calcutta (10).

23. On the other hand the revised estimates indicate savings in expenditure principally under the following heads:—

22, *Education*.—9,51, due mainly to (a) the transfer to the head *Civil Works* of 50 from the various provisions for expenditure out of the Imperial grants for education and the accumulated balance from the additional income derived from the enhanced rates of fees in Government secondary schools, (β) a saving of 2,92 in these provisions, and (γ) the net saving, after taking account of the additional expenditure on the grant of war allowances to primary school teachers, of 5,52 in certain provisions under the detailed head "Payments in support of local schools," i.e., in the provisions for (i) the introduction of compulsory primary education in municipal areas, (ii) grants to municipalities for their primary schools, (iii) the development of primary education, (iv) the opening of new primary schools, (v) the grant of code pay to, and entertainment of additional, trained teachers in primary schools; and (vi) improvement of the training of primary school teachers. Savings are also anticipated in the provisions for (i) building grants for municipal primary schools in Bombay City (72), (ii) salaries of professors, etc., in the Arts Colleges, Law School, School of Art and Training College for secondary teachers (49), (iii) charges in connection with the removal of the Nasik High School to a new building (22), (iv) expenditure of the Committee of Direction for Industrial and Technical Schools (14), and (v) Scholarships (14). Also the provisions made for (i) the purchase of the premises of the Indo-British Institution, Bombay (2,00), (ii) the institution of apprenticeship for Civil Engineering students (24), (iii) the creation of a new inspectorate of schools (20), (iv) the School Final Examination (16), (v) a hostel for the Government Law School (12), and (vi) a grant to the Bombay University for the entertainment of Professor of Economics (12) are expected to remain unutilized. The decrease would have appeared larger but for (a) the lump deduction of 2,00 made for probable savings from the major head budget figure, (β) the grant of war allowances to Government establishments (1,50), (γ) an additional grant-in-aid in connection with the removal of the Victoria Jubilee Technical Institute to Matunga (50), and (δ) larger expenditure on rations at the Reformatory Schools (13).

24-B, *Sanitation*.—8,85, due mainly to (a) savings in the provisions for (i) grants for special

expenditure in connection with sanitation (7,12), (ii) the purchase of quinine treatments (20), (iii) expenditure in connection with the bubonic plague (13) and (iv) grants-in-aid to local bodies in connection with the employment of health officers and sanitary inspectors (9), (β) the non-utilization of the provision for a sanitary laboratory for Sind (23), and (γ) the transfer to other heads of a portion of the provision for grants in aid of sanitary projects (1,15). The increase is partially counterbalanced by the grant of war allowances (23).

45, *Civil Works—Civil Department.*—9,76, due to the absence of any expenditure under this head from the provision for grants to local bodies out of the surplus excise revenue (10,00), partially counterbalanced by the transfer to this head from the head *Sanitation* of the charge on account of grants-in-aid to certain municipalities in connection with their water-works (24).

45, *Civil Works—Public Works Department.*—25,00, due chiefly to a smaller estimate of expenditure on buildings, communications, repairs and establishments, based on the progress of actuals.

24. The opening balance of the year 1918-19 estimated in the budget at 3,69,68 is now raised to 3,91,96. The estimates for 1918-19 now framed show a surplus of 69,30 against the surplus of 40,06 estimated in the budget, the Provincial balance being raised from 3,91,96 to 4,61,26.

### SECTION III.

#### *Budget Estimates for 1919-20.*

25. The year 1919-20 is estimated to open with a balance of 4,61,26 and to close with a balance of 4,62,98 to the credit of the Provincial account as shown in the following table:—

	1918-19.		1919-20.	Column 4 better + , or worse - , than	
	Budget.	Revised.	Budget.	Column 2.	Column 3.
1	2	3	4	5	6
Opening balance ...	3,69,68	3,91,96	4,61,26	+91,58	+69,30
Revenue ...	9,43,08	9,81,19	10,38,27	+95,19	+57,08
Expenditure ...	9,03,02	9,11,89	10,36,55	-1,33,53	-1,24,66
Closing balance ...	4,09,74	4,61,26	4,62,98	+53,24	+1,72

#### *Refunds and Drawbacks—1.*

26. The Provincial figures are—

	Actuals,			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Refunds ...	6,36	6,48	7,55	7,70	8,08	13,58

# FINANCIAL DEPARTMENT.

*Bombay Castle, 11th March 1919.*

## MEMORANDUM.

The following alterations have been made in the figures given (in thousands of rupees) in the Revised Financial Statement of the Government of Bombay for the year 1919-20, copies of which were furnished on 7th March 1919 to the Honourable Members of the Legislative Council:—

Major head.	Figure in the Revised Financial Statement.	Figure now adopted.	Brief explanation of difference.
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### REVISED ESTIMATES FOR 1918-19.

<i>Revenue.</i>				
VIII, Income Tax ...	1,22,50	1,21,00	Based on the latest estimates.	
Transfers between Imperial and Provincial Revenues.	-3,91	-3,41	The increase is due to an additional Imperial contribution in connection with the removal of the Victoria Jubilee Technical Institute to Matunga.	
<i>Expenditure.</i>				
33, Famine Relief ...	12,50	17,50	Based on the latest estimates.	

### BUDGET ESTIMATES FOR 1919-20.

<i>Expenditure.</i>				
30, Stationery and Printing ...	19,17	19,87	The increase is due to the purchase of mono-type machines and to increased wages for piece-work compositors at the Government Central Press.	
32, Miscellaneous ...	10,13	11,13	The increase is due to additional postage and telegram charges under all heads due to enhanced rates.	
33, Famine Relief ...	11,25	15,00	Based on the latest estimates.	
45, Civil Works—Public Works Department.	1,20,00	1,30,00	For carrying out additional works.	

2. As the result of the foregoing alterations the total Provincial estimates now stand as shown in the following table:—

	1918-19.		1919-20.	Column 4 better +, or worse -, than	
	Budget.	Revised.	Budget.	Column 2.	Column 3.
	2	3	4	5	6
Opening balance ...	3,69,68	3,91,96	4,55,26	+85,58	+63,30
Revenue ...	9,43,08	9,80,19	10,38,27	+95,19	+58,08
Expenditure ...	9,03,02	9,16,89	10,52,00	-1,48,98	-1,35,11
Closing balance ...	4,09,74	4,55,26	4,41,53	+31,79	-13,73

J. L. RIEU,  
Secretary to Government.

The increase in the new budget is due to (i) the anticipated refund of a portion of the vend fees recovered from certain shopkeepers whose shops had to be closed owing to the temporary failure of supplies of country spirit consequent on inadequate transport facilities (5,00), and (ii) a larger estimate of refunds of income-tax as claims for such refunds are increasing (88).

*Assignments and Compensations—2.*

27. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Cash ...	19,85	16,69	15,37	17,39	18,04	17,44
Alienations ..	81,95	81,35	82,91	82,95	84,15	84,17
Total ...	1,01,80	98,04	98,28	1,00,34	1,02,19	1,01,61

As compared with the current year's budget, the small increase under *Cash* is due mainly to arrears of cash allowances payable to representative watandar kulkarnis for the commutation of their right of service; and the increase under *Alienations* is due to the introduction of revised settlements in certain districts.

*I.—Land Revenue—3.*

28. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
<i>Revenue.</i>						
Provincial half share.	2,14,20	2,09,90	1,98,70	2,20,50	1,56,50	2,17,00
Alienations ...	93,06	92,17	94,14	93,79	95,45	95,47
Total ...	3,07,26	3,02,07	2,92,84	3,14,29	2,51,95	3,12,47
<i>Expenditure.</i>						
Cash ...	79,59	75,62	77,02	82,32	93,58	96,19
Alienations ...	7,00	6,96	7,33	6,97	7,37	7,37
Total ...	86,59	82,58	84,35	89,29	1,00,95	1,03,56

(a) The ensuing year's budget under *Provincial half share* is based on the assumption that the season will prove normal and that there will be a considerable collection of suspended arrears.

Under *Alienations*, the estimates furnished by district officers have been adopted, the increase over the budget for 1918-19 being due to the introduction of revised settlements in certain districts.

(b) The increase in the expenditure budget is due mainly to (a) the provisions made for (i) war allowances (11,30), (ii) expenditure involved in the revision of village establishments in Sind for twelve



months instead of six in the current year (83), (iii) construction of new settlements for criminal tribes and residential quarters, etc., for the staff of certain existing settlements (45), (iv) the regrading of taláti in the Northern Division (25), and (v) division of Thára into two districts (25), and (β) larger provisions for (i) salaries of officers owing chiefly to a smaller allowance made for probable savings (93), (ii) travelling allowances owing mainly to increased rates of permanent travelling allowances for mámlat-dárs and mahálkaris and for mukhtyárkars' náiks and kotars in Sind (72), (iii) allowances to district and village officers chiefly in consequence of the introduction of revised settlements in certain districts (50), and (iv) service postage and telegram charges under "Charges of District Administration" (13). Also no provision is made for contributions from the Bombay City Municipality and the Bombay Port Trust—which are adjusted by deduction from the charges—towards the cost of the cadastral survey of the Town and Island of Bombay as the operations of the survey are coming to a close (32). The increase is partially counterbalanced by (α) the absence of provision for exchange compensation allowance (43), and (β) smaller provisions for (i) the cadastral survey of the Town and Island of Bombay as it is proposed to establish an office for the maintenance of the survey and property registers (36), (ii) temporary establishments in the Land Records Department (23), (iii) the measurement of Bhal lands in the Shahbandar taluka of the Karáchi district and the survey of talukdari villages (16), and (iv) revenue establishments owing to the transfer of the local fund establishments of certain Collectors to the District Local Boards having non-official Presidents with self-contained offices (13).

