

THE



# Bombay Government Gazette.

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*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 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' Act, 1861."*

The Council met in the Durbar Room, Town Hall, Bombay, on Wednesday, the 5th April 1871, at mid-day.

#### P R E S E N T :

The Right Honourable SIR W. R. S. V. FITZ GERALD, K.C.B., G.C.S.I., Governor of Bombay, *presiding*.  
 The Honourable S. MANSFIELD, C.S.I.  
 The Honourable H. P. ST. G. TUCKER.  
 The Honourable the ADVOCATE GENERAL.  
 The Honourable MUNGULDASS NUTHOOBHOY.  
 The Honourable BYRAMJEE JEJEEBHOY.  
 The Honourable Colonel M. K. KENNEDY.  
 The Honourable Sir JAMSETJEE JEJEEBHOY, Bart.  
 The Honourable G. M. STEWART.  
 The Honourable E. W. RAVENSCROFT.

Affirmation of office, &c. taken by Mr. Ravenscroft.

The Honourable Mr. E. W. RAVENSCROFT took the usual affirmation of office and declaration of allegiance to Her Majesty.

*Papers presented to the Council.*

The following papers were presented to the Council:—

1. Letter from the Secretary to the Government of India, Legislative Department, No. 763, dated 11th November 1870, conveying the assent of His Excellency the Governor General to the "Bill for the repeal of (Bombay) Act No. II. of 1869."

2. Letter from the Secretary to the Government of India, Legislative Department, No. 844, dated 28th November 1870, conveying the assent of His Excellency the Governor General to the "Bill to enable the Government of Bombay to prescribe the official seals of the Magistrates."
3. Letter from the Secretary to the Government of India, No. 876, dated 2nd December 1870, conveying the assent of His Excellency the Governor General to the "Bill to secure the payment to Government of certain sums of money by the Corporation of the Justices of the Peace for the City of Bombay."
4. Letter from the Secretary to the Government of India, No. 1003, dated 29th December 1870, conveying the assent of His Excellency the Governor General to the "Bill to enable Her Majesty's Justices of the Peace for the City of Bombay to assign part of the Municipal Fund to Educational and other public purposes."
5. Letter from the Secretary to the Government of India, No. 185, dated 7th February 1871, conveying the assent of His Excellency the Governor General to the "Bill for the levy of fees for the use of the Government Bunders, Wharves, Landing-places, Piers and Hards, in the City of Bombay." Submits also certain observations on the provisions of the Bill.

#### Bills and orders of the day.

On the motion of the Honourable Mr. Mansfield, Bill No. 7 of 1870—"A Bill for the regulation of burial-grounds and burning-grounds in the territories subject to the Government of Bombay"—  
Burial-ground Bill read a first time and referred to a Select Committee. was read a first time and referred to a Select Committee, composed of—

The Honourable Mr. MUNGULDASS NUTHOOBHOY,  
 The Honourable Sir JAMSETJEE JEJEEBHOY,  
 The Honourable Colonel KENNEDY,  
 And the Mover.

The Committee was instructed to forward their report within seven days, and it was ordered that the report be translated into Marathi, Gujarati, and Canarese.

His Excellency the PRESIDENT said: Gentlemen of the Council,—I have undertaken, at the request of my colleagues, to make to you the first official statement of the Provincial Budget of this Presidency; and I have to bespeak your indulgence in doing so, not only because it is a novel task, but because I fear I shall have to engage your attention for a somewhat longer period than ordinarily and otherwise I should have permitted myself to occupy. It is my desire to place before this Council our exact financial position in the clearest and simplest form, avoiding all unnecessary allusion to, or discussion of, the late financial arrangements which have made this statement necessary. And if, in doing so, I express opinions which appear to conflict with or to differ from those which have influenced the Government of India in proposing the establishment of these new relations between themselves and the Local Governments that are subordinate to it, I shall do so, I assure the Council, in no contentious spirit, but solely because, in justice to this Council and in justice to the Government, I am bound in every manner I can to put them in possession of the views which have actuated the Government in adopting the proposals which on their behalf I am now about to submit to them. I am sure the Council will feel that it would ill become me to avail myself of this opportunity to engage in any adverse criticism of the measures which the authority to which I am subordinate has thought it necessary to adopt. On the contrary, I desire to take this, the earliest opportunity of acknowledging, emphatically and unhesitatingly, the wisdom and the foresight of the principles upon which these proposals are founded,—proposals which have hitherto been often discussed and have received the support of many eminent men, but which have been treated rather as theories, or as plans which might at some fitting but distant day be carried into execution, and have never before taken a practical and tangible shape. Now, happily, they are practical realities, and I believe that it is owing to the courage, the independence of character and freedom from prejudice, of the Viceroy himself that we are mainly indebted for the adoption of the measures which, I believe, will be

His Excellency the President's official statement of the Provincial Budget.

found singularly and uniformly beneficial. Yet, while I admit the value and the importance of these proposals, my duty to this Council and to the Government will necessitate my illustrating our financial position at the present moment, both by reference to the past and also as it may affect the future. Nor shall I regret the opportunity which is thus afforded to me of pointing out in what respects these proposals seem to me to be halting and deficient, in the full confidence that this Council will, in a like spirit to that by which I myself am actuated, not be slow to indicate in what manner measures, at present tentative and defective, may hereafter be so supplemented and enlarged as to give to the whole of this Empire the great benefits which, in my opinion, they are calculated to bestow.

The Council are aware that, in general terms, these proposals proceed upon the basis of imposing a liability on this Government in respect of eight particular heads of charge, and assigning to us a certain specific sum to meet those charges. If that sum is found to be insufficient, it will rest with this Government and with the Council, either by vigorous retrenchment to make our means equal to our wants, or to increase our means from other sources. Now, before I proceed, as I shall be bound to do, to state our wants in respect of these eight heads of charge, and the method in which the Government propose that these charges should be met, I think it is only fair, in our own defence, to examine whether there be any truth in the position which has been taken up by some very high authorities, namely, that if there is imposed any increased taxation the responsibility for it would rest, not with the Government of India, but with the Local Government only. I think it is right that we should know whether it be true that the Government of India had reason to expect, and did expect, that we should be able to fulfil our duty and to meet all the wants of the Government without any increase of taxation whatever. If that is the opinion of the Government of India, and if that opinion be well founded, we should justly be arraigned and condemned if we did not, by vigorous reduction and severe retrenchment, make our means thus equal our wants in the manner which is indicated as practicable. But it appears to me that it is obvious on the face of it that this neither could have been anticipated by the Government of India, nor, if it was anticipated by the Government of India, was it so anticipated reasonably? Now, in the first place, I would ask the Council to consider what this deduction from our grant is called by the highest authority. It is called a contribution by the Local Governments in relief of the Imperial Exchequer. Now, if the Government of India could have thought that this deduction could be made in respect of works that were not necessary, then it is obvious that the Government of India took the unusual, the unintelligible, and circuitous course of giving with one hand what was not wanted in order immediately to take it back with the other; but if the Government of India considered that this retrenchment was to be made in respect of works which were needed by the public, then it is clear that they put upon us the responsibility either of leaving the public needs unprovided for, or having recourse to increased taxation; and I think, as they could not have expected that with due regard to our duties we could have done the one, it is clear that they did anticipate the other, and that, in fact, the position in which we are placed, calling upon us and necessitating upon our part an increase of local taxation, is that which the Government of India did contemplate, and must have contemplated from the beginning. Now, I wish the Council to understand that I am not at present entering upon the question whether it was the object of the Government of India to compel the Local Governments to undertake increased taxation, and whether that object was right. That is a question on which I do not desire to enter. It is a very wide question. Much may be said, both on the one side and on the other. I am now only dealing with this in our own justification, to show that that which has been alleged by high authority—namely, that if there be increased taxation, the responsibility for that increased taxation rests with the Local Governments only, and that the Government of India is not responsible for it—is incorrect. Such a position seems to me to be clear, from the very facts of the case, to be utterly untenable. But there is also another argument, which has been used by high authority, namely, that there cannot be much necessity for an increased taxation because a very large amount of the reduction now made has in this past year been “saved” by the Local Governments. In the first place figures are not given to us to show by what Governments these savings have been made. I am afraid that I cannot claim for this Government the merit of having contributed largely to those savings; but at any rate the phrase and the argument, although specious, is really without any value, and for this

reason. The Local Government proposes in its budget to the Supreme Government to spend a certain sum upon work A, and a certain sum upon work B. The Government of India says: "No, that is more than we can afford; you may spend so much upon work A, but we will not sanction your spending anything upon work B"; or perhaps the Local Government, with a knowledge of the total assignment that is placed at its disposal, decides to enter work A only in its budget. In the course of the year, from various reasons—the non-arrival of stores, deficiencies in labour, unfavourable weather or other accidental circumstances of various kinds—it is impossible to spend the sum allotted by the Government of India upon work A. Well, ordinarily of course, what would be done by the Local Government would be to spend what was not spent upon work A upon work B or some other necessary work; but then the Government of India steps in with its budget rules, and says: "No, you shan't spend what has not been spent for work A upon work B, or any work not in the budget; it will lapse to the Government of India." And it is in respect of cases like this, where, so far from there being a saving, it has only been from accidental circumstances that the money granted has not been spent upon the particular sanctioned work which remains to be completed in the following year, and is not otherwise expended because the Local Government is absolutely prohibited from spending it upon anything else, however urgent the need for that expenditure may be,—that the Government of India discovers that there is a saving. I leave the Council to judge how far that term is applicable, or how far such an argument can be used, to show that the sums granted by the Government of India have been in excess of the wants of the Local Governments. Clearly they are not that, because, if the Local Governments had had liberty to spend the money, it would have been spent by them in meeting other emergent necessities of their people, which they are prevented from doing by the particular budget arrangements which exist. I am dealing with this because I feel that in the public speeches that have been made, and the comments which have been made by the press thereon, the Local Governments have been placed in a most unfair position by it being represented that they alone would be responsible for increased taxation. I have no doubt this statement has been widely spread by the native newspapers amongst the mass of the public, and by them will be as widely believed; and therefore I feel it is only just that a charge so unfair and groundless should meet with a contradiction as complete and public as the statement originally made. But beyond this we have on record from the Secretary to the Government of India, speaking on behalf by the Government of India, in a letter addressed to the Government of the North-West Provinces, this unhappy admission: "It was never supposed by the Government of India that the services could ordinarily be performed, unless local revenue were raised in addition to that required for the relief of the Imperial revenue." Therefore, upon the admission of the Government of India, as well as for the reasons which I have given, all responsibility, if there is any, for this increased taxation, unless it be shown that we have the power of making reduction and have not exercised that power, rests with the Government of India, and with that Government alone.

I now proceed to state in detail what our exact financial position really is. The Provincial Estimates of the Presidency have been made upon the basis of the assignment made by the Government of India in their financial resolution of the 14th December last. As a special allotment to begin the year, and for unexpected emergencies during the course of the year, a sum of about four lakhs, in addition to the original assignment, is given to this Presidency as a share of £200,000 afterwards added by the Government of India. The method by which the Government of India have arrived at the assignments for the various services, has been this. From the sums granted to the Local Governments for the services of the year 1870-71 have been deducted all the receipts in respect of those services, and the balance is taken as the net assignment for the services for the year 1871-2. But from this sum is deducted a proportion of a sum of £350,000, which is taken by the Government of India as a contribution by the Local Governments to the Imperial Exchequer. This deduction is permanent, and the remainder is what is termed the permanent assignment, placed under the control of the Local Governments. The permanent assignment given to this Government is £901,000. There is to be added to this the receipts from the various departments, amounting to somewhere over £67,000, so that this will give us a net sum of £968,477. The sum required for the services for the year, into the detail of which it will be my duty presently to enter, amounts to £1,063,747, thus leaving a deficit to be provided for of £95,270. The Government of India have, as I have said, given to us for this year,

and this year only, a sum of four lakhs of rupees to commence with; and as that is a surplus which every wise Government would think it necessary to keep over and above the foreseen necessities of Government, we propose that that should not be trenced upon, unless the necessity arises, but continued as a balance each year, and consequently the deficit of £95,270 will not be affected by these four lakhs which the Government of India has given to us. The figures, then, that the members of Council will be kind enough to put down as the available sum at the disposal of Government is in round numbers £968,500, and the services of the year require means to the amount of £1,063,000. The Council will of course understand that these are, strictly speaking, the provincial services. Beyond these there are large balances to the credit of our local funds. The Government of India express a wish that the Local Fund Budget and the Provincial Budget should hereafter be amalgamated, and we entirely concur in the opinion that, with a view to a clear and complete exhibition of our financial position, such a combined Statement is not only desirable but absolutely necessary. But for the present year we are of opinion that we are not in a position to do this. The whole question of our local funds expenditure must necessarily come under consideration at an early date. There are at present great defects in its administration. The rules established by Government are systematically set aside. We find that works are undertaken without any sanctioned plan or estimate, and that thus large sums are spent without any reference to Government. I believe it will be found that works of considerable magnitude have even been undertaken without any fixed or definite plan having been made at all. There are of course many legal and equitable points to be taken into consideration that affect the expenditure of the local funds, and it will be the duty as it is the desire of the Government to recognize to the fullest extent all legal and equitable considerations affecting them; but as the whole question of the local funds must necessarily and very shortly come under consideration, I do not propose to enter into any discussion at the present moment of our local funds expenditure. At the same time, the Council will see that there has been prepared for them a paper, which is now on the table, showing the whole available local resources and the proposed provincial expenditure of the Government, giving thus an amalgamated statement. The whole question of our local funds will be one which we shall be bound to deal with at an early period, but at the present moment it would be premature to do so; and I would therefore now content myself by saying for the information of the Council that the balance of local funds in this Presidency is £290,284, and that the income is estimated at £468,955, and the expenditure at £552,919, leaving a balance to be carried forward for the services of next year of over 20 lakhs. The figures that I have now given to the Council will, I am sure, impress them with the importance of the question which I have thus only cursorily alluded to, and I do not doubt it will receive at a fitting time the most careful consideration of the Council."

