

Bombay Government Gazette

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T Separate paging is given to this Part, in order that it may be filed as a separate compilation.

PART V.

PROCEEDINGS OF THE LEGISLATIVE DEPARTMENT, BOMBAY.

The following Extract from the Proceedings of the Governor of Bombay, in the Legislative Department, is published for general information :--

Abstract of the Proceedings of the Council of the Governor of Bombay, assembled for the purpose of making Laws and Regulations under the provisions of "THE INDIAN COUNCILS ACTS, 1861 AND 1892."

The Council met at Poona on Wednesday the 7th August, 1895, at 12 noon.

PRESENT:

His Excellency the Right Honourable Lord SANDHURST, G.C.I.E., Governor of Bombay, Fresiding.

The Honourable Mr. H. M. BIRDWOOD, I.C.S., M.A., LL.D., C.S. I.

The Honourable Mr. JOHN NUGENT, I.C.S.

The Honourable the ADVOCATE GENERAL.

The Honourable Mr. T. D. LITTLE, M.I.C.E., C.I.E.

The Honourable Mr. RAHIMTULA MUHAMMAD SAYANI, M.A., LL.B.

The Honourable Mr. LAKHAM GAUDA BASAPRABHU.

The Honourable Mr. G. W. VIDAL, I.C.S.

The Honourable Rao Bahádur RANCHODLAL CHOTALAL, C.I.E.

The Honourable Mr. P. M. MEHTA, M.A., C.I.E.

The Honourable Mr. BAL GANGADHAR TILAK, B.A., LL.B.

The Honourable Mr. W. R. MACDONELL, M.A., LL.D.

The Honourable Meherban CHINTAMANRAO RAGHUNATH alias BALA SAHEB PATWAR-DHAN, Chief (Senior) of Kurundvad.

The Honourable Mr. DAJI ABAJI KHARE, B.A., LL.B.

The Honourable Mr. HERBERT BATTY, I.C.S., M.A.

- The Honourable Mr. A. T. SHUTTLEWORTH. The Honourable Mr. W. W. Loch, I. C. S., B.A. The Honourable Mr. J. K. SPENCE, I. C. S.

The Honourable MIR ALLAHBAKSHKHAN valad ALIBAKSHKHAN SHAHWANI TALPUR. v.-17

[PART' V

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The Honourable Mr. T. R. MCLELLAN. The Honourable Mr. T. B. KIRKHAM. The Honourable Mr. CHIMANLAL HARILAL SETALVAD, B.A., LL.B. The Honourable Mr. NAVROJI NASARVANJI WADIA, C.I.E. The Honourable Mr. JAVERILAL UMIASHANKAR YAJNIK.

QUESTIONS AND ANSWERS.

The Honourable Mr. CHIMANLAL HARILAL SETALVAD put question No. 1 standing in his name-

(a) What were the reasons for allowing three distilleries in Khándesh (vide paragraph 9 (4), page 3 of the A'bkári Report of 1893-94) when in 1892 the proposals of the farmer to concentrate the manufacture at one distillery were accepted by Government as advantageous to Government and the district and formed the main consideration for the reneval of the contract to the same farmer by private arrangement?

(b) Whether the Collector of Khándesh has made several complaints about the mismanagement of the Khándesh contractor, especially as regards "Kasar" and selling short measure; whether similar complaints were made by the Collector of Surat about the contractor of that District; if so, what action did Government take about these complaints?

The Honourable Mr. NUGENT in reply said-

(a) The distilleries which it was proposed to keep open in the plain country of Khándesh were Dhulia, Bhusával and Taloda. The Bhusával and Taloda distilleries were closed in order that manufacture might be concentrated at Dhulia. At an earlier stage it was proposed to have another distillery either in the east at Jalgaon or in the west at Nandurbár, but the idea was abandoned.

The three distilleries spoken of in the A'bkári Report, quoted by the honourable member, include, besides the Central Distillery at Dhulia, two small auxiliary distilleries at Dhadgaon and Ahwa. Under the out-still system there was always a small distillery at Dhadgaon in the Akráni Pargana. This has been maintained owing to the impossibility of conveying liquor over the Sátpuda passes, and it supplies the Akráni Pargana and that part of the Káthi Mevas estate which is on the Akráni plateau. Under the out-still system referred to above, each shop in the Dángs had its own still. The small stills were abolished and a central distillery for the Dángs was started at Ahwa about the close of 1888, as, owing to the distance from Dhulia and the absence of passable cart roads in the Dángs, it was found impossible to supply that tract with liquor from the Dhulia Distillery.

(b) The Collector of Khándesh has reported to the Commissioner of Customs, Salts Opium and A'bkári, complaints of alleged mismanagement by the Khándesh A'bkári farmer and on the subject of "Kasar" and selling short measure, and the Commissioner has submitted a report to Government on the subject. No such complaints concerning the Surat A'bkári farmer have been submitted for the consideration and orders of Government, but complaints have been made against agents of the farmer in the Surat District, which have been disposed of by the Commissioner of Customs, Salt, Opium and A'bkári.

The Honourable Mr. SETALVAD then put question No. 2-

Has the attention of Government been called to the reports that have appeared in the public papers to the effect that several castes in the Surat District have resolved that their members should abstain altogether from the use of liquor, and that the reason of such combination is that people used to get short measure owing to the farmer taking "Kasar"; and how far are these reports correct.

The Honourable Mr. NUGENT in reply said—The only official information Government has on the subject is a reference in the last Abkári Administration Report to the failure of the local abstinence leagues as one of the causes contributing to the larger consumption of spirits and consequent increase in duty collections in Surat.

The Honourable Mr. SETALVAD then put question No. 3-

(a) Has the attention of Government been called to the following passages in the recently delivered judgments of the Honourable Mr. Justice Jardine in Imperatrix vs. Vastha Jebhan and another and Imperatrix vs. Choonilal and another (vide "Times of India")

of 25th February and 13th March 1895), and what steps have Government taken or propose to take for dealing with the matters therein referred to :--

"At that time in England, as in Gujarát and the Deccan to-day, there was great risk that murders would remain undetected unless the local officers made prompt and skilful enquiry and the superior Courts had, as that old statute shows, to grapple with the injury to justice caused by the laziness, corruption and stupidity of Coroners and the indifference and corruption of the people of the place where the dead body lay. But the Parliament, the Crown and the Courts continued to compel both Coroner and people to do their duty; so that now it is a rare occurrence for a Coroner to rofuse to hold an inquest in a proper case of sudden or suspicious death. In this country both in Gujarát and the Konkan and the Deccan, such omissions have lately been frequent, and for years it has been the practice of this Court, without, we believe, assuming a jurisdiction over the patels in these matters to draw the attention of the authorities to their illegal omissions. We have lately had to comment on a number of such cases in which with a dead body lying murdered in the village the Patel has held no inquest at all. We have also lately had soveral cases in which, immediately on the occurrence of a nurder, false statements were made sometimes by means of a conspiracy, in order to convict of a capital crime perfectly innocent relations of the man-slayer. * * * We think, therefore, that whether or not the Governor in Council has yet directed any enquiry by the Collectors and Magistrates as to the disregard of the rules of the Village Police Act about the patel's duties when a murdered corpse is found, the present case more than most others in which we have commented on the neglect of those rules, is one to which we should direct the attention of that high authority, this being apparently the third murder, the last murder having remained unpunished in 1893."

"Coming to the sentence passed I think it right to say that in the several recent cases when murders have occurred the petty officials have shirked their duty or falsified the evidence pleading laziness or cowardice or showing corrupt or partial behaviour. It is not to be tolerated that the lowest class of officers shall in these ways interfere with the due detection and punishment of the highest crimes known to the law."

(b) Has the attention of Government been called to the following passage in the judgment of Mr. Unwin, Sessions Judge of Násik, in the case of Imperatrix vs. Choonilal and another (vide "Times of India" of 13th March), and what steps do Government propose to adopt in order to prevent "brutality on the part of the lower orders of the native police towards poor, ignorant and defenceless subjects":—

"The proper punishment for police constables who do this kind of thing in secret and at night, is, in my opinion, a flogging, coram populo in broad day, and if the law allowed it, I would have that punishment awarded here. Few Magistrates and Judges of real experience in this country can doubt that this sort of brutality on the part of the lower orders of the native police towards poor, ignorant and defenceless subjects is common and constant. Those who really think that offences cannot be discovered without some degree of physical violence offered to the suspected party, simply flout the golden rule, dare not put themselves in the victim's skin and see how he feels, and fail to note how constantly this sort of thing tends to work eternal failure of justice upon really guilty parties."

The Honourable Mr. BIRDWOOD in reply said-

(a) The first case referred to by the honourable member was brought to the notice of Government by the High Court, and the Police Patel in question, whose dismissal has been independently sanctioned by the Commissioner, N. D., has been declared incapable of serving Government again in any capacity. The attention of the District Magistrates generally has at the same time been drawn to the matter and they have been desired to adopt the requisite measures to ensure Police Patels carrying out promptly and effectually the duties imposed on them by law.

(b) The second case had not before come to the notice of Government and, as the offenders appear to have been duly punished, Government do not propose to take any further steps in the matter. The general subject has from time to time engaged the serious attention of Government. This attention has in no way been relaxed, for, while Government are not prepared to admit the wholesale charge contained in the judgment quoted of brutality on the part of the lower grades of the native police, they are aware that at times there have been grounds for complaints of maltreatment.

The Honourable Mr. SETALVAD then put question No. 4-

Have Government received the report referred to in the answer to my question No. 1 (c, d, e) put by me at the meeting of 20th March, and will they be pleased to lay the said report on the Council table? What action have Government taken about the conduct of some officers of the Poona Police as disclosed in the judgment of the Sessions Court referred to in the said question? The Honourable Mr. BIRDWOOD in reply said—The report referred to was received in March last and after careful consideration of it Government came to the conclusion that no action was called for in the direction indicated by the honourable member. It would be contrary to practice to publish the papers on which the conclusions of Govern ment in this case were based.

The Honourable Mr. SETALVAD then put question No. 5-

Have Government noticed from the report of the inquests held by the Coroner over the deaths of Hariram Lalji and Jaychand Harry, convicts, who were admitted into the Byculla Jail Hospital, that the provisions of the Bombay Jail Manual relating to medical attendance on sick prisoners have for some time past been not strictly observed?

Have any steps been taken to give effect to the recommendation made by the jury at the above inquests to the effect that the Medical Officer of the Jail should visit every sick prisoner in the prison hospital every morning in compliance with the provisions of the Bombay Jail Manual (vide "Times of India," 11th June, 1895)?

The Honourable Mr. BIRDWOOD in reply said—The matter has come to the notice of Government and enquiry is proceeding.

The Honourable Mr. SETALVAD then put question No. 6-

Are Government aware that a poor native labourer, aged 40, by name Malloo Govind, while on a visit to a patient for giving him medicine at Chaupati, was suddenly struck in the chest with a bullet on the 12th of June last, in consequence of which he died on the following morning, and that at the inquest held over his death no evidence was forthcoming to prove who fired the gunshot? (Vide "Times of India" of 15th, 21st, and 25th June). Will Government be pleased to direct the police to institute further inquiries into the matter with a view to find out the person or persons who are responsible for the death of that unfortunate man?

The Honourable Mr. BIRDWOOD in reply said—Government have had no official intimation of the sad occurrence referred to by the honourable member. It appears the police, however, have already made searching enquiries, but unfortunately as yet without success. The police know that it is their duty, without any direction from Government, to continue the enquiry to the utmost, with a view to obtaining the desired information; and no special direction by Government is therefore necessary.

The Honourable Mr. SETALVAD then put question No. 7-

Will Government be pleased to lay on the Council Table the correspondence that led to the closing of the schools at Gorgam (opened in 1867) and Pitha (opened in 1881) with 49 and 29 children, respectively, on the roll, on the ground principally that they were not Kaliparaj villages? (Vide Apendix! B to the report of proceedings of the Council Meeting held on the 20th March). In what way did the people of Gorgam continue "to be apathetic to the education of these (Kaliparaj) races notwithstanding the three months' notice served to them"? Will Government be pleased to lay the said notice on the Council Table? What is the attendance in the schools at Jujva and Binwada to maintain which those at Gorgam and Pitha were closed? In what way did the higher (Ujliparaj) classes "deter the education of the Kaliparaj (lower) races" so as to lead to the closing of the school at Pipalgabhan (opened 1866, number on the roll 50)?

His Excellency the PRESIDENT in reply said—Government are not prepared to place the correspondence on the Table. The information asked for as to the notice and attendance will be procured. The schools were closed by order of the District Local Board : the reason assigned being that they had failed in their object, in so far that, whereas the great majority of the local population is Kaliparaj, the attendance at the schools showed an insignificant proportion of this class and that the money spent on these schools might be more beneficially spent on schools elsewhere in the district. Government are not prepared to express any opinion on the suggestion that the higher classes deter the education of the lower, but there seems to be no doubt that the lower classes were benefiting in a very small degree by the schools.

The Honourable Mr. SETAL VAD then put question No. 8-

What is the scheme that the Government of Bombay have proposed for the re-organization of the Educational Department? Are Government aware that owing to the long delay

on the part of the higher authorities in sanctioning the proposed re-organization, certain officers of the Department, especially those recruited in India, are suffering severely and unnecessarily (vide "Times of India" of 15th May 1895), and do Government propose to adopt any measures to meet these hard cases, in view of the fact that the proposed re-organization is likely to take a long time before it is carried out?

His Excellency the PRESIDENT in reply said—The proposals regarding the re-organization of the Educational Department are under the consideration of the Government of India and Government cannot at present give any information on the subject in addition to that given at page 243 of the *Gazette of India*, Part VI., of 23rd March 1895, and in paragraph 22 of Home Department Resolution No. $\frac{2 Eda}{212423}$, dated 7th September 1894, republished in the *Bombay Government Gazette* of 20th idem, Part I, to which I refer the honourable member. Government are not aware that certain officers are suffering severely and unnecessarily.

The Honourable Mr. PHEROZESHAH MERVA'NJI MEHTA then put question No. 1 standing in his name-

Has the attention of Government been drawn to the suggestions made in the Native Press about the desirability of revising the present Gujaráthi, Maráthi and Kánarese Vernacular School Reading Books, and does Government in the Educational Department contemplate such revision at an early date?

His Excellency the PRESIDENT in reply said—Government have on several occasions considered the question of the fitness of the present Gujaráti, Maráthi and Kánarese Vernacular Series Reading Books. They do not contemplate any revision of them at present.

The Honourable Mr. MEHTA then put question No. 2-

Will Government be pleased to say if they propose to extend the Dekkhan Agriculturists' Relief Acts, 1879–1895, to any more areas in the different districts of the Presidency than those to which they now extend, and, if so, to what part or parts?

The Honourable Mr. BIRDWOOD in reply said—The honourable member's question has already been answered in the reply to question No. 3 put by the Honourable Mr. Javerilal Umiáshankar Yájnik.

The honourable member then read the following answer to question No. 3 standing in the name of the Honourable Mr. Javerilal Umióshankar Yájnik, who had not then arrived :--

"The matter has received the attention of Government and certain suggested extensions of the Act are under consideration."

The Honourable Mr. MEHTA then put question No. 3-

Will it be possible for Government to obtain and furnish reasonably detailed statistics similar to that available for the four Dekkhan Agricultural Relief Districts on the following points:-

- (a) What number and proportion of lands in the different districts of the Presidency continue to be held by people whose principal occupation is agriculture, and what number and proportion of lands have passed into the hands of people of the trading and money-lending classes?
- (b) What was the number of suits in the different Civil Courts of the Presidency during the last two years in which interest greater than the amount of the capital debt was awarded?

The Honourable Mr. BIRDWOOD in reply said—Government are not aware that information of the precise nature specified in questions (α) and (b) is available as regards the four districts referred to. It is not available as regards other districts and the information specified in question (a) could not be collected except after laborious search in the Registration offices. The Revenue records show only changes in the names of the registered occupants of land; and transfers of occupancies are only registered in these records when both parties to the transfer agree to a change of names.

The information specified in question (b) could be obtained from the District Judges, but in view of the immense amount of work which now devolves on those officers and

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their establishments and the heavy additional labour which the collection of this information would entail, Government are not prepared to direct these statistics to be compiled.

The Honourable Mr. MEHTA then put question No. 4-

Will Government be pleased to say in how many and what cases additional Police have been quartered under the provisions of Section 25 of the Bombay District Police Act, 1890, showing in what cases the cost was charged on the inhabitants generally, and in what cases on particular sections of the inhabitants of the notified area.

Vide Appendix B.
 Wide Appendix B.

The Honourable Mr. MEBTA then put question No. 5-

Will Government be pleased to say if they propose to take any steps to bring their Forest policy into closer conformity with the lines laid down in the Resolution of the Government of India (Department of Revenue and Agriculture—Forests) of 19th October 1894?

The Honourable Mr. NUGENT in reply said—The question is fully answered in a reply given to a similar question put by the Honourable Mr. Javerilal Umiashankar Yajnik.

The honourable member then read the following answer to question No. 9 standing in the name of the Honourable Mr. Yájnik—

"All the reports referred to have not yet been received, and such as have been received relate to the less important forest districts. The district officers were directed to take into consideration not only the Resolution of the Government of India to which the honourable member refers but also the suggestions for carrying out the principles which the Inspector-General of Forests was in that Resolution desired to make and which were not received till March last. Such reports as have been received do not show that any material modification of the rules is needed to bring them into consonance with the principles laid down by the Government of India. Principles equally liberal have been inculcated by this Government for several years past."

The Honourable Mr. MEHTA then put question No. 6-

Will Government also be pleased to state what means and measures they employ to satisfy themselves that the principles enunciated by the Government of India in regard to Forest policy are really and fully carried out in practice in particular cases?

The Honourable Mr. NUGENT in reply said—No special means and measures are needed. Government have full confidence in their officers in the Land Revenue and Forest Departments and entertain no doubt that they will in the future, as in the past, loyally carry out the orders given to them, executing them with fidelity and intelligence. Any misunderstanding of the principles or failure to apply them properly will, Government consider, inevitably be brought to light and will be rectified by the usual methods.

The Honourable Mr. MEHTA then put question No. 7-

Has the attention of Government been drawn to the correspondence in the newspapers about the alleged grievances of the Indian Members of the Bar regarding the unequal distribution of Grown briefs in criminal cases, and will Government be pleased to inquire into the matter?

The Honourable Mr. BIRDWOOD in reply said—The attention of Government has not been drawn to the correspondence in question nor do Government now consider that any public advantage would be gained by the institution of the enquiry suggested by the honourable member.

The Honourable Mr. MEHTA then put question No. 8-

Has Government come to any final determination about the proposal made by the late Honourable Mr. Udharam Mulchand in regard to the Sind Courts and does not Government think that the time has now arrived for the abolition of the Sind Judicial Commis: sionership and the permanent incorporation of that Province with the Regulation Districts for judical purposes under the general jurisdiction of the Bombay High Court?

The Honourable Mr. BIRDWOOD in reply said—After making due enquiry Government were unable to adopt the proposals of the late Honourable Mr. Udharam Mulchand. Other proposals for the improvement of the Sind Courts have, however, from time to time, been under the consideration of Government, but owing to financial difficulties no definite decision has been arrived at. Government are not at present prepared to abolish the Sind Judicial Commissionership and bring the Province under the general jurisdiction of the High Court.

The Honourable Mr. Da'JI ABA'JI KHARE then put question No. 1 standing in his name-

(a) Is Government aware of the complaint made by the Honourable Mr. V. R. Natu in his speech reported in the Bombay Gazette of the 18th of May 1895 that the rules issued by Government in pursuance of the Government of India Resolution No. 22-F.; dated the 20th October 1894, have been misinterpreted by the subordinate officials, and that these officials have issued orders especially in the matter of grazing sucking calves which are in effect contrary to the intentions of Government?

(b) Is there any truth in this complaint?

(c) Have any steps been taken to recall such wrong orders, if any?

The Honourable Mr. NUGENT in reply said—(a) No complaint of the nature stated has been made to Government and Government cannot undertake to take any action except on representations made formally to them. No rules have been issued by Government in pursuance of the Resolution of the Government of India, No. 22-F., dated 19th October 1894.

(b and c) In the circumstances above stated these questions need no answer.

The Honourable Mr. KHARE then put question No. 2-

(a) Had Government afforded any opportunity to the holders of warkas lands in Panvel Táluka to submit their objections to the subjection of their lands to specially enhanced rates by abrogation of the general rule fixing the limit of enhancement before Government obtained sanction of the Secretary of State for India for such abrogation?

(b) Were the grounds on which Government based their recommendations to the Secretary of State for India for special enhancement notified to the land-holders before the new rates were sanctioned?

(c) Is Government prepared to publish, for general information, their letter to the Secretary of State for India embodying these recommendations, and his Despatch in reply to it?

The Honourable Mr. NUGENT in reply said—(a) The usual opportunity was given to the holders of varkas land in Panvel as well as to the holders of other lands to submit any objections they might have to offer to the revision of assessment. The notifications of existing and proposed maximum rates required by Government Resolution No. 7447, dated 21st October 1886 (which has been placed on the Editors' Table), were published in each village about the middle of February 1892. The Secretary of State was addressed on the subject of excluding varkas lands from the operation of the rule regarding limits of enhancement on 10th June 1892, and his reply is dated 21st July 1892.

(b) The grounds on which Government based their recommendation that these limits should not be applied to varkas land were not notified to the land-holders before the new rates were sanctioned, and it would not be in accordance with the principles followed to notify such recommendation.

(c) The Despatch of the Secretary of State sanctioning the recommendations of this Government is printed in the Government Selection of Papers relating to the Panvel Revision Settlement, which can be purchased at the Government Central Book Depôt. Government are prepared to publish the letter embodying their recommendation on sufficient cause being shown for doing so; but the Despatch of the Secretary of State shows clearly what were the recommendations made and approved.

The Honourable Mr. KHARE then put question No. 3-

(a) What measures have Government decided upon with a view to remove the admitted hardship to the Khots in the Dergad Táluka caused by the combined operation of the new rates of assessment and the fixing of the rents by the Khoti Settlement Officer?

(b) If Government have decided to remove this hardship by legislation, when will it be brought forward? (c) Do Government see the advisability of taking some steps to relieve the Khots in that taluka of this admitted hardship and save them from the annual loss they have been suffering for some years past pending a final solution of the matter?

The Honourable Mr. NUGENT in reply said— (α) The possibility of providing by legislation for the adjustment of rents with fairness both to the Khots and the tenants in cases in which the rents recorded by the Khoti Settlement Officer are less than the revised assessment is under the consideration of Government.

(b) It is not possible yet to say definitely when, if it is finally determined to legislate, a Bill will be ready for introduction. There will be no avoidable delay, but the opinions of experienced officers have to be obtained and carefully considered.

(c) The honourable member is referred to an answer given on 20th March last to a similar question put by the Honourable Mr. Setalvad.

The Honourable Mr. KHARE then put question No. 4-

(a) Have any rules been framed for regulating the playing of music in front of places of worship at Yeola?

(b) If such rules have been framed, were they strictly observed during the last Mohurrum?

(c) Is it a fact that at Yeola in the Násik District, Mahamedan processions were allowed to play music in front of Hindu temples while passing by them in the last Mohurrum? If this be a fact, was such a procedure authorized by the rules?

The Honourable Mr. BIRDWOOD in reply said—(a) The rules in force in Yeola permit no procession with music to take place without a police license. There are no rules specially regulating the playing of music in front of places of worship.

(b) The rules in force were strictly observed during the last Mohurrum.

(c) Music was played in front of temples. There is no rule prohibiting such music. The Mohurrum processions were conducted under a police license

• Vide Appendix C. and in accordance with notices similar to those which have been issued for years past, A copy of the rules* is laid on the Table.

The Honourable Mr. BAL GANGADHAR TILAK then put question No. 1 standing in his name-

Will Government be pleased to call for a return of the number of licenses granted or renewed each year under the Arms Act in the districts of Belgaum and Dhárwár for the last three years showing the distribution of these licenses in the different tálukas of each of the two districts?

The Honourable Mr. BIRDwood in reply said—The returns required by the honourable member will be called for from the District Magistrates of Belgaum and Dhárwár.

The Honourable Mr. TILAK then put question No. 2-

Will Government be pleased to publish a statement showing-

- (a) The Local Fund revenue of each táluka under each of the several heads mentioned in Section 44 of Act I of 1884?
- (b) What portion of such revenue is allotted to each táluka, and how much is retained by the District Board?
- (c) How much of the revenue realized, after deducting the portion to be devoted to education, is exailable for new works, and how much is absorbed in establishment and repairs?

The Honourable Mr. BIRDWOOD in reply said—(a) Detailed information under all heads of the revenue and expenditure of the District and Taluka Local Boards throughout the Presidency is given both in the appendices to the annual reports on Local Board Administration and in the Notification published in the Bombay Government Gazette and in the Sind Gazette in accordance with Section 52 of Bombay Act I of 1884.

(b) Statistics of the actual sums collected in each taluka on account of the oneanna cess are not published, but can be readily deduced from the published figures of assignments to the various Boards, if it be borne in mind (1) that the assignment made to a taluka represents the total collections in that taluka *minus* the sum reserved therefrom by the District Board for expenditure under Sections 46 and 49 of the Act, and (2) that the total sum thus reserved by the District Board is taken from its Táluka Boards in proportions varying according to the collections made in their tálukas respectively.

(c) It has not been possible since the date of the receipt of the honourable member's question on the 31st ultimo to collect the statistics in the form required by the honourable member, which would entail a detailed examination of the published act counts of more than 200 Local Boards in this Presidency. But if still required, the information can be collected.

The Honourable Mr. TILAK then put question No. 3-

In view of the proposed amendment of the District Municipal Acts, will Government be pleased to call for a report from the leading Municipalities in the Province on the working of the District Municipal Acts, 1873 and 1884, with suggestions about necessary amendments?

The Honourabe Mr. BIRDWOOD in reply said—Numerous suggestions have already been made by Municipalities and by officers concerned in Municipal administration, and the publication of the Bill in accordance with the rules will give opportunity for further suggestions which will of course receive most careful consideration.

The Honourable Mr. TILAK then put question No. 4-

Whether it is a fact that Mr. Waman Babaji Kulkarni has been dismissed from. the post of Kulkarni of Nágevádi in the Wái Táluka, and that Mr. Vinayak Amrit Deshpande's appointment by election as the Vice-President of the Wái Municipality has been disapproved, though according to the Municipal Act he is not disqualified to be a Municipal Commissioner and therefore the Vice-President, as a further punishment for directly or indirectly disobeying the police orders in the last Wai riot cases? Will Government be pleased to publish the papers relating to these cases, including the reports and recommendation of the District and Divisional officers?

The Honourable Mr. BIRDWOOD in reply said—Waman Babaji has been dismissed from the post of Kulkarni of Nágevádi. It is not the practice to publish papers showing why Government considers particular persons unfit for its service and there is no reason whatever for making an exception in this case.