#### IV.—Stamps—6.

29. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	42,64	48,82	50,76	52,00	58,50	61,00.
Expenditure ...	1,19	1,30	1,57	1,48	1,68	1,61

(a) The increase in the revenue budget over the current year's budget is due chiefly to larger sales of general stamps and court-fee stamps and to larger receipts from duty on impressing documents. The increase is partially counterbalanced by a decrease under "Miscellaneous".

(b) The increase in the expenditure budget over the current year's budget is due mainly to (α) the grant of war allowances (4), and (β) larger provisions made for (i) packing and conveyance charges of postcards supplied from Calcutta to the Bombay and Karáchi Stamp Offices (5), and (ii) discount payable on the sales of general stamps (2).

## V.—Excise—7.

30. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	2,27,91	2,60,51	3,19,82	3,50,00	3,83,50	3,95,00
Expenditure ...	11,48	11,24	11,14	11,61	12,95	14,52

(a) The revenue budget is based on the revised estimate for 1918-19 after allowing for (i) normal increase of revenue from still-head duty, and (ii) enhanced receipts from vend fees for the sale of country spirit.

(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) the reorganization and amalgamation of the non-gazetted establishments of the Departments of Salt and Excise in the Presidency proper (1,00), (ii) war allowances (63), and (iii) the grant of house-rent allowance to Excise Inspectors and Sub-Inspectors in the Preventive Branch outside Bombay City who are not provided with Government quarters (38), and (β) larger provisions for (i) travelling allowances owing chiefly to famine conditions in certain districts and the grant of conveyance allowance to District Excise Sub-Inspectors irrespective of the extent of their charge (50), (ii) rewards to informers (5), and (iii) clothing charges (5).

## VIII.—Income Tax—10.

31. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	36,66	69,99	1,03,15	1,10,00	1,22,30	1,22,45
Expenditure ...	86	90	1,06	1,22	1,53	2,16

(a) The increase in the revenue budget as compared with the current year's budget is due to the estimate being based on the current year's revised estimate and to some allowance made for probable expansion. The increase is partially counterbalanced by the anticipated decrease in the provincial share of income-tax receipts due to the proposed changes in taxation described in paragraph 11 above.

(b) The increase in the expenditure budget is due mainly to (i) the reorganisation of the income-tax establishments (71), (ii) the payment of rent for the new office of the Collector of Income Tax, Bombay (11), (iii) the grant of war allowances (9), and (iv) larger estimates for travelling allowances and contingent charges of mofussil establishments (3). The increase is partially counterbalanced by a smaller provision for allowance for the collection of income-tax (6).

## IX.—Forest—11.

32. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	47,01	55,19	63,12	65,00	80,00	80,50
Expenditure ...	26,42	25,65	33,54	36,88	49,50	41,43

(a) The increase in the revenue budget as compared with the current year's budget is due to higher receipts anticipated from the sale of timber, firewood and charcoal and to the receipts connected with the famine fodder operations.

(b) The increase in the expenditure budget as compared with the budget for 1918-19 is due mainly to (a) the provisions made for war allowances (1,58) and for famine fodder operations (54), and (β) larger provisions for (i) departmental operations connected with the removal of timber and other produce from the forests (2,40), (ii) the upkeep and construction of communications and buildings (1,63), (iii) salaries of officers (50), (iv) sowing and planting (35), and (v) other miscellaneous charges (25). The increase is partially counterbalanced by the absence of the current year's provision for the construction of the Dandeli-Alnawar Railway (3,00).

## X.—Registration—12.

33. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	7,96	8,37	9,25	9,30	11,00	11,50
Expenditure ...	3,72	3,72	3,87	3,97	4,84	4,82

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

(b) The increase in the expenditure budget as compared with the current year's budget is due to (a) the provisions made for war allowances (54), and (β) larger provisions for (i) the pay of sub-registrars and clerks owing partly to the absence of any deduction for probable savings (20), and (ii) 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 (15).

## XII.—Interest—13.

34. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	12,44	12,63	11,39	10,07	8,51	9,43
Expenditure ...	7,40	6,48	5,60	4,99	6,72	9,47

(a) The decrease in the revenue budget as compared with the budget for 1918-19 is due chiefly to smaller recoveries expected in respect of loans to Native States, local bodies, and Gujarát talukdárs, and is partially counterbalanced by larger recoveries expected in respect of advances to cultivators.

(b) The increase in the expenditure budget over the budget for the current year is due chiefly to (i) a larger outstanding balance in the Provincial Loan and Advance Account at the beginning of the year 1919-20, (ii) larger advances expected to be made during that year to cultivators and Native States, and (iii) advances to be made to co-operative housing societies and for the establishment of cheap food grain shops. The increase would have been greater but for (i) larger repayments expected from cultivators, and (ii) anticipated recoveries of the advances in respect of cheap food grain shops.

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

(i) Loans to cultivators	...	...	59,71
(ii) Loans to Native States and to landlords and notabilities, apart from the provisions of any law	...	...	23,00
(iii) Loans to local bodies on account of public works	...	...	5,00
(iv) Loans to co-operative housing societies	...	...	5,00
(v) Loans for the establishment of cheap food grain shops	...	...	5,00
(vi) Loans for the purposes of the Co-operative Societies Act	...	...	29
(vii) Loans to talukdárs in Gujarát	...	...	22
(viii) Other miscellaneous loans	...	...	20
		Total	98,42

The total provision of 98,42 shows an increase of 80,17 as compared with the current year's provision, being made up of 46,94 under item (i), 22,50 under item (ii), 38 under item (iii), 9 under item (vii), and 6 under item (vi), and of items (iv), (v), and (viii).

*General Administration—18.*

36. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Expenditure.	20,50	20,50	21,40	21,63	22,13	23,05

The increase in the new budget is due chiefly to (a) larger provisions for (i) the purchase and maintenance of furniture and other equipment for the Government Houses (69), and (ii) the sumptuary allowance of His Excellency the Governor (28), and (b) the provisions made for (i) war allowances (47), (ii) the revision of the establishment of the Commissioner in Sind (25), (iii) the purchase of motor cars for His Excellency the Governor (22), and (iv) temporary

establishment and contingent charges in the Secretariat for famine work (6). The increase is partially counterbalanced by (i) the transfer from this head to the head *Scientific and Miscellaneous Departments* of the expenditure (estimated at 50 in the budget for 1918-19) on account of the Controller of Prices, (ii) the absence of the current year's provisions for the purchase of tents for the Commissioner in Sind (10), and exchange compensation allowance (9), and (iii) smaller provisions for the Additional Assistant Secretary in the Revenue and Financial Departments and temporary establishments in the Secretariat for work in connection with the war (10).

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

37. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	8,67	8,26	8,99	9,35	9,15	9,50
Expenditure ...	57,76	56,15	57,25	58,98	61,80	63,03

(a) The increase in the revenue budget over the current year's budget is anticipated mainly under "Magisterial fines".

(b) The increase in the expenditure budget is due chiefly to (a) the provisions made for (i) war allowances (3,27), (ii) fixing a time-scale of pay for Assistant Judges appointed under the Provincial Civil Service Rules (22), and (iii) the conversion of two appointments of mukhtyarkars into those of Deputy Collectors to provide for City Magistrates in Sind (6), and (β) larger provisions for (i) temporary appointments of Joint and Assistant Judges and Subordinate Judges (49), (ii) the salaries of Joint and Assistant Judges in consequence of senior officers being on judicial duty (25), and (iii) the revision of the pay of the Presidency Magistrates and their establishments and the appointment of an additional Presidency Magistrate in Bombay (21). The increase is partially counterbalanced by the absence of the provision for exchange compensation allowance (20), and by smaller provisions for (i) pleaders' fees in criminal cases in the mofussil (17), and (ii) travelling allowances under "Civil Courts" and "Criminal Courts" (10).

*XVI-B.—Law and Justice—Fails—19-B.*

38. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	3,12	3,05	3,62	3,00	3,90	3,50
Expenditure ...	12,85	13,35	13,97	13,97	19,42	18,04

(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 and from the enhanced sale price of jail-made articles.

(b) The increase in the expenditure budget over the current year's budget is due to the provision made for war allowances (46) and to larger provisions for (i) dietary charges (2,70), (ii) purchase of raw materials required for jail industries (76), (iii) miscellaneous services and supplies including clothing (5), (iv) hospital charges (5), and (v) charges for moving prisoners (5).

*XVII.—Police—20.*

39. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	3,02	3,68	97	1,01	1,07	1,00
Expenditure—						
Cash ...	1,01,70	1,02,29	1,03,94	1,10,43	1,12,07	1,41,39
Alienations ...	4,10	3,87	3,90	3,87	3,93	3,93
Total ...	1,05,80	1,06,16	1,07,84	1,14,30	1,16,00	1,45,32

(a) The revenue budget is normal.

(b) The increase in the expenditure budget is due mainly to the provisions made for (i) war allowances to the constabulary, clerical establishments and certain officers above the rank of head constables (17,30), (ii) the reorganization of the District Police and the Bombay City Police (6,85), (iii) reopening the police training school, Nasik (91), (iv) the purchase and maintenance of a new steam launch for the Harbour Police, Bombay (51), (v) special fodder allowance for members of the mounted police (51), and (vi) the purchase of tents under "District Executive Force" (10). Also larger provisions are made for (i) salaries of officers, allowances, clothing and additional police under "District Executive Force" (2,57), (ii) grain compensation allowance (1,86), (iii) allowances to the village police (20), and (iv) the Government share of the cost of chaukidars under "Railway Police" (16). The increase is partially counterbalanced by (i) smaller provisions for temporary establishments under "District Executive Force" (20), and for secret service money (9), and (ii) the absence of the provision for exchange compensation allowance (12).