I now come to that which is really the pith and marrow of our business to-day, and that is the expenditure that will be required in our Provincial Budget; and I think it will be convenient to reserve for subsequent consideration the expenditure proposed for Public works. I proceed to deal in the first instance only with the Civil Services, that is to say, Jails, Registration, Police, Education, Medical Services, Printing, and Miscellaneous. The amount available for these services is given by the Government of India as £691,096, and the proposed expenditure is £744,697, giving an excess of expenditure over our available means of £53,601. I beg the Council to bear in mind that this is for the Civil Services only, leaving the Public Works expenditure entirely out of view. Now, the portion of the contribution which the Government of India demands from us in respect of these services, and which will be chargeable against them, is £46,000, and the excess is £53,000; and therefore I think what I have before said as to the responsibility for increased taxation is fairly illustrated by these figures, as it is evident that the excess which I proceed to show is not caused by any extravagant estimates, is almost identical with the reduction which was made "for the relief of the Imperial Revenue, and which this Government is called upon to make good by increased taxation." It will now be my duty to go through these heads as shortly as I can, and to satisfy the Council that the estimates which we have felt it to be our duty to adopt are not extravagant, and that it will be impossible for us to make the grants available for those services meet the expenditure which is absolutely requisite. I first take the charge in respect of Jails. This grant is almost exactly upon the same scale as in the year 1870-71 and its predecessor. The only notable change is that the charge in respect of the Central Jail at Dhooliakote, near Ahmedabad, which had before been defrayed by a Jail Labour Fund, a fund which, I am sorry to say, has for the pre-

sent entirely failed us; it has been taken into our Provincial Budget, and thus increases the charge in respect of our Jails. In other respects the grants are almost identical with those which have been adopted for two years past. And I would point out here a remarkable illustration of how fallacious in some instances is the principle adopted by the Government of India in basing their grants for this year upon the grants of the preceding year. In the year 1870-71 and in the preceding year, the Government of India, after our budget was made, directed the Accountant General to make an arbitrary reduction from the amount which we stated was required for our Jails. They did not say that such or such a particular charge, for such and such a reason, is too much, but simply from such a charge strike out so much. Accordingly, a large sum was struck off in respect of the clothing and maintenance of prisoners. Now it is very easy to strike a sum off as far as the written document is concerned, but it is not altogether so easy to reduce the charge. In the particular instance it could only be done by reducing the number of prisoners, or by reducing the charges for the food and other supplies consumed, and if there was no reduction in the price of food, that could only be done by reducing the quantities allowed, which was of course impossible; and the consequence was that at the end of the year it was found that the arbitrary reduction thus made would not stand, and that as a matter of absolute necessity the Government had to provide an increased amount for the clothing and maintenance of the prisoners. That was ascertained by experience; and yet in the succeeding year the Government of India referred, not to the expenditure which was eventually found to be imperatively necessary and inevitable, but to the expenditure allowed in the budget, but with which it was found impracticable to carry out the service. Unless we adopt a similar unreasoning method, it is our opinion there is no reduction that can now with propriety be made, though it is possible there may be a slight saving in the end from the cost of maintenance being somewhat reduced. There will be also an addition to our income, which has hitherto not been obtained, by our requiring the Irrigation Department to pay a considerable sum for the labour of the convict gangs employed upon works of irrigation in Sind. In that respect we shall gain, but otherwise in no respect, as far we can see, will there be any means of securing an increase. As regards the head of registration, it is the only solitary instance where the Government of India have handed over to us a department from which we can expect to obtain money. Upon that we estimate that we shall obtain a surplus of £4,300, and although that is a very small sum, I may say that we accept it with gratitude, as showing that the Government of India have not altogether laid down a rule that under no circumstances will they hand over to us a productive department. The Police services for 1871-72 were taken at £392,641, being a deficit of £16,770. The budget for this year is £392,000. The Imperial grant, together with the estimated receipts, amounts to £375,866. Now, as regards this, the Government have taken the matter into the most serious consideration, and they find that they have no resources left in order to increase their means, but propose that the annual subsidy of one lakh of rupees, which has hitherto been paid to the Municipality of the City of Bombay, shall in future not be paid. We think that this is only just. The Council will see that a measure similar in principle but not in extent will be adopted as regards all the other great Municipalities, and we feel that inasmuch as the town duties, which were granted to the Municipality upon the representation that they would at the utmost produce  $2\frac{1}{2}$  lakhs, may be calculated in a favourable year to realise something like three times that amount, the Municipality can very well afford to do without the contribution to the Police which has hitherto been given to them. We provide forces for the Dockyard Police and the Harbour Police, but I think it may be a fair question for consideration in another year whether, in respect of the first, that is not a charge which should fall upon the Government of India; and in respect of the second, whether we should not call upon the Port Trust, which it is proposed to establish, to pay it. We provide for a force of 17,400 police to perform the service of the whole Presidency at an expense, including grants of land to village police, of £363,000. As regards these grants I may say that that is merely a matter of account; no cash payment is made. A corresponding amount is shown in the Imperial receipts for land rent, and it is merely for the purposes of account that that entry of the grant of land to the village police has been made by the Government of India. The next head of charge that I have to call your attention to is the charge for Education, and I think the Council will agree with me that this is of all other heads the one on which the Government and the Council and the public generally would least willingly see a reduction made. I believe there is no part of our expenditure from which there is more advantage to the State

received in consideration of what we pay. We have therefore not seen our way to making any important reduction in respect of this grant. In respect of the University, we have thought it right to throw on that Body a part of the expenditure which has hitherto been borne by the State. The University has an income, which is by degrees accumulating, arising from fees paid at examinations, &c., and we think that it is only just that, having this income, the University should from it contribute a considerable sum—a portion at least—for the expenses to which they are liable. We are the less indisposed to impose this burden, because of the sum of £4,469 which the University have estimated for, £3,300 is for fees to examiners, and, looking at the number of young men examined, we cannot help feeling that that charge is larger than it ought to be. Our feeling in regard to the University is that inasmuch as they have this income at their disposal, if we were to leave that untouched in their hands and consent to meet these charges from the public revenues, we should, in fact, be taxing the public in order to enable the University to accumulate a considerable fund. I do not think that in the present state of affairs that would be just, and consequently we propose that the fees at the disposal of the University should be in a larger degree than hitherto be taken to meet charges which otherwise would be borne by the State. The charges for superintendence and inspection are £26,000. For the four Government Colleges—the Poona College, the Deccan College, the Poona Engineering College, and the Elphinstone College—the charge is £15,287;—of the charge for the last, viz., 7,378, and for the High School £4,378, the sum of £5,800 is recovered by interest on endowments—£2,650, and fees amounting to £3,200. I do not know that it is necessary for me to go over all the items of expenditure under this head. They are much the same as those which have been allowed in past years. We propose an additional expenditure of £1,000 for the encouragement of literature, and £320 in prosecuting enquires for old Sanskrit manuscripts. These are the only, what I may call ornamental charges, and on the whole we do not see our way to any reduction upon this item. I think that it is the charge to which the Council would be least inclined to apply the pruning knife, and we have to provide upon this head also for a deficit of £9,651. In reference to this head, before I proceed further, I feel it my duty to make one observation, and that is that I hope the Council will take notice of the altered position of the Government in reference to the aid which we have up to the present time been almost bound to give to private contributions towards the establishment of Educational institutions. Hitherto the responsibility has rested with the Government of India of meeting private contributions by an equal sum given from the Public Exchequer, and to the Government of India with their large income, with the facility that they have for transposing from one head of charge to the other, and also from the casual means that must be continually dropping in to meet any unforeseen charge, such a position was easy and intelligible; but in the case of our Provincial Budget and the means at the disposal of the Government of Bombay, I am bound to say that that is a liability which we cannot continue to accept. Estimating thus closely our needs, and apportioning our means thus closely to our needs, it is impossible for us in the course of the year to meet unforeseen demands of this kind, which, however laudable in themselves, however much we may desire to give every encouragement to them, would necessarily entail a burden upon the public which I think it would be very unfair for us by legislation to impose. My attention was called to this mainly by seeing a statement made by the Lord Bishop of the Diocese, in which he put before the public a statement that from public bodies of great wealth at home, and from private contributions, he expected in the course of time to raise a large sum, I think amounting to £70,000, and his Lordship then proceeded to say that upon that they would be “entitled” to receive from the Government a similar amount. I confess that when I saw these figures it took my breath away, because I could not conceive by what possibility it could be within the means of this Government by any possible method to compass the resources which would enable us to make such a payment as that. I desire therefore to call in this manner public attention to this subject, because it is a matter of very serious consequence, and it will be the duty of Government carefully to define their position in order to see that under cover of what is called Lord Canning’s letter we are not called upon thus to meet charges which really, speaking frankly, it is utterly impossible for us to discharge. The next head of account is the grant for Medical Services, and for that there is £92,548. On this there is very little for me to say further than as before that this has been carefully scrutinised by the Accountant General and the members of Government, and that we do not see at present any means of making any reduction in this grant; on the contrary, we find that

there will be a deficit of £9,121. The only remark I would make upon that is that we propose to spend £12,681 for vaccination, and that to this grant is added a grant from local funds to the extent of £5,000 and odd, making a total of nearly £18,000, which will be devoted to this most laudable and necessary object. I may only observe this, that the District Committees have almost unanimously voted help to this department. This is an item of charge which it was the duty of the District Committees to meet in the most liberal manner that they could, but at the same time I look forward to the grants which they have given being materially increased. Whether that will result in any diminution of Imperial charges I am unable to say. I am rather inclined to think that it will only lead to increased efficiency and a more general spread of vaccination, and, though it is very desirable that there should be this increased contribution from the District Committees, that we must not look for any diminution of the provincial charge on that score. As regard the other charges under this head it is not requisite for me, although I have them here in detail before me, to lay before the Council each item of expenditure, and to show how we have carefully considered them, and how we have fixed the sum which we propose to spend. I can only assure the Council that they have been most carefully considered, and that we do not see, upon a general consideration of the whole charge, any item whatever in which we could make any material change. Upon that, therefore, we have also a deficit of £9,121. Now, the next item to which I have to call the attention of the Council is the printing, and this, I must confess, is the least satisfactory charge of all. At the present moment I am not in a position to say to the Council that we can propose any diminution of this charge this year, but I think that there are circumstances connected with it which point to this, that by careful management hereafter a very considerable saving can be made. The budget for this year for printing amounts to no less than £34,579. Every department of Government almost has its own Printing Establishment, with separate superintendence and a large staff for the printing and correcting, and I cannot help thinking that it is very possible to amalgamate these, and thus to induce more efficient organisation and secure a very large economy. A Committee has been already appointed to take this matter into consideration, and I hope that in the Budget next year, instead of a deficit in this department, we may see a very large saving indeed. The last item is Miscellaneous, which is only some £1,000, which is taken for the expenditure caused by an increase in the Accountant General's Office to keep our Provincial accounts. That £1,000 is a small sum, and may not all be necessary, and if not all necessary it will be a saving. Therefore, as far as we go, the Council will understand that upon the first six heads of charge, as I have said, we can recommend no saving whatever, and that the deficiency, the proposed expenditure being £744,000, and the grant £891,000, there is an excess of expenditure of £53,601, which will have to be provided for in respect of the Civil Service alone. I now come to that which is the department in which, according to general public opinion, it is conceived that the largest saving can be made, that is the Department of Public Works. The grant for the Public Works expenditure is a sum of no less than 31 lakhs. To that I must first say that there will have to be added a sum of £5,000, half a lakh, which I am not yet without hopes we may not be called upon to provide, but our liability for which it is my duty now to explain to the Council. At the time when the Elphinstone College was built the work was first undertaken, not by the Public Works Department, but by the Education Department, and for the site a portion of an estate that had been sold to the Municipality, known by the name of the Freelands estate, was taken. You will observe that purchase was thus made by the Educational Department, and was not a matter for which the Public Works Department was responsible. The portion of the Freelands estate which was taken was valued at the sum of two and a half lakhs, and the member of Council, who was then in charge of the Education and Public Works Departments, considered that it would be a proper and equitable arrangement that this sum of two and a half lakhs should be set against an equivalent amount of the Municipal debt in respect of the Vehar Water Works. At the same time, the contributions of the Municipality were year by year to be paid, so that in fact the arrangement then made was that the two and a half lakhs for the Municipality's land should be set against the last instalment due by the Municipality for the Vehar Water Works. That instalment would fall due about 1890, and thus the arrangement made was that the value of the Freelands estate should be paid in 1890, and then be paid by being set against the last instalment of the Vehar Water Works debt. Well, inasmuch as this was money in which, at however distant a date, the Government of India were interested, I will not say that there was not, possibly, some slight irregularity in this arrangement, but still it is difficult to see

