
BURMA PROVINCIAL ESTIMATES

1928-29

ABSTRACT

1927-28.		1928-29.
Receipts.		
10,33,74,000	(a) REVENUE—ORDINARY	... 10,72,50,000
...	(b) REVENUE—EXTRAORDINARY	... ..
1,16,49,000	(c) DEBT HEADS	... 1,55,43,000
11,50,23,000	Total (a), (b) and (c)	... 12,27,93,000
1,00,00,000	Opening Balance	... 45,00,000
12,50,23,000	GRAND TOTAL	... 12,72,93,000

Disbursements.

(a) EXPENDITURE CHARGED TO REVENUE—		
9,50,92,500	1. Ordinary	9,53,80,990
	2. Other—	
1,29,11,000	(i) For which Loans are admissible	1,30,50,100
1,29,68,500	(ii) For which Loans are not admissible	94,14,910
2,58,79,500	Total 2	... 2,24,65,010
12,09,72,000	Total (a)	... 11,78,46,000

...	(b) EXPENDITURE NOT CHARGED TO REVENUE	34,25,000
28,92,000	(c) DEBT HEADS	29,59,000
12,38,64,000	Total (a), (b) and (c)	... 12,42,30,000
11,59,000	Closing Balance	... 30,63,000
12,50,23,000	GRAND TOTAL	... 12,72,93,000

RECEIPTS.

BURMA PROVINCIAL

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	Estimates, 1928-29.
<i>(a) REVENUE RECEIPTS—ORDINARY.</i>			
14,31,607	10,20,000	II.—TAXES ON INCOME	13,00,000
5,22,93,107	5,35,19,000	V.—LAND REVENUE	5,42,00,000
1,32,88,798	1,21,91,000	VI.—EXCISE	1,24,00,000
65,83,610	69,33,000	VII.—STAMPS	73,50,000
2,17,35,819	1,87,73,000	VIII.—FOREST	2,06,00,000
6,38,944	6,92,000	IX.—REGISTRATION	7,50,000
...	...	IXA.—SCHEDULED TAXES	5,00,000
- 1,720	...	XI.—STATE RAILWAYS ... *	...
22,30,570	29,16,000	XIII.—IRRIGATION, ETC., WORKS WITH CAPITAL ACCOUNTS	28,70,000
1,56,000	1,51,000	XIV.—IRRIGATION, ETC., WORKS (NO CAPITAL ACCOUNTS)	1,50,000
11,68,440	11,97,000	XVI.—INTEREST	11,06,000
13,23,102	12,88,000	XVII.—ADMINISTRATION OF JUSTICE	15,00,000
5,10,449	5,44,000	XVIII.—JAILS AND CONVICT SETTLEMENTS	7,00,000
5,19,877	5,63,000	XIX.—POLICE	6,24,000
1,30,148	80,000	XX.—PORTS AND PILOTAGE	1,50,000
6,36,796	5,60,000	XXI.—EDUCATION	6,00,000
2,57,238	2,76,000	XXII.—MEDICAL	3,00,000
1,34,098	62,000	XXIII.—PUBLIC HEALTH	1,00,000
71,328	75,000	XXIV.—AGRICULTURE	75,000
4,897	4,000	XXV.—INDUSTRIES	5,000
1,89,138	1,96,000	XXVI.—MISCELLANEOUS DEPARTMENTS	2,00,000
13,12,158	17,52,000	XXX.—CIVIL WORKS	11,00,000
150,754	1,36,000	XXXIII.—RECEIPTS IN AID OF SUPERANNUATION	1,50,000
1,20,758	1,08,000	XXXIV.—STATIONERY AND PRINTING	1,20,000
4,21,008	3,38,000	XXXV.—MISCELLANEOUS	4,00,000
10,53,06,924	10,33,74,000	Total (a) ...	10,72,50,000
<i>(b) REVENUE RECEIPTS—EXTRAORDINARY.</i>			
3,20,265	...	XL.—EXTRAORDINARY RECEIPTS ... ..	...
10,56,27,189	10,33,74,000	Total (a) & (b) ...	10,72,50,000
<i>(c) DEBT HEADS.</i>			
74,806	78,000	FAMINE INSURANCE FUND	80,000
74,094	68,000	DEPRECIATION FUND—GOVERNMENT PRESSES	65,000
1,00,000	...	DEPRECIATION FUND—COMMERCIAL CONCERNS	50,000
26,79,672	30,03,000	LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT	23,48,000
...	85,00,000	ADVANCES FROM PROVINCIAL LOANS FUND	1,30,00,000
29,28,572	1,16,49,000	Total (c) ...	1,55,43,000
10,85,55,761	11,50,23,000	TOTAL (a), (b) & (c) ...	12,27,93,000
2,43,20,353	1,00,00,000	OPENING BALANCE *	45,00,000
13,28,76,114	12,50,23,000	GRAND TOTAL ...	12,72,93,000

* The estimated opening balance adopted for 1928-29 is based on the Finance Department's latest estimate of the probable closing balance of the current year [vide foot-note on next page].

BUDGET, 1928-29.

DISBURSEMENTS.

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.		
			Carry on	New.	Total.
		<i>*(a)</i> EXPENDITURE CHARGED TO	REVENUE.		
68,33,068	66,63,300	*5. LAND REVENUE ...	67,48,720	13,54,280	81,03,000
22,29,531	23,46,000	6. EXCISE ...	21,57,520	11,480	21,69,000
1,49,861	1,73,000	7. STAMPS ...	1,74,000	...	1,74,000
83,93,011	84,30,000	8. FOREST ...	82,96,000	1,000	82,97,000
8,41,590	9,46,000	*8A. FOREST CAPITAL OUTLAY	4,84,600	6,10,400	10,95,000
1,67,802	1,70,000	9. REGISTRATION ...	1,99,520	480	2,00,000
25,014	...	10. STATE RAILWAYS ...	...	...	...
5,335	...	12. MISC. RLY. EXPENDITURE ...	...	...	...
-5,00,282	...	13. CONSTRUCTION OF RAILWAYS	...	...	...
20,44,565	15,90,000	14. INT. ON WKS. WITH CAP. ACCTS.	22,57,000	...	22,57,000
15,28,490	17,37,000	*15. OTHER REV. EXPENDITURE	9,67,200	99,800	10,67,000
23,15,384	35,00,000	*16. CONSTN. IRRGN. WRKS. ETC.	11,61,000	48,000	12,09,000
-25,10,632	-21,76,000	19. INTEREST ON ORDINARY DEBT	-24,13,000	...	-24,13,000
1,06,44,022	1,08,09,700	22. GENERAL ADMINISTRATION	1,07,88,960	1,59,040	1,09,48,000
64,99,832	67,73,000	24. ADMINISTRATION OF JUSTICE	68,89,360	20,640	69,10,000
30,52,678	30,19,000	25. JAILS AND CONVICT SETTTS.	32,55,430	2,27,570	34,83,000
1,48,75,660	1,50,19,000	*26. POLICE ...	1,52,78,400	12,600	1,52,91,000
8,44,600	15,31,000	*27. PORTS AND PILOTAGE ...	11,99,220	1,09,780	13,09,000
2,71,468	1,99,000	*30. SCIENTIFIC DEPARTMENTS	67,750	250	68,000
1,13,64,949	1,37,45,000	*31. EDUCATION ...	1,28,12,660	3,68,340	1,31,81,000
48,31,653	48,94,000	*32. MEDICAL ...	49,70,000	1,61,000	51,31,000
23,69,844	35,45,000	*33. PUBLIC HEALTH ...	25,91,880	5,10,120	31,02,000
19,84,381	20,91,000	34. AGRICULTURE ...	21,34,970	1,00,030	22,35,000
4,51,826	4,51,000	35. INDUSTRIES ...	4,23,000	...	4,23,000
3,17,787	3,51,000	37. MISCELLANEOUS DEPTS. ...	3,69,000	...	3,69,000
2,32,70,801	2,54,40,000	*41. CIVIL WORKS ...	2,28,89,200	29,95,800	2,58,85,000
1,85,635	67,000	43. FAMINE RELIEF, ETC. ...	67,000	...	67,000
40,05,830	43,29,000	45. SUPRN. ALLWNCs. & PENSIONS	41,29,000	...	41,29,000
10,54,031	15,71,000	*45A. COMMUTATION OF PENSIONS	...	...	...
11,29,726	12,70,000	46. STATIONERY AND PRINTING	12,44,000	...	12,44,000
23,56,413	17,38,000	47. MISCELLANEOUS ...	18,18,000	25,000	18,43,000
50,23,000	...	*51. CONTRBNS. TO CENTRAL GOVT.	...	...	...
31,60,926	7,50,000	52. EXTRAORDINARY CHARGES ...	70,000	...	70,000
11,91,97,799	12,09,72,000	*Total (a) ...	11,10,30,390	68,15,610	11,78,46,000
		<i>(b)</i> EXPENDITURE NOT CHARGED	TO REVENUE.		
	...	55. CONSTN. OF IRRGN. ETC. WKS.	14,53,000	2,27,000	16,80,000
	...	60B. PAYMENT OF COMMUTED VALUE OF PENSIONS.	3,45,000	14,00,000	17,45,000
		Total (b) ...	17,98,000	16,27,000	34,25,000
11,91,97,799	12,09,72,000	Total (a) & (b) ...	11,28,28,390	84,42,610	12,12,71,000
		<i>(c)</i> DEBT HEADS.			
30,668	48,000	DEPR. FUND—GOVT. PRESSES....	54,000	...	54,000
29,26,741	28,44,000	LOANS AND ADVANCES ...	26,87,000	...	26,87,000
...	...	ADVANCES FROM PROVINCIAL LOANS FUND.	2,18,000	...	2,18,000
29,57,409	28,92,000	Total (c) ...	29,59,000	...	29,59,000
12,21,55,208	12,38,64,000	TOTAL (a) (b) & (c) ...	11,57,87,390	84,42,610	12,42,30,000
1,07,20,907	11,59,000	CLOSING BALANCE † ...	...	...	30,63,000
13,28,76,115	12,50,23,000	GRAND TOTAL ...	...	...	12,72,93,000

* The distribution of this expenditure between "1. Ordinary Expenditure," and "2. Other Expenditure (i) for which loans are admissible" and "(ii) for which loans are not admissible" is shown on page 6.

† Revised in light of latest actuals.

Distribution of "(a) EXPENDITURE CHARGED TO REVENUE" between—

1. Ordinary Expenditure = O
2. Other Expenditure { (i) for which loans are admissible = L
(ii) for which loans are not admissible = N

Accounts, 1926-27.	Allotments, 1927-28.	Major Heads of Account.	Estimates, 1928-29.			O L or N
			Carry on.	New.	Total.	
Rs.	Rs.		Rs.	Rs.	Rs.	
68,33,068	64,43,300	5. LAND REVENUE ...	65,73,320	48,480	66,21,800	O
...	1,20,000		75,400	13,05,800	13,81,200	L
...	1,00,000		1,00,000	...	1,00,000	N
8,41,590	9,46,000	8A. FOREST CAPITAL OUTLAY ...	4,84,600	6,10,400	10,95,000	N
4,93,810	7,23,000	15. OTHER REV. EXPE. FINANCED FROM ORDY. REVENUES. {	4,35,000	...	4,35,000	O
10,34,680	10,14,000		5,32,200	99,800	6,32,000	N
23,15,384	35,00,000	16. CONSTN. OF IRRGN., ETC., WORKS	11,61,000	48,000	12,09,000	L
1,48,75,660	1,50,02,000	26. POLICE {	1,52,78,400	12,600	1,52,91,000	O
...	17,000		...	...	...	L
6,60,147	11,62,500	27. PORTS AND PILOTAGE ... {	7,99,220	92,480	8,91,700	O
1,00,000	1,00,000		...	...	...	L
84,453	2,68,500		4,00,000	17,300	4,17,300	N
2,71,468	64,000	30. SCIENTIFIC DEPARTMENTS ... {	67,750	250	68,000	O
...	1,35,000		...	...	...	N
1,01,64,949	1,11,85,000	31. EDUCATION {	1,06,97,660	3,68,340	1,10,66,000	O
12,00,000	25,60,000		21,15,000	...	21,15,000	N
42,12,739	47,75,000	32. MEDICAL ... {	49,02,850	80,890	49,83,740	O
6,18,914	1,19,000		67,150	80,110	1,47,260	N
16,50,936	20,95,000	33. PUBLIC HEALTH ... {	12,64,680	5,10,120	17,74,800	O
7,18,908	5,00,000		11,22,400	...	11,22,400	L
...	9,50,000		2,04,800	...	2,04,800	N
1,01,09,737	1,20,31,000	41. CIVIL WORKS ... {	1,17,19,200	1,92,250	1,19,11,450	O
...	65,33,000		91,40,000	1,30,000	92,70,000	L
1,31,61,064	58,76,000		20,30,000	26,73,550	47,03,550	N
31,60,926	7,50,000	52. EXTRAORDINARY CHARGES ...	70,000	...	70,000	L
...	10,54,031	45A. COMMUTED VALUE OF PEN- SIONS FINANCED FROM ORDI- NARY REVENUES. {	...	...	...	O
...	15,71,000		...	...	...	L
4,56,35,335	4,14,31,700	OTHER MAJOR HEADS ...	4,17,89,760	5,45,240	4,23,35,000	O
9,59,61,880	9,49,12,500		9,35,27,840	18,50,650	9,53,78,490	O
62,95,218	1,30,91,000		1,15,68,800	14,83,800	1,30,52,600	L
1,69,40,701	1,29,68,500	Totals ...	59,33,750	34,81,160	94,14,910	N
11,91,97,799	12,09,72,000		11,10,30,390	68,15,610	11,78,46,000	...

Loans and Advances by the Provincial Government for 1927-28 and 1928-29.

Class of Loans.	Total amount due to Government on 1st April 1927 in respect of all previous loans.	Loans expected to be issued by Government during 1927-28 (Estimate).*	Total.	Recoveries expected during 1927-28 (Estimate).*	Balance due to Government on 1st April 1928 (Estimate).	Loans proposed to be issued by Government during 1928-29 (Estimate.)	Total.	Recoveries expected during 1928-29 (Estimate).	Balance outstanding on 1st April 1929 (Estimate).
Mofussil Municipalities ...	13,44,448	1,60,000	15,04,448	1,01,171	14,03,277	50,000	14,53,277	84,930	13,68,347
Rangoon Port Trust ...	43,72,008	...	43,72,008	1,66,894	42,05,114	...	42,05,114	1,78,130	40,26,984
Port Funds ...	3,14,496	...	3,14,496	7,842	3,06,654	...	3,06,654	8,370	2,98,284
District and other Local Fund Committees—									
Rangoon Development Trust	57,00,000	...	57,00,000	...	57,00,000	3,00,000	60,00,000	...	60,00,000
Pilot Funds ...	26,681	...	26,681	3,754	22,927	...	22,927	4,000	18,927
Other (including District) Funds	17,264	...	17,264	1,200	16,064	...	16,064	1,080	14,984
Indian States, etc. ...	...	...	...	...	...	...	...	...	...
Cultivators ...	38,86,992	19,20,000	58,06,992	23,72,400	34,34,592	22,41,500	56,76,092	20,00,000	36,76,092
Miscellaneous ...	17,22,430	2,33,076	19,55,506	16,47,200	3,08,306	95,500	4,03,806	71,490	3,32,316
Total ...	1,73,84,319	23,13,076	1,96,97,395	43,00,461	153,,96,934	26,87,000	1,80,83,934	23,48,000	1,57,35,934

* As corrected by the Finance Department in the light of the latest information.

Distribution of Disbursements over the Different Parts of the Estimates.

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Heads of Account.	Part A.		Part B.		Part C.		Part D.		Totals.
	Total.	Page.	Total.	Page.	Total.	Page.	Total.	Page.	
			<i>(a) EXPENDITURE CHARGED TO REVENUE.</i>						
5. LAND REVENUE	80,01,500	32	...	...	1,01,500	170	...	...	81,03,000
6. EXCISE ... ..	...	...	...	...	21,69,000	170	...	...	21,69,000
7. STAMPS	1,74,000	40	...	...	...	...	...	...	1,74,000
8. FOREST ... ..	...	...	...	...	82,97,000	173	...	...	82,97,000
8A. FOREST CAPITAL OUTLAY ... ..	...	...	...	...	10,95,000	176	...	...	10,95,000
9. REGISTRATION ... ..	...	...	...	...	...	...	2,00,000	228	2,00,000
14. INTEREST ON WORKS WITH CAPITAL ACCOUNTS.	22,57,000	55	...	...	...	...	...	...	22,57,000
15. OTHER REVENUE EXPENDITURE	10,67,000	56	...	...	...	...	...	...	10,67,000
16. CONSTRUCTION, IRRIGATION WORKS, ETC.	12,09,000	57	...	...	...	...	...	...	12,09,000
19. INTEREST ON ORDINARY DEBT	21,27,000	59	...	...	2,86,000	177	...	...	24,13,000
22. GENERAL ADMINISTRATION	15,72,100	60	88,41,100	112	2,07,700	<i>ib.</i>	3,27,100	228	1,09,48,000
24. ADMINISTRATION OF JUSTICE ... ..	...	...	69,10,000	120	...	...	...	...	69,10,000
25. JAILS AND CONVICT SETTLEMENTS ... ..	...	...	34,83,000	125	...	...	...	...	34,83,000
26. POLICE ... ..	...	...	1,52,91,000	136	...	...	...	...	1,52,91,000
27. PORTS AND PILOTAGE	11,76,400	63	1,32,600	146	...	...	...	...	13,09,000
30. SCIENTIFIC DEPARTMENTS	66,700	72	...	...	...	...	1,300	229	68,000
31. EDUCATION ... ..	...	...	42,400	146	...	...	1,31,38,600	230	1,31,81,000
32. MEDICAL ... ..	...	...	12,000	<i>ib.</i>	...	...	51,19,000	239	51,31,000
33. PUBLIC HEALTH ... ..	...	...	...	...	...	...	31,02,000	248 & 249.	31,02,000
34. AGRICULTURE ... ..	...	...	...	...	22,35,000	178	...	...	22,35,000

35. INDUSTRIES	...	...	...	...	4,23,000	185	...	258	4,23,000	
37. MISCELLANEOUS DEPARTMENTS	...	...	3,48,500	146	...	188	20,500	259	3,69,000	
41. CIVIL WORKS	...	2,34,800	74	59,04,900	150	1,51,49,000	<i>ib.</i>	45,96,300	<i>ib.</i>	2,58,85,000
43. FAMINE RELIEF AND INSURANCE	...	67,000	<i>ib.</i>	...	...	...	...	...	67,000	
45. SUPERANNUATION ALLOWANCES AND PENSIONS.	...	41,29,000	76	...	...	...	...	...	41,29,000	
46. STATIONERY AND PRINTING	...	10,76,000	<i>ib.</i>	...	...	91,400	204	76,600	263	12,44,000
47. MISCELLANEOUS	...	4,98,800	81	9,81,900	...	1,16,900	205	2,45,400	264	18,43,000
51. CONTRIBUTIONS TO CENTRAL GOVERNMENT	...	...	<i>ib.</i>	...	...	...	...	...	...
52. EXTRAORDINARY CHARGES	...	70,000	<i>ib.</i>	...	157	...	...	...	70,000	
Total (a)	...	1,94,72,300	...	4,19,47,400	...	2,95,99,500	...	2,68,26,800	...	11,78,46,000
<i>(b) EXPENDITURE NOT CHARGED TO REVENUE.</i>										
55. CONSTRUCTION OF IRRIGATION, ETC., WORKS.	...	16,80,000	82	...	...	...	...	...	...	16,80,000
60B. PAYMENT OF COMMUTED VALUE OF PENSIONS.	...	17,45,000	84	...	...	...	...	...	...	17,45,000
Total (b)	...	34,25,000	...	...	...	...	...	...	...	34,25,000
<i>(c) DEBT HEADS.</i>										
DEPRECIATION FUND—GOVERNMENT PRESSES	...	54,000	85	...	...	...	...	...	...	54,000
LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.	...	25,41,500	<i>ib.</i>	30,000	158	29,000	209	86,500	265	26,87,000
ADVANCES FROM PROVINCIAL LOANS FUND	...	2,18,000	<i>ib.</i>	...	...	...	...	...	...	2,18,000
Total (c)	...	28,13,500	...	30,000	...	29,000	...	86,500	...	29,59,000
Total (a), (b) & (c)	...	2,57,10,800	...	4,19,77,400	...	2,96,28,500	...	2,69,13,300	...	12,42,30,000

Classification of Expenditure between England and Burma, Votable and Non-Votable and Reserved and Transferred.

Heads of Account.	Accounts, 1926-27.		Sanctioned Allotments, 1927-28.		Estimates, 1928-29.		Accounts, 1926-27.		Sanctioned Allotments, 1927-28.	
	England.	Burma.	England.	Burma.	England.	Burma.	Votable.	Non-votable.	Votable.	Non-votable.
<i>(a) EXPENDITURE CHARGED TO REVENUE.</i>										
5. LAND REVENUE	54,847	67,78,221	84,400	65,78,900	1,10,500	79,92,500	65,45,627	2,87,441	63,43,500	3,19,800
6. EXCISE	8,923	22,20,608	15,900	23,30,100	9,900	21,59,100	21,83,014	46,517	22,90,300	55,700
7. STAMPS ... ..	...	1,49,861	...	1,73,000	...	1,74,000	1,49,861	...	1,73,000	...
8. FOREST	3,61,636	80,31,375	5,17,600	79,12,400	5,52,000	77,45,000	65,92,833	18,00,178	65,97,800	18,32,200
8(a) FOREST CAPITAL OUTLAY	701	8,40,889	...	9,46,000	...	10,95,000	8,35,495	6,095	9,45,500	500
9. REGISTRATION ... ..	...	1,67,802	...	1,70,000	...	2,00,000	1,67,802	...	1,70,000	...
10. STATE RAILWAYS ... ..	...	25,014	...	...	...	...	...	25,014	...	...
12. MISC. RAILWAY EXPENDITURE ... ..	...	5,335	...	...	...	...	...	5,335	...	...
13. CONSTRUCTION OF RAILWAYS ... ..	...	-5,00,282	...	...	...	...	-5,00,282	...	...	...
14. INT. ON WORKS WITH CAPITAL ACCOUNTS.	...	20,44,565	...	15,90,000	...	22,57,000	...	20,44,565	...	15,90,000
15. OTHER REVENUE EXPN. ETC.	81,017	14,47,473	1,43,000	15,94,060	2,55,340	8,11,660	14,75,646	52,844	16,02,300	1,34,700
16. CONSTN. OF IRRIGN, ETC., WORKS	7,110	23,08,274	1,68,400	33,31,600	6,660	12,02,340	21,73,423	1,41,961	33,48,500	1,51,500
19. INTEREST ON ORDINARY DEBT ... ..	...	-25,10,632	...	-21,76,000	...	-24,13,000	...	-25,10,632	...	-21,76,000
22. GENERAL ADMINISTRATION	5,78,777	1,00,65,245	6,81,400	1,01,28,300	7,75,500	1,01,72,500	78,55,559	27,88,463	79,92,400	28,17,300
24. ADMINISTRATION OF JUSTICE	1,89,163	63,10,669	2,54,300	65,18,700	1,77,700	67,32,300	54,06,308	10,93,623	55,92,900	11,80,100
25. JAILS AND CONVICT SETT.	25,453	30,27,225	55,500	29,63,500	86,900	33,96,100	28,65,317	1,87,361	28,46,600	1,72,400
26. POLICE	2,95,784	1,45,79,876	3,81,600	1,46,37,400	4,10,700	1,48,80,300	1,28,01,812	20,73,848	1,27,70,900	22,48,100
27. PORTS AND PILOTAGE	2	8,44,598	3,200	15,27,800	18,200	12,90,800	6,99,692	1,44,908	13,98,300	1,32,700
30. SCIENTIFIC DEPARTMENTS	59,643	2,11,825	45,300	1,53,700	1,400	66,600	2,59,500	11,968	1,67,600	31,400
31. EDUCATION	1,95,513	1,11,69,436	3,06,300	1,34,38,700	3,42,000	1,28,39,000	94,52,719	19,12,230	1,04,22,000	33,23,000

Classification of Expenditure between England and Burma, Votable and Non-Votable and Reserved and Transferred—contd.

Heads of Account.	Estimates, 1928-29.				Accounts, 1926-27.		Sanctioned Allotments, 1927-28.		Estimates, 1928-29.	
	Votable.	For details see		Non-votable.	Reserved and Backward Tracts.	Transferred.	Reserved and Backward Tracts.	Transferred.	Reserved and Backward Tracts.	Transferred
		Part.	Page.							
<i>(a) EXPENDITURE CHARGED TO REVENUE.</i>										
5. LAND REVENUE ...	77,22,359	A & C	32 & 171	3,80,640	67,44,345	88,723	65,71,800	91,500	80,01,500	1,01,500
6. EXCISE ...	21,30,000	C	171	39,000	8,168	22,21,363	5,200	23,40,800	...	21,69,000
7. STAMPS ...	1,74,000	A	40	...	1,49,861	...	1,73,000	...	1,74,000	...
8. FOREST ...	64,98,900	C	173	17,98,100	7,884	83,85,127	10,500	84,19,500	10,500	82,86,500
8(A) FOREST CAPITAL OUTLAY ...	10,94,500	C	176	500	6,095	8,35,495	500	9,45,500	500	10,94,500
9. REGISTRATION ...	2,00,000	D	228	...	...	1,67,802	...	1,70,000	...	2,00,000
10. STATE RAILWAYS ...	...	A	42	...	25,014	...	...	...	...	...
12. MISC. RLWY. EXPDRE. ...	...	A	<i>ib.</i>	...	5,335	...	...	...	...	...
13. CONSTRUCTION OF RAILWAYS ...	...	A	<i>ib.</i>	...	-5,00,282	...	...	...	...	...
14. INT. ON WORKS WITH CAP. ACTS. ...	...	A	55	22,57,000	20,44,565	...	15,90,000	...	22,57,000	...
15. OTHER REVENUE EXPDRE., ETC. ...	10,17,000	A	56	50,000	15,28,490	...	17,37,000	...	10,67,000	...
16. CONSTR. OF IRRIGN., ETC., WORKS ...	11,40,000	A	59	69,000	23,15,384	...	35,00,000	...	12,09,000	...
19. INTEREST ON ORDINARY DEBT ...	...	A & C	59 & 177	-24,13,000	-23,36,972	1,73,660	-19,25,500	-2,50,500	-21,27,000	-2,86,000
22. GENERAL ADMINISTRATION ...	80,68,898	A, B, C, & D	60, 112, 177 & 229.	28,79,102	1,00,56,301	5,87,721	1,02,16,800	5,92,900	1,04,13,200	5,34,800
24. ADMINISTRATION OF JUSTICE ...	57,97,000	B	120	11,12,400	64,99,832	...	67,73,000	...	69,10,000	...
25. JAILS AND CONVICT SETTTS. ...	33,01,170	B	125	1,81,830	30,52,678	...	30,19,000	...	34,83,000	...
26. POLICE ...	1,32,54,320	B	136	20,36,680	1,48,75,660	...	1,50,19,000	...	1,52,91,000	...
27. PORTS AND PILOTAGE ...	11,95,400	A & B	63 & 146	1,13,600	8,44,600	...	15,31,000	...	13,09,000	...
30. SCIENTIFIC DEPARTMENTS ...	60,600	A & D	72 & 229	7,400	2,70,550	918	1,97,000	2,000	66,700	1,300
31. EDUCATION ...	1,03,43,250	B & D	146 & 230	28,37,750	1,35,177	1,12,29,772	1,63,400	1,35,81,600	1,67,100	1,30,13,900
32. MEDICAL ...	42,78,180	B & D	147 & 239	8,52,820	1,24,616	47,07,037	1,15,800	47,78,200	1,17,500	50,13,500
33. PUBLIC HEALTH ...	28,71,320	D	248 & 249	2,30,680	5,552	23,64,292	8,200	35,36,800	11,250	30,90,750
34. AGRICULTURE ...	18,33,810	C	178	4,01,190	3,022	19,81,359	3,700	20,87,300	5,400	22,29,600
35. INDUSTRIES ...	3,99,300	C	185	23,700	1,510	4,50,316	2,100	4,48,900	1,600	4,21,400
37. MISCELLANEOUS DEPARTMENTS ...	3,05,210	A, B, & D,	74, 147, 258	63,790	2,99,464	18,323	3,30,900	20,100	3,48,500	20,500
41. CIVIL WORKS ...	2,39,53,880	A, B, C, & D,	74, 150, 151 & 259	19,31,120	48,22,569	1,84,48,232	66,47,400	1,87,92,600	66,16,900	1,92,68,100
43. FAMINE RELIEF, ETC. ...	...	A	75	67,000	1,85,635	...	67,000	...	67,000	...