*XVIII.—Ports and Pilotage—21.*

40. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	1,32	1,62	1,65	2,00	1,71	2,11
Expenditure ...	1,86	1,24	1,10	1,22	1,27	1,65

(a) The increase in the revenue budget over the current year's budget is due mainly to the inclusion of 34 for receipts from the Steam Vessels Survey Department. The receipts and charges of this Department, which formed a Local Fund, have been provincialized with effect from December 1918. The increase is partially counterbalanced by a smaller estimate of receipts from (i) registration and other fees at the Shipping Offices and (ii) the levy of dues on vessels for the provision of lights on the Sind Coast.

(b) The increase in the expenditure budget as compared with the current year's budget is due chiefly to larger provisions for (i) the survey of steam vessels (35) on account of the provincialization of the Steam Vessels Survey Fund, and (ii) the maintenance of additional lights off the Sind Coast (6).

### XIX.—Education—22.

41. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	7.94	5.73	9.50	6.26	6.00	5.98
Expenditure ...	75.30	76.02	79.96	1,21.42	1,11.91	1,32.06

(a) The decrease in the revenue budget from the budget of 1918-19 is due mainly to the absence of the estimates of the receipts from (i) the School Final Examination and (ii) rent of the hostel accommodation which was proposed to be provided for the students of the Government Law School.

(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) Increase in the provision (18,00 against 15,00 in the current year's budget) for the development of primary education from the surplus excise revenue ... 3,00
- (ii) Additional grants to aided schools (a) in order to bring the grants up to the limits authorised by Government (2,25), (b) for code pay (25), and (c) for the proper medical supervision of students in hostels attached to the schools (9) ... 2,59
- (iii) Grant of war allowances ... 1,28
- (iv) Opening new high schools ... 1,19
- (v) Equipment of the Royal Institute of Science ... 1,00
- (vi) Construction of a building for the Karnatak College and of a hostel for the students of the College ... 1,00
- (vii) Additional expenditure on the improvement of the training of primary school teachers ... 75
- (viii) Medical inspection of school children ... 55
- (ix) Construction of a new building for the Training College for Women, Poona ... 50

(x) Carrying out certain recommendations of the Committee on Muhammadan education for the Presidency proper ...	48
(xi) Increase in the provision (1,32 against 88 in the current year's budget) for grants for primary school buildings in Bombay City ...	44
(xii) Increase in the grants to aided colleges ...	30
(xiii) Increase in the provision for grants to Mulla Schools in Sind ...	30
(xiv) Revision of the pay of assistant masters and mistresses in secondary schools and training institutions and assistant deputy educational inspectors ...	25
(xv) Increase in the grant to the Victoria Jubilee Technical Institute ...	25
(xvi) Urdu training class at Poona ...	11
(xvii) Construction of a school house and teachers' quarters in connection with the new settlement of criminal tribes at Sholapur.	10
(xviii) Excursion grants for Government high schools ...	10
(xix) Additional inspecting and clerical staffs in the mofussil ...	9
(xx) Scheme for the teaching of English in Standards V to VII of primary schools ...	8

Also the lump deduction of 2,00 for probable savings is not repeated in next year's budget. The increase is partially counterbalanced by (a) the absence of the current year's provisions for (i) the purchase of the premises of the Indo British Institution, Bombay, (2,00), (ii) the School Final Examination (16), (iii) a hostel for the Government Law School (12), and (iv) exchange compensation allowance (12), and (β) smaller provisions for (i) non-recurring expenditure from the Imperial grants for education and from the accumulated balance out of the additional income derived from the enhanced rates of fees in Government secondary schools (3,12), and (ii) building grants to educational institutions (50).

42. The total expenditure estimate of 1,32,06 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, College of Physicians and Surgeons of Bombay, and School of Tropical Medicine ...	5,13
(ii) Construction and maintenance of Government educational buildings ...	2,16
(iii) Agricultural education ...	4,23
(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 ...	12,52

The total Provincial expenditure on educational objects in 1919-20 is thus estimated at 1,44,58.



## XX-A.—Medical—24-A.

43. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	3,30	4,20	4,60	4,80	4,70	4,61
Expenditure ...	18,13	19,17	20,34	23,91	24,16	36,17

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

(a) The decrease in the revenue budget from the budget of 1918-19 is due to smaller receipts from paying patients in hospitals, partially counterbalanced by larger receipts mainly from medical school and college fees.

(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) Expenditure from the surplus excise revenue...	9,38
(ii) Establishment of a school of tropical medicine ...	1,00
(iii) Grant of war allowances ...	87
(iv) Increase in the provisions for dieting charges at hospitals and dispensaries and lunatic asylums ...	57
(v) Revision of the pay and charge allowances of sub-assistant surgeons and the grant of house-rent allowance to certain assistant surgeons ...	50
(vi) Acquisition of sites for the B. J. Medical School, Ahmedabad, and the Civil hospitals, Bijapur and Alibag ...	34
(vii) Taking over by Government of the nursing work at the Sassoon hospitals, Poona ...	28
(viii) Increase in the provision for the maintenance of lepers at certain leper asylums ...	25
(ix) Recurring expenditure for opening new dispensaries ...	20
(x) Revision of the staffs of lunatic asylums and medical schools ...	16
(xi) Grant of scholarships to women students at the Grant Medical College and the three medical schools and to women in training for the profession of midwife ...	13
(xii) Installation of a Mansfield oil gas plant at the Chemical Analyser's laboratory, Karachi ...	7

Also a smaller deduction (92 against 1,05 for the current year) is made for probable savings in the provision for salaries of officers under the head "District medical officers". The increase is partially counterbalanced by (a) a smaller provision (92 against 1,78 for the current year) for a grant-in-aid to the Bombay Municipality on account of the construction of an infectious diseases hospital for Europeans and Anglo-Indians, and (b) the absence of the current year's provisions for (i) the purchase of furniture for the medical schools (18), and (ii) exchange compensation allowance (13).

*XX-B.—Sanitation—24-B.*

44. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	13	20	8	16	16	19
Expenditure ...	5.74	4.61	7.83	24.74	15.89	23.10

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

(a) The revenue budget provides for a slight increase over the current year's estimate for the receipts from the sale proceeds of quinine treatments.

(b) The decrease in the expenditure budget as compared with the budget of 1918-19 is due mainly to smaller provisions for (i) grants in aid of sanitary projects (1.00), (ii) expenditure from the surplus excise revenue (63), and (iii) direct plague charges (16). Also larger recoveries are anticipated on account of plague serum and Dr. Maynard's bottles supplied to various bodies (51). The decrease is partially counterbalanced by (a) an increase in the provision for expenditure of the Bombay Bacteriological Laboratory (29), and (β) the provisions made for (i) war allowances (20), and (ii) the grant of subsidies to local bodies for the improvement of the pay of vaccinators (12).

*Political—25.*

45. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Expenditure.	5.03	5.02	5.37	5.28	5.63	5.55

The increase as compared with the current year's budget is due mainly to (a) the provisions made for (i) war allowances (47), and (ii) the revision of the establishments in the Kathiawar and Mahi Kantha Agencies (20), and (β) a larger provision for the salaries of officers owing partly to smaller deductions made for probable savings (31). The increase is partially counterbalanced by (i) larger contributions from Native States and Agency Funds (55), and (ii) a smaller provision for travelling allowances (11).

*XXI-A.—Agriculture—26-A.*

46. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	1.52	1.79	2.28	1.90	2.40	2.08
Expenditure ...	12.06	12.60	14.63	16.89	17.00	22.85

(a) The increase in the revenue budget over the current year's budget is due mainly to larger receipts expected from experimental cultivation.

(b) The increase in the expenditure budget as compared with the budget of 1918-19 is due chiefly to the provisions made for the following items:—

(i) Expenditure from the Imperial grant for agricultural education ... ..	2,68
(ii) Storage of fodder ... ..	1,00
(iii) Grant of war allowances ... ..	44
(iv) Expansion of the Civil Veterinary Department in the Presidency proper and reorganization of the Department in Sind ... ..	29
(v) Reorganization of the Glanders and Farcy Department ... ..	20
(vi) Maintenance of the dairy farm at the Government House, Ganeshkhind ... ..	13
(vii) Purchase of Musto boring plants for the use of District Local Boards ... ..	12
(viii) Entertainment of two additional Deputy Directors of Agriculture ... ..	11
(ix) Revision of the number of appointments in the different grades of the upper and lower subordinate staffs of the Agricultural Department ... ..	10
(x) Agricultural school at Veshvi in the Kolaba district ... ..	9
(xi) Additional establishment under the Registrar of Co-operative Societies ... ..	7

Also larger provisions are made for (i) expenditure of experimental farms (35), (ii) contingencies of expert staff (23), (iii) special experiments (10), (iv) travelling allowances and contingencies of the Registrar of Co-operative Societies (20), and (v) building grants to veterinary dispensaries (18). The increase is partially counterbalanced by (i) smaller provision for expenditure from the Imperial allotment from wheat profits (52), and (ii) the transfer from this head to the head *Scientific and Miscellaneous Departments* of the provision for weaving schools (12).

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

47. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	36	39	1,48	1,28	1,18	1,22
Expenditure ...	1,52	1,64	2,84	3,63	4,48	9,30

(a) The decrease in the revenue budget as compared with the current year's budget is due mainly to smaller receipts expected from examination fees.

(b) The increase in the expenditure budget as compared with the budget of 1918-19 is due mainly to (i) a larger provision for the development of industries (including the charges of weaving schools transferred from the head *Agriculture*) (4,05) and

(ii) the provision made for charges of the Director of Civil Supplies and the Controller of Prices (1,50).

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

48. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	4.53	4.59	4.80	4.68	5.20	5.20
Expenditure ...	38.59	39.33	41.19	43.10	43.85	45.43

(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 a larger number of officers being in foreign service.