how the Government of India could be materially damaged, for they got for this money a valuable site for an educational work for which they were responsible, and the payment for which is not to be made till the year 1890. But that was not the view taken by the Government of India then, and I grieve to say that is not the view taken by the Government of India now. They called upon this Government peremptorily then and there, without delay, to pay to them the sum of two and a half lakhs, which, as I have pointed out, under no possible arrangement could they have received till the year 1890. Without any allowance, without any consideration of the circumstances, they called upon this Government to pay peremptorily and summarily this two and a half lakhs. We in vain remonstrated; we in vain said that it was an arrangement which ought to be permitted to stand, or at any rate if for the purpose of account it should appear as a debit against this Government it was only a mere matter of book account, which would properly be met by a corresponding credit entry. But the Government of India have not allowed that, and have insisted on the payment of that sum. They have listened to our remonstrances so far as this—that the two and a half lakhs, which they could not otherwise have received till 1890, is now to be paid by instalments of half a lakh year by year, and that sum of half a lakh I have now to ask the Council to give as the means of raising by increased taxation. I am not, as I say, without hopes, for it seems to me the want of equity in this proceeding is so transparent that by more forcible representations the Government of India may be induced to reconsider their determination. I am not without hopes that that may be so, but in the meantime here it is, a charge which must be paid, and therefore I am obliged to ask the Council to give us increased means by increased taxation to pay that half a lakh which will be a recurring charge for five succeeding years. Now of the 31 lakhs which it is proposed should be placed at the disposal of the Public Works Department £125,000 is for original works, civil buildings, £75,000 for communications, and £1,500 for miscellaneous public works. Repairs are estimated to cost £55,000; and let me say here with reference to repairs that for some years our grants for repairs, in consideration of the attenuated means which have been placed at our disposal, have been stinted and starved, and that it is absolutely impossible for us any longer to defer carrying out all those necessary repairs to our public communications and buildings which have been hitherto necessarily deferred. What I wish now to show the Council is that, large as this sum is, we do not see how we can make any reduction. I shall be very glad if any member of Council, or member of the Committee which will hereafter have to take these Bills into consideration which my honourable friend Mr. Ravenscroft is going to propose, could point out any reductions; but I am bound to point out to the Council that with the £125,000 to which we ask the Council to give us means to contribute, there are no new works to be undertaken which I think, in the opinion of this Council, or in the opinion of the public, can by possibility be delayed. Mostly they are small works which are absolutely necessary for revenue or police purposes. We have at Julgaum a sum of Rs. 16,000 entered for a Mamlutdar's Kutcherri and Police Lines, and one or two similar charges of trifling importance. They are absolutely necessary. Then in Surat a small sum is required for piping for the Sudder Distillery. The only work which we have undertaken of any magnitude is the new Lunatic Asylum. That is the sole new work upon which we have entered, for all the others are works in progress. I apprehend the Council will see the necessity of completing as quickly as possible works that have been already commenced. The new Lunatic Asylum we consider to be absolutely necessary. We have proposed for this year to undertake a Lunatic Asylum at the Presidency town only, and I do not think there is any gentleman, be he member of this Council or not, who has visited that Asylum, who has failed to be impressed with I might almost say the disgraceful condition of the institution. Public attention has been called, painfully called, to the fact that there is no means of proper supervision of the inmates during the night—that there is no possible means of separating properly the violent patients from those who are not violent; and, in fact, the whole accommodation is such that I think the Council will say that we should be wanting in our duty,—that we should fail to recognize a great public want if we were not to propose to the Council to give us means to enable us at once to undertake the construction of a new Lunatic Asylum in the Presidency town. The want, I am sorry to say, is not less felt elsewhere, and if means were forthcoming I should be glad to see a new Asylum constructed at Poona. I have myself been over them both. The one at Poona is a simple scandal to a civilized nation. The patients are kept in the filthiest hovels—I will not say filthy, because the Authorities do their best to keep them in decent and cleanly condition—but in hovels in which no gentleman, I am sure, would think of lodging brute cattle; and the want of all means of separating the patients—the

want of anything like decent accommodation—is such that I should have been glad if it had been possible to have taken the building of a new Asylum there as well as in the Presidency town into our immediate consideration. If by any chance some unexpected means fall into our hands by which we could meet such an expenditure as this from our annual resources, I should be very glad to do it; or if the Council think that Government has been too sparing and too economical, and think that this is a case in which they should themselves volunteer to give us increased means, I should be very glad to be able to carry out at Poona also what I believe to be necessary to meet a want there not less imperatively felt than it is here at the present moment. The other works, one and all, are in continuance of works already in progress. There are no expensive, magnificent constructions, though I have seen it anticipated as probable that each Government would immediately launch out into extravagant expenditure, that every Governor would try to signalize his day by multiplying public works to the very utmost of his power. There is nothing of that kind. A new Lunatic Asylum is the only one contemplated, and I think the Council will see that that is one of which the construction cannot be delayed. In the estimates for communications again, every item has been most carefully scrutinized. There are one or two works which are new. There is the metalling of the road from Hemmode to the Goa frontier. That I think has appeared in every budget almost since I have been here, and I observe that it was sanctioned as a necessary work as far back as the 14th of October 1864. I don't think, therefore, we can be said to be precipitate in attempting to meet the want that has been felt there. There are some other new works, but these are of a very small kind. In Dharwar there are some bridges which require to be built, the estimate for the largest of which is only £1,300, and there are others costing respectively £900 and £600; and these are works which are imperatively necessary. What I want to point out to the Council is, that although there seems to be a large demand on the Presidency by the Public Works Department, we are doing no more than meeting present actual emergent demands—that there is nothing fanciful, nothing extravagant,—that we are doing our best to keep down the expenditure, and that if this estimate is adopted by the Council, there will require to be met as a deficit on this grant to the Public Works Department the sum of £41,600. I am obliged to the Honourable Secretary of the Public Works Department for pointing out here that there is one other work which is new, but which I have inadvertently omitted to bring to the notice of the Council, and that is the Jail at Carwar. The Jail at Carwar has been, I think, in every budget since I came to India. I went and saw it early after my arrival in this Presidency, and a more disgraceful thing I never visited in any part of the world. The building is utterly insufficient as regards the accommodation required, and in the case of prisoners who are under severe sentences, they are required positively to be fettered, chained to a ring that runs up and down a bar in their sleeping room, so as to make it impossible for any unfortunate man put in this position to turn round and lie on his side without the infliction of considerable pain. Now I do not think the Council will think that this is a state of things that ought to be continued. I may say with regard to those prisoners who are not under severe sentences that, seeing the place in which they were, and that the walls were nothing but wattle and dammer, I said to the person in charge, “I cannot understand how it is you keep your prisoners;” and he said—“Well, the only way, sir, we manage to keep them in is by making them so comfortable that they do not care to go out.” (A laugh.) I think, looking to the abuse on both sides—the severity on the one hand, and the total absence of discipline or punitive treatment on the other,—the Council will consider that this Jail also is a work which we ought to undertake without delay. Now there is one work which probably the members of Council may have observed within the past few days has, I will not say been taken on hand, for that would be an improper description of it, but members may have observed that there have been some men employed in staking out the foundation of a new building on the Esplanade. This was intended for a new High Court, and I am bound to say that it is a building that has been long emergently required. There is none perhaps as to the necessity, for which there is such a unanimity of opinion. The loss and inconvenience to suitors, witnesses, and professional men, from having the Courts scattered over distant quarters of the city, is incalculable, and the accommodation provided for the highest tribunal is utterly unbecoming its dignity. I am induced to bring this subject more prominently to the notice of the Council, because within these few days the Chief Justice has expressed to us the unanimous opinion of his colleagues and himself, that the provision of a new building, which is urgently called for in the interest of all concerned in the administration of Justice, should be no longer

delayed. We had when the Budget was first prepared included in it a sum for a building to accommodate all the Courts of Law, including the Small Cause Courts, but on more mature consideration we have struck it out—it is not there now. Before the monsoon we may desire to prepare the foundation, but we have agreed to strike the building out of the budget for two reasons—first, because we think that, though emergently necessary, it is a work with which we should not be justified in proceeding at this time, if it be necessary to call on the Council to give us funds for that purpose over the amount which we have now asked. In a future year, when our budget is relieved of some of the heavy charges that now appear in it by the completion of works now in progress, we shall be in a better position to undertake important works of this nature; but I feel bound to add that we decided to omit this item for the more important reason that we think the Government of India are bound equitably to find us the means, if not for the construction of the whole, at least to meet a large portion of the expenditure, and we are not prepared to take on the shoulders of this Government an expenditure that would necessarily be large until we have expended every argument with the Government of India to induce them to meet what we consider to be their just responsibility. I must explain shortly to the Council how it is we stand in reference to the Government of India with regard to this matter. There has been for many years in this Presidency a fund called the Ameens' Fund—a fund arising from the service of judicial processes,—and this in the course of years has accumulated to a very considerable sum. At the close of last year it amounted to a sum of over ten lakhs. There is also a very large sum that has accrued from fees in the Small Cause Courts. Now, our first proposition was that funds thus obtained from judicial sources cannot be legitimately applied to any purpose whatever except to the improvement of the administration of justice and the improvement of the buildings in which that justice is administered. That was our first position, and I believe it is one which will command the assent of every member of Council. In the year 1865 the Government of India proposed that the revenue derived from the fees, theretofore paid into the Ameens' Fund, should for the future be a local fund at the disposal of the Local Government, provided that the accumulated revenue up to that time was handed over to the Government of India. Well, I shall not pause to discuss whether that was an equitable proposal or not. I cannot exactly see how by any means they had any claim to the accumulated fund up to that day; but without discussing that question it is clear that the Government of India then acknowledged that these fees ought to be a local fund at the disposal of the Local Government, to be employed, to use their own terms, in the improvement of the administration of justice. Well, we did not assent to paying over the accumulated balance at that time, because we represented that there were certain temporary arrangements in the way of increased establishments which had been made a charge against that fund, and because to transfer that fund at that time might produce some embarrassment as regards these temporary charges. Subsequently, from time to time, these accumulated fees have been carried to the credit of the fund, which, as I said, at the end of last year amounted to the sum of no less than ten lakhs. Well, we represented the matter to the Government of India. I have directed a copy of our letter to the Government of India, under date the 14th of December of last year, and of their reply, to be placed upon the table for the information of members of Council, and from them I think they will see that in asking that this fund should be placed at our disposal for the purpose of improving the accommodation of our judicial establishment, we were only asking for a fund that could be legitimately so applied for the purpose of supplying a want long previously felt, and to remedy defects and deficiencies which were a scandal and disgrace to the Presidency. If they have not read these papers already, I hope members of Council will be kind enough to take them home with them, and they will see in what position the Government were when they asked the Government of India to transfer this sum. In the reply of the Government of India it is stated—“That the balance of the Ameens' Fund has been already appropriated for the improvement of the salaries of ministerial officers, and is not available for the buildings for subordinate Courts.” Now, I may say that, after the most careful consideration of that sentence, we are utterly unable to conjecture even to what improvement of salaries the Government of India here refers. There have been certain increases of the salaries of ministerial officers. Well, that may be a very fair charge against the surplus of the fund as it accumulates, and I can understand perfectly the Government of India saying—“We can no longer allow this fund to go on accumulating; we can no longer allow these fees to be added to the Ameens' Fund, because by the improvement of salaries and other things this surplus is year by year exhausted;” but I am at a loss

to understand how possibly it could apply to the accumulated fund which had been gathering for ten or twelve years. And with regard to the proposals that have been made by the High Court for further increase of establishment, they are accompanied by the further proposal that the judicial fees should be raised in amount sufficient to meet the increase of expenditure; and therefore with reference to the large scheme now originated by the High Court, which we are about to send to the Government of India for sanction, and which would entail large additional expenditure, that expenditure the High Court proposes to meet by increasing the fees, and cannot afford the slightest justification for sweeping away into the deep abyss of the general Treasury this general fund, leaving us to provide for the absolutely necessary accommodation of our judicial officers. The work of the Government of India has not been confined to this. I do not know whether a Bill for the purpose has been already passed, but one has certainly been introduced by which the accumulated fund of the Small Cause Court will be swept into the general Treasury; that is to say, the wants of the general Government will be met from fees taken from suitors, generally of the poorer class in the Small Cause Court of Bombay. I cannot conceive a proposal so utterly inequitable and illegitimate, and I hope the Government of India will be disposed to reconsider their decision and to place these funds at our disposal, so as to enable us to meet the demand for a new High Court and also a new Small Cause Court in Bombay, as well as to provide decent accommodation for our judicial officers in other parts of the Presidency. Under any circumstances a very considerable expenditure for these objects must be incurred from our provincial revenues, and I do not think we are expecting too much when we ask for a return of funds, which should properly be applied to that purpose, to supplement the local grants, which the very magnitude of the want to be supplied will render imperative. I do not know that it is necessary for me to say a word further as regards our expenditure. I hope I have satisfied the Council that the expenditure has been carefully scrutinized, and that, even with the most rigorous application of the pruning knife, no possible retrenchment or reduction, however severe, would enable us to meet the public wants without having recourse to increased taxation. And now I come to the question which probably will interest the Council most, and that is the proposals of Government with regard to new taxes.