45 SUPERN. ALLOWNCES, ETC. ...	33,24,350	A	76	8,04,650	40,05,830	...	43,29,000	...	41,29,000	...
45(A) COMMUTATION OF PENSIONS ...	...	A	77	...	10,54,031	...	15,71,000	...	...	...
46. STATIONERY AND PRINTING ...	12,07,370	A, C & D,	78, 204, & 263.	36,630	10,80,653	49,073	12,22,800	47,200	10,76,000	1,68,000
47. MISCELLANEOUS ...	11,73,700	A, B, C & D	81, 157, 204 & 264	6,69,300	19,52,714	3,83,699	13,98,100	3,39,900	14,96,300	3,46,700
51. CONTRIBUTIONS TO THE CENTRAL GOVERNMENT.	...	A	81	...	50,23,000	...	...	...	...	...
52. EXTRAORDINARY CHARGES ...	70,000	A	ib.	...	31,60,926	...	7,50,000	...	70,000	...
Total ...	10,14,15,117	...	...	1,64,30,882	6,74,52,207	5,17,45,592	6,50,27,700	5,59,44,300	6,21,71,950	5,56,74,050
<i>(b) EXPENDITURE NOT CHARGED TO REVENUE.</i>										
55. CONSTRUCTION OF IRRN. ETC. WORKS	15,21,000	A	82 & 83	1,59,000	...	...	...	...	16,80,000	...
60(B). PAYMENT OF COMMUTED VALUE OF PENSIONS.	13,50,000	A	84	3,95,000	...	...	...	...	17,45,000	...
Total (b) ...	28,71,000	...	...	5,54,000	...	...	...	...	34,25,000	...
<i>(c) DEBT HEADS.</i>										
DEPRCN. FUND—GOVT. PRESSES	54,000	A	85	...	30,668	...	48,000	...	54,000	...
LOANS AND ADVANCES ...	26,87,000	A, B, C. & D	85 & 158 209 & 265	...	26,67,566	2,59,175	24,50,000	3,94,000	25,71,500	1,15,500
ADVANCES FROM PROVINCIAL LOANS FUND.	...	A	85	2,18,000	...	...	...	...	2,18,000	...
Total (c) ...	27,41,000	...	...	2,18,000	26,98,234	2,59,175	24,98,000	3,94,000	28,43,500	1,15,500
Total (a), (b) and (c) ...	10,70,27,117	...	...	1,72,02,882	7,01,50,441	5,20,04,767	6,75,25,700	5,63,38,300	6,84,40,450	5,57,89,550

Accounts, 1926-27.				Estimates, 1927-28.*			Heads.	Estimates, 1928-29.		
Opening Balance.	Receipts.	Disbursements.	Closing Balance.	Receipts.	Disbursements.	Closing Balance.		Receipts.	Disbursements.	Closing Balance.
Provincial Famine Insurance Fund.										
2,08,155	...	...	2,82,961	...	...	3,60,961	.....	...	...	4,40,961
...	67,000	...	...	67,000	...	...	Transfers from or to the Revenue Account	67,000	...	...
...	7,806	...	...	11,000	...	...	Interest Receipts	13,000	...	...
Depreciation Fund--Government Presses.										
22,982	74,094	30,668	66,408	68,000	68,000	66,408	Transfers from or to the Fund	65,000	54,000	77,408
Depreciation Fund--Commercial Concerns.										
...	1,00,000	...	1,00,000	50,000	...	1,50,000	<i>Government Dockyard--</i> Transfers from or to the Fund	50,000	...	2,00,000
...	...	...	...	50,000	...	50,000	<i>Government Brickfields--</i> Transfers from or to the Fund	...	...	50,000
...	...	...	...	1,50,000	...	1,50,000	<i>Government Quarries--</i> Transfers from or to the Fund	...	...	1,50,000
...	1,00,000	...	1,00,000	2,50,000	...	3,50,000	Total	50,000	...	4,00,000

* As corrected by the Finance Department in the light of the latest information.

BURMA PROVINCIAL ESTIMATES, 1928-29.

Demand A.

At the instance of His Excellency the Governor I move that a sum of Rs. 2,64,90,870 (including Rs. 3,17,920 for refunds and Rs. 32,22,000 for Irrigation Working Expenses under head "XIII Irrigation, etc., Works"), be granted to meet the votable portion of the anticipated expenditure of the Department of Government under my charge during the 12 months commencing on the 1st April 1928, as detailed in Part A of the Burma Provincial Estimates, subject to the following conditions, namely—

(a) that without the prior sanction of the Council no part of an allotment under any one of the following Groups :—

- (a) Expenditure charged to Revenue—1. Ordinary ;
- (a) Expenditure charged to Revenue—2. Other ;
- (b) Expenditure not charged to Revenue ; and
- (c) Expenditure under the Debt Heads

shall be re-appropriated to meet expenditure under another of these Groups ; and

(b) that without the prior approval of the Finance Committee—

- (i) no part of the allotment for votable expenditure under any major head of account shall be re-appropriated to meet votable expenditure under another major head of account ; and
- (ii) no part of a provision for new expenditure which is not required for the purpose for which it is included in the estimates shall be utilised for any other purpose.

W. J. KEITH,

Finance Member.

Grant of Rs. 2,64,90,869 voted by the Legislative Council after adopting a motion for reduction of Re. 1 in the demand under the head "5. Land Revenue—C. Charges on account of Land Revenue Collections."

BURMA PROVINCIAL ESTIMATES, 1928-29.

Part A.

Finance Member's Department.

RECEIPTS.

Accounts, 1926-27.	Estimates, 1927-28.	Major Heads of Account.	Estimates, 1928-29.
		(a) REVENUE RECEIPTS—ORDINARY.	
14,31,607	10,20,000	II.—TAXES ON INCOME	13,00,000
4,74,12,881	4,86,99,000	V.—LAND REVENUE	5,00,00,000
65,83,610	69,33,000	VII.—STAMPS	73,50,000
—1,720	...	XI.—STATE RAILWAYS ... ..	...
22,30,570	29,16,000	XIII.—IRRIGATION, ETC., FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	28,70,000
1,56,000	1,51,000	XIV.—IRRIGATION, ETC., FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.	1,50,000
10,68,306	10,86,000	XVI.—INTEREST	10,15,000
1,30,148	80,000	XX.—PORTS AND PILOTAGE	1,50,000
8,155	...	XXVI.—MISCELLANEOUS DEPARTMENTS ... ..	...
1,50,754	1,36,000	XXXIII.—RECEIPTS IN AID OF SUPERANNUATION	1,50,000
1,20,758	1,08,000	XXXIV.—STATIONERY AND PRINTING	1,20,000
4,21,008	3,38,000	XXXV.—MISCELLANEOUS	3,98,500
5,97,12,077	6,14,67,000	Total (a)	6,35,03,500
		(b) REVENUE RECEIPTS—EXTRAORDINARY.	
3,20,265	...	XL.—EXTRAORDINARY RECEIPTS ... ..	...
3,20,265	...	Total (b) ... ..	...
		(c) DEBT HEADS:—	
		Deposits and Advances—	
74,806	78,000	FAMINE INSURANCE FUND	80,000
74,094	68,000	DEPRECIATION FUND—GOVERNMENT PRESSES	65,000
1,00,000	...	DEPRECIATION FUND—GOVERNMENT COMMERCIAL CONCERNS.	50,000
24,49,676	27,51,000	LOANS AND ADVANCES BY PROVINCIAL GOVERN- MENT.	21,90,500
...	85,00,000	ADVANCES FROM PROVINCIAL LOANS FUND	1,50,00,000
26,98,576	1,13,97,000	Total (c)	1,73,85,500
6,27,30,918	7,28,64,000	: : Total Receipts	8,08,89,000

PART A.—FINANCE MEMBER'S DEPARTMENT—DISBURSEMENTS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts).	B.—NON-VOTABLE.				TOTAL (A+B).			O L O R N		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.			
			(a)	<i>EXPENDITURE CHARGED TO REVENUE.</i>										
64,56,904	62,52,000	76,20,859	13,31,270	5.—LAND REVENUE	...	...	2,87,441	3,19,800	3,80,641	23,010	67,44,345	65,71,800	80,01,500	
1,49,861	1,73,000	1,74,000	...	7.—STAMPS	...	...	...	...	...	...	1,49,861	1,73,000	1,74,000	
...	...	...	...	10. STATE RAILWAYS	...	...	25,014	...	...	...	25,014	...	...
...	...	...	...	12.—MISCELLANEOUS RAILWAY EXPENDITURE	...	...	5,335	...	...	...	5,335	...	...
-5,00,282	...	...	...	13.—CONSTRUCTION OF RAILWAYS	...	...	...	...	...	...	-5,00,282	...	...
...	...	...	...	14.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.	...	...	20,44,565	15,90,000	22,57,000	...	20,44,565	15,90,000	22,57,000	
14,75,646	16,02,300	10,17,000	99,800	15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.	...	...	52,844	1,34,700	50,000	...	15,28,490	17,37,000	10,67,000	
21,73,423	33,48,500	11,40,000	48,000	16.—CONSTRN. OF IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	...	...	1,41,961	1,51,500	69,000	...	23,15,384	35,00,000	12,09,000	
...	...	...	...	19.—INTEREST ON ORDINARY DEBT	...	...	-23,36,972	-19,25,500	-21,27,000	...	-23,36,972	-19,25,500	-21,27,000	
10,59,114	12,07,200	12,57,170	13,200	22.—GENERAL ADMINISTRATION	...	...	3,85,413	3,14,700	3,14,930	...	14,44,527	15,21,900	15,72,100	
4,57,725	11,38,200	10,62,800	1,09,780	27.—PORTS AND PILOTAGE	...	...	1,44,908	1,32,700	1,13,600	...	6,02,633	12,70,900	11,76,400	

2,58,582	1,65,600	59,300	...	30.—SCIENTIFIC DEPARTMENTS	...	11,968	31,400	7,400	...	2,70,550	1,97,000	66,700		
1,306	...	...	...	37.—MISCELLANEOUS DEPARTMENTS	...	...	...	...	...	1,306	...	...
1,19,308	2,41,000	2,20,800	32,000	41.—CIVIL WORKS	...	6,913	...	14,000	...	1,26,221	2,41,000	2,34,800		
1,18,635	...	...	...	43.—FAMINE RELIEF AND INSURANCE	...	67,000	67,000	67,000	...	1,85,635	67,000	67,000	
32,25,120	34,93,000	33,24,350	...	45.—SUPN. ALLOWANCES AND PENSIONS	...	7,80,710	8,36,000	8,04,650	...	40,05,830	43,29,000	41,29,000		
7,48,338	12,78,000	...	...	45(A).—COMMUTED VALUE OF PENSIONS FINANCED FROM ORDINARY REVENUES.	...	3,05,693	2,93,000	...	...	10,54,031	15,71,000	...	
10,47,197	11,88,600	10,39,370	...	46.—STATIONERY AND PRINTING	...	33,456	34,200	36,630	...	10,80,653	12,22,800	10,76,000		
9,24,696	4,19,300	4,98,800	...	47.—MISCELLANEOUS	...	19,222	...	...	...	9,43,918	4,19,300	4,98,800	
...	...	...	...	51. CONTRIBUTIONS TO THE CENTRAL GOVT. BY PROVINCIAL GOVERNMENT.	...	50,23,000	...	...	...	50,23,000	...	...
31,60,926	7,50,000	70,000	...	52.—EXTRAORDINARY CHARGES	...	...	...	...	...	31,60,926	7,50,000	70,000	
2,08,76,499	2,12,56,700	1,74,84,449	16,34,050	Total (a)	...	69,98,471	19,79,500	19,87,851	23,010	2,78,74,970	2,32,36,200	1,94,72,300		
1,42,51,237	1,41,64,600	1,35,96,949	1,31,150	Distribution ...	{	68,56,510	16,68,100	19,18,851	23,010	2,11,07,747	1,58,32,700	1,55,15,800	O	
54,34,349	55,66,500	26,03,200	13,65,800			1,41,961	2,94,500	69,000	...	55,76,310	58,61,000	26,72,200	L	
11,90,913	15,25,600	12,84,300	1,37,100			...	16,900	...	...	11,90,913	15,42,500	12,84,300	N
...	...	15,21,000	2,27,000	(b) EXPENDITURE NOT CHARGED TO REVENUE.				...	...	...	...	...
...	...	13,50,000	11,65,000	55. CONSTRUCTION OF IRRIGATION WORKS	...	...	1,59,000	...	...	...	...	16,80,000	
...	...	...	...	60(B).—PAYMENT OF COMMUTED VALUE OF PENSIONS.	...	...	3,95,000	2,35,000	...	...	...	17,45,000	
...	...	28,71,000	13,92,000	Total (b)	...	...	5,54,000	2,35,000	...	...	...	34,25,000	
...	(c) DEBT HEADS.				
30,668	48,000	54,000	...	DEPRECIATION FUND—GOVT. PRESSES	...	...	...	...	30,668	48,000	54,000		
26,55,273	2,00,000	25,41,500	...	LOANS AND ADVANCES BY PROVINCIAL GOVTS.	...	...	...	...	26,55,273	24,00,000	25,41,500		
...	...	...	...	ADVANCES FROM PROVINCIAL LOANS FUND	...	...	2,18,000	...	...	...	2,18,000		
26,85,941	24,48,000	25,95,500	...	Total (c)	...	...	2,18,000	...	26,85,941	24,48,000	28,13,500		
2,35,62,440	2,37,04,700	2,29,50,949	30,26,050	Total Disbursements	...	69,98,471	19,79,500	27,59,851	2,58,010	3,05,60,911	2,56,84,200	2,57,10,800		

O " means Ordinary Expenditure ; " L " means Other Expenditure for which loans are admissible ; " N " means Other Expenditure for which loans are not admissible.

Part A.

(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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II.—TAXES ON INCOME.

Controlling Officer—Commissioner of Income-Tax.

14,31,607	10,20,000	INCOME-TAX (PROVINCIAL SHARE)	13,00,000
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V.—LAND REVENUE.

Controlling Officers—Financial Commissioner (Reserved Subjects) and Commissioners of Divisions and for Head VA. d. Financial Commissioner (Transferred Subjects).

3,83,03,222	3,96,14,000	A. ORDINARY REVENUE	...	VA	4,05,00,000
1,778	1,000	C. RECOVERIES OF SERVICE PAYMENTS	...	...	2,000
1,42,61,949	1,44,17,500	D. MISCELLANEOUS	...	VD	1,43,70,000
2,30,680	3,00,000	E. <i>Deduct</i> —REFUNDS (Voted)	...	...	2,26,000
49,23,388	50,33,500	F. <i>Deduct</i> —PORTION OF LAND REVENUE DUE TO IRRIGATION WORKS.	...	VF	53,46,000
4,74,12,881	4,86,99,000	Total	...		4,93,00,000

Detailed Account VA.—ORDINARY REVENUE.

3,72,21,720	3,82,00,000	a. Fluctuating Collections	...	...	3,88,00,000
2,41,544	2,36,000	b. Collections from the Shan States	...	...	2,39,000
2,85,989	5,28,000	c. Collections from Government Estates	...	...	8,11,000
5,15,060	6,00,000	(1) Agricultural	...	...	6,00,000
38,909	50,000	(2) Non-Agricultural	...	...	50,000
3,83,03,222	3,96,14,000	d. Royalty on Rubber	...	...	50,000
		Total	...	...	4,05,00,000

PART A.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	Estimates, 1928-29.
Detailed Account VD.—MISCELLANEOUS.			
58,02,871	58,40,000	<i>a</i> Capitation-tax	60,00,000
1,86,486	1,42,000	<i>b</i> . Land rate in lieu of Capitation-tax ...	1,90,000
45,32,503	44,50,000	<i>c</i> . <i>Thathameda</i> tax	47,00,000
30,73,814	33,00,000	<i>d</i> . Petroleum Revenue	27,00,000
		<i>f</i> . Fees, Rents and Royalties—	
47,810	82,000	(1) Jade and Amber	82,000
77,405	75,000	(2) Rubies	82,400
13,883	15,000	(3) Wolfram	15,000
4,01,369	4,25,000	(4) Other Minerals	5,00,000
1,547	2,000	<i>g</i> . Recoveries on account of Survey Charges	1,500
		<i>h</i> . Survey Fees for Pattas—	
26,856	13,000	(1) Survey by Piece-work	15,000
14,065	11,000	<i>i</i> . Fines and Forfeitures of Revenue Courts	11,000
16,944	16,000	<i>j</i> . Fees for Survey of other than Patta Lands	17,000
711	1,000	<i>k</i> . Sale of Old Stores and Materials ...	500
41,698	20,000	<i>l</i> . Other Sources	30,000
23,420	25,000	<i>m</i> . Revenue Record Room Receipts ...	25,000
567	500	<i>o</i> . Survey Schools	600
			- 5
1,42,61,949	1,44,17,500	Total ...	1,43,70,000

**Detailed Account VF.—Deduct—PORTION OF LAND REVENUE DUE TO
IRRIGATION WORKS.**

28,75,248	31,20,000	<i>Deduct—</i> <i>a</i> . Portion of Land Revenue due to Irrigation transferred to XIII (A).	32,50,000
18,98,735	17,70,000	<i>b</i> . Fifty per cent. of gross Land Revenue derived from areas protected by Embankments transferred to XIII (B).	19,53,000
1,49,405	1,43,500	<i>c</i> . Fifty per cent. of gross Land Revenue derived from areas protected by Embankments, transferred to XIV	1,43,000
49,23,388	50,33,500	Total ...	53,46,000

PART A.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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VII.—STAMPS.

Controlling Officers—Financial Commissioner (Reserved Subjects) and Commissioners of Divisions.

		(A).—NON-JUDICIAL.			
34,24,721	35,85,000	A. SALE OF STAMPS	...	VIIA	39,67,000
81,634	1,37,500	B. DUTY ON IMPRESSING DOCUMENTS	...	VII B	40,800
19,325	20,000	C. FINES AND PENALTIES	...	...	22,000
54,785	200	D. MISCELLANEOUS	...	...	200
35,80,465	37,42,700	Total	...	...	40,30,000
2,76,651	1,80,000	E. Deduct—REFUNDS—(Non-voted)	...	VII E	2,95,000
33,03,814	35,62,700	Total (A)	...	...	37,35,000
		(B).—JUDICIAL.			
32,96,142	34,00,000	A. SALE OF STAMPS	...	...	36,50,000
183	...	B. FINES AND PENALTIES	...	...	...
18,408	300	C. MISCELLANEOUS	...	...	400
33,14,733	34,00,300	Total	...	...	36,50,400
34,937	30,000	D. Deduct—REFUNDS—(Non-voted)	...	...	35,400
32,79,796	33,70,300	Total (B)	...	...	36,15,000
65,83,610	69,33,000	Total (A) & (B)	...	...	73,50,000

Detailed Account VIIA.—SALE OF STAMPS—(NON-JUDICIAL).

4,41,000	4,14,000	a. Civil Department's share of sale-proceeds of Unified Stamps.	...	...	4,23,000
46,348	45,000	b. Bills of Exchange or Hoondies	...	...	50,000
18,08,057	20,75,000	c. Impressed Stamps	...	...	24,00,000
9,39,918	7,80,000	d. Impressed Labels	...	...	9,00,000
1,08,193	1,21,000	e. Foreign Bill Stamps	...	...	1,00,000
81,205	1,50,000	f. Other Special Adhesive Stamps	...	...	94,000
34,24,721	35,85,000	Total	...	...	39,67,000

Detailed Account VII B.—DUTY ON IMPRESSING DOCUMENTS—(NON-JUDICIAL).

1,806	2,000	a. Duty from Two-annas Coloured Impressions.	...	...	2,000
62,633	65,000	b. Duty from one-anna Coloured Impressions (Receipt, Cheque, etc.)	...	...	25,000
5,038	1,500	c. Duty on documents voluntarily brought for adjudication (Section 31, Act II of 1899).	...	...	1,300
11,448	8,000	d. Duty on unstamped or insufficiently stamped documents levied under Chapter IV of Act II of 1899.	...	...	12,000
709	61,000	e. Other Items	...	...	500
81,634	1,37,500	Total	...	...	40,800

Detailed Account VII E.—REFUNDS—(NON-JUDICIAL)

2,76,651	{ 1,55,000	a. Refunds to Rangoon Development Trust.	...	...	2,65,000
	{ 25,000	b. Other Refunds	...	...	30,000
2,76,651	1,80,000	Total	...	...	2,95,000

PART A.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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XIII.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Controlling Officer.—Chief Engineer, Public Works Department, Irrigation Branch.

		(A) IRRIGATION WORKS—		
10,00,552	13,04,000	(1) Productive Works ...	XIII(A) (1).	11,08,000
2,90,556	3,71,100	(2) Unproductive Works ...	XIII(A) (2).	4,42,000.
		(B) NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—		
8,65,610	11,26,900	(1) Productive Works ...	XIII(B) (1)	13,55,000
73,852	1,14,000	(2) Unproductive Works ...	XIII(B) (2)	- 35,000
22,30,570	29,16,000	Total ...	...	28,70,000

Detailed Account XIII. (A) (1).—Productive Works.

		<i>Direct Receipts—</i>		
	3,400	D. SALES OF WATER ...	...	3,500.
	1,200	E. PLANTATIONS ...	...	1,000
77,937	4,000	F. NAVIGATION ...	...	3,000
	12,200	G. RENTS OF BUILDINGS ...	...	13,000
	47,200	H. MISCELLANEOUS ...	...	47,500
96	...	I. Deduct—REFUNDS—(VOTED) ...	...	200
22,29,223	22,50,000	J. PORTION OF LAND REVENUE DUE TO WORKS.	...	23,30,000
11,89,207	9,28,300	Deduct—WORKING EXPENSES—(VOTED) ...	...	11,53,300
1,17,305	85,700	Deduct—WORKING EXPENSES—(NON-VOTED) ...	...	1,36,500
10,00,552	13,04,000	Nett Receipts ...	...	11,08,000

Detailed Account XIII. (A) (2).—Unproductive Works.

		<i>Direct Receipts—</i>		
	1,100	C. WATER SUPPLY OF TOWNS ...	...	...
	2,000	D. SALES OF WATER ...	...	6,400
39,439	700	E. PLANTATIONS ...	...	500
	5,600	G. RENTS OF BUILDINGS ...	...	6,300
	32,400	H. MISCELLANEOUS ...	...	32,800
561	...	I. Deduct—REFUNDS (VOTED) ...	...	500
6,46,025	8,70,000	J. PORTION OF LAND REVENUE DUE TO WORKS.	...	9,20,000
3,58,207	4,94,000	Deduct—WORKING EXPENSES—(VOTED) ...	...	4,67,000
36,140	46,700	Deduct—WORKING EXPENSES—(NON-VOTED) ...	...	56,500
2,90,556	3,71,100	Nett Receipts ...	...	4,42,000

PART A.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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Detailed Account XIII. (B) (1).—Productive Works.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
		<i>Direct Receipts—</i>		
5,68,169	4,80,000	A. NAVIGATION ... ..	...	5,60,000
	3,500	C. PLANTATIONS ... ..	...	2,300
	600	D. RENTS OF BUILDINGS ... ..	...	1,300
	12,900	E. MISCELLANEOUS ... ..	...	7,400
	2,360	F. <i>Deduct—REFUNDS—(VOTED)</i> ... ..	...	1,700
15,87,517	14,30,000	G. PORTION OF LAND REVENUE DUE TO WORKS.	...	15,03,000
500	...	H. RECOVERIES OF INVESTMENTS FROM GOVERNMENT COMMERCIAL UNDERTAKINGS.	...	2,78,400
5,000	42,000	J. RECOVERIES OF INDIRECT CHARGES FROM GOVERNMENT COMMERCIAL UNDERTAKINGS. <i>a. Cost of Management, Supervision, etc.</i>	...	20,000
12,32,390	7,99,400	<i>Deduct—WORKING EXPENSES—INCLUDING LOSSES ON GOVERNMENT COMMERCIAL UNDERTAKINGS (VOTED).</i>	...	9,46,400
60,826	42,700	<i>Deduct—WORKING EXPENSES—(NON-VOTED).</i>	...	69,300
...	...			
8,65,610	11,26,900	Nett Receipts ... ..	...	13,55,000

Detailed Account XIII. (B) (2).—Unproductive Works.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
		<i>Direct Receipts—</i>		
2,27,236	1,96,000	A. NAVIGATION ... ..	...	2,00,000
	2,000	B. SALES OF WATER ... ..	...	2,000
	...	C. PLANTATIONS ... ..	...	200
	3,500	D. RENTS OF BUILDINGS ... ..	...	3,400
	24,500	E. MISCELLANEOUS ... ..	...	24,400
3,11,218	3,40,000	G. PORTION OF LAND REVENUE DUE TO WORKS	...	4,50,000
4,16,453	4,21,600	<i>Deduct—WORKING EXPENSES (VOTED)</i> ... ..	...	6,55,300
48,149	30,400	<i>Deduct—WORKING EXPENSES (NON-VOTED)</i>	...	59,700
73,852	1,14,000	Nett Receipts ... ..	...	-35,000

PART A.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates 1928-29.
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XIV.—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT.

Controlling Officer—Chief Engineer, Public Works Department, Irrigation Branch.

		(A) Irrigation Works—(2) Works for which neither Capital nor Revenue Accounts are kept.		
1,49,405	1,36,500	B. OWNERS' RATES ... ..	...	1,37,000
2,387	2,500	C. SALES OF WATER ... ..	...	2,400
98	100	D. PLANTATIONS ... ..	...	100
949	800	E. RENTS OF BUILDINGS ... ..	...	1,000
3,191	4,100	G. MISCELLANEOUS ... ..	...	3,500
70		<i>Deduct—Refunds—(Voted)</i> ... ..	...	...
1,55,960	1,44,000	Total ... ..	...	1,44,000
		(B) Navigation, Embankment and Drainage Works—(2) Works for which neither Capital nor Revenue Accounts are kept.		
...	7,000	B. OWNERS' RATES ... ..	...	6,000
40	...	G. MISCELLANEOUS ... ..	...	...
40	7,000	Total ... ..	...	6,000
1,56,000	1,51,000	Total (A) & (B) ... ..	...	1,50,000

XVI.—INTEREST.

Controlling Officers—Commissioners of Divisions, Financial Commissioners, Finance Secretary and Revenue Secretary.

9,55,008	10,86,000	A. INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	XVIA	10,15,650
1,13,894	...	B. INTEREST ON PROVINCIAL BALANCES ... ..	...	...
596	...	C. <i>Deduct—REFUNDS—(Voted)</i> ... ..	...	650
10,68,306	10,86,000	Total ... ..	...	10,15,000

Detailed Account XVIA.—INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.

11,389	21,100	(1) Loans to Ports (except Rangoon) ... ..	...	20,700
...	...	(3) Loans to District and other Local Fund Committees.	...	...
2,655	1,800	(i) Pilot Fund ... ..	...	1,500
3,36,000	3,48,000	(ii) Rangoon Development Trust ... ..	...	3,51,000
3,01,903	4,20,000	(5) Advances to Cultivators ... ..	...	3,61,550
3,03,061	2,95,100	(7) Loans to Presidency Corporations	...	...
		(i) Rangoon Port Trust	2,80,900
9,55,008	10,86,000	Total	10,15,650

PART A.—(a) REVENUE RECEIPTS—ORDINARY.

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Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates 1928-29.
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XX.—PORTS AND PILOTAGE—(MINOR PORTS).

Controlling Officer.—Principal Port Officer.

49,672	7,000	A. SALE-PROCEEDS OF VESSELS AND STORES ...	...	35,000
18,335	12,000	B. FREIGHT, PASSAGE AND TONNAGE ...	...	12,000
11,773	12,000	C. REGISTRATION AND OTHER FEES ...	...	13,000
...	...	E. PROFITS FROM GOVERNMENT COMMERCIAL UNDERTAKINGS.	...	34,500
12,372	12,400	F. RECOVERIES OF INDIRECT CHARGES FROM GOVERNMENT COMMERCIAL UNDER- TAKINGS.	...	11,400
44,594	48,100	G. MISCELLANEOUS ...	XXG	51,400
1,36,746	91,500	Total ...	...	1,57,300
6,598	11,500	H. <i>Deduct</i> —REFUNDS (Voted) ...	...	7,300
1,30,148	80,000	Total ...	...	1,50,000

Detailed Account XXG.—MISCELLANEOUS.

23,160	35,000	a. Survey Fees ...	...	42,000
11,315	3,000	b. Sale of Old Stores and Materials ...	...	3,000
4,202	100	c. Recoveries of Service Payments ...	...	400
5,917	10,000	d. Other items ...	...	6,000
44,594	48,100	Total ...	...	51,400

XXVI.—MISCELLANEOUS DEPARTMENTS.

Controlling Officer.—Financial Commissioner.

8,155	...	C. MISCELLANEOUS
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XXXIII.—RECEIPTS IN AID OF SUPERANNUATION.

*Controlling Officers.—Finance Secretary, Commissioners of Divisions and
Inspector-General of Police.*

1,49,084	{	23,200	A. CONTRIBUTIONS FOR PENSIONS AND GRATUITIES.	...	20,800
			a. Contributions for pensions transferred from the General Police Fund.	...	
		1,05,600	b. Other Items ...	...	1,28,300
		8,500	B. MISCELLANEOUS ...	...	1,300
...		1,300	C. <i>Deduct</i> —REFUNDS— (Voted) ...	...	400
1,50,754		1,36,000	Total ...	...	1,50,000

PART A.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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XXXIV.—STATIONERY AND PRINTING.

Controlling Officer.—Superintendent, Government Printing and Stationery.

2,038	6,000	A. STATIONERY RECEIPTS	...	...	7,500
81,373	69,000	B. SALE OF GAZETTES AND OTHER PUBLICATIONS.	XXXIVB		73,100
37,997	33,500	C. OTHER PRESS RECEIPTS	...	XXXIVC	40,000
1,21,408	1,08,500	Total	...	...	1,20,600
650	500	D. Deduct—REFUNDS (Voted)	...	...	600
1,20,758	1,08,000	Total	...	...	1,20,000

Detailed Account XXXIVB.—SALE OF GAZETTES AND OTHER PUBLICATIONS.

25,589	28,000	a. Indian Law Reports	...	...	28,000
29,536	23,000	b. Acts and other Books	...	...	22,600
15,208	10,000	c. Periodical Publications	...	...	13,000
2,833	2,000	d. Advertisements	...	...	3,000
8,207	6,000	e. Miscellaneous	...	...	6,500
81,373	69,000	Total	...	...	73,100

Detailed Account XXXIVC.—OTHER PRESS RECEIPTS.