The election of Mr. V. A. Deshpande to be Vice-President of the Wái Municipality has not been reported to Government. No appointment of a Vice-President is valid until it is approved by the Commissioner of the Division, to whom the power and duties required to be exercised and performed by the Governor in Council under Section 24 of Bombay Act II of 1884 have been delegated.

The Honourable Mr. TILAK then put question No. 5-

Is Government aware of the fact that the music rules in force in Poona have recently been interpreted in a way contrary to the policy laid down by Government in paragraph 15 of Government Resolution, Judicial Department, dated 15th March 1894; and whether Government mean to adhere to that policy in future under similar circumstances?

The Honourable Mr. BIRDWOOD in reply said :--Government are not aware that the Rules referred to have been interpreted in a way contrary to the views expressed in paragraph 15 of Government Resolution No. 1917 of 15th March 1894. Government have had no ground for altering the views then expressed.

The Honourable Mr. TILAK then put question No. 6-

Is Government aware of the fact that the question of playing music in public streets has been solved in the Aundh State, by framing music rules, in consultation with the leaders of Hindu and Mahomedan communities; and whether Government will be pleased to direct the District officers to take the initiative in bringing about a settlement of the music question in a similar way in places where the playing of music in public streets is the subject of dispute between the two communities?

The Honourable Mr. BIRDWOOD in reply said—Government have no reason to doubt the accuracy of the honourable member's information that the question of playing music in public streets in the Aundh State has been solved in consultation with the leaders of the Hindu and Mahomedan communities, and would hail with satisfaction any

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similar settlement of the question elsewhere. The District officers are already fully aware that it is the desire of Government that they should, by all means in their power, support the efforts of the leaders of the communities in question to settle in a conciliatory manner any disputes on the subject which may exist between them.

His Excellency the PRESIDENT-As Mr. Yajnik is not present it is permissible under the rules for any members to put the questions standing in his name.

The Honourable Mr. P. M. MEHTA then put question No. 1 standing in the Honourable Mr. YAJNIK'S name-

(a) Has the attention of Government been drawn to the recent revision settlement of the Alibig Tâluka, and especially, to the application to that tâluka of the concession known as the Igatpuri concession, which directs that in the work of revenue collection, enhancement in excess of 4 annas in the rupee (or 25 per cent.) of the assessment on a holding will be remitted for the first two years of the revised settlement, enhancement in excess of 8 annas in the rupee for the 3rd and 4th years, and enhancement in excess of 12 annas in the rupee for the 5th and 6th years of the revised settlement? Have rules been framed by the Survey Commissioner to carry out the details of this concession, and have such rules received the approval and sanction of Government?

(b) Rearing in mind the object of the concession, which is to prevent hardship arising from the collection in one lump sum of excessive enhancements in individual cases as also to enable the rayats concerned to adjust themselves to increased payments by degrees, has the attention of Government been drawn to the complaint of the Alibág rayats that rules 2, 3, 4 and 5 of the rules so framed by the Survey Commissioner operate in a manner which virtually deprive them of the benefit of the concession? Does rule 2, for instance, direct that when the difference between the original and revised assessment is 3 annas, no remission is to be granted? Do not the occupants coming under the operation of this rule constitute a very appreciable number?

(c) And will Government be pleased to direct a copy of these rules to be placed on the Editor's Table?

The Honourable Mr. NUGENT in reply said-

(a) Yes. But the concession sanctioned in the case of Alibág is not identical as the honourable member assumes with what is known as the Igatpuri concession. It is based on the survey number or *phálnitukda*, instead of the Kháta, as the unit of remission and provides that enhancements shall be leviable up to 25 per cent. for the first two years, up to 50 per cent. in the next two years, and so on without limit.

(b and c) I lay on the Table a Resolution^{**} No. 1218 of 13th February 1895, embodying the rules for applying this concession in detail framed by

• Vide Appendix A. The Survey Department with the orders of Government thereon. With the exception of rule 2 which was disallowed, they are suitable and have been sanctioned. Rules 3, 4 and 5 do not appear to Government to be open to reasonable objection. The first is in strict accordance with the terms of the concession, while the other two merely provide for the elimination of pies in the calculations.

The Honourable Mr. MEHTA (for the Honourable Mr. YAJNIK) then put question No. 2—

Do Government receive annually reports on the working of the rules for the reduction of marriage expenses among the Lewa and Kadwa Kunbis in Gujarát under the provisions of the Infanticide Act? If they do, will they be pleased to place such reports on the Council Table to enable the public to know how far such rules have succeeded in accomplishing the object for which they were framed?

The Honourable Mr. BIRDWOOD in reply said—No special periodical reports have been prescribed by Government, but the Collectors give certain information in their annual administration reports. Among the Kadwa Kunbis, who are found chiefly in Ahmedabad, the marriage year only comes round after long intervals, and it is unnecessary for the Collector of that District to refer to the matter annually. But the Collector of Kaira annually supplies Government with statistics of prosecutions for breach of the marriage expenditure rules by the Lewa Kunbis in that District and

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appends any remarks that he desires to make. These annual administration reports are of a confidential nature and are not intended for publication. In his last report the Collector stated on this subject as follows :---

" It may be true that expenses connected with marriage ceremonies are curtailed for fear of the consequences of breaking the law, but I am not at all sure that the savings thus effected are not devoted to swell the amount of the dowry paid by the fathers of the girls. The reform must come from within and not from without. General improvement will result with education and broader views."

The Honourable Mr. MEHTA (for the Honourable Mr. YAJNIK) then put question No. 3-

Now that the amending Act of 1895 has been passed by the Government of India permitting the Bombay Government to extend the provisions of the Dekkhan Agriculturists' Relief Act to other districts or parts of districts, do Government contemplate any early extension of the provisions of the Act to other districts of the Presidency?

The Honourable Mr. BIRDWOOD in reply said—The matter has received the attention of Government, and certain suggested extensions of the Act are under consideration.

The Honourable Mr. MEHTA (for the Honourable Mr. YAJNIK) then put question No. 4-

Has the attention of Government been drawn to statements in the vernacular press regarding the disturbed condition of a portion of the Belgaum District bordering on the territory of the Kolhápur State, where some Bairad and Kummi outlaws have defied the authority of the District Police and caused much anxiety to the peaceful village population, and have any steps been taken to institute inquiries into the matter?

The Honourable Mr. BIRDWOOD in reply said—Government have noticed the statements in the Native Press referred to by the honourable member, and having instituted enquiries into the matter, find that the local authorities have taken; effective preventive measures.

The Honourable Mr. MEHTA (for the Honourable Mr. YAJNIK) then put question No. 5-

Will Government be pleased to direct information to be furnished in the form of a statement as to :-

- (a) The total number of Khoti villages in the different tálukas of the Ratnágiri District at the time of the introduction of the original Settlement;
- (b) The number of villages which have been attached since the introduction of the Settlement;
- (c) The number of villages attached since the Settlement but which were subsequently restored to the Khots; and
- (d) The number of villages which have actually lapsed to Government at the end of twelve years of Government management.

The Honourable Mr. NUGENT in reply said :-- The Collector of Ratnágiri has been desired to prepare the statement asked for and it will be laid on the Table when it is ready.

The Honourable Mr. MEHTA (for the Honourable Mr. YAJNIK) then put question No. 6—

(a) Is it a fact that there are pending at present before His Excellency the Governor in Council more than 100 appeals from the land-holders of the Alibág Táluka against the decisions or orders passed by the Survey Commissioner in the matter of revision enhancements? If so, what course do Government contemplate taking in disposing of them under their appellate authority?

(b) Has it been brought to the notice of Government that these appellants were called upon by the Collector of Alibág to pay the cost of such enquiries, and that the appellants paid the cost so demanded of them, believing that the mistakes in measurements and classification complained of by them will be enquired into? Do Government contemplate taking any steps to give redress to the appellants?

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(c) Are Government further aware of the fact that some of the appellants applied for copies of survey papers to be supplied to them containing information about the classification of their soils and the basis on which anna valuations were calculated, but that their application was rejected by the Collector on the ground that he had no orders from Government to supply such copies? Is there any reason for withholding this information from the appellants?

The Honourable Mr. NUGENT in reply said -

(a) There are no such appeals pending before Government, but in November last many petitions were forwarded to the Collector of Kolába with instructions that any petitioner, who was desirous of having an inquiry made into the correctness of the classification of his land or the calculation of his assessment, might have it made on depositing a sum sufficient to cover the cost. Under general orders such deposits are refunded in full in all cases in which the complaint proves on inquiry to be well-founded.

(b) The answer to the first question is No. As regards the second, the general order above-mentioned is manifestly equitable and Government have no reason to suppose that it will not be properly carried out. There is, therefore, no reason for further action on the part of Government.

(c) The answer to the first question is No. The second question cannot be answered because it is not shown what survey papers are referred to. It may, however, be stated that there is no objection to the grant of copies of survey records on payment of the prescribed fees, but this statement applies only to completed or final records; for obvious reasons copies cannot be given of the memoranda or other preliminary writings forming the material from which after due test the survey records are prepared.

The Honourable Mr. MEHIA (for the Honourable Mr. YAJNIK) then put question No. 7 —

Will Government be pleased to place on the Council Table a copy of the rules regulating the classification of rice, garden, rabi and varkas lands in the Konkan Districts framed specially for the guidance of the classing officers, including the Konkan Survey Supplementary Revision Rules?

The Honourable Mr. NUGENT in reply said—The honourable member was informed in a letter, dated 4th June last, that Government regretted their inability to furnish him with a copy of the rules referred to. The principles on which the classification is made are fully shown in settlement reports and other published papers; the rules laid down for the guidance of Survey Officers in the application of the principles in detail cannot in the public interest be placed on the Table.

The Honourable Mr. MEHTA (for the Honourable Mr. Yajnik) then put question No. 8-

Is it a fact that rule 2 of the rules framed by the Survey Commissioner for calculating temporary remissions in excessive revised settlements, viz., that where the difference between the old and new assessments is under 8 annas, no remission should be given, has not received the sanction of Government, and that the standing orders of Government make no such exception ! Notwithstanding this, is it the case that in Kolúna the benefit of such remissions is withheld from the rayats in cases where the difference between the old and new assessment in revision is less than 8 annas, even though the excess assessments have in a large number of cases exceeded 400 per cent.?

The Honourable Mr. NUCENT in reply said—The answer to the first question is Yes. As regards the second, it is not the case that in Kolába the benefit of such remissions is withheld from the rayats in cases where the difference between the old and new assessment is less than 8 annas, but in order to give effect to the instructions regarding remissions as soon as possible, the statements for the talukas of Alíbág and Pen were prepared before the orders of Government were passed on the draft rules and on the assumption that draft rule 2 would be approved. As the preparation of new statements would have been a work of much time and trouble and as it was reported that the amount involved to individual occupants was in no case large and in many quite insignificant, Government directed that the draft rule in question should be held to have been applicable in the case of the Alíbág and Pen Settlements. The statement contained in the last clause of the

honourable member's question is irrelevant to the point referred to in the question and is incorrect in so far as it represents that enhancements in excess of 400 per cent. are numerous; and it is misleading in the absence of any indication of a recognition of the fact that such enhancements are due to a new and profitable use of varkas land which involves little or no expenditure.

The Honourable Mr. MEHTA (for the Honourable Mr. Yajnik) then put question No. 9-

In reply to my question No. 6 put at the Council Meeting of 4th February last, the Honourable Mr. Trevor said that the question of revising grazing arrangements, so far as they constitute a branch of forest administration, had been under the consideration of the local Government for some time past, and that reports called for two years ago had not then come in. Have these reports from district officers been received since the date of the above reply, and do such reports indicate the necessity of revising the grazing rules with a view to bringing them more into consonance with the liberal principles laid down in the Resolution of the Government of India of October last?

The Honourable Mr. NUGENT in reply said—All the reports referred to have not yet been received, and such as have been received relate to the less important forest districts. The district officers were directed to take into consideration not only the Resolution of the Government of India to which the honourable member refers, but also the suggestions for carrying out the principles which the Inspector-General of Forests was in that Resolution desired to make and which were not received till March last. Such reports as have been received do not show that any material modification of the rules is needed to bring them into consonance with the principles laid down by the Government of India. Principles equally liberal have been inculcated by this Government for several years past.

The Honourable Mr. MEHTA (for the Honourable Mr. Yajnik) then put question No. 10-

In view of the Government of India having extended to the Calcutta University the privilege of recommending three Graduates to be elected Fellows of the University (see the Gazette of India, Part II, dated November 17th, 1894, page 1078), will His Excellency the Governor in Council be pleased to consider the desirability of making a similar concession to the University of Bombay?

His Excellency the PRESIDENT in reply said—Government will give careful consideration to any representation that may be made on the subject.

The Honourable Mr. METHA (for the Honourable Mr. Yajnik) then put question No. 11-

Has the attention of Government been drawn to a letter, dated the 13th May 1895, over the signature of "C. R. Sail" published in the "Times of India" of 15th May 1895, in which exception is taken to the recent revision settlement of Alibág Táluka in respect of—

(1) The change made in the new classification of garden lands from the old 32 to 24-anna scale, the effect of which is to overclass soil and water factors while nominally confirming the old classification;

(2) No adequate weight being given to the supreme importance of water in garden lands;

(3) And the tremendous power of the newly-introduced position class; and have Government taken steps to enquire how far these statements are well-founded?

The Honourable Mr. NUCENT in reply said —The attention of Government has not been called to the letter referred to, and Government cannot undertake to make any inquiries regarding, or in any manner to take notice of, statements which are made otherwise than in representations addressed to them in accordance with the rules.

The Honourable Mr. MEHTA (for the Honourable Mr. Yajnik) then put question No. 12 ---

Has the attention of Government been drawn to paragraph 49 of the A'bkari Administration Report for 1893-94, in which Mr. Commissioner Mackenzie, remarking on the decrease of 45,316 gallons in the consumption of liquor, says :--

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"In Khåndesh there can, I am afraid, be little doubt that there has been mismanagement of the farm by the contractor, who has not given to it sufficient personal attention. There is no doubt that many of his shopkeepers have been successfully prosecuted before the Magistrates for selling short measure and there is a strong belief in the district that this is due to the prevalence of 'Kasar.' The decrease is most marked in the talukas most given to drinking habits, and in places where, if excessive prices are charged, the people have every facility for illicit distillation and smuggling."

In the matter of so important a statement as the above made by the A'bkúri Commissioner, is there any reason why the Resolution of Government, dated the 17th April 1895, reviewing the report, was silent on issues raised by it?

The Honourable Mr. NUGENT in reply said—Government reserve to themselves the right to determine what matters shall be noticed or not noticed in their Resolutions and must decline to assign any reasons for the exercise of their discretion in this respect.

The Honourable Mr. MEHTA (for the Honourable Mr. Yajnik) then put question No. 13 —

Is there any reason why Government reduced the minimum guarantee in Khåndesh concurrently with a reduction in the still-head duty in 3½ tálukas from Rs. 2 to Rs. 1-4-0 when past experience in Thána in 1889 or 1890 has shown that a reduction in duty is followed by increase in licit consumption and in revenue, and decrease in crimes?

The Honourable Mr. NUGENT in reply said—Under the system now in force it is left to the Abkári Commissioner to determine the minimum revenue to be guaranteed according to his estimate of the demand for liquor. Government are aware of no reason for interfering in this case. An erroneous estimate does not affect the actual consumption on actual revenue.

PAPERS PRESENTED TO THE COUNCIL.

1. Letter from the Officiating Secretary to the Government of India, Legislative Department, No. 1199, dated the 2nd July 1895—Returning, with the assent of His Excellency the Vicerov and Governor General signified thereon, the authentic copy of the Law to amend the Aden Port Trust Act, 1888.

 Resolution* No. 1218 of 13th February 1395 referred to in the reply to question
 * Vide Appendix A.
 No. 1 (c) put by the Honourable Mr. Javerilal Umiashankar Yajnik.

3. Statement + showing the Additional Police Posts which have been established or continued since the passing of Bombay Act IV of 1890,

under Section 25 (1) of the Act, referred to in the reply

+ Vide Appendix B.

to question No. 4 put by the Honourable Mr. Pherozeshah Mervanji Mehta.

4. Rules t in force in Yeola regarding the playing of music referred to in the reply to question No. 4 put by the Honourable Mr. Daji Abaji Khare.

EXPLANATION OF THE FINANCIAL STATEMENT OF THE GOVERN-MENT OF BOMBAY FOR THE YEAR 1895-96.

In presenting the Financial Statement for the year 1895-96, the Honourable Mr. NUCENT said—Your Excellency,—In accordance with the rules framed under Section 2 of the Indian Councils Act of 1892, I beg to lay the Financial Statement of the Government of Bombay for the year 1895-96 before the meeting. Printed copies have been supplied to all the honourable members, and I do not therefore propose to take up the time of the Council by reading the whole of this voluminous statement. I will merely read the more important opening and concluding portions.

The main facts connected with the nature of the Provincial contract have been dealt with in the Financial Statements for the two past years, and it is unnecessary to recapitulate facts and figures with which honourable members are already sufficiently familiar. It will be sufficient to remind them that the present contract commenced in 1892-93, that it is therefore at present in its fourth year, and that under its terms the Provincial Government were to receive from Imperial Revenues a fixed assignment of 7,714 adjusted under the land revenue head, and were bound in return to keep a minimum balance of 20 lákhs of rupees. The statement now submitted follows in the main the lines of those prepared in former years, the figures except where the sign Rs. is prefixed representing thousands of rupees.

2. The statement deals with the accounts of three years 1893-94, 1894-95 and 1895-96, for the first of which only the figures represent the actual revenue and expenditure; in the case of the second, the figures are taken from the revised estimates and in that of the third the figures are those of the original Budget.

3. The financial results of 1893-94 are now to a certain extent a matter of ancient history; but they were in a way remarkable, and an examination of them at the present time when the fluctuating but general downward tendency of exchange and the exigencies of Imperial finance have proved productive of no slight anxiety and embarrassment to Government, leads to a certain amount of comparative satisfaction. In the revised estimates the revenue was estimated to exceed the expenditure by 20; but so gloomy did the outlook then appear to the honourable member in charge of the Financial Department that he appears to have had grave doubts as to whether this forecast would be realised and whether any surplus at all would remain. The figures now before us, however, show that, far from vanishing entirely, the surplus increased to 1,95 and that for the first time during the present contract the revenue was substantially in excess of the expenditure. As compared with the revised, the totals on both sides of the account show a considerable decline for which the subtraction from both of them of a sum of 2,42 on account of the assessments on alienated lands is partly responsible. Making allowance for this, however, it appears that revenue remained practically the same while expenditure showed a considerable decrease, the savings under Assignments, Land Revenue and Civil Works largely exceeding expectations. On the whole, therefore, the results of 1893-94 were satisfactory. An examination, on the other hand, of the figures for 1894-95 does not furnish equal cause for gratification. It is true that ordinary revenue and expenditure do not display any important fluctuations; for, as pointed out in paragraph 11 of the statement, had it not been for the disturbing elements there mentioned, there would have been a substantial surplus; but the reduction of the Provincial assignment by 5,60 and the prospect of an additional charge of 6,26 on account of exchange compensation allowance so crippled the Provincial finances that the minimum balance of 20 lakhs was only with difficulty maintained. So small, moreover, was the margin for savings in the expenditure that it seemed as if a substantial improvement in the position was impossible and as if a general curtailment of expenditure in the present year would be imperative. It is satisfactory, however, to be able to state that the financial condition is not as had as it was anticipated it might or would be. The efforts of the Financial Department, seconded as they have been in the most loyal and efficient manner by officers throughout the Presidency, have resulted in such a substantial reduction of the expenditure that notwithstanding an increase in the exchange compensation allowance charges from 6,26 to 6,56, the revised estimates are no less than 10,39 below those originally fixed. If the Bombay Municipality had paid up the sum of rather more than two lakhs of rupees leviable from them under the orders of the Government of India, the savings in expenditure would have been proportionately increased. The closing balance for 1894-95 and the opening balance at the commencement of the present year may in consequence of this improvement in the position be taken for the present at 30,43. The task of bringing into equilibrium the revenue and expenditure so as to maintain the minimum balance has again been one of considerable difficulty. One of the disturbing elements has, it is true, disappeared, but the effects of the other have been intensified, as owing to a further decline in the exchange it has been found necessary to set apart a sum of no less than 7,80 for the payment of exchange compensation allowances. The result is that we find ourselves much in the same position as we were at this time last year. Expenditure promises to remain about the same, and though there is a reduction in the opening balance as compared with that of 1894-95, this falling off is counterbalanced by a corresponding increase in the revenue and consequently, as far as present figures show, the balance at the end of the year will, as it was last year, he slightly in excess of the minimum. Judging from the experience of 1894-95. it seems probable that Government in favourable circumstances may get through the year without being subjected to any severe financial difficulties; but it is impossible to speak

with absolute certainty on the point. The revenue has been very liberally estimated while expenditure has been cut down to its lowest limit, with the result that whilst our income is not likely to be better than the estimates, there is little prospect of any savings occurring in our outlay as calculated; and it is consequently doubtful whether the revised figures will show the same improvement which they have in the last two years. In the absence of such improvement a curtailment of expenditure in 1896-97 will be inevitable.

There is one point connected with the Budget estimate to which I would desire to invite attention as the figures under the particular head to which I refer might, if I unexplained, lead to some misapprehension. At page 99 of the estimate the contribution from the Bombay Municipality for the maintenance of the police is entered as being Rs. 7,55,000. The matter is referred to also on page 18 of this statement. The contribution payable by the Municipality towards the cost of the City Police is three-fourths of the total cost, less the cost of certain items chargeable wholly to Government, and less the receipts on account of items not so chargeable. The total cost shown on page 99 of the Budget is Rs. 8,95,317, from which under the present arrangement the following items have to be deducted as wholly chargeable to Government : purchase of a new steam launch, Rs. 20,000; wooden chaukis, Rs. 9,156, and cattle-pounds, Rs. 4,872. This leaves a remainder of Rs. 8,61,289 from which the following items of receipts shown on page 22 of the Budget have to be deducted as they are receipts on items not wholly chargeable to Government : Port Trust contribution, Rs. 27,750 ; University police, Rs. 693 ; Rámoshis, Rs. 93,000 ; and Miscellaneous, Rs. 557. This leaves a remainder of Rs. 7,39,289, threefourths of which is Rs. 5,54,466. This is however only the estimated contribution for the year 1895-96, and to it must be added the arrears due from the Municipality for 1892-93, amounting to Rs. 48,833, for 1893-94 amounting to Rs. 28,601, and the estimated arrears amounting to Rs. 1,23,100 for 1894-95. The sum total estimated as due from the Municipality therefore amounts to Rs. 7,55,000 as shown on page 9 of the Budget.

In conclusion I would observe that the scrutiny of the figures for the three years affords abundant proof of the correctness of the forecast made by the Financial Member in 1893-94, that but for the heavy burden thrown on Provincial finances by the difficulties connected with exchange the task of adjusting the normal income of the Presidency to the normal expenditure would have been a comparatively easy one. Had it not been for these difficulties we should have had in the first two years an actual surplus and in the third a deficit of 1,99 only which with ordinary good fortune we might have expected to disappear later on in the year. As it is, owing to circumstances over which we had no control and which could not by any possibility have been foreseen, we have to face in the current year a deficit of 9,79, or in other words the estimated expenditure for 1895-96 exceeds by that amount the estimated income. It need hardly be said therefore that the position is one of great anxiety. Of course matters may improve. Exchange compensation allowance has been calculated at the low rate of 1s. 1d. and there is at present some prospect of that rate being exceeded temporarily at all events, though there is perhaps no subject in the world concerning which it would be more rash for any person to venture on a prediction than exchange and the course it will follow. Experience of past years tells us moreover that however careful the preparation of the expenditure estimates may be, and however close the sorutiny of the Financial Department, more money is usually provided than is usually spent, and there is consequently a considerable sum available for savings at the end of the year; but as already observed special precautions have been taken this year to bring the estimates into close correspondence with what the actuals humanly speaking will be, and any material saving on the estimated expenditure is hardly to be anticipated. Little, if any, bettering of the estimated aggregate revenue can be looked for. Unless therefore the unexpected happens-exchange improves materially, our expenditure estimates are by some unforeseen chance not worked up to, and our revenue progresses at a higher rate than we have at present any reason for supposing that it will do—it appears likely that when the time arrives for framing the Budget for 1896-97 the shears will have to be applied with painful vigour in the struggle to bring our expenditure within the limits of our available funds. But both these factors are so uncertain that it is impossible at this period of the year to anticipate their exact effect. All that can be said now is that there is perhaps some ground for hoping that we shall be able to frame our estimate for 1896-97 without being compelled to resort to a material reduction of our expenditure ; but whether this hope will be realized time alone can show.

The Honourable Mr. PHEROZESHAH M. MEHTA said-Your Excellency,-It must be admitted that the construction of the Provincial Budget affords no opportunity to the Financial Member of Your Excellency's Council for the exhibition of any high financial skill or statesmanship. He is so cribbed and cabined by the conditions of the Provincial Contract that he can never hope to distinguish himself by heroic measures. It is, therefore, not a little to the credit of my honourable friend Mr. Nugent that in the Financial Statement he has laid before the Council, he has managed to display at least one heroic trait. There can be no doubt that the Budget he has introduced, is what may be called an adversity Budget; but even our old friend Mark Tapley might envy the exceedingly cheerful equanimity which he has managed to show under most adverse and depressing circum-stances. His motto scems to be, "sufficient for the day is the evil thereof" and he calmly asks the future to be good enough to take care of itself either by performing a miracle in the way of producing a surplus or preparing for martyrdom. I remember that in the Budget debate of 1893, Mr. Nugent strongly expressed himself to be of opinion that it was not practically safe to fix the irreducible minimum at so low a figure as 20 lakhs; and yet, he has just avoided trenching upon it by the skin of his teeth by pitching the revenue estimates a little too high and expenditure estimates a little too low; and secondly by counting on obtaining from the Bombay Municipality the whole of the amount of the Government claim for arrears which he puts at 2 lákhs of rupees but which is not yet admitted. If that amount is not forthcoming, then it seems to me that the surplus of Rs. 64,000 shown in the Budget will quickly disappear. It may be possible to escape a catastrophe by starving civil works according to the practice of the last two years, but the mischief of this course extends much beyond the immediate curtailment. I do not think my honourable friend Mr. Little will disagree with me when I say that all repairs put off and all works in progress delayed mean multiplying expendi-ture for the future. This is the most seriously unsatisfactory feature of the present Budget. The honourable member in the Budget says that he has endeavoured to bring the Public Works assignment up to something like its normal figure by putting it at Rs. 34,64,000. But, in the first place, the average of the actuals of the four years 1889-93 is 38,10,000 and, in the second, those were years in which exchange compensation allowance did not encroach on the grant. It is also to be remembered, on the other hand, that the last two years were years in which Civil Works were admittedly starved, the result of which is that the needs for the following years must proportionately increase. It is impossible not to feel that such a state of things is likely to tell heavily upon the healthy progress and prosperity of the Presidency.