The Council will see that with the deficit which I have pointed out the sum required to be raised by new taxation is about ten lakhs, and I need not say that the anxious attention of the Government has been given to the consideration of how this sum, which I think I have shown it is absolutely and inevitably a duty for us to raise, can be detained with the least pressure on the people. Of course the first and most ready suggestion was that this sum should be raised partly by a licence-tax which should affect the city population, and by a house-tax which would fall only on the inhabitants of the districts. It was the view of Government that any tax now imposed should be a general tax raised from all, but so small, comparatively of so insignificant an amount, that it would not fall with any pressure upon any part of the population, and we had it in contemplation to raise what we required by means of a small licence-tax which would not be more than Rs. 100 upon the wealthiest merchant in the place, and probably about eight annas from the bulk of the people. We were in hopes that we should have been able to raise by means of that licence-tax a sum of about five lakhs; we also considered that we should by a house-tax of a very small amount indeed, probably descending as low as four annas, raise a very considerable sum to supplement the five lakhs. But on further consideration we came to the conclusion that inasmuch as the Government of India had thought it necessary, to our great regret I may say, to continue the incidence of the income-tax to incomes as low as Rs. 750, it was not desirable at the present moment to impose a licence-tax, and that it was better to keep that tax in reserve in case it should hereafter be required by the further modification or abolition of the income-tax; and therefore, although there were great advantages in the proposals which we first entertained, and although we considered that by this very simple means we should obtain ample funds, and could do so in a manner and shape that would not be oppressive on any, yet, in view of the continuance of the income-tax, we thought it would not be desirable at the present time to propose a licence-tax; and further, with reference to the house-tax, we considered we had not at the present time sufficient information before us to satisfy us as to the amount that would be raised by a house-tax, even fixed at a rate so small as that which I have at this moment indicated. Looking, therefore, to the possibility that a house-tax might perhaps show a larger sum than we should require, and at the same

time press probably upon no less than a million of contributors, we thought, on further reflection, that it was not desirable at the present moment to adopt this proposal; and, as the Council will see by the Bills of which my honourable friend Mr. Ravenscroft has given notice, we now propose to raise the required amount by asking the Council to give us power under three Bills. One Bill is for enabling us to fix a contribution upon the large and wealthy cities of the Presidency towards the general expenditure of the police. I have said we are about to withdraw from the Municipality of Bombay the contribution which we have heretofore given them of a lakh of rupees, and I cannot but think that every one present will recognize the strict equity of our request in asking for power to take from the wealthy Municipalities, such as Surat, Ahmedabad, Poona, Broach, and others, such a contribution as would enable us to raise from all combined a sum of probably not more than one and a-half lakh of rupees. It may probably be necessary for us to give them increased powers in order to enable them to contribute this sum. On that point I am not completely informed, but this at least is obvious, that the amount which any one of those Municipalities will contribute is really very small in proportion to the population, and I think it is a source from which we may justly expect the relief we ask in respect of our general taxation. This will leave us eight and a-half lakhs which will have to be raised by additional taxation. Now four and a-half lakhs we propose to levy by the imposition of a tax upon the rural non-agricultural population of the Presidency. We do not by this tax affect the agricultural population who already contribute to the local funds—we do not affect those who are resident in Municipalities and large cities. The taxation which is levied already is felt to be of almost crushing severity, and nothing would justify increased taxation except an absolute and inevitable necessity which we could not by any possibility meet by any other mode. We therefore do not propose to affect further the Presidency town or the larger cities, nor do we propose to affect the agricultural population, but the rural non-agricultural is a section which up to the present moment have practically entirely escaped taxes. They do not contribute to Municipal nor to Local Funds, and there are among them many wealthy individuals who are really able to bear their portion of taxation, and, besides, even as regards those who are not wealthy, that can be no reason why the ryot should pay to the local funds, and other classes living beside them should pay no taxes of this nature. Therefore we propose that the rural non-agricultural population, which at present escapes all direct taxes, should be brought under taxation in this form. They will be divided into three classes, without reference absolutely to the amount of their income, but by the decision of an authority with reference to their general means and standing, and the amount will be fixed at so small a sum that even the poorest will be able to pay it. The calculations that have been made are much as follow. Of course I can only present this to the Council as an approximate or probable estimate, because practically we have not got the materials which will enable us to give precise information to the Council, but by the most reliable information—(though I have personally no doubt the population is considerably larger)—the rural population of the Presidency as distinguished from urban population may be taken at 8,800,000. We think we are justified in considering that 20 per cent. of this number are not engaged in the cultivation of the soil, and this gives a population of 1,760,000, which may be considered as the non-agricultural rural population. We would deduct 460,000, or say, in round numbers, half a million as representing those who have no fixed profession and no fixed means of livelihood, and this would give a total of population of 1,300,000 liable to be taxed. If we assume five as the ordinary number of a family, this would give 260,000 families liable to the tax, and taking one-tenth only of that number as the most opulent class, and one-fifth only as coming within the second class, and striking off from the other seven-tenths 25 per cent. as likely to be excused for inability to pay or from any special circumstances whatever, the whole produce of the tax at the rates mentioned in the Bill which is now on the table, and which the members of Council have already read, will be Rs. 4,64,000. This is an amount which we think we may fairly obtain from a class which at the present moment may be truly said to escape taxes. We make the most ample allowance for those whose wandering habits would not bring them under the Act—from the lowest class of all, which would include servants on low rates of pay, small artizans and the like, we deduct 25 per cent., because it may be expedient for Government to exempt large classes as well as individuals; and, making all these allowances, it appears we may safely calculate upon this tax producing about four and a-half lakhs. That is only an approximate estimate. It is possible our estimate will fail, but still, at the same time, we think we have proceeded on safe grounds, and I think the Council will agree that

we take the wiser course in bringing under taxation a class not hitherto taxed, even with the uncertainty of what such an impost will produce, rather than add to the taxation of those who already pay heavily for the wants of the State. Having thus provided the four and a-half lakhs in addition to the one and a-half lakhs by the previous Bill, it only remains to provide the sum of four lakhs, and this we propose to do by a tax which is more open to controversy, and as to which it would be desirable to have the fullest discussion on behalf of the public. It was proposed to us at first to raise a tax on marriages. Well, we have preferred a proposal which was made to us by one who had the very fullest means of judging as to the population and as to its tax-producing capabilities, and we propose to raise this sum of four lakhs by a tax upon feasts. The members of the Council have already perhaps read the provisions of the Bill proposed for this purpose, and we have reason to believe the tax will raise the sum which remains, namely, four lakhs. We are not wedded to the proposal which may be open to objections, which have not been brought to our notice, arising from the manner in which it may affect particular classes or castes. We therefore invite the fullest criticism. But, in support of our views of this tax, I would point out that it is like those taxes imposed at home, which may to a certain extent be avoided by those who do not wish to pay. At any rate I think no one will deny that the expenditure, the profuse, I would almost say profligate, expenditure, which by custom is now incurred in the giving of large feasts, may, if such be the wish of the individual, be considerably diminished, if not altogether avoided, and it will rest with each man to decide whether he will come under this tax or not. We think, as I have said, with this lavish expenditure of which we are all cognizant, we are now only fulfilling our duty to the public, and are doing injustice to none if we attempt to divert into the public coffers some portion of these expenses which are voluntarily incurred. The rates at which it is proposed to levy this licence or tax is stated in the Bill, but at the same time it is of course open to modification when it is considered by the Select Committee, and it is for them to say whether it is advisable that the tax should go lower so as to bring in to a larger extent Europeans who might be called upon to pay the tax. Those would in very few instances invite to a feast the larger number of guests which the hospitality or ostentation of natives very often induces them to bring together. As to European festivals, where there are a large number assembled, it was suggested to me the other day that I should probably be the principal person, if not the only one, who should be called upon to pay this tax, and therefore I can conceive it possible that native gentlemen might think it only just to put the number at which the tax should commence somewhat lower. This is a matter for the Select Committee, and I can only say that Government will be very glad to adopt any suggestion of that kind which they may think fairest to all classes. I have now, gentlemen of the Council, completed my exposition, and I hope that it will be considered on the whole satisfactory. I think I may fairly claim that it should be considered satisfactory, on four grounds. I think that I have shown that the necessity for new taxation has been forced upon us. I think I may hope to obtain this verdict from the Council, that we have shown no disposition to impose upon the community any taxation that is not necessary, and that we should have been willing, and anxious, to make every possible reduction with this object. I can say on behalf of the Government that there are no individuals who recognize more fully their duty if it were possible by vigorous and severe retrenchment to make our means and requirements meet. I believe there are none who would more fully acknowledge that every rupee of unnecessary taxation represents very inadequately in its mere amount and nominal value the positive loss that is caused by such taxation to the national wealth. Therefore I hope to obtain this judgment from the Council,—that we have carefully investigated every item affecting every department with the view of seeing what reduction was possible, and that we have, after the fullest investigation, found such a course impossible. I think I may claim that our exposition is satisfactory in this—that we have reduced the demands of Government to a minimum, that we have admitted of no unnecessary expenditure, that we have not launched out into any extravagant estimates, that we have done no more than to provide for the continuance of works in progress, and one or two necessary works which it will be admitted by the Council we could not defer longer. I think, too, we may claim a verdict from the Council that the proposals of the Government to meet the expenditure are satisfactory in this—that we have done our best to avoid any increase of taxation on the mass of the people. We have attempted to raise the larger part of our demand by bringing under taxation the classes that have hitherto escaped all taxation. We have attempted to supplement that taxation by a kind of license which those may avoid who

do not wish to spend, and we have made only a fair demand upon the wealthier Municipalities of this country, which cannot be entitled to have from the State without payment the protection to their property and the repression of those crimes which the aggregation of a large population necessarily causes. It appears but just that the general public should not be taxed for their benefit, and that we are at least entitled to expect from them some contribution towards the expenses of their police. I cannot of course suppose that where there is a proposal to increase taxation such can be made without hostile criticism, without animadversion, and without opposition; but I hope I may look with confidence to the support of the Council in enabling us to meet as we best may the emergency in which we are placed. I hope beyond this that the Council will recognize that though it is to be regretted that the public burdens are thus increased, yet at the same time they will enable us to carry out the proposals which, though there may be blots and defects in their details, are in the main in my opinion sound and valuable, and are sure to conduce to the general public good. I would impress upon all who hear me that the benefits to be obtained by the establishment of these new relations between ourselves and the Government of India cannot be measured merely by their direct and immediate results. Of course it is of great advantage that the Local Governments should be relieved from an interference, the work, often if not always, of meddling and self-sufficient subordinates, descending to minutiae so petty and so trifling, that the Council, with a just sense of the ridiculous leavened with some feeling of incredulity, would smile if I were to give them instances of such interference that have occurred at no distant date. I do not doubt it is of great benefit that the Local Governments should feel that they in future have the responsibility of proposing works of improvement which they will also have the responsibility of carrying out—because from experience I know that it is impossible to take much interest in the promotion of schemes of public improvement which, after being carefully, matured may be on insufficient or mistaken grounds, set aside by a distant authority. Such interference paralyses the action of the Local Government from the summit to its base. It is impossible to place on the Local Government the responsibility of providing for the increased wants of their people—to devise schemes for their improvement—when they know that after all their labour the probability is that they will be denied the means of carrying the works out; and therefore even with regard to this I consider it to be of the utmost importance that these proposals of the Government of India have been adopted. I do not doubt they will contribute to increased economy,—I believe, nay, I am certain, from the rigorous scrutiny which we have been compelled to give to every item in the budget, that it must lead to a more careful expenditure, and I believe it will also lead to greater harmony between the Local Governments and the Government of India. All these are considerations which show that these are valuable and important proposals, and yet their value and their importance must in my mind be gauged by a wider estimate of their ultimate results. The ultimate results are indeed important. Henceforth the Local Government is no longer a delusion and a sham, but it is a reality—a reality not only because the Government is invested with increased control, increased authority, and increased usefulness, but a reality in this,—that it is brought face to face with the people with the care of whose interests it is charged, and is made responsible that that people receive the utmost benefit for every additional rupee that is confided to it. The authority and position of this Council is increased, and the force and weight of public opinion is augmented; another result, which I neither grudge nor distrust, is that the influence of the press, or that portion of the press which guides to a certain extent while it expresses that public opinion, is also fortified and extended. All these I believe are results which sooner or later must flow from the proposals which have now been made, and from the principle involved in which, there is and can be no retreat. I believe that year by year we shall see the scope and bearing of these proposals widened and enlarged. We are now only on the threshold of great changes. I believe these changes will be productive of unmixed good to the population of this Empire. I invite the Council to approach the subject with no narrow considerations, but to assist the Government if they think that we have not been wanting to the duties imposed upon us, and to give us the means which will enable us to secure for the country the benefit these proposals are calculated to bestow.