(b) The increase in the expenditure budget is due to the growth of pensionary charges.

*XXIII.—Stationery and Printing—30.*

49. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	1.33	1.48	1.96	1.70	2.00	2.00
Expenditure ...	12.43	14.72	14.36	17.22	19.48	19.17

(a) The increase in the revenue budget over the current year's budget is due to a larger estimate of receipts from jail and other presses and from sale-proceeds of stationery.

(b) The increase in the expenditure budget as compared with the current year's budget is due chiefly to (a) the larger grants provided for (i) stationery supplied from the central stores (61), and (ii) the purchase of raw materials and stores including Europe stores for the Yeravda Prison Press (14), and (b) the provisions made for (i) the purchase of monotype machines for the Government Central Press, Bombay (58), and (ii) war allowances (55).

*XXV.—Miscellaneous—32.*

50. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Revenue ...	1.22	2.43	2.55	1.31	2.96	2.15
Expenditure ...	7.85	4.51	4.87	7.36	8.34	10.13

(a) The increase in the revenue budget as compared with the current year's budget is due chiefly to a larger estimate (i) of cash recoveries of service payments in previous years debited to departments not having an answering receipt head, (ii) of fees for registering passports, and (iii) under "Unclaimed deposits".

(b) The increase in the expenditure budget over the current year's budget is due mainly to (a) the provisions made for (i) the Publicity Board and other War Boards (1,38), (ii) maintenance

of creches for babies orphaned during the influenza epidemic (10), and (iii) increase in the grant-in-aid paid by Government to the Kathiawar Agency Consolidated Local Fund (8), and (β) larger provisions for (i) subventions to District Local Boards having non-official Presidents with self-contained offices and to municipalities in respect of their Chief Officers' pay and leave and pension contribution (84), (ii) grants-in-aid to the District Local Boards in the Presidency proper in connection with the abolition of tolls on their roads (40), the grant placed at the disposal of His Excellency the Governor for presents and charities (13), and (iv) unforeseen charges (13). The increase is partially counterbalanced by (α) smaller provisions for (i) subscription for copies of certain newspapers (11), and (ii) payment to the Bombay Municipality on account of general tax on Government properties (11); and (β) the absence of the current year's provision for a building grant to the Kune Kathkari Industrial Settlement at Khandala (10).

*Famine Relief—33, and  
Reduction or Avoidance of Debt—36.*

51. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
33, Famine Relief (Provincial share).	...	...	5	...	12,50	11,25
36, Reduction or Avoidance of Debt.	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.

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  $\frac{1}{4}$ . An expenditure of 20 on account of the carriage of fodder was incurred in the year 1917-18, the Provincial share of which is 5. No expenditure under this head was anticipated when the budget for 1918-19 was framed, but in view of the present agricultural situation an amount of 50,00 (Provincial share = 12,50) is entered in the current year's revised estimate and a provision of 45,00 (Provincial share = 11,25) is made in the new budget.

## XXIX and XXX.—Irrigation—42 and 43.

52. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Bud- get.	Revis- ed.	Bud- get.
<i>Revenue.</i>						
XXIX, Major Works. { Portion of Land Revenue due to Irrigation.	14,19	14,55	13,37	15,00	13,50	13,00
XXX, Minor Works and Navigation—Public Works Department. { Direct Receipts.	8,06	8,41	7,93	8,94	8,90	8,50
	1,69	1,73	1,92	1,87	1,75	1,80
Total ...	23,94	24,69	23,22	25,81	24,15	23,30
<i>Expenditure.</i>						
42, Major Works. { Working Expenses.	7,89	7,79	8,95	9,37	9,57	8,75
43, Minor Works and Navigation. { Interest on Debt.	12,65	12,57	13,71	13,52	14,20	14,74
	4	...	...	1	1	1
	15,41	12,49	14,16	16,34	16,92	17,29
Total ...	35,99	32,85	36,82	39,24	40,70	40,79

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

(a) The decrease under *Land Revenue due to Irrigation* in the budget for 1919-20 as compared with the budget for 1918-19 is due to smaller revenue expected mainly from the Begári, Dád, Jamráo and Desert Canals and the Mahiwáh, Unharwáh and Eastern Nara works.

(b) The decrease under *Direct Receipts* is due mainly to insufficiency of water in several canals.

(c) The provision of 40,79 for expenditure in 1919-20 is distributed as shown below :—

	Major Works.			Minor Works.		
	Deccan and Gujarát.	Sind.	Total.	Deccan and Gujarát.	Sind.	Total.
Original Works.	32	21	53	51	1,69	2,20
Maintenance and Repairs.	1,44	3,56	5,00	1,09	8,94	10,03
Establishment ...	1,23	1,83	3,06	1,00	3,74	4,74
Tools and Plant.	5	8	13	6	25	31
Refunds of Revenue.	3	...	3	3	...	1
Interest Account.	9,98	4,76	14,74	...	...	...
Free grants for the encouragement of irrigation works in specially precarious tracts.	...	...	...	1	...	1
Total ...	13,05	10,44	23,49	2,68	14,62	17,30

The decrease in the budget for 1919-20 under 42, Major Works—Working Expenses is due chiefly to smaller provisions made for extensions and improvements of the Begari and Unharwáh Canals and for maintenance and repairs of the Mutha, Nira,

Godavari and Pravara Canals. The decrease is partially counterbalanced by a larger provision for establishments. The increase under *Interest on Debt* is due to the ordinary growth of the interest charge adjusted under this head and to a higher rate of interest adopted for next year. Under 43, *Minor Works and Navigation*, the increase is due mainly to larger provisions made for maintenance and repairs of bund works and for establishments, partially counterbalanced by a smaller provision for works.

XXXI.—*Civil Works—45.*

53. The Provincial figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
<i>Civil Department.</i>						
Revenue ...	9	1,16	6	4	6	5
Expenditure ...	9,80	8,03	7,95	18,65	8,89	16,90
<i>Public Works Department.</i>						
Revenue ...	3,91	3,81	5,28	3,80	4,50	4,00
Expenditure ...	75,90	67,10	81,80	1,15,00	90,00	1,20,00

(a) For the *Civil Department*, the estimate of receipts for 1919-20 is normal. The decrease in the expenditure budget is due mainly to the current year's provision (10,00) under this head for grants to local bodies out of the surplus excise revenue having been transferred in next year's budget to the heads *Education, Medical and Sanitation*. The decrease is partially counterbalanced by the provision of 8,24 for additional grants to District Local Boards for communications and other local improvements.

(b) For the *Public Works Department*, the budget for 1919-20 provides for larger receipts mainly from sales of tools and plant and produce and rents of building.

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

(i) Original Works—

Works in progress—		
Civil Buildings	...	33,61
Communications	...	8,00
Miscellaneous public improvements	...	6,89
New major works	...	15,80
Discretionary grants for minor works to certain Heads of Departments	...	8,00
Reserve	...	2,20
		74,50

(ii) Repairs—

Civil Buildings	...	10,24
Communications	...	16,85
Miscellaneous public improvements	...	91
		28,00

(iii) Establishments ... 15,00

(iv) Tools and plant ... 2,50

Total ... 1,20,00

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

- (i) Quarters for officers at Colába, Bombay (1,50), resumption of properties on Malabár Hill, Bombay (1,00), development of Government land, Bombay (1,00), additions to the Central Offices, Poona (50), works in connection with the three Government Houses (45), Mámlatdár's kacheri including police lines at Satána (26), revenue buildings at Pálghar (20), acquisition of bungalow No. 1, Lothian Road, Poona (20), land for civil bungalows, Poona (20), and bonded liquor warehouse at Thána (12);
- (ii) Hostel for the Northcote High School, Sholápur (15), and new High School, Násik (10);
- (iii) Court house at Koregaon, Sátára district (11);
- (iv) Land for the new jail for Bombay at Chembur in the Thána district (4,00), jail at Hindalgi (1,00), and quarters for the head clerk and compositor of the Special Prison, Aden (10);
- (v) Additional quarters for the police at the head-quarter police lines, Karáchi (1,00), railway police lines at Kirkee (1,00), cantonment police lines at Poona (1,00), and Ahmednagar (10), reconstruction of headquarter police lines at Ahmednagar (1,00), police lines at Crater, Aden (1,00), railway police quarters at Dadar (97), headquarter police lines at Dharwar (80), Dhulia (75) and Malwan (20), new city police lines at Poona (70), additions and alterations to the headquarter police lines at Belgaum (51) and Bijapur (17), police lines at Nadiad (43), Godhra (40), Deolali (39), Moro (25), Johi (22), Kalyan (20), Tarai (16), Malegaon (16), Manjhand (15), Nagar Parkar (15), Ratodero (14), Ghatkopar (14), Bolthan (11), Chopda (10) and Kumta (10), new Rasala police lines, Karachi (35), alteration of the old and construction of additional head-quarter police lines at Ratnagiri (20), city police lines at Mahad (19), and additional blocks in the city police lines, Jalgaon (12).
- (vi) Additions and alterations to the central lunatic asylum at Yeravda (1,00), provision of additional accommodation in the lunatic asylum at Hyderabad (60), additions and alterations to the lunatic asylum at Ahmedabad (60), King Edward Memorial Hospital at Sholapur (50), infectious diseases hospital, Poona (50), bungalow for the Civil Surgeon at Nasik (31), provision of additional accommodation for the lunatics at Naupada (30), bungalow and office for the Deputy Sanitary Commissioner at Nasik (29), outdoor dispensary at Ahmednagar (13), provision of additional accommodation in the lunatic asylum at Dharwar (10) and Nurses' quarters at Hyderabad (10).
- (vii) Central store and workshop, Dapuri (Poona) (1,50), works to be executed by the Electrical Engineer to Government (1,30), Public Works Department colony buildings at Yeravda (1,00), and Assistant Engineer's bungalow at Broach (10).
- (viii) Improvements to the Khándesh Nizam's frontier road, Násik district (80), bridge at Chehedi over the Dárna river on the Poona-Násik road (78), bridge on the Ghod river on the Poona-Násik road (53), causeway over the Malprabha in mile No. 102-2 on Belgaum-Hungund road at Kamatgi, Bijapur district (50), widening the