Under these circumstances, I will ask your Excellency's Council to consider if they have not a claim on the Imperial Government for the amount of exchange compensation allowance, estimated at over 7 lákhs for the Budget year. When the present contract was revised and settled in 1892, exchange compensation allowance was not taken into It is not an ordinary increase of expenditure arising out of existing circumaccount. stances, for which this Government must provide out of the settled assignment. It is an unforeseen increase brought about by the direct action of the Government of India. It seems to me, therefore, that it is something beyond what was provided for under the contract, and this Presidency has a legitimate claim to ask that an assignment of funds should be provided to meet the new and unforeseen additional expenditure. The Imperial Government is responsible for this extra burden. This is an item which is beyond the terms of our contract with the Government of India and this Presidency has a legitimate claim to ask the Imperial Government to provide for this unforeseen expenditure. therefore trust I am not over-stepping my bounds if I venture to suggest that your Excellency's Government should appeal to the Government of India for relief under this head.

In passing to particular heads of the Budget, there are two observations which occur to me with regard to that of Interest. The Council is aware that the amounts placed at the disposal of the Local Government for loans and advances are in addition to the contract assignment and are fixed yearly on a consideration of the available resources of the Government of India and of the demands presented, and the amount which can be advanced by the Local Government in any year is limited to the sums allotted for the purpose plus any sums received during that year in repayment of previous advances. I am glad to see that we have been furnished this year with the amount of the takdvi advances budgetted for 1895-96—Rs. 13.95 lákhs. I am indebted to the Honourable Mr. Nugent's

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courtesy for the figures for the last two years, they are Rs. 5.83 and 8.44 for 1893-94 and 1894-95 respectively. No money is better employed than this, and I venture to make a suggestion which would enable the Government of India to lend larger sums by increasing their available resources. The Bombay Corporation owe the Government of India about 24 to 25 lákhs on account of the Vehár Water Works Loan, which they could easily pay off by raising funds on their own credit in the public market on advantageous terms. should like to know if your Excellency's Government would support an application, from the Corporation for this purpose. The Corporation would benefit by the premium they are likely to secure, while the resources of the Government of India would be freed for larger takavi advances. The other observation I wish to make is with regard to the rate of interest. I trust that since the recent conversion, the Government of India charge 31 instead of the old 4 per cent. Coming to the head of Education, will I venture to call attention to a very curious feature with regard to this head. Government are year after year very generous in the assignments they make under this head, but it is noteworthy that in no year the amount actually spent worked up to the Budget estimate. In 1891-92 the Budget estimate was 18 lakhs. The actual expenditure was Rs. 16,36,000. In 1892-93 the estimate was Rs. 17,78,000, the expenditure being Rs. 16,42,000. In 1893-94, the estimate was Rs. 17,41,000, the amount spent being Rs. 16,43,000. In 1894-95, the Budget amount was Rs. 18,11,000, while the revised estimates show the expenditure at Rs. 16,86,000 amount put down being Rs. 18,67,000. But I suppose he will so work it that he will be able to realise the surplus he is in search of by bringing it down to the normal figure which for the years I have named is about Rs. 16,30,000. I do not make these remarks in any malicious or captious spirit, but I want to point out there always seems a good sum remaining available. Under these circumstances I venture to renew the appeal I made last year on behalf of the Gujarát College. The work of that College during the past year was not satisfactory, and it does not seem likely that this year there will be any improve-ment. I have always advocated a Government College for Gujarát—Bombay and the Deccan always had their Government Colleges. In the Deccan we have, it is true, a prosperous College got up by private enterprise, viz., the Fergusson College. This College is no doubt the result of the advantages which the Deccan has enjoyed by being in contact with the Government Colleges for many years. If Gujarát had the same opportunities as the Deccan I dare say Gujarát would have shown excellent results. A Government College in Gujarát is, My Lord, essentially necessary and would not entail a very large amount of expenditure, as I showed in detail last year, and the amount could be easily made available from the large surplus I have just shown under the Educational Head.

The Honourable Mr. KIRKHAM—Has the College Council asked to be disestablished and transferred to Government?

The Honourable Mr. MEHTA—No. I make this appeal in spite of the Council, whose management has been a failure, and I say that the report of the past year shows that the management of the College by the Council has not been so successful as the management of the Government Colleges.

There is only one other head to which I propose to refer, and only to a portion of that, viz., the Bombay City Police expenditure. I cannot let this occasion pass without saying how grateful the city has felt for the generous solicitude with which Your Excellency has endeavoured to settle the disputes between Government and the Corporation on this subject. We are extremely thankful to Your Excellency and the honourable members of Your Excellency's Government for doing justice to the city respecting many of the claims put forward in its behalf. I trust, however, that in the letter addressed to the Corporation, it is not meant to convey that in acceding to the contentions put forward by the Corporation, Government will have to refuse to give them credit for the receipts and expenditure on cattle-pounds and rámosis. The pound is practically worked by the city police, though it has a separate Superintendent. The difference in the receipt and expenditure in the item of ramosis arises from the difference of a rupee in the pay of the rámosi, which is Rs. 10, and the sum charged for him to private individuals to whom rámosis are supplied, Rs. 11. But the one rupee is really due to tho city police for supervision and, I believe, clothing supplied. But while I congratulate Government on the settlement arrived at, I cannot but regret that it is still incomplete, and that the most important of the items in dispute-Port Trust and Harbour Police-still remain in suspense. Government have had more than two years and a half for their investigations into their mysteries, and it cannot be said that they have not had sufficient time to come to a decision. Up to 1892, the city had to pay about Rs. 2,63,000 for the cost of the police. The action of Government has now brought it up to something like 5 lákhs and a half. I do not mention this for the purpose of questioning the propriety or necessity of so enormous an increase within so short a period of time. But I mention it to show that under such a state of things, the Corporation is entitled to every just and equitable consideration at the hands of Government, and that the time has now come when the pending question between Government and the Corporation with regard to the amount of Liquor License Fees should be taken in hand. When the Corporation protested against the city of Bombay being treated differently from all the rest of India in being burdened with the cost of the city police, Government mainly justified the exceptional treatment on the ground that exceptional sources of income had been allotted to the city, the chief of them being Liquor License Fees. But as the Corporation has more than once pointed out, Government are confiscating a very large portion of it. The city enjoyed the full amount of the fees till 1878. In that year, it was resolved for the sake of carrying out its Abkári policy without hitch that the collection should be with the A'bkári Department without being hampered with the necessity of rendering a detailed account. In the Act passed that year, Government undertook to pay a sum which was thought at the time would represent substantially the full amount of the fees, and fixed Rs. 1,43,000 a year on the average of the last 3 years. The fees have now increased to more than double the amount, and if the city are to be liable for the growing needs of the police to the tune of over 51 lakhs, surely every dictate of equity demand that the city should have, on the other hand, the full benefit of the growing revenues from the liquor licenses. Government promised in 1888 that they would consider the claim when they undertook fresh legislation. They have never been able to deny the justice of the claim, and I would solicit the attention of Government to the necessity of now settling this longpending question.

The Honourable Mr. DAJI ABAJI KHARE said-My Lord,-I have really very few remarks to offer on the Financial Statement for the year 1895-96. Of course this statement only embodies what has been already adopted and sanctioned and the discussion, so far as it goes, has only a sort of academical interest as far as the allotments for the present year are concerned. There is no doubt still room left for amendment if there be discovered any serious mistakes in the appropriations or any overcharges or undercharges are pointed out. Being only the Provincial Budget, there are very few questions of principle open to discussion in connection with finance. Your Excellency's Government has only to arrange your house within the allowance made to this Presidency under the Provincial contract, and if there be any starving of any particular department or institution to be found in this arrangement, it is more due to limited resources than to any intention to spend less on the part of Government; and not only have you to work within the limits of the allowance which are not very elastic, but you have also to meet within that allowance an expenditure the elasticity of which seems to be practically unlimited. A penny more or less in the value of gold and your financial arrangements are disturbed out of all harmony. This evil is the direct result of the policy of granting exchange allowance to certain servants of the Government, and apart from the question about the soundness of that policy, it must be confessed that it has introduced an element of uncertainty and, therefore, of danger, into our financial arrangements. Now it is not for this Board to discuss the pros and cons of that policy, but I do not think I shall be out of order if I refer to it briefly and say that this is practically an item of expenditure thrown by the Government of India on the shoulders of this Government which you had not bargained for when the last contract was entered into with the Government of India, and consequently it may be justifiable for your Excellency's Government even now to request the Government of India for a larger allowance. The contract was entered into with a view to certain sources of income and certain burdens of expenditure only. But now you are asked to take upon yourselves additional responsibility of payment. I hope your Excellency's Government have already submitted some proposals to the Government of India in this connection. If not, I still hope that an effort will be seriously made to secure an enlargement of the grant from the Supreme Government.

PART V

The question of these exchange compensations brings one matter more prominent to the eye, viz., that it will be very advantageous to secure as many of the higher appointments to the natives of this country as possible.

The concluding remarks of the statement do certainly give one a very uncomfortable feeling about our financial position next year, but after all we may hope that fortune will favour us in future as it has done in the past.

But it is not only that the funds of this Province are burdened by this unlooked for and untoward weight, but side by side with this increase of burden I am afraid the and untoward weight, but side by side with this increase of burden 1 am atraid the forecast of the receipts is much too sanguine. A liberal estimate of the revenue may be, nay actually, is very solacing. But it might have the effect of bringing us more quickly near to actual deficit than a more just estimate of our resources would do. More-over a liberal estimate in the budget is likely to serve at all events under some heads as an incentive to some officials somehow or other to raise up the actual revenue. The land revenue has been estimated very liberally. An increase of 20,20,000 is expected to accrue this year, and I apprehend a very large proportion of it is expected increase in that out of revised assessments. The statement no doubt says that the expected increase in that revenue is calculated to be raised both from extension of cultivation and from increase of taxation on lands already under cultivation. But the statement is silent as to what proportion of the estimated increase is put down on the score of extended cultivation. It would have been better perhaps if these two items had been separately shown. It may however, I think, be safely assumed that in this calculation chief reliance has been placed on revision of assessment. Now as I have already said a liberal estimate of revenue is calculated to make the officials concerned suppose that their honour is in a way at stake and that they must, if they wish to obtain commendation to arrange things in such a way as would justify that estimate, and then, as we have seen in the past, they would set themselves to devise means to accomplish the desired object. If adhesion to the settled rules and traditions of their department would be found to be in the way, such inconvenient rules would be abrogated behind the back of those whose interests are concerned by obtaining special sanctions as in Panvel, and where the desired increase in the land revenue cannot be had without taxing improvements, the difficulty would be got over by means of a flank attack, and inventions like that of the position class in Alibág would be made and brought into operation. In fact the problem becomes reduced to this : Find out means to procure a given sum. Under such a stimulus the land-holders become oftentimes very great sufferers. Take for instance the case of the Khoti villages in the Devgad Táluka. The attention of those who were entrusted with the duty of raising the assessment from the Secretariat down to the Survey Superintendent became so much engrossed on the object in view that they completely forgot the operation of the Khoti Settlement Officer and did not even for a moment try to see what the actual effect of their actions would be upon the taxpayers. I therefore think that such liberal estimates of revenue ought not generally to be made. The forest revenue is liberally estimated, and this cir-cumstance does not inspire people who are suffering from the operation of grazing rules with confidence. In some parts of the Presidency, such as the Kolába District, there is a wide-spread dissatisfaction about the practice in this matter. The cattle pound has been also made actively to work in furtherance of the same cause.

His Excellency the PRESIDENT said—I think my honourable colleague is going rather wide of the mark in discussing that subject.

The Honourable Mr. KHARE—I accept Your Lordship's ruling and I will not go into this point further. Of the actual distribution in the statement I have very little to say. I would however refer to the head of Charitable Allowances. In the allowances to Dakshina Fellows we miss the name of the Fergusson College, although two fellowships out of this fund have, by an express resolution of Government, been assigned to this college. The reason why the Fergusson College is omitted is not apparent, and I think the name should appear in the list of institutions which receive such allowances. Under the same head there are rewards to authors by the Director of Public Instruction and by the Dakshina Prize Committee.

The Honourable Mr. KIRKHAM :- On what page please ?

The Honourable Mr. DAJI ABAJI KHARE.—Page 34. I am told that the Director of Public Instruction has made over a portion of this fund to an independent body who

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have undertaken to apply it properly. There is nothing to find fault with in this arrangement; but at present the Secretary of the Committee who used to get Rs. 100 a month does not get that amount. The present incumbent fills one or two other posts for which he gets his pay. But this sum of Rs. 1,200, which was spent some years back on the Secretary's pay, is totally saved since the last incumbent retired and it does not appear to what purpose it has been applied.

There is again under the head of General Administration the last item—lump addition ordered by Government—Rs. 49,320. There are no details given nor is there the least intimation or suggestion as to why this lump addition to the estimated expenditure is made and in what direction the sum is to be spent. It is not a small amount to pass by without inquiring for what it is intended, and it therefore becomes necessary to refer to it. Going then to the head of Law and Justice—Courts of Law—I find no estimate for the fees to be paid to pleaders in murder cases. The Budget of 1894-95 is also silent upon this point although Rs. 900 appear in the revised estimate for that year.

The Honourable Mr. BIRDWOOD.-What page please?

The Honourable Mr. DAJI ABAJI KHARE.—Page 87. It will no doubt be a comparatively small amount, but that is no reason why the Budget should be silent with reference to it when items as low as Rs. 15 or 30 have been budgetted for.

Under the head of Education I would request the attention of the Government to the proper organization of the Government Law School. That matter has formed the subject of some agitation and Government have, some time ago, given a promise that the matter would be attended to. But it appears that at all events this year there is to be no excrtion in that direction. Then again the Fergusson College has been granted Rs. 3,000 only when all the other aided colleges have been fortunate enough to receive Rs. 10,000 each. There is no reason why this college alone should not be considered entitled to equal grant with the other colleges. The Government has done a great many things for the others besides the annual grant of Rs. 10,000, while all that the Fergusson College has received besides this allowance of Rs. 3,000 is a reduction in the fine for applying agricultural land to building purposes.

These are, my Lord, some of the items to which I would invite the attention of Government. I fully sympathize with the feelings of the honourable member in charge expressed by him at the end of his statement and I would only hope that after all matters next year may look brighter than they do this year. There is one remark which I would make before I conclude. The finances of this Presidency and their distribution depend in a very great measure upon what is given to it under the Provincial contracts and, therefore, the people of this Presidency have a vital interest in those contracts being properly arranged. Up to this time this Council has never had any occasion to discuss those arrangements. But I hope it will not be so in future. At the time of the next Provincial contract, I hope this Government will take this Council into their confidence before any final arrangements are arrived at with the Government of India. Such a procedure, I am sure, will greatly strengthen the hands of the Bombay Government and will enable them to secure, if possible, better and more favourable terms in future.

The Honourable Mr. CHIMANLAL HARILAL SETALVAD said :—Your Excellency,—With your permission I will take the liberty of making a few remarks on the Budget for 1895-96, and the Honourable Mr. Nugent will pardon me if, in so doing, I still prefer, in spite of his strong protest of last year, to follow the example of his predecessor in office and other official members of this Council as well as the procedure adopted in the Supreme Council and read my speech. It is gratifying to note that the prevalent tendency of underestimating the revenues and over-estimating the expenditure has received a check, and the Financial Member assures us that special precautions have been taken to bring the estimates into close correspondence with the probable actuals. But, looking to the experience of past years, one may be pardoned if he prefers to wait and see at the end of the year how far the Financial Member has succeeded in preventing over-estimation of expenditure. In the meantime, however, it cannot be denied that the position on the figures is indeed one of some anxiety.

Coming to the particular heads of the Budget I find under the head of Land Revenue that an increase of 2,02,000 in receipts is estimated principally as the result of revision

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settlements. I only trust that the loud complaints that have been made from various districts of the Presidency that recent enhancements of assessment have been oppressive and unjustifiable will receive careful consideration at the hands of your Lordship's Government, and I hope that the actuals of this year will show an increase in revenue much below the estimate of 2,02,000. I trust with the rising revenue under this head something will be done to improve the state of that very useful class of public servants, the *talátis*, in the matter of salaries and pensions.

Coming to general administration (Expenditure Head 18), I again feel that some details regarding the large sum of Rs. 91,000 spent from contract allowance should be given. Your Excellency's predecessor assured me last year that this expenditure was controlled by the Governor himself, and I have no doubt that that is done. He, however, said that a great bulk of the sum was spent on labour in connection with the Government-houses, maintenance of gardens, servants and expenses of that character. I feel a little difficulty in understanding this when I find further provision made for expenditure of the same kind under the heading of Staff and Household of the Governor (p. 76), which costs Rs. 99,000. Under that head I find Rs. 6,044 put down for servants and the large sum of Rs. 8,000, which will very likely run up to Rs. 12,000 (for that is the revised estimate for the last year) on account of water-supply. This item does, I think, include water spent for garden purposes. Under these circumstances I may be pardoned for venturing to suggest that details be given for the expenditure from the contract allowance.

Under the Sub-head of Civil Secretariat, the expenditure is estimated at Rs. 60,000 more than that of the last year, Rs. 4,74,000 being put down as against Rs. 4,14,000 of the revised estimates of the last year. The increase mainly consists of a lump addition of Rs. 49,320 ordered by Government (see p. 77) and a further lump sum of Rs. 10,000 for revision of establishment in the Revenue, Financial and General Departments. I would like to know to what object these lump sums are to be supplied. I would also like to know for what object it becomes necessary to subscribe to newspapers for the purpose of the Separate Department so as to necessitate the expenditure of over two thousand rupees for that purpose.

Comparing the establishment of the Commissioner in Sind with that of the three Commissioners in the Presidency proper, we find that while only Rs. 62,471 are expended on the establishment of the three Divisional Commissioners put together, giving an average of Rs. 20,833 for each, the establishment of the Sind Commissioner alone costs Rs. 39,340. I am perfectly aware that the Commissioner in Sind has comparatively more multifarious duties than the divisional Commissioner, but the difference in the expenditure is, I feel, greater than the difference in work.

Turning to the head of Law and Justice I may be permitted to congratulate your Excellency's Government on the elevation of a second native of this country to the High Court Bench. The appointment has caused general satisfaction, and it is confidently hoped that its confirmation in due course would vindicate the principle that fitness alone and not race or creed would enter into the considerations for making such appointments. The appointment is, however, welcome, in considering the Budget, as it would entail a saving in the exchange compensation charge. I am glad to note a substantial saving will also take place owing to the recent confirmation of a native of this country as Registrar on the Appellate Side of the High Court. In this connection I cannot help regretting that one more year has passed away, and we are as far from the organisation of the Provincial Service as ever. The Honourable Mr. Nugent said last year that the organisation of the Provincial Service would not make a saving on the head of exchange But, I think, it would for when it is organised some of the appointments compensation. now filled by the Covenanted Civil Servants, e.g., two district judgeships and two collectorships will be held by natives not only without exchange compensation, but on considerably reduced salaries. Looking into the budget estimate for the various offices on the Original. Side of the High Court, one is at once struck with the anomaly of allowing the Clerk to the Insolvency Court and the Official Assignee to enjoy emoluments extravagantly out of proportion to their work, and charging the public revenues with the cost of their establishments, Rs. 4,402 and Rs. 3,204, respectively. It is a great pity that the Clerk to the Insolvency Court is allowed to draw month after month and year after year fees amounting to more than a judge's salary for work for which the Finance Committee.

PART V] THE BOMBAY GOVERN MENT GAZETTE, NOVEMBER 6, 1895.

thought in 1886 that Rs. 500 or Rs. 600 would be the highest remuneration. The Finance Committee thought the reform could be carried out at once, and it has therefore been a matter of strong public comment that Government should not have moved at all in the matter. I took the liberty last year of pressing upon Government the urgent necessity of making a thorough enquiry into the matter of the fees of the Insolvency Clerk as well as of the accumulated balances of moneys deposited by suitors which are absorbed by the Clerk instead of going to Government, and I think my honourable friend Mr. Mehta joined me in that appeal. I cannot help expressing my regret that nothing has yet been done, and strongly urging the desirability of making a thorough and early enquiry into those matters in the interests of all concerned. At page 86 under the same head Rs. 12,000 are put down for the Reporter. I cannot help thinking that if the work is to be of the sort done at present then the remuneration is too high, nearly three-fourths of the work being done by two assistants who are in all paid Rs. 250, leaving after deducting the establishment charge of, say, about Rs. 50, Rs. 700 per month to the Head Reporter for the comparatively little work that he has to do. Sir Frederic Pollock in his Tagore Law Lectures on Fraud has rightly observed that current Indian reporting is made up from pleadings and judgments without any independent attention either to the arguments or to the evidence. And I am not surprised at the quality of the work, being the result of a system that permits the Head Reporter to get a large proportion of the work done at inadequate remuneration, thus leaving a large proportion of the remuneration to himself for comparatively nominal work. We should either get the proper work for the price paid or pay the proper price for the work that is given to us. Before leaving the head of Law and Justice, I cannot help observing that some measures ought to be adopted to reduce the notoriously heavy cost of litigation on the Original Side of the High Court so as to make an addition to the public revenues possible in the shape of Court fees. My remarks in this respect last year were understood by some honourable members, especially my friend Mr. Mehta, as a demand for pulling down the High Court from the merited position it occupies as the stronghold of the preservation of the life and liberty of the subject. All that I maintained and still maintain is that the present system that has made justice almost prohibitive and has benefited nobody except a particular class or rather a section of that class and comes in the way of a substantial addition to the public revenues should be reformed.

Coming to the head of Police, I may be permitted to give expression to the public satisfaction at the expected solution of the differences between the Bombay Corporation and Government on the question of the annual expenses of the City Police and I trust the time will not be distant for congratulating your Excellency's Government for bringing this long pending controversy to a satisfactory conclusion. I trust that in the reorganisation of the District Police steps have been taken to enlist people of better education into the force. I have already drawn attention in one of my questions at this meeting to the most shameful way in which some of the lower officers behave. Unless the force is recruited by people of better education and higher moral standard no amount of official orders or rules will succeed in improving the present unsatisfactory state of things.

Coming to the head of Education one is struck with the marked tendency of overestimating the expenditure, the estimates of 1893-94 showing 17,41,000 against 16,72,493 in the account, and the original estimates of 1894-95 showing 18,11,000 against 16,86,000 in the revised estimates, and I trust along with Mr. Mehta that the actuals would not fall below the estimates in this year. While in this head last year I had to call attention to the unnecessarily restrictive rules regarding the distribution of free-studentships and scholarships and the desirability of moving in the direction of making primary education free. I have this year gratefully to acknowledge that on my submitting a memorandum setting forth my views on the matter, your Excellency's predecessor was pleased to give official recognition to the principle of making primary education free and to partially meet my views regarding the removal of the restrictive rules in connection with free studentships and scholarships. Those orders, however, I venture to think, do not go far enough to remove the grievance, and I have again taken the liberty of addressing a further memorandum to your Excellency's Government on the subject which I fully trust would receive proper attention. Coming to the Law Schools I find that while the revenue from fees is estimated at Rs. 14,000 the expenditure is put down at Rs. 11,426. I trust with this surplus Government will be pleased to take the long promised re-organisation of the Bombay Law School in hand at an early date. Before leaving

the head of Education I may be permitted once more to join with Mr. Mehta in the appeal on behalf of the Gujarát College. I beg strongly to urge upon your Excellency's Government the claims of Gujarát for a fair treatment in the matter of higher education. When Government are spending so much for the higher education of the Deccan, which I do not grudge, the people of Gujarát can well ask Government to maintain a fullequipped Government College. The present college, owing to want of funds, is necessarily ill-equipped and is fast losing public confidence, the professorial chairs with their small salaries and without any further prospects of promotion which the professors can look to if the college were under the Educational Department, not naturally attracting first-class men.

Before resuming my seat I beg to draw your Excellency's attention to the strong public feeling that has made itself evident in various ways that the present system of Abkári farming in the various districts of this Presidency leaves much scope for favouring individuals at the cost of public revenues. The subject is a very important one and I trust it will receive the earnest attention of your Excellency's Government.

The Honourable Mr. NAVROJI N. WADIA said :- Your Excellency, I will only submit to the consideration of this Council a few brief remarks regarding the statement now put before us. But before proceeding to do so, I may congratulate the Finance Member on the fact that the complaint is removed from the present Budget of underestimating receipts and over-calculating expenditure. It seems to me that Mr. Nugent has been very careful not to fall into these errors with only one exception, namely that of excise; although in this head there is an annual increase of some 14 lákhs on the receipt side, he has calculated the amount derivable under this head at the same figure as that in the revised estimates for 1894-95, namely 271 lákhs of rupees. I mention this as likely to reduce the balance on the wrong side which we all desire should be eliminated, if possible. The Finance Member reminded us that this is the fourth year of the contract with the Government of India, and probably within a few months, say next year, the Bombay Government will be opening negotiations with the Government of India with regard to its renewal in one shape or the other. I would urge upon your Excellency the desirability of asking the Government of India for a larger assignment than that which it now receives. We all know that we have often been told to cut our coat according to our cloth and regulate our expenditure according to the funds at our disposal. When we have a larger contribution we shall certainly be better off in helping the material development of the Presidency. It will be within the recollection of the honourable members that we in this Presidency have been burdened since the last Provincial Contract with an additional taxation of about 2 crores of rupees. The revenue under the head of Gustoms having increased from 33 lákhs to 2 crores owing to the imposition of the im-port duties. While we have been so heavily burdened we receive only a paltry sum of Rs. 47,000 from the Customs receipts. I would respectfully point out that we have therefore a very strong ground to approach the Supreme Government and say "you have imposed upon us heavy additional burdens and we require more money from you; that the Rs. 77,14,000 now allotted is insufficient for our expenditure with the heavy burdens on our shoulders". I therefore cordially support the contention of my honourable friend Mr. Mehta that the assignment from the Government of India should be increased. I do so more especially as the budget indicates that the expenditure on some of the important heads is smaller than what it ought to be. For instance, the amount spert on education is 1.6 per cent. of the total income and 3.7 per cent. of the whole Provincial assignment. It seems to me that these figures are inadequate, and I am sure that if your Excellency applies your Western experience to the consideration of this question, you will admit that appries your western expensione to the consideration of this question, you will admit that it will be a great advantage to this Presidency if we could encourage education by making larger grants under that head. The amount spent on medical relief is 1.6 per cent. of the revenue of the Presidency and is only 3.6 of the Provincial. The expenditure on a very important department, namely, Civil Works, is 2.7 per cent. of our total funds and 6.1 per cent. of the Provincial. I say that each of these three branches deserves the utmost encouragement. Enhanced expenditure upon them will be of material benefit to this Presidency. I would point out that expenditure on some of the public works is reproductive and that with a larger grant from the Government of India we could spend an increased amount under that head with the result that the Government of India would obtain a large share of our increased income. I would especially appeal to your Excellency for a larger contribution towards primary education. In this.