The Honourable Mr. TUCKER said—After the able and instructive speech which your Excellency has just delivered in explanation of our present financial position, and of the course of action which the Executive Council of this Presidency has thought it right

to pursue in consequence of the important change in the relations between the local and Supreme Governments which has been effected by the recent orders of the Government of India, it is not necessary at the present stage of our proceedings that I should make any lengthy observations, but I deem it a duty to take the earliest opportunity of stating publicly that the policy announced in the lucid and elaborate exposition which we have had the pleasure to listen to has received my full assent, and both with reference to the exigencies of the situation and to the general character of the measures requisite to meet those exigencies there is no difference of opinion between your Excellency and myself and the other members of the Government. You, Sir, are aware that when the first suggestion reached us from the Government of India of the project which has since been developed into the scheme promulgated in the now widely known Decentralization Despatch, I was averse to accept the measure, both on account of its extremely limited scope and the many patent defects which were apparent in it, and it was only after a very full and careful consideration of the great value of the step that would be gained and of the ultimate advantages that were likely to result both to the Government and to the people of this Presidency from the concession, that I was led to the conclusion that it would be unwise to reject the offer made to us. The mischief occasioned by the vexatious interference and minute or, if I may so call it, microscopic scrutiny to which the details of all our administrative measures were subjected under the system which is about to pass away, were so plain and so universally recognized, and the reform so earnestly desired had been so long delayed, that it did not seem right to refuse only a small instalment of what was greatly needed, because the gift was accompanied by certain drawbacks and involved conditions which rendered it not nearly so great a boon as it would otherwise have been. One of these conditions was the necessity for the additional taxation of the people of this Presidency which the change imposed—a necessity which, in my humble opinion, might have been avoided if those charged with the administration of the finances of the Empire had been willing to have had recourse to retrenchment in various directions where, I believe, a reduction of expenditure to have been and to be feasible, and if the Imperial funds had been more liberally distributed among those branches of the public service which have been resigned to the control of the Provincial Governments. It has never yet been explained why to these departments alone the supplies hitherto found insufficient should have been arbitrarily reduced. On this part of the subject I may say that I entirely concur with your Excellency in considering that the Government of India must have been aware that the natural consequence of their proceedings would be to compel the Local Governments to increase the burdens of the people, and that they must have looked for this result when they apportioned to us a particular set of services which had never been adequately provided for and deliberately excised a portion of the admittedly insufficient grants. The discontent and dissatisfaction which was occasioned by the sudden and heavy increase to the income-tax last year renders this a very inopportune time for the introduction of new imposts, notwithstanding the substantial reduction which has been made in the amount of that tax, and I should have been unable to reconcile myself to any measures which made an extension of taxation inevitable, had I not entertained a very strong conviction that the benefits likely to be reaped by the populations of Western India, in consequence of the emancipation of the Local Governments from the too rigid bonds in which they have hitherto been confined, and the delegation to this Council of enlarged functions and responsibilities, will more than counterbalance the evil and annoyance which must to some extent be occasioned to some sections of the community by an increase, however slight it may be, in the amount of our fiscal demands. The increase of our revenues being a necessity from which there was no way of escape, the next subject for consideration was how our resources could be augmented in a manner that would be least harassing to the community, and in selecting new taxes we have tried to equalize as much as possible the distribution of the public burdens by drawing within the circle of direct taxation those classes of the community who have hitherto managed to escape from contributing. This is the case with the non-agricultural portion of the rural population, who though not altogether exempt from taxation, as I understood your Excellency to say, inasmuch as they are within the reach of the Salt-tax and contribute their "quota" to Judicial stamps and Court fees, yet are but slightly touched by indirect taxation, and are free from the cesses which fall upon the owners and occupants of land, and the dwellers in towns where Municipalities have been formed. It is proposed to divide these persons into three classes, and to levy a small fixed sum annually from the heads of households or families among these

classes. There would appear to be no serious objection to this tax if a limit be placed on its extension downwards, so as to exempt domestic servants, artizans, and persons who subsist upon wages whose monthly or yearly income is not more than sufficient to supply them with the bare necessaries of life. The feast or festival tax is a fiscal measure of a somewhat novel description. It is a proposal to tax expenditure of a lavish kind, which is made in obedience to the tyrannical sway of ancient custom, or in accordance with habits generated by ostentation, vanity, or superstition. It is proposed to divert a small portion of the capital unprofitably consumed at marriages and other ceremonial and festive occasions into the public treasury, and if the effect of the tax be to reduce individual expenditure on such occasions it will be decidedly a public benefit. It is proposed to give power to the Executive Government to exempt such entertainments as may be held to be of a character which would make it proper to exclude them from the operation of this tax. The Bills which have been drafted to carry out these measures have been hurriedly prepared and were only put in my hands last night. They will require very careful consideration and revision in Select Committee. The measures themselves are tentative experiments, and are likely to give rise to considerable discussion both in and outside this Council. Your Excellency and all the members of Government are desirous that every part of these projects of law should be most carefully examined and considered before they become incorporated in our fiscal code, and both in Select Committee and in the Council we shall be glad if the native members of the Council will favour us with the free expression of their views on measures so important to a large body of their countrymen. It must be remembered that objections of one kind or another can be offered to all proposals for taxation, and that, in determining how far the imposition of one tax or another may be just or expedient, it is necessary to consider the incidents of existing taxation, and to judge what is the best mode of rectifying present inequalities. I do not propose to say more now on the subject of the Bills which my honourable friend Mr. Ravenscroft is about to lay before the Council, or to follow your Excellency in the wide extent of ground which you have travelled over. I would, however, express my concurrence in the remarks which your Excellency has made on the subject of the appropriation by the Government of India of the funds accumulated from the fees paid by litigants in the Civil Courts of the Mofussil and the Small Cause Court at the Presidency.

The Honourable Mr. MUNGULDASS NATHOOBHROY said he regretted exceedingly to find from the most able and exhaustive address delivered by His Excellency that the Government of India had, by curtailing the grant for the provincial services, compelled His Excellency's Government to resort to additional taxation. He thought it was the duty of the Government of India to make adequate provision for the provincial services of this Presidency. There would have been no necessity for this curtailment if the supreme Authorities had resorted to the excellent expedient pointed out last year, and again this year, by the Honourable Mr. Chapman, who so worthily represents this Presidency in the Supreme Legislature, and if proper retrenchments had been made in the excessive public expenditure which has been kept up and enhanced from year to year, until the increase now amounted to the vast sum of 19 millions sterling over and above what it was thirteen years ago. He was sorry that such measures were not adopted, and that the Supreme Government should have withheld the proper supplies from our Presidency, which has annually yielded an increasing crop of revenues to the Imperial Exchequer. In common with the generality of his countrymen, it would have given him much pleasure if the Government of this Presidency could have avoided the necessity of imposing fresh taxation by making retrenchments in the departments made over to them, but as His Excellency had assured the Council that it was not possible to make any saving, the disagreeable alternative had at length been adopted, which, he was afraid, would be productive of much dissatisfaction throughout this Presidency. He had had no time carefully to consider the projects of fresh taxation that had been devised by the Honourable Mr. Ravenscroft, with the concurrence of the Government, for raising funds that were required for the services of our Presidency. He did not receive the first two Bills just introduced till the afternoon of the previous day, and the last one (the sumptuary fiscal measure), certainly a novel tax, till late that morning. He must, therefore, reserve his opinion as to the propriety of the proposed taxes till he had pondered over their scope and tendency. With His Excellency's permission he might be allowed to correct one misapprehension by saying that all feasts were not given by those who

wished for display or ostentation. The feasts consequent on the deaths of relatives were given as a religious duty by the greater portion of the Gujerati community, who were obliged to feed their caste, and if they did not possess the means they were under the necessity of providing the cost by borrowing or begging.

The Honourable Mr. STEWART said that His Excellency at the commencement of his Speech had invited an expression of opinion from the Council with regard to recent important changes in the financial administration of the country, which had led to the consideration of a Budget Statement in this Council and rendered it necessary to impose new taxes; he would, therefore, take the opportunity of alluding to that subject without entering upon any discussion with regard to the details of the budget. It seemed to him that there could be but one opinion as to the great advantages which must result from a policy of decentralization, if fully and fairly carried out. The full and interesting statement of the financial position of the Presidency which the Council had that day heard from His Excellency was a good result which they had already experienced. He thought there could be no doubt as to the advantages which should result from the additional power conferred upon Local Governments, which would leave the consideration of special circumstances affecting particular districts to those who had local experience to guide them, while additional responsibility must lead to a more judicious and economical administration of funds; but, apart from these considerations, he was of opinion that the removal of vexatious supervision in matters of detail must be found of great advantage in the conduct of business in every department, while at the same time the Government of India must also derive material advantage from being relieved from work of control; work which must of necessity increase as civilization progressed, and which could not fail at times to create obstruction. But while applauding the principles of decentralization, he did not wish it to be inferred that he was entirely satisfied with the measure which had lately been put in force. For any such scheme, he thought it essential that every fresh demand in the form of local taxation should be accompanied by a corresponding reduction in Imperial taxation. But it seemed to him that the measure with which they had now to deal, or rather under which they had now to act, went just far enough to make it necessary to impose new taxes without relieving the Presidency of Imperial burdens to an extent beyond which the public had a right to look for relief without the imposition of any new taxes. The very heavy rate of income-tax levied in the year 1870-71 had been avowedly temporary and to meet extraordinary circumstances; it could not, therefore, be taken as the standard from which to estimate the relief afforded by this year's proceedings. As to what would have been a more satisfactory measure, he did not go so far as those who asked for a complete system of financial administration for each dependency with a fixed contribution towards the Imperial expenses. He could readily see that serious practical difficulties must stand in the way of any such complete measure as a first step, but he thought it would have been more satisfactory for all parties if the authors of this scheme had been able to do away with the income-tax altogether, even supposing that the whole amount it is estimated to yield were deducted from the sums set apart for provincial services. As for the argument that it is necessary to continue the income-tax in order to maintain the machinery necessary for collecting it, in case of any extraordinary emergency necessitating a call upon the country, he submitted that in the event of any such emergency it would be preferable to draw further from the funds set apart for the provincial services, leaving the Local Governments to make up the deficiency in the manner most suited to the population within their jurisdiction. Such a course would be far better than to continue a tax which had given rise to so much irritation, and from which the return was so trifling compared with the amount of discontent it created. The total amount granted for provincial services amounted to more than would be raised by an income-tax of 10 or 12 per cent., and it would always be open to the Local Government to resort to an income-tax in some form or other to meet any special emergency were it necessary or expedient to do so. He ventured to say that if no direct Imperial taxes were imposed, the Local Governments would be able to act in a more comprehensive and effective manner than when their proceedings were hampered by having to treat separately that portion of the community who were subject to Imperial taxes. Then it appeared to him that the Decentralization Scheme was defective in another point—it provided only for expenditure from current revenue. Amongst the heads of expenditure over which the Local Governments are now invested with control, there appear “roads,” “public improvements,” and

“civil buildings.” These are the items with regard to which there is the greatest danger of extravagance, and under these heads there must always be works of a permanent nature, such as the Lunatic Asylum to which His Excellency had referred the cost of which might be more fairly met by money borrowed on the security of the annual revenue. He presumed that, with the sanction of the Government of India, it was possible to borrow money for works of a permanent nature, the cost of which was not clearly chargeable to current revenue, and he hoped that with respect to some of the large works now in progress, which had already received the sanction of the Government of India, such a course would be adopted in order to lighten the necessity for increased taxation. Amongst the arguments in favour of decentralization, it had been urged that the resources and requirements of different localities were not always identical, and that, therefore, it was desirable that they should be separately dealt with. This was no doubt the case, but still there must remain matters of a local nature the control of which rested with the Supreme Government. He would take this opportunity of alluding to an important item of Imperial taxation, with regard to which it seemed to him that the interests of this Presidency had been made subservient to other interests in carrying out a policy which, in his humble opinion, was a mistaken one. He alluded to opium: Malwa opium, which is exported from Bombay, had for the last nine or ten years been subject to a fixed duty of Rs. 600 a chest, whereas the revenue from opium of other descriptions was derived from public sales on account of Government. The receipts from opium in 1870-71 had certainly far exceeded the estimates made a year before, but this was owing to exaggerated views with regard to the falling off likely to occur—and as a matter of fact there had been an actual decline in the value, which was likely to continue and increase. Sir Richard Temple’s statement showed that the price of Bengal opium averaged in 1868-69, Rs. 1,379; in 1869-70, Rs. 1,199; in 1870-71, Rs. 1,120-8; and for 1871-72, the estimate was Rs. 1,075. Now, this gradual falling off was fully accounted for by the competition arising from increased production in Persia and China, and such competition was certain to increase so long as opium can be produced at a lower cost in other quarters. The production of opium in other countries is yearly increasing to the injury of the Indian trade, and he wished to draw attention to what appeared to him the mistaken policy of attempting to maintain the price of opium, thus giving an incentive to competition, instead of endeavouring to increase the production at a smaller cost, in order to give the least possible encouragement to production elsewhere. But especially with regard to this Presidency, it was manifestly unjust that Malwa opium should continue to bear a fixed and excessive tax in the face of a state of affairs which necessitated a lower estimate for Bengal opium. With regard to the measures proposed for raising funds, he would reserve his remarks for the present.