Bombay-Agra road between Thána and Kurla (30), causeway at Kopergaon, Ahmednagar district (30), improvements to Poona-Násik road (30), causeway over the Malprabha at Mugutkhan Hubli, Belgaum district (28), road from Savalvahir to Bharwas, Sections I, II, II-A and III, Ahmednagar district (25), causeway to Rahuri, Ahmednagar district (25), road from Bhatkal to Mysore frontier, Kánara district (25), dips on the Hatkamba-Poladpur road, Ratnagiri district (25), dips on the Pali-Phonda road (25), causeway over the Agrani in mile 19-4 of the Bijapur-Shedbal road, Belgaum district (23), bridging nalas on Mahad-Nagothna road, Kolába district (20), road from Lakh Station to Karegaon and thence to Bel-Pimpalgaon, Ahmednagar district (20), causeway at Kolhar, Ahmednagar district (20), road from Deolali to Belapur (20), bridge in mile No. 119 on Hubli-Gadag road at Bhadrapur (20), Kalva bridge on the Thana creek (19), Ghatghar-Shendi road, Ahmednagar district (15), road from Morwis to Deogaon, Section VI of the Savalvahir-Bharwas road (15), improvement of the Karka-Shamjoida road (15), diversion of the Bombay-Poona road (14), extension of the Chalisgaon Outram Ghat road (13), improvements to the Mahad-Pandharpur road, Lonand district (11), road from Mandvi to Devgad, Surat and Broach district (10), proposed paved causeway across the Sina in mile No. 4 on Nagar-Manmad road (10), and improvements to Dandeli-Tavargatti road, Kanara district (10);

(ix) Kennedy sea face wall, Bombay (3,00), Gateway of India at the Apollo Bunder, Bombay (2,00), tank at Visapur (1,00), working boring plant (60), and the disposal of the Poona sewage effluent (28); and

(x) Royal Science Institute, Bombay (20).

55. Among the new, major works the most important are:—

*Sind.*

(i) Civil buildings on the old jail site, Karáchi (1,00), District and Sessions Court, Lárkána (1,00), provincialization of roads in Sind (50), distillery at Kotri (50), new Kardarate at Tarai, Fuleli Canals district (40), quarters for the cantonment police at Karáchi (30), bungalow for the additional Judicial Commissioner at Karáchi (20), offices of the Public Works Department at Karáchi (20), additional accommodation in the warehouse at Bubak, Western Nara District (19), and quarters for warders at the Hyderabad jail, (11).

*Northern Division.*

(ii) Land at Arnala for the headquarters of the Thána district (77), Mamlatdar's kacheri at Bulsar (30), expenditure on boring and jumper experiments (25), police lines at Dharfa (Kathia-war) (20), Divisional Forest Officer's Bungalow at Surat (15), block of eight cells for convicts and warders' quarters in the Central Prison, Sabarmati (15), and quarters for Mahalkari and his establishment at Mokhada, Thana district (10).

*Central Division.*

(iii) Travellers' Bungalow at Sholapur (39), causeway over the Bori at Amalner on the Amalner-Tapti road, East Khandesh district (30), causeway

over the Girna at Jalgaon on the Dhulia-Bhusawal road, East Khandesh district (30), extension of the Dhulia-Bhusawal road to Nimar frontier section from Warangaon to Edlabad in the East Khandesh district (20), extension of the Dhulia-Bhusawal road to Berar frontier section from Edalabad to Chikhli, East Khandesh district (20) and causeway across the river Burai at Chimthana on Songir-Taloda road, West Khandesh district (10).

*Southern Division.*

- (iv) Tuberculosis block at the Civil Hospital, Dharwar (20), Sub-Judge's Court at Gokak, Belgaum district (10) and improvements to Sadashivgad-Kadra Road, Kanara district (10).

*Bombay.*

- (v) Land for the new Central Press at Agripada (1,08), Pasteur Institute, Bombay (1,00), Central Police Station and residential quarters for officers of the Alexandra Dock Police, Bombay (88), quarters for the staff, servants, and sweepers of the David Sassoon Industrial and Reformatory Institution at Matunga (75), central excise office and lockup at Bombay (50), Honorary Presidency Magistrates' Court, Bombay (50), quarters for clerks, stewards, etc., at the J. J. Hospital, Bombay (50), acquisition of land for peons' chawls, Dadar (50), country liquor warehouse, Bombay (30), electric lift at the Gokuldas Tejpal Hospital, Bombay (20), and quarters for nurses, Cama and Albless Hospitals, Bombay (20).
- (vi) Reserve with Government for medical works (50).

*Aden.*

- (vii) Office and quarters for the Deputy Superintendent of Police, Aden (30).

*Transfers between Imperial and Provincial Revenues.*

56. The figures are—

	Actuals.			1918-19.		1919-20.
	1915-16.	1916-17.	1917-18.	Budget.	Revised.	Budget.
Net transfers from Imperial to Provincial revenues.	29,32	-7,21	-34,16	-34,68	-3,91	-20,98

The net provision of -20,98 in the budget for 1919-20 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. -64,02
- (ii) Imperial contribution to make up the decrease in the provincial share of income-tax due to the changes in taxation proposed to be introduced from 1st April 1919. +19,75
- (iii) Fixed Provincial contribution under the settlement. -9,38
- (iv) Imperial contributions (5,93 made in 1913-14 and 1,00 made in 1914-15) for recurring expenditure on education. +6,93

(v) Imperial contribution in connection with the Darbár grant for recurring expenditure on education.	+6,70
(vi) Imperial contribution for recurring expenditure on sanitation.	+6,00
(vii) Imperial contribution for recurring expenditure for the development of primary education.	+4,00
(viii) Imperial contribution towards police reorganization and reforms.	+3,25
(ix) Imperial contribution for improvement of pay and training of teachers.	+2,50
(x) Imperial contribution for expenditure connected with the appointment of Director of Civil Supplies.	+1,45
(xi) Imperial contribution for the remission of contributions by local bodies towards certain establishment charges.	+1,07
(xii) Provincial contribution in connection with the scheme for the commutation of the right of service of kulkarnis.	-88
(xiii) Provincial contribution on account of the amalgamation of the Public Works Accounts section with the Civil Accounts Department.	-70
(xiv) Imperial contribution for the improvement of aided Indian high and Anglo-vernacular schools.	+60
(xv) Imperial contribution in connection with the provincialization of the salaries of the officers of the Indian Civil Veterinary Department.	+60
(xvi) Imperial contribution on account of a change in the classification of <i>kadim</i> cash allowances.	+55
(xvii) Provincial contribution on account of the reduction in the percentage charged to Provincial revenues on the value of imported stationery stores.	-50
(xviii) Imperial contribution for a grant to the Bombay University.	+45
(xix) Provincial contribution on account of receipts from the additional duty on locally produced beer and foreign spirits imposed in March 1916.	-40
(xx) Imperial contribution for expenditure connected with the maintenance at Jacobabad of a force of fifty mounted police in the place of the Indian cavalry.	+32
(xxi) Provincial contribution in connection with the imperialization of the subsidy to Reuter's Telegram Company for their news service in India.	-22
(xxii) Imperial contribution for the improvement of sanitary services.	+20
(xxiii) 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 XI.— <i>Tributes</i> .	+16

(xxiv) Imperial contribution on account of the interest realized from the securities of the Gujarát College, Ahmedabad, in connection with the provincialization of the College.	+ 15
(xxv) Imperial contribution towards the cost of the appointment of Professor of Economics in the University of Bombay.	+ 12
(xxvi) Imperial contribution for the extension of the system of making monthly payments of pensions to Indian military pensioners.	+ 10
(xxvii) Imperial contribution for charges on account of the office establishment, allowances, etc., of the Superintendent, Civil Veterinary Department, Sind, Baluchistán and Rajputána.	+ 9
(xxviii) 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
(xxix) Imperial contribution in connection with the abolition of the contribution for the police charges of the Rájkot and Wadhwan Civil Station Funds.	+ 5
(xxx) Provincial contribution for operations connected with oyster beds at Karáchi.	- 2
(xxxi) 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
(xxxii) Imperial contribution on account of the interest realised from the securities of the Bombay Steam Vessels Survey Fund in connection with the provincialization of the Fund.	+ 2
(xxxiii) Imperial contribution on account of the grant of annual pension of Rs. 100 to holders of the titles of Mahámahopádhya and Shams-ul-Ulama.	+ 1
Net total ...	- 20,98

Bombay Castle,  
6th March 1919.