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Presidency we have something like 25 lakhs of children of school-going age, out of whom only about 5 lakhs, according to the latest returns, are receiving instruction. The Government of Bombay from its own funds contributes something like two lakhs of rupees towards primary education. It is true that the local cess amounts to Rs. 7,26,000, but I hold the contribution from our Provincial funds is very small. Of course I am well aware that we cannot increase it very much until we get a larger contribution from the Supreme Government. It is therefore with a view that your Excellency's Government will take early measures to address the Government of India on this subject that I have made these remarks. I have noticed also in the charges under the head Medical the omission of a very useful item of expenditure of Rs. 6,000 towards the support of the Pharmacological Chair and Laboratory in connection with the Grant Medical College. In Lord Reay's time I had something to do with obtaining from a well-known citizen in Poona a large sum of money to support this College. But the Government having withdrawn their contribution, the valuable efforts then put forward are, to a great extent, frustrated. I do hope that when the finances admit of it we shall have these items put back in the budget. The only other item which strikes me is that in regard to irrigation. I see that in the estimates for this year the sum of Rs. 63,000 is put down for compensation for land that has been submerged. Glancing back at the budget for previous years I find that by compensation of one sort or another since 1890 a sum of Rs. 7,60,000 has been paid for this purpose. Looking at the income side of the Water Works I find that in 1891-92 we received Rs. 10,000; in 1892-93 Rs. 17,000; in 1893-94 Rs. 13,000 and in 1894-95 the revised estimates showed Rs. 21,000. I hope that my honourable friend Mr. Little will give us some information as to how so large an expenditure has been incurred under the head of Compensation. It seems to me that while the acreage submerged has been large, yet the compensation paid has been very high considering the price of land in that district. With reference to the Gokák Canal, I remember that in previous years the Hon'ble Mr. Natu has asked what the total expenditure had been on this important work. I should like to repeat that enquiry. I should feel obliged if my honourable friend in charge of the Public Works Department can furnish me with details on this subject. I would like to know the total expenditure and what the return has been for money laid out, so that we will be able to judge whether the works are productive of revenue or not, and also the proportion the return bears to the expenditure—of, I think, about Rs. 24,000 that is now being spent on it—I have drawn your Excellency's attention to this point with a view to show that this is an item of expenditure which should be curtailed and a saving effected. The only other point which I wish to refer to is as regards the time of the year when this Financial Budget should be discussed. This is not the first time this subject has been discussed in this Council. I however think it would be very advantageous to have this Budget brought before the Council some 4 or 5 months earlier than it is at present, that is to say, before the Bombay Government sends the budget to the Government of India. We could then be given the estimates of the costs of each of the particular works proposed to be undertaken. This would give the Council an opportunity to discuss their utility before they are taken in hand. For instance, the construction of the Police Head-quarters in Bombay, although a useful and necessary building, I think it accurates and a second sec its construction could have been postponed without much inconvenience until our finances improve. I hope this suggestion of presenting the budget earlier in the year will receive your Excellency's careful attention.

At this stage the Council adjourned for half an hour.

The Honourable MIE ALLAHBAKSHKHAN valad ALIBAKSHKHAN SHAHWANI TALFUR said—Your Excellency, I am glad to congratulate the Government that it has been able to get through the financial difficulties this year, without adding anything to the already too heavy burdens of the people. Looking to the financial statement page 12, I find that Government expects to realize a much larger income from land revenue, especially from the increased cultivation in Sind. I believe the Government has already been informed from its official reports that instead of any increase in land revenue this year, there will be an unprecedented falling off under that head. There has been no rain and the river Indus is abnormally low. There is very little cultivation and even that little is withering away on account of dearth of water. There is consequently very little to be hoped from *kharif* revenue, and from the present low state of the river there is not much hope either for rabi cultivation. Government, therefore, should be prepared for disappointment from Sind. There is another subject in connection with land revenue upon which I beg to

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submit a few remarks. The land revenue system prevailing in Sind is regulated by several rules and circulars. But unfortunately they are not published even in the Official Gazettes. They are not even available for sale and the people are totally ignorant of them. The result is that breaches of rules, however unconscious, are visited with fines which land-holders find it difficult to pay. These rules mostly contained in circulars should, I think, be brought within easy reach of the people.

The other point in connection with land revenue, which I beg to bring to your Lordship's attention, is the hardship felt by people in the matter of remission of land revenue. The rules on the subject are very hard and fast and their inelasticity is often a source of discontent. There is also a rule by which lessees of lands are declared ineligible for getting any remission, and this causes great hardship.

Touching the question of settlement of alienated lands, I would humbly submit that the question of the survey of the jághirs was unnecessarily mixed up with the settlement of the rights of Zamindárs and Jághirdárs in Sind. There was no difficulty or doubt about the respective rights of the Jághirdárs and the cultivators in jághir lands, and the attempt that has been made to clothe the cultivators with new rights and interests, which they had never enjoyed before, has resulted in a total loss of good feelings between the tenants and landlords.

It is well known to Government that the Judicial Department in Sind is very paying. I therefore hope that the several reforms advocated from time to time will be taken up by Government. The union of judicial and revenue functions in the same officer is productive of great evil, and as Government has been admitting the propriety of separating these functions, an experiment might well be made in the Province of Sind. The re-constitution of the Sadar Court in Sind is also essentially necessary. The position of the Subordinate Judges in Sind is not as good as that of the Judges in the Presidency, although their qualifications and duties are the same. Government will therefore be pleased to place them on the same footing with their brethren in the Presidency proper.

It is with great pleasure that I have observed the tendency of this Government to provide medical relief for those who cannot get it at present. The idea of starting travelling dispensaries is very good and I hope Government will do something to start such dispensaries in Sind.

There is great need of railway extension in the southern portion of the Hyderabad District. I am glad to inform the Government that the Hyderabad District Local Board, under the guidance of the Collector of Hyderabad, has taken up the matter, and I hope the Government will do all it can to support Mr. Woodburn's proposal to have a local line in that part of the country, similar to the Hyderabad-Umarkote Railway.

I am very glad to congratulate the Government on what it has done towards the extension of irrigation works in Sind, and I have the pleasure to express the gratitude of the people of Sind for what the Government has done in that direction.

The Honourable MEHERBAN CHINTAMANRAO RAGHUNATH alias BALA SAHEB PAT-WARDHAN, CHIEF (SENIOR) OF KURUNDVAD, said—Your Excellency, I have only a few remarks to make in connection with the Financial Statement that has been submitted to the Council for 1895-96. The Budget Estimate is intended to present a forecast of the finances for the official year commencing from 1st April last, and the Council is called on to discuss the statement more than four months after the date when the official year commenced. For all practical purposes, the discussion after such a length of time can be of very little value, except for guidance for preparing the next year's Budget.

I am aware that the subordinate position of this Government to the Government of India necessarily creates difficulties and that the delay is solely due to this cause. But these difficulties have not been found insuperable in the other Presidencies where the Council meetings for the discussion of the Budget were held in April last. In consequence of the delay that has happened, several alterations and adjustments have had to be made in the figures shown in the Budget Estimates. These alterations may be very necessary, but this necessity is an additional reason why the Local Budget should be discussed soon after it is submitted to the Government of India. I would therefore suggest for your Excellency's consideration, whether it is not possible to avoid this inconvenience by holding the meeting of the Council at Mahábaleshvar where the head-quarters of the Government are removed on account of the hot season. The figures for 1893-94 showed a Budget deficit of thirteen lákhs, which was turned into a surplus of nearly two lákhs in the actuals. The revised estimates for 1894-95 showed a Budget deficit of twenty-one lákhs reduced in the revised estimates to two lákhs. In my humble opinion it will not be safe to count upon the Budget deficit of ten lákhs of this year being made up by increased receipts. Because it is stated on page 2nd that the revenues have been liberally estimated and the expenditure cut down to lowest degree. It would be far better under such circumstances to budget for an expenditure equal to Budget receipts. Under general administration a saving has been effected of five thousand rupees (5,000) a month by the abolition of the Military Secretary, and yet the total charge is not affected by it, because a lump addition of nearly Rs. 5,000 is made under other heads. In the similar manner the charge for the Mint establishment is estimated Rs. 2,20,000 in the Budget against two lákhs in the revised Budget, although the Mint has to do little or no work in the matter of coining rupees.

The Honourable Mr. NUGENT-I may mention that the Mint charges are imperial, not provincial.

The Honourable Mr. CHINTAMANRAO—There are similar lump additions of sums under other heads about which no particular explanation is given. It is hardly necessary to go through each head separately, but I find out of 23 heads of expenditure 17 show increases in the expenditure budgetted over the revised Budget of the last year, while only five show decreases. On the receipt side, out of 22 heads 11 show increases, while the other 11 show decreases or stationary figures. It will be seen therefore that the expenditure has been cut down to a certain extent, and I hope that the sum saved from the military expenditure will be utilized in necessary public works as well as in education generally. In short, I hope your Excellency will be kind enough to pay attention to possible economy in future.

The Honourable MR. BAL GANGADHAR TILAK said-Your Excellency, before making any remarks on the Financial Statement just presented to the Council, I think I may make a few observations in respect of the criticism that Non-official Members can be expected to make on the subject. The Budget is now four months old, and even if it could have been presented earlier, the position of a Member of this Council could not have been better, inasmuch as he has no right to propose any resolution or to divide the Council in respect thereof. A Non-official Member has again to work under a further disadvantage of not having before him all the papers required to understand the details of the Budget Estimates. Government have been pleased to supply to the Members copies of the detailed Budget Estimate in addition to the Financial Statement just presented. But the arrangement cannot be regarded satisfactory until all the papers, explaining how the figures in the new Budget are arrived at, are either published for general information or supplied to the Members of this Council. The Financial Statement just presented summarises some of the explanations of the figures given in the Budget ; but they are obviously incomplete and insufficient. For instance, we find that there is an increase of about 19 lakhs under the first revenue head, viz., Land Revenue. The detailed estimate shows that the ordinary revenue has increased by about 20 lakhs, while there is a small decrease under the sub-head Miscellaneous. Under detailed account No. 1A, the increase in the ordinary fixed Revenue from land is shown to be nearly 17 lákhs more than that in the Revised Estimate for 1894-95. In the Financial Statement it is stated that the main causes of this large increase are Revision Survey Settlements in the Presidency proper and the extension of cultivation in Sind. But from the papers supplied to the Members, it is impossible to determine, what specific proportion of this increase in the land revenue is due to revised settlements in the various districts of the Presidency, and what to the extension of cultivation in Sind. There is a similar increase in the estimated revenue under assessed Taxes; and the only explanation given in the Financial Statement is that it is due to the expansive nature of the revenue and to the grant of exchange compensation. But here again the details are wanting, and it is difficult to ascertain how much of the increase is due to the expansive nature of the revenue and how much to the grant of the exchange compensation allowance. Referring to the detailed account No. 8A, I find there is no increase in the revenue under the minor head of Salaries and Pensions. The main increase is under the head "Tax on other sources of income" which is estimated to yield nearly 31 more than the revised estimate for 1894-95. Under general administration, the Financial Statement similarly shows a decrease of 12, and it is stated that the abolition of the post of Military Secretary and

the appointment of a third Civil Secretary on a lower pay have caused this decrease. Looking to the detailed estimate, we find that the saving caused by the abolition of the post of Military Secretary is 66. But it does not appear that the whole of this saving is taken up by the appointment of a third Civil Secretary. There is a lump grant of 49 under detailed account No. 18 II; but as no details are given, there is no means to ascertain whether it represents the pay of the third Civil Secretary. From the figures as they stand, all that can be said is that while a saving of 62 is effected by the abolition of the post of Military Secretary, a lump grant of 49 is provided for under the sub-head Civil Secretariats and only a saving of 12 is shown under the general head. There may be an explanation of these figures, and it was to find this that I requested to be supplied with a copy of the Accountant General's Budget notes for 1895-96. But I regret to say that Government were not pleased to supply the same. I believe, however, that a good deal of unnecessary discussion would be saved and the Budget itself better understood and discussed if full explanation of all details are supplied to Members beforehand. We might, it is true, obtain explanations of some of the points from the Honourable Member who presents the Financial Statement. But that cannot obviate the necessity of supplying Members with full explanations regarding these details, which, I understand, are prepared and printed for the use of Government, and can therefore be supplied to Members without extra cost.

From the Financial Statement just presented, it is clear that the Budget for 1895-96 is a Budget of deficit, or in other words the estimated expenditure for 1895-96 exceeds by 9,97 the estimated income of the year. The Revised Estimates of 1894-95 show a similar deficit of 9,53 owing to a reduction in the provincial allotment and the increase of expenditure caused by the grant of the exchange compensation allowance. This year, we have no reduction of the provincial allotment; but the second cause of deficit is estimated to produce an increase of 1,54 in the expenditure of this year. It thus appears that surpluses for two consecutive years were changed into deficits by causes beyond the control of this Government but, according to my view, incidental to certain defects in the system of Provincial contract. The deficits now referred to appear to be due to additional burdens being thrown upon this Government without transferring to them additional sources of revenue and to the enforced contributions levied by the Government of India, depriving this Government of the fruits of their economy and prudence, against their declared policy (vide G. R. No. 3353, dated 30th September 1881). I do not wish to go here fully into the history of the system of decentralisation and its results which will be found duly recorded in official publications. But I cannot refrain from observing that any good that was likely to arise from the system of provincial contracts has been nullified to a great extent by the extraordinary demands made on the Provincial revenue and-

His Excellency the PRESIDENT here rose and said—I think, I must remind my Honourable friend that the terms of the contract cannot be discussed by this Council. I need not assure him that the Government of Bombay do not require any spurring in the matter of applying to the Government of India for increased subventions.

The Honourable MR. TILAK, continuing, said-My next point is that, as remarked by my friend the Honourable Mr. Mehta, this is an adversity Budget, although no actual deficit is shown. The Financial Statement compares the Budget Estimates for this year with the Revised Estimates of 1894-95 and the actuals of 1893-94. But as stated above, I think it is necessary to extend this comparison still further to see how far the revenues of the Province have been utilised for those purposes for which the Provincial contract system was specially introduced in 1871. In other words, we must see how far the revenue has increased during the last 25 years and what portion of it has been devoted for material developments of the Province. I have tried to examine the subject from this point of view; and it seems to me that until the local Government have greater financial independence than they now have, material improvements in the Province cannot be effected on any large scale. Looking to the revenue of the Presidency, it appears that our Presidency, though not a rich one, is quite able to yield as much as is required for its wants and to be able to devote a much larger sum than it does to material improvements. The total income from all heads in 1870-71 was 9,97,21, whereas in 1895-96 it is estimated to be 15,43,88, thus showing an increase of about 51 crores. Turning to the different heads of revenue, it will be found that this large increase of revenue is principally due to increase in revenue from Land, Forest, Excise, Customs and Salt. The Land Revenue alone has increased

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from 3,59,58 in 1870-71 to 4,78,01 in 1895-96; Forest from 11,68 to 36,26; Excise from 44,58 to 1,09,80; and Salt from 72,99 to 2,31,50. In short, during the last 25 years the revenue from Land and Salt each shows an increase of over a crore of rupces; the revenue from Excise is better by over half a crore; and that from Forest has more than trebled during the same period. A question therefore naturally arises how this increased revenue is expended; and what portion of it has been utilised for the material development of the Province? An increase of revenue naturally requires some increase in the establishment; but in many cases the increase in the establishment seems to be disproportionate with the increase in the revenue. Thus for instance, the expenditure on Forest has increased from 6,22 in 1870-71 to 22,36 in 1895-96; and that on Salt from 3,31 to 16,70 during the same period. In other words, while the revenue from Forest shows an increase of 24,58, the expenditure on the same head shows an increase of 16,14. The expenditure on other departments has also increased but not to the extent noted above. It is obvious that this increase in the expenditure on the various departments, whether necessary or otherwise, does not directly cause any material improvement of the people. The only heads of expenditure directly useful to the people and which shew an increase in expenditure are those of Education and Police. Under these two heads, if we compare the figures of 1870-71 with those of 1895-96, it will be found that whereas the total expense on Education in 1870-71 was 11,21 it is now 35,93, thus showing an increase of about 24_4^3 lákhs. Of this increase 17,26 is, however, local; and 5,80 is met by increase in the revenue under the same head. Practically therefore there is not much increase in Provincial expenditure on Education since 1870-71. The expenditure on Police has increased from 33,33 to 59,46; but of this 2,34 is local and 6,13 is met by an increase in the revenue under the same head. As regards Public Works, the total grant in 1870-71 was 85,17, whereas in the present Budget it is 34,64 from the Provincial revenue. There is other expenditure on civil works of about 28,27, but it is purely local.

It is unnecessary to carry on the comparison any further. It will be clear from what is stated that whereas the revenue of the Presidency increased by about $5\frac{1}{2}$ crores during the last 25 years, only a few likhs are spent each year for the material develop-ment of the Province. I do not intend to dwell here on the hardships to the people caused by the revised settlements or by the stringent rules of the Forest conservancy. What I desire to point out here is that a large increase in revenue is obtained not by improving the material condition of the people but encroaching on the profits of the cultivator or by great strictness in asserting the rights of Government over the Forest (vide Finance Committee's Report). As regards Excise, the increase in the revenue is well known to be mainly due to the system of administration which now prevails in that department. In a word, every effort has been made to get the largest possible revenue under each head. Had this increased revenue been spent in introducing measures for the material improvement of the people, there would not have been much cause for complaint. But as matters stand at present, only a small portion of this increase in the revenue is available for such improvements. Departments have grown with the growth of revenue and this growth and the demands of the Supreme Government have absorbed most of the increased revenue. I have already referred above to the growth in the expenditure of the Forest Department. A detailed comparison of the expenditure of various departments in 1870-71 and 1895-96 will disclose many more items of expenditure which, if not altogether unnecessary, were not at least urgently needed. The increase in the number of Revenue Commissioners from 2 to 3 and the separate appointment of the Inspector-General of Police are instances in point. But I cannot enter here upon such a detailed comparison. What I have stated is sufficient to show that nearly the whole of the portion of the increased revenue available for Provincial purposes is absorbed by the growth of the different departments and the balance appropriated for Imperial purposes, leaving very little for material improvements in the Province.

It will, I think, be readily admitted that such a state of things is not desirable; and that a much larger sum should be made available for material improvements every year. There are various measures and works of public usefulness which are either poorly or not at all provided for in the Provincial Budget. We require increased grants for education, industrial, technical or liberal, for village sanitation, for roads, canals, &c., and these cannot be provided for unless the Provincial contract is so arranged as to give to the Province the full benefit of any improvement in the revenue under provincial heads and unless the expenditure on the various departments is considerably curtailed. Under the

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present contract system the local Government apparently gets the benefit of increased revenue under heads entirely or partially provincialised. But in the first place the benefit is only temporary; for at the end of every five years this growth is taken into account in fixing the total revenue and expenditure under the heads classified as Provincial and also in determining the amount of the Provincial allotment, if any, under the new contract. Secondly we are deprived even of this temporary benefit by the unexpected calls made and burdens thrown on the Provincial revenue by the Supreme Government. There can be no financial prosperity under such an arrangement.

It is not only for material improvements that more money is needed, but it is also required to recoup the initial expenditure and temporary loss that may be occasioned by reforms in the Forest, A'bkári and Land Revenue Departments. Government have already recognized the necessity of gradually lessening the number of liquor shops in the Province (*Vide* G. R. No. 5741 dated 13th July 1892); and so early as 1885 Lord Reay formally declared that if Forest conservancy tended to increase the supply of fodder and fuel for the people of this country, the enterprize would meet with their support. There is, therefore, no question regarding the principles to be followed in the administration of these Departments; but unfortunately they have not yet been carried out in practice. The Abkári and the Forest Revenue have both been increasing; and from the annual reports of these Departments it does not appear that this increase in revenue is obtained consistently with the principles laid down by Government. We have the testimony of Mountstuart Elphinstone that when the Deccan Districts were conquered from the Peshwa "drunkenness was unknown in the Maratha country." It arose from discouragement to the sale of spirituous liquors, and as the revenue from that source was insignificant, the same statesman advised that, Government would do well to prohibit it altogether. Seventy-five years of British rule have, however, completely altered this state of things, and it can never be too late to begin to check the growth of the evil. I would, therefore, suggest that the annual Budgets should be so framed as to allow a portion of the Abkári and the Forest revenue to be sacrified by the closing of a certain number of liquor shops and by conferring certain Forest privileges upon the people every year.

Finally I have to make a few observations on the administration of Local Funds. Under the head of contributions the Provincial revenue receives a contribution of 1,79 from Local Funds and pays to Local Funds, 8,84 including grants of 1,55 in lieu of one anna cess on excise. I am not aware of any legislative sanction for commuting this one anna cess on excise into a fixed grant. The excise revenue is now 1,09,80 and the proceeds of one anna cess on the same will be 6,86 if calculated in the ordinary way. There is thus a difference of 5,31 between the commuted grant and the proceeds of one anna cess on excise; and if this sum be duly oredited to Local Funds, it will increase their revenue by five lákhs. In the Budget estimate the Provincial grants to schools in the mofussil is put down at 5,38, that is, nearly the same amount which will have to be paid to the Local Boards if all the proceeds of one anna cess on excise are credited to them. Practically therefore the contribution from Provincial to Local is not more than 2,74, because Local Funds have been deprived of their legitimate revenue of 5,31. This is too small a grant from the Provincial for Educational and other Local purposes; and I would suggest that the one anna cess on excise be either revived and paid to the Local Funds or the amount of the grant in lieu of the same should be revised every five years. As observed by the Honourable Mr. Nugent last year the present sum of 1,55 was fixed many years ago when the excise revenue was very small. More money is urgently needed for education ; and it is not fair that Local Funds should be deprived of their proper revenue in this way. The increase in the excise revenue is, as stated above, itself objectionable. But it would have been a matter of some satisfaction if one-sixteenth of it had been devoted to education as provided by the Local Funds Act of 1869. It seems, however, that Govern-ment being hard pressed for money are dealing with Local Funds in the same way as the Imperial Government are dealing with them. Local Funds and Municipal Revenues are being more and more burdened every year with charges which should have been properly debited to provincial revenue. These Municipal contributions are not shown separately in the accounts, but are taken in reduction of charges under the different expenditure heads. The subject opens a wide field for discussion which is not likely to come to an end until it is definitely settled how far Municipal and Local revenues are to be burdened with duties and responsibilities which are transferred to them without a transfer of any adequate source of revenue from the Provincial revenue The Provincial

revenues are relieved of a burden by this means, but it is questionable whether Local bodies should be made to pay these charges.

My Lord, this is a year of deficit, owing to the increased burden of the exchange compensation allowance; but there is a lesson which, I think, we might take from the last two years' Budgets. It is this, that Government can make their financial arrangements in such a way as to meet unexpected demands of 6 or 7 likhs. If so, the question naturally arises whether it is not possible to find money for administrative improve-ments so urgently needed in the Province in the matter of education, roads and other Provincial works. I have already shown that the revenue of the Presidency has increased by about $5\frac{1}{2}$ crores of rupees during the last 25 years. Land, Forest, Abkári have all been made to yield as much as possible even to the inconvenience of the people; and yet out of the revenues so realised only a small portion has been devoted to the material improvements of the Province. Is this state of things satisfactory, and can we not adopt means by which provision could be made to devote a much larger sum every year to material improvements are the chief questions which in my opinion the Provincial Government have now to consider? The last 25 years were years of peace, and of comparative financial prosperity judging from the continuous increase in the revenue. All the principal roads, railways, offices, civil buildings, hospitals have been constructed and departments organised. What remains therefore to be done is to plan and encourage measures which will educate the people and bring increased prosperity to the Province. There are various departments of the State such as agriculture, sanitation, industrial and technical education which are being starved for want of funds, not because there are no funds available—which Government cannot say inasmuch as they find money to pay the exchange compensation allowance—but firstly because the Imperial Government require the Local Government to surrender their savings and secondly because what little money is available is taken up by the growth of the Departments already in existence. At the time when the Provincial contract system was introduced, it was hoped that provision would thereby be made for material improvements; but the experience of the last 25 years shows that these hopes are frustrated. It becomes therefore the duty of this Government to adopt such measures as would cause no further disappointment. To develop the decentralization policy to its legitimate extent it is necessary that the Local Government should endcavour to secure to themselves greater financial independence and greater control over their savings, to give to the people larger share in the administration of the province and develop their own resources so as to bring up the people and the province to the level of civilized nations by gradually training them to the arts of peace and improving their capacity to bear the burdens of a progressive rule. This may require economy in some departments and liberal expenditure in others, and it is to be hoped your Excellency's Government will adopt the best means to promote this desirable object.

The Honourable RA'O BAHA'DUR RANCHODLAL CHOTALAL said—My Lord,—At page 19 of the Budget Estimate under the head of interest on Loans to Municipalities and other public bodies, there is an item of Rs. 1,52,000. It appears that the Government of Bombay taking advances from the Government of India at 4 per cent. charge the Municipalities $4\frac{1}{2}$ per cent, keeping half per cent. to meet any risk. This procedure may have been right when the Government of India were paying 4 per cent interest on Government paper. But as now happily Government are able to command any amount of money at $3\frac{1}{2}$ per cent., it is fair that they should charge the Local Government at that rate, and the Local Government should charge the same or not more than 4 per cent. to the Local Bodies. If there be any objection to adopting such a course, I think Government should allow the Municipalities who may be willing to repay the Government Loans by borrowing the required money from the public in open market. Municipalities like Ahmedabad will be able to raise money in open market at a lower rate than $4\frac{1}{2}$ per cent. and there is no reason why such Municipalities should not be allowed to take the advantage of the easy money market and save interest which might enable them to carry on such useful public works as drainage, &c.

With regard to the revenue derived from the A'bkári Department, it will be a matter of satisfaction if the large increase in the receipt is not accompanied with the evil of increased consumption of liquor and other intoxicating drugs, but I am afraid such is not the case. I think if Government were to change the present system of farming the A'bkári revenue in the mofussil, and introduce there the system prevailing in the

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City of Bombay, a very large amount of money which goes into the pocket of the farmers will find its way into the Government Treasury. Besides if Government were to increase the rate of liquor duty in large towns, the A'bkári revenue will further increase without the evil of increased consumption. Such increase of taxation cannot lead to illict distillation or smuggling, for there it will not fail to be detected. As far as the big towns are concerned, there is no fear of illicit distillation or smuggling without being detected at once. Under the head of Mint I observe that in the Budget Estimate of 1895-96 there is a sum of Rs. 2,20,000 on the debit side, and a sum of only Rs. 1,35,000 on the oredit side, this showing a positive loss of Rs. 85,000. In former years Government used to have a very large income from the Mint Department. There is no reason why Government should not get a handsome net profit at present by working the Mint. It is true that Mints are closed for free coinage by the public, but there is nothing to prevent Government from coining rupees on their own account. Ever since the establishment of the British Government there has never been a single year when rupees were not coined. A certain amount of rupees is annually required in the country to meet loss and wear and tear, and if Government were to purchase silver at the market rate and coin only half the average amount of what used to be coined annually for the last 20 or 30 years, Government will secure an income of some lakhs of rupees which will enable them to stop or reduce some of the objectionable taxes.