31,437	28,000	a. Stock forms and work done for Local and Private Bodies.	...	...	34,000
1,313	1,000	b. Sale-proceeds of Service Books	...	...	1,500
447	2,000	c. Sale-proceeds of unserviceable plant and furniture.	...	...	2,000
4,436	2,500	d. Sale-proceeds of Waste Paper and other Unserviceable Materials.	...	...	2,500
364*	...	...	...	...	...
37,997	33,500	Total	...	...	40,000

* Represents Commission on Receipts from Sale of Government of India publications (362) and Miscellaneous (2).

PART A.—(a) REVENUE RECEIPTS—ORDINARY.

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Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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XXXV.—MISCELLANEOUS.

Controlling Officers.—Commissioners of Divisions and Finance Secretary.

3,05,144	2,00,000	A. UNCLAIMED DEPOSITS	...	...	3,03,000
195	100	C. SALE-PROCEEDS OF DURBAR PRESENTS	...	...	120
5,234	7,000	D. SALE OF OLD STORES AND MATERIALS	...	...	2,000
109	400	E. FEES FOR GOVERNMENT AUDIT	...	...	950
1,500	...	F. CONTRIBUTIONS	...	...	...
5,518	4,000	G. RENTS	...	...	5,000
15,063	4,000	H. OTHER FEES, FINES AND FORFEITURES	...	...	3,000
1,59,192	1,75,000	I. RECOVERIES OF SERVICE PAYMENTS	...	...	1,50,000
16,034	15,000	J. MISCELLANEOUS	...	...	15,000
5,07,989	4,05,500	Total	...	...	4,79,070
86,981	67,500	K. <i>Deduct</i> —REFUNDS (Voted)	...	...	80,570
4,21,008	3,38,000	Total	...	...	3,98,500

(b) REVENUE RECEIPTS—EXTRAORDINARY.

XL.—EXTRAORDINARY RECEIPTS.

Controlling Officers.—Financial Commissioner (Reserved Subjects) and Commissioners of Divisions.

20,265	...	A. SALE OF LAND	...	...	...
3,00,000	...	B. SALE OF OTHER GOVERNMENT ASSETS	...	...	...
3,20,265	...	Total	...	...	...

(c) DEBT HEADS.

Deposits and Advances.

FAMINE INSURANCE FUND.

Controlling Officer.—Finance Secretary.

67,000	67,000	A. TRANSFERS FROM THE REVENUE ACCOUNT	...	...	67,000
7,806	11,000	B. INTEREST RECEIPTS	...	...	13,000
74,806	78,000	Total	...	...	80,000

PART A.—(c) REVENUE RECEIPTS—DEBT HEADS.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	Estimates, 1928-29.
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DEPRECIATION FUND—GOVERNMENT PRESSES.

Controlling Officer.—Revenue Secretary.

74,094	68,000	TRANSFERS TO THE DEPRECIATION FUND ...	65,000
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DEPRECIATION FUND—COMMERCIAL CONCERNS.

1,00,000	...	TRANSFER TO THE DEPRECIATION FUND ...	50,000
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LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Controlling Officers.—Head A Commissioners of Divisions ; Heads C (i) and (ii) and G Revenue Secretary and Head E Financial Commissioners.

4,234	7,800	A. LOANS TO PORTS (EXCEPT RANGOON) ...	8,370
...	...	C. LOANS TO DISTRICT AND OTHER LOCAL FUND ...	...
11,154	3,800	COMMITTEES—OTHER LOCAL FUNDS.	
...	2,00,000	(i) Pilot Funds ...	4,000
966	...	(ii) Rangoon Development Trust ...	...
22,77,148	23,72,400	(iii) Other Funds ...	...
1,56,174	1,67,000	E. ADVANCES TO CULTIVATORS ...	20,00,000
		G. LOANS TO PRESIDENCY CORPORATIONS—	
		(i) Rangoon Port Trust ...	1,78,130
24,49,676	27,51,000	Total ...	21,90,500

ADVANCES FROM THE PROVINCIAL LOANS FUND.

...	85,00,000	ADVANCES FROM THE PROVINCIAL LOANS FUND ...	1,30,00,000
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PART A
DISBURSEMENTS

PART A.—(a) EXPENDITURE CHARGED TO REVENUE.

5.—LAND REVENUE. 33

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).			O L or N
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	

5.—LAND REVENUE.

Controlling Officers—Various.

22,152	24,500	35,150	...	A.—CHARGES OF ADMINISTRATION ...	5A	13,870	37,100	48,650	...	36,022	61,600	83,800	
8,26,452	3,86,800	16,63,210	13,08,300	B.—MANAGEMENT OF GOVERNMENT ESTATES.	5B	38,956	44,500	82,690	...	8,65,408	4,31,300	17,45,900	
25,77,923	25,62,000	27,34,399	...	C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.	5C	...	...	...	...	25,77,923	25,62,000	27,34,399	
5,99,380	7,00,300	6,78,200	22,970	E.—SURVEY AND SETTLEMENT ...	5E	99,340	92,400	1,10,000	23,010	6,98,720	7,92,700	7,88,200	
24,25,033	25,65,700	24,90,400	...	F.—LAND RECORDS ...	5F	57,584	53,700	36,700	...	24,82,617	26,19,400	25,27,100	
4,452	12,700	19,500	...	G.—CHARGES IN ENGLAND ...	5G	50,395	71,700	91,000	...	54,847	84,400	1,10,500	
1,512	...	...	...	H.—LOSS BY EXCHANGE ...	...	17,140	...	...	...	18,652	...	...
64,56,904	62,52,000	76,20,859	13,31,270	Total ...	...	2,77,285	2,99,400	3,69,040	23,010	67,34,189	65,51,400	79,89,899	
...	...	...	...	Backward Tracts Expenditure	...	10,156	20,400	11,601	...	10,156	20,400	11,601	
64,56,904	62,52,000	76,20,859	13,31,270	GRAND TOTAL ...	...	2,87,441	3,19,800	3,80,641	23,010	67,44,345	65,71,800	80,01,500	
64,56,904	60,32,000	61,39,659	25,470	Distribution ...	...	2,87,441	3,19,800	3,80,641	23,010	67,44,345	63,51,800	65,20,300	O
...	1,20,000	13,81,200	13,05,800	...	...	...	...	...	...	...	1,20,000	13,81,200	L
...	1,00,000	1,00,000	...	...	...	...	...	...	...	...	1,00,000	1,00,000	N

Detailed Account 5A.—CHARGES OF ADMINISTRATION.

Controlling Officer—Commissioner, Magwe Division.

				a. Oil-well Establishment.								
...	...	...	...	(1a) Pay of Officers—Permanent ...	10,818	30,200	10,800	...	10,818	30,200	10,800	
...	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	28,430	...	...	...	28,430	
16,271	17,140	17,500	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	16,271	17,140	17,500	

...	...	1,530	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...	1,530	
2,670	2,710	3,200	...	(3a) Allowances, Honoraria, etc.—Fixed	...	5,900	6,420	...	...	8,610	9,620	
	200	400	...	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	1,000	3,000	...	5,722	1,200	3,400	
323	450	450	...	(4) Supplies and Services	...	...	...	...	328	450	450	
2,883	4,000	12,070	...	(5) Contingencies—	...	...	...	...	2,883	4,000	12,070	
22,152	24,500	35,150	...	TOTAL 5A	...	13,870	37,100	48,650	36,022	61,600	83,800	O

Detailed Account 5B.—MANAGEMENT OF GOVERNMENT ESTATES.

Controlling Officers—Sub-head a, Administrator of Government Estates; Sub-head b and c, Commissioner of Town Lands; Sub-heads d, Revenue Secretary; Sub-head e, Financial Commissioner (Reserved Subjects).

a. Government Estates Department (Rural).													
28,157	13,080	11,160	...	(1a) Pay of Officers—Permanent	...	17,860	17,400	20,220	...	46,017	30,480	31,380	O
1,250	25,870	14,180	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	5,944	14,680	15,700	...	7,194	40,550	29,880	O
11,850	16,800	21,250	...	(2a) Pay of Establishment—Permanent	...	...	...	...	11,850	16,800	21,250	O
11,644	12,290	22,770	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	11,644	12,290	22,770	O
19,308	8,160	8,630	...	(3a) Allowances, Honoraria, etc.—Fixed	...	14,461	6,420	5,290	...	33,769	14,580	13,920	O
	19,000	13,600	...	(3b) Allowances, Honoraria, etc.—Fluctuating.	6,000	6,000	25,000	19,600	O
8,291	10,000	12,000	...	(4) Supplies and Services	...	...	...	...	8,291	10,000	12,000	O
5,454	2,900	4,000	...	(5) Contingencies	...	...	...	...	5,454	2,900	4,000	O
1,630	2,500	4,000	...	(6) Charge for Launches	...	...	...	...	1,630	2,500	4,000	O
18,000	18,000	...	...	(7) Establishment Charges recoverable from other Govts Depts., etc.	...	...	...	...	18,000	18,000	...	
1,101	15,000	23,700	...	(10) Collection of Rents	...	...	...	...	1,101	15,000	23,700	O
...	...	2,81,200	2,05,800	(11) Outlay on Improvements	...	5Ba	...	...	...	...	2,81,200	L
1,06,685	1,43,600	4,16,490	2,05,800	Total	...	38,265	44,500	47,210	...	1,44,950	1,88,100	4,63,700	

* No. of Detailed Account, if any.

"O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

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PART A.—(a) EXPENDITURE CHARGED TO REVENUE.

5.—LAND REVENUE

Description of Work.	Sanctioned Estimate.	Expenditure to 31st December 1927.	Estimates, 1928-29.		
			Carry on.	New.	Total.
Detailed Account 5Ba (11)—OUTLAY ON IMPROVEMENTS—					
Improvement of Government Estates :—					
Bungalows	Rs. 2,21,000				
Tanks	8,800				
Roads—					
(i) Survey	Rs. 5,434				
(ii) Land Acquisition	1,05,000				
(iii) Construction	23,69,600				
	24,80,034				
Total	27,09,834				
Five furnished Bungalows in the Sittang Estate at Zibyubin, Okkan, Hemazalu, Lunbye and Kadatsein.	85,000				
Four furnished Bungalows in Sittang at Ywatha and at Hmokontha ; one near Thategon and one 4 miles south of Potalok.	68,000				
One Manager's House and 1 Bungalow in Pyuntaza and 1 Manager's House and 1 Bungalow in Yandoon (all furnished).	68,000				
Three tanks in Tawku Forest Reserve and 19 tanks in Yandoon	8,800				
Survey of Roads	5,434				
Acquisition of land about 12 miles of road from Thongwa to Hemazala Boundary	36,000	...	75,400	2,05,800	2,81,200
Acquisition of land about 11 miles of road from Kayan to Kyondan Road	33,000				
Acquisition of land about 5 miles of road from Thakala to Kadatsein	15,000				
Acquisition of land about 7 miles of road, i.e. from Kamase to Tawbokkon Boundary (about 3·5 miles) and from Kyibin to Okkan up to the Estate Boundary (about 3·5 miles).	21,000				
Construction of about 95 miles of road in the Pegu-Hanthawaddy Sittang area.	22,00,000				
Construction of about 11 miles of road from Pyuntaza-Yenwe Chaung Road Bridge to Panut in the Pyuntaza area.	1,69,600				
Total	27,09,834	...	75,400	2,05,800	2,81,200

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O L or N
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	
				b. Government Estates Department (Urban).								
The figures are included under subhead (a).	The figures are included under subhead (a).	...	...	(1b) Pay of Officers—Tmpty. (Non-Contract)		26,340	...	The figures are included under subhead (a).	The figures are included under subhead (a).	26,340	O	
		5,020	...	(2b) Pay of Estbs.—Tmpty. (Non-Contract)		...	...			5,020	O	
		...	...	(3a) Allowances, Honoraria, etc.—Fixed ...		6,640	...			6,640	O	
		900	...	(3b) Allowances, Honoraria, etc.—Fluctuating		2,500	...			3,400	O	
		400	...	(4) Supplies and Services		...	...			400	O	
		3,000	...	(5) Contingencies		...	...			3,000	O	
		11,00,000	11,00,000	(11) Outlay on improvements		...	...			11,00,000	L	
...	...	11,09,320	11,00,000	Total ...	...	35,480	...	...	...	11,44,800	...	
				c. Government Estates Department (Rangoon Suburban Development).								
7,118	7,400	13,260	...	(1b) Pay of Officers—Tmpty. (Non-Contract)	575	...	...	7,693	7,400	13,260	O	
3,696	5,300	7,640	2,500	(2b) Pay of Estbs.—Tmpty. (Non-Contract)	...	...	...	3,696	5,300	7,640	O	
4,142	3,900	6,800	...	(3a) Allowances, Honoraria, etc.—Fixed ...	116	...	...	4,258	3,900	6,800	O	
	300	600	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...		300	600	O	
3,882	1,300	2,000	...	(4) Supplies and Services	...	...	...	3,882	1,300	2,000	O	
1,211	3,300	5,400	...	(5) Contingencies—	...	...	...	1,211	3,300	5,400	O	
12,486	...	...	...	(6) Establishment Charges payable to other Governments, Departments, etc.	...	...	...	12,486	...	...	O	
...	1,200	1,300	...	(9) Collection of Rents	...	...	...	...	1,200	1,300	...	
...	1,20,000	...	...	(10) Outlay on improvements	...	...	...	...	1,20,000	...	L	
32,535	1,42,700	37,000	2,500	Total ...	691	...	...	33,226	1,42,700	37,000	...	
1,05,600	500	400	...	d. Kokine Government Estate ...	...	...	...	1,05,600	500	400	O	
5,81,632	...	...	...	e. Cost of Acquisition of Land ...	...	...	...	5,81,632	...	...	O	
...	1,00,000	1,00,000	...		...	...	...	...	1,00,000	1,00,000	N	
8,26,452	3,86,800	16,63,210	13,08,300	TOTAL 5B. ...	38,956	44,500	82,690	...	8,65,408	4,31,300	17,45,900	
8,26,452	16,6,800	1,82,010	2,500	Distribution ...	38,956	44,500	82,690	...	8,65,408	2,11,300	2,64,700	
...	1,20,000	13,81,200	13,05,800		...	...	...	...	...	1,20,000	13,81,200	
...	1,00,000	1,00,000	...		...	...	...	...	...	1,00,000	1,00,000	

"O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

PART A.—(a) EXPENDITURE CHARGED TO REVENUE:

5.—LAND REVENUE. 82

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.

Detailed Account 5C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.

Controlling Officer—Financial Commissioner (Reserved Subjects).

17,12,101	17,57,000	18,72,200	...	a. Commission on Land Revenue Collec- tions.	...	...	...	...	17,12,101	17,57,000	18,72,200
4,25,619	4,00,000	4,20,000	...	b. Commission on Capitation-tax Collec- tions.	...	...	...	...	4,25,619	4,00,000	4,20,000
4,10,047	3,85,000	4,01,999	..	c. Commission on <i>Thalthameda</i> -tax Collec- tions.	...	...	...	...	4,10,047	3,85,000	4,01,999
30,156	20,000	28,000	...	d. Commission on other Collections	...	...	...	...	30,156	20,000	28,000
...	...	10,500	...	e. Charges for preparation of tax-tickets	...	...	...	...	...	...	10,500
...	...	1,700	...	f. <i>Sawkegyoks</i>	...	...	...	...	...	...	1,700
25,77,923	25,62,000	27,34,399	...	TOTAL 5C	...	...	...	...	25,77,923	25,62,000	27,34,399

Detailed Account 5E.—SURVEY AND SETTLEMENT.

Controlling Officer—Commissioner of Settlements and Land Records.

...	10,300	7,800	...	a. Revenue Survey—Provincial Survey Party.	...	...	...	...	...	10,300	7,800
3,074	8,200	11,600	...	(1a) Pay of Officers—Permanent	...	...	...	...	3,074	8,200	11,600
95,913	80,000	88,550	...	(2a) Pay of Establishment—Permanent	...	...	...	...	95,913	80,000	88,550
...	...	...	...	(2b) Pay of Establishment—Temporary (Non- Contract).	...	...	...	...	...	...	...
20,781	3,500	3,950	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	20,781	3,500	3,950
...	17,000	15,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	17,000	15,000
2,245	2,200	3,000	...	(4) Supplies and Services	...	...	...	...	2,245	2,200	3,000
9,963	9,000	9,200	...	(5) Contingencies	...	...	...	...	9,963	9,000	9,200
...	5,000	4,500	...	(6) Charge for Launches	...	...	...	...	...	5,000	4,500
1,31,976	1,35,200	1,43,600	...	Total	...	...	...	...	1,31,976	1,35,200	1,43,600

				b. Revenue Survey—Mining and other Special Surveys.							
1,250	3,100	2,140	...	(1 <i>b</i>) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	1,250	3,100	2,140
13,091	30,000	21,000	...	(2 <i>b</i>) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	13,091	30,000	21,000
2,795	2,000	1,960	...	(3 <i>a</i>) Allowances, Honoraria, etc.—Fixed	...	...	...	...	2,795	2,000	1,960
3,601	5,000	4,000	...	(3 <i>b</i>) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		5,000	4,000
1,154	2,500	400	...	(4) Supplies and Services	...	...	...	...	3,601	2,500	400
100	2,100	2,000	...	(5) Contingencies	...	...	...	...	1,154	2,100	2,000
21,991	44,700	31,500	...	(6) Charge for launches	...	...	...	...	100	...	...
				Total	...	...	...	...	21,991	44,700	31,500
				c. Survey Schools.							
5,237	5,500	5,700	...	(2 <i>a</i>) Pay of Establishment—Permanent	...	...	...	...	5,237	5,500	5,700
880	600	600	...	(3 <i>a</i>) Allowances, Honoraria, etc.—Fixed	...	...	...	...		600	600
...	1,000	500	...	(3 <i>b</i>) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	880	1,000	500
1,339	60	100	...	(4) Supplies and Services	...	...	...	...		60	100
5,266	2,200	2,400	...	(5) Contingencies	...	...	...	...	1,339	2,200	2,400
12,722	6,540	6,500	...	(9) Scholarships	...	...	...	...	5,266	6,540	6,500
				Total	...	...	...	...	12,722	15,900	15,800
				d. Settlement Operations.							
59,482	63,000	35,830	...	(1 <i>a</i>) Pay of Officers—Permanent	73,599	67,900	86,600	18,300	1,33,081	1,30,900	1,22,430
1,29,310	1,36,000	1,63,680	11,320	(2 <i>a</i>) Pay of Establishment—Permanent	...	...	...	...	1,29,310	1,36,000	1,63,680
11,991	28,600	29,450	2,160	(2 <i>b</i>) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	11,991	28,600	29,450
38,347	50,000	44,840	2,840	(3 <i>a</i>) Allowances, Honoraria, etc.—Fixed	25,741	14,500	13,850	2,160	64,088	64,500	58,690
240	15,000	16,000	4,000	(3 <i>b</i>) Allowances, Honoraria, etc.—Fluctuating								10,000	9,550	2,550	25,000	25,550
10,522	500	500	150	(4) Supplies and Services	...	...	...	...	240	500	500
33,500	10,000	10,500	2,500	(5) Contingencies	...	...	...	...	10,522	10,000	10,500
2,83,392	35,000	50,000	...	(6) Charge for Launches	...	...	...	...	33,500	35,000	50,000
				Total	99,340	92,400	1,10,000	23,010	3,82,732	4,30,500	4,60,800

PART A.—(a) EXPENDITURE CHARGED TO REVENUE.

5.—LAND REVENUE. 38

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.
				e. Professional Survey Parties.							
1,49,299	166,400	1,36,500	...	(7) Establishment Charges payable to other Governments, Departments, etc.	...	...	...	...	1,49,299	1,66,400	1,36,500
5,99,380	7,00,300	6,78,200	22,970	TOTAL 5E. ...	99,340	92,400	1,10,000	23,010	6,98,720	7,92,700	7,88,200

Detailed Account. 5F.—LAND RECORDS.

Controlling Officer—Commissioner of Settlements and Land Records.

				a. Superintendence.							
26,754	35,200	30,440	...	(1a) Pay of Officers—Permanent	37,123	38,820	29,000	...	63,877	74,020	59,440
...	...	14,400	...	(1b) Pay of Officers—Tempy. (Non-contract)	531	...	...	...	531	...	14,400
54,993	54,000	56,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	54,993	54,000	56,000
132	...	...	...	(2b) Pay of Establishment Tempy. (Non-contract).	...	...	...	...	132	...	...
11,548	6,500	7,760	...	(3a) Allowances—Honoraria, etc.—Fixed	19,930	8,880	4,980	...	31,478	15,380	12,740
	11,000	9,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating		6,000	2,720	...		17,000	11,720
603	200	200	...	(4) Supplies and Services	...	...	...	...	603	200	200
6,539	5,000	5,000	...	(5) Contingencies	...	...	...	...	6,539	5,000	5,000
1,00,569	1,11,900	1,22,800	...	Total	57,584	53,700	36,700	...	1,58,153	1,65,600	1,59,500

b. District Charges.												
2,87,187	3,20,000	2,20,000		(1a) Pay of Officers—Permanent	...	...	...	...	...	2,87,187	3,20,000	2,20,000
...	...	2,620		(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	...	...	2,620
14,23,014	14,90,000	15,50,000		(2a) Pay of Establishment—Permanent	...	...	...	...	...	14,23,014	14,90,000	15,50,000
9,141	9,600	8,770		(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	9,141	9,600	8,770
4,72,551	2,90,000	2,70,000		(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	4,72,551	2,90,000	2,70,000
	2,00,000	1,75,000		(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...		2,00,000	1,75,000
20,746	21,000	23,000	...	(4) Supplies and Services	...	...	...	...	...	20,746	21,000	23,000
54,943	79,000	64,000	...	(5) Contingencies	...	...	...	...	...	54,943	79,000	64,000
59,590	50,000	60,000	...	(6) Charge for Launches	...	...	...	...	...	59,590	50,000	60,000
2,708	5,800	5,790	...	(8) Deduct—Establishment Charges recoverable from other Governments, Departments, etc.	...	...	...	...	...	2,708	5,800	5,790
23,24,464	24,53,800	23,67,600	...	Total	...	...	...	...	...	23,24,464	24,53,800	23,67,600
24,25,033	25,65,700	24,90,400	...	TOTAL 5F	...	57,584	53,700	36,700	...	24,82,617	26,19,400	25,27,100

Detailed Account. 5G.—CHARGES IN ENGLAND.

...	...	5,350	...	a. Secretary of State	...	...	...	...	...	...	...	5,350
b. High Commissioner.												
4,452	12,700	14,150	...	(1) Leave and Deputation Salaries	...	50,395	27,850	51,000	...	54,847	40,550	65,150
...	...	...	...	(2) Sterling Overseas Pay	...	...	43,850	40,000	...	...	43,850	40,000
4,452	12,700	19,500	...	TOTAL 5G	...	50,395	71,700	91,000	...	54,847	84,400	1,10,500

PART A.—(a) EXPENDITURE CHARGED TO REVENUE.

7.—STAMPS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.		Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

7.—STAMPS.

Controlling Officers—Financial Commissioner (Reserved Subjects) and Commissioners of Divisions.

18,058	18,200	23,100	...	A.—SUPERINTENDENCE	7A.	...	...	...	...	18,058	18,200	23,100
1,03,878	1,11,600	1,12,200	...	B.—STAMPS—NON-JUDICIAL—CHARGES FOR THE SALE OF STAMPS.	7B	...	...	...	...	1,03,878	1,11,600	1,12,200
21,066	22,200	24,700	...	C.—STAMPS—JUDICIAL—CHARGES FOR THE SALE OF STAMPS.	7C	...	...	...	...	21,066	22,200	24,700
118	...	...	...	STAMPS SUPPLIED FROM PROVINCIAL STORES—NON-JUDICIAL.	...	...	...	...	...	118	...	...
5,680	16,000	10,000	...	D.—STAMPS—NON-JUDICIAL—COST OF STAMPS MANUFACTURED IN INDIA, RECEIVED FROM THE GOVERNMENT OF INDIA SECURITY PRINTING PRESS.	...	...	...	...	...	5,680	16,000	10,000
-9	...	...	...	DEDUCT—VALUE OF STAMPS SUPPLIED FROM PROVINCIAL STORES TO OTHER GOVERNMENTS—NON-JUDICIAL.	...	...	...	...	...	-9	...	...
1,070	5,000	4,000	...	E.—STAMPS—JUDICIAL—COST OF STAMPS MANUFACTURED IN INDIA, RECEIVED FROM THE GOVERNMENT OF INDIA SECURITY PRINTING PRESS.	E.	...	...	...	...	1,070	5,000	4,000
†1,49,861	1,73,000	1,74,000	...	TOTAL	...	...	...	...	...	†1,49,861	1,73,000	1,74,000

† Includes Rs. 118 for cost of stamps supplied from Provincial Stores (Non-Judicial) and a deduct entry of Rs. 9 for charges recoverable from other Government Departments, etc.

Detailed Account 7A.—SUPERINTENDENCE.

Controlling Officer.—Financial Commissioner (Reserved Subjects).

				<i>a. Presidency Establishment.</i>									
8,953	9,200	9,170	...	(1a) Pay of Officers—Permanent	...	...	...	...	8,953	9,200	9,170
...	...	2,340	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	...	2,340
13,262	14,500	14,580	...	(2b) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...	13,262	14,500	14,580
...	...	430	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	...	430
3,453	2,400	2,940	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	3,453	2,400	2,940
...	1,400	2,390	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		1,400	2,390
...	100	100	...	(4) Supplies and Services	...	...	...	...	...	100	100
7,857	11,500	6,100	...	(5) Contingencies	...	...	...	...	7,857	11,500	6,100
15,467	20,900	14,950	...	(8) Deduct—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	15,467	20,900	14,950
18,058	18,200	23,100	...	TOTAL 7A				18,058	18,200	23,100

Detailed Account 7B.—STAMPS—NON-JUDICIAL—CHARGES FOR THE SALE OF STAMPS.

Controlling Officers.—Financial Commissioner (Reserved Subjects) and Commissioners of Divisions.

				<i>a. Establishments.</i>									
16,856	16,600	12,200	...	(2a) Pay of Establishment—Permanent	...	...	...	...	16,856	16,600	12,200
207	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	207	...	...
71	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		...	...
5,059	...	...	...	(4) Supplies and Services	...	...	...	...	71	...	...
...	...	...	...	(5) Contingencies	...	...	...	...	5,059	...	...
22,193	16,600	12,200	...	Total				22,193	16,600	12,200
81,685	95,000	1,00,000	...	<i>b. Discount</i>				81,685	95,000	1,00,000
1,03,878	1,11,600	1,12,200	...	TOTAL 7B				1,03,878	1,11,600	1,12,200

* No. of Detailed Account, if any.

PART A.—(a) EXPENDITURE CHARGED TO REVENUE.

7.—STAMPS. 42

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure		Accounts 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure	Accounts 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 7C.—STAMPS—JUDICIAL—CHARGES FOR THE SALE OF STAMPS.

Controlling Officers.—Financial Commissioner (Reserved Subjects) and Commissioners of Divisions

				a. Establishments.							
2,400	2,700	2,700	...	(2a) Pay of Establishment—Permanent	...	...	...	...	2,400	2,700	2,700
18,666	19,500	22,000	...	b. Discount	...	...	...	...	18,666	19,500	22,000
21,066	22,200	24,700	...	TOTAL 7C	...	...	...	...	21,066	22,200	24,700

10.—STATE RAILWAYS.

...	A INTEREST ON DEBT	25,014	25,014
-----	-----	-----	-----	--------------------	-----	-----	-----	--------	-----	-----	-----	--------	-----	-----

12.—MISCELLANEOUS RAILWAY EXPENDITURE.

...	MISCELLANEOUS EXPENSES	5,335	5,335
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13.—CONSTRUCTION OF RAILWAYS.

-5,00,282	Purchase of Railways	-5,00,282
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PART A.—COMBINED STATEMENT OF IRRIGATION EXPENDITURE.

25,08,373	37,48,400	29,06,100	3,47,100	WORKS	A	25,08,373	37,48,400	29,06,100
2,91,505	2,06,000	3,81,700	2,78,700	EXTENSIONS AND IMPROVEMENTS	B	...	...	...	...	2,91,505	2,06,000	3,81,700
78,122	1,25,000	1,59,200	21,700	OTHER CHARGES	C	...	...	...	...	78,122	1,25,000	1,59,200
19,14,533	18,22,000	19,78,000	...	MAINTENANCE AND REPAIRS	D	3,37,626	3,82,200	5,31,200	...	19,14,533	18,22,000	19,78,000
12,95,494	14,56,300	15,96,000	...	ESTABLISHMENT { IN INDIA }		78,878	1,09,500	1,77,600	...	16,33,120	18,38,500	21,27,200
9,249	25,600	35,070	...	{ IN ENGLAND } ... ..		...	...	...	...	88,127	1,35,100	2,12,670
62,360	1,05,900	98,000	...	TOOLS AND PLANT ... ..		...	...	...	...	62,360	1,05,900	98,000
4,597	...	32,800	...	GRANTS-IN-AID ... ..		...	...	...	...	4,597	...	32,800
7,590	18,100	26,000	...	SUSPENSE ... ..		...	...	...	...	7,590	18,100	26,000
2,16,862	...	...	...	INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.		...	...	...	...	2,16,862	...	...
3,40,677	1,10,000	1,95,000	...	LOSSES ON GOVERNMENT COMMERCIAL UNDERTAKINGS.		...	...	...	...	3,40,677	1,10,000	1,95,000
7,004	7,700	6,000	...	Deduct—RECOVERIES ON REVENUE ACCOUNT		...	...	...	...	7,004	7,700	6,000
31,499	15,500	30,000	...	Deduct—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.		...	...	...	...	31,499	15,500	30,000
12,382	2,02,300	88,200	...	Deduct—ENGLISH COST OF STORES AND ESTABLISHMENT.		1,05,714	1,09,500	1,77,600	...	1,18,096	3,11,800	2,65,800
9,254	2,02,300	88,200	...	Add—EXPENDITURE IN ENGLAND AT PAR ...	E	78,878	1,09,500	1,77,600	...	88,132	3,11,800	2,65,800
3,128	...	...	...	Add—LOSS BY EXCHANGE		26,836	...	...	...	29,964	...	...
1,54,458	...	2,27,500	...	Add—Pensionary charges at 14 per cent. of the total establishment charges.		40,721	...	98,500	...	1,95,179	...	3,26,000
68,45,326	75,94,100	75,99,370	6,47,500	Total		4,57,225	4,91,700	8,07,300	...	73,02,551	80,85,800	84,06,670
...	...	6,99,370	...	Deduct—Probable Savings ... ..		...	...	2,07,300	...	...	...	9,06,670
68,45,326	75,94,100	69,00,000	6,47,500	Nett Total		4,57,225	4,91,700	6,00,000	...	73,02,551	80,85,800	75,00,000
31,96,257	26,43,300	32,22,000	...	AMOUNT DEBITABLE TO—								
14,75,646	16,02,300	10,17,000	...	HEAD XIII		2,62,420	2,05,500	3,22,000	...	34,58,677	28,48,800	35,44,000
21,73,423	33,48,500	11,40,000	...	HEAD 15		52,844	1,34,700	50,000	...	15,28,490	17,37,000	10,67,000
...	...	15,21,000	...	HEAD 16		1,41,961	1,51,500	69,000	...	23,15,384	35,00,000	12,09,000
...	...	...	...	HEAD 55 ... ..		...	...	1,59,000	...	...	...	16,80,000

* Number of Detailed Account, if any.