J. L. RIEU.

## APPENDIX A.

## Schedule of Provincial Revenue and Expenditure.

REVENUE.			EXPENDITURE.		
1	2	3	4	5	6
Major Heads.	Minor Heads.	Provincial Share.	Major Heads.	Minor Heads.	Provincial Share.
I, Land Revenue ...	Assessment of Alienated Lands less quit-rents. All other minor heads ...	The whole. One-half.	1, Refunds, etc. ...	The heads of which the corresponding receipts are wholly or partly Provincial.	The same share as in the case of the corresponding heads of receipts.
IV, Stamps ...	All ...	One-half.	2, Assignments and compensations. ...	Do do. ... Miscellaneous Compensations.	Do. The whole.
V, Excise ...	All ...	The whole.	3, Land Revenue ...	All ...	The whole.
VIII, Income Tax ...	All, except Tax on Surplus Profits of Railway Companies, Super Tax and Excess Profits Duty.	One-half.	6, Stamps ...	All ...	One-half.
IX, Forest ...	All ...	The whole.	7, Excise ...	All ...	The whole.
X, Registration ...	All ...	The whole.	10, Income Tax ...	All ...	One-half.
XII, Interest ...	Interest on Provincial Loans and Advances. Interest on Government Securities.	The whole.	11, Forest ...	All ...	The whole.
XVI-A, Courts of Law.	All ...	The whole.	12, Registration ...	All ...	The whole.
XVI-B, Jails ...	All ...	The whole.	13, Interest ...	Interest on Provincial Advance and Loan Account.	The whole.
XVII, Police ...	All ...	The whole.	18, General Administration.	Civil Offices of Account and Audit.	Local Audit Department.
XVIII, Ports and Pilotage.	All ...	The whole.		All other minor heads, except— Currency Department. Reserve Treasury. Allowance to Presidency Banks.	The whole.
XIX, Education ...	All ...	The whole.	19-A, Courts of Law ...	All ...	The whole.
XX-A, Medical ...	All ...	The whole.	19-B, Jails ...	All ...	The whole.
XX-B, Sanitation ...	All ...	The whole.	20, Police ...	All ...	The whole.
XXI-A, Agriculture ...	All ...	The whole.	21, Ports and Pilotage.	All ...	The whole.
XXI-B, Scientific and Miscellaneous Departments.	All ...	The whole.	22, Education ...	All ...	The whole.
XXII, Superannuation Receipts.	Contributions for Pensions and Gratuities. Miscellaneous ... Family subscriptions of Indian Members of the Covenanted Civil Service.	The whole.	24-A, Medical ...	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-B, Sanitation ...	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.	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 exceed- ing Rs. 10,000.
XXX, Irrigation— Minor Works and Navigation.	All ...	One-half.		All other minor heads, except— Charges for Remit- tance of Treasure. Discount on Bills ... Loss by Exchange ... Refunds of value of old currency notes credited to Government.	The whole.
XXXI, Civil Works .	All ...	The whole, except receipts on account of buildings for the use of Imperial De- partments.	33, Famine Relief ...	All ...	One-fourth.
			40, Subsidized Com- panies.	Land	The whole except in cases in which the outlay is speci- ally incurred from Imperial Funds. But Provincial ex- penditure under these heads is permitted only under special orders of the Government of India in regard to each Rail- way.
			41, Miscellaneous Railway Ex- penditure.	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 expendi- ture on build- ings for the use of Imperial Departments.

## APPENDIX B.

*Provincial revenue and expenditure by major and minor heads for the years 1917-18, 1918-19 and 1919-20.*

(Rupees in thousands.)

## REVENUE.

Major and Minor Heads of Account.	1917-18.	1918-19.		1919-20.
	Actuals.	Budget.	Revised.	Budget.
<i>I, Land Revenue.</i>				
Ordinary ... ..	2,10,72	2,34,50	1,68,50	2,29,00
Miscellaneous ... ..	1,35	1,00	1,50	1,00
<i>Deduct</i> —Portion of land revenue due to irrigation ...	—13,37	—15,00	—13,50	—13,00
Assessment of alienated lands <i>less</i> quit-rents ...	94,14	93,79	95,45	95,47
Total ...	2,92,84	3,14,29	2,51,95	3,12,47
<i>IV, Stamps.</i>				
Sale of general stamps ... ..	25,61	24,18	31,15	32,50
Sale of court-fee stamps ... ..	23,25	26,00	25,40	26,48
Duty on impressing documents ... ..	1,75	1,30	1,73	1,75
Fines and penalties ... ..	13	15	20	25
Miscellaneous ... ..	2	37	2	2
Total ...	50,76	52,00	58,50	61,00
<i>V, Excise.</i>				
License and distillery fees and duties for the sale of liquors and drugs.	2,89,62	3,13,80	3,49,65	3,59,40
Gain on sale-proceeds of excise opium and other drugs.	18,80	22,50	21,50	22,50
Duty on gánja ... ..	10,72	13,00	11,80	12,50
Fines, confiscations and miscellaneous ... ..	68	70	55	60
Total ...	3,19,82	3,50,00	3,83,50	3,95,00
<i>VIII, Income Tax.</i>				
Income Tax on—				
Salaries and pensions ... ..	10,67	10,00	11,01	} 1,22,45
Profits of companies ... ..	21,74	30,15	36,14	
Interest on securities ... ..	7,99	7,95	8,10	
Other sources of income ... ..	62,75	61,90	67,25	
Total ...	1,03,15	1,10,00	1,22,50	1,22,45
<i>IX, Forest.</i>				
Timber and other produce removed from the forests by Government agency.	18,38	24,74	33,23	34,77
Timber and other produce removed from the forests by consumers or purchasers.	42,60	38,80	44,28	44,10
Confiscated drift and waif wood ... ..	4	4	4	4
Revenue from forests not managed by Government ...	13	10	20	11
Miscellaneous ... ..	1,97	1,32	2,25	1,48
Total ...	63,12	65,00	80,00	80,50
<i>X, Registration.</i>				
Fees for registering documents ... ..	8,89	8,92	10,57	11,07
Fees for copies of registered documents... ..	24	24	25	25
Miscellaneous ... ..	12	14	18	18
Total ...	9,25	9,30	11,00	11,50

Major and Minor Heads of Account.	1917-18.	1918-19.		1919-20.
	Actuals.	Budget.	Revised.	Budget.
<i>XII, Interest.</i>				
Interest on Provincial loans and advances ...	10,21	8,79	7,23	8,15
Interest on Government securities ...	1,18	1,28	1,28	1,28
Total ...	11,39	10,07	8,51	9,43
<i>XVI-A, Law and Justice—Courts of Law.</i>				
Sale-proceeds of unclaimed and escheated property ...	82	73	70	70
Court-fees realized in cash ...	62	80	60	75
General fees, fines and forfeitures ...	6,36	6,60	6,60	6,80
Pleadership examination fees ...	...	4	1	3
Miscellaneous fees and fines ...	84	83	85	87
Miscellaneous ...	35	35	39	35
Total ...	8,99	9,35	9,15	9,50
<i>XVI-B, Law and Justice—Jails.</i>				
Jails ...	1,38	1,16	1,60	1,31
Jail manufactures ...	2,24	1,84	2,30	2,19
Total ...	3,62	3,00	3,90	3,50
<i>XVII, Police.</i>				
Presidency police ...	43	46	36	35
Police supplied to Municipal, Cantonment and Town Funds. ...	...	...	...	...
Police supplied to public departments, private companies and persons. ...	...	...	...	...
Fees, fines and forfeitures ...	23	23	27	25
Superannuation receipts ...	...	...	...	...
Miscellaneous ...	31	32	44	40
Total ...	97	1,01	1,07	1,00
<i>XVIII, Ports and Pilotage.</i>				
Registration and other fees ...	1,13	1,30	1,21	1,48
Miscellaneous ...	52	70	50	63
Total ...	1,65	2,00	1,71	2,11
<i>XIX, Education.</i>				
Fees, Government Colleges, General ...	1,13	1,19	1,14	1,15
Fees, Government Colleges, Professional ...	1,19	1,12	1,13	1,10
Fees, Schools, General ...	2,64	2,68	2,65	2,67
Fees, Schools, Special ...	14	15	17	12
Contributions ...	5	8	6	8
Miscellaneous ...	4,35	1,04	85	86
Total ...	9,50	6,26	6,00	5,98
<i>XX-A, Medical.</i>				
Medical School and College fees ...	1,60	1,70	1,75	1,80
Hospital receipts ...	1,72	2,00	1,82	1,68
Lunatic asylum receipts ...	71	68	71	71
Contributions ...	47	37	37	37
Miscellaneous ...	10	5	5	5
Total ...	4,60	4,80	4,70	4,61
<i>XX-B, Sanitation.</i>				
Sanitation and Vaccination receipts ...	8	16	16	19



Major and Minor Heads of Account.	1917-18.	1918-19.		1919-20.
	Actuals.	Budget.	Revised.	Budget.
<i>XXI-A, Agriculture.</i>				
Agricultural receipts ... ..	2,05	1,67	2,15	1,85
Veterinary receipts ... ..	23	23	25	23
Total ...	2,28	1,90	2,40	2,08
<i>XXI-B, Scientific and Miscellaneous Departments.</i>				
Emigration fees ... ..	2	1	2	1
Examination fees ... ..	16	23	18	19
Miscellaneous ... ..	30	29	23	27
Fees for Inspection of Steam Boilers (including examination fees) ... ..	1,00	75	75	75
Total ...	1,48	1,28	1,18	1,22
<i>XXII, Receipts in aid of Superannuation, etc., Allowances.</i>				
Contributions for pensions and gratuities ... ..	4,80	4,68	5,20	5,20
Miscellaneous ... ..	...	...	...	...
Total ...	4,80	4,68	5,20	5,20
<i>XXIII, Stationery and Printing.</i>				
Stationery receipts ... ..	22	13	24	24
Sale of gazettes and other publications ... ..	33	37	34	34
Other press receipts ... ..	1,41	1,20	1,42	1,42
Total ...	1,96	1,70	2,00	2,00
<i>XXV, Miscellaneous.</i>				
Unclaimed deposits ... ..	1,03	50	1,44	72
Treasure trove ... ..	...	1	1	1
Sale of old stores and materials ... ..	14	8	11	11
Fees for Government audits ... ..	11	8	8	10
Rents ... ..	10	10	10	10
Miscellaneous fees, fines and forfeitures ... ..	36	37	70	60
Miscellaneous ... ..	77	16	51	51
Sale-proceeds of Darbar presents ... ..	2	1	1	1
Recoveries of famine expenditure ... ..	2	...	...	...
Contributions ... ..	...	...	...	...
Total ...	2,55	1,31	2,96	2,16
<i>XXIX, Irrigation—Portion of land revenue due to irrigation.</i>				
	13,37	15,00	13,50	13,00
<i>XXIX, Irrigation—Major Works—Direct Receipts.</i>				
	7,93	8,94	8,90	8,50
<i>XXX, Irrigation—Minor Works and Navigation—Public Works Department.</i>				
	1,92	1,87	1,75	1,80
<i>XXXI, Civil Works.</i>				
In charge of Civil Officers ... ..	6	4	6	5
In charge of Public Works Officers ... ..	5,28	3,80	4,50	4,00
Total ...	5,34	3,84	4,56	4,05
<i>Transfers between Imperial and Provincial Revenues.</i>				
	- 34,16	- 34,68	- 3,91	- 20,98
Total of the major heads ...	8,87,21	9,43,08	9,81,19	10,38,27
Opening balance ...	2,71,28	3,69,68	3,91,96	4,61,26
Grand Total ...	11,58,49	13,12,76	13,73,15	14,99,53