The Honourable Mr. RAHIMTULA MUHAMMAD SAVANI said :—Your Excellency,—Like my Honourable friend Mr. Setalvad, I will read the remarks I wish to make for I wish to draw attention to a number of figures and details which cannot be properly referred to in an unread speech. At the outset I would remind this Council of the discussion which took place this time last year as to the unsuitability of the time fixed for the explanation of the Financial Statement, and the discussion of the Budget. The Council is of course aware of the weighty reasons given by Government last year why the Budget cannot be presented to this Council before the Imperial Budget has been discussed in the Viceregal Council.

The question, however, from the public point of view is very important, and it is urged on behalf of the public that, inasmuch as all provincial administrations are required to submit their respective Financial Statements to the Government of India in or about January so as to enable that Government to prepare its own Imperial Budget for presentation to, and discussion by, the Viceregal Legislative Council about a fortnight before the 31st M arch which closes the financial year, it would be a distinct advantage to the public of the Presidency, were the Budget presented to this Council prior to its being submitted to the Imperial Government, so that the Government of India and the Viceregal Legislative Council may have the benefit of the deliberations of this Council and of the public of this Presidency, and may be enabled to consider it in the light of the criticism offered by this Council and the public of this Presidency, and it seems to me, the contention of the public has some force in it, for if Provincial Legislative Councils are to influence for good the financial management of their respective Provinces, it stands to reason that they should have the opportunity of giving an expression to their opinions prior to the Imperial authorities determining what they should allow or disallow in their Budgets. Such a procedure would not only give satisfaction to the people, but greatly contribute to the confidence of the people in the Government for financial management.

If, however, it is practically impossible to place the Provincial Budget before this Council until the Government of India has discussed its own Financial Statement, and if it is not practicable for this Government to present its own for discussion until the early part of August, then I humbly submit that the actual and not the revised figures for the preceding year should be given in this Budget for purposes of comparison. If my impression is correct, the accounts of the previous year practically end on the 1st March, and by the time the Budget is presented to this Council it is presumed that the accounts are closed. On this assumption, there can be no inconvenience, therefore, in presenting the actual figures rather than the revised ones which, after all, are somewhat speculative. I venture to think that this Council will agree with me that if the presentation of actuals for the preceding year is practicable, it would be more satisfactory to deal with them than the figures of revised estimates. The advantage is obvious and need not be dilated upon at any further length.

In connection with this matter I would humbly suggest, that the Budget be sent to the members sufficiently early, so as to allow reasonable time to the non-official members to study it. Most of them are busy men, who cannot devote the whole of their time, during the fortnight that seems to be allowed at present before the day of the Budget meeting, to study its contents. It would be a boon were longer time than a fortnight given for this purpose.

The next matter I desire to advert to is this. Except the Financial Statement, there is nothing to indicate why any item in the Budget is increased or decreased. If a short memorandum were to accompany it, giving explanation regarding items, as might reasonably be supposed to require a brief explanation, the non-official members would feel truly thankful.

The next point, I wish to refer to, is in connection with the exchange compensation allowance which now occupies a prominent place in the Budget. The Financial Statement informs us, what the total amount estimated for the current year is, but the particulars which go to make up the total are scattered over the whole of the Budget under various heads. It would greatly help members if the details of the allowance under each head were given in the Financial Statement, so that they could be seen at a glance.

Coming to the Financial Statement I find it stated at page 2 that "The Revenue has been very liberally estimated while expenditure has been cut down to its lowest limit with the result that while our income is not likely to be better than the estimates, there is little prospect of any savings occurring in our outlay as calculated, and it is consequently doubtful whether the revised figures will show the same improvement which they have in the last two years." It is further stated at page 26 "special precautions have been taken this year to bring the estimates into close correspondence with what the actuals humanly speaking will be, and any material saving in the estimated expenditure is hardly to be anticipated. Little if any bettering of the estimated aggregate revenue can be looked for." In other words the statement in short declares that there is no tendency in this Budget to under-estimate receipts or over-estimate expenditure. On looking into the Budget, however, I find there are some items on the Revenue side in which better estimates could have been very reasonably shown. Take the receipts from Stamps for instance. It is a fact that during the ten years which ended with 1892-93 the actuals have shown an average growth of Rs. 1,50,000 per annum. But in the Budget estimates for 1895-96 the amount is shown to be the same, viz., Rs. 57, S0,000, as that for the revised estimates of 1894-95. Properly saying it should have been nearer 591 lákhs than 57,80,000. Similarly The actual figures for the last ten years show an average annual increase take Excise. of 3,20,000, (as per statistical abstract, page 100). The Budget estimate is put down at 1,09,80,000, same as the Revised estimate for 1894-95, when it could have been reasonably put down at the higher figure of 1,13,00,700 on the basis of the average decennial growth. Forests again, in the same way, should have been estimated at 40 lakhs instead of 36,26,000, or at any rate at 37¹/₄ lákhs in view of the reasons stated in the Financial Statement, paragraph 15, but they have been put down at 36,26,000. It will thus appear that in three items alone on the Revenue side the figures seem to be under-estimated, as I have shown, to the extent nearly of five lákhs computing on the basis of the average annual growth in these during the last ten years. Of course exceptional causes hereafter may disturb this computation; but there is nothing before us at present to warrant us in accepting the Budget estimates as I have pointed out.

Coming to the expenditure side I find that there are items under many heads which seem to have been estimated in excess of the revised estimates of the past year. It may be that in some cases they may have been justifiable, and I shall be glad if any satisfactory explanation can be given in reference thereto.

In referring to some of these items of expenditure I will first take Assignments and Compensations. In detailed account No. 2 B Excise Compensations, page 32, I find that larger compensations have been estimated for the current year than those under revised estimates with regard to the States of Bhor and Sángli. I am aware that of these compensations three-fourths are paid by the Imperial Government. Still it is necessary to inquire why the compensation in the case of Bhor is Rs. 49,772 in 1895-96 against 12,449 in 1894-95 and of Sángli is 40,976 against 35,360. The Financial Statement, page 11, gives no explanation on this point.

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In coming to allowances to district and village officers, I find that the total (page 33) comes to 3,85,450 against the revised estimates of 3,64,100. Some explanation is needed for this increase of over 21,000 rupees.

Land Revenue .- Under the head of Supplies and Services (Detailed account No. 3A, page 38) the total Budget estimate is 1,33,410, against 1,08,000 of the revised estimate of last year, and against 99,565 of the actuals of 1893-94. Again, under the head of Contingencies, page 38, the postage charges are estimated at 1,24,745 against 1,19,223 of the actuals of 1893-94. This large excess of 5,000 rupees in postal charges requires some explanation. Under survey and settlement parties (page 39), there is estimated a temporary establishment of clerks costing Rs. 6,984 against 6,800 of revised estimates of past year and 2,518 of the actuals of 1893-94. It may be questioned how long this temporary establishment is to continue, seeing that it is costing nearly 4,500 rupees more than before. Similarly there is under Khoti settlement of Ratnágiri an item of special charges (page 40) for training of Talátis in survey work amounting to Rs. 7,000, against Rs. 3,900 of the revised estimates of last year and Rs. 2,682 of the actuals of 1893-94. Next there is a large excess shown in the estimates of temporary establishments under the heading cost of cadastral maps (page 41). The amount budgetted for is 8,868 against the revised estimates of 2,700 of last year. Again, under the head of Director of Land Records and Agriculture (page 42) the budgetted amount of establishment is 65,928 against 57,333 Agriculture (page 42) the budgetted amount of establishment is 65,928 against 57,333 of the actuals of 1893-94. Similarly there is an excess in the travelling allowance to the establishment. The actuals of 1893-94 were 8,509. The amount budgetted for the current year is 14,377 which on the face of it is very large and needs explanation. Contingencies under Kánungo establishments (p. 43) also show a large increase. It seems carriage of records is estimated at 2,207 against Rs. 387 of the actuals of 1893-94. The total is nearly doubled, namely, 11,398 against 7,340 in 1893-94. Then again there is a heavy excess under the heading of village officers' cess funds (page 43.) The actuals for 1893-94 are 2,74,052; the revised estimates give 2,90,000; whilst the Budget estimates, even after a lump reduction of Rs. 30,000 ordered by the Government of India, are put down at 3,59,000. There is a large increase in the establishment of Tapedárs and Kotars (page 43), which needs explanation. Next, allowances for travelling to establishment of Director of Land Records (page 44) has increased. The actuals for 1893-94 amounted to 1,987. The revised estimates for last year are given at 5,000, while the budget estimate is 6,698.

Forests.—I find from Detailed Account 11 B (pages 64, 65, 66 and 67) under the head of the Subordinate Forest and Depôt Establishments that the actuals for 1893-94 amounted to 4,01,726 (page 67). The revised estimates give 3,99,000, though, of course, there is, I notice, an estimate of "probable saving" of 13,122 which may or may not be realized.

General Administration.—Under the head of Commissioners' Establishment [Detailed Statement 18 K (page 81)], contingencies, miscellaneous office expenses are estimated at 19,032 against the actuals of 13,667 in 1893-94 and 13,200 of revised estimates in 1894-95.

I would not further take up the time of this Council by an exhaustive reference to other items of expenditure which, on the face of the budget, seem excessive compared with the actuals of 1893-94. I omit the excesses owing to exchange compensation, but beyond these there are many increases, some of which I have just pointed out, which need some explanation. As I said before, it may be that some of these could be justified. But at any rate one is bound to scrutinize this expenditure, specially with a deficit budget, and ascertain how far the excess was necessary. I solicit, however, that my observations may be regarded as offered more in an inquiring than a carping spirit, and I humbly trust they will be taken in that spirit.

The Financial Statement says at page 2 that "the task of bringing into equilibrium the revenue and expenditure so as to maintain the minimum balance has again been one of considerable difficulty," as the low rate of exchange has rendered it necessary "to set apart a sum of no less than 7,80,000 for the payment of exchange compensation allowances" and it is apprehended that "a curtailment of expenditure in 1896-97 will be inevitable", page 3, "owing to circumstances over which this Government had no control and which could not by any possibility have been foreseen." Government has "to face in the current year a deficit of 9,79,000, or, in other words, the estimated expenditure for 1895-96 exceeds by that amount the estimated income" (page 26). We are aware this Government has not the power to deal with the question of exchange compensation; and hence it will not be relevant, I am afraid, to criticise the policy, or the expediency, or the consequences of allowing or disallowing such compensation; but I trust I am at liberty to hope that this matter will be taken, if it has not already been taken, into serious consideration by those who have the power to deal with the question, and that such consideration may result in some substantial and permanent relief to the Provincial revenues, whereby Government may be enabled to extend assistance for local wants.

Budget Estimates for 1895-96.

The Financial Statement, page 10 :--- "The revenue is estimated at 8,48,000 above the Budget, and 10,19,000 above the Revised Budget for the past year, the increase being chiefly under the head of Land Revenue, where it is partly due to the restoration of the Provincial assignment to its original figure of 77,14,000, and partly to the enhancement of assessments consequent on the introduction of revision settlements." The question of the enhancement of assessments has of late been so much before the public that it is not necessary here to go into the matter at length. I frankly admit that the State is entitled to a fair share in the increment of the Land Revenue, but I must say that all such increase should always be viewed with mixed satisfaction. It is generally admitted that the rayat is overburdened with taxation, imperial, provincial and local. The recent currency legislation, by artificially raising the value of the rupee, has already added to his existing amount of assessment, and all further increase in assessments is sure to press hard upon him. The Government of India is understood to have laid down years ago certain principles upon which the revised assessments are to be based and fixed. But various circumstances have now to be taken into consideration, especially in view of the present condition of the agricultural class. They are so poor in several parts of the Presidency, that special legislation has been needed for their relief.

While however the land revenue shows an increase, the tendency for expenditure under the head seems also to be on the increase, as I have already shown. Take the new department of Land Records and Agriculture. The post of Survey Commissioner has already been consolidated with that of the Director of Land Records and Agriculture, and the idea has always been to cause a large saving to Government by gradually doing away with the survey establishment. It appears, however, from the Budget estimates, that in the new Department of Land Records provision has been made for various inspectors and other establishment. There is always a danger of new departments gradually expanding themselves far beyond their original estimated cost, and, in this particular instance, great care has to be taken that by gradually creating new branches or offices, it may not eventually cost more than the survey establishment which it is meant in part to supplant with a view to reduce the expenditure.

Having said so much against the Financial Statement and the Budget I must now in fairness advert to some of the points in their favour and in the first place referring to page 10 of the statement I beg to say that it is a matter for congratulation that it has been found possible to bring the Public Works Assignment up to something like its normal figure (34,64,000) and that a provision of 1,37,000 has been made for the improvement of village sanitation and water-supply, and that provisionally, page 10, "lump additions of 21,000 and 38,000 were made to the grants for educational buildings and village sanitation and water-supply." In fact it is a pleasing feature of this budget as well as those immediately preceding it, that the Government has of late taken village sanitation and water-supply as also primary education under its special favour; and this Presidency would have greatly benefited by the sympathy which Government has been pleased to extend to these works, if the Government of India had not deprived them of the surplus funds in their hands, which were the result of well-directed economy, and not burdened them with a heavy additional item in the shape of exchange compensation allowance.

Referring to the three heads, namely, primary education, village sanitation and water-supply, affecting the permanent well-being chiefly of the rural population, Your Excellency's noble predecessor on the occasion of the discussion of the budget last year assured us that it had been His Lordship's policy to support them. He said :--"I am extremely glad that one honourable member referred to the increase in the Government grants for primary education. He also alluded to the grant for village sanitation and water-supply." His Lordship further said :—" I should be quite prepared to plead guilty to having used every argument I could with my colleague on the right and my colleague on the left, and their predecessors, for the purpose of obtaining more and more funds for primary education, and also to increase the amount that could be granted to Municipalities and villages for the improvement of water-supply and sanitary surroundings. I can assure the honourable member that it gratifies me very much that he should have noticed the fact that the amounts that are put in the Budget this year are larger, and that this favourable notice is an ample repayment to me for the somewhat severe criticisms to which I have been subjected as regards expenditure on education. If people of discernment and discretion are satisfied with what I have tried to do, I am equally so."

As regards the urban population the Municipal Boards are, in most instances, fully alive to their responsibilities for primary education, sanitation and water-supply. Most of the large cities and towns already possess water-works, and others having funds at their disposal are trying to follow in their wake. The important city of Surat, which has so often suffered from large fires, was badly in need of water-works, but there too your Excellency's Government is understood to have sanctioned the water-works being taken in hand. But the town population is only a very small portion of the whole population, the bulk being the rural population, which latter however is the back-bone of the province. They are not generally able to make their voice heard in this Council. But their ignorance is a danger to the state, and it is only with a gradual increase in primary education in the rural parts, that the rayats can be made to understand the benevolent intentions of Government in securing for them the blessings of sanitation and water-supply. Till that millennium can be reached, it will be necessary, as your Excellency's predecessor remarked, that the village communities should be gradually coaxed "to keep their wells free from contamination, to have a pure water-supply distinct from the supply which they use for washing and other purposes, to keep the drinking supply absolutely pure, and where there is that caste of people who can be so employed, to get the refuse of the village cleared away." It is to secure these beneficent objects that a modest beginning has been made by the passing of the Village Sanitation Act. The policy of the successive heads of the administration both Imperial and Provincial has generally been understood to be a policy of continuity, specially in matters of this kind which affect the rayats' health and well-being, and I may be pardoned for assuming that this provision of 1,37,000 for the improvement of village sanitation and water-supply is only an index of your Excellency's benevolent intentions in continuing your noble predecessor's "policy," after his experience of the administration "for three or four years." It is to be hoped that, if finances allow, your Excellency's Government will be pleased to gradually increase these grants for village sanitation and water-supply. I deem it to be the duty of this Council and of the public generally to support this Government in its laudable efforts in favour of village sanitation and water-supply as also encouragement of primary education.

The establishment of several new dispensaries is another satisfactory feature, more especially travelling dispensaries. Medical relief is badly needed in the rural parts of the Presidency, where the seeds of disease are more largely prevalent. It is not possible to have a dispensary even in each large village or small town, much less in each of the smaller villages. Under such circumstances, the system of travelling dispensaries is a step in the right direction, and effort should be made to continue and extend so beneficent a system which may place within the reach of the poorest rayat in the mofussil the blessings of medical relief. Sanitation and medical relief do in fact go hand in hand. With improved sanitation and water-supply there will be less need for medical relief. But, considering the large extent of the rural parts and rural population, it will take a long time to secure proper sanitation, and, in the meanwhile, travelling dispensaries will in a great measure help to bring about medical relief.

The Morarbhai Vizbhukhandas Hospital for Women at Surat is another satisfactory feature. In fact such institutions are needed for all the larger towns; but, as in this case, charitably-minded ladies and gentlemen should be prepared to grant suitable funds for establishment and endowment, and Government, as also the Municipal Boards and the Lady Dufferin Association will not, it is to be hoped, be slow in giving their share towards institutions so beneficent in their nature.

Your Excellency's noble predecessor while referring last year to the establishment of the Provincial service, observed that the elaboration of the rules was being pushed forward. It is to be hoped that the references made to important and influential bodies have been replied to ere now, and that the rules may be published at an early date. It is now several years since the Public Service Commission made their recommendations and the Government of India passed their resolution on the same. The establishment of the Provincial service was one of the chief recommendations, and five years would appear to be a sufficiently long time for the elaboration of these rules.

Referring to the Police head, the Statement reminds us that the unhappy differences between Government and the Bombay Municipal Corporation have not yet ended. It is highly satisfactory however to find that your Excellency has followed up your liberal-minded and conciliatory declaration made on your landing, and it is to be hoped the controversy between Government and the Municipal Corporation of Bombay will soon be settled.

I shall now refer to some omissions in the Budget and make a few appeals to Government, but not for a large amount.

I am gratified to find that the usual annual grant to the Bombay Anjuman schools has been provided for in this Budget. I have always cheerfully acknowledged the great concern this Government has shown for the welfare of its Mahomedan subjects, and the kindly sympathy and help they have extended towards my backward community. Government came out with a liberal aid to the Bombay Anjuman in its laudable efforts to educate their co-religionists by granting them a site and liberally contributing to the building fund. I trust, however, I shall be pardoned if I make a further appeal to Government on behalf of my co-religionists, and ask Government to grant at least five scholarships of Rs. 200 per annum tenable for five years in connection with the University of Bombay to enable Mahomedan matriculated students to prosecute their studies. The tenure of such scholarships may of course be made subject to the production of certificates from the head of the college or institution for good conduct and progress. If this boon is granted it will entail a cost of Rs. 1,000 for the first year, of Rs. 2,000 for the second year, of Rs. 3,000 for the third year, of Rs. 4,000 for the fourth year, and Rs. 5,000 for the fifth and succeeding years. Surely this will not be a heavy addition to the Educational Grant, and it is certain to result in great good, as, after four years, it will enable five Mahomedans simultaneously to prosecute higher studies, and gradually higher education will permeate amongst Mahomedans. It may be contended, no doubt, against this appeal that Mahomedans ought to help themselves and should not seek support at the hands of Government. I have always cheerfully acknowledged that there is very great force in this contention, but I humbly submit that ours is a special case, and special diseases require special remedies. I have had anxious discussions with friends on this question, and it appeared to us that the best way to secure success in this matter is either to hand over to the University sufficient funds to produce Rs. 5,000 per annum, or to crave the indulgence of Government to pay an annual grant of Rs. 5,000. To do the former it will be necessary to subscribe Rs. 1,45,000, which it is very difficult to raise, and I have therefore ventured to appeal to Government. Your Excellency and this Honourable Council of course know our backward state in matters of education, and I shall not therefore take up the time of this Honourable Council by going into statistics, but content myself with giving you only the following table which on the face of it amply justifies my humble appeal. The Mahomedan population in proportion to the total population of the Presidency is not less than one-sixth :--

. The total number of M.As.	produced	by the Bom	bay	
University is about				112
Mahomedan M.As				2
0.000 400 100		That is only		1 30
Total number of B.As about				1,502
Mahomedan B.As				28
Content a contract of the second of		That is only		34
Total of L.M. and L.M. & S. a	bout			436
Mahomedan L.M. and L.M. &	S.			10
and the second se	a officially	That is only		15
Total of L.C.Es. about			*	312
Mahomedan L.C.E.s				2
A COLORED TO A COLORED TO		That is only		150

I need not assure your Excellenay that, if the above boon is granted, a considerable stimulus will thereby be given to higher education amongst Mahomedans, and after a period of four years, there will be every year five additional educated Mahomedans who, in their turn, will seek to educate others, and thus the progress and advance in this matter will be in a geometrical ratio, and though the benefit will be primarily to the Mahomedans

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the other communities will also be indirectly benefited, and Government will be relieved of a certain portion of anxiety.

Under Head 26, Scientific and other Minor Departments, there does not appear to have been any grant for the last two years to Gazetteer and statistical memoirs. The revised estimates for 1893-94 do show Rs. 3,000, but the Budget estimates for 1894-95 and 1895-96 are silent on this important head. About 24 volumes of the Bombay Gazetteer have They are a rich store-house of information, compiled by one of the best been published. civilian-scholars in the Bombay Civil Service. But all these relate to the districts and Native States, while the City of Bombay Gazetteer is conspicuous by its absence. I find that two or three volumes have been recently published containing Materials for a Statistical Account of the Town and Island of Bombay. But these materials refer only to one chapter in the Gazetteer volumes. The population and trade of Bombay deserve to be fully described, while the land tenures of Bombay are of special interest, and the objects of interest in the City are so many and so important that they would, in all probability, need a separate volume for themselves. Maclean's Guide to Bombay and the Times of India Calendar and Directory are good works of reference in their own way; but, a volume or volumes similar to those published for each of the districts under the authority of Government, are certainly needed for the Town and Island of Bombay as an authoritative work of reference. Again, several of the Bombay Gazetteer volumes were issued before 1880, and others before 1890, and several are out of print. Under the above circum-stances, rather than entirely omit the grant for the Gazetteer, it is high time that the Gazetteer for the Town and Island of Bombay may, first, be got sanctioned by the Government of India, and then, a new edition, up to date, of the district volumes.

In conclusion, I beg to tender my grateful thanks to your Excellency and this Honourable Council for giving me so patient a hearing.

The Honourable Mr. JAVERILAL UMIASHANKAR YAJNIK said—Your Excellency,— I desire to offer a few remarks on the observations of the honourable member in charge of the Financial Department, and on the Financial Statement and budget generally. This is the third Financial Statement presented to the Council under its enlarged constitution and the fourth year of the five years' contract which began in 1892-93. I am not an expert in finance, but it strikes me that, in dealing with the figures for each of the three years it would lead to a better understanding of their significance, if the actuals of 1893-94 were compared with the actuals of the two previous years, 1891-92 and 1892-93; the revised of 1894-95 with these of 1892-93 and 1893-94, and the estimates of 1895-96 with the estimates of 1894-95 and 1893-94. This would be comparing like quantities with like.

A comparison of the actuals for the three years shows that whereas the year 1891-92 ended with a deficit of Rs. 5,32,000 and the year 1892-93 with a deficit of Rs. 2,39,000, the year 1893-94 is the first of the quinquennial period which closes with a substantial surplus of Rs. 1,95,000. It may be asked, how was this surplus secured? If secured through increased receipts, it would really be a matter for congratulation; but if the surplus was obtained through the stoppage of works of public improvements, I do not see much reason for satisfaction in the savings thus effected. It appears that under Civil Works alone the met decrease in 1893-94 was Rs. 2,80,000.

The broad facts of the revised estimates may be summed up as under :--

- (1) The receipts turned out less than the estimates by Rs. 1,71,000.
- (2) Expenditure was less than the estimates by Rs. 10,39,000.
- (3) The net result was that the deficits were reduced from Rs. 18,51,000 to Rs. 9,83,000.
- (4) This large deficit of Rs. 9,83,000 was entirely due to two causes: (1) The reduction of the fixed provincial allotment under (I) Land Revenue by Rs. 5,60,000 and (2) increased expenditure by Rs. 6,56,000 on account of the grant of exchange compensation allowance.
- grant of exchange compensation allowance.
 (5) But for these two disturbing influences there would have been a surplus of Rs. 2,33,000.

We now turn to the budget estimates for the current year 1895-96. As compared with the revised and the budget for 1894-95, the general results may be summed up thus :--

- (1) Budget revenue 10 lakhs more than revised.
- (2) Budget expenditure 10 lakhs more than revised.

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(4) Difference made up by drawing upon cash balances.

(5) The revenue has been steadily growing but the expenditure having increased in a larger proportion owing to adverse influences external to the provincial budget, especially, the reduction of the provincial allotment and the steady growth of the grant for exchange compensation, the result has been a reduction of cash balances to the minimum amount under the contract.

The increase under the first head is due to the Government of India having restored the fixed contract assignment of Rs. 77,14,000 by ceasing to draw upon the provincial finance for Rs. 5,60,000. We must thank the Government of India for this act of justice. Let us hope that this fixed assignment will remain undisturbed during the contract period. The times are perhaps too critical for the Government of India to admit of their fulfilling just at present the promise made by them and referred to in the last Financial Statement, to repay this sum Rs. 5,60,000 to our Government. The other disturbing influence, that of exchange compensation allowance, remains in full force, and, as the statement observes, the effects of it have been intensified, as, owing to a further fall in exchange, it has been found necessary to set apart a sum of no less than Rs. 7,80,000 for the payment of exchange compensation allowances. This raises the expenditure side by Rs. 1,54,000 but this increase is met by reductions on the same side. Except in this matter the budget remains the same as that for 1894-95. Having before them the experience of last year, when the demands were far heavier, it is not difficult to suppose that Government would be able to pull through the year. Bearing in mind the remarks near the end of the Financial Statement, the budget may well be said to retain all the characteristics of an adversity budget. Notwithstanding this, your Lordship's Government are, I say, entitled to the best thanks of the people for raising the grant for education from the last year's budget figure by Rs. 56,000, for providing for improvement of village sanitation and water-supply at a cost of Rs. 1,37,000, and for further provisionally making lump additions of Rs. 21,000 to the grant for educational buildings and Rs. 3,000 to village sanitation and water-supply.