PART A.—COMBINED STATEMENT OF IRRIGATION EXPENDITURE.

Head of Account.	Description of work.	Reference to proceedings of Standing Committee.	L or N	Sanctioned Estimate.	Expenditure to 31st December 1927.	Estimates, 1928-29.		
						Carry on.	New.	Total.

Detailed Account A.—WORKS.

<i>Works in Progress.</i>									
15 (A) 2. Major Works.	(1) Improvements to the Taunggau Tank, Mandalay District	Finance 6 (9) ...	N	62,145	41,143	} 2,17,000	...	2,17,000	
		(2) Construction of the U Po Tun Tank, Meiktila District ...	Finance 47 (5) ...	N	3,00,000				...
		Total			3,62,145	41,143	2,17,000	...
<i>New Works.</i>									
15 (A) 2. Minor Works.			N	...	...	...	5,000	5,000
	Total Allotment ...	...		...	...	2,17,000	5,000	2,22,000
<i>Works in Progress.</i>									
15 (B) 2. Major Works.	(1) Dredging the Kawa and Pale Bends in the Pegu River ...	Finance 43 (1) ...	L	6,61,389	6,50,247	} 2,42,000	...	2,42,000	
		(2) Cutting a channel through the Daga River at Daunggwe	Waterways 13 (3)	N	4,51,800				444
		(3) Improvements to the internal drainage of the Bawle Island	Finance 60 (4) ...	N	29,433				4,780
			Total		12,07,957	6,55,471	2,42,000	65,300	3,07,300
<i>New Works.</i>									
	(1) Purchase of Ruston Excavator ...	Finance 59 (3) ...	N	65,335	...	...	65,300	65,300
	Total ...	...		...	...	...	1,800	1,800
15 (B) 2. Minor Works.				...	...	...	1,800	1,800
	Total Allotment ...	...		...	...	2,42,000	67,100	3,09,100

		<i>Works in Progress.</i>							
55 (A) 1. Major Works	(1) Extension of the revetted bund on the right bank of the Mu River from Bund No. 3 to 4, Shwebo Canal Project.	Finance 53 (1)	L	33,400	19,992	} 5,00,000	...	5,00,000	5,00,000
	(2) Remodelling the Shwebo Canal System	Finance 44 (2)	L	10,93,798	1,05,231				
	(3) Extension of the Mon Canal System by constructing a Branch from the North Mön Canal.	Finance 20 (3)	L	9,60,000	65,169				
	(4) Remodelling the Paleik Canal, Zidaw Canal System	Finance 6 (2)	L	1,46,306	1,75,977				
	(5) Remodelling the Pyaungbya Canal, Kinda Canal System	Finance 52 (6)	L	7,21,000	2,32,724				
	Total	...		31,54,504	5,99,093	5,00,000	...	5,00,000	5,00,000
55 (A) 1. Minor Works			L	...	...	...	22,000	22,000	22,000
		Total Allotment	...	...	...	5,00,000	22,000	5,22,000	5,22,000
		<i>Works in Progress.</i>							
55 (A). 2 Major Works,	(1) Panlaung River Improvement Scheme	Finance 32 (13)	L	43,04,707	8,38,630	} 8,40,000	...	8,40,000	8,40,000
	(2) Remodelling the Salin Canals	Finance 52 (1)	L	26,80,662	79,116				
	(3) Collection of materials for remodelling the weir at Kabo, Ye-u Canal.	...	N	43,157	10,421				
	(4) Extension of the revetted bund on the right bank of the Mu River from Bund No. 3 to 4 Ye-u Canal Project.	Finance 53 (1)	N	22,266	12,043				
	(5) Jungle clearing Payanpaga-chaung, Ye-u Canal Project	Finance 54 (1)	N	41,042	29,553				
	Total	...		70,91,834	9,69,763	8,40,000	...	8,40,000	8,40,000
55 (A) 2. Minor Works.			N	30,000	...	} ...	10,000	10,000	10,000
	(2) Constructing minors of Tail Distributary (Mayagan Branch, Ye-u Canal.	...	N	30,000	...				
	Total	...		60,000	...				
	Total (Major Works)	...		71,51,834	9,69,763	8,40,000	10,000	8,50,000	8,50,000
		...		...	...	...	38,000	38,000	38,000
	Total Allotment	...		...	...	8,40,000	48,000	8,88,000	8,88,000

"L" means Other Expenditure for which loans are admissible ; "N" means Other Expenditure for which loans are not admissible.

PART A.—COMBINED STATEMENT OF IRRIGATION EXPENDITURE.

Head of Account.	Description of Work.	Reference to proceedings of Standing Committee.	L or N	Sanctioned Estimate.	Expenditure to 31st December 1927.	Estimates, 1928-29.		
						Carry on.	New.	Total.
	<i>Works in Progress.</i>							
55(B) 1. Major Works.	(1) Reducing the width of the Chord Cut of the Twante canal at Letpangon.	Waterways 11 (1)	L	5,15,527	93,067	5,00,000	...	5,00,000
	(2) Raising and strengthening the Irrawaddy Branch, Henzada Embankment (mile 20/0 to 75/3), to new authorised crest level.	Finance 47 (11) ...	L	83,259	32,958			
	(3) Metalling the crest of the Shwelaung Embankment, North Section (mile 0/0 to 9/2) and South Section (mile 0/0 to 3/0).	Finance 7 (13) ...	L	24,450	...			
	(4) Resectioning the Ngawun Branch, Henzada Embankment to new authorised crest level between miles 44/7 and 46/1.	Finance 47 (6) ...	L	31,565	2,185			
	(5) Raising the Ngawun Branch, Henzada Embankment to new authorised crest level between miles 40/0 and 50/0.	Finance 44 (5) ...	L	58,879	...			
	(6) Raising the Ngawun Branch, Henzada Embankment to new authorised crest level between miles 67/0 and 75/7.	...	L	27,357	...			
	(7) Raising and strengthening the Ma-ubin Embankment (North Section) to new authorised crest level between miles 30/0 and 58/6.	...	L	12,566	2,319			
	(8) Bhamini-Shwedaungmaw and Ma-ubin Island Drainage Scheme	Finance 44 (10) ...	L	3,47,324	1,085			
	(9) Raising the Ma-ubin Embankment from mile 0 to 25/2, North section to new authorised crest level.	Finance 60 (14) ...	L	50,542	...			
	Total ...	...		11,51,469	1,31,614	5,00,000	...	5,00,000
	<i>New Works.</i>							
Do, Minor Works.	(10) Raising the Ngawun Branch, Henzada Embankment from mile 50 to 67 to new authorized crest level.	Finance 57 (3) ...	L	86,987	...	}	...	1,15,000
	(11) Raising the berm road of Ma-ubin Embankment between miles 10 and 17, North Section.	Finance 58 (3) ...	L	42,900	...			
	(12) Extension of the Tamatakaw Embankment ...	Finance 60 (12) ...	L	35,098	...			
	Total ...	...		1,64,985	...	...	1,15,000	1,15,000
	Total (Major Works) ...	...		13,16,454	1,31,614	5,00,000	1,15,000	6,15,000
		...	...	...	...	...	90,000	90,000
	Total Allotment ...	...		...	...	5,00,000	2,05,000	7,05,000

		<i>Works in Progress.</i>						
55(B) 2. Major Works.	(1) Widening and deepening the Pegu-Sittang Canal from mile 0/0 to 14/2 and from mile 24/4 to 28/1.	Waterways 12 (3)	L	7,57,735	5,29,940	} 2,60,000	...	2,60,000
	(2) River training works in the Pyuntaza Plain	Finance 59 (4) ...	L	17,61,797	13,37,598			
	(3) Metalling the travelling surface of the Sittang Embankment from mile 0/0 to 29/4.	Finance 32 (5) ...	L	31,640	9,813			
	(4) Collecting a 3-inch coat of laterite for metalling the travelling surface of the Sittang Embankment between miles 29/4 and 47/1.	...	L	15,632	2,326			
	(5) Metalling of the Moyingyi-Zwebat Embankment from mile 0/0 to 16/4.	Finance 26 (1) ...	L	25,031	...			
	(6) Constructing a sluice at Wetsa at mile 4/5 on the Moyingyi-Zwebat Embankment.	Finance 59 (5) ...	L	47,685	...			
	(7) Digging a channel for the Wetsa sluice discharge ...	Finance 59 (5) ...	L	1,86,103	...			
	Total	•	28,25,623	18,79,677	2,60,000	...	2,60,000
	Total Allotment	2,60,000	...	2,60,000

Detailed Account B.—EXTENSIONS AND IMPROVEMENTS.

		<i>Works in Progress.</i>						
XIII (A).-1 Major Works.	(1) Dismantling slipped pitching and constructing retaining wall in the head reach of Main Canal, Shwabo Canal Project.	...	L	10,400	...	} 90,000	...	90,000
	(2) Opening out drainage channels west of the railway in the Kyaukse Irrigation Subdivision.	Finance 60 (6) ...	L	82,324	...			
	(3) Protecting the banks of the Zawgyi river above and below the Sagon bridge.	Finance 60 (13) ...	L	20,853	...			
	Total ...	...		1,13,577	...	90,000	...	90,000
XIII (A).-1 Minor Works.		...	L	...	...	...	66,000	66,000
	Total Allotment ...	...		...	...	90,000	66,000	1,56,000
XIII (A).-2 Minor Works.	<i>New Works.</i>	...	N	...	...	...	63,000	63,000
	Total Allotment ...	...		...	...	...	63,000	63,000

"L" means Other Expenditure for which loans are admissible ; "N" means Other Expenditure for which loans are not admissible.

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PART A.—COMBINED STATEMENT OF IRRIGATION EXPENDITURE.

Head of Account.	Description of work.	Reference to proceedings of Standing Committee.	L or N.	Sanctioned Estimate.	Expenditure to 31st December 1927.	Estimates, 1928-29.		
						Carry on.	New.	Total.

Detailed Account B.—EXTENSIONS AND IMPROVEMENTS—(concl'd.)

	<i>New Works.</i>								
XIII (B).-1 Major Works	(1) Constructing combined office and quarters for Subdivisional Officer at Ngathainggyaung.	...	L	15,136	...	}	...	55,000	55,000
	(2) Dismantling and removing the Inspection Bungalow at Ngathainggyaung.	...	L	10,249	...				
	(3) Constructing a landing stage at Twante	...	L	30,578	...				
	Total	...	•	55,963	...			55,000	55,000
XIII (B).-1 Minor Works.			L	...	...		13,000	51,700	64,700
	Total Allotments	...		...	...		13,000	1,06,700	1,19,700
XIII (B).-2 Minor Works.			N	...	...			37,000	37,000
	Total Allotments	...		...	...			37,000	37,000
15 (A) 2. Minor Works.	<i>New Works.</i>		N	...	...			6,000	6,000
	Total	...		...	...			6,000	6,000

Detailed Account C.—OTHER CHARGES.

		<i>Works in Progress.</i>								
4	15(A) 3. Major Works.	(1) Contouring the Kyaukse District	Finance 2 (2) ...	N	8,217	4,073	} 20,500	...	20,500	
		(2) Contour survey of part of the Sagaing District to be irrigated by the Trans-Samon Canal.	Finance 29 (5) ...	N	21,611	2,651				
		(3) Preliminary Surveys in connection with the old Mu Canal Improvement Scheme.	Finance 47 (10) ...	N	29,271	9,808				
		Total ...			...	59,099	16,532	20,500	...	20,500
	15(A) 3. Minor Works.	<i>New Works</i>		N	...	...		6,000	9,000	15,000
		Total Allotment ...		...	...	...		26,500	9,000	35,500
		<i>Works in Progress.</i>								
	15(B) 3, Major Works.	(1) Contour Survey of the Myanaung Plain in the Henzada District.	Finance 44 (1) ...	N	73,610	1,397	} 1,11,000	...	1,11,000	
		(2) Investigation of Drainage schemes in the Pegu Plain south of the Pegu-Sittang Canal.	Finance 41 (1) ...	N	1,19,714	90,096				
		(3) Tidal and Hydraulic Investigations in the Twante Canal ...	Finance 57 (4) & 61 (5)	N	1,20,750	19,634				
		Total ...		...	3,14,074	1,11,127	1,11,000	...	1,11,000	
	15(B) 3, Minor Works.	<i>New Works</i>		N	...	...		...	12,700	12,700
		Total ...		...	...	...		1,11,000	12,700	1,23,700

"O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

PART A—COMBINED STATEMENT OF IRRIGATION EXPENDITURE—concl'd.

A.— VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.

Detailed Account D.—ESTABLISHMENT.

a. Chief Engineer.												
9,375	7,500	7,900	...	(1a) Pay of Officers—Permanent	...	1,43,283	99,500	50,700	...	1,52,658	1,07,000	58,600
...	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	32,806	54,130	...	...	32,806	54,130	...
2,93,805	3,10,000	3,01,600	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	2,93,805	3,10,000	3,01,600
6,945	3,000	5,000	...	(2c) Pay of Establishment—Temporary (Contract).	...	...	...	...	...	6,945	3,000	5,000
17,115	15,000	13,400	...	(3a) Allowances, Honoraria, etc.—Fixed	...	33,305	22,800	8,400	...	50,420	37,800	21,800
8,574	10,000	1,200	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	26,615	17,070	5,900	...	35,189	27,070	7,100
1,005	700	700	...	(4) Supplies and Services	...	...	...	...	...	1,005	700	700
29,448	28,000	28,000	...	(5) Contingencies	...	...	...	...	...	29,448	28,000	28,000
1,195	4,000	2,000	...	(6) Charge for Launches	...	...	...	...	...	1,195	4,000	2,000
2,75,604	2,93,200	2,69,800	...	(8) Deduct—Establishment Charges recoverable from other Departments, etc.	Charges re- coverable from other Governments, Departments, etc.	1,77,007	1,16,100	...	...	4,52,611	4,09,300	2,69,800
91,858	85,000	90,000	...	Total	...	59,002	77,400	65,000	...	1,50,860	1,62,400	1,55,000

				c. Superintending Engineers.							
...	...	...	...	(1a) Pay of Officers—Permanent ...	72,498	50,600	1,16,400	...	72,498	50,600	1,16,400
75,127	78,800	78,600	...	(1b) Pay of Officers—Temporary (Non-Contract) ...	...	22,600	...	...	...	22,600	
1,600	...	...	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	75,127	78,800	78,600
17,184	20,000	18,000	...	(2b) Pay of Establishment—Temporary (Non-Contract) ...	...	...	...	...	1,600	...	...
1,985	...	500	...	(3a) Allowances, Honoraria, etc.—Fixed ...	9,193	7,140	17,400	...	26,377	27,140	35,400
...	500	300	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	6,248	10,000	15,000	...	...	10,000	15,500
7,537	5,500	5,500	...	(4) Supplies and Services ..	...	...	...	...	8,233	500	300
...	5,000	5,000	...	(5) Contingencies ...	...	...	...	...	7,537	5,500	5,500
1,03,433	1,09,800	1,07,900	...	(6) Charge for Launches ...	...	...	...	...	...	5,000	5,000
			...	Total ...	87,939	90,340	1,48,800	...	1,91,372	2,00,140	2,56,700
				d. Executive Establishment.							
79,920	1,00,000	1,19,480	...	(1a) Pay of Officers—Permanent ...	1,16,210	1,42,160	2,23,480	...	1,96,130	2,42,160	3,42,960
1,10,973	72,900	98,980	...	(1b) Pay of Officers—Temporary (Non-Contract) ...	3,960	15,300	21,640	...	1,14,933	88,200	1,20,620
...	37,000	39,000	...	(1c) Pay of Officers—Temporary (Contract) ...	...	...	...	...	...	37,000	39,000
2,94,640	2,92,000	2,95,900	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	2,94,640	2,92,000	2,95,900
1,46,646	1,62,520	1,58,920	...	(2c) Pay of Establishment—Temporary (Contract) ...	...	...	...	...	1,46,646	1,62,520	1,58,920
19,319	16,400	21,320	...	(3a) Allowances, Honoraria, etc.—Fixed ...	19,351	27,000	37,280	...	38,670	43,400	58,600
1,50,461	1,70,000	1,40,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	23,510	30,000	35,000	...	1,73,971	2,00,000	1,75,000
1,363	10,000	5,000	...	(4) Supplies and Services ...	...	...	...	...	1,363	10,000	5,000
48,176	52,000	52,000	...	(5) Contingencies ...	...	...	...	...	48,176	52,000	52,000
32,695	25,000	30,000	...	(6) Charge for Launches ...	...	...	...	...	32,695	25,000	30,000
8,84,193	9,37,820	9,60,600	...	Total ...	1,63,031	2,14,460	3,17,400	...	10,47,224	11,52,280	12,78,000
				e. Medical Establishment.							
1,383	2,500	2,500	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	1,383	2,500	2,500
53	1,000	1,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	53	1,000	1,000
1,436	3,500	3,500	..	Total ...	...	...	...	...	1,436	3,500	3,500

PART A.—(a) COMBINED STATEMENT OF IRRIGATION EXPENDITURE—concluded.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.
				g. Special Revenue.							
1,05,371	1,60,780	2,14,650	...	(2a) Pay of Establishment—Permanent ...	...	...	...	1,05,371	1,60,780	2,14,650
845	6,400	10,000	...	(2c) Pay of Establishment—Temporary (Contract.	...	...	...	845	6,400	10,000
11,775	22,500	33,350	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	11,775	22,500	33,350
20,464	8,000	11,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	20,464	8,000	11,000
...	500	5,000	...	(4) Supplies and Services ...	...	...	...	...	500	5,000
...	1,000	2,000	...	(5) Contingencies ...	...	...	...	...	1,000	2,000
1,87,174	1,51,000	2,15,000	...	(9) Collection charges by the Civil Department on Irrigation and Embankment Revenue.	...	...	...	1,87,174	1,51,000	2,15,000
3,25,629	3,50,180	4,91,000	...	Total ...	...	...	...	3,25,629	3,50,180	4,91,000
1,14,181	30,000	69,500	...	<i>j. Deduct—Charges to other Depts.</i> ...	...	...	...	1,14,181	30,000	69,500
...	...	12,500	...	<i>k. Add.—Charges by other Depts.</i> ...	818	...	...	818	...	12,500
12,92,368	14,56,300	15,96,000	...	TOTAL D. ...	3,10,790	3,82,200	5,31,200	16,03,158	18,38,500	21,27,200	

Detailed Account E.—EXPENDITURE IN ENGLAND.

6,200	11,300	5,730	...	(1) Leave and Deputation Salaries ...	44,448	33,900	86,800	...	50,648	45,200	92,530
840	3,600	...	...	(2) Sterling Overseas Pay ...	22,920	48,900	50,800	...	23,760	52,500	50,800
5	...	53,130	...	(3) Stores ...	...	...	...	...	5	...	53,130
900	4,000	2,670	...	(4) Unclassified ...	390	...	...	...	1,290	4,000	2,670
1,309	6,700	26,670	...	(5) Pensions ...	11,120	26,700	40,000	...	12,429	33,400	66,670
9,254	25,600	88,200	...	Total ...	78,878	1,09,500	1,77,600	...	88,132	1,35,100	2,65,800

XIII—IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS :—
DEDUCT WORKING EXPENSES.

Controlling Officer—Chief Engineer, Public Works
Department (Irrigation).

11,89,207	9,28,300	11,53,300	66,000	A. IRRIGATION WORKS— (1) Productive	xiii	1,17,305	85,700	1,36,500	...	13,06,512	10,14,000	12,89,800
3,58,207	4,94,000	4,67,000	63,000	(2) Unproductive	A(1) xiii A(2)	36,140	46,700	56,500	...	3,94,347	5,40,700	5,23,500
12,32,391	7,99,400	9,46,400	1,06,700	B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS— (1) Productive	xiii B(1)	60,826	42,700	69,300	...	12,93,217	8,42,100	10,15,700
4,16,452	4,21,600	6,55,300	37,000	(2) Unproductive	xiii B(2)	48,149	30,400	59,700	...	4,64,601	4,52,000	7,15,000
31,96,257	26,43,300	32,22,000	2,72,700	Total		2,62,420	2,05,500	3,22,000	...	34,58,677	28,48,800	35,44,000

XIII (A)—IRRIGATION WORKS (1) PRODUCTIVE.

94,899	1,12,000	1,56,000	66,000	A. EXTENSIONS AND IMPROVEMENTS ... ..	...	...	...	...	...	94,899	1,12,000	1,56,000
5,76,803	4,75,000	5,40,000	...	B. MAINTENANCE AND REPAIRS ... ..	...	...	...	...	...	5,76,803	4,75,000	5,40,000
4,93,208	3,32,400	5,61,800	...	C. ESTABLISHMENT ... ..	...	1,17,305	85,700	1,80,200	...	6,10,513	4,18,100	7,42,000
10,349	8,600	13,500	...	D. TOOLS AND PLANT ... ..	...	...	...	...	...	10,349	8,600	13,500
15,008	2,000	...	...	E. SUSPENSE ... ..	...	...	...	...	...	15,008	2,000	...
1,060	1,700	1,000	...	F. Deduct—RECOVERIES ON REVENUE ACCOUNT ... ..	...	...	...	...	...	1,060	1,700	1,000
...	...	3,800	...	G. Deduct—ENGLISH COST OF STORES AND ESTBT. ... ..	...	...	...	...	...	...	...	3,800
...	...	3,800	...	H. Add—EXPENDITURE IN ENGLAND ... ..	...	...	...	...	...	...	...	3,800
11,89,207	9,28,300	12,70,300	66,000	Total ... ..	...	1,17,305	85,700	1,80,200	...	13,06,512	10,14,000	14,50,500
...	...	1,17,000	...	Deduct—Probable Savings ... ..	...	...	...	43,700	...	...	...	1,60,700
11,89,207	9,28,300	11,53,300	66,000	Nett Total ... ..	...	1,17,305	85,700	1,36,500	...	13,06,512	10,14,000	12,89,800

* No. of Detailed Account, if any.

PART A.—(a) EXPENDITURE CHARGED TO REVENUE. XIII.—IRRIGATION—WORKING EXPENSES.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.

XIII. (A) IRRIGATION WORKS (2) UNPRODUCTIVE.

25,612	30,000	63,000	63,000	A. EXTENSIONS AND IMPROVEMENTS	...	...	...	...	25,612	30,000	63,000
1,81,329	2,90,000	2,23,000	...	B. MAINTENANCE AND REPAIRS	...	...	...	...	1,81,329	2,90,000	2,23,000
1,36,807	1,66,900	2,19,050	...	C. ESTABLISHMENT	...	...	...	...	1,72,947	2,13,600	2,93,050
3,190	4,600	5,600	...	D. TOOLS AND PLANT	...	...	...	...	3,190	4,600	5,600
11,460	2,500	3,500	...	E. SUSPENSE	...	...	...	...	11,460	2,500	3,500
191	...	...	...	F. Deduct—RECOVERIES ON REVENUE ACCOUNT	...	...	...	...	191	...	...
3,58,207	4,94,000	5,14,150	63,000	Total	...	...	...	...	3,94,347	5,40,700	5,88,150
...	...	47,150	...	Deduct—Probable Savings	...	...	...	...	...	...	64,650
3,58,207	4,94,000	4,67,000	63,000	Nett Total	...	...	...	...	3,94,347	5,40,700	5,23,500

XIII. (B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—(1) PRODUCTIVE.

56,283	41,500	1,19,700	1,06,700	A. EXTENSIONS AND IMPROVEMENTS	...	...	...	...	56,283	41,500	1,19,700
6,06,538	4,75,000	4,80,000	...	B. MAINTENANCE AND REPAIRS	...	...	...	...	6,06,538	4,75,000	4,80,000
2,16,449	1,72,200	2,40,850	...	C. ESTABLISHMENT	...	...	...	...	2,77,275	2,14,900	3,32,050
10,214	7,700	11,700	...	D. TOOLS AND PLANT	...	...	...	...	10,214	7,700	11,700
7,710	—1,000	...	...	E. SUSPENSE	...	...	...	...	7,710	—1,000	...
5,480	6,000	5,000	...	F. Deduct—RECOVERIES ON REVENUE ACCOUNT	...	...	...	...	5,480	6,000	5,000
7	400	...	...	G. Deduct—ENGLISH COST OF STORES	...	...	...	...	7	400	...
5	400	...	...	H. Add—EXPENDITURE IN ENGLAND	...	...	...	...	5	400	...
2	...	...	...	I. Add—LOSS BY EXCHANGE	...	...	...	...	2	...	...
3,40,677	1,10,000	1,95,000	...	J. LOSSES ON GOVERNMENT COMMERCIAL UNDERTAKINGS.	...	...	...	...	3,40,677	1,10,000	1,95,000
12,32,391	7,99,400	10,42,250	1,06,700	Total	...	...	...	...	12,93,217	8,42,100	11,33,450
...	...	95,850	...	Deduct—Probable savings	...	...	...	...	...	...	1,17,750
12,32,391	7,99,400	9,46,400	1,06,700	Nett Total	...	...	...	...	12,93,217	8,42,100	10,15,700

XIII. (B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS. (2) UNPRODUCTIVE.

40,780	11,000	37,000	37,000	A. EXTENSIONS AND IMPROVEMENTS	...	...	...	...	...	40,780	11,000	37,000
2,34,929	3,19,000	5,10,000	...	B. MAINTENANCE AND REPAIRS	...	...	...	...	...	2,34,929	3,19,000	5,10,000
1,26,672	85,800	1,60,400	...	C. ESTABLISHMENT	...	...	48,149	30,400	78,600	1,74,821	1,16,200	2,39,000
4,249	4,800	10,600	...	D. TOOLS AND PLANT	...	...	...	...	...	4,249	4,800	10,600
10,095	1,000	3,500	...	E. SUSPENSE	...	...	...	...	...	10,095	1,000	3,500
273	...	...	...	F. <i>Deduct</i> —RECOVERIES ON REVENUE ACCOUNT	...	...	...	...	...	273	...	...
4,16,452	4,21,600	7,21,500	37,000										
					Total	...	48,149	30,400	78,600	...	4,64,601	4,52,000	8,00,100
...	...	66,200	...	<i>Deduct</i> —Probable Savings	...	...	...	18,900	...	...	...	85,100
4,16,452	4,21,600	6,55,300	37,000		Nett Total	...	48,149	30,400	59,700	...	4,64,601	4,52,000	7,15,000

14.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT.

Controlling Officer—Finance Secretary.

				(A) IRRIGATION WORKS.									
...	a. Productive	...	...	9,05,571	9,13,000	9,28,000	...	9,05,571	9,13,000	9,28,000
...	b. Unproductive	...	...	3,16,615	94,000	3,73,000	...	3,16,615	94,000	3,73,000
				(B) NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.									
...	a. Productive	...	...	3,96,626	4,18,000	4,45,000	...	3,96,626	4,18,000	4,45,000
...	b. Unproductive	...	...	4,25,753	1,65,000	5,11,000	...	4,25,753	1,65,000	5,11,000
...		Total	...	20,44,565	15,90,000	22,57,000	...	20,44,565	15,90,000	22,57,000

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).			O L or N
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-28.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	

15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES.

Controlling Officer—Chief Engineer, Public Works Department (Irrigation).

SUMMARY.												
92,113	2,42,000	2,36,600	...	(A) IRRIGATION WORKS	11,302	41,400	57,200	...	1,03,415	2,83,400	2,93,800	O
32,289	2,04,000	2,63,500	20,000		...	...	...	...	32,289	2,04,000	2,63,500	N
3,48,853	3,46,300	1,87,070	...	(B) NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	41,542	93,300	18,500	...	3,90,395	4,39,600	2,05,570	O
10,02,391	8,10,000	4,32,800	79,800		...	...	...	...	10,02,391	8,10,000	4,32,800	N
14,75,646	16,02,300	11,19,970	99,800	Total	52,844	1,34,700	75,700	...	15,28,490	17,37,000	11,95,670	...
...	...	1,02,970	...	Deduct—Probable Savings	...	...	25,700	...	...	...	1,28,670	...
14,75,646	16,02,300	10,17,000	99,800	Nett Total	52,844	1,34,700	50,000	...	15,28,490	17,37,000	10,67,000	...
4,40,966	5,88,300	3,85,000	...	Distribution	52,844	1,34,700	50,000	...	4,93,810	7,23,000	4,35,000	O
10,34,680	10,14,000	6,32,000	99,800		...	...	...	...	10,34,680	10,14,000	6,32,000	N

15 (A)—IRRIGATION WORKS. (1) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT.