## EXPENDITURE.

Major and Minor Heads of Account.	1917-18.	1918-19.		1919-20.
	Actuals.	Budget.	Revised.	Budget.
<b>1, Refunds and Drawbacks.</b>				
<i>Divided Heads (Provincial Share).</i>				
Land Revenue ... ..	1,24	1,30	1,40	1,30
Stamps ... ..	65	63	65	63
Income Tax ... ..	1,83	2,12	2,38	3,00
<i>Provincial Heads.</i>				
Excise ... ..	3,68	3,50	3,50	8,50
Forest ... ..	11	12	12	12
Registration ... ..	4	3	3	3
Total ... ..	7,55	7,70	8,08	13,58
<b>2, Assignments and Compensations.</b>				
<i>Divided Heads (Provincial Share).</i>				
Land Revenue Compensations—				
Inámdárs and other grantees ... ..	5,16	5,52	5,47	5,54
Pensions in lieu of resumed lands ... ..	1,63	1,75	1,75	1,75
Miscellaneous land revenue compensations ... ..	31	33	33	33
<i>Provincial Heads.</i>				
Inámdárs and other grantees ... ..	74,23	73,90	75,13	75,14
Pensions in lieu of resumed lands ... ..	8,67	9,05	9,02	9,03
Excise compensations ... ..	8,10	9,59	10,29	9,62
Miscellaneous compensations ... ..	18	20	20	20
Total ... ..	98,28	1,00,34	1,02,19	1,01,61
<b>3, Land Revenue.</b>				
Charges of District Administration ... ..	41,10	43,29	48,00	48,18
Survey and Settlement ... ..	96	1,28	1,15	1,44
Land Records ... ..	28,54	31,35	38,00	40,07
Allowances to district and village officers ... ..	13,75	13,37	13,80	13,87
Total ... ..	84,35	89,29	1,00,95	1,03,56
<b>6, Stamps.</b>				
Superintendence ... ..	80	72	74	82
Charges for the sale of general stamps ... ..	55	53	71	55
Charges on sale of court-fee stamps ... ..	10	10	10	10
Stamp and plain paper supplied from Central Stores ... ..	12	13	13	14
Total ... ..	1,57	1,48	1,68	1,61
<b>7, Excise.</b>				
Presidency establishment ... ..	1,54	1,23	1,77	1,47
District executive establishments ... ..	9,60	10,38	11,18	13,05
Total ... ..	11,14	11,61	12,95	14,52
<b>10, Income Tax.</b>				
Collection of Income Tax ... ..	1,06	1,22	1,53	2,16

Major and Minor Heads of Account.	1917-18.	1918-19.		1919-20.
	Actuals.	Budget.	Revised.	Budget.
<i>11, Forest.</i>				
Conservancy and Works ... ..	19,19	20,39	32,50	23,20
Establishments ... ..	14,35	16,49	17,00	18,23
Total ...	33,54	36,88	49,50	41,43
<i>12, Registration.</i>				
Superintendence ... ..	21	22	23	23
District charges ... ..	3,66	3,75	4,61	4,59
Total ...	3,87	3,97	4,84	4,82
<i>13, Interest on Ordinary Debt.</i>				
Interest on Provincial Advance and Loan Account ...	5,60	4,99	6,72	9,47
<i>18, General Administration.</i>				
Salary of the Governor ... ..	1,20	1,20	1,20	1,20
Staff and Household of the Governor ... ..	2,82	2,83	2,83	3,73
Sumptuary Allowance of the Governor ... ..	12	8	8	36
Expenditure from Contract Allowance ... ..	65	63	63	63
Tour expenses ... ..	58	64	57	64
Executive Council ... ..	2,04	1,96	2,11	1,96
Legislative Council—Travelling Allowances to Non- Official Members of the Council. ... ..	24	16	18	18
Civil Secretariat ... ..	7,91	8,30	8,45	8,04
Commissioner in Sind ... ..	1,54	1,57	1,82	1,93
Commissioners ... ..	2,36	2,41	2,41	2,49
Civil Offices of Account and Audit ... ..	1,21	1,24	1,24	1,28
General Establishment of Local Funds ... ..	73	61	61	61
Total ...	21,40	21,63	22,13	23,05
<i>19-A, Law and Justice—Courts of Law.</i>				
High Court ... ..	7,51	7,55	7,75	7,74
Law Officers ... ..	3,93	4,21	3,85	4,14
Administrator General and Official Trustee ... ..	42	42	45	43
Coroner's Court ... ..	12	12	12	12
Presidency Magistrates' Courts ... ..	99	1,19	1,26	1,45
Judicial Commissioners ... ..	1,74	2,04	2,04	2,06
Civil and Sessions Courts ... ..	24,91	25,50	28,20	28,72
Courts of Small Causes ... ..	2,79	2,86	3,20	3,20
Criminal Courts ... ..	14,38	14,64	14,53	14,72
Pledership Examination Charges ... ..	1	...	...	...
Refunds ... ..	45	45	40	45
Total ...	57,25	58,98	61,80	63,03
<i>19-B, Law and Justice—Jails.</i>				
Jails ... ..	11,74	12,07	16,22	15,75
Jail manufactures ... ..	2,23	1,90	3,20	2,29
Total ...	13,97	13,97	19,42	18,04

Major and Minor Heads of Account.	1917-18.	1918-19.		1919-20.
	Actuals.	Budget.	Revised.	Budget.
<i>20, Police.</i>				
Presidency police	13,22	14,37	13,60	17,26
Superintendence	2,18	2,13	2,24	2,19
District executive force	71,70	75,72	78,46	1,02,35
Village police	8,79	9,00	8,90	9,20
Special police	5,68	5,97	6,10	6,81
Railway police	2,95	3,59	3,28	4,03
Criminal Investigation Department	3,31	3,50	3,40	3,46
Refunds	1	2	2	2
Total	1,07,84	1,14,30	1,16,00	1,45,32
<i>21, Ports and Pilotage.</i>				
Salaries and allowances of officers and men afloat	8	9	8	10
Purchase of stores and coal, etc.	8	5	12	3
Ports establishments	64	71	73	1,09
Miscellaneous	3	2	3	2
Light-houses and light-ships	27	35	31	41
Total	1,10	1,22	1,27	1,65
<i>22, Education.</i>				
University	55	67	55	67
Direction	77	74	74	75
Inspection	6,68	6,97	7,40	8,24
Government Colleges, General	3,33	3,58	3,40	4,66
Government Colleges, Professional	3,05	3,60	3,04	4,65
Government Schools, General	39,59	69,31	68,45	75,54
Government Schools, Special	4,92	5,95	5,65	6,91
Grants-in-aid	19,41	20,62	21,12	22,11
Scholarships	82	99	85	1,05
Miscellaneous	84	86	70	74
Refunds	...	1	1	1
Lump provision for recurring and non-recurring expenditure	...	9,12	...	6,24
Lump provision for Mahomedan education	...	1,00	...	49
Lump deduction	...	-2,00	...	...
Total	79,96	1,21,42	1,11,91	1,32,06
<i>24-A, Medical.</i>				
Medical establishment	3,29	3,40	3,40	3,64
Hospitals and Dispensaries	9,79	11,90	12,98	13,60
Grants for medical purposes	13	10	10	10
Medical Schools and College	3,21	3,72	3,58	5,14
Lunatic Asylums	3,11	3,10	3,37	3,48
Chemical Examiner	65	64	58	73
Refunds	16	5	15	10
Lump provision for expenditure out of the surplus excise revenue.	...	...	...	9,38
Total	20,34	22,91	24,16	36,17
<i>24-B, Sanitation.</i>				
Sanitation and Vaccination establishment	2,72	3,09	3,00	3,39
Grants for sanitary purposes	3,83	19,24	10,88	17,67
Expenditure in connection with bubonic plague, malaria and epidemics	75	1,20	80	1,04
Bacteriological Laboratories and Pasteur Vaccine Institutes.	53	1,21	1,21	1,00
Total	7,83	24,74	15,89	23,10