The Honourable Mr. SCOBLE (Acting Advocate General) said he could not but congratulate the Council and the Presidency that his Excellency had undertaken the task of being his own finance minister on this occasion, and had presented to the Council the first Provincial Budget which, under the Decentralization Scheme, it had become the duty of the Local Government to bring forward. His Excellency had presented to the Council such an exceedingly clear and lucid exposition of the position in which this Government had been placed by the passing of the Decentralization Scheme, of the necessity which had been cast upon it of raising further taxation, and of the means by which this Government proposed to raise the funds which would be required to fill up the deficit weighted with which this Government had started upon its independent administrative career, that he felt that it would be perfectly unnecessary for him to add a single word. His honourable friend Mr. Stewart had referred to the income-tax, and had spoken of that tax as being a tax exceedingly distasteful to those persons who had to pay it, whether Europeans or natives. He agreed with his honourable friend in thinking that all taxes were exceedingly disagreeable to pay, but did not agree with him in condemning the income-tax so fully as he did. It was, in his opinion, a tax fair in principle, though it might be inquisitorial in the method of its being carried into effect; but he thought it was peculiarly fair in this country, as it was the only tax by which persons like his honourable friend and himself, who came to this country to seek if not to make their fortunes, could be made to contribute to a fair extent to the taxes of the country. He therefore thought that it would have been just and satisfactory, and would have been a course which would probably have commended itself to the whole population of this country, if the Government of India, when introducing the Decentralization Scheme, had maintained the income-tax at 2 per cent., instead of weighting all the Pre-

sidencies with a deficiency when they started upon their career of provincial administration. He did not propose on this occasion to say anything as to the details of the budget, which details he presumed would be before the Council before its next meeting; but in regard to one matter in which he took a personal interest, namely, the provision for a High Court, he would wish to make one or two observations. His Excellency had described the condition of the Lunatic Asylum at Colaba and the Jail at Carwar as disgraceful, and he would venture to say that the accommodation of the High Court of this Presidency was disgraceful also. The accommodation provided for the subordinate Courts throughout the country was unfortunately liable to the same observation. In one Court, as they would see from a report of the honourable Mr. Gibbs, which was before the Council, the Moonsiff sits in an old godown in which it was impossible for the Judge who went on tour to stand upright; and in another Court the only accommodation for the judge, suitors, witnesses, and public, was to perch themselves as best they might upon certain bales of piece goods which had been attached in execution of a decree. Now, it was in circumstances like these that the accumulations of the Ameens' Fund, amounting to ten lakhs of Rupees, and the accumulations of the Small Cause Court Fee Fund, amounting also to a considerable sum, had been swallowed up by the general Treasury, and he trusted that his Excellency's Government would not relax in the slightest degree their efforts to secure those funds for this Presidency, in order that they might be applied *pro tanto* for the Court-houses which were so eminently needed, and for the removal of a state of things which was simply a scandal. As to the projects for taxes which were before the Council he would reserve any detailed criticism upon them till they came again before the Council, but he might say that as far as he had been able to consider them they appeared to him to be fair and just, and they would fall on classes of persons who were rightly subject to the incidence of fresh taxes. When he first read of the Decentralization Scheme he feared much that people in this Presidency might have to complain that they not only paid Imperial and Municipal, but also Provincial taxes; but he congratulated the Government on having prepared projects which appeared to reach classes hitherto unreached by direct taxation, or who could afford to contribute to the necessities of the State. The Municipalities which his Excellency had said would be called upon to contribute to a greater extent than at present towards the police were comparatively wealthy communities; and the non-agricultural rural population, which would be reached by the second Bill, comprised amongst its ranks large numbers of wealthy persons,—shopkeepers, soucars, and others,—who at this time practically escape taxation. No doubt the extension of the Act to all classes of the rural non-agricultural population might press heavily upon certain classes,—sepoys, servants, and others,—and it probably might appear to the Council that it would be more advisable to increase the maximum of taxation under that Bill rather than to extend its operation to the poorer classes, many of whom are not in receipt of an income of more than Rs. 50 or Rs. 60 a year, and to whom the payment of a rupee and a-half in any single month might be a hardship. But the principle of the Bill was one that commended itself to him, and he thought it was a Bill which would commend itself to the public at large. With regard to the tax upon feasts, no doubt, as his honourable friend Mr. Munguldass had said, many of these feasts are matters of religious exigency. It was customary, upon the death of an individual, especially he believed amongst the Gujerati community, to feast eighty-four castes of Brahmins. Now it would be a great relief to poor people if they felt that the pressure of taxation warranted them in giving up that foolish and evil practise, and that might be one of the indirect methods in which probably this Bill would work favourably, though it would not be a result eminently satisfactory in a fiscal point of view. But with regard to other feasts, which were provided from ostentation or a desire of entertaining one's friends upon festive occasions, they formed a fair subject of taxation, as upon these occasions demands were constantly made upon police officers in excess of their general duties, and an amount of inconvenience was often created to the public by the occurrence of these feasts in open thoroughfares, which he thought persons who indulged in them might be called upon to pay for. For his own part he did not think the European community would object much to the payment of a fee when more than 100 people assembled on festive occasions.

The Honourable Mr. MUNGULDASS—I fancy there are no such occasions except at Government house.

The Honourable Mr. TUCKER—It would include balls like those given by Mr. Sassoon, the Byculia Club, and other European gentlemen or associations.

The ADVOCATE GENERAL said he had no further remarks to make at present, but would again congratulate the Council upon the clear statement of the financial position which His Excellency had laid before it, and express his general concurrence in the plans which Government proposed for filling up the deficit.

The Honourable Mr. RAVENSCROFT submitted for the consideration of His Excellency the President that the standing orders should be suspended and that the following Bills be read a first time :—

Mr. Ravenscroft submits for consideration that the standing orders be suspended ; and

1. Bill to provide for the cost of Police employed in Towns and Suburbs ;

2. Bill for imposing duties on the rural non-agricultural classes ;

3. Bill to impose a duty on Feasts, —be read a first time.

1. Bill No. 1 of 1871.—A Bill to provide for the cost of Police employed in Towns and Suburbs where Act XXVI. of 1850 is in force.

2. Bill No. 2 of 1871.—A Bill for imposing duties on the rural non-agriculture classes in the territories subordinate to the Presidency of Bombay.

3. Bill No. 3 of 1871.—A Bill to impose a duty on feasts in the territories subordinate to the Presidency of Bombay.

The standing orders having been suspended, the Honourable Mr. RAVENSCROFT then asked leave to introduce the above three Bills. He felt that by this request he was to a certain extent asking the Council to support, by application at least, the recent great changes in the financial system, caused by what was known as the Decentralization Scheme. After the able exposition of their accounts which they had just heard from His Excellency, it would not be necessary for him to go, as he otherwise would have done, to any great extent into those facts and figures which had been so clearly placed before them, still he could not help endorsing His Excellency's remarks, and taking this opportunity of stating his opinion that the recent changes inaugurated in their financial system would result in great advantage both to the Imperial and Local Governments. It would of course have been much more agreeable for them had they started on their new financial career with a large balance in their favour instead of a deficit, but they must not look a gift horse in the mouth, and he was not sure that on the whole the Supreme Government had not done wisely in starting them on their new career with straitened means, so as to make them feel the full value of money, and impress upon them the virtue of prudence in the expenditure of the sums placed at their disposal from the Imperial Treasury, and the sum which, with the consent of the Council, it was proposed by these three Bills to raise. The budget of which they had just heard such an exhaustive analysis, had been drawn up with the greatest care and scrutinized by the Government with the minutest attention. Every item which had appeared unnecessary, had been, as His Excellency said, at once mercilessly lopped off; but he thought the Council would agree with him when he said that there was a point beyond which reductions could not be carried without inflicting very great mischief on the parties concerned, and financiers in India, as well as elsewhere, who sacrificed efficiency to economy, inflicted a great and sometimes lasting injury on their country. After considering carefully the whole matter, and weighing with impartiality everything that could be urged, both in favour of reductions from and additions to the proposed estimate, the Government had so framed their budget, that, with the funds at present at their disposal, there would be a deficit at the end of the year of about 5½ lakhs of rupees. That sum, therefore, they must raise by local taxation, if they intended to pay their way: but merely paying one's way would not suffice, and it would be indispensably necessary to raise a further sum for any unforeseen contingency, and in order to be on the safe side, therefore, ten lakhs must be raised; and it is for the purpose of raising this money that the three Bills had been proposed and were to be submitted to the Council. Notwithstanding what had been said by his honourable friend Mr. Stewart about the income-tax, he thought, considering that this year they would be relieved in this Presidency, as compared with the year just passed, of local taxation to the extent of about £300,000 by the reduction of the tax from 3½ per cent. to 1 per cent., and considering the benefits to be derived from this scheme, that they had on the whole cause for congratulation.

Mr. Ravenscroft moves the first reading of the Bill to provide for the cost of Police employed in towns and suburbs where Act XXVI. of 1850 is in force.

The Honourable Mr. RAVENSCROFT then moved the first reading of Bill No. 1 of 1871—"A Bill to provide for the cost of Police employed in towns and suburbs where Act XXVI. of 1850 is in force."

Bill read a first time and referred to a Select Committee.

On the motion being carried the Bill was read a first time, and referred to a Select Committee composed of—

The Honourable Mr. TUCKER,  
The Honourable the ADVOCATE GENERAL,  
The Honourable Mr. MUNGULDASS NATHOOBHOY,  
The Honourable Sir JAMSETJEE JEJEEBHOY,  
The Honourable Mr. STEWART,  
And the MOVER,

with instructions to present their report within seven days. It was ordered that the report should be translated into Marathi, Gujarati, and Canarese.

Mr. Ravenscroft moves the first reading of a Bill for imposing duties on the rural non-agricultural classes in the territories subordinate to the Presidency of Bombay.

The Honourable Mr. RAVENSCROFT then moved the first reading of Bill No. 2 of 1871—"A Bill for imposing duties on the rural non-agricultural classes in the territories subordinate to the Presidency of Bombay.

Bill read a first time and referred to a Select Committee.

The Bill was read a first time, and referred to a Select Committee composed of—

The Honourable Mr. TUCKER,  
The Honourable the ADVOCATE GENERAL,  
The Honourable Mr. MUNGULDASS NATHOOBHOY,  
The Honourable Sir JAMSETJEE JEJEEBHOY,  
The Honourable Mr. STEWART,  
And the MOVER,

with instructions to report within a fortnight. It was ordered that the report should be translated into Marathi, Gujarati, and Canarese.

Mr. Ravenscroft moves the first reading of a Bill to impose a duty on feasts in the territories subordinate to the Presidency of Bombay.

The Honourable Mr. RAVENSCROFT then moved the first reading of Bill No. 3 of 1871—"A Bill to impose a duty on feasts in the territories subordinate to the Presidency of Bombay."

His Excellency the PRESIDENT pointed out that the object of the Government was that ample time should be given, not only for consideration of the Bills by the Council, but also for discussion out of doors. In the case of this last Bill this was more especially desirable.

Bill read a first time, and referred to a Select Committee.

The Bill was read a first time, and referred to a Select Committee, composed of—

The Honourable Mr. TUCKER,  
The Honourable the ADVOCATE GENERAL,  
The Honourable Mr. MUNGULDASS NATHOOBHOY,  
The Honourable Mr. BYRAMJEE JEJEEBHOY,  
The Honourable Mr. STEWART,  
And the MOVER.

The Committee was instructed to report within fourteen days; and it was ordered that the report should be translated into Marathi, Gujarati, and Canarese.

His Excellency the PRESIDENT then adjourned the Council till Friday, 21st April.

*By order of His Excellency the Right Honourable the Governor in Council,*

JOHN JARDINE,  
Acting Under-Secretary to Government.

*Bombay Castle, 5th April 1871.*

TO THE SECRETARY TO THE GOVERNMENT OF BOMBAY.

SIR,—With reference to para. 3 of the Resolution passed by the Government of Bombay, No. 826, dated 12th May 1865, directing that Mr. Gordon, in reviewing the Judicial Establishment in Bombay, should consider the Ameens' Fund, I am directed to inform you that the surplus of the Fund should be credited to the Imperial Revenues; and that on the revision of Salaries and Establishments, a new Fund may be established on the footing of the "Peons' Fee Fund" in Bengal, which was created under Act V. of 1863, passed by that Government, and under which all fees realized for the service and execution of processes issued out of the Civil and Revenue Courts are credited to the Fund, while the money is held at the disposal of the Local Government, and is applied towards the improvement of the Courts of Justice.

If peons on Revenue establishments are now employed in serving processes, of course it will be necessary to transfer the charge for them from the General Revenues to the Fee Fund.

I have, &c.

(Signed) E. H. LUSHINGTON,

Secretary to the Government of India.

*Simla, the 13th July 1865.*

No. 3 of 1868.

TO HIS EXCELLENCY THE RIGHT HONOURABLE THE  
GOVERNOR IN COUNCIL

RIGHT HONOURABLE SIR,—One of the points which attracted my attention during my late tour of Inspection in the District of Khandaish was the miserable condition of some of the Court-houses, and the absence, even in the best, of the necessary accommodation required by law. I have therefore the honour to bring the subject to your Excellency's notice, in hopes that some steps may be taken to commence the construction of proper Court-houses, as soon as the redistribution of the Districts is agreed upon.

2. I will give a few examples of the present hovels in which some of the Moonsiffs sit to dispense justice to Her Majesty's subjects—

At Julgaum the Moonsiff sits in an old godown or warehouse, in which I could not stand upright; there is no ventilation whatever, and in the hot weather it is scarcely bearable.