-35,187	Suspense	-35,187
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15(A)—IRRIGATION WORKS. (2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.

15,761	1,37,500	2,22,000	5,000	A. WORKS ... ..	...	...	...	...	...	15,761	1,37,500	2,22,000	N
2,251	11,500	6,000	6,000	B. EXTENSIONS AND IMPROVEMENTS	...	...	...	...	...	2,251	11,500	6,000	N
97,064	1,11,000	75,000	...	C. MAINTENANCE AND REPAIRS	...	...	...	...	...	97,064	1,11,000	75,000	O
35,847	1,17,200	1,16,300	...	D. ESTABLISHMENT	...	10,055	37,400	52,600	...	45,902	1,54,600	1,68,900	O
1,770	3,800	5,900	...	E. TOOLS AND PLANT	...	...	...	...	...	1,770	3,800	5,900	O
...	...	42,670	...	G. Deduct—ENGLISH COST OF STORES	...	...	...	...	...	...	...	42,670	
...	...	42,670	...	H. Add—EXPENDITURE IN ENGLAND AT PAR	...	...	...	...	...	...	...	42,670	
1,52,693	3,81,000	4,25,200	11,000	Total	...	10,055	37,400	52,600	...	1,62,743	4,18,400	4,77,800	
1,34,681	2,32,000	1,97,200	...	Distribution	...	10,055	37,400	52,600	...	1,44,736	2,69,400	2,49,300	O
18,012	1,49,000	2,28,000	11,000										

15(A)—IRRIGATION WORKS. (3) MISCELLANEOUS EXPENDITURE.

3,038	9,200	7,800	...	A. ESTABLISHMENT	...	1,247	4,000	4,600	...	4,285	13,200	12,400	O
220	800	700	...	B. TOOLS AND PLANT	...	...	...	...	...	220	800	700	O
14,277	55,000	35,500	9,000	C. OTHER CHARGES	...	...	...	...	...	14,277	55,000	35,500	N
4,597	...	30,900	...	D. GRANTS-IN-AID	...	...	...	...	...	4,597	...	30,900	O
-15,236	...	...	...	E. SUSPENSE	...	...	...	...	...	-15,236	...	...	O
6,896	65,000	74,900	9,000	Total	...	1,247	4,000	4,600	...	8,143	69,000	79,500	...
-7,381	10,000	39,400	...	Distribution	...	1,247	4,000	4,600	...	-8,134	14,000	44,000	O
14,277	55,000	35,500	9,000										

15(B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS. (1) WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT

-288	...	...	...	C. MAINTENANCE AND REPAIRS	...	...	...	...	...	-288	...	...	...
-62	...	...	...	D. ESTABLISHMENT	...	-25	...	...	...	-87	...	...	...
-4	...	...	...	E. TOOLS AND PLANT	...	...	...	...	...	-4	...	...	...
-354	...	...	...	Total	...	-25	...	...	...	-379	...	...	...

"O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.
(15) B.—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS. (2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.											
8,66,866	7,40,000	3,09,100	67,100	A. WORKS	...	...	...	8,66,866	7,40,000	3,09,100	N
71,680	...	...	...	B. EXTENSIONS AND IMPROVEMENTS	...	...	...	71,680	...	...	N
2,18,158	1,52,000	1,50,000	...	C. MAINTENANCE AND REPAIRS	...	...	...	2,18,158	1,52,000	1,50,000	O
87,721	1,40,700	4,300	...	D. ESTABLISHMENT	35,996	61,500	2,500	1,23,717	2,02,200	6,800	O
6,345	34,100	1,400	...	E. TOOLS AND PLANT	...	...	...	6,345	34,100	1,400	O
22,430	...	...	...	F. SUSPENSE	...	...	...	22,430	...	...	O
...	7,900	...	...	G. <i>Deduct</i> —ENGLISH COST OF STORES AND ESTABLISHMENT.	...	...	...	...	7,900	...	O
...	7,900	...	...	H. <i>Add</i> —EXPENDITURE IN ENGLAND AT PAR	...	...	...	...	7,900	...	O
...	...	...	...	I. <i>Add</i> —LOSS BY EXCHANGE	...	...	...	...	...	...	O
12,73,200	10,66,800	4,64,800	67,100	Total	35,996	61,500	2,500	13,09,196	11,28,300	4,67,300	
3,34,654	3,26,800	1,55,700	...	Distribution	35,996	61,500	2,500	3,70,650	3,88,300	1,58,200	O
9,38,546	7,40,000	3,09,100	67,100		...	...	...	9,38,546	7,40,000	3,09,100	N

15 (B).—NAVIGATION, EMBANKMENT AND DRAINAGE WORKS (3) MISCELLANEOUS EXPENDITURE.

13,580	18,500	27,070	...	A. ESTABLISHMENT	5,571	31,800	16,000	19,151	50,300	43,070	O
983	1,000	2,400	...	B. TOOLS AND PLANT	...	...	...	983	1,000	2,400	O
63,845	70,000	1,23,700	12,700	C. OTHER CHARGES	...	...	...	63,845	70,000	1,23,700	N
...	...	1,900	...	D. GRANTS-IN-AID	...	...	...	...	...	1,900	O
-10	...	...	...	E. SUSPENSE	...	...	...	-10	...	...	O
12,375	25,600	35,070	...	F. <i>Deduct</i> —ENGLISH COST OF STORES AND ESTABLISHMENT.	96,182	1,09,500	1,77,600	1,08,557	1,35,100	2,12,670	O
9,249	25,600	35,070	...	G. <i>Add</i> —EXPENDITURE IN ENGLAND AT PAR	71,768	1,09,500	1,77,600	81,017	1,35,100	2,12,670	O
3,126	...	...	...	H. <i>Add</i> —LOSS BY EXCHANGE	24,414	...	...	27,540	...	...	O
78,398	89,500	1,55,070	12,700	Total	5,571	31,800	16,000	83,969	1,21,300	1,71,070	
14,553	19,500	31,370	...	Distribution	5,571	31,800	16,000	20,124	51,300	47,370	O
63,845	70,000	1,23,700	12,700		...	...	...	63,845	70,000	1,23,700	N

16.—CONSTRUCTION OF IRRIGATION, ETC., WORKS :—
(B) FINANCED FROM ORDINARY REVENUES.

Controlling Officer—Chief Engineer Public Works Department
(Irrigation).

7,86,436	17,82,060	10,88,100	48,000	A. IRRIGATION WORKS	58,770	81,800	1,15,000	...	8,45,206	18,63,860	12,03,100
13,86,987	15,66,440	3,22,100	...	B. NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.	33,191	69,700	33,600	...	14,70,178	16,36,140	3,55,700
21,73,423	33,48,500	14,10,200	48,000	Total	1,41,961	1,51,500	1,48,600	...	23,15,384	35,00,000	15,58,800
...	...	2,70,200	...	Deduct—Probable Savings ... ..	...	...	79,600	...	...	...	3,49,800
21,73,423	33,48,500	11,40,000	48,000	Nett Total	1,41,961	1,51,500	69,000	...	23,15,384	35,00,000	12,09,000

19.—INTEREST ON ORDINARY DEBT.

				A. OTHER ITEMS—INTEREST PAYABLE TO PROVINCIAL LOANS FUND.							
				a. Other Advances ... ..	...	...	4,06,000	...	...	...	4,06,000
				Deduct—INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENT—							
...	...	...	...	a. Irrigation	20,44,565	15,90,000	22,57,000	...	20,44,565	15,90,000	22,57,000
...	...	...	...	b. Railways	25,014	...	...	...	25,014	...	...
				Deduct—INTEREST FROM GOVERNMENT UNDERTAKINGS—							
...	...	...	...	a. Government Dredgers	1,82,313	2,09,000	1,88,000	...	1,82,313	2,09,000	1,88,000
...	...	...	...	c. Government Dockyard, Rangoon	85,080	87,700	88,000	...	85,080	87,700	88,000
				Deduct—INTEREST PORTION OF EQUATED PAYMENTS OUT OF REVENUE (COMPUTED VALUE OF PENSIONS).	...	38,800	...	...	...	38,800	...
...	...	...	...	Total	23,36,972	19,25,500	25,33,000	...	23,36,972	19,25,500	25,33,000
...	...	...	...	Nett Total	23,36,972	19,25,500	21,27,000	...	23,36,972	19,25,500	21,27,000

" O " means Ordinary Expenditure ; " L " means Other Expenditure for which loans are admissible ; " N " means Other Expenditure for which loans are not admissible.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.

22.—GENERAL ADMINISTRATION.

Controlling Officers— Various.

...	...	...	...	F. EXECUTIVE COUNCIL	...	...	60,000	60,000	60,000	...	60,000	60,000	60,000
2,63,841	2,87,100	2,85,700	...	J. CIVIL SECRETARIAT	...	221	1,03,822	99,800	1,05,000	...	3,67,663	3,86,900	3,90,700
1,48,648	1,84,600	1,92,920	...	K. FINANCIAL COMMISSIONERS	...	22K	2,05,288	1,30,300	97,980	...	3,53,936	3,14,900	2,90,900
2,68,034	3,11,300	3,31,150	13,200	L. LOCAL FUND AUDIT ESTABLISHMENT	...	22L	15,774	23,600	25,150	...	2,83,808	3,34,900	3,56,300
3,78,591	4,24,200	4,46,700	...	N. GENERAL ESTABLISHMENT	...	22N	...	...	...	...	3,78,591	4,24,200	4,46,700
...	...	700	...	R. CHARGES IN ENGLAND	...	...	...	...	25,600	...	...	...	26,300
10,59,114	12,07,200	12,57,170	13,200	Total	...	...	3,84,884	3,13,700	3,13,730	...	14,43,998	15,20,900	15,70,900
...	...	...	...	Backward Tracts Expenditure	...	...	529	1,000	1,200	...	529	1,000	1,200
10,59,114	12,07,200	12,57,170	13,200	GRAND TOTAL	...	...	3,85,413	3,14,700	3,14,930	...	14,44,527	15,21,900	15,72,100

Detailed Account 22F.—EXECUTIVE COUNCIL.

...	(1) Pay of Officers	60,000	60,000	60,000	...	60,000	60,000	60,000
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Detailed Account 22J.—CIVIL SECRETARIAT.

Controlling Officers—Finance and Revenue Secretaries.

				b. Finance Department and Revenue Department.							
31,618	29,480	30,550	...	(1a) Pay of Officers—Permanent	71,529	64,820	69,620	...	1,03,147	94,300	1,00,170
...	4,320	...	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	4,980	6,800	...	...	9,300	6,800
1,80,749	2,01,000	2,05,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	1,80,749	2,01,000	2,05,000
14,093	10,380	13,750	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	14,093	10,380	13,750
14,056	1,750	...	...	(3a) Allowances, Honoraria, etc.—Fixed	32,293	14,580	13,920	...	46,349	16,330	13,920
...	12,920	9,400	...	(3b) Allowances, Honoraria, etc.—Fluctuating		15,420	14,660			...	28,340	24,060
...	250	...	...	(4) Supplies and Services	...	...	...	...	...	250	...
20,828	25,000	25,000	...	(5) Contingencies	...	...	...	...	20,828	25,000	25,000
2,497	2,000	2,000	...	(6) Charge for Launches	...	...	...	...	2,497	2,000	2,000
2,63,841	2,87,100	2,85,700	...	Total	1,03,822	99,800	1,05,000	...	3,67,663	3,86,900	3,90,700

Detailed Account 22K.—FINANCIAL COMMISSIONERS.

Controlling Officers—Financial Commissioners.

823	8,600	31,020	...	(1a) Pay of Officers—Permanent	1,68,394	96,200	84,000	...	1,69,217	1,04,800	1,15,020
...	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	10,850	...	...	...	10,850	...
1,00,241	1,13,000	1,05,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	1,00,241	1,13,000	1,05,000
31,046	42,800	38,000	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	31,046	42,800	38,000
4,470	2,100	4,020	...	(3a) Allowances, Honoraria, etc.—Fixed	36,894	13,760	7,680	...	41,364	15,860	11,700
...	6,000	3,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating		9,490	6,300			...	15,490	9,300
365	280	280	...	(4) Supplies and Services	...	...	...	...	365	280	280
11,553	9,620	9,600	...	(5) Contingencies	...	...	...	...	11,553	9,620	9,600
150	2,200	2,000	...	(6) Charge for Launches	...	...	...	...	150	2,200	2,000
1,48,648	1,84,600	1,92,920	...	Total	2,05,288	1,30,300	97,980	...	3,53,956	3,14,900	2,90,900

* No of Detailed Account, if any,

PART A.—(a) EXPENDITURE CHARGED TO REVENUE

22.—GENERAL ADMINISTRATION 2

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			L OR N
Accounts, 1926-27.	Allot- ments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts,	Allot- ments, 1927-28.	Esti- mates, 1928-29.	

Detailed Account 22L.—LOCAL FUND AUDIT ESTABLISHMENT.

Controlling Officer—Examiner, Local Fund Accounts.

62,709	82,680	77,920	...	(1a) Pay of Officers—Permanent	...	7,948	13,500	14,050	...	70,657	96,180	91,970
1,52,147	1,73,000	1,93,160	13,200	(2a) Pay of Establishment—Permanent	...	...	...	...	...	1,52,147	1,73,000	1,93,160
	1,620	1,620	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	6,600	6,600	...	...	8,220	8,220
44,500	45,000	48,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	7,826	3,500	4,500	...	52,326	48,500	52,500
...	500	700	...	(4) Supplies and Services	...	...	...	...	...	...	500	700
8,678	8,000	9,000	...	(5) Contingencies	...	...	...	...	...	8,678	8,000	9,000
...	500	750	...	(6) Charge for Launches	...	...	...	...	...	...	500	750
2,68,034	3,11,300	3,31,150	13,200	Total	...	15,774	23,600	25,150	...	2,83,808	3,34,900	3,56,300

Detailed Account 22N.—GENERAL ESTABLISHMENT.

Controlling Officers—Commissioners of Divisions

b. Treasury Establishment.												
3,75,502	3,80,000	3,95,060	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	3,75,502	3,80,000	3,95,060
3,089	...	1,240	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	3,089	...	1,240
...	11,200	12,000	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	...	11,200	12,000
...	10,000	6,400	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	...	10,000	6,400
...	23,000	32,000	...	(5) Contingencies	...	...	...	...	...	...	23,000	32,000
3,78,591	4,24,200	4,46,700	...	Total	...	...	...	...	...	3,78,591	4,24,200	4,46,700

...	...	700	...	b. High Commissioner.				...	...	...	...	700
...	...	...	...	(2) Leave and Deputation Salaries				...	...	...	...	25,600
...	...	...	...	(3) Sterling Overseas Pay				...	...	...	...	25,600
...	...	700	...	Total				...	...	...	...	26,300

27.—PORTS AND PILOTAGE (MINOR PORTS).

Controlling Officer—Principal Port Officer

5,69,150	5,62,390	6,72,570	29,480	A. PAY AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.	27A	32,046	33,700	...	...	6,01,196	5,96,090	6,72,570	
13,49,991	13,86,640	15,04,500	63,000	B. PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIR AND OUTFIT OF SHIPS AND VESSELS.	27B	...	...	...	...	13,49,991	13,86,640	15,04,500	
87,634	3,10,500	4,17,800	17,300	C. PURCHASE AND HIRE OF SHIPS AND VESSELS.	27C	...	...	...	...	87,634	3,10,500	4,17,800	
1,27,084	1,25,200	1,17,800	...	D. PORTS ESTABLISHMENTS	27D	81,856	78,300	78,300	...	2,08,940	2,03,500	1,96,100		
65,410	56,200	57,960	...	E. MISCELLANEOUS SHORE ESTBS.	27E	27,600	15,600	17,520	...	93,010	71,800	75,480		
13,870	10,700	17,500	...	G. MISCELLANEOUS	27G	...	...	...	...	13,870	10,700	17,500	
1,00,000	1,00,000	...	...	H. INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.	...	...	...	...	...	1,00,000	1,00,000	...	
67,685	11,500	...	...	I. LOSSES ON GOVERNMENT COMMERCIAL UNDERTAKINGS.	...	...	...	...	...	67,685	11,500	...	
2	...	4,100	...	J. CHARGES IN ENGLAND	27J	...	3,200	14,100	...	2	3,200	18,200		
1	...	...	...	K. LOSS BY EXCHANGE	27J	...	...	...	...	1	...	...
23,80,827	25,63,130	27,92,230	1,09,780	Total		...	1,41,502	1,30,800	1,09,920	...	25,22,329	26,93,930	29,02,150	...
...	Backward Tracts Expenditure		...	3,406	1,900	3,680	...	3,406	1,900	3,680	...
23,80,827	25,63,130	27,92,230	1,09,780	Gross Total		...	1,44,908	1,32,700	1,13,600	...	25,25,735	26,95,830	29,05,830	...
21,96,374	21,94,630	23,74,930	92,480	Distribution	Deduct Recoveries \$...	1,44,908	1,32,700	1,13,600	...	23,41,282	23,27,330	24,88,530	O
19,23,102	14,24,930	17,29,430	19,23,102	14,24,930	17,29,430	O
2,73,272	7,69,700	6,45,500	92,480			Balance	...	1,44,908	1,32,700	1,13,600	...	4,18,180	902,400	7,59,100	O
1,00,000	1,00,000	...	...	...	...	...	...	...	...	1,00,000	1,00,000	...	L
84,453	2,68,500	4,17,300	17,300	...	...	...	...	...	...	84,453	2,68,500	4,17,300	N
4,57,725	11,38,200	10,62,800	1,09,780	Nett Total		...	1,44,908	1,32,700	1,13,600	...	6,02,633	12,70,900	11,76,400	

* Figures of Actuals for 1926-27 and Sanctioned Allotments for 1927-28 included in Part B.

'O' means Ordinary Expenditure; 'L' means Other Expenditure for which loans are admissible; 'N' means Other Expenditure for which loans are not admissible.

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PART A.—(a) EXPENDITURE CHARGED TO REVENUE.

27.—PORTS AND PILOTAGE. 2

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts).	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.
...	1,20,000	1,00,000	...	\$Deduct—Charges recover- able from other Govern- ments, Departments, etc., on account of—	...	...	...	...	...	1,20,000	1,00,000
19,23,102	13,04,930	16,29,430	...		{ (1) Freight (2) Hire of } Vessels.}	...	...	...	19,23,102	13,04,930	16,29,430
				<i>Details of (2) Hire—</i>							
...	2,700	...	...	Survey of India	...	...	...	...	2,700	...	...
97,183	94,500	1,18,500	...	Land Revenue	...	...	...	97,183	94,500	1,18,500	...
46,497	47,500	56,500	...	Excise	...	...	...	46,497	47,500	56,500	...
3,08,748	1,96,000	2,50,000	...	Forest	...	...	...	3,08,748	1,96,000	2,50,000	...
1,26,431	34,000	37,000	...	Irrigation	...	...	...	1,26,431	34,000	37,000	...
4,51,043	2,32,000	3,61,750	...	General Administration	...	...	...	4,51,043	2,32,000	3,61,750	...
14,217	6,500	13,500	...	Administration of Justice	...	...	...	14,217	6,500	13,500	...
18,960	2,400	2,000	...	Jails	...	...	...	18,960	2,400	2,000	...
4,91,148	3,91,000	4,89,040	...	Police	...	...	...	4,91,148	3,91,000	4,89,040	...
4,341	6,000	8,200	...	Education	...	...	...	4,341	6,000	8,200	...
16,779	17,500	18,000	...	Medical	...	...	...	16,779	17,500	18,000	...
34,792	38,000	36,000	...	Public Health	...	...	...	34,792	38,000	36,000	...
20,227	8,500	13,340	...	Agriculture	...	...	...	20,227	8,500	13,340	...
149	500	3,600	...	Veterinary	...	...	...	149	500	3,600	...
4,090	10,000	10,000	...	Co-operative	...	...	...	4,090	10,000	10,000	...
2,050	5,000	5,000	...	Factories	...	...	...	2,050	5,000	5,000	...
1,924	10,000	20,000	...	Steam Boilers	...	...	...	1,924	10,000	20,000	...
1,26,196	2,02,830	1,87,000	...	Public Works	...	...	...	1,26,196	2,02,830	1,87,000	...
1,58,327	...	...	...	Other Heads	...	...	...	1,58,327	...	...	...

Detailed Account 27A.—PAY AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.

				a. B.G.S. "Irrawaddy."								
...	...	...	...	(1a) Pay of Officers—Permanent	...	21,617	22,400	...	...	21,617	22,400	...
15,906	19,700	16,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	15,906	19,700	16,000
2,124	{ 1,600	1,140	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	...	...	...
...	100	20	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	{ 10,429	{ 7,900	...	...	12,553	{ 9,500	1,140
...	...	42,560	...	(4) Supply and Services	...	...	1,000	...	...	...	1,100	20
1,126	1,200	200	...	(6) Contingencies	...	...	...	...	...	...	...	42,560
...	...	...	...	(9) Establishment Charges payable to other Governments, Departments, etc.	...	...	2,400	...	...	1,126	1,200	200
19,156	22,600	59,920	...	Total	...	32,046	33,700	...	...	51,202	56,300	59,920
				b. B.G.S. "Arakan."								
11,448	13,600	17,040	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	11,448	13,600	17,040
9,284	9,200	10,990	...	(2b) Pay of Establishment—Temporary (Non-Contract)	...	...	...	...	...	9,284	9,200	10,990
2,931	{ 2,660	3,100	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	2,931	{ 2,660	3,100
94	100	20	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	...	100	20
...	100	120	...	(5) Contingencies	...	...	...	...	...	94	100	120
23,757	25,660	31,270	...	Total	...	...	...	...	...	23,757	25,660	31,270
				c. B.G.S. "Lady Craddock."								
1,307	6,300	17,110	3,360	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	1,307	6,300	17,110
943	4,000	10,950	...	(2b) Pay of Establishment—Temporary (Non-Contract)	...	...	...	...	...	943	4,000	10,950
370	{ 1,330	3,100	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	370	1,330	3,100
26	50	20	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	...	50	20
...	50	120	...	(5) Contingencies	...	...	...	...	...	26	50	120
2,646	11,730	31,300	3,360	Total	...	...	...	...	...	2,646	11,730	31,300

PART A.—(a) EXPENDITURE CHARGED TO REVENUE.

27.—PORTS AND PILOTAGE. 8

A.—VOTABLE DISBURSEMENTS.				Heads of Account. 'For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.

Detailed Account—27A.—PAY AND ALLOWANCES OF OFFICERS AND MEN AFLOAT—concl'd.

d. B.G.S. "Canmoresk."												
3,895	4,010	4,490	...	(1a) Pay of Officers—Permanent	...	...	...	...	...	3,895	4,010	4,490
15,453	14,650	15,500	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	15,453	14,650	15,500
...	...	1,800	...	(2b) Pay of Establishment—Temporary (Non-Contract.)	..	...	...	...	...	...	...	1,800
754	680	1,070	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	}	754	680	1,070
	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...			...	...
30	100	300	...	(5) Contingencies	...	...	...	...	...	30	100	300
20,132	19,440	23,160	...	Total	...	...	...	...	...	20,132	19,440	23,160
e. B.G.S. "Chindwin."												
5,801	6,100	6,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	5,801	6,100	6,000
282	310	330	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	}	282	310	330
	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...			...	...
...	50	20	...	(5) Contingencies	...	...	...	...	...	...	50	20
6,083	6,460	6,350	...	Total	...	...	...	...	...	6,083	6,460	6,350

				House-Boats and Barges.							
4,40,176	4,40,000	4,83,440	23,840	(2a) Pay of Establishment—Permanent	...	...	...	...	4,40,176	4,40,000	4,83,440
	26,000	30,930	2,280	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	35,004	26,000	30,930
35,004	2,000	1,200	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	2,000		1,200	
...	...	2,500	...	(4) Supplies and Services	...	...	...	...		2,500	
22,196	8,500	2,500	...	(5) Contingencies	...	...	...	...	22,196	8,500	2,500
...	...	...	...	(7) Establishment Charges payable to other Governments, Departments, etc.	...	...	...	...	...	...	...
4,97,376	4,76,500	5,20,570	26,120	Total	...	...	...	...	4,97,376	4,76,500	5,20,570
5,69,150	5,62,390	6,72,570	29,480	TOTAL 27A	...	32,046	33,700	...	6,01,196	5,96,090	6,72,570

Detailed Account 27B.—PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIR AND OUTFIT OF VESSELS.

				a. B.G.S. "Irrawaddy."							
53,715	55,000	55,000	...	(1) Fuel	...	...	...	...	53,715	55,000	55,000
8,591	14,500	15,000	...	(2) Stores	...	...	...	...	8,591	14,500	15,000
27,140	15,000	25,000	...	(3) Overhaul and Repairs (including replacement of parts).	...	...	...	...	27,140	15,000	25,000
89,446	84,500	95,000	...	Total	...	...	...	...	89,446	84,500	95,000
				b. B.G.S. "Arakan."							
22,132	25,000	25,000	...	(1) Fuel	...	...	...	...	22,132	25,000	25,000
13,167	12,500	14,000	...	(2) Stores	...	...	...	...	13,167	12,500	14,000
14,031	10,000	14,000	4,000	(3) Overhaul and Repairs (including replacement of parts).	...	...	...	...	14,031	10,000	14,000
49,330	47,500	53,000	4,000	Total	...	...	...	...	49,330	47,500	53,000

35,004

PART A.—(a) EXPENDITURE CHARGED TO REVENUE.

27.—PORTS AND PILOTAGE. 89

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O L o r N
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	
3,206	12,500	25,000	...	<i>c. B.G.S. "Lady Craddock."</i>	...	...	...	3,206	12,500	25,000	O
1,441	6,200	14,000	...	(1) Fuel ... ..	...	...	...	1,441	6,200	14,000	O
8,569	5,040	16,000	6,000	(2) Stores ... ..	...	...	...	8,569	5,040	16,000	O
				(3) Overhaul and Repairs (including Replace- ment of parts.)	...	...	...		
13,216	23,740	55,000	6,000	Total ...	...	...	...	13,216	23,740	55,000	O
23,218	20,000	20,000	...	<i>d. B.G.S. "Canmorek."</i>	...	...	...	23,218	20,000	20,000	O
5,687	7,500	7,500	...	(1) Fuel ... ..	...	...	...	5,687	7,500	7,500	O
3,414	3,000	10,500	3,500	(2) Stores ... ..	...	...	...	3,414	3,000	10,500	O
				(3) Overhaul and Repairs (including Replace- ments of parts.)	...	...	...		
32,319	30,500	38,000	3,500	Total ...	...	...	...	32,319	30,500	38,000	O
5,961	6,000	6,000	...	<i>e. B.G.S. "Chindwin."</i>	...	...	...	5,961	6,000	6,000	O
2,974	2,500	2,500	...	(1) Fuel ... ..	...	...	...	2,974	2,500	2,500	O
10,295	2,500	4,000	...	(2) Stores ... ..	...	...	...	10,295	2,500	4,000	O
				(3) Overhaul and Repairs (including Replace- ment of parts.)	...	...	...		
19,230	11,000	12,500	...	Total ...	...	...	...	19,230	11,000	12,500	O
5,27,623	5,60,000	6,00,000	40,000	<i>f. Steam and Motor Launches, Flats, House-Boats and Barges.</i>	...	...	...	5,27,623	5,60,000	6,00,000	O
2,38,744	2,10,000	2,15,000	9,500	(1) Fuel ... ..	...	...	...	2,38,744	2,10,000	2,15,000	O
4,22,507	3,83,400	4,00,000	...	(2) Stores ... ..	...	...	...	4,22,507	3,83,400	4,00,000	O
				(3) Overhaul and Repairs (including Replace- ment of parts.)	...	...	...		
...	...	...	...	(4) Establishment Charges payable to other Governments, Departments, etc.	...	...	...	...	...	...
11,88,874	11,53,400	12,15,000	49,500	Total ...	...	...	...	11,88,874	11,53,400	12,15,000	O
-42,424	36,000	36,000	...	<i>g. Suspense.</i>	...	...	...	-42,424	36,000	36,000	O
				(1) Store Account ... ..	...	...	...		
13,49,991	13,86,640	15,04,500	63,000	TOTAL 27B ...	...	...	...	13,49,991	13,86,640	15,04,500	...

Detailed Account 27C.—PURCHASE AND HIRE OF VESSELS.

...	...	4,00,000	...	(1) Purchase (Replacements)	...	27c	...	...	...	...	...	4,00,000	N
84,453	3,10,000	17,300	17,300	(2) Purchase (Additions)	...	(1)	...	...	...	84,453	3,10,000	17,300	N
3,181	500	500	...	(3) Hire	...	...	...	...	...	3,181	500	500	O
87,634	3,10,500	4,17,800	17,300	TOTAL 27C.				...	...	87,634	3,10,500	4,17,800	
3,181	42,000	500	...	Distribution				...	...	3,181	42,000	500	O
84,453	2,68,500	4,17,300	17,300					...	...	84,453	2,68,500	4,17,300	N

Detailed Account 27C (1).—PURCHASE (REPLACEMENTS).