While thanking Government for these grants, I cannot shut my eyes to one remark in the statement which invites attention. The honourable member in charge of the Financial Department says that the revenue has been very liberally estimated while the expenditure has been cut down to its lowest limit with the result that " whilst our income is better than the estimate, there is little prospect of any savings in our outlay as calculated ; and it is consequently doubtful whether the revised figures will show the same improve-ment which they have in last two years." Here the question arises, is this a safe or prudent course to follow? The revenue is estimated at Rs. 8,45,000 above the budget and Rs. 10,19,000 above the revised for the past year. The increase, which is chiefly under the head of Land Revenue, is partly due, as above remarked, to the restoration of the provincial allotment to its old figure of Rs. 77,14,000 and partly to the enhancement of assessments consequent on the introduction of revision settlements. It may be said that Land Revenue has proved to be the sheet anchor of Bombay Provincial Finance. The estimate for the budget year shows an increase which is perhaps the largest on the record, namely, Rs. 5,05,000—the provincial one-fourth share of Rs. 20,20,300. Last year I called the attention of the honourable member in charge of the Financial Department to the desirability of showing such increase in land revenue under two heads of $(\bar{1})$ increase due to revision settlements and (2) increase due to other causes. This cannot be a very difficult matter In fact, if I am not mistaken, forecasts of increases under the two heads of to determine. Land Revenue are submitted to the Government of India. It is the kind of information which the public most desires to have. I am indebted to the courtesy and kindness of the Honourable Mr. Nugent for the information that of this increase of Rs. 20,20,000 in land, the share due to revision settlements is approximately Rs. 8,00,000. From rough figures of increase due to revision settlements supplied to me, it appears that the increase was as follows :--

Increase	in 1890-91	 	•••	 Rs.	1,86,321
,,	1891-92	 			1,62,935
. ,)	1892-93	 		 "	2,09,817
,,,	1893-94	 •••		 "	4,60,117

I have not the figures of 1894-95 by me but from Rs. 4,60,000 to Rs. 8,00,000 seems certainly a large bound, though in two years. It suggests serious points of inquiry. It suggests, for instance, the inquiry whether such enhancements, coupled with the admitted rigidity in collection, do not materially cripple the ability and resources of the rayats concerned to make punctual payments. Another point it suggests is whether this need of making punctual payments does not throw the peasantry in the Deccan, the Konkan and other parts of the Presidency into the arms of the money-lending classes; also how far the increasing indebtedness of the agriculturists in these parts is attributable to these revision settlements and whether these and similar points receive attention from the settlement authorities? It must be remembered that a material portion of this sum of 8 lakhs is due to the operation of that newly introduced factor—the general position class—the tremendous power of which has recently drawn public attention. I am not going into the merits of this position class. All I wish to call attention to is that the question of the ability of the rayats to pay excessively heavy assessments on their lands seems not to receive in recent years the degree of attention it used to receive before. I may be permitted to remark here that in early settlements no question was pressed by the late Sir George Wingato—the pioneer of our revenue system—on the Government of his day more earnestly and in season and out of season than that of the serious responsibility of Government in this matter and the need of moderation.

His Excellency the PRESIDENT here rose and said—My honourable friend has told us that he is not going into the merits of this question. I think it would be wise, were he to abide by his own declaration.

The Honourable Mr. JAVERILAL (continuing)—I will only add on this point that it seems to me attention needs to be paid to these questions in sanctioning the assessments, and I trust that the subject will receive due notice from your Excellency.

His Excellency the PRESIDENT-I think my honourable friend had better leave the Resolution of the Government of India alone.

The Honourable Mr. JAVERILAL—I have no wish, your Excellency, to allude to the Resolution of the Government of India any further. I simply wish to point out that probably the Imperial Government had this very rule in view, when, in their Forest Resolution of October last they declared (paragraph 10) that "where grazing fees are lovied per capita, free passes are often given to a certain number of cattle. In such cases the cattle which are to graze free should include, not only the oxen which are actually employed on the plough, but also a reasonable number of milch cattle and cows. A cow or a buffalo is as

much a necessity to a cultivator, using the word necessity in a reasonably wide sense, as is a plough-bullock : and in many parts the oxen are bred together." Paragraph 14 of the same Resolution begins thus :—" It is to be distinctly understood that the Government of India do not desire that grazing should be looked upon primarily as a source of income." How to reconcile the restricted sense given to agricultural cattle in rule 6 of the grazing rules of May 1890, enforced by the Government of Bombay, with the liberal interpretation of the same put on by the Government of India is to me a puzzle. A still greater puzzle is that the Bombay Government's Resolution of 4th June last should insist upon the Forest Department the need of strictly observing these rules with a view to ensure larger receipts from grazing fees. This, again, is a point which affects the daily life of the bulk of the cultivating community, and claims from your Excellency a sympathetic solution.

Under the head Registration, while the revenue remains much the same as in 1894-95, there is a slight increase in expenditure, as compared with the revised, of Rs. 2,000, due to provision having been made for the improvement of the Bombay establishment and for the opening of some new sub-registry offices. I should like to know whether advantage has been taken in this attempt to improve the status of the establishment by employing graduates, as in Madras, where they have given great satisfaction. Under the head of Interest, out of the total of Rs. 1,395 the sum of Rs. 940 is put down as loans to cultivators. How much of this sum does the actual advance represent? The head, Post Office, represents, as far as the provincial budget goes, the cost of district posts maintained chiefly for administrative purposes. But I do not see why the district post should not be made part of the imperial post. I am told that the difference between an imperial and a district, that is, provincial post office, is that the one is a post office that pays all its expenses and the other does not. The imperial post office is intended to be worked on commercial principles and serves large centres, and the more important towns and villages where it pays its way. The district postal service performs rural service and affords postal facilities in the smaller and more remote places, and does not pay its way, in the first instance at all events.

The post office is perhaps one of the most useful public institutions in India. Every year indicates its growth and its self-paying character. It seems hardly fair to make the district post office a provincial charge, to make the provincial finance bear the burden of subsidy till, in course of a few years, the district post becomes self-paying, when it is made over to the imperial service. It should, properly speaking, form part of the imperial service from the beginning. Turning to the charge under the head of Police, I cannot help congratulating your Excellency on the earnest and careful consideration given to the question of Bombay Police charges in fulfilment of the promise made in your Excellency's reply to the address of welcome from the Bombay Municipal Corporation. The fairness of spirit in which your Excellency's Government has approached the question is beyond I am sure it cannot fail to secure sympathetic and harmonious relations betall praise. ween the Government and the Corporation. It is satisfactory to know that of the eight items of police charges, six, namely, those relating to dock police, guards for public buildings, escort to convey specie up-country, pilgrims department, maintenance of prison vans, and burning horse carcasses have been given up pending the sanction of the Supreme Government, which, I trust, will be given. Only two items relating to Harbour and Port Trust police are reserved for decision. Government propose that a revised statement based on the compromise so far arrived at will be presented to the Corporation. That body, I am sure, will give the matter its careful consideration.

Under the head Stationery and Printing, the receipts of the Government Central Press are entered at Rs. 27,500 and charges at Rs. 2,72,000. The question here is, whether the excess charge is fully covered by the value of the work done? Even if the excess is covered by the value of the work done, still I maintain that the charge is indefensible as interfering with private enterprise. Surely there are enough of printing presses in Bombay with resources equal, if not superior, to those of the Government Central Press, which, I am certain, will turn out as good work as the Government Central Press and far cheaper if competition is invited. The work at the Central Press may, if deemed desirable, be limited to that which is of a confidential character. Passing on to the item of State Railways, it appears that the excess receipts over expenditure are about Rs. 30,000 on a capital outlay of nearly 19 läkhs. This means an interest of $1\frac{1}{2}$ per cent. Here the question is, why should this railway be a provincial charge? It is a drag on provincial finance. The v-27

working result shows that the policy of constructing productive railways out of revenues, instead of out of loans, is of doubtful expediency and merits re-consideration in regard to incurring future liabilities in respect of similar undertakings. Turning to the head of Contributions, I find that, while the Government is entitled to our best thanks for providing grants of Rs. 5,38,000 to schools in the Mofussil and of Rs. 1,53,000 for sanitation and water-supply, the grant of one-anna cess of Sáyar Revenue remains unchanged at 11 lákhs. ever since it was fixed about 1873. The amount may have been reasonable 22 years ago. when the allotment was fixed, but Abkari revenue has increased four-fold since. The. Bombay Local Funds Act III of 1869, section 6, legalized the imposition of one-anna cessin the rupee on land revenue and one-anna per rupee on Sayer Revenue, of which the Abkári revenue forms the chief head. The Bombay Local Funds have at present a claim: of something like 5 lakhs upon Government on this account. It is worthy of note that the Local Boards' Act of 1884 has not repealed section 6 of Act III of 1869. Since it remains unrepealed on the statute book, this claim of Local Boards is one which, I submit, Government is bound to recognize. If Government do recognize it and pay the realizations from it to the Local Boards, more schools will be opened than is done at present by means of Government grants and people will be less addicted to drinking as they get more intelligent and see its evil results. The last remark I wish to offer is that I sympathise with honourable members who say that the discussion of the budget is brought on after four months of the budget year have passed away. Any comments offered at this time possess only an academical interest. They can serve no useful purpose so far as modify-ing a single item in the budget is concerned. This, I conceive, can scarcely be the object of the new Indian Councils' Act. It seems to me that there would be some chance of practical effect being produced on the Financial Department if this Council met about the time the other provincial councils meet for discussing their budgets. The Madres time the other provincial councils meet for discussing their budgets. The Madras Council met this year on the Sth April, and the Bengal Council on the 28th April. It is urged that this Council has the advantage of being supplied with a detailed budget. I do not undervalue the wealth of details which it contains; but, if I am correctly informed, the detailed figures given in the annual budget are available in the Accountant General's office about the month of March. It is true they are not published until after the dis-cussion of the imperial budget in the Viceregal Council. There seems little objection, I think, to permitting the discussion of the financial budget subject to modifications if necessary by subsequent orders of the Government of India. An early discussion of the budget in April instead of August will, I fancy, have a wholesome and healthy practical effect on the Financial Department.

The Honourable Mr. T. B. KIRKHAM said-Your Excellency, in offering a few remarks mainly by way of explanation on the criticisms on those Budget items relating to education, I think my simplest plan will be to follow the speakers in the order in which we heard their remarks. On that account my observations will be somewhat disjointed, but I think on the whole it will be better to be so than to lose time in attempting to put them in any symmetrical form. Taking then first the remarks of my honourable friend Mr. Mehta, he first describes the Budget as an adversity one, which only a Mark Tapley would regard with equanimity. But he then proposes that Government should take over the Gujarát College, a thing that would involve considerable expense, and he explains away his inconsistency by saying that we do not work up to our figures. He proves that by referring to the last two years' Budgets, and he infers that we always have a margin of funds to draw upon. But if my honourable friend had looked at two or three other departments, he would have found precisely the same phenomenon which he observes in regard to education. In fact, this is the case in all departments, and indeed is an inevitable feature of every Budget, which consists of a large number of heads and sub-heads. A little difference in each head makes up the aggregate difference between estimates and actuals, and there is no such margin he supposes available. There is no doubt that if Government took over the Gujarat College it would lead to a considerable increase in our expenditure. This is one distinct objection to the course proposed, but there is a stronger objection than even the financial one and that is that it would be a reversal of the proper order of development. It is in accordance with the wishes of the Government of India that Government institutions managed by officials may develop under favourable circumstances into institutions first under local bodies, and finally develop into institutions managed by local trustees.

The Honourable Mr. MEHTA-Which local college has developed like that?

The Honourable Mr. KIRKHAM—I do not say that any local college has so developed. They are in process of development, and the theory is that ultimately they will all grow that way; it is the theory laid down by the Supreme Government on the recommendation of the Education Commission. The point is that the Gujarát College has already reached the third stage, and it would be a retrograde step to revert to the first stage. It is a strong proposal, and it ought not to be countenanced without strong reasons. I elicited when the honourable member was speaking that the College authorities themselves have not asked for this step to be taken, and I doubt very much whether they will thank the honourable member for making the proposal on their behalf. The Honourable Mr. Setalvad put down the failure of the Gujarát College to insufficient funds, but if we refer to the last published report of the Director of Public Instruction we shall find that it costs Rs. 15,000 more than the highly successful Fergusson College, that is to say, while the Fergusson College costs Rs. 12,754 it costs Rs. 27,865.

The Honourable Mr. SETALVAD—But the members have complained of want of funds for the last four years.

The Honourable Mr. KIRKHAM—Not for want of funds, for there are the figures. If the Gujarat College authorities desire to be disestablished and are prepared to make a dismal confession of failure, no doubt they will make a proposal of that kind to Gov-ernment. Until then I don't think it would be right to countenance the suggestion that has now been made. In all these matters the Director of Public Instruction has conflicting claims brought before him, and he has to hold the balance equally between all classes of education. It is not sufficient to say in a particular case that the institution is a desirable one. You have also to remember that it is in competition with a large number of other institutions, and that the Director must hold the scales evenly between them. Mr. Khare criticised the Budget on the ground that sufficient details were not given with regard to the distribution of the Dakshina Grant. But the Budget already contains nearly 200 pages, and if you add to it explanations you might increase the number indefinitely. I suppose that if the Budget contained a thousand pages, some one would find a corner somewhere where he required information. Under these circumstances it is best to accept the Budget as it stands, and for members to ask questions on points upon which they desire information. Mr. Setalvad referred to an official decision of Government in regard to free education. I had no knowledge that the matter has gone guite so far as that, and I am not aware that any official decision has been reached. I think that what Mr. Setalvad refers to was rather in the nature of an *obiter dictum* on the part of Lord Harris, for no decision of this kind has been arrived at by Government. I would say that in my humble judgment at any rate it would be a great mistake to adopt free education at present, and I will mention only one reason for my belief. You must remember that side by side with our official system of primary schools we have an enormous number of indigenous schools, which are conducted by natives of this country on native methods and are extremely popular. I have always thought that our schools exercise a good influence on the indigenous schools, and I am sure that indigenous institutions exercise in their turn a good influence upon the official schools. If you had free education you would abolish these indigenous schools, and you would have nothing before you but the official model. Although I am an official, I think that would be a distinct loss, and I do not think there would be any extraordinary compensating gain. The contact of the two systems will probably evolve a type of primary school more exactly suited to the needs of the people than anything at present existing. I do not like to hear the statement that there is an official declaration in favour of free education, knowing as I do that the Education Commission pronounced against it. We have also a large fee income, which it would be impolitic to abandon. The Honourable Mr. Tilak complains of the small expenditure on education generally. Now I am always delighted to associate myself with any one who desires to increase the amount spent on education, for I believe there is no money better spent than on education. But while I associate myself with the honourable member, in this respect, I think we must in fairness recognise how much has been done for education as a whole in this Presidency. If we go back to the time of Sir Richard Temple, we find that the total expenditure on education was thirty lakhs. Five years after that in the last year of Sir James Fergusson's rule it was forty lakhs, and then in Lord Reay's time, a period as we all know of great educational activity, it rose to 541 lakhs, while the last report of the Director of Public Instruction shows a total of sixty-seven lakhs. I am quite prepared to advocate a larger expenditure on education, but I call upon honourable mem-

bers who press the question to take note of the fact that the expenditure on education in this Presidency has during the last fifteen years risen from thirty lákhs to upwards of sixty lákhs. I think a department, of which that can be said, can hardly be considered neglected. My honourable friend Mr. Tilak said that we should have something like five lákhs of rupees to devote to education if we had all the proceeds of the one-anna cess on excise rightly due to the Local Boards. I wish him success in the demonstration as to the possibility of this proposal, which I have no doubt he will lay before Government. I must say that my honourable friend Mr. Sayani rather surprised me, when he compared rural and urban populations to the disadvantage of the former. He suggested that less was done by the rural population of the Presidency than by the urban in regard to education. The Honourable Mr. Wadia had very much the same complaint to make, and put it, that out of provincial revenues very little is done for primary education, and he said that the sum so expended only amounts to 1.6 per cent. of the whole. He appealed to your Excellency to apply your Western experience and to say how little 1.6 per cent. is. Well I have no doubt your Excellency did recollect the 10d. in the pound school rate that we all know has been levied in London.

His Excellency the PRESIDENT-Eleven pence, I believe.

The Honourable Mr KIRKHAM-His Excellency corrects me, and reminds us that the School Board rate on the enormous rateable value of London (upwards of thirty-five millions sterling I believe) was once 11d. in the pound, which is more than four per cent. And as we have come to comparisons and percentages, I must in this connection make one or two remarks on points which, I think, are exceedingly worthy of attention on the part of my Bombay friends here. Mr. Wadia says only 1.6 per cent. of provincial revenues is spent on primary education. I should like to ask him how much the Bombay Corporation spends thereon. The expenditure of the Bombay Municipality is 63 lákhs, and out of that less than one lakh, only ninety thousand rupees, is expended on education. If you take the sixty more or less small Municipalities of the Central Division of this Presidency—Poona, Sátára, Nagar, and the rest—you will find that with a population of 800,000 people, about equal to the population of the Presidency City, they spend altogether fourteen lakks of rupees. Out of that how much do they allot to education? Why two lákhs, while wealthy Bombay spends less than one lákh. The poor Muni-cipalities spend one-seventh on education, and Bombay one-sixtieth. An education rate of only one per cent. would yield two-and-a-half lákhs in Bombay, and a rate of two per cent. would yield five lákhs of rupees. The present percentage on rateable value devoted to education is less than a half per cent. So my honourable friend, while pointing out the mote in the eye of Government, has certainly neglected the enormous beam in the eye of the Corporation of which he is a member. I do hope that he and other Members of the Corporation, who are here, will press that point steadily upon the Municipality. It is not generally known, but it ought to be known, that the rural districts of this Presidency for the last five-and-twenty years have been paying a school rate of rather more than two per cent. on their rateable value. So that the poor rayat with untutored mind, to whom my honourable friend Mr. Sayani alluded so kindly, but so patronisingly from the point of view of an urban citizen, has been paying infinitely more for education than wealthy Bombay has been doing. I think it ought to be always remembered that the Government in dealing with Bombay is dealing with Bombay vs. the great silent voiceless mofussil. That is constantly forgotten even by Mr. Tilak in the journal with which he instructs us weekly. It is forgotten that every rupee given to Bombay to which the city is not fairly entitled, is a rupee taken from the pockets of the voiceless and defenceless people of the mofussil. The most singular thing about this is that while advancing—as he is bound to do—the claims of the Bombay Corporation upon the attention of Government, and defending his powerful client as an advocate should, my friend Mr. Mehta has the most unique advantage of eliciting the applause of journals in the mofussil, whose very interests he is at the same time attacking. I have never known a case where an advocate was in such an extremely happy position, one in which he receives applause from both sides.

The Honourable Mr. MEHTA-That shows I am right.

The Honourable Mr. KIRKHAM—I think there is another explanation, but however that may be, I hope the time will come when the newspapers of the mofussil will really represent the interests of the mofussil, and then we shall see whether they will advocate

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Bombay getting more than it is entitled to. My honourable friend Mr. Sayani proposed a large expenditure on Mahomedan education. I have no doubt any application of this kind will be received by the Director, and dealt with in the impartial spirit which he invariably exhibits. But it is clear its sectional nature must constitute a difficulty. I may appeal to honourable members who have claimed sectional assistance from time to time whether they have not all received the same answer. The Director has always administered the funds at his disposal with economy as far as the public are concerned, and at the same time with impartiality as far as the various applicants are concerned. My honourable friend said his proposal would only mean the spending of a particular amount, and therefore it might be fairly given. He is mistaken in thinking it would only entail that amount, for no sooner would sanction be given thereto than a large number of castes and claimants would come forward and claim the same thing, and the concession would have to be made to all. At the same time I would express the most complete sympathy with my honourable friend in his desire that his great and powerful community should avail themselves of the advantages of education, provided for all castes in common, and I am glad to know they are showing many signs of a determination to do so.

The Honourable Mr. T. D. LITTLE said :--Your Excellency, --I will confine myself to replying to certain statements made in regard to my own department. With reference to the Gokak Canal charges referred to by the Honourable Mr. Wadia the amount entered in the Budget is for land already taken up. It was originally anticipated that the land in question would be available occasionally for cultivation, but experience has shown that this is not so. Consequently the cultivators who had refused compensation under the impression that they would still have the use of the land are now claiming payment, and Government have decided that their just demands should be met. The total expenditure on the Gokak Canal has been about eleven-and-three quarter lákhs of rupees, and the income for 1893-94 was 1:35 per cent., but it is hoped that this will gradually increase. I think probably in the next year or two we shall get something over two per cent., and in the course of a few years we may get three per cent., but I do not know whether we shall get very much beyond that. The Canal is a useful work, not only for irrigation, but also for the mills, and these give a great deal of employment.

In regard to the Provincial Budget I may say that the provision for repairs for the current year is twelve lákhs and eighty thousand, against an average expenditure of twelve lákhs and thirty thousand for the past five years, and the provision as regards repairs is sufficient. The allowance for tools, and plant, and establishment is also sufficient, and for new works we have, including contributions, fifteen-and-a-half lákhs against sixteen lákhs, the average between 1890-91 and 1894-95. More money might be usefully expended, but the present provision is in excess of what the Government of India have hitherto been prepared to allow.

With regard to the two lákhs and eighty thousand reduction mentioned by the Honourable Mr. Javerilal, the whole of this was not taken from necessary works. In the first place it was decided to defer the Collectorate at Lárkhána which gave Rs. 68,000, and there was a credit from the Government of India Rs. 37,000, and in addition we had Rs. 85,000 for small lapses, being an average of, say, Rs. 4,000 for each district. In some cases lapses represent actual savings, and in others they represent money that could not be expended in one year, and had to be expended in the next. That leaves Rs. 90,000 only out of Rs. 2,80,000, and that came from our reserves. If we had not made these charges we should have had Rs. 90,000 more, which we could have expended on other works.

The Honourable the ADVOCATE GENERAL said—Your Excellency,—I desire to say a few words on some points touched upon by my Honourable friend Mr. Setalvad under the head of Law and Justice. He commented unfavourably on the present system of reports in the High Court. He said that either less money should be spent, or the work should be more in proportion to the cost. If he meant by this that the office is overpaid, I cannot agree with him. The post is one which requires special knowledge, and much industry and accuracy, and I do not believe a satis actory incumbent could be secured for less than the present salary. Very eminent men have held the office, among them the late Mr. Justice Green and the present Chief Justice, and I venture to think no reduction of the salary is desirable. My honourable friend said something disparaging as to the remuneration agreed upon between the present holder of the office and his assistant, to

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be paid to the latter. That, I apprehend, is a matter of agreement between them, with which this Council, so long as the work is properly done, has nothing to do. What then is my honour ble friend's complaint? It cannot be as to quantity, for undoubtedly year by year the reports gain in bulk. Yet my friend apparently desires that they should be still bulkier—by the reproduction of advocates' arguments. I confess, I think, all arguments worth consideration are, as a rule, referred to in the judgment, and it would not be an advantage to reproduce many arguments to which advocates, in certain exigencies, are constrained to reproduce many againents to which advocates, in certain early and maintained under the present reporter. Then my honourable friend animadverted, as he has done on previous occasions, on the Clerkship of the Insolvent Court. We must all agree, and the present Clerk of the Court would, I am sure, be the first to concede, that the the insolvent Clerk of the Court would, I am sure, be the first to concede, that he is a fortunate person, enjoying an office, not overworked, and not underpaid. He is happy and strong in his position. It is more than doubtful if Government would gain by any change in the present system, and it is, I believe, a question whether an Imperial Statute is not necessary in order to effect any re-organisation. As regards the controlling of the fees received by him, by the High Court, I think this question has from time to time been considered by the various Judges of the High Court, and it has been thought best not to interfere with the existing arrangement, and it was also thought highly undesirable to reduce the fees. The present fees cannot be considered excessive, as the Court is crowded with applicants for relief. Lastly, my honourable friend alluded, as he has in previous years alluded, to the costs on the Original Side of the High Court. I entirely differ from my honourable friend if he thinks that the fees payable to Government by Original Side suitors are excessive. On the contrary, they are, I believe, very much lower than the *ad valorem* court fees charged in Mofussil Courts. As to all other costs, charges and expenses, they depend, in a great measure, on the will of the litigant. These costs, if high, are so, mainly because the fees are paid to counsel specially selected by the suitors themselves, and of such fees only a reasonable proportion is recoverable on taxation from an unsuccessful opponent. My conviction is that, if a suitor chooses, he can carry a suit through the High Court on its Original Side, as cheaply as in any Court of similar jurisdiction elsewhere.