At Nundoorbar the Moonsiff sits in a similar place; his predecessor, who was there for some years, being only 5 feet high, managed apparently pretty well; but the present incumbent, who may be 5 feet 6 inches, informed me that he had had to have the ceiling removed to enable him to stand upright in the Court-room.

The Moonsiff of Worrungaum, Mr. Moore, sits in an old village Chowry, open to the road; the roof in its highest part is 6 feet 6 inches; the witnesses and parties in waiting sit out on the road. There is here not even the scanty accommodation for storing attached property which exists in other places, and in consequence, a few days before I visited the Court, an attachment having been made of some bales of piece goods, the only method of storage was to arrange them round the room, and for the Moonsiff and his establishment to sit upon them.

3. I need not, I am sure, comment on such arrangements. I am aware that the redistribution of Districts has prevented Court-houses being built in some places, but this should not prevent a larger sum than 6 or 10 rupees a month being allowed for renting a proper place. Fifty rupees or more should, I venture to think, be allowed, rather than that the Civil Courts should be so degraded in the eyes of the people; while the Revenue Officers almost invariably possess old forts or old public buildings of a far superior kind.

4. But even at such places as Yawul, Amulnair, and Dhoolia, where very good Court-houses have been built, there is not sufficient accommodation for attached property, especially

for bullocks and other animals, which form a very usual item in the property seized under executions, and the want of such has obliged the Moonsiffs to adopt the custom, not warranted by law, of making the attached property over to plaintiff under security.

5. The observations in this last paragraph apply almost equally to the districts of Ahmednuggur and Tanna; and I most earnestly beg your Excellency in Council may be pleased to take steps for removing these objections, and for enabling each Native Judge to hold his Court in a suitable place—a measure which will do much to raise the Civil Courts in the estimation of the people, as well as to engender habits of greater self-respect in the Native Judges.

I have the honour, &c.,

(Signed)

J. GIBBS,

Judge, Her Majesty's High Court.

*Mahabuleshwar, 21st May 1868.*

No. 4836 of 1870.

JUDICIAL DEPARTMENT.

FROM THE ACTING UNDER SECRETARY TO THE

GOVERNMENT OF BOMBAY,

TO THE SECRETARY TO THE GOVERNMENT OF INDIA,

HOME DEPARTMENT.

*Dated Bombay Castle, 14th December 1870.*

SIR,—Adverting to the letter from the Government of India, No. 1228, dated 20th July 1868 (Home Department, Judicial), and to Government of India's Resolution No. 3513, dated 13th September 1870 (Financial Department), directing that the balance of the Ameens' Fund of this Presidency (exclusive of Sind), which on the 30th September 1870 amounted to Rupees 10,13,423, should on the 31st December next be credited to the General Revenues, and the Fund abolished, I am directed by the Right Honourable the Governor in Council to submit the following observations.

2. Owing to the passing of the Court Fees Act this year, the revision of the Subordinate Establishments of the Courts has been delayed. The rules for fixing the number of peons to be employed in service of process have to be made by the High Court under Section 22 of that Act, and although that authority has expedited the required information by telegram, the Honourable the Chief Justice and Judge have not yet been able to report to Government regarding the rules to be made and the strength of the various establishments to be entertained. His Excellency the Governor in Council has not therefore been in possession of the facts absolutely required for the preparation of a general scheme of revision, and, considering the importance of carefulness in a matter of such moment to the judiciary of this Presidency, His Excellency entertains doubts as to whether the scheme can be sufficiently matured before the 31st December for its submission to the Government of India.

3. I am directed, in connection with the proposed appropriation of the Ameens' Fund, to request that you will again bring to the notice of His Excellency the Governor General in Council a subject of still more importance to the due administration of justice, viz., the provision of suitable buildings as Court-houses.

4. The scandalous state of the buildings at present used as Courts has been repeatedly brought to the notice of this Government, but up to the present time little has been done to remedy it.

5. In 1863, Sir Mathew Sausse, then Chief Justice of Bombay, addressed Government in the following letter:—

“Having recently had an opportunity of visiting a very few of the inferior Courts of Justice in the comparative vicinity of Bombay, I was painfully surprised to find a total absence of suitable decency in the appearance of those tribunals.

"A common table and chair for the Judge at one end of a room, or enclosed shed, and upon the same level with suitors, Vakeels, and witnesses, are circumstances not calculated to impress upon the Judge any consciousness of self-dignity, or upon the public any feeling of respect towards the Queen's Administrator of her laws.

"Upon making inquiries at the Appellate Side of the Court, I find that this subject had some few years ago occupied the attention of the Government and of the Judges of the late Sudder Court. Political disturbances and financial pressure probably suspended further action; but I would beg to press the matter most earnestly upon the attention of your Excellency in Council, and venture to point out as a most favourable opportunity to effect so desirable a change a period like the present when the Queen has undertaken the direct government of India, and the laws themselves, as well as their administration, have assumed a new phase under the operation of recent legislation.

"Some delay may be necessary before fixing the sites of and building new Court-houses, but many interior arrangements for decency might be commenced at once, and be so planned that they could be utilized in the future buildings, which I trust your Excellency in Council will see good reason to sanction with as little delay as possible."

6. In 1864 the following extract of a Report by Mr. Spens, who visited the Sudder Ameen's Court at Bagulcote, in the Kulladghee District, was forwarded to Government by the High Court :—

"I found the Court on the whole clean and in order, but observed that the room constituting it is low,—the height of the walls being only nine feet,—and that the Sudder Ameen not only holds his Court in this room, but that the records are kept in one corner of it; the Carkoons occupying another corner; a third corner being the Office of the Carkoon performing the Nazir's duties; and the visitors of the Court, together with the witnesses attending to give evidence in the cases named for the day, filling the fourth corner. The Sudder Ameen's chair and table occupies the centre of the room, and before him are two chairs for the Vakeels employed in the case under consideration, and behind them again sit the Vakeels unemployed, but who are in attendance to be ready when their cases may be called for; add to this a congregation of peons, &c., standing near the doors, and who choke up the entrance. The room is lighted by a large opening in what should have been over the ceiling, above the door: this opening not only admits the light but the sun during fine, and rain during wet weather. On my entering the Court, I heard the Vakeels declaring loudly on the merits of their client's cases. The Vakeels behind them were holding converse with their clients. The visitors and witnesses were not altogether silent; Carkoons questioned each other in a loud tone as to points regarding their duties; and peons were continually passing in and out of the Court, having received or come to receive orders from the Nazir regarding summons, processes, &c. The Vakeels have no separate room or place for the conduct of their business, and are obliged to sit among the crowd.

"I observed this during the hearing of some cases before the Sudder Ameen, and I would remark that a stranger unaccustomed to such scenes would hardly be able to understand what a witness might be deposing to, the noise and confusion being so great. No place exists for witnesses to sit in pending their being called into Court to give evidence. In fine weather they sit under a tree outside the Court, but I presume in wet weather they require some shelter and come into Court.

"I by no means wish to reflect on the management of the Sudder Ameen, who appears to conduct the duties of his Court with due decorum and to make the best of matters; but it must appear evident to all that the dignity and character of a Court cannot be properly upheld when so many persons, performing different duties, are congregated in one room."

7. Mr. Justice Warden makes the following remarks on the Court-houses of Guzerat in his Report of his tour in that province in 1867:—

"174. I will now remark on the wretched houses in which almost all our Judicial Functionaries hold their Courts. The Moonsiff's Court-house at Mhownda is nothing more or less than a cattle shed: cattle were actually kept in it before the Moonsiff took it for a Court-house, and he did so because he had no choice in the matter—it was the "best" place that could be had for the purpose. It is extremely ludicrous to see our Native Judges dressed in robes and administering justice in mere hovels. It is a slur on our judicial administration that no steps have ever been taken for providing suitable

Court-houses in the districts. None but those who have been in the districts can form any idea of the disgraceful places in which many of our Native Judges administer justice. The Mamledars have been provided and are being provided with suitable buildings for their Cutcherries, costing from Rs. 20,000 to Rs. 40,000 each, and yet no attempt is made to provide the Native Judges with Court-houses."

8. Mr. Justice Gibbs in 1868 directed the attention of Government to the scandalously deficient character of the Court-houses of the large province of Khandeish in the following letter:—

"One of the points which attracted my attention during my late tour of inspection in the district of Khandeish was the miserable condition of some of the Court-houses, and the absence, even in the best, of the necessary accommodation required by law. I have therefore the honour to bring the subject to your Excellency's notice, in hopes that some steps may be taken to commence the construction of proper Court-houses as soon as the re-distribution of the districts is agreed upon.

"2. I will give a few examples of the present hovels in which some of the Moonsiffs sit to dispense justice to Her Majesty's subjects.

"3. At Julgaum the Moonsiff sits in an old godown or warehouse in which I could not stand upright. There is no ventilation whatever, and in the hot weather is scarcely bearable.

"4. At Nundoorbar the Moonsiff sits in a similar place; his predecessor, who was there for some years, being only five feet high, managed apparently pretty well; but the present incumbent, who may be 5 feet 6 inches, informed me that he had had to have the ceiling removed to enable him to stand upright in the Court-room.

"5. The Moonsiff of Warrungaum, Mr. Thomas Moore, sits in an old village Chowry, open to the road; the roof in its highest part is 6 feet 6 inches; the witnesses and parties in waiting sit on the road. There is here not even the scanty accommodation for storing attached property which exists in other places, and in consequence, a few days before I visited the Court, an attachment having been made of some bales of piece-goods, the only method of storage was to arrange them round the room, and for the Moonsiff and his establishment to sit upon them.

"6. I need not, I am sure, comment on such arrangements. I am aware that the re-distribution of districts has prevented Court-houses being built in some places, but this should not prevent a larger sum than 6 or 10 rupees a month being allowed for renting a proper place. Fifty rupees or more should, I venture to think, be allowed, rather than that the Civil Courts should be so degraded in the eyes of the people; while the Revenue Officers almost invariably possess old forts or old public buildings of a far superior kind.

"7. But even at such places as Yawul, Amulnair, and Dhoolia, where very good Court-houses have been built, there is not sufficient accommodation for attached property, especially for bullocks and other animals, which form a very usual item in the property seized under executions, and the want of such has obliged the Moonsiffs to adopt the custom, not warranted by law, of making the attached property over to plaintiff under security.

"8. The observations in the last paragraph apply almost equally to the districts of Ahmednuggur and Tanna; and I most earnestly beg your Excellency in Council may be pleased to take steps for removing these objections, and for enabling each Native Judge to hold his Court in a suitable place—a measure which will do much to raise the Civil Courts in the estimation of the people, as well as to engender greater habits of self-respect in the Native Judges.

9. The above letter was forwarded to the Government of India with this Government letter No. 1653, dated 5th June 1868, which requested that the Ameens' Fund might be placed at the disposal of this Government for the purpose of erecting suitable Court-houses.

10. On receipt of the reply of the Government of India, No. 1228, dated 20th July 1868 (Home Department), intimating the willingness of the Government of India to sanction out of Imperial Funds such amount as might be necessary for the purpose, a model plan was prepared in the Public Works Department, and submitted for the opinions of the District Judges as to whether the accommodation proposed was sufficient and convenient.

11. In the interval the crisis in the Imperial Finances occurred, and under the stringent instructions of the Government of India, curtailing expenditure on public works, the project of erecting new Court-houses was held in abeyance.

12. In 1869-70, Mr. Justice Lloyd, who visited the Canarese Districts, animadverted on the want of Court-houses as follows:—

“ Out of the ten Subordinate Judges in the Southern Maratha Country only three have really respectable Court-houses, viz., at Chikodee, Belgaum, and Dhawar. Any thing more wretched than the places, elsewhere described in detail, in which the other Judges sit to dispense justice, can hardly be conceived, though almost every where I found that the Mamedars had excellent Cutcherries, several of them being airy, spacious buildings, erected within the last few years at great cost. Many representations have, I am aware, at different times, been made to Government on the subject of Court-houses, but the want, I believe, remains still unsupplied in most parts of the Presidency.

“ It is not alone the Subordinate Judges who are badly off in the matter of accomodation, for the Bungalow occupied as a Court by the Senior Assistant Judge at Kulladghee is both cramped and inconvenient, and was, moreover, in an absolutely dangerous state when I was there, and the present quarters of the Judge at Belgaum are devoid of all the requisites of a District Court-house.”

13. Under date the 18th June 1869, the Executive Engineer of Ahmedabad wrote to the Judge of that place regarding the Court-house of Dolka as follows:—

“ I consider the present Court-house, Record-rooms, &c., at Dolka very unsuitable.

“ The Court-room is far too small, and must be exceedingly inconvenient, cramped and hot, while the Record-room does not provide safe accommodation for the records.

“ I am very decidedly of opinion that a new Court-house should be erected.”

14. The Judge of Tanna also in a letter to the Collector there, dated 18th June 1869, observed, as regards the Court-house at Mhar, as follow:—

“ The travellers' bungalow at Mhar, though unsuitable for its present purpose, is very suitable for a Subordinate Judge's Court-house, and is, in fact, quite a place in comparison to the present hired building used as a Court-house at Mhar, which is a disgrace to our administration.”