Description of Work. (1)	Reference to proceedings of Standing Committee.	Sanctioned Estimate, (2)	Expenditure to 31st December 1927. (3)	Estimates, 1928-29.		
				Carry on (4)	New. (5)	Total. (6)
Scheme for the Construction of.						
(1) 1 Stern wheeler at Rs. 1,00,000 and 2 at Rs. 1,77,000 each	...	4,54,000	}	4,00,000	...	4,00,000
(2) 4 Paddle steamers at Rs. 1,70,000 each	...	6,80,000				
(3) 7 Motor Launches at Rs. 60,300 each	...	4,22,100				
(4) 5 Motor-boats at Rs. 8,000 each and 2 at Rs. 10,450 each	...	60,900				
(5) 3 Steam Launches at Rs. 55,000 each and 2 at Rs. 70,000 each	...	3,05,000				
(6) 3 House boats at Rs. 26,000 each	...	78,000				
Total	...	20,00,000	...	4,00,000	...	4,00,000
Vessels for which substitutes will be under construction in 1928-29— <i>Vessels not yet commenced.</i>						
S.L. "Mildred."	...	60,300				
P.S. "Path finder"	...	1,70,000				
P.S. "Pirate"	...	1,77,000				
M.B. "Palet"	...	8,000				
House Boat No. 6	...	26,000				
Total	...	4,41,300	...			
<i>Vessels in Progress.</i> Nil.						

PART A.—(a) EXPENDITURE CHARGED TO REVENUE

27.—PORTS AND PILOTAGE.

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VOTABLE DISBURSEMENTS.				Hheads of Account. (For details see Detailed Accounts).	B.—NON-VOTABLE.				TOTAL (A+B).			O L or N
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	

Detailed Account 27D.—PORTS ESTABLISHMENTS.

				a. Principal Port Officer's Department.									
...	...	...	...	(1a) Pay of Officers—Permanent	26,668	26,400	26,400	...	26,668	26,400	26,400	O
63,817	65,000	66,100	...	(2a) Pay of Establishment—Permanent	...	...	...	...	63,817	65,000	66,100	O
2,123	3,000	3,100	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	2,123	3,000	3,100	O
1,194	...	40	...	(3a) Allowances, Honoraria, etc.—Fixed	6,325	6,300	6,500	...	7,519	6,300	6,540	O	
49,230	400	400	...	(3b) Allowances, Honoraria, etc.—Fluctuating								200	100	...	600	500	O
8,043	38,000	1,12,000	...	(5) Contingencies	...	...	...	...	49,230	38,000	1,12,000	O
1,160	19,450	7,600	...	(7) Establishment charges payable to other Governments, Departments, etc.	48,863	45,400	45,300	...	56,906	64,850	52,900	O	
1,160	1,200	73,240	...	(8) Deduct—Establishment charges recoverable from other Governments Depts.	...	...	...	...	1,160	1,200	73,240	O
1,23,247	1,24,650	1,16,000	...	Total	81,856	78,300	78,300	...	2,05,103	2,02,950	1,94,300	O	

				b. Marine Court.													
3,312	200	200	...	(1) Fees to Assessors	...	...	...	...	3,312	200	200		
...	...	1,000	...	(2) Fees, etc., to Witnesses	...	...	...	...	...	...	1,000	
3,312	200	1,200	...	Total	...	...	...	...	3,312	200	1,200		
525	350	600	...	c. Charge for Survey of Steam-vessels				525	350	600					
1,27,084	1,25,200	1,17,800	...	TOTAL 27D				81,856	78,300	78,300	...	2,08,940	2,03,500	1,96,100	

"O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

Detailed Account 27E.—MISCELLANEOUS SHORE ESTABLISHMENT.

...	...	...	...	a. Marine Transport Department, Mandalay.							
30,474	28,000	29,750	...	(1a) Pay of Officers—Permanent	21,392	10,800	12,800	...	21,392	10,800	12,800
1,196	600	...	...	(2a) Pay of Establishment—Permanent	...	...	...	...	30,474	28,000	29,750
...	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	1,196	600	...
...	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed	} 5,592 {	} 3,700 {	} 3,640 {	} ... {	} 5,592 {	} 3,700 {	} 3,640 {
6,719	8,500	6,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating							480
24,282	10,800	14,030	...	(4) Supplies and Services	...	...	...	...	6,719	8,500	6,000
...	...	...	...	(5) Contingencies	...	...	...	...	24,282	10,800	14,030
...	...	...	...	(7) Establishment Charges payable to other Govts., Departments, etc.	616	600	600	...	616	600	600
62,671	47,900	49,780	...	Total	27,600	15,600	17,520	...	90,271	63,500	67,300
934	...	...	...	b. Coal Depot Establishment.					934	...	...
158	...	...	...	(2a) Pay of Establishment	...	...	...	...	158	...	...
494	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	...	...
436	1,700	1,680	...	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...	494	...	...
2,022	1,700	1,680	...	(5) Supplies and Services	...	...	...	...	436	1,700	1,680
490	6,400	6,000	...	(6) Contingencies	...	...	...	...	...	...	...
227	200	200	...	Total	...	...	...	...	2,022	1,700	1,680
717	6,600	6,500	...	c. Other Items.					717	6,600	6,500
65,410	56,200	57,960	...	(2a) Pay of Establishment—Permanent	...	...	...	...	490	6,400	6,000
				(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	227	200	200
				(3b) Allowances Honoraria, etc.—Fluctuating.	...	...	...	...	...	...	...
				Total	...	...	...	...	717	6,600	6,500
				TOTAL 27E	27,600	15,600	17,520	...	93,010	71,800	75,480

Detailed Account 27G.—MISCELLANEOUS.

12,850	9,980	11,980	...	a. Miscellaneous.					12,850	9,980	11,980
...	...	4,800	...	(11) Fees to Examiners	...	...	...	...	...	...	4,800
12,850	9,980	16,780	...	(12) Payment to I. F. Coy. for use of Pilots	...	...	...	...	...	...	...
1,020	720	720	...	Total	...	...	...	...	12,850	9,980	16,207
13,870	10,700	17,500	...	b. Grants-in-aid †	...	...	...	...	1,020	720	780
				TOTAL 27G	...	...	...	...	13,870	10,700	17,500

† Previously shown in Part B.

‡ Contribution to Port Funds :— Mergui (180) ; Kyaukpyu (300) ; Bassein (240).

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PART A.—(a) EXPENDITURE CHARGED TO REVENUE.

27.—PORTS AND PILOTAGE.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O L O R N
Accounts, 1926-27.	Allot- ments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	

Detailed Account 27J.—CHARGES IN ENGLAND.

				a. Secretary of State.										
				b. High Commissioner.										
2	{	...	4,100	...	(1) Leave and Deputation Salaries	...	3,200	14,100	...	2	{	3,200	18,200	
		(3) Stores	...	...	...	...			...	...
2		...	4,100	...	Total	...	...	3,200	14,100	...	2		3,200	18,200

30.—SCIENTIFIC DEPARTMENTS.

Controlling Officers :—Minor Head A, Chief Engineer, Public Works Department (Irrigation); Minor Head B, Financial Commissioner (Reserved Subjects).

1,47,183	88,300	23,300	...	A. HYDRO-ELECTRIC SURVEY	...	30A	11,214	16,900	...	...	1,58,397	1,05,200	23,300	
32,092	32,000	36,000	...	B. EXPLORATION FOR PETROLEUM, COAL AND MINERALS.	...			14,500	6,000	...	32,092	46,500	42,000	
59,079	{	...	...	D. CHARGES IN ENGLAND	...	30B	564	...	1,400	...	59,643	45,300	1,400	
20,228	45,300	E. LOSS BY EXCHANGE	...									190
2,58,582	1,65,600	59,300	...	Total	...		11,968	31,400	7,400	...	2,70,550	1,97,000	66,700	
2,58,582	47,500	59,300	...	Distribution	...		11,968	14,500	7,400	...	2,70,550	62,000	66,700	O
...	1,18,100	...	...					18,900	...	...	...	1,35,000	...	N

Detailed Account 30A.—HYDRO-ELECTRIC SURVEY.

				<i>a. Yunzalin Scheme.</i>								
The figures are included under sub-head <i>b.</i>	(1 <i>b</i>) Pay of Officers—Temporary (Non-Contract).	The figures are included under sub-head <i>b.</i>	12,900	The figures are included under sub-head <i>b.</i>	12,900	...	N
	22,800	(2 <i>b</i>) Pay of Establishment—Temporary (Non-Contract).			22,800	...	N
	10,000	(3 <i>b</i>) Allowances, Honoraria, etc.—Fluctuating.		4,000		14,000	...	N
	40,000	(7) Contingencies			40,000	...	N
	72,800	Total		...	16,900	89,700	...
				<i>b. Other Surveys.</i>								
...	...	...	...	(1 <i>b</i>) Pay of Officers—Temporary Non-Contract.)	9,460	...	...	9,460	...	...
29,361	10,500	14,850	...	(2 <i>b</i>) Pay of Establishment—Temporary (Non-Contract).	...	...	...	29,361	10,500	14,850	O
10,119	2,200	2,450	...	(3 <i>b</i>) Allowances, Honoraria etc.—Fluctuating.	1,754	...	...	11,873	2,200	2,450	O
22,598	...	...	...	(4) Supplies and Services	...	...	...	22,598	...	...	...
85,105	2,800	6,000	...	(5) Contingencies—	...	...	...	85,105	2,800	6,000	O
1,47,183	15,500	23,300	...	Total	11,214	...	...	1,58,397	15,500	23,300	
1,47,183	88,300	23,300	...	TOTAL 30A	11,214	16,900	...	1,58,397	1,05,200	23,300		
1,47,183	15,500	23,300	...	Distribution	11,214	...	...	1,58,397	15,500	23,300	O
...	72,800	16,900

Detailed Account 30D.—CHARGES IN ENGLAND.

				<i>b. High Commissioner.</i>								
59,079	45,300	...	...	(2) Sterling Overseas pay	...	...	1,400	...	59,079	45,300	1,400	O
59,079	45,300	...	...	(4) Unclassified	...	...	...	...	59,079	45,300	...	N
				Total	...	...	1,400	...	59,079	45,300	1,400	

* No. of Detailed Account, if any.
 "O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

Head of Account.	Description of work.	Reference to proceedings of Standing Committee.	Sanctioned Estimate.	Expenditure to 31st Dec. 1927.	Estimates, 1928-29.			
					Carry-on.	New.	Total.	
	<i>Works in Progress.</i>							
41A.-1— <i>a.</i> Major Works.	(1) Construction of quarters for the Warden of the Oilfields at Yenangyaung	Buildings 19 (1)	54,000	...	} 85,000	...	85,000	N
	(2) Construction of quarters for the Assistant Warden of the Oilfields at Chauk	Buildings 19 (1)	44,800	...				
	(3) Reconditioning of buildings occupied by the Survey Party at Shwebo	Buildings 17 (1)	14,590	...				
41A.-1— <i>b.</i> Minor Works.	(1) Works ... ..	...	...	...	...	7,000	7,000	N
41A.-6 <i>b.</i> — <i>b.</i> Minor Works.	(2) Purchase of Furniture [H.F.M.'s residences] ... ..	...	...	...	...	10,000	10,000	L
41A.-6 <i>d.</i> — <i>b.</i> Minor Works.	(1) Works [Secretariat] ... ..	...	...	...	...	3,000	3,000	N
41A.-10— <i>b.</i> Minor Works.	(1) Works ... ..	...	...	...	...	7,000	7,000	N
41A.-11— <i>a.</i> Major Works.	(1) Construction of quarters for the Government Geologist at Yenangyaung	Buildings 19 (1)	42,300	...	30,000	...	30,000	N
	(1) Works ... ..	...	...	...	...	2,000	2,000	N
41A.-18— <i>b.</i> Minor Works.	(2) Furniture ... ..	...	...	...	...	2,000	2,000	L
41A.-19— <i>b.</i> Minor Works.	(1) Works ... ..	...	...	...	...	1,000	1,000	N
				1,55,600	1,15,000	32,000	1,47,000	

43.—FAMINE RELIEF AND INSURANCE

Controlling Officer—Financial Commissioner (Reserved Subjects).

			(A) FAMINE RELIEF.								
1,18,635	...	...	D. GRATUITOUS RELIEF ... ..	...	...	...	...	...	} 1,18,635	...	...
	...	...	E. MISCELLANEOUS ... ..	...	...	...	...	...		...	...
...	...	...	(B) TRANSFERS TO FAMINE INSURANCE FUND.	67,000	67,000	67,000	...	67,000	67,000	67,000	
1,18,635	...	...	Total	67,000	67,000	67,000	...	1,85,635	67,000	67,000	O

"O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

PART A.—(a) EXPENDITURE CHARGED TO REVENUE.

45.—SUPERANNUATION. 51

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).			O L O R N
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	

45.—SUPERANNUATION ALLOWANCES AND PENSIONS.

Controlling Officer—Finance Secretary.

29,12,148	31,00,000	29,50,000	...	A. SUPERANNUATION AND RETIRED ALLOWANCES.	...	-26,135	25,000	+73,500	...	28,86,013	31,25,000	28,76,500
...	60,400	...	...	B. EQUATED PAYMENTS OF COMMUTED VALUE OF PENSIONS CHARGED TO CAPITAL.	...	...	14,400	...	...	...	74,800	...
7,880	5,000	20,000	...	C. COMPASSIONATE ALLOWANCES	...	...	...	...	...	* 7,880	5,000	20,000
50,305	60,000	55,000	...	D. GRATUITIES	...	945	2,000	1,800	...	51,250	62,000	56,800
524	...	...	...	E. PENSIONS FOR DISTINGUISHED AND MERITORIOUS SERVICES.	...	...	...	...	...	524	...	...
34,618	31,600	50,000	...	F. DONATIONS TO PROVIDENT FUNDS	...	...	...	...	...	34,618	31,600	50,000
...	...	...	...	H. COVENANTED CIVIL SERVICE PENSIONS	...	12,801	13,300	7,000	...	12,801	13,300	7,000
1,63,793	2,36,000	2,49,350	...	I. CHARGES IN ENGLAND	45I	5,91,569	7,81,300	8,69,350	...	7,55,362	10,17,300	11,18,700
55,852	...	...	...	K. LOSS BY EXCHANGE	...	2,01,530	...	...	...	2,57,382	...	...
32,25,120	34,93,000	33,24,350	...	Total	...	7,80,710	8,36,000	8,04,650	...	40,05,830	43,29,000	41,29,000

Detailed Account 45I.—CHARGES IN ENGLAND.

25,657	9,330	9,350	...	a. Secretary of State	...	1,31,625	1,14,700	1,21,350	...	1,57,282	1,24,030	1,30,700
1,38,136	2,26,670	2,40,000	...	b. High Commissioner—	...	4,59,944	6,66,600	7,46,650	...	5,98,080	8,93,270	9,86,650
...	...	...	...	(1) Superannuation and Retired Allowances	...	...	...	1,350	...	...	...	1,350
...	...	...	...	(2) Passage Gratuities	...	...	...	...	...	...	...	...
...	...	...	...	(3) Compassionate Allowances	...	...	...	...	...	...	...	...
1,63,793	2,36,000	2,49,350	...	Total	...	5,91,569	7,81,300	8,69,350	...	7,55,362	10,17,300	11,18,700

45(A).—COMMUTED VALUE OF PENSIONS FINANCED FROM ORDINARY REVENUES.

59,970	30,000	...	...	A. COMMUTED VALUE OF PENSIONS									
6,88,368	12,77,000	...	...	a. Paid to other Governments ...	90,542	1,50,000	...	...	1,50,512	1,80,000	...		
...	29,000	...	...	b. Paid to Pensioners...	2,15,151	1,50,000	...	...	9,03,519	14,27,000	...		
				B. Deduct—CAPITAL PORTION OF EQUATED PAYMENT OUT OF REVENUE.	...	7,000	...	...	...	36,000	...		
7,48,338	12,78,000	...	...	Total ...	3,05,693	2,93,000	...	...	10,54,031	15,71,000	...		L

46.—STATIONERY AND PRINTING.

Controlling Officer—Revenue Secretary.

15,451	15,100	16,400	...	A. STATIONERY OFFICE ...	46A	...	...	...	15,451	15,100	16,400	
3,46,680	3,99,800	2,46,700	...	B. PURCHASE OF STATIONERY STORES	46B	...	...	...	3,46,680	3,99,800	2,46,700	
5,06,031	5,73,700	5,73,470	...	D. GOVERNMENT PRESSES	46D	30,364	25,400	25,030	5,36,395	5,99,100	5,98,500	
75	...	...	...	E. COST OF PRINTING WORK DONE BY CENTRAL GOVT. FOR PROVL. LITHOGRAPHY	46E	...	...	...	75	...	...
29,657	2,00,000	...	...	F. CHARGES IN ENGLAND	46F	2,311	8,800	11,600	1,13,661	2,08,800	2,14,400	
1,11,350	...	2,02,800	...	G. LOSS BY EXCHANGE	...	781	...	...	38,734	...	...
37,953	...	...	...	Total ...	...	33,456	34,200	36,650	10,80,653	12,22,800	10,76,000	O

Detailed Account 46A.—STATIONERY OFFICES.

12,641	13,500	13,500		(2a) Pay of Establishment—Permanent	...	...	...	...	12,641	13,500	13,500	
2,810	{ 1,000	2,100		(4) Supplies and Services	...	...	...	...	2,810	{ 1,000	2,100	
	{ 600	800		(5) Contingencies				{ 600	800
15,451	15,100	16,400		Total ...	...	...	...	...	15,451	15,100	16,400	O

"O" means Ordinary Expenditure ; "L" means Other Expenditure for which loans are admissible ; "N" means Other Expenditure for which loans are not admissible.

* No. of Detailed Account, if any.

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PART A.—(a) EXPENDITURE CHARGED TO REVENUE

46.—STATIONERY AND PRINTING 28

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture		Accounts 1926-27.	Allot- ment, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.
Detailed Account 46B.—PURCHASE OF STATIONERY STORES.											
386,836	4,25,000	3,90,000	...	(1) Cost price of Stores	...	...	...	3,86,836	4,25,000	3,90,000
12,338	22,000	24,700	...	(2) Other charges	...	...	...	12,338	22,000	24,700
52,494	47,200	1,68,000	...	(3) Deduct—Cost of Stationery supplied to Transferred Departments.†	...	...	...	52,494	47,200	1,68,000
3,46,680	3,99,800	2,46,700	...	Total	...	...	...	3,46,680	3,99,800	2,46,700

† Figures for Reserved Departments (1928-29).

Major Head.	Allotment for	
	a. Printed Forms.	b. Stationery and Blank paper.
Land Revenue	30.500	4,600
General Administration	1,11,300	51,070
Administration of Justice	1,63,700	11,980
Jails and Convicts Settlements	9,000	2,990
Police	52,000	18,950
Ports and Pilotage	3,750	950
Miscellaneous Departments	500	1,500
Printing	3,500	3,85,000
Irrigation	8,750	9,860
Total	3,83,000	4,86,900

* No. of detailed Account if any.

				a. Central Press.							
				(including Maymyo Branch Press).							
919	2,800	5,250	...	(1a) Pay of Officers—Permanent	27,880	23,780	21,350	...	28,799	26,580	26,600
7,105	900	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	2,900	...	7,105	900	2,900
3,05,639	3,44,500	3,47,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	3,05,639	3,44,500	3,47,000
...	2,000	2,380	...	(3a) Allowances, Honoraria, etc.—Fixed	2,484	1,370	540	...	2,484	3,370	2,920
11,095	9,500	8,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	250	240	...	11,095	9,750	8,240
7,927	7,000	7,500	...	(4) Contingencies	...	...	...	...	7,927	7,000	7,500
274	500	500	...	(5) Additions to Plant and Machinery	...	...	...	...	274	500	500
22,318	16,500	21,140	...	(5a) Supplies and Services	...	...	...	...	22,318	16,500	21,140
17,430	11,000	12,500	...	(6) Stores (Raw Materials)	...	...	...	...	17,430	11,000	12,500
49,570	49,000	49,000	...	(7) Provision for Depreciation Fund	...	...	...	...	49,570	49,000	49,000
819	48,000	40,000	...	(8) Renewals and Replacements	...	...	...	...	819	48,000	40,000
30,437	48,000	40,000	...	(9) Deduct—Amount met from Depreciation Fund.	...	...	...	...	30,437	48,000	40,000
57,987	45,000	53,000	...	(10) Deduct—Cost of printing work done for Central Departments.	...	...	...	...	57,987	45,000	53,000
4,254	...	...	...	(11) Deduct—Establishment charges recovered from other Govts. Depts. etc.	...	...	...	...	4,254	...	...
3,30,418	3,98,700	4,00,270	...	Total	30,364	25,400	25,030	...	3,60,782	4,24,100	4,25,300
				b. Jail Press.							
34,787	35,700	35,700	...	(2a) Pay of Establishment—Permanent	...	...	...	...	34,787	35,700	35,700
48,194	54,500	55,000	...	(2b) Pay of Establishment—Tempy. (Non-Contract)	...	...	...	...	48,194	54,500	55,000
1,701	900	900	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	1,701	900	900
478	700	850	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	478	700	850
590	250	50	...	(4) Contingencies	...	...	...	...	590	250	50
6,272	...	...	...	(5) Additions to Plants and Machinery	...	...	...	...	6,272	...	...
10,314	10,450	10,600	...	(5a) Supplies and Services	...	...	...	...	10,314	10,450	10,600
24,524	4,000	5,000	...	(6) Stores (Raw Materials)	...	...	...	...	24,524	4,000	5,000
231	19,000	16,000	...	(7) Provision for Depreciation Fund	...	...	...	...	231	19,000	16,000
231	...	14,000	...	(8) Renewals and Replacements	...	...	...	...	231	...	14,000
...	...	14,000	...	(9) Deduct—Amount met from Depreciation Fund	...	...	...	...	...	...	14,000
...	9,000	2,000	...	(10) Deduct—Cost of printing work done for Central Departments.	9,000	2,000
1,26,860	1,16,500	1,22,100	...	Total	1,26,860	1,16,500	1,22,100

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75

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture		Accounts 1926-27.	Allot- ment, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.
Detailed Account 46B.—PURCHASE OF STATIONERY STORES.											
386,836	4,25,000	3,90,000	...	(1) Cost price of Stores	...	...	...	3,86,836	4,25,000	3,90,000
12,338	22,000	24,700	...	(2) Other charges	...	...	...	12,338	22,000	24,700
52,494	47,200	1,68,000	...	(3) <i>Deduct</i> —Cost of Stationery supplied to Transferred Departments.†	...	...	...	52,494	47,200	1,68,000
3,46,680	3,99,800	2,46,700	...	Total	...	...	...	3,46,680	3,99,800	2,46,700

† Figures for Reserved Departments (1928-29).

Major Head.	Allotment for	
	a. Printed Forms.	b. Stationery and Blank paper.
Land Revenue	30,500	4,600
General Administration	1,11,300	51,070
Administration of Justice	1,63,700	11,980
Jails and Convicts Settlements	9,000	2,990
Police	52,000	18,950
Ports and Pilotage	3,750	950
Miscellaneous Departments	500	1,500
Printing	3,500	3,85,000
Irrigation	8,750	9,860
Total	3,83,000	4,86,900

* No. of detailed Account if any.

				a. Central Press.							
				(including Maymyo Branch Press).							
919	2,800	5,250	...	(1a) Pay of Officers—Permanent	27,880	23,780	21,350	...	28,799	26,580	26,600
7,105	900	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	2,900	...	7,105	900	2,900
3,05,639	3,44,500	3,47,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	3,05,639	3,44,500	3,47,000
...	2,000	2,380	...	(3a) Allowances, Honoraria, etc.—Fixed	2,484	1,370	540	...	2,484	3,370	2,920
11,095	9,500	8,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	250	240	...	11,095	9,750	8,240
7,927	7,000	7,500	...	(4) Contingencies	...	...	...	...	7,927	7,000	7,500
274	500	500	...	(5) Additions to Plant and Machinery	...	...	...	...	274	500	500
22,318	16,500	21,140	...	(5a) Supplies and Services	...	...	...	...	22,318	16,500	21,140
17,430	11,000	12,500	...	(6) Stores (Raw Materials)	...	...	...	...	17,430	11,000	12,500
49,570	49,000	49,000	...	(7) Provision for Depreciation Fund	...	...	...	...	49,570	49,000	49,000
819	48,000	40,000	...	(8) Renewals and Replacements	...	...	...	...	819	48,000	40,000
30,437	48,000	40,000	...	(9) Deduct—Amount met from Depreciation Fund.	...	...	...	...	30,437	48,000	40,000
57,987	45,000	53,000	...	(10) Deduct—Cost of printing work done for Central Departments.	...	...	...	...	57,987	45,000	53,000
4,254	...	...	...	(11) Deduct—Establishment charges recovered from other Govts. Depts. etc.	...	...	...	...	4,254	...	...
3,30,418	3,98,700	4,00,270	...	Total	30,364	25,400	25,030	...	3,60,782	4,24,100	4,25,300
				b. Jail Press.							
34,787	35,700	35,700	...	(2a) Pay of Establishment—Permanent	...	...	...	...	34,787	35,700	35,700
48,194	54,500	55,000	...	(2b) Pay of Establishment—Tempy. (Non-Contract)	...	...	...	...	48,194	54,500	55,000
1,701	900	900	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	1,701	900	900
478	700	850	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	478	700	850
590	250	50	...	(4) Contingencies	...	...	...	...	590	250	50
6,272	10,450	10,600	...	(5) Additions to Plants and Machinery	...	...	...	...	6,272	10,450	10,600
10,314	4,000	5,000	...	(5a) Supplies and Services	...	...	...	...	10,314	4,000	5,000
24,524	19,000	16,000	...	(6) Stores (Raw Materials)	...	...	...	...	24,524	19,000	16,000
231	...	14,000	...	(7) Provision for Depreciation Fund	...	...	...	...	231	...	14,000
231	...	14,000	...	(8) Renewals and Replacements	...	...	...	...	231	...	14,000
...	9,000	2,000	...	(9) Deduct—Amount met from Depreciation Fund	...	...	...	...	231	...	14,000
			...	(10) Deduct—Cost of printing work done for Central Departments.	...	...	...	...	...	9,000	2,000
1,26,860	1,16,500	1,22,100	...	Total	...	...	...	...	1,26,860	1,16,500	1,22,100

PART A.—(a) EXPENDITURE CHARGED TO REVENUE.

46.—STATIONERY AND PRINTING 8

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.		Accounts 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-28.
				c. Publishing Branch (Book Depot).							
12,880	12,300	13,800	...	(1) Establishment							
15,000	15,000	15,000	...	(2) Postage and Packing Charges ...	...	...	...	12,880	12,300	13,800
1,346	1,500	1,500	...	(3) Purchase of Acts and Publications of the Legislative Department of the Government of India.	...	...	...	15,000	15,000	15,000
...	9,000	1,000	...	(4) Advertisements of Government Publications	...	...	...	1,346	1,500	1,500
29,226	37,800	31,300	...	Total ...	...	...	...	...	9,000	1,000
								29,226	37,800	31,300	
				d. Form Store.							
12,808	14,200	13,300	...	(1) Establishment ... ..	...	...	...	12,808	14,200	13,300
6,719	6,500	6,500	...	(2) Postage and Packing Charges ...	...	...	...	6,719	6,500	6,500
19,527	20,700	19,800	...	Total ...	...	...	...	19,527	20,700	19,800
5,06,031	5,73,700	5,73,470	...	TOTAL 46 D ...	30,364	25,400	25,030	5,36,395	5,99,100	5,98,500	

Detailed Account 46E.—COST OF PRINTING WORK DONE BY CENTRAL GOVERNMENT FOR PROVINCIAL GOVERNMENT.

75	a. Reserved Departments	75
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Detailed Account 46F.—CHARGES IN ENGLAND.

b. High Commissioner.											
1,11,350	2,00,000	3,470 1,99,330	...	(1) Leave and Deputation Salaries	2,311	8,800	11,600	...	1,13,661	8,800	15,070
			...	(3) Stores	...	...	...	...	...	2,00,000	1,99,330
1,11,350	2,00,000	2,02,800	...	Total	2,311	8,800	11,600	...	1,13,661	2,08,800	2,14,400

47.—MISCELLANEOUS.

Controlling Officers—Finance Secretary and Revenue Secretary.

Charity.											
45,560	25,000	22,000	...	D. DONATIONS FOR CHARITABLE PURPOSES	...	...	...	...	45,560	25,000	22,000
			...	Miscellaneous.							
30,756	...	...	...	I. SPECIAL COMMISSIONS OF ENQUIRY	19,222	...	...	...	49,978	...	...
17,459	80,000	57,600	...	J. IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF.	...	...	...	...	17,459	80,000	57,600
17,188	14,300	19,200	...	K. RENTS, RATES AND TAXES	...	...	...	...	17,188	14,300	19,200
8,06,313	3,00,000	4,00,000	...	L. CONTRIBUTION (Ye Railway Guarantee)	...	...	...	...	8,06,313	3,00,000	4,00,000
7,420	...	...	...	O. MISCELLANEOUS AND UNFORESEEN CHARGES	...	...	...	...	7,420	...	...
9,24,696	4,19,300	4,98,800	...	Total	19,222	...	...	...	9,43,918	4,19,300	4,98,800

51.—CONTRIBUTIONS TO THE CENTRAL GOVERNMENT BY PROVINCIAL GOVERNMENT.

...	CONTRIBUTION	50,23,000	...	18,63,000	...	50,23,000	...	18,63,000
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52.—EXTRAORDINARY CHARGES.

31,60,926	7,50,000	70,000	...	A. WORKS	52A	31,60,926	7,50,000	70,000	L
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Detailed Account 52A.—EXTRAORDINARY CHARGES.

Description of Work.	Sanctioned Estimates.	Expenditure to 31st Dec. 1927.	Estimates, 1928-29.			L or N
			Carry on.	New.	Total.	
(1) Mingaladon Cantonment Project	95,60,000	90,51,922	70,000	...	70,000	L
Total	...	...	70,000	...	70,000	

PART A.—(b) EXPENDITURE NOT CHARGED TO REVENUE.

55.—IRRIGATION.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Amounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.