The Honourable Mr. H. M. BIRDWOOD said-Your Excellency,-I propose to follow the example set by the Honourable Mr. Kirkham, and to deal with the criticisms of honourable members in the order in which they were addressed to the Council, but I shall refer only to those matters which are connected with the business of those departments of the public service with which I myself am more immediately concerned, and will leave it to my honourable colleague in charge of the Financial Department to deal with those more general and, perhaps, weightier questions which affect the general principles of our financial policy, or the contents of the Financial Statement, or the time of its presentation to the Council. Before replying to the remarks of the Honourable Mr. Mehta, who spoke first, I think I may express, on behalf of the Government, our gratification at the appreciative reception by the honourable member who represents the Municipal Corporation of Bombay of our recent proposals for modifying the principle on which the account of expenses of the City Police divisible between the Corporation and the Government should be prepared; and I can assure Mr. Mehta that his searching criticisms, directed as they are to matters of detail of more or less importance, are welcomed by us; for we have never pretended that the existing scheme is perfect. We know that it is susceptible of improvement; and it has been our endeavour to arrive at a satisfactory solution of the difficulties which beset us, of which some of those to which notice has been directed to-day are but an illustration. I do not think that these difficulties can all be removed until we have an entirely new scheme, under which the expenses of the police shall be entirely borne by Government, certain items of Municipal revenue which might appropriately form part of the Provincial revenues being transferred for the purpose to Government. I adverted to the matter in the debate on the financial statement last year, and I trust that the settlement of this important question may not be much longer delayed. But we have to deal with the present, and to see in what respects our present arrangements are open to objection, and how existing defects can be remedied. As regards the surplus receipts in respect of cattle-pounds, to which the honourable member drew our attention, I think I may say, speaking on the spur of the moment, and without referring to records, which it has been impossible in the course of this debate to consult, that the reason why receipts and expenditure in connection with cattle-pounds

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were struck out of the divisible account of expenses of the City Police is that, under the City Police Act, any profits which may accrue from the management of cattle-pounds belong neither to the Government nor the Municipality. The provisions of the law to which I refer are Section 28 of Act XLVIII of 1860 and Section 3 of Bombay Act I of 1872. Under the Act of 1868 it is the special duty of all police officers to seize all cattle or other animals found straying upon the roads, streets, or thoroughfares of the city, or trespassing on the property of the inhabitants or of Government, and to confine such cattle in the public pounds. Now, in respect of cattle so impounded, a fee is leviable, and the owners are also liable for the expenses of feeding the animals while in detention. The fees are payable to the pound-keepers, and are intended apparently to constitute their official emoluments. If the animals are not redeemed within ten days, they are publicly sold, and the proceeds, after deducting the fees, must be retained by the Commissioner and credited to the Police Superannuation Fund established in accordance with the provisions of Section 17 of Act XIII of 1856. Now the Budget Estimate for the current year shows an item under "Revenue and Receipt" of Rs. 8,000 on account of cattle-pounds, and the item appears under the head of "Presidency Police." The expenditure under "Cattle-pounds" in connection with Municipal Police is estimated at Rs. 4,872. This sum includes payments to pound-keepers, a clerk, havildár, and constables, and also certain miscellaneous expenses. There is thus an estimated profit on the year's management of Rs. 3,128; and now that the cattle-pounds account has been taken bodily out of the divisible account of expenses to be shared by the Government and the Municipality, the honourable member asks whether it is the intention of Government to confiscate this profit. Well, though I have no records here to refer to, I may say at once that we have no such intention. If the sum of Rs. 3,128 really represents the amount payable to the superannuation fund, under the Act of 1872, then the attention of the Commissioner of Police will be directed to the requirements of the Act, if this has not already been done. I am under the impression that this matter was investigated at the time when it was decided to remove cattle-pround receipts and expenditure from the account. But I am unwilling to make any positive statement in such a matter without verifying it. Anyway, whether my honourable friend feels any compunction or not for any measures which may have the effect of enriching the rate-payers of the Bombay Municipality, as pointed out by Mr. Kirkham, at the expense of the tax-payers throughout the country generally, he will, I feel sure, have no wish to rob the poor policemen of Bombay of the hard-earned pensions which the law provides for them. As regards the excess recoveries on account of private watchmen, Mr. Mehta asks us whether we intend also to deprive the Municipality of the benefit of this excess. Now, these rámosis stand really on the same footing as other policemen whose salaries are paid by the employers for whose benefit they are retained ;-for example, the police employed in the Victoria and Prince's Docks, who are paid for by the Port Trust, and the very small police force which is employed for the protection of the University Buildings. These men are all regularly enrolled as additional constables under Section 21 of Act XIII of 1856; and it is the fact that we recover from the persons and public bodies on whose application these constables are appointed a larger sum than is actually paid by us on account of the salaries of these men. The excess payments represent charges to be incurred by Government on various accounts, such as clothing to be supplied to the men and the expenses of supervision. There may be other expenses, but I have no detailed information at hand on the point at this moment. Now, we have hitherto included these additional police in the divisible account prepared under Section 62 (a) of the City of Bombay Municipal Act of 1888; and we have done so because these constables are regarded by the law itself as part of the police force of the City of Bombay. But their inclusion in the account has involved no additional expense on the Municipality; for after entering the salaries of these men in the expenditure account, showing the expenses of the whole police force of the City, we have deducted the recoveries, which exceed the actual salaries of these particular men, and we have asked the Municipality to pay three-fourths of the difference. To this particular arrangement I believe no objection has been taken by the Municipality. But in the controversy which has unhappily been continued so long in regard to these police charges, we have now reached a new stage. The Government has now accepted the principle, which I understand to be quite acceptable to the Municipality, of removing entirely from the divisible account all expenses on account of police maintained only for watch and ward, and including in the account only the expenses of police maintained for law and order. If this principle is sound, then the

cost of the private watchmen and of other police on the same footing will necessarily go out of the account. My honourable friend's question has reference only to the future, to the arrangement which will be adopted if the views of this Government are accepted by higher authority. Well, if a portion of the excess recoveries is actually spent on clothing or batons or other similar equipments, there is nothing more to be said. Government will not, in that case, be the gainers; but it occurs to me, and I speak, of course, subject to correction, that if our proposals are accepted, the Municipality would appa-rently be entitled to three-fourths, at all events, of such excess recoveries as represent expense of supervision, of which, as shown in other parts of the account, they are called upon to pay three-fourths. But I would repeat that all such nice questions will vanish from our discussion, if once the larger scheme, to which I have adverted, for relieving the Municipality entirely of all police charges is brought into force. As regards the delay which has occurred in dealing with some of the matters which have been under discussion, I will not, in the absence of records, attempt an explanation, though I feel very confident that it can be fully explained. With reference to the item of Rs. 1,43,750 annually paid by Government to the Corporation in lieu of certain moneys formerly realized by the Municipality under Bombay Act IX of 1867 by the issue of licenses for the sale of liquor or by fines and forfeitures under the Act, it is, perhaps, sufficient for me to point out that, though the sums now realized by Government may much exceed Rs. 1,43,000, yet the sum actually payable by Government to the Municipality is fixed by law-by Section 63 of Bombay Act V of 1878-and I presume that when it was so fixed the possibility of such increase might have been foreseen by the Municipali-The item does not seem to be one which can be considered by itself. There are tv. probably other payments made by Government to the Municipality, which have not been fixed by law, but which have nevertheless increased to the advantage of the Municipality. These are all matters to be considered if the present system is to be replaced, as we all hope it will be before long, by one more satisfactory to all parties concerned.

I now pass on to a remark made by the Honourable Mr. Khare as regards the omission from the Budget of an item, which has appeared in former years, in respect of payments to pleaders in murder cases. The expenditure is incurred by Government in cases where persons accused of murder are too poor to pay for counsel to defend them at the trial. There has been no change in the system. Government will continue to meet such charges. But the item, as the Honourable Mr. Nugent has just informed me, is too small to be shown in the Budget separately. The expenses, as incurred, will be charged to savings under other heads. The criticisms of the Honourable Mr. Setalwad with reference to the fees paid to the Clerk of the Insolvency Court, Bombay, and with reference to the system of Law Reporting have already been answered by the Honourable the Advocate-General. who is more competent than myself to deal with these matters, and I have nothing to add to his remarks. With regard to the Honourable Mr. Wadia's complaint that only 3:1 per cent, of provincial revenues are spent on medical relief, I would desire to point out that the sum spent by Government by no means represents the whole expenditure on medical relief. The law specially imposes on Mofussil Municipalities the duty of providing adequate medical relief in Municipal districts; and Local Boards, moreover, help liberally in the support of dispensaries. The whole question of re-distributing on a fair footing the contributions of Government, of Municipalities, and Local Boards to medical institu-tions has been lately under consideration. Our object has been to make available funds go as far as possible; and we hope to spend the savings in establishing new dispensaries in places where they are most wanted. As regards the judicial requirements of the Province of Sind, I need not assure the honourable member who represents the agricultural interests of that Province that my sympathies are entirely with him in his desire to secure an improvement in the position of the subordinate judges and the adoption generally of adequate arrangements for the prompt disposal of judicial business in Courts in which there is now an accumulation of arrears, with which the present sanctioned statt of judges is unable to deal. The difficulties in the way have already on a former occasion been explained to the Council; but I may say that we have lately asked the Government of India to sanction the appointment of a Joint Judge and Joint Sessions Judge who will spend half his time at Karáchi and half at Shikárpur. This arrangement will, I trust, afford some Then, as regards the police attache whose salary has vanished from the accounts, relief. I would direct the Honourable Mr. Javerilal's attention to the page of the budget where the appointment is correctly shown as a Police Superintendentship. The phrase "attache" is not known to our Civil List. Mr. Javerilal complains further that our Government

Central Press does not pay its way. The Honourable Mr. Nugent knows much more about the working of the Press than I do, and will no doubt make such remarks about it as he finds to be necessary. But I believe I am right in saying that the establishment of the Press at once resulted in a great saving of public expenditure as compared with the time when Government work was done at a private press. I confess I do not see how the receipts of the press can cover the expenses unless we sell our Government Resolutions. We have not arrived at that stage yet; and the honourable member will admit that it would be an invidicus task and extremely difficult for us to appraise our Resolutions at their true worth.

The Honourable Mr. NUGENT said-Your Excellency,-Following the example on this occasion of every other speaker in this discussion I would preface my observations by asking leave to offer "a few remarks" in connection with the debate now drawing to an end. I do not, however, propose to emulate some other honourable members in the portentous length of the "few remarks," and I would respectfully suggest for the consideration of two or three of my colleagues that it would facilitate matt is if they would favour their brethren in this Council with copies beforehand of the printed speeches which they read here. Those speeches might then be taken as read. The honourable members would be saved the physical labour of reading them : the expenditure of time would be curtailed; and we should be better able to furnish the information applied for, and to know the precise points on which detailed knowledge was desired. Personally I seem to be regarded as a sort of civilian Proteus. Last year, although 1 had not in 1-93 ventured on any predictions-I had merely alluded to historical facts- the Honourable Mr. Javerilal conferred on me brevet rank in that eminently respectable body of men, the minor prophets. He announced I had spoken in 1893 with the spirit of prophecy on me, whereas I had never at any time assumed the role of a seer. This year I am described alternately as a Mark Tapley, and as a just man battling heroically against adverse cir-cumstances, contending with a falling rupee, diminishing balances, and ever-increasing expenditure, and yet trusting to fortune to pull the Government through the year. Personally I can see nothing heroic about the Budget. It simply represents an effort to make both ends meet, to maintain intact the minimum Provincial balance of twenty lakhs, and to allot to the various departments such assignments as we can afford to give them from the aggregate sum at our disposal, after allowing for this twenty lakhs nest egg, to enable them to carry on as satisfactorily as is possible the various works and duties which devolve upon them. On this subject - on our financial prospects for the current year, and on those prospects for the coming year-1 have nothing to add to what I have already stated in the Financial Statement, which has been placed before this Council. We necessarily must cut our coat according to our cloth. The larger the amount of cloth the more showy and pretentious and comfortable will be the coat, whilst if the supply is small the more skimped and scanty will be the garment. Our funds are not unbounded, our resources are limited.

Government are urged to move the Government of India to grant us larger assignments and more money. We are pressed to follow the example of the daughter of the horse leech. But I fear that, however willing we may be to adopt this excellent advice and to say "give, give" to the Government of India, it cannot be regarded as a necessary sequel that the Government of India will do as we desire and fill our pockets with addi-tional lákhs. The Supreme Government have to consider their own finances and meet their own charges, and they will certainly scrutinize with great circumspection any demands from us for enhanced grants. Honourable members need be under no misapprehension that when the time arrives for a renewal of the Provincial Contract the Bombay Government will fail to make strenuous endeavours to obtain the most favourable terms possible. This Government will certainly attempt to do the best feasible for this Presidency: But that any gain would result from asking honourable additional members to suggest arguments to convince the Supreme Government of the validity of our claims, and to advise the Executive Government as to the demands it should make, seems to me open to serious question. This Government do propose to ask the Government of India to make an additional assignment to Provincial Revenues to meet the sudden and unexpected fresh burden which has been cast on those revenues by exchange compensation allowance, but I cannot say with truth that I feel very sanguine as to the upshot of the request. And before I refer briefly to the many matters touched upon in their speeches this afternoon by honourable members I may, I trust, be pardoned for

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saying that it appears to me that it would strike a disinterested spectator who had sat in the gallery above to-day, and at the Budget meetings last year, and 1893 that this Chamber in addition to being a room for the manufacture of laws and the examination of figures was also a circus in which certain honourable members are wont to trot out annually their hobby horses, and further partook of the nature of a mortuary, in which other honourable members are accustomed to submit to *post mortem* dissection annually the corpses of old topics dug up yearly by them from graves in which those dead subjects might well have been allowed to decay in peace and silence. And if they will forgive me I would rank amongst the most energetic and persistent of these owners of hobbies and exhumers of d ad subjects the Honourable Messrs. Javerilal and Setalvad.

Several honourable members have commented on the time fixed for the annual meeting of this Council to consider the Budget Estimates and Financial Statement, and have made various proposals, mentioning dates which they consider would be more advantageous and suitable. It has been recommended that the meeting should be held in January, or in March, or later on at Mahábaleshvar—presumably in April or May. I may however at once state that it would be wholly out of the question to have the meeting early in the year, as though some of the Budget figures go on to the Government of India in January, and the main features of the Budget and this Government's proposals have to be settled in that month, revised and additional figures are forwarded to the Supreme Government Moreover there are definite and absolutely clear orders from the Government weeks later. of India, directing that the Budget should not be placed before the Local Legislative Council until it has been finally approved by that Government. These orders are con-It has been suggested that the Government of India might be moved to reconsider clusive. them, but such action would not, I think, prove of any avail. The Government of India, as a matter of fact, were asked by the Madras Government to modify them, but refused to do so. The approval of the Provincial Budget by the Government of India does not reach this Government until the latter end of June, and it is therefore impossible that this Council should hold its meeting to discuss the Budget and the Financial Statement until at the earliest the end of July, as due time must be allowed to honourable members to consider the varied and voluminous details. Some doubts have been expressed as to the accuracy of some of our estimates, but I can only say that Government must necessarily be in the possession of information both as to income and out-goings which the nominated members have not. We base our estimates on the figures furnished us by the officers concerned, which figures in their turn are most carefully scrutinised by the Accountant General. And as a rule it is safe for Government to accept the figures of the Accountant General. Of course the estimates may be falsified by facts. There may be causes, which render the receipts larger than we anticipate, or which lead to a large increase of expenditure, but what we have to do in framing the Budget is to see that we do not trench on our minimum balance of twenty likks. We have of late been drawing on our balances over this minimum, and they have now dwindled into insignificance. We want and must have a certain amount in hand, and if we give increased grants to the -Public Works Department, we must cut down the educational or other grants. We have to distribute our money over the various spending departments, and we do that as best we can, always taking care not to go below the minimum balance of twenty likhs. suggestion as I understand it has been made in the course of this discussion that when preparing the Budget Government should invoke the aid and advice of the additional members of this Council. The proposal appears to me obviously impracticable. Additional members are appointed for the purpose of assisting in making Laws and Regula-tions. It is not intended that they should perform one of the most important duties of the Executive Government, and Government could not assent to be guided in this respect by a body of irresponsible advisers, however able, untrained for the task, and imperfectly acquainted with all the circumstances which have to be considered. I fear that I must agree with some honourable members that in some respects the debate on the Financial Statement and Budget can possess but an academic interest. The Budget is placed before this Council cut and dried, some months after it has been completed and forwarded to the Supreme Government, and some weeks after it has been approved by that Government, and this Council cannot either alter the estimates of revenue or modify the grants for expenditure in the various departments, or under the different heads. This, however, is inevitable, and I can only say that Government fully appreciate the able and intelligent, and in the main moderate, criticisms which honourable members pass on the estimates and statement, are glad to give those criticisms respectful con-

sideration, and when any mistake is pointed out to endeavour to rectify it in the future. In the discussion to-day I have been described by some members as an optimist and by others as entertaining pessimistic views. The conclusion I arrive at from this by striking an average is that my opinions and figures are fairly accurate.

By some members I am accused of not providing a sufficient balance to meet possible emergencies, by others of not furnishing certain departments with as much money as they might and could profitably expend. My answer to the first set of critics is that the Estimates are prepared with a view to meeting all ordinary contingencies, and that it is impossible and undesirable to retain in hand a needlessly large balance, simply in order to be able to meet unusual charges, which in all probability will not have to be incurred. To the second set I would reply that Government have proposed in the Budget for the year the largest possible aggregate expenditure of which our finances admit, we have worked down to the irreducible minimum balance of twenty lakhs. Below that we cannot go. We have a certain known amount to expend parcelling it out under different heads and amongst different departments. It follows, therefore, that if we increase the grant to one department, or under one head, we can only do this by decreasing the grant to another department or under another head. If we raise the Public Works grant the increase must be counterbalanced by a reduction in the grant to the educational or some other great spending department, and vice versa. What Government strive to do is to deal fairly and impartially with the just claims of the various departments, and to apportion the money available to what seems to be the best, and most advantageous purpose. The Honourable Mr. Tilak, as I understood him, though perhaps I did not correctly apprehend his comment, suggested that Government should yearly set aside a sum for material improvements. But I would point out that this is precisely what Government now do. We spend as much as we can possibly afford to do on public works, village sanitation, and other similar objects, and these as it seems to me may very legitimately be termed material improvements. Beyond the sums now allotted for these purposes we are in existing financial conditions unable to go. I observe that one or two honourable members complain that the Financial Statement and Budget Estimates furnish insufficient information and inadequate details. I must, however, remark that they seem to me to supply information, as full as can be expected, on all important subjects and heads, that as they stand the Financial Statement covers 29 pages and the Budget Estimates 200 pages, that if additional information and details were given they would attain much larger proportions even than these, and that it is not practicable, nor do I deem it necessary, to incorporate in them minute details showing the precise cause of every diminution or increase in expenditure or revenue under every head or sub-head. I would remind the honourable gentlemen that when the Financial Statement and Budget Estimates were sent some time ago to honourable members I simultaneously wrote to them expressing my willingness to supply any further information they might require on points which struck them as needing elucidation. The Honourable Messrs, Mehta and Javerilal did avail themselves of this invitation, and I was very pleased to give them the figures and explanations for which they wrote. If the other honourable members had pursued the same course I think I should have been able to clear up their doubts and to give them satisfactory explanations. But they did not, and I find it impossible now at a moment's notice to give the reasons for the numerous increases or decreases—most of them of comparatively small amounts in various sub-heads to which the Honourable Mr. Sayani has referred. To obtain the information to enable me to furnish them details in every instance would probably require some days. The same remark applies to the observations of a somewhat similar character made by the Honourable the Chief of Kurundvád.

Several honourable members have commented on the statement that an increase of Rs. 20,20,000 is anticipated this year under land revenue. It is urged that so large an augmentation can only be obtained by imposing an assessment which the land cannot bear, and that the survey officers knowing that Government expect this increase and practically considering themselves bound by Government orders to impose it, will screw up the revised rates so as to secure it. As regards the first objection I would merely say that the new rates will be regulated strictly by survey rules, and will be in ro sense excessive or extortionate, whilst as concerns the second point, I would venture to observe that honourable members seem to me to be putting the cart before the horse. Governiment do not fix what the aggregate revised assessment shall be beforehand. It is not they who say to the survey officers you must give a certain sum. On the contrary, Gov-

ernment accept the estimates of what the increased revenue will be furnished to them by the survey officers, approved of by the Collectors and Commissioners. But I should like, in the first place, to point out that of this twenty lakhs and twenty thousand only a fraction less than eight lakhs is due to revision settlement. We are to get from the revised settlement less than eight läkhs. Of the balance Rs. 4,58,000 represent what we hope to get from enhanced canal revenues in Sind and Rs. 86,000 are what we trust we may obtain in the form of increased ordinary revenue in Sind, while the balance Rs. 6,77,000 represent revenue due from the Surat and Broach Districts, the collection of which was postponed last year, because we thought it would press hardly on the cultivators in a year of indifferent monsoon and late harvest. This postponement of collection reduced pro tanto the revised estimates by one-half, and the collection of these arrears this year increases proportionately the original estimates for 1895-96. Eight lakhs, I may remark, is not a large additional increment from revised settlement. The Honourable Mr: Javerilal pointed out that it is twice as large as it was last year, but I may remind him that the increased assessment obtainable from revisional settlement depends a great deal on the area and fertility of the country over which you carry out the revised settlement. In one year only two talukas may cone under revision, while in the next you may have ten talukas come in, so that no valuable interest can be drawn from the fact that in one year you have an increased revenue of R.s. 2,00,000 and another year you have Rs. 8,00,000 from revisions.

Some honourable members, including Mr. Setalvad, Mr. Tilak and Mr. Ranchodlal, made some remarks on the subject of abkári administration. There is no foundation for stating that the abkári revenue has been injured by preference given to individuals. Surprise is expressed by one honourable member that no larger revenue is expected this year from abkári than was last year, but I may mention that the estimated revenue is Rs. 70,000 more than that anticipated in the original estimate for 1894-95, though it is the same as that entered in the revised estimate for that year. Fifteen or twenty years ago the abkári revenue increased to an enormous extent, but of late years the increase has been smaller and smaller year by year, and I am not sure whether the increase this year will not be exceedingly small. It is questionable whether, under ordinary circumstances, any material further augmentation is to be anticipated. In the districts, as a rule, the still-head duty has now reached such dimensions, that it is a question whether in some tracts it can be raised any further. Raising it would have the effect not of decreasing the revenue, but of decreasing the consumption : the smaller number of gallons sold may bring in an equal revenue, but it is questionable whether the revenue of Government will be anything or very materially larger-say, one per cent.-year by year. The Honourable Mr. Tilak is, as I understand him, in favour of closing all abkari shops, but I do not quite understand the principle on which he would proceed. I am entirely at one with him in thinking that, if there is no demand for liquor m any given place, or if the existence of a shop is obnoxious to a great number of the inhabitants it is proper to close that shop, and I believe this is the principle on which we proceed, but I do not think you should act on an abstract principle, and say that there are 900 shops this year, but you must now summarily reduce that number by 50, and next year by 50 more and so on. That would have the effect of ultimately closing all shops and stopping all licit sale of liquor, and, of course with the result that there would be immense illicit distillation. In cases where it is desirable to close shops we are quite willing to do so, but there is no reason why moderate drinkers should not get what they want, or why universal teetotalism should be rigorously enforced. The Honourable Mr. Setalvad said that the abkari revenue had been injured by the preference given to individuals, but I may as well at once say there is no foundation for that statement. Mr. Setalvad has not furnished any arguments of any sort whatever in proof of his assertion, and therefore I do not think I am called upon to bring forward evidence here to refute the assertion. In the same way Mr. Javerilal is under the impression that the system under which abkari farms were put up to auction and were granted to the highest bidder was still in force. That system has been abolished for some years. The system now is that the Commissioner of Customs and A'bkari fixes a cortain minimum guaranteed revenue, which must be paid annually by the holder of the farm. He announces the fact that the farm is to be had on those terms, and asks people who are willing to take it to come forward, and he gives the farm to the person whom he considers the most fit. . There is no competition, each man offers the same price, the only competition is as to who is the best man, and I am astonished that the

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Honourable Mr. Javerilal should think proper to accuse the Government of favouritism in respect of the grant to individuals of the farms. For such an insinuation there is absolutely no foundation, and I think it should not have been made, and is distinctly improper.

In regard to forest administration the Honourable Mr. Tilak has shown that the Government outlay on forests during the past few years has increased to a very large extent, but this increase has been counterbalanced by a large increase of receipts, and the figures quoted by the honourable member show, if I remember rightly, that we have a profit of Rs. 4,00,000. A profit of 20 per cent. is not a bad return on capital, and our forests are steadily increasing in value. I trust that the revenue derived from forests, pure and simple, will increase from year to year, although at the same time we make all necessary provision to secure the well-being of the ryot, to make sure that he shall have his grazing on moderate terms and, as far as possible, he shall have every legitimate privilege he can claim in respect of getting fuel and materials from forests for his legitimate requirements for agricultural and other purposes. Mr. Javerilal referred in a somewhat sketchy manner to the alleged harsh incidence of the grazing rules. This, however, is hardly a matter, which is directly connected with the Financial Statement or Budget. He is not thoroughly acquainted with the facts in respect to the working of these rules. He seems to be under the impression that only bullocks or plough cattle are permitted free grazing in forest villages. But that is not the case. By orders of Government, which have been in force a considerable time, milch cattle kept by individual cultivators and farmers are allowed free grazing, but not those kept by professional graziers. The only animals belonging to forest villages, which now pay grazing fees, are useless old animals which are not used as milch cattle or for ploughing purposes, and cattle which are used for purposes which cannot be described as strictly agricultural, such as drawing carts on hire and so on. A cultivator holding five acres of land and owning say twenty bullocks cannot expect to be granted grazing for all of them free of charge.

Mr. Javerilal also referred to the question of district and imperial posts. He was quite correct in his assertion that the district post is paid for from Provincial Revenues, and differs from the Imperial in that it is a nonpaying concern, and that if a district post office becomes a paying concern it is taken over as an Imperial one. This prima facie seems a somewhat one-sided bargain, but as a matter of fact, it is not, because when the Provincial Contract was granted a special assignment of one lakh and seven thousand was given from the Imperial revenues to be spent on district post offices. We do not spend more than that amount, so we are not losing by this district post, while the public gain largely, because they get their letters delivered, multitudes of village postmen and messengers being kept at the expense of this grant of one lakh and seven thousand. I can assure him we do not lose on this district post nor on the Government Central Press, for the press works satisfactorily enough. I do not speak from my own personal knowledge, because I do not profess to be an expert in printing. But this question about whether it was practicable that the printing should be done by Government, or by private presses, like the Bombay Gazette, the Times of India, or the Byculla Press is not a new one. It has been thrashed out years ago. The last time it was considered was in 1887, when a committee was appointed, of which, amongst other gentlemen. Sir F. Forbes Adams and Mr. Orr, who took a keen and kindly interest in the Educational Society's Press were members, and the conclusion arrived at on a consideration of the report submitted by the committee was that the Government Central Press should be continued in its present form. Another question raised by Mr. Javerilal was in reference to the Umarkote Railway. It is not at present a very paying concern, and if the capital was represented by shares, and those shares were quoted in the market they might not just at present be at a high rate. But the railway is not altogether completed, and you cannot expect a new railway to make a large return. I think, however, there is little reason to doubt that when it is completed and in full working order along its full proposed length it will yield a very fair return on the capital. Another point referred to by Mr. Javerilal, or Mr. Mehta, is the difference between the original and revised estimates under the head of education. That difference is the result of transfer of funds originally assigned to the Educational Department from the Educational Department to the Public Works Department, in order to meet the expenditure on the construction of school The apparent decrease in expenditure on education is thus easily explained. buildings.

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The Honourable Mr. Ranchodlal and other honourable members have spoken on the subject of the interest charged by Government to Municipalities and takávi cultivators. I may say we get that money from the Government of India at 4 per cent. The Government of India can borrow from the public at less than 31 per cent. and having regard to this, the Bombay Government addressed the Government of India asking that Government to advance us money for the purposes of loans to cultivators and public bodies, such as Local Boards and Municipalities. But the Government of India decline to lend us money at less than four per cent. Still I do not think that honourable members need be in the least apprehensive that we shall hesitate to press our claims on the Government of India, whether it be in the shape of increased assignments or for lower interest or to compensate us for our loss by exchange compensation allowance. As to the question of Secretariat charges there have been some temporary increases in the Revenue and Judicial branches of the Secretariat, but they will not cost more than Rs. 3,000 or Rs. 4,000. But a third Civil Secretaryship was created when the Military Secretaryship was abolished, and the pay of this third Secretary and his establishment accounts for the increase in the Secretariat charges. The honourable member for the Zamindárs of Sind, who asked a question as to the propriety of separating the judicial and land revenue functions of officers, employing one set merely as magistrates and another set as mamlatdars exclusively is probably not aware that the subject has often been considered and discussed in the Council. Its claims have been put forward by a most able exponent-the Hon. Mr. Mehta-but Government are unable at present to entertain the suggestion. Money considerations, to mention one cause only, stand in the way. No doubt it is advisable we should have it in the same way as it may be intrinsically desirable that every cultivator should have three acres and a cow, and pay no assessment or any grazing fees on any number of cattle, but what is desirable is not always possible. With the honourable member I regret the present unfavourable inundation in Sind, but when I prepared the Budget, I could not foresee that there would be little water in the Indus and still less in its canals in July, and its absence may affect the income from The amount is not likely to come up to the Estimates, but still the loss of the kharif Sind. crop on account of the drought may, and I trust will, be partially compensated for by the increased rabi crop. Mr. Setalvad has urged that the introduction of the new Provincial Service Rules would benefit us by reducing alike exchange compensation allowance and salaries. But I wish to point out that at the present moment there are two Statutory Civilians performing satisfactorily the duties of Collectors, and there are three Statutory Civilians acting as Judges. Therefore I do not see how the Provincial Service scheme would reduce the compensation allowances. He also referred to the talátis in the Konkan and parts of Gujarát, and complains that they are underpaid. But the best proof that they are not underpaid and that they receive salaries sufficient for men in their position, is that we have not had the slightest difficulty in finding men to hold the office. There is every reason to suppose that for years to come, as at present, the supply of applicants will be larger than the demand, and that we shall experience no difficulty in obtaining men glad to serve. Indeed it seems to me that the day is not far distant when we shall have University Graduates offering their services even for such humble posts as these.