Major and Minor Heads of Account.	1917-18.	1918-19.		1919-20
	Actuals.	Budget.	Revised.	Budget.
<i>25, Political.</i>				
Political Agents	5,30	5,17	5,53	5,45
Entertainment of Envoys and Chiefs	2	2	2	2
Darbār presents and allowances to Vakils, etc.	3	6	6	5
Miscellaneous	2	3	2	3
Total	5,37	5,28	5,63	5,55
<i>26-A, Agriculture.</i>				
Agriculture	9,82	10,96	11,57	15,76
Veterinary charges	3,37	4,29	3,90	5,25
Co-operative Credit	1,44	1,64	1,53	1,84
Total	14,63	16,89	17,00	22,85
<i>26-B, Scientific and Miscellaneous Departments.</i>				
Donations to Scientific Societies	41	11	11	11
Inspector of Factories	60	68	62	68
Steam Boiler Inspection establishment	82	90	84	92
Provincial Statistics	35	36	36	37
Preservation and translation of ancient manuscripts	3	3	3	3
Examinations	20	26	19	27
Registrar of Companies	25	28	27	36
Miscellaneous	6	...	1,30	1,50
Refunds	1	1	1	1
Development of Industries	11	1,00	75	5,05
Total	2,84	3,63	4,48	9,30
<i>29, Superannuation Allowances and Pensions.</i>				
Superannuation and retired allowances	39,96	41,33	42,00	43,50
Compassionate allowances	44	38	40	42
Commutated value of pensions	54	1,00	1,00	1,00
Gratuities	8	20	13	19
Covenanted Civil Service pensions	13	15	24	23
Donations to Service Funds	2	2	7	7
Refunds	2	2	1	2
Total	41,19	43,10	43,85	45,43
<i>30, Stationery and Printing.</i>				
Stationery Office at the Presidency	47	47	48	52
Stationery purchased in the country	85	83	85	85
Government presses	4,78	5,47	5,68	6,74
Printing at private presses	2	6	3	6
Stationery supplied from Central Stores	8,24	10,39	12,44	11,00
Total	14,36	17,22	19,48	19,17
<i>32, Miscellaneous.</i>				
Allowances to Civil Servants out of employ	1	...	...	...
Rewards for proficiency in oriental languages and allowances to Language Examination Committees.	13	19	17	18
Annual stipends to holders of literary titles	...	1	1	1
Cost of books and publications	19	26	20	9
Donations for charitable purposes	46	74	75	90
Charges on account of European vagrants	11	39	12	41
Rewards for the destruction of wild animals	2	...	...	...
Special commissions of inquiry	2	2	15	2
Irrecoverable temporary loans written off	31	30	30	30

Major and Minor Heads of Account.	1917-18.	1918-19.		1919-20.
	Actuals.	Budget.	Revised.	Budget.
<i>32, Miscellaneous—contd.</i>				
Rents, rates and taxes ... ..	2,48	2,60	2,47	2,49
Contributions ... ..	99	1,87	1,98	3,20
Miscellaneous and unforeseen charges ... ..	9	93	16	1,06
Miscellaneous refunds ... ..	5	10	8	8
Miscellaneous charges for the treatment of patients at the Pasteur Institute.	1	1	1	1
War Boards ... ..	...	...	1,94	1,38
Total ...	4,87	7,36	8,34	10,13
<i>33, Famine Relief</i> ... ..	5	...	12,50	11,25
<i>42, Irrigation—Major Works.</i>				
Working Expenses ... ..	8,95	9,37	9,57	8,75
Interest on debt ... ..	13,71	13,52	14,20	14,74
Total ...	22,66	22,89	23,77	23,49
<i>43, Irrigation—Minor Works and Navigation.</i>				
Civil Department ... ..	...	1	1	1
Public Works Department ... ..	14,16	16,34	16,92	17,29
Total ...	14,16	16,35	16,93	17,30
<i>45, Civil Works.</i>				
Civil Department ... ..	7,95	18,65	8,89	16,90
Public Works Department ... ..	81,80	1,15,00	90,00	1,20,00
Total ...	89,75	1,33,65	98,89	1,36,90
Total of the major heads ...	7,66,53	9,03,02	9,11,89	10,36,55
Closing balance ...	3,91,96	4,09,74	4,61,26	4,62,98
Grand Total ...	11,58,49	13,12,76	13,73,15	14,99,53

## 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 1919-20.

[ In thousands of rupees. ]

No. of Account Head.	Receipts.	Budget, 1919-20.	Ordinary.	Special.	Remarks.
1	2	3	4	5	6
I	Land Revenue. { Provincial share.	2,17,00	2,03,90	(a) 13,10	(a) Collections of outstandings of previous years.
	Alienations	95,47	95,47	...	
IV	Stamps	61,00	61,00	...	
V	Excise	3,95,00	3,95,00	...	
VIII	Income Tax	1,22,45	1,22,45	...	
IX	Forest	80,50	78,00	(b) 2,50	(b) Receipts connected with famine fodder operations.
X	Registration	11,50	11,50	...	
XII	Interest	9,43	9,43	...	
XVI-A	Law and Justice—Courts of Law.	9,50	9,50	...	
XVI-B	Law and Justice—Jails	3,50	3,50	...	
XVII	Police	1,00	1,00	...	
XVIII	Ports and Pilotage	2,11	2,11	...	(c) This is made up of— (i) 37,64 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on education; (ii) 30,61 Unexpended balance of the Imperial assignments given since the year 1911-12 for recurring and non-recurring expenditure on sanitation; (iii) 2,66 Unexpended balance of the Imperial assignment made in 1918-19 for non-recurring expenditure on agricultural education; (iv) 1,19 Unexpended balance of the Imperial assignment made in 1917-18 from the wheat profits; (v) 77 Unexpended balances of the Imperial assignments for non-recurring expenditure on medical relief (50), and on agricultural and allied objects (27).
XIX	Education	5,98	5,98	...	
XX-A	Medical	4,61	4,61	...	
XX-B	Sanitation	19	19	...	
XXI-A	Agriculture	2,08	2,08	...	
XXI-B	Scientific and Miscellaneous Departments.	1,22	1,22	...	
XXII	Receipts in aid of Superannuation, etc.	5,20	5,20	...	
XXIII	Stationery and Printing	2,00	2,00	...	
XXV	Miscellaneous	2,16	2,16	...	
XXIX	Irrigation—Portion of Land Revenue due to Irrigation.	13,00	13,00	...	
	Irrigation—Major Works—Direct Receipts.	8,50	8,50	...	
XXX	Irrigation—Minor Works	1,80	1,80	...	
	Civil Works—Civil Department.	5	5	...	
XXXI	Civil Works—Public Works Department.	4,00	4,00	...	
	Transfers between Imperial and Provincial Revenues.	-20,98	-20,98	...	
	Total	10,38,27	10,22,67	15,60	
	Opening Balance	4,61,26	3,88,39	(c) 72,87	Total 72,87
	Grand Total	14,99,53	14,11,06	88,47	

## APPENDIX D.

Statement showing by major heads the recurring and non-recurring Provincial expenditure provided in the budget estimates for 1919-20.

[In thousands of rupees.]

No. of Account Head.	Expenditure.	Budget, 1919-20.	Permanent recurring.	Fluctuating recurring.	Total recurring.	Non-recurring.
1	2	3	4	5	6	7
1	Refunds and Drawbacks ...	13,58	...	7,34	7,34	6,24
2	Assignments and Compensations..	1,01,61	1,01,39	12	1,01,51	10
3	Land Revenue ...	1,03,56	89,48	10,96	1,00,44	3,12
6	Stamps ...	1,61	42	1,09	1,51	10
7	Excise ...	14,52	13,24	89	14,13	39
10	Income Tax ...	2,16	1,95	19	2,14	2
11	Forest ...	41,43	18,19	15,40	33,59	7,84
12	Registration ...	4,82	4,07	74	4,81	1
13	Interest on Ordinary Debt ...	9,47	5,60	3,73	9,33	14
18	General Administration ...	23,05	18,99	2,22	21,21	1,84
19-A	Law and Justice—Courts of Law ...	63,03	55,39	6,54	61,93	1,10
19-B	Do. —Jails ...	18,04	5,30	8,94	14,24	3,80
20	Police ...	1,45,32	1,11,17	12,97	1,24,14	21,18
21	Ports and Pilotage ...	1,65	89	68	1,57	8
22	Education ...	1,32,06	91,55	24,90	1,16,45	15,61
24-A	Medical ...	36,17	16,81	9,25	26,06	10,11
24-B	Sanitation ...	23,10	11,38	1,35	12,73	10,37
25	Political ...	5,55	4,63	80	5,43	12
26-A	Agriculture ...	22,85	10,54	5,68	16,22	6,63
26-B	Scientific and Miscellaneous Departments.	9,30	7,23	47	7,70	1,60
29	Superannuation Allowances and Pensions.	45,43	44,15	65	44,80	63
30	Stationery and Printing ...	19,17	2,93	11,89	14,82	4,35
32	Miscellaneous ...	10,13	3,90	4,29	8,19	1,94
33	Famine Relief ...	11,25	...	...	...	11,25
42	Irrigation—Major Works. { Working Expenses.	8,75	8,17	38	8,55	20
43	Irrigation—Minor Works. { Interest on Debt.	14,74	14,74	...	14,74	...
43	Irrigation—Minor Works. { Civil Department.	1	...	1	1	...
43	Irrigation—Minor Works. { Public Works Department.	17,29	13,58	3,38	16,96	33
45	Civil Works ... { Civil Department.	16,90	15,86	3	15,89	1,01
45	Civil Works ... { Public Works Department.	1,20,00	45,50	20,00	65,50	54,50
	Total ...	10,36,55	7,17,05	1,54,89	8,71,94	1,64,61



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

5,54	for expenditure on education.	} met from the grants made for the purpose from Imperial revenues.
1,00	for expenditure on sanitary objects.	
47	for expenditure on medical relief.	
3,55	for expenditure on agricultural objects.	
<u>10,56</u>	Total.	

The balance of non-recurring expenditure which is met from ordinary revenues amounts to 1,54,05.

NOTE 2.—Column 5 represents the minimum expenditure on account of items (like temporary establishments, plague allowance, contingencies, and supplies and services) for which provision has to be made every year, but of which the amount varies from year to year. The lowest figure in the "Budget Estimates, 1919-20," "Revised Estimates, 1918-19," "Budget Estimates, 1918-19," and "Accounts, 1917-18," 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.