55.—CONSTRUCTION OF IRRIGATION, NAVIGATION,
EMBANKMENT AND DRAINAGE WORKS.Controlling Officer—Chief Engineer, Public Works Department
(Irrigation).

				(A) IRRIGATION WORKS.							
				(1) Productive.							
2,76,930	4,84,000	5,22,000	22,000	A. WORKS ... ..	...	...	...	...	2,76,930	4,84,000	5,22,000
58,929	75,200	1,14,500	...	B. ESTABLISHMENT	24,182	25,900	67,600	...	83,111	1,01,100	1,82,100
4,266	6,900	10,200	...	C. TOOLS AND PLANT ... ..	...	...	...	...	4,266	6,900	10,200
...	...	1,000	...	D. SUSPENSE ... ..	...	...	...	...	...	...	1,000
24,872	...	...	...	E. Deduct—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.	...	...	...	...	24,872	...	...
3,15,253	5,66,100	6,47,700	22,000	Total	24,182	25,900	67,600	...	3,39,435	5,92,000	7,15,300
				(2) Unproductive.							
3,96,094	10,40,900	8,88,000	48,000	A. WORKS ... ..	...	...	...	...	3,96,094	10,40,900	8,88,000
84,285	1,61,960	1,94,800	...	B. ESTABLISHMENT	34,588	55,900	1,15,000	...	1,18,873	2,17,860	3,09,800
6,102	15,000	17,300	...	C. TOOLS AND PLANT ... ..	...	...	...	...	6,102	15,000	17,300
-8,671	13,600	18,000	...	D. SUSPENSE ... ..	...	...	...	...	-8,671	13,600	18,000
6,627	15,500	30,000	...	E. Deduct—RECEIPTS AND RECOVERIES ON CAPITAL ACCOUNT.	...	...	...	...	6,627	15,500	30,000
...	1,68,400	6,660	...	F. Deduct—ENGLISH COST OF STORES ... ..	...	...	...	...	...	1,68,400	6,660
...	1,68,400	6,660	...	G. Add—EXPENDITURE IN ENGLAND AT PAR. ... ..	...	...	...	...	...	1,68,400	6,660
...	...	...	...	H. Add—LOSS BY EXCHANGE ... ..	...	...	...	...	...	...	...
4,71,183	12,15,960	10,88,100	48,000	Total	34,588	55,900	1,15,000	...	5,05,771	12,71,860	12,03,100

				(B) NAVIGATION, EMBANKMENT AND DRAINAGE WORKS.								
				(1) Productive.								
78,846	4,96,000	7,05,000	2,05,000	A. WORKS	...	...	...	...	78,846	4,96,000	7,05,000	
16,776	73,960	1,54,600	...	B. ESTABLISHMENT	...	...	6,884	25,500	91,400	23,660	99,460	2,46,000
1,215	6,700	13,700	...	C. TOOLS AND PLANT	...	...	...	...	...	1,215	6,700	13,700
2,16,862	...	...	...	L. INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.	...	...	...	...	2,16,862	...	...
3,13,699	5,76,660	8,73,300	2,05,000	Total	...	6,884	25,500	91,400	...	3,20,583	6,02,160	9,64,700
				(2) Unproductive.								
8,73,876	8,50,000	2,60,000	...	A. WORKS	...	...	...	...	8,73,876	8,50,000	2,60,000	
1,85,951	1,27,880	57,100	...	B. ESTABLISHMENT	...	76,307	44,200	33,600	...	2,62,258	1,72,080	90,700
13,461	11,900	5,000	...	C. TOOLS AND PLANT	...	...	...	...	...	13,461	11,900	5,000
...	...	...	...	F. Deduct—ENGLISH COST OF ESTABLISHMENT	...	9,532	...	...	...	9,532	...	...
...	...	...	...	G. Add—EXPENDITURE IN ENGLAND AT PAR	...	7,110	...	...	...	7,110	...	...
...	...	...	...	H. Add—LOSS BY EXCHANGE	...	2,422	...	...	...	2,422	...	...
10,73,288	9,89,780	3,22,100	...	Total	...	76,307	44,200	33,600	...	11,49,595	10,33,980	3,55,700
21,73,423	33,48,500	29,31,200	2,75,000	Gross Total	...	1,41,961	1,51,500	3,07,600	...	23,15,384	35,00,000	32,38,800
...	...	2,70,200	...	Deduct—Probable Savings	...	...	...	79,600	...	...	...	3,49,800
21,73,423	33,48,500	26,61,000	...	Net Total	...	1,41,961	1,51,500	2,28,000	...	23,15,384	35,00,000	28,89,000
21,73,423	33,48,500	11,40,000	48,000	Deduct—Amount Financed from Revenues and transferred to Head 16.	...	1,41,961	1,51,500	69,000	...	23,15,384	35,00,000	12,09,000
...	...	15,21,000	2,27,000	Net amount not charged to Revenue	...	...	...	1,59,000	...	...	...	16,80,000

PART A.—(b) EXPENDITURE NOT CHARGED TO REVENUE.

60 (B)—PAYMENT OF COMMUTED VALUE OF PENSIONS. 84

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.

60 (B). PAYMENT OF COMMUTED VALUE OF PENSIONS.

Controlling Officer—Finance Secretary.

...				A. COMMUTED VALUE OF PENSION—							
...	12,77,000	12,90,000	11,65,000	a. Paid to Pensioners ...	...	1,50,000	3,10,000	2,35,000	...	14,27,000	16,00,000
...	29,000	60,000	...	b. Paid to other Governments ...	...	7,000	85,000	...	...	36,000	1,45,000
...				B. Deduct.—CAPITAL PORTION OF EQUATED PAYMENTS OUT OF REVENUE.	...				...
...	12,48,000	13,50,000	11,65,000	Total ...	...	1,43,000	3,95,000	2,35,000	...	13,91,000	17,45,000
...	12,48,000	...	...	Deduct—Amount financed from Ordinary Revenue and transferred to Head 45 (A).	...	1,43,000	...	...	...	13,91,000	...
...	...	13,50,000	11,65,000	Net Amount not charged to Revenue	...	...	3,95,000	2,35,000	...	...	17,45,000

PART A.—(c) DEBT HEADS.

DEPRECIATION FUND—GOVERNMENT PRESSES.

Controlling Officer—Revenue Secretary.

30,668	48,000	54,000	...	TRANSFERS FROM THE DEPRECIATION FUND FOR RENEWALS AND REPLACEMENT.	30,668	48,000	54,000
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R.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Controlling Officer—Heads A and E, Commissioners of Divisions and Financial Commissioners ; Head C, Secretary, Revenue Department.

1,50,000	...	...	...	A. LOANS TO PORTS (EXCEPT RANGOON)	...	...	...	...	1,50,000	...	...
				C. LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.							
1,00,000	3,00,000	3,00,000	...	(1) Rangoon Development Trust	...	...	...	...	1,00,000	3,00,000	3,00,000
24,05,273	21,00,000	22,41,500	...	E. ADVANCES TO CULTIVATORS	...	...	...	...	24,05,273	21,00,000	22,41,500
26,55,273	24,00,000	25,41,500	...	Total	...	...	...	...	26,55,273	24,00,000	25,41,500

S.—ADVANCES FROM PROVINCIAL LOANS FUND.

Controlling Officer—Finance Secretary

...	OTHER ADVANCES	2,18,000	2,18,000
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PART A.—DETAILS OF NEW EXPENDITURE OTHER THAN WOKKS.

Major Head. Minor Head. Sub-head and Primary Unit.	Description of Expenditure.	Provision in Estimates 1928-29.		Balance to be provided in future years.				Reference to proceedings of Standing Committee.
		Votable.	Non-Vot- able.	Non-recurring total.		Recurring average annual.		
				Votable.	Non-Vot- able.	Votable.	Non-Vot- able.	
	5.—Land Revenue.							
5B-b (11)	Acquisition of land for the Kemmendine Strand Road Extension.	11,00,000	...	...	...	...	...
5B-c (2b)	Entertainment of two additional clerks (one on Rs. 110—8—150—10—250 per mensem and the other on Rs. 60—5—110—8—150—10—250 per mensem) for the Suburban Development Officers, Rangoon East and Rangoon West.	2,500	...	...	...	4,120	...	
5E-d	Regular settlement operations in the Thatôn and Lower Chindwin Districts, 1928.	...	...	...	...	...	...
(1a)	Pay of one Settlement Officer and one Assistant Settlement Officer from the Burma Commission—	...	18,300	...	1,32,400	...	...
(2a)	Pay of one Assistant Settlement Officer (Rs. 300—25—700—30—850 per mensem), 5 Inspectors (Rs. 75—5—125 per mensem), 1 Assistant Clerk and 15 Field Clerks (Rs. 35—2—55—3—60 per mensem), and 2 peons (15—1—16—1—18 per mensem)	11,320	...	2,72,704	...	...	...
(2b)	Pay of 2 Field Clerks (Rs. 30 per mensem) and 4 Messengers (Rs. 15 per mensem) for four months and 20 Messengers for two months	2,160	...	36,600	...	...	...
(3a)	Burma allowance and Field allowance for the above	2,840	2,160	36,200	17,100	...	...

PART A.—DETAILS OF NEW EXPENDITURE OTHER THAN WORKS.

Major Head, Minor Head, Sub-Head and Primary Unit.	Description of Expenditure.	Provision in Estimates, 1928-29.		Balance to be provided in future years.				Reference to proceedings of Standing Committee.
		Votable.	Non-vot- able.	Non-recurring total.		Recurring average annual.		
				Votable.	Non-vot- able.	Votable.	Non-vot- able.	
	5.—Land Revenue.							
(3b)	Travelling Allowance for the above ...	4,000	2,550	24,000	18,000	...	...
(5)	Cost of Survey requisites, maps, etc., for the new districts to be settled ...	150	...	650	...	...	...
(6)	Cost of furniture and office requisites for the expanded settlement parties ...	2,500	...	19,100	...	...	...
	Total, 5 Land Revenue ...	11,25,470	23,010	3,89,254	1,67,500	4,120	...	
	22. General Administration.							
22L (2a)	Entertainment of 8 Auditors on Rs. 150—25/2—200—10—300—25/3 350 per mensem from 1st April 1928.	1 3,200	...	...	...	25,220	...	Finance 52 (4)
	27. Ports and Pilotage.							
27A.-c (1b)	Entertainment of a mate on Rs. 280 per mensem for the B.G.S. "Lady Craddock."	3,360	...	...	...	...	...
27A.-f (2a)	Crew for certain new vessels under construction. 18 Scrangs and 18 Drivers on Rs. 40—2½—65—5—80 per mensem each. One Sukhany on 28—1—33 per mensem.—16 Lascars on 20—1—26 per mensem, 1 Stoker Tindal on 30—1—35 per mensem, 4 Stokers on Rs. 22—1—28 per mensem, 1 Bhandary on Rs. 20—2½—22½ per mensem, 1 Oilman on Rs. 22 and one Topaz on Rs. 20 per mensem.	23,840	...	...	...	36,410	...	

(3a)	Uniform, Ration, Compensatory and Fuel allowance for the above.	2,280	...	...	...	2,280	...
27B-b (3)	Renewal of fresh water tanks and fitting new davits in the B.G.S. "Arakan."	4,000	...	...	...	...	...
27B-c (3)	Renewal of deck of B.G.S. "Lady Craddock" ...	6,000	...	...	...	...	...
27B-d (3)	Purchase of accumulators for the B.G.S. "Canmoresk."	3,500	...	...	...	...	...
27B-f (1)	Purchase of fuel for one new sea-going vessel, 16 Police Motor boats and one No. 2 type Motor Boat for, the Deputy Conservator of Forests, Rangoon, under construction.	40,000	...	...	...	40,000	...
(2)	Purchase of stores for the new vessels mentioned above.	9,500	...	...	...	9,500	...
27c (2)	Construction of a type 6 Motor Boat for use in the Delta Forest Division.	8,000	...	...	...	...	...
	Construction of a 27' Clinker built open type Motor Boat for the use of the Tharrawaddy District Police.	9,300	...	...	...	...	...
	Total, 27—Ports and Pilotage ...	1,09,780	...	...	...	88,190	...

APPENDIX I TO PART A.

GOVERNMENT COMMERCIAL UNDERTAKINGS.

GOVERNMENT DREDGERS.

Heads of Account.

XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept.

19.—Interest on Ordinary Debt.

55.—Construction of Irrigation, Navigation, Embankment and Drainage Works.

Government dredgers are employed mainly on projects financed by the Local Government, such as providing routes for navigation, improving existing waterways, and reclaiming sites for residential, industrial or health purposes. They are also employed on similar projects of Local Bodies on payment of hire charges.

2. This concern was commercialised from the 1st April 1925 with a capital of Rs. 45,95,864. The capital was made up of assets representing dredgers, pontoons, pipe lines, spares, stores, etc., to the extent of Rs. 42,45,864 and working capital Rs. 3,50,000. It was subsequently decided to amend the values of the dredgers "Samuelson" and "Frederic Fryer," the former being bought at a high price just after the war. The values of certain spare parts were also written down. These adjustments resulted in the writing down of capital by a sum of Rs. 10,34,083. A sum of Rs. 500 was also repaid to Government on account of the sale-proceeds of Barge A. Since then additional investments have been made to the extent of Rs. 9,07,095, bringing the capital invested by Government to a total of Rs. 44,68,376 on 31st March 1927 as under :—

	Rs.	Rs.	Rs.
Balance on 1st April 1925	...	...	45,95,864
Less.—Value of dredger and spare parts written down.	10,34,083		
Less.—Refund of the sale-proceeds of Barge A.	500		
	—————	10,34,583	
		—————	35,61,281
Add.—Further investments up to 31st March 1927.			9,07,095
			—————
	Total	...	44,68,376
			—————

This figure agrees with that shown under Government Capital Account in the balance sheet as at 31st March 1927 appended hereto.

3. The following statement shows the working results of this concern since the date of its commercialisation :—

			Rs.
Year ended 31st March 1926, Loss	...	...	3,40,677
Year ended 31st March 1927, Loss	...	...	61,069
		Total Loss	4,01,746

The loss was mainly due to the salvage operations on the weed-destroyer "H. R. Edwards," which amounted in the two years to Rs. 3,41,454 ; this sum included a reserve of Rs. 1,00,000 for reconditioning the vessel after salvage, but as the salvage of the boat has since been abandoned the amount will be refunded to Government. The balance of the loss was due chiefly to the "Frederic Fryer" having remained idle for some time in the year 1925-26.

4. In accordance with the rules laid down for Government Commercial Undertakings provision will be required in the budget only for the following :—

- (i) Investments or Recoveries of Investments in Government Commercial Undertakings.
- (ii) Estimated Profit or Loss.
- (iii) Indirect charges to be recovered from Government Commercial Concerns.

5. *Item No. (i).*—This deals with additional capital expenditure required or refund of any investments already made. During the ensuing year no additional capital expenditure or refund is anticipated and therefore no provision is required under this head.

6. *Item No. (ii).*—Under the existing rules the profit or loss and indirect charges of Government Commercial Concerns of a particular year are adjusted in Government Accounts in the succeeding year. Therefore the estimated Profit or Loss and Indirect Charges for 1927-28 will have to be provided in the budget for 1928-29. The accounts for 1927-28 are expected to show a loss of Rs. 1,95,000 as per the Profit and Loss Account attached.

This loss is made up as under :—

	Rs.	Rs.	Rs.
Loss on account of "H. R. Edwards"—			
Book value	...	2,78,412	
Less—Depreciation provided up to the date of loss.	33,410		
Less—Reconditioning reserve provided up to date of loss.	38,931	72,341	
Loss on account of idle time of "Campbell"	...	...	2,06,071
			71,629
			2,77,700
Less.—Profit on the working of the other dredgers	...	...	82,700
		Net Loss	1,95,000

It is clear from the above that the loss is due to the sinking of the weed destroyer "H. R. Edwards" and to "Campbell" remaining idle for a considerably long time during the year. Every attempt is being made to keep the dredgers fully engaged so that there may not be any loss on account of idle time in future. This loss of Rs. 1,95,000 has been provided for in the budget under the minor head "Losses on Government Commercial Undertakings" shown as part of the Working Expenses of the Major Head "XIII. Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—(B) Navigation, Embankment and Drainage Works—(1) Productive." For purposes of comparison the actual results of 1926-27 and the estimate for 1928-29 are also given.

7. *Item No. (iii).*—The following indirect charges are included in the estimated Profit and Loss Account for 1927-28 and they have been provided for in the budget for 1928-29 :—

			Rs.
(a) Cost of Management	...	...	20,000
(b) Audit fees	...	...	5,000
(c) Interest on Capital	...	...	1,88,000

As regards (a) provision has been made under the receipt minor head "Recoveries of Indirect Charges from Commercial Undertakings" subordinate to the major head "XIII—Irrigation, Navigation, Embankment and Drainage works for which Capital Accounts are kept." At present the fees for Audit shown in the Profit and Loss Account of the concern are paid to Messrs. Allan Charlesworth & Co., Chartered Accountants, for the work done by them and therefore no provision is made in the budget. In future when the audit of the commercial concerns is taken over by the Commercial Audit Department of Government, the audit fees charged to the concern will also be brought into the Government accounts under the receipt minor head "Recoveries of Indirect charges from Commercial Undertakings." Interest, Rs. 1,88,000 to be recovered from the concern has been provided for under the major head "19—Interest on Ordinary Debt" as a deduct entry.

8. On the whole, Government expects to receive in 1928-29 from the dredgers a net-sum of Rs. 13,000 as under :—

			Rs.
Cost of Management	...	...	20,000
Interest on Capital	...	...	1,88,000
			<hr/>
			2,08,000
Less—Loss for 1927-28	...	...	1,95,000
			<hr/>
	Net Total	...	13,000
			<hr/>

DREDGERS DIVISION—PUBLIC WORKS DEPARTMENT.

Profit and Loss Account for the three years ending 1928-29.

	Actual, 1926-27.			Estimate, 1927-28.			Estimate, 1928-29.				Actual, 1926-27.			Estimate, 1927-28.			Estimate, 1928-29.			
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.	
Wages of Dredger Masters and Engineers.	1,06,920	13	6	1,28,600	0	0	1,28,600	0	0	By recoveries through bills.	18,41,960	5	11	21,20,712	0	0	21,04,800	0	0	
Wages of Dredging Crews	78,824	11	11	96,400	0	0	96,400	0	0		By loss ...	61,069	5	11	1,95,000	0	0	...		
Cost of fuel ...	2,34,739	8	0	2,45,000	0	0	2,45,000	0	0											
Cost of Consumable Stores	80,414	15	9	1,02,600	0	0	1,02,600	0	0											
Upkeep and Repairs ...	60,872	9	7	79,200	0	0	79,200	0	0											
Shore Establishment ...	54,039	2	9	87,800	0	0	87,800	0	0											
Sundry Expenses ...	1,07,887	12	8	1,10,000	0	0	1,10,000	0	0											
Audit fees ...	5,000	0	0	5,000	0	0	5,000	0	0											
Cost of Management ...	20,000	0	0	20,000	0	0	20,000	0	0											
Interest on Capital ...	1,81,601	14	2	1,88,000	0	0	1,88,000	0	0											
Depreciation ...	1,64,531	0	11	1,80,000	0	0	1,80,000	0	0											
Reserve for sextennial overhaul.	74,145	7	1	83,500	0	0	83,500	0	0											
Reserve for Renewal ...	1,95,619	11	7	2,27,300	0	0	2,27,300	0	0											
Reserve for periodical overhaul.	4,13,390	5	9	4,83,900	0	0	4,83,900	0	0											
"H. R. Edwards" ...	1,25,041	10	2	2,78,412	0	0	...													
Profit ...	...			...			67,500	0	0											
Total ...	19,03,029	11	10	23,15,712	0	0	21,04,800	0	0	Total ...	19,03,029	11	10	23,15,712	0	0	21,04,800	0	0	

DREDGERS DIVISION—PUBLIC WORKS DEPARTMENT.

Balance Sheet as at 1st March 1927.

LIABILITIES.		Rs.	A.	P.	Rs.	A.	P.	ASSETS.		Rs.	A.	P.	Rs.	A.	P.
Sundry Creditors—								Fixed Assets—							
Purchases ... ..	...	73,384	5	3				As at 31st March 1926 ...	36,47,013	7	5				
Salaries and wages outstanding ...	...	25,281	3	0				Additions year ended 31st March 1927.	4,42,184	11	6				
E.E., Port Blair ... ..	...	29,039	12	4				Stocks ... ..	...				40,89,198	2	11
Unclaimed wages ... ..	...	560	8	0				Sundry Debtors—					66,710	9	1
Income-tax ... ..	...	536	11	0				Ordinary	1,05,785	1	11				
Provident Fund ... ..	...	154	0	0				Deposit on plant from Government Dockyard.	173	4	0				
								Subordinates Imprest	23	9	0				
SUSPENSE ACCOUNT ... ..	...				1,28,956	7	7	Advance	300	0	0				
Reserves—					35,470	3	6						1,06,281	14	11
Retained within the Division—								Transporting—							
Depreciation ... ..	...	7,39,724	1	0				"Oswald"	33,175	3	0				
Periodical overhaul ... ..	...	4,42,662	13	1				"Samuelson"	4,462	7	6				
Sextennial overhaul ... ..	...	1,91,524	0	0									37,637	10	6
Renewals ... ..	...	4,14,234	11	7				ACCOUNTANT-GENERAL CURRENT ACCOUNT.					2,06,937	14	4
Reconditioning "H.R. Edwards" ...	...	1,00,000	0	0				Bank and Cash Balances—							
Sundry Reserves ... ..	...	12,670	0	0				Superintending Engineer (Imperial Bank).	20,22,558	12	7				
								Manager	1,55,861	12	6				
To be recovered by the Accountant-General.		19,00,815	9	8				Office Cash	1	10	9				
		2,12,639	13	0									21,78,422	3	10
Burma Government Capital Account—					21,13,455	6	8	Profits and Loss Account—							
As at 31st March 1926 ... ..	...	39,18,619	8	0				Loss as at 31st March 1926 ...	3,40,677	5	3				
Add—Funds provided during the year and date Less debits to this account.	...	5,49,756	3	9				Less—Amount received from the Government.	3,40,677	5	3				
								Loss for the year ended 31st March 1927.	...				61,069	5	11
					44,68,375	11	9								
								Total ... ..	...				67,46,257	13	6
Total ... ..	...				67,46,257	13	6								

We have audited the books of account of the Public Works Department dredgers for the year ended 31st March 1927. In our opinion the above Balance Sheet shows the true and correct view of the state of the affairs of the Public Works Department dredgers according to the best of our information and the explanations given to us and as shown by the books maintained by the Commercial concern within the Dredgers Division.

RANGOON, 23rd July 1927.

ALLAN CHARLESWORTH & Co.,
Chartered Accountants



APPENDIX II TO PART A.
GOVERNMENT COMMERCIAL UNDERTAKINGS.

GOVERNMENT DOCKYARD, RANGOON.

Heads of Account.

XX.—Ports and Pilotage.

XXXIII.—Receipts in aid of Superannuation.

Depreciation Fund—Commercial Concerns.

19.—Interest on Ordinary Debt.

27.—Ports and Pilotage.

Government Dockyard is employed chiefly in carrying out repairs to the fleet of Government vessels and vessels belonging to Port Funds and other local bodies, and other works in general for the Public Works Department, Burma. It also undertakes the construction from time to time of such vessels, buoys, etc., as may be required.

2. This concern was commercialized from 1st January 1925 with a capital of Rs. 13,72,877. The capital was made up of assets representing Lands, Buildings, Plant and Machinery, Furniture, Stores, etc., to the extent of Rs. 11,22,877 and working capital Rs. 2,50,000. Since that date additional investments have been made to the extent of Rs. 4,73,297 raising the total capital invested by Government to Rs. 18,46,104. The Balance Sheet as at 31st March 1927 appended hereto shows only a credit balance of Rs. 17,46,104 in the Government Capital Account. The difference of Rs. 1,00,000 represents the investment on account of Depreciation Reserve Fund with Government wrongly treated in the accounts for 1926-27 as a reduction from Government Capital Account. This sum has since been transferred to the Depreciation Fund Investment Account raising the balance in the Capital Account to Rs. 18,46,104.

3. The following statement shows the working results of this concern since the date of its commercialization :—

				Rs.
Three months ended 31st March 1925.	Loss	...		29,305
Year ended 31st March 1926	Loss	...		67,685
			Total	96,990
Year ended 31st March 1927	Profit	...		1,398
Net Loss	...	...	...	95,592

The net result up to 31st March 1927 is a loss of Rs. 95,592. It was mainly due to want of sufficient work to keep the Dockyard fully engaged. Government has since issued instructions to all the departments to give as much work to the Dockyard as possible and it is expected to work the concern without loss in future.

4. In accordance with the rules laid down for Government Commercial Undertakings provision will be required in the budget only for the following:—

- (i) Investments or Recoveries of Investments in Government Commercial Undertakings.
- (ii) Estimated Profit or Loss.
- (iii) Indirect charges to be recovered from Government Commercial concerns.

5. *Item No. (i).*—This deals with additional Capital expenditure required or refund of any investments already made. During the ensuing year no additional capital expenditure or refund is anticipated and therefore no provision is required under this head.

6. *Item No. (ii).*—Under the existing rules the profit or loss and Indirect charges of Government Commercial concerns of a particular year are adjusted in Government Accounts in the succeeding year. The estimated Profit or Loss and Indirect charges for 1927-28 have therefore to be provided for in the budget for 1928-29. The accounts for 1927-28 are expected to show a profit of Rs. 34,500 as per the Profit and Loss Account attached and this sum has been provided for in the budget under the receipt minor head "Profits from Government Commercial undertakings" subordinate to the Major head "XX Ports and Pilotage." For purposes of comparison the actual results for 1926-27 and the estimate for 1928-29 are also given.

The figures in the Profit and Loss Accounts attached do not call for any remarks.

7. *Item No. (iii).*—The following Indirect charges are included in the estimated Profit and Loss Account for 1927-28 and they have been provided for in the budget for 1928-29 :—

	Rs.
(a) Direction charges	11,400
(b) Audit fees	5,000
(c) Interest on Capital	88,000
(d) Contribution for Leave and Pension	12,600

As regards (a) provision has been made under the receipt minor head "Recoveries of Indirect charges in Commercial Undertakings subordinate to the Major head "XX Ports and Pilotage". At present the audit fee shown in the Profit and Loss Account of the concern is paid to Messrs. Allan Charlesworth & Co., Chartered Accountants, for the work done by them and therefore no provision is made in the budget. In future when the audits of the commercial concerns are taken over by the Commercial Audit Department of Government the Audit fees charged to the concerns will also be brought into the Government Accounts under the receipt minor head "Recoveries of Indirect charges from Commercial Undertakings." Interest Rs. 88,000 to be received from the concern has been provided for under the head "19—Interest on Ordinary Debt" as a deduct entry. Contribution for leave and pension Rs. 12,600 has been included in the provision under the head "XXXIII Receipts in aid of Superannuation."

8. On the whole Government expects to receive in 1928-29 from the Dockyard Rs. 1,46,500 as under :—

	Rs.
Profit	34,500
Direction charges	11,400
Interest on Capital	88,000
Contribution for Leave and Pension	12,600
Total	<u>1,46,500</u>

9. As explained in paragraph 2 above Rs. 1,00,000 has already been invested with Government from the Depreciation Fund. It is proposed to deposit a further sum of Rs. 50,000 during 1928-29. Necessary provision has been made in the budget under the head "Depreciation Fund—Commercial Concerns."

TRADING ACCOUNTS.—ACTUALS FOR THE YEAR
ENDED 31st MARCH 1927 AND ESTIMATES FOR THE YEARS
1927-28 AND 1928-29

GOVERNMENT DOCKYARD, RANGOON.

TRADING ACCOUNTS.—Actuals for the year ended 31st March 1927 and Estimates for the years 1927-28 and 1928-29.

	Actuals, 1926-27.			Estimates, 1927-28.			Estimates, 1928-29.				Actuals, 1926-27.			Estimates, 1927-28.			Estimates, 1928-29.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
To work in Progress—										By Jobs completed—									
Labour	8,994	10	0	28,936	0	0	34,000	0	0	Labour	3,00,031	3	3	3,59,936	0	0	3,73,300	0	0
Material	12,122	14	7	38,261	0	0	1,05,000	0	0	Material	2,94,052	15	4	4,27,687	0	0	4,76,000	0	0
On Cost	8,994	10	0	28,447	0	0	34,000	0	0	On Cost	2,98,097	7	8	3,59,447	0	0	3,73,300	0	0
Direct Charges	2,644	3	3	864	0	0	2,000	0	0	Direct Charges	19,873	15	7	16,044	0	0	16,000	0	0
										Excess Charged on Contract Jobs.	8,016	6	10	1,500	0	0	5,000	0	0
	32,756	5	10	96,508	0	0	1,75,000	0	0		9,20,072	0	8	11,64,614	0	0	12,43,600	0	0
To Labour on Productive Jobs.	3,19,972	11	6	3,65,000	0	0	3,69,300	0	0										
To Materials consumed on Jobs.	3,20,191	2	2	4,94,426	0	0	4,35,000	0	0	By Rated Indents ...	1,73,043	14	6	1,94,700	0	0	1,82,380	0	0
To Sundry Direct Charges	18,093	6	4	17,180	0	0	15,000	0	0	Value of Castings issued.	...	*	*	75,045	0	0	73,000	0	0
To Materials issued on Rated Indents.	1,57,311	11	4	1,77,000	0	0	1,65,800	0	0	Work in Progress—									
To Labour spent and Materials issued on Foundry Jobs.	...*	*	*	56,545	0	0	56,000	0	0	Labour	28,936	2	3	34,000	0	0	30,000	0	0
To Gross Profit—										Material	38,261	1	5	1,05,000	0	0	64,000	0	0
100 per cent. on Productive Labour.	3,17,549	12	5	3,65,000	0	0	3,69,300	0	0	On Cost	28,446	14	9	34,000	0	0	30,000	0	0
10 per cent. on Rated Indents.	15,732	3	2	17,700	0	0	16,580	0	0	Direct Charges	863	10	0	2,000	0	0	1,000	0	0
Profit on Foundry ... ..	...	*	*	18,500	0	0	17,000	0	0										
Profit on Contract Jobs	8,016	6	10	1,500	0	0	5,000	0	0										
	3,41,298	6	5	4,02,700	0	0	4,07,880	0	0		96,507	12	5	1,75,000	0	0	1,25,000	0	0
Total ...	11,89,623	11	7	16,09,359	0	0	16,23,980	0	0	Total ...	11,89,623	11	7	16,09,359	0	0	16,23,980	0	0

* In the Certified Trading Account for 1926-27 the turn-over of the foundry was not separately shown; but only the nett result of the working of the foundry was included in the Profit and Loss Account for that year.