15. The following are extracts from the letters from the Judge of Belgaum, written last year:—

“ I beg also to submit a plan of the Court-house at Beejapoor, which I consider quite unsuited for the Subordinate Judge, and shall be glad if Government will sanction a new Civil Court-house at this station. The Collector, moreover, is anxious the Subordinate Judge should vacate the portion of the Cutcherry which he occupies, as the Mamedar is much pressed for room by the presence of the Subordinate Judge.”

\* \* \* \* \*

“ I would mention the cost of the sheds is taken from the Engineer's estimate for similar buildings in the estimate of the Uthnee Court, and I have named two sheds from the great inconvenience felt at Dharwar for want of godowns for storing grain, the verandahs of the Court constantly being blocked with large baskets (Kunghas) of grain, bales of cotton, &c.”

16. The following are extracts from a statement from the Judge of Sattara regarding Court-houses in that District:—

“ *Kurrar*.—Present Court part of a Government building (Mamedar's Cutcherry)—insufficient room for Court accomodation, and most inconvenient. As to out-buildings not nearly enough room for attached cattle or property, and the place is in the centre of the town.

“ *Duhiwarra*.—Present building hired at Rs. 7 monthly. Court accomodation quite insufficient; out-buildings still worse; no other or better place to be procured for hire, nor is there a fit building in the Government Warra where Mamedar's Cutcherry now is.”

17. The result of the inquiries recently made by Government shows that Courts are required for the Subordinate Judges in the following places:—

Uthnee  
Modebehal

} In the Belgaum Collectorate.

Bagalkote. Bejapoor.	} In the Kulladghee Collectorate.
Seerpoor. Errondole. Nundoorbar.	} Do. Khandeish Collectorate.
Wagra. Unclesur. Bulsar.	} Do. Surat Collectorate.
Rutnagherry. Gohagur. Chiploon. Rajapoor. Malwan. Kharepatun.	} Do. Rutnagherry Collectorate.
Pait. Kurrar. Duhwarra. Tasgaum. Ruhimutpoor. Vitley. Wacee.	} Do. Sattara Collectorate.
Gudduck. Havaree.	} Do. Dharwar Collectorate.
Callian.....	Do. Tanna Collectorate.
Dholka. Omrut. Borshud. Dundooka. Gogo. Neriad. Kuppurwunj.	} Do. Ahmedabad Collectorate.
Carwar. Coompta. Hullial.	} Do. Canara Collectorate.

18. But besides the above Courts required to be built for the Subordinate Judges, the accommodation of District Courts is by no means complete. There is at present no Court for the District and Sessions Judge of Canara, who for several years has carried on his duties in a room in the Collector's Cutcherry. In other districts it has also been represented to Government that additions or improvements to the District Courts are urgently required.

\* 13. I am desired to point out that, owing to the Local Authorities in Sind having had this disposal of the Fund, the Province has been supplied with Court-houses, the want of which is a disgrace to this Regulation Districts, and the possession of the Fund for a year or two more is stated by the Acting Judicial Commissioner in Sind to be all that is required to supply the few remaining wants of Sind in this respect. In Sind, Court-houses have been erected at Jacobabad, Sukkur, and Larkhana, and the Judge's Court at Shikarpoor is being much improved. In Hyderabad, Court-houses at Hyderabad, Halla, and Mahomed Khan's Tanda have been completed; and in Kurrachee, Court-houses at Sehwan, Kotree, and Meerpoor Battora are being constructed.

19. With regard to the Non-Regulation Province of Sind, I am desired to draw attention to the letter of the Judicial Department, No. 2361, dated 13th August 1867, explaining what had been done by means of the Court fees received in that Province exceeding a lakh of rupees in annual amount. I am particularly to notice paragraph 13\* of that letter.

20. His Excellency the Right Honourable the Governor in Council considers that from the facts above recited regarding the state of the Court buildings of the Regulation Districts of the Mofussil, there can be but one deduction, viz., that early and systematic efforts should be made to provide buildings suitable to the dignity of the Judicial Office and the requirements of the officers of the Courts, and the public who have to attend them as suitors and witnesses. The revision of territorial limits has now been completed, and His Excellency is of opinion that the present is a fitting time for carrying into effect the projects which have until now been delayed by reason of the crisis in the Imperial Finances.

21. I am therefore directed to suggest that the balance of the Ameens' Fund should be placed at the disposal of this Government as a special fund for defraying the cost of erection of new Court-houses in this Presidency, unless a sufficient assignment can at the beginning of the financial year be made for this purpose as an addition to the Public Works Grant.

22. I am also to point out that until the scheme of revised Judicial Establishments has been sanctioned by the Government of India, the fund cannot be credited to the General Revenues without serious danger of the judicial administration being injured; and to state that the scheme of revision of establishments will be submitted for sanction as soon as possible after receipt of the recommendations of the High Court.

I have the honour to be,

Sir,

Your most obedient Servant,

(Signed) JOHN JARDINE,

Acting Under Secretary to Government.

*Bombay Castle, 14th December 1870.*

No. 1272.

GOVERNMENT OF INDIA.

FINANCIAL DEPARTMENT.

Accounts.

FORT WILLIAM, *the 4th March 1871.*

Read again—

Financial Resolution No. 3513, dated the 16th September 1870, directing that the balance of the Ameens' Fund in the Bombay Presidency should be credited on the 31st December 1870 to the General Revenues, and the Fund abolished; and stating that, in the interval, the Bombay Government should submit a complete scheme for the re-organization of the subordinate Judicial Establishments.

Read—

An Office Memorandum from the Home Department, No. 2259, dated the 28th December 1870, forwarding, with remarks, a letter from the Government of Bombay, in which that Government suggest that the balance of the Ameens' Fund be placed at the disposal of that Government, as a special fund, for defraying the cost of erection of new Court-houses in that Presidency and points out that, until the scheme of revised Judicial Establishments has been sanctioned by the Government of India, the Fund cannot be credited to the General Revenues without serious danger of the judicial administration being incurred. Also states that the scheme of revision of establishments will be submitted for sanction as soon as possible after receipt of the recommendations of the High Court.

RESOLUTION.—The Governor General in Council observes that it is inexpedient to defer any longer the transfer to General Revenues of the amount standing at credit of the Ameens' Fund in the Bombay Presidency, which transfer has long since been ordered, and was delayed only pending a revision by the Local Government of the pay of the Ministerial Officers in the Judicial Department.

2. Similar Funds existed in the several Provinces of the Bengal Presidency under the express sanction of the Legislature, but on a revision of the pay of Ministerial establishments in the Revenue and Judicial Courts in that Presidency, all the surplus assets of those Funds were transferred to General Revenues with the sanction of the Secretary of State, who indeed made that transfer an essential condition of his approval of the increased expense involved in that revision.

3. A similar revision of the pay of corresponding Ministerial establishments in the Bombay Presidency in the Revenue Department has already been effected, and the revision of the establishments in the Judicial Department is now under the consideration of the Local

Government. The amount of increase that may be recommended, if found suitable, will be allowed in due course. But, pending the revision, His Excellency in Council does not think that the adjustment of the account should be delayed.

4. The charges hitherto defrayed from the Ameens' Fund will continue to be paid on the scale hitherto observed, but against the grant for Law and Justice, the receipts from 1st January being credited to the General Revenue.

5. It will thus be seen that the balance of the Ameens' Fund has been already appropriated for the improvement of the salaries of Ministerial officers, and is not available for the buildings for subordinate Courts.

ORDERED, that a copy of this Resolution be sent to the Home Department for information, and to the Accountant General, Bombay.

R. B. CHAPMAN,

*Offg. Secretary to the Government of India.*

GOVERNMENT OF INDIA  
SECRETARY TO THE GOVERNMENT OF INDIA  
OFFICE OF THE SECRETARY TO THE GOVERNMENT OF INDIA  
LAW AND JUSTICE DEPARTMENT

**PROVINCIAL SERVICES—(Bombay).**

*Table showing Probable Deficit in the Estimates of 1871-72 of £95,270.*

1	2	3			4	5	6	7	8	9
		DEDUCT.								
		1	2	3						
PROVINCIAL SERVICES.	Imperial Grant, 1870-71.	Proportion of £350,000.	Fixed Receipts.	Total.	Balance of Assigned Imperial Grant.	Add Estimated Receipts, 1871-72.	Total Amount available.	Budget for 1871-72.	Deficit.	REMARKS.
	£	£	£	£	£	£	£	£	£	
1. Jails .....	73,234	5,000	664	5,664	67,570	5,400	72,970	81,025	8,055	The antique figures in Column 4 represent a balance against Government.
2. Registration .....	24,870	.....	30,141	30,141	<b>5,271</b>	31,335	26,064	27,014	950	
3. Police .....	391,569	26,000	14,000	40,000	351,569	24,297	375,866	392,641	16,775	
4. Education .....	118,474	8,000	10,480	18,480	99,994	6,245	106,239	115,890	9,651	
5. Medical .....	88,427	5,000	.....	5,000	83,427	.....	83,427	92,548	9,121	
6. Printing .....	28,530	2,000	.....	2,000	26,530	.....	26,530	34,579	8,049	
7. Miscellaneous.....	.....	.....	.....	.....	.....	.....	.....	1,000	1,000	
8. Public Works.....	297,732	20,351	.....	20,351	277,381	.....	277,381	319,050	41,669	
Total.....	1,022,836	66,351	55,285	121,636	901,200	67,277	968,477	1,063,747	95,270	In Column 2, £50 added to round the figures in total of Column 4.

GOVERNMENT OF BOMBAY.

BUDGET ESTIMATE OF PROVINCIAL SERVICES.

GENERAL ABSTRACT of the Revenues and Receipts and of the Expenditure of Provincial Services for the Year from 1st April 1871 to 31st March 1872.

REVENUES AND RECEIPTS.	Reference to Detailed Estimate page.	Budget Estimate, 1871-72.	Budget Estimate, 1870-71.	Budget Estimate, 1871-72, compared with Budget Estimate, 1870-71.	Grant.	EXPENDITURE.	Reference to Detailed Estimate.	Budget Estimate, 1871-72.	Budget Estimate, 1870-71.	Budget Estimate, 1871-72, compared with Budget Estimate, 1870-71.
		Rs.	Rs.	Rs.				Rs.	Rs.	Rs.
Balance.....	.....	4,00,860	.....	.....						
I.—Allotment from General Revenues .....	4	90,12,000	.....	90,12,000	1	Jails .....	9	8,10,248	7,32,340	77,908
II.—Provincial and Local Rates and Taxes .....	5	10,00,000	.....	10,00,000	2	Registration Department .....	13	2,70,136	2,48,700	21,436
III.—Jails .....	5	54,000	6,000	48,000	3	Police .....	14	39,26,406	39,15,690	10,716
IV.—Registration Department.	6	3,13,350	3,06,414	6,936	4	Education .....	19	11,58,900	11,84,740	25,840
V.—Police .....	6	2,42,968	1,40,000	1,02,968	5	Medical Services .....	26	9,25,477	8,84,270	41,207
VI.—Education .....	7	62,453	.....	62,453	6	Printing .....	32	3,45,794	2,85,300	60,494
VII.—Printing .....	7	.....	.....	.....	7	Miscellaneous .....	36	10,000	.....	10,000
VIII.—Miscellaneous .....	8	.....	.....	.....	8	Public Works .....	37	31,90,500	29,77,320	2,13,180
IX.—Public Works .....	8	.....	.....	.....		Surplus on 31st March 1872 ...	.....	4,48,170	.....	.....
Total.....Rs.		1,10,85,631	4,52,414	1,02,32,357		Total.....Rs.		1,10,85,631	1,02,28,360	4,09,101

GOVERNMENT OF BOMBAY.

BUDGET ESTIMATE OF PROVINCIAL SERVICES AND LOCAL FUNDS (AMALGAMATED.)

GENERAL ABSTRACT of the Revenues and Receipts and of the Expenditure of Provincial Services and Local Funds for the Year from 1st April 1871 to 31st March 1872.

REVENUES AND RECEIPTS.	Budget Estimate, 1871-72.	Budget Estimate, 1870-71.	Grant.	EXPENDITURE.	Budget Estimate, 1871-72.	Budget Estimate, 1870-71.
	Rs.	Rs.			Rs.	Rs.
Balance.....	33,03,704	.....				
I.—Allotment from General Revenues .....	90,12,000	.....	1	Jails .....	8,85,008	7,58,644
II.—Provincial and Local Rates and Taxes ...	40,17,013	31,34,578	2	Registration Department .....	2,82,116	2,75,958
III.—Jails .....	1,91,790	1,55,949	3	Police .....	41,42,855	41,59,554
IV.—Registration Department .....	3,38,350	3,33,414	4	Education.....	21,21,641	19,83,034
V.—Police .....	4,83,271	4,60,395	5	Medical Services .....	10,25,241	9,48,581
VI.—Education .....	10,75,223	9,56,145	6	Printing .....	3,53,394	2,93,780
VII.—Printing .....	7,600	6,410	7	Miscellaneous .....	4,96,159	6,13,893
VIII.—Miscellaneous .....	1,37,254	1,42,552	8	Public Works .....	63,60,237	73,53,161
IX.—Public Works .....	1,11,826	95,563		Surplus on 31st March 1872 .....	25,11,379	.....
Total.....Rs.	1,86,78,030	52,85,006		Total.....Rs.	1,86,78,030	1,63,86,555