The Honourable Mr. Sayani, in the course of his long speech, has asked for explanations of increases or decreases, some very small and others of more consequence, under an extremely large number of sub-heads and items. I regret that it is utterly impossible for me thus at a moment's notice to furnish the information desired by the honourable member on all these multifarious points. To enable me to do so papers would have to be procured from Bombay and a delay of two or three days would be involved. If timely notice had been given to me I would have been prepared and pleased now to explain the causes of the fluctuations specified. I may, however, refer to two or three matters, to which the honourable member has referred. He comments on increased payments made to Native States for control of akbari arrangements. These are due to the fact that the term for which some States have leased their abkari management to Government has recently expired, and to secure a renewal of the lease more favourable terms had to be granted by Government; who admitted the validity of the claims advanced. The honourable member also alluded to the increase in the grant for payments to village officers. This increase is the result of the introduction of revision settlements. With the increase in the land revenue derived from a village proportionate increase has in many instances to be made in this remuneration of the village officers concerned in its collection in accordance with what is known as the Wingate scale. The honourable member is apprehensive of enlarged outlay in connec-

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tion with the Survey Department. That fear, I am glad to inform him, is groundless. From April 1, 1897, that department ceases to exist, and in place of the Survey Commissioner and Director of Land Records and Agriculture, the Superintendents, Deputy and Assistant Superintendents, Settlement Officers, and Divisional Inspectors who with their establishments now constitute the department there will from that date only be maintained a Director and four Divisional Inspectors of Lands Records and Agriculture. The result will be a material saving of expenditure. It only remains for me, I think, to notice one or two other points. The question raised by the Honourable Mr. Javerilal concerning the Salt Revenue has been discussed here before now, and it is one of the corpses of defunct subjects which may, I think, be permitted to rest in peace in its hallowed grave. The Honourable Mr. Mehta's proposal anent the liquidation of the Bombay Municipal loan is not in my opinion likely to find favour with the Government of India. This Government have moved the Government of India to accord sanction to the request made by the Ahmedabad Municipality, mentioned by the Honourable Mr. Ranchodlal, but no reply has yet been received. In conclusion I have only to offer my humble thanks to the additional members for the care and ability, which they have devoted to the consideration of the Budget, and for their interesting and valuable criticisms regarding its principles and details. These criticisms, they may rest assured, receive, and always will receive, the fullest attention of Government.

His Excellency the PRESIDENT said :---I observe by the rules of this Council that it is provided that the Governor shall close the Budget discussion with some remarks if he feels disposed to make any. I think on this occasion I should hardly have made any remarks at all, but as this is the first time that I have attended a Budget meeting, it would, I deem, be more respectful to this Council if I said a word or two. 1 must say this discussion has been to me a debate of a very temperate nature, and I can take no objection to the speeches which have been made in any way. I certainly do not object to written speeches or to long speeches, provided I do not have to make the latter. I admire the industry of those who write their speeches, and I equally admire the ability of one who makes a long speech. This is more especially the case as I have the advantage over my honourable colleague, who has just sat down, that while he is familiar with these various subjects, and as I understand him to say, recognises some old friends amongst them, I hear them for the first time, and they have been pleasant hearing to my cars. In regard to the work of this Council I may say that one of its important features is the asking of questions to which replies are furnished. In admitting such questions we are guided by rules, which are laid down by higher authority for the guidance of this Council, and we do not object to criticism which may be offered, but sometimes it may occur that we on our part and the questioner on his part may not interpret certain rules in exactly the same way. Then again it may occur, as it occurs in England, that at times there are certain papers and certain information, which it is desirable in the interest of the public service that Government should withhold. A great variety of subjects has been mentioned this afternoon, and I think the various criticisms have been well answered by my honourable colleagues who have spoken. The two departments I have to do with particularly have been re-presented by Mr. Kirkham in one instance, and by Mr. Little in the other, and I can add nothing to their remarks. To the gentlemen who raised the question of assessment enhancements I can give the assurance that we study this subject in the most careful manner, and are extremely jealous of any thing that can possibly approach the taxation of improvements. Then Mr. Setalvad asked a particular question with respect to the Governor's Contract Fund, and quoted a number of figures from page 76, but I may inform him that those figures do not represent in any way expenditure from that fund. This is a new Council, and as you are aware we have some new members whom we wel-. come for the first time. We have among them a gentleman of ability, who represents a newly-enfranchised district, namely, my honourable friend Mr. Tilak, and we are also glad to see amongst others many who were on the late Council, because when one goes to the poll it is not certain what fate awaits him. I think we may say we have had a very good ousiness meeting, considering that some fourtcen or fifteen speeches have been delivered in four-and-a-half hours, and with the exception of some formal business to be introduced by my honourable friend on the right, Mr. Birdwood, I think there is nothing else left for us to do. crocomment, whether they be officers of a const as not, wh

ed by a court in vision of their offices to be guardians of the person or property, or both

[PART V

THE BOMBAY CIVIL COURTS ACT, 1869, AMENDMENT BILL.

In moving the first reading of the Bill to amend the Bombay Civil Courts Act, 1869,

The Honourable Mr. Birdwood moves the first reading of the Bill to amend the Bombay Civil Courts Act, 1869.

the Honourable Mr. BIRDWOOD said-Your Excellency,-Before moving the first reading of the Bill to amend the Bombay Civil Courts Act of 1869, I should wish, with the permission of this Honourable Council, to state very briefly the circumstances which, in the opinion of Government, make it desirable that the Act should be amended in the manner proposed. Honourable members will have noticed that two amendments are proposed; the first of Section 22 of the Act, and the second of Section 32. Section 22 relates to the qualifications of candidates for the office of Subordinate Judge in this Presidency, exclusive of the Province of Sind, and provides that the Judges of the Subordinate Civil Courts shall be appointed by the Governor in Council, and that no person shall be appointed a Subordinate Judge unless he be a subject of the Queen who has practised five years as an Advocate of a High Court in India, or as a Vakil of the Bombay High Court, or has qualified for the duties of a Subordinate Judge, according to such tests as may for the time being be prescribed by the High Court, or who has taken the degree of Bachelor of Laws in the University of Bombay. Now it is not proposed to lower these qualifications, or to touch the prescribed tests in any way. All that is proposed is to remove the restriction which is placed by the section on the employment of the subjects of Native States in the judicial branch of the public service. It is, no doubt, possible for the subjects of those States, even under the existing law, which requires that candidates for the judicial service shall be subjects of the Queen to enter that service; but they can only do so at present by transferring their allegiance and obtaining certificates of natur-alization as British subjects, under the Act of 1852, after declaring their intention to settle in the Presidency. But that is a roundabout procedure, and not altogether satis-There seems to be no sufficient reason for placing a statutory bar on the employfactory. ment of the subjects of Native States in the judicial service which does not exist in the much larger branch of the British service which is concerned with the administration of the public revenue. As I said, it is not intended to lower the qualification of our subordinate judges, who will become members of the Provincial Service of this Presidency as soon as the Rules for that service have been finally approved. It is simply intended to enlarge the field of selection by removing restrictions which will not affect other branches of the proposed Provincial Service; and it is proposed to do this by adding the requisite words in Section 22 of the Act after the words "subject of the Queen" and we may perhaps be allowed to entertain the hope that by so doing we shall be placing ourselves in a position to secure for our judiciary the largest amount of judicial talent available in the Presidency. The proposed amendment of Section 32 of the Act will, if accepted, have the effect of relegating to the Subordinate Civil Courts a certain class of litigation, which is now dealt with by the District Courts, but can with advantage to suitors and to the public, as regards the disposal of the business of the courts, be rightly transferred to the subordinate courts. The litigation I refer to comprises all suits against minors, whose estates are managed by Collectors or other public officers under the Guardian and Wards Act of 1890. The general rule of our Code of Civil Procedure is that every suit shall be instituted in the court of the lowest grade competent to try it; but Section 32 of the Bombay Civil Courts Act of 1869, as amended by Section 15 of Act X of 1876, provides that no Subordinate Judge or Court of Small Causes shall receive or register a suit in which the Government or any officer of Government in his official capacity is a party, but in every such case such Judge or Court must refer the plaintiff to the District Judge, in whose Court alone, subject to the provision of Section 19 of the Civil Courts Act, such suit can be instituted. An exception is made to this rule by a proviso enacted by Section. 3 of Act XV of 1880, which allows the ordinary rule of the Code to prevail in cases. where a Municipal Corporation in the Mofussil is a party to a suit, and an officer of Government is in his official capacity a member of the Corporation, and also in cases. where an officer of a court is appointed under the Code to be a guardian ad litem of a minor, or is selected to take charge of a minor's estate, under Section 9 of the Minor's Act of 1864, and is in virtue of such appointment or selection a party to a suit. It is proposed to enlarge the latter part of this proviso by making it applicable not merely to officers of court who may have charge of the estates of minors, but to all officers of Government, whether they be officers of a court or not, who have been appointed or declared by a court in virtue of their offices to be guardians of the person or property, or both, of minors, and are, in virtue of such appointment or declaration, parties to suits, There

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can be no reason why such officers should sue or be sued in the District Courts. The suits in which minors are interested are generally of the nature ordinarily triable by the subordinate courts. They are generally suits on bonds, which the subordinate courts are competent to try, and there is every reason why they should have jurisdiction to try them. It will save the parties expense if their suits are tried in the local courts instead of at the Sadar station of the district. It will save them inconvenience, and also the expense of a possible appeal to the High Court instead of to the District Court. If the Council agrees to the motion for the first reading, then I shall propose that the Bill be referred to a Select Committee.

The first reading having been agreed to, the Honourable Mover proposed that the Bill Bill read a first time and referred to a Select Committee. be referred to a Select Committee consisting of the Honourable the Advocate General, the Honourable Messrs. Mehta, Setalvad, Khare and the Mover, with instructions to report within one month. This also was agreed to.

THE RULES FOR CONDUCTING THE BUSINESS OF THE COUNCIL.

The Honourable Mr. BIRDWOOD said—Your Excellency,—It will be in the recollection of honourable members that at the last meeting of the Council I asked for leave, on behalf of the Select Committee now sitting to revise the rules for the conduct of the business of this Council, to defer the presentation of the Committee's report until this meeting. The Committee have found it difficult to hold a meeting of all its members either at Mahábaleshvar or at Poona. The official members of the Committee met at Poona on the 29th July, and one of the unofficial members, who is not a resident of Poona, joined us at some personal inconvenience, I fear, to himself. The members present at the meeting have revised the existing rules, but it has been practically impossible for us to consult our colleagues. I therefore propose, as the matter is not urgent, that the Committee be allowed a further extension of time for the presentation of their report. I hope we shall be able to meet in Bombay in the cold weather and dispose of the matter then. As some of the original members of the Committee have ceased to be members of the Council, I will also propose that the Committee be given power to add to their number.

Both these proposals were agreed to.

His Excellency the PRESIDENT then adjourned the Council sine die.

By order of His Ercellency the Right Honourable the Governor in Council,

M. H. W. HAYWARD, Secretary to the Council of the Governor of Bombay for making Laws and Regulations.

Poona, 7th August 1895.

PAET VI

APPENDICES

TO THE

PROCEEDINGS OF THE COUNCIL OF THE GOVERNOR OF BOMBAY ASSEMBLED FOR THE PURPOSE OF MAKING LAWS AND REGULATIONS.

APPENDIX A.

Revenue Survey and Assessment, Kolúba : Rules for calculating remissions to be granted on the introduction of revision settlements.

No. 1218.

REVENUE DEPARTMENT.

Bombay Castle, 13th February 1895.

Letter from the Superintendent, Konkan Revenue Survey, No. 1315, dated 8th August, 1894. Letter from the Survey Commissioner and Director

of Land Records and Agriculture, No. s.-1932, dated 11th August, 1894, to the Collector of Kolába,

Memorandum from the Commissioner, S. D., No. 4063, dated 22nd September 1894-Submitting, together with subsequent correspondence, a memo-randum No. s.-2082, dated 30th August 1894, from the Survey Commissioner and Director of Land Records and Agriculture, who forwards copies of the corre-spondence noted in the margin, together with copies of

the following rules proposed by him for the grant of concessions referred to in paragraph 8 of Government Resolution No. 4380, dated 17th May, 1894, and of the proceedings of the Collector of Kolába, laying down the procedure for the preparation by the village officers of the statements of remissions calculated thereunder :

"1. In cases of survey numbers, &c., in which the old ákár is nil, the new ákár has to be taken at once, and therefore no calculation regarding remission will be necessary. This could only happen where land formerly entered as Government pôt kharáb has now been occupied and made into survey numbers, &c.

"2. Where the difference between the old and new assessment is under 8 annas, no remission should be given.

"3. In cases where a survey number has not been divided into philni tukdas, but where the shares are shown annávár, the remission admissible should be calculated on the whole survey number, which is the unit.

"4. In calculating the annual increment to be taken, all pies to be eliminated and the higher annas taken.

"5. Where in the old assessment pies are shown, the old akar is to be taken with pies eliminated, the higher annas being taken as the old $\dot{a}k\dot{a}r$ for the purposes of calculating remissions.

"6. Where an old number has been divided into several new numbers or pôt numbers, the remission permissible should be calculated on the old number as compared with the aggregate of new numbers or pôt numbers and the amount of remission apportioned by rule of three according to the assessment on the n w divisions. The same rule has to be followed in calculating remission on new survey numbers made of two or more old divisions.

"NOTE.-In some cases the full assessment will not be leviable till after the expiry of the guarantee. But in such cases the remission should be given according to the orders of Government, with the understanding that the full assessment will be leviable on the expiry of 30 vears.

"2. As regards the rules, there is nothing against the spirit of the concession sanctioned generally by Government, though the concession is not to apply to trivial cases, that is, cases in which the difference between old and new assessment is below 8 annas. The object of this modification is, to save labour, which even with the modification will be considerable.

"3. The undersigned cordially approves the Collector's proceedings and orders of 24th August, a copy of which will be sent to the Superintendent, Konkan Survey, with instructions that every assistance possible shall be given to the Collector.

"4. The question as to how far the concessions are to be applied to khoti villages forms the subject of a separate correspondence submitted to the Commissioner, S. D., with this office No. s. -2085, dated 30th instant."

the Commissioner, S. D., stating as follows : -

"2. The undersigned is unable to accept Colonel Godfrey's argument that there is no difference between a holder of a survey unit who paid 4 annas under the old survey and is now called upon to pay 12 annas, and another holder who occupies many survey units and in whose case the difference at the rate of 8 annas per survey unit between the old and the new survey rates amounts to Rs. 50 and upwards. According to Colonel Godfrey's theory, there would be no occasion for remission of assessment in any case because the rates are imposed according to the capability of the soil, and in all cases where there is a large increase brought about by the application of the revision rates, the profits are also proportionately larger. It is the sudden rise in the assessment and the apparent hardship that might be caused to land-holders if they were called upon to pay it at once which have induced Government to direct that the enhanced assessment should be recoverable by degrees. The Commissioner therefore recommends that the address of the 'Survey Commissioner and Director of Land Records and Agriculture.

"3. Another objection raised by the undersigned and accepted by Colonel Godfrey refers to that part of Mr. Ozanne's proposal injaccordance with which full assessment will not in certain cases be leviable until after the expiration of the guarantee. The C mmissioner has no information before him of the aggregate amount of assessment that will remain for collection after the expiration of the survey lease. He doubts, however, whether an increase, which does not fall due within the period for which the rates are guaranteed, can be deemed to pertain to the survey settlement that has been introduced. It is possible that the next revised settlement might result in an increase or a decrease over the old assessment. The Commissioner admits that Mr. Ozanne's proposal is sufficiently liberal in the case of excessive assessments. He, however, thinks that it would be better if the increase that cannot be collected within the term of the survey lease were remitted altogether instead of being made recoverable after a new revision settlement has become due."

RESOLUTION.—The proposals submitted by the Commissioner, S. D., with his memorandum No. 4063, dated 22nd September 1894, which involve a change in the procedure as to the preparation of the remission statements by the Revenue Department instead of by the Survey Department as originally contemplated, are approved and sanctioned with the following modifications :—

Rule 2 of the rules for remissions framed by the Survey Commissioner and Director of Land Records and Agriculture should be omitted altogether, and for the note at the foot of the rules the following note should be substituted :--

"It must be clearly understood that for the purposes of the next revision, the full recorded assessment, whether it has or has not become leviable in full by the date on which the present guarantee expires, will be treated as the present assessment of the number or *phalni tukda*, and that whatever revised assessment may then be placed on it will become leviable at once."

2. The question referred to in paragraph 4 of Mr. Ozanne's memorandum No. s.—2082, dated 30th August 1894, as to how far the concessions are to be applied to khoti villages, was disposed of by Government Resolution No. 8076, dated 1st October 1894.

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APPENDIX **B**.

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Statement showing the Additional Police Posts which have been established or continued since the passing of Bombay Act IV of 1890 under Section 25 (1) of the Act.

Serial No.	No. and	l date of Government		an it is a falle much with		
-		Resolution.	Local area.	How the cost of the post was ordered to be defrayed,	REMARKS.	
10000	Huson dated	diei Greenman im No. 1938,	1890.	het ods in image hus		
1	5686	October 17th	The village of Virham, táluka Khed, Poona Dis-	By the villagers generally.		
2	5761	" 20th	triet. The Vanjara Tonda in the village of Malkheda, táluka Jámner, district Khándesh.	By the Vanjaras resident in the Tanda. See also Government Resolution No. 1482, dated 11th March 1891.		
3	5895	,, 27th	the district of Belgaum.	Rateably by Hindus and Muhammadans,		
4	6659	November 29th	The village of Chanchvel, táluka Vágra, Broach District. 1891.	By the Borah inhabitants of the village.		
5	220	January 14th	The village of Nisraia, táluka Borsad, Kaira District.	Two-thirds by the Patidar inhabitants of the village, the remaining one-third by the other inhabitants irrespective of caste.	The continuance of the post for a further period of one year was sanc- tioned by Government Resolution No. 665, dated 4th Feb. 1892.	
6	506	" 24th	The village of Derwada, Virangám Táluka, Ah-	the innabitants of the	A Hat Beginning	
7	756	February 4th	medabad District. The village of Uber in the Jambusar Táluka, Broach District.	by Government Notifica- tion No. 315, dated 17th January 1888, which direct- ed that the cost be defrayed	for a further period of one year by Govern ment Resolution No 2031, dated 26th Marc	
Later and a second	inen ni ni bien toni toni toni toni toni ti	The pool was an in the second was a fine of the second was a second wa		by the villagers. It has been continued from time to time, and the last orders sanctioning its continuance for one year from 1st Feb- ruary 1894 are contained in Government Resolution No. 911, dated 9th February 1894, which directed that the cost be levied from the Koli inhabitants of the vil- lage.	1895, the cost being defrayed by the inhabit ants generally of the village.	
8 9	2312 2422	April 25th May 1st	The village of Guledgud in the district of Bijápur. The village of Bankápur in the district of Dhár-	and Musalmans. By the Lingáyat community	and the second second second	
10	4766 2555	September 5th. May 8th	war. The villages of Pathardi	The post was established by	The orders of 8th May sanctioned the continu-	
and the	Torea H	BAL AN BAL AN SE Connet	and Dhamanguon, Ah- mednagar District.	No. 4677, dated 28th August 1890, which direct- ed that the cost should be defrayed by the villagers.	ance of the post. It was further continued by Government Resolution No. 2294, dated 28th April 1892, for three months.	
-11 Local Local Local Local Local	3054 3840	June 6th July 18th.	The villages of Pandoli, Ras, Dehewan and Kan- kapura in táluka Borsad and the village of Sinji- wada in the Mátar Táluka of the Kaira District.	village, including, in the case of the villages of Dehe- wan and Kankapura, the	by Government Reso- lution No. 3571, dated 1st July 1892, for a far- ther period of 3 months,	

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[PART V

Seri No.	al No. a	nd date of Government Resolution.	Local area, I MO	How the cost of the post was ordered to be defrayed.	REMARKS.
		a set the set by	1891-contd.	weiten in Denkog tiet IV of	and a state
12	3693 4373		The village of Halligudi in the district of Dhárwár.	By the inhabitants of the village generally.	and the stations of the second
	4258	,, 10th	The villages of Shelgaon and Sansar in the Indá- pur Táluka and at San- gaon in the Bárámat Petha, district Poona.	by Government Resolution No. 3535, dated 3rd July,	No. 4258, dated 10th August 1891, sanction- ed the continuance of these posts for one year.
14	4294 5602	", 12th October 21st.	The villages of Phondsiras, Umbre and Eksái in the Málsiras Táluka, Sholá- pur District.	by Government Resolution	The orders of 12th August 1891 sanctioned the continuance of the post for one year.
15	4794	September 8th	The village of Sagaon in the Válva Táluka, Sátára District.	By the inhabitants of the village generally.	1912 and 1998 and
16	4884	" 12th	The village of Ashtagaon, táluka Kopargaon, Ah- mednagar District.	Do	
17	6256	November 25th	The village of A'mod, tá- luka Anklesvar, Broach District, 1892.	Do	The post was continued for a further period of one year by Gov- ernment Resolution No. 7457, dated 29th December 1892; and for a period of three months more by Gov- ernment Resolution No. 472, dated 25th January 1894.
18	1950	April 8th	The village of Koparde, táluka Karád, Sátára District.	By the villagers generally	The post was continued till 31st December 1893 by Government Reso- lution No. 4864, dated 4th August 1893, and for one year more by Government Resolution No. 103, dated 9th January 1894.
19	2526	May 13th	Ajang and Wadel, táluka Malegaon, Násik District.	In the case of the village of Ajang, by all the inhabit- ants, and in that of the village of Wadel, by the Kunbi inhabitants only.	add south 1 tons. 1 to
20	2692	" 20th	The village of Pansora, táluka A'nand, district Kaira.	By the villagers generally	This post was continued for a further period of one year by Gov- ernment Resolution No. 3516, dated 12th June 1893.

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Serial No.	No. and	date of Government Resolution.	Local area,	How the cost of the post was ordered to be defrayed.	Remannes:
21	3618	July 4th	Dudrukh, taluka Mahad,	By the villagers generally	The post was continued for a further period of
sile ditta tota tota tota tota			in the Kolába District.	The Alasse and District	one year by Government Resolution No. 3052, dated 18th May 1893; for another year by Government Resolution No. 4216, dated 18th June 1894, and for an- other year by Govern- ment Resolution No. 5138, dated 23rd July 1895.
22 23	4131	August 1st	Ghát villages of the north- west portion of the Poona District.	the Kineper Talat	post at a reduced strength was sanc- tioned by Government Resolution No. 5266, dated 21st August 1803.
-	5623	October 11th	. The village of Tankária in the Broach Táluka of the Broach District.	By the Borah community of the village.	for a further period of one year by Gov- ernment Resolution No. 7007, dated 8th November 1893; up to 31st March 1895, by Government Resolu- tion No. 222, dated the 11th January 1895, and Government Reso- lution-No. 1776, dated 15th March 1895; and up to 31st October
121	atind T m/.	initiat Sopera	1893.	Confering to Birling	1895 by Government Resolution No. 2502, dated 17th April 1895.
24	556	January 25th .	. The village of Karajgi, táluka Karajgi, Dhárwár District.	By the villagers generally.	an phend offer the
25	4245	July 11th .	The village of Sandesar in the A'nand Táluka of the Kaira District.		arte 19. arte part la
26	4460	,, 19th .	22 villages of the Akola Táluka, Ahmednagar Dis trict.		The posts were con- tinued in 11 villages for six months from 1st January 1895, by Government Resolu- tion No, 418, dated 18th January 1895;
27	4466	» » »	The village of Lavali Otun in the Akola Táluka Ahmednagar District.		and will be continued in 2 of them for a further period of six months.
28	5286	August 19th	The village of Pal, Karád Táluka, Sátára District.	Do, .	The post was continued for a period of one year by Government Resolution No. 6893, dated 12th October 1894.
29	7140	November 15th	The village of Debgám tálnka Jambusar in th district of Broach.		The post was continued for a period of one year by Government Reso- lution No. 831, dated 5th February 1895.

THE BOMBAY GOVERNMENT GAZETTE, NOVEMBER 6, 1895.

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Serial No.	ial No. and date of Government Resolution.		Local area.	How the cost of the post was ordered to be defrayed.	Remarks.
30	7163	November 16th		The Borah inhabitants of	est alors - state - 12
	and a second	for a Division and yearing Readation dated Fill	the Broach Táluka, Broach District.	the village.	o.
and the		Minimerold 5(0)	1894.	A. Barner I	
31	2365	April 6th	The Municipal District of Yoola in the Násik Dis- trict.	habitants of the Municipal District of Yeola liable to the payment of the house- tax.	post at reduced strength was sanctioned for one
32	8557	December 22nd	I traile not some sog of add	By the inhabitants of the	
33	2139	March 30th	The village of Sisodra in the Anklesvar Túluka of the Broach District.	One-half of the cost by a rate levied on the Bhil inhabit- ants and the Khátedár Edalji Limjibhai, and the other half by a rate levied on the Koli inhabitants of the village.	

APPENDIX C.

By order of the District Magistrate, Násik, I, H. M. Gibbs, District Superintendent of Police, Násik, under the authority vested in me by Section 48 of the Bombay Act IV of 1890, hereby give notice that—

(1) No procession accompanied with music shall take place in Yeola without a license from me.

(2) Such license shall be applied for to the European Police Officer in charge of the punitive post at Yeola, ordinarily 15 days or more before the date of the proposed procession, and if the application is not presented within that period, it will be rejected unless good grounds are shown for the delay.

(3) The application shall show the necessity for such procession as is proposed and give details of the route proposed to be followed.

(4) Whoever opposes or disobeys any rule made or direction given by me under Section 48 of Act IV of 1890 is, under the provisions of Section 68 (c) (e) liable to a fine which may extend to Rs. 200.

(Signed) H. M. GIBBS, District Superintendent of Police.

8th March 1894.