GOVERNMENT DOCKYARD, RANGOON.

PROFIT AND LOSS ACCOUNTS—Actuals for the year ended 31st March 1928 and Estimates for the years 1927-28 and 1928-29.

—	Actuals, 1926-27.			Estimates, 1927-28.			Estimates, 1928-29.			—	Actuals, 1926-27.			Estimates, 1927-28.			Estimates, 1928-29.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
1. Permanent Establishment ...	37,135	8	4	36,000	0	0	36,000	0	0	100 per cent. Recoveries on Productive Labour.	3,17,549	12	5	3,65,000	0	0	3,69,300	0	0
2. Stock-Verifiers ...	2,610	6	0	2,500	0	0	2,500	0	0	10 per cent. Recoveries on Stores issued on Rated Indents.	15,732	3	2	17,700	0	0	16,580	0	0
3. Temporary Establishment including Clerks, Foremen, Godown-Keepers, Peons, Sweepers, etc.	57,706	4	5	60,500	0	0	60,500	0	0	Profit on Metal Castings ...	17,737	3	5	18,500	0	0	17,000	0	0
4. Office Expenses ...	19,195	15	7	25,100	0	0	25,100	0	0	Sale of Scrap Stores ...	10,434	6	1	7,500	0	0	4,650	0	0
5. Medical Expenses ...	558	6	10	1,000	0	0	1,200	0	0	Profit on Contract Jobs ...	8,016	6	10	1,500	0	0	5,000	0	0
6. Running Expenses of M.L. "Bet", House Boat No. 2, Barge "Kyauk" and R.S. "Samson."	13,396	7	11	12,000	0	0	12,000	0	0	Surplus in Stock ...	3,671	7	4	...			...
7. Repairs and maintenance of Buildings and Machinery, including running expenses.	66,047	5	10	61,000	0	0	64,000	0	0										
8. Audit Fees ...	5,060	0	0	5,000	0	0	5,000	0	0										
9. Interest on Capital ...	86,491	1	11	88,000	0	0	88,000	0	0										
10. Depreciation ...	59,086	4	5	60,000	0	0	60,000	0	0										
11. Contribution for Leave and Pension.	10,325	4	0	12,600	0	0	12,050	0	0										
12. Direction charges ...	12,372	0	0	11,400	0	0	11,000	0	0										
13. Injury Pay ...	823	5	10	600	0	0	680	0	0										
14. Bad Debts ...	935	4	0	...			...								
Nett Profits ...	1,397	12	2	34,500	0	0	34,500	0	0										
Total ...	3,73,141	7	3	4,10,200	0	0	4,12,530	0	0	Total ...	3,73,141	7	3	4,10,200	0	0	4,12,530	0	0

BURMA PROVINCIAL ESTIMATES, 1928-29.

Demand B.

At the instance of His Excellency the Governor I move that a sum of Rs. 3,54,12,440 (including Rs. 4,42,600 for refunds), be granted to meet the votable portion of the anticipated expenditure of the Department of Government under my charge during the 12 months commencing on the 1st April 1928, as detailed in Part B of the Burma Provincial Estimates, subject to the following conditions, namely—

(a) that without the prior sanction of the Council no part of an allotment under any one of the following Groups :—

- (a) Expenditure charged to Revenue—1. Ordinary ;
- (a) Expenditure charged to Revenue—2. Other ;
- (b) Expenditure not charged to Revenue ; and
- (c) Expenditure under the Debt Heads

shall be re-appropriated to meet expenditure under another of these Groups ; and

(b) that without the prior approval of the Finance Committee—

- (i) no part of the allotment for votable expenditure under any major head of account shall be re-appropriated to meet votable expenditure under another major head of account ; and
- (ii) no part of a provision for new expenditure which is not required for the purpose for which it is included in the estimates shall be utilised for any other purpose.

J. A. MAUNG GYI,

Home Member.

Grant of Rs. 3,54,12,438 voted by the Legislative Council after adopting a motion for reduction of Rs. 2 in the demand under the head "22. General Administration—M. Commissioners."

BURMA PROVINCIAL ESTIMATES, 1928-29.

Part B.

Home Member's Department.

RECEIPTS.

Accounts, 1926-27.	Estimates, 1927-28.	Major Heads of Account.	Estimates 1928-29.
		<i>(a) REVENUE RECEIPTS—ORDINARY.</i>	
13,23,102	12,88,000	XVII.—ADMINISTRATION OF JUSTICE	15,00,000
5,10,449	5,44,000	XVIII.—JAILS AND CONVICT SETTLEMENTS	7,00,000
5,19,877	5,63,000	XIX.—POLICE	6,24,000
1,80,923	1,95,500	XXVI.—MISCELLANEOUS DEPARTMENTS	2,00,000
...	7,47,000	XXX.—CIVIL WORKS ... ..	...
...	...	XXXV.—MISCELLANEOUS	1,500
25,34,351	33,37,500	Total (a) ...	30,25,500
		<i>(c) DEBT HEADS.</i>	
13,713	...	LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT ... ..	...
13,713	...	Total (c) ...	...
25,48,064	33,37,500	Total Receipts ...	30,25,500

PART B.—HOME MEMBER'S DEPARTMENT—DISBURSEMENTS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. <i>For details see Detailed Accounts.</i>	B.—NON-VOTABLE.				TOTAL (A+B).			O L or N
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	
(a) EXPENDITURE CHARGED TO REVENUE.												
63,81,508	63,57,300	63,85,638	1,43,240	22.—GENERAL ADMINISTRATION ...	22,30,266	23,37,600	24,55,462	2,600	86,11,774	86,94,900	88,41,100	
54,06,208	55,92,900	57,97,600	6,540	24.—ADMINISTRATION OF JUSTICE ...	10,93,624	11,80,100	11,12,400	14,100	64,99,832	67,73,000	69,10,000	
28,65,317	28,46,600	33,01,170	2,27,070	25.—JAILS AND CONVICT SETTLEMENTS ...	1,87,361	1,72,400	1,81,830	500	30,52,678	30,19,000	34,83,000	
1,28,01,812	1,27,70,900	1,32,54,320	12,600	26.—POLICE ...	20,73,848	22,48,100	20,36,680	...	1,48,75,660	1,50,19,000	1,52,91,000	
2,41,967	2,60,100	1,32,000	...	27.—PORTS AND PILOTAGE ...	...	...	...	...	2,41,967	2,60,100	1,32,600	
40,970	43,100	42,400	...	31.—EDUCATION ...	...	...	...	...	40,970	43,100	42,400	
...	11,000	12,000	...	32.—MEDICAL ...	...	...	...	...	...	11,000	12,000	
2,29,922	2,50,600	2,84,710	85,...	37.—MISCELLANEOUS DEPARTMENTS ...	68,236	80,300	63,790	...	2,98,158	3,30,900	3,48,500	
39,15,587	49,68,900	54,01,200	7,30,000	41.—CIVIL WORKS ...	3,12,401	4,15,000	5,03,700	70,000	42,27,988	53,83,900	59,04,900	
3,02,862	3,05,900	3,28,200	...	47.—MISCELLANEOUS ...	6,88,022	6,54,300	6,53,700	...	9,90,884	9,60,200	9,81,900	
3,21,86,153	3,34,07,300	3,49,39,838	11,19,450	Total (a) ...	66,53,758	70,87,800	70,07,562	87,200	3,88,39,911	4,04,95,100	4,19,47,400	
2,94,21,363	2,98,48,300	3,09,14,838	3,89,450	Distribution ...	65,68,237	66,72,800	68,77,562	17,200	3,59,89,600	3,65,21,100	3,77,92,400	
...	16,35,000	21,80,000	30,000		5,000	5,000	...	16,35,000	21,85,000
27,64,790	19,24,000	18,45,000	7,00,000	...	85,521	4,15,000	1,25,000	65,000	28,50,311	23,39,000	19,70,000	O L N
(c) DEBT HEADS.												
12,293	50,000	30,000	...	LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.	...	...	...	...	12,293	50,000	30,000	
3,21,98,446	3,34,57,300	3,49,69,838	11,19,450	Total Disbursements ...	66,53,758	70,87,800	70,07,562	87,200	3,88,52,204	4,05,45,100	4,19,77,400	

"O" means "Ordinary Expenditure"; "L" means "Other Expenditure for which loans are admissible"; "N" means "Other Expenditure for which loans are not admissible."

Part B.

(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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XVII.—ADMINISTRATION OF JUSTICE.

37,155	30,000	A. SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY.	...	31,000
9,636	8,000	B. COURT-FEES REALIZED IN CASH	...	9,000
9,98,648	9,91,000	C. GENERAL FEES, FINES, AND FORFEITURES	XVIIc	11,20,000
3,46,125	3,25,000	D. MISCELLANEOUS FEES AND FINES	XVII d	4,20,000
16,299	1,000	E. MISCELLANEOUS ... ..	...	3,000
2,125	3,000	F. RECOVERIES OF SERVICE PAYMENTS	...	2,000
14,09,988	13,68,000	Total	...	15,85,000
86,886	80,000	G. Deduct—REFUNDS (Non-Voted)	...	85,000
13,23,102	12,88,000	Total	...	15,00,000

Detailed Account XVIIc.—GENERAL FEES, FINES AND FORFEITURES.

Controlling Officers—Hon'ble Judges of the High Court and Commissioners of Divisions.

47,357	55,000	a. Fees of the High Court, etc.	...	50,000
2,165	1,000	b. Fees of Subordinate Law Courts	...	1,500
1,56,038	1,55,000	c. Fines in Excise Cases	...	1,50,000
77,420	66,000	d. Fines in Opium Cases	...	70,000
1,386	1,000	e. Fines in Stamp Cases	...	1,500
5,91,725	5,80,000	f. Fines in other Criminal Cases	...	7,00,000
1,09,711	1,05,000	g. Fines, etc., levied under the Burma Village Act, 1907.	...	1,25,000
12,846	28,000	h. Other items	...	22,000
9,98,648	9,91,000	Total	...	11,20,000

Detailed Account XVII d.—MISCELLANEOUS FEES AND FINES.

Controlling Officers—Commissioners of Divisions and Administrator-General.

1,22,294	1,00,000	a. Fees of the Administrator-General	...	1,80,000
12,189	15,000	b. Miscellaneous Fees and Fines	...	15,000
2,11,642	2,20,000	c. Cash receipts of record rooms in offices which are charged to Administration of Justice.	...	2,25,000
3,46,125	3,35,000	Total	...	4,20,000

PART B.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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XVIII.—JAILS AND CONVICT SETTLEMENTS.

Controlling Officer—Inspector-General of Prisons.

1,60,988	1,49,000	A. JAILS	XVIII A	2,88,000
3,48,145	3,94,700	B. JAIL MANUFACTURES	XVIII B	4,10,800
1,600	800	C. RECOVERIES OF SERVICE PAYMENTS ... ..	...	1,800
5,10,733	5,44,500	D. <i>Deduct</i> —REFUNDS (Voted) ... ..	...	7,00,600
284	500			600
5,10,449	5,44,000	Total ... ..	...	7,00,000

Detailed Account XVIII A.—JAILS.

1,22,396	1,09,000	a. Hire of Convicts ... ..	...	2,50,000
38,592	40,000	b. Miscellaneous ... ..	...	38,000
1,60,988	1,49,000	Total ... ..	...	2,88,000

Detailed Account XVIII B.—JAIL MANUFACTURES.

19,750	41,700	a. Sale-proceeds of Quinine ... ..	...	30,800
3,23,308	3,50,000	b. Sale-proceeds of other Jail Manu- factures.	...	3,75,000
5,087	3,000	c. Miscellaneous ... ..	...	5,000
3,48,145	3,94,700	Total ... ..	...	4,10,800

XIX.—POLICE.

Controlling Officers—Inspector-General of Police and for head G Chief Secretary.

1,33,030	1,40,000	A. CONTRIBUTIONS FOR RAILWAY POLICE ... ..	...	1,35,500
...	...	B. PRESIDENCY POLICE ... ..	...	5,90,000
79,309	76,000	C. CASH RECEIPTS UNDER THE ARMS ACT ... ..	...	62,000
2,48,275	2,71,000	D. FEES, FINES AND FORFEITURES	XIX D	2,25,000
16,178	50,000	E. RECOVERIES OF SERVICE PAYMENTS ... ..	...	16,000
40,409	42,000	F. MISCELLANEOUS ... ..	...	35,000
3,717	...	SUPERANNUATION RECEIPTS ... ..	...	...
918	...	POLICE SUPPLIED TO PUBLIC DEPARTMENTS, PRIVATE COMPANIES AND PERSONS.	...	...
11,086	...	POLICE SUPPLIED TO RAILWAYS ... ..	...	...
5,32,922	5,79,000	Total	10,63,500
13,045	16,000	G. <i>Deduct</i> —REFUNDS (Voted)	4,39,500
5,19,877	5,63,000	Total	6,24,000

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PART B.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates 1928-29.
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Detailed Account XIXD.—FEES, FINES AND FORFEITURES.

81,451	1,00,000	a. Motor Vehicle License Fees	45,000
1,44,430	1,50,000	b. Fines and Forfeitures	...	...	1,55,000
15,092	15,000	c. License Fees for Storage of Petroleum	...	...	16,000
7,302	6,000	d. Miscellaneous	...	...	9,000
2,48,275	2,71,000	Total	...	...	2,25,000

XXVI.—MISCELLANEOUS DEPARTMENTS.

Controlling Officers—Minor Head A, Commissioner of Examinations; and Minor Head B, Financial Commissioner (Transferred Subjects).

6,889	4,500	A. EXAMINATION FEES	...	...	7,500
1,74,257	1,94,500	B. FEES FOR THE INSPECTION OF STEAM BOILERS.	...	...	1,95,000
223	3,500	D. Deduct—REFUNDS (Voted)	...	...	2,500
1,80,923	1,95,500	Total	...	...	2,00,000

XXX.—CIVIL WORKS.

Controlling Officers—Chief Engineer and Superintending Engineers, Public Works Department, Buildings and Roads Branch.

...	7,47,000	I. RECOVERIES OF EXPENDITURE
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XXXV.—MISCELLANEOUS,

Controlling Officer—Chief Secretary.

...	...	F. CONTRIBUTIONS	1,500
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(c) DEBT HEADS.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Controlling Officer—Chief Secretary.

13,713	...	D. LOANS TO INDIAN STATES, LANDHOLDERS AND OTHER NOTABILITIES.
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PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

22.—GENERAL ADMINISTRATION.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.

22.—GENERAL ADMINISTRATION.

Controlling Officers—Various.

							Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
...	...	...	...	A.—SALARY OF THE GOVERNOR	...	...	1,00,000	1,00,000	1,00,000	...	1,00,000	1,00,000	1,00,000
...	...	...	...	B.—SUMPTUARY ALLOWANCE OF THE GOVERNOR.	...	...	12,000	12,000	12,000	...	12,000	12,000	12,000
89,643	1,17,600	80,300	...	C.—STAFF AND HOUSEHOLD OF THE GOVERNOR	22C	...	38,263	41,300	51,500	...	1,27,906	1,58,900	1,31,800
21,262	21,700	...	...	D.—EXPENDITURE FROM CONTRACT ALLOWANCE.	...	...	..	..	21,700	...	21,262	21,700	21,700
95,415	94,800	...	...	E.—TOUR EXPENSES	22E	...	...	...	95,500	...	95,415	94,800	95,500
...	...	...	...	F.—EXECUTIVE COUNCIL	...	...	57,167	60,000	60,000	...	57,167	60,000	60,000
99,802	83,000	86,500	...	H.—PROVINCIAL LEGISLATIVE COUNCIL	22H	...	47,857	53,000	53,000	...	1,47,659	1,36,000	1,39,500
19,814	1,000	40,000	39,000	I.—ELECTIONS FOR INDIAN AND PROVINCIAL LEGISLATURES.	...	...	...	...	...	...	19,814	1,000	40,000
3,25,352	3,39,200	3,50,400	...	J.—CIVIL SECRETARIAT	22J	...	95,866	1,11,200	1,02,500	...	4,21,218	4,50,400	4,52,900
3,77,678	3,78,600	3,80,698	...	M.—COMMISSIONERS	22M	...	3,34,683	3,41,000	3,33,602	...	7,12,360	7,19,600	7,14,300
43,20,745	43,27,900	43,71,500	1,01,600	N.—GENERAL ESTABLISHMENTS	22N	...	8,86,752	9,49,300	8,51,410	...	52,07,497	52,77,200	52,22,910
7,65,664	7,64,900	8,00,540	2,640	O.—SUBDIVISIONAL ESTABLISHMENTS	22O	...	...	...	...	...	7,65,664	7,64,900	8,00,540
96,540	1,15,500	1,70,400	...	P.—OTHER ESTABLISHMENTS	22P	...	11,272	...	15,000	...	1,07,812	1,15,500	1,85,400
26,084	31,000	29,000	...	Q.—DISCRETIONARY GRANTS	22Q	...	...	...	...	...	26,034	31,000	29,000
...	...	...	...	R.—MISCELLANEOUS	...	...	...	...	2,600	2,600	...	...	2,600
1,07,127	82,100	76,300	...	S.—CHARGES IN ENGLAND	22S	...	4,51,062	5,75,700	6,62,600	...	5,58,189	6,57,800	7,38,900
36,382	...	...	...	T.—LOSS BY EXCHANGE	...	...	1,53,582	...	...	...	1,89,964	...	...
63,81,508	63,57,300	63,85,638	1,43,240	Total	...	...	21,88,504	22,43,600	23,61,412	2,600	85,70,012	86,00,800	87,47,050
...	...	...	...	Backward Tracts Expenditure	...	...	41,762	94,100	94,050	...	41,762	94,100	94,050
63,81,508	63,57,300	63,85,638	1,43,240	Grand Total	...	...	22,30,266	23,37,600	24,55,462	2,600	86,11,774	86,94,900	88,41,100

Detailed Account 22C.—STAFF AND HOUSEHOLD OF THE GOVERNOR.

Controlling Officer—Private Secretary to His Excellency the Governor.

6,800	7,100	7,410	...	(1a) Pay of Officers—Permanent	...	...	27,328	31,700	39,100	...	34,128	38,800	46,510
32,559	33,500	34,920	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	...	32,559	33,500	34,920
11,491	900	900	...	(3a) Allowances, Honoraria, etc.—Fixed	...	10,935	7,000	9,000	...	22,426	7,900	9,900	...
	14,000	12,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...									2,600	3,400	...	16,600	15,400
2,285	...	...	...	(4) Supplies and Services	...	...	...	...	...	...	2,285	...	...
15,534	13,500	13,500	...	(5) Contingencies	...	...	...	...	...	...	15,534	13,500	13,500
20,974	48,600	11,570	...	(5a) Furniture Grants	...	...	...	...	...	...	20,974	48,600	11,570
89,643	1,17,600	80,300	...	Total	...	...	38,263	41,300	51,500	...	1,27,906	1,58,900	1,31,800

Detailed Account 22E.—TOUR EXPENSES.

Controlling Officer—Private Secretary to His Excellency the Governor.

95,415	94,800	E.—TOUR EXPENSES †	95,500	...	95,415	94,800	95,500
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* No. of detailed account, if any.

† (i) Maintenance and repairs of camp equipment etc. (15,000); (ii) Carriage of goods and cost of special trains for the conveyance of goods and stable between Government Houses (8,000); (iii) Special trains and haulage of Saloon carriages (52,000); (iv) Cart and coolie hire on tour (1,000); (v) Cart and coolie hire on tour during transfer between Government Houses (4,000); (vi) Payments and presents for services rendered on tour (4,500); (vii) Railway fares and carriage of household while on tour (400); (viii) Railway fares and carriage of household while in transit between Government Houses (4,000); (ix) Miscellaneous (600); (x) Charge for launches (9,000).

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PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

22.—GENERAL ADMINISTRATION.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.		Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 22H.—PROVINCIAL LEGISLATIVE COUNCIL.

Controlling Officer—Secretary, Burma Legislative Council.

...	...	7,500	...	(1a) Pay of Officers—Permanent ...	47,857	53,000	53,000	...	47,857	53,000	60,500
20,443	23,000	18,000	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	20,443	23,000	18,000
71,128	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	}	71,128	...	...
	53,000	53,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...			53,000	53,000
1,616	4,000	4,000	...	(4) Supplies and Services ...	...	...	...	...	1,616	4,000	4,000
6,615	3,000	4,000	...	(5) Contingencies... ..	...	...	...	...	6,615	3,000	4,000
99,802	83,000	86,500	...	Total ...	47,857	53,000	53,000	...	1,47,659	1,36,000	1,39,500

Detailed Account 22J.—CIVIL SECRETARIAT.

Controlling Officer—Chief Secretary.

17,344	18,500	32,800	...	a. Home and Political and Judicial Departments.	70,629	82,850	74,820	...	87,973	1,01,350	1,07,620
...	...	...	...	(1a) Pay of Officers—Permanent ...	...	900	3,400	...	...	900	3,400
				(1b) Pay of Officers—Temporary (Non-Contract),							

1,79,730	1,95,000	1,94,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	1,79,730	1,95,000	1,94,000
6,150	7,000	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	6,150	7,000	...
14,165	...	1,500	...	(3a) Allowances, Honoraria, etc.—Fixed	25,237	14,450	12,780	...	39,402	14,450	14,280
	9,000	10,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating								13,000	11,500	...	22,000	21,500
42,467	38,000	38,000	...	(5) Contingencies	...	...	...	...	42,467	38,000	38,000
...	2,000	2,000	...	(6) Charge for launches	...	...	...	...	...	2,000	2,000
2,59,856	2,69,500	2,78,300	...	Total	95,866	1,11,200	1,02,500	...	3,55,722	3,80,700	3,80,800
c. Translators' Department.											
43,569	13,700	14,310	...	(1a) Pay of Officers—Permanent	...	...	...	...	43,569	13,700	14,310
6,673	41,000	42,270	...	(2a) Pay of Establishment—Permanent	...	...	...	...	6,673	41,000	42,270
15,254	15,000	15,520	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	15,254	15,000	15,520
65,496	69,700	72,100	...	Total	...	...	...	...	65,496	69,700	72,100
3,25,352	3,39,200	3,50,400	...	TOTAL 22J.	95,866	1,11,200	1,02,500	...	4,21,218	4,50,400	4,52,900

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

22.—GENERAL ADMINISTRATION.

A.—VOTABLE DISBURSEMENTS.				Heads of Account, (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 22M.—COMMISSIONERS.

Controlling Officers—Commissioners of Divisions.

46,485	56,000	55,998	...	(1a) Pay of Officers—Permanent	...	2,85,861	2,94,000	2,88,002	...	3,32,346	3,50,000	3,44,000
2,28,962	2,26,600	2,30,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	2,28,962	2,26,600	2,30,000
16	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	16	...	...
10,839	2,600	2,200	...	(3a) Allowances, Honoraria, etc.—Fixed	}	48,822	40,000	40,000	...	} 59,661	42,600	42,200
	9,000	6,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating			7,000	5,600	...		16,000	11,600
7,065	7,000	6,500	...	(4) Supplies and Services	...	...	...	...	...	7,065	7,000	6,500
40,793	40,400	40,000	...	(5) Contingencies	...	...	...	...	...	40,793	40,400	40,000
38,755	37,000	40,000	...	(6) Charge for Launches	...	...	...	...	...	38,755	37,000	40,000
4,762	...	...	...	(7) Establishment Charges payable to other Governments, Departments, etc.	...	...	...	...	...	4,762	...	...
3,77,677	3,78,600	3,80,698	...	Total	...	3,34,683	3,41,000	3,33,602	...	7,12,360	7,19,600	7,14,300

				a. Revenue, General and Judicial Establishment.								
20,29,490	12,00,000	11,20,000	...	(1a) Pay of Officers—Permanent ...	6,87,149	8,57,500	6,73,000	...	27,16,639	20,57,500	17,93,000	
7,46,540	17,96,000	17,29,960	960	(2a) Pay of Establishment—Permanent ...	...	...	...	...	7,46,540	17,96,000	17,29,960
7,840	900	...	...	(2b) Pay of Establishment—Temporary, (Non-Contract).	...	...	...	...	7,840	900	...
...	...	8,000	...	(2c) Pay of Establishment—Temporary (Contract).	...	...	...	...	...	...	8,000
5,43,044	79,000	69,000	...	(3a) Allowances, Honoraria, etc.—Fixed	1,99,603	95,800	77,880	...	7,42,647	1,74,800	1,46,880	
...	4,00,000	3,51,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating								
23,842	1,65,000	2,65,000	1,00,000	(4) Supplies and Services ...	...	...	...	...	23,842	1,65,000	2,65,000
5,56,206	5,12,000	5,40,640	640	(5) Contingencies ...	...	...	...	...	5,56,206	5,12,000	5,40,640
3,91,230	1,75,000	3,00,000	...	(6) Charge for Launches ...	...	...	...	...	3,91,230	1,75,000	3,00,000
22,553	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	22,553	...	...
...	...	12,100	...	(8) Deduct—Establishment charges recoverable from other Governments, Departments, etc.	...	50,000	9,470	...	...	50,000	21,570
43,20,745	43,27,900	43,71,500	1,01,600	Total ...	8,86,752	9,49,300	8,51,410	...	52,07,497	52,77,200	52,22,910	

Detailed Account 22O.—SUBDIVISIONAL ESTABLISHMENTS.

Controlling Officers—Commissioners of Divisions.

6,60,324	6,60,900	6,92,640	2,640	(2a) Pay of Establishment—Permanent ...	...	...	...	...	6,60,324	6,60,900	6,92,640
4,282	3,000	8,400	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	4,282	3,000	8,400
98,696	21,000	19,500	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	98,696	21,000	19,500
...	80,000	80,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...							
276	...	...	...	(6) Charge for Launches ...	...	...	...	...	276	...	...
2,086	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	2,086	...	...
...	...	...	...	(8) Deduct—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	...	...	...
7,65,664	7,64,900	8,00,540	2,640	Total	7,65,664	7,64,900	8,00,540

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

22.—GENERAL ADMINISTRATION.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts).	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 22P.—OTHER ESTABLISHMENTS.

Controlling Officers—Provincial Training Officer for
sub-head a ; and Commissioners of Divisions for sub-heads b and c.

				a. Civil Officers' Training School.							
9,873	11,900	11,800	...	(1a) Pay of Officers—Permanent	7,693	...	...	17,566	11,900	11,800
...	...	48,610	...	(1b) Pay of Officers—Temporary (Non-Contract.)	...	...	...	...	...	48,610
1,415	2,000	1,600	...	(2a) Pay of Establishment—Permanent	...	...	...	1,415	2,000	1,600
1,538	2,200	7,320	...	(2b) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	1,538	2,200	7,320
18,704	...	2,670	...	(3a) Allowances, Honoraria, etc.—Fixed	3,579	...	15,000	22,283	...	2,670	
...	30,000	33,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating					...	30,000	48,000
4,538	...	3,000	...	(4) Supplies and Services	...	...	...	4,538	...	3,000
24,174	27,000	21,000	...	(5) Contingencies	...	...	...	24,174	27,000	21,000
60,242	73,100	1,29,000	...	Total	11,272	...	15,000	71,514	73,100	1,44,000	
				b. Boat Establishment.							
1,554	2,340	2,510	...	(2a) Pay of Establishment—Permanent	...	...	...	1,554	2,340	2,510
179	360	390	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	179	360	390
1,733	2,700	2,900	...	Total	...	...	...	1,733	2,700	2,900

c. Other Establishments.												
26,021	30,000	28,450	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	26,021	30,000	28,450
4,322	4,500	4,500	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	4,322	4,500	4,500
...	...	50	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...
3,308	...	...	...	(4) Supplies and Services	...	...	...	...	...	3,308	...	...
914	5,200	5,500	...	(5) Contingencies	...	...	...	...	...	914	5,200	5,500
34,565	39,700	38,500	...	Total	...	...	...	...	...	34,565	39,700	38,500
96,540	1,15,500	1,70,400	...	TOTAL 22P	...	11,272	...	15,000	...	1,07,812	1,15,500	1,85,400

Detailed Account 22Q.—DISCRETIONARY GRANTS.

Controlling Officers—Private Secretary to His Excellency the Governor and Commissioners of Divisions.

14,965	15,000	15,000	...	(1) Governor's	...	...	...	...	...	14,965	15,000	15,000
11,119	16,000	14,000	...	(2) Commissioners'	...	...	...	...	...	11,119	16,000	14,000
26,084	31,000	29,000	...	Total	...	...	...	...	...	26,084	31,000	29,000

Detailed Account 22S.—CHARGES IN ENGLAND.

a. Secretary of State.																			
b. High Commissioner.																			
...	8,000	8,000	...	(1) Allowances for the selected candidates for the I.C.S.	...	20,000	49,300	...	...	20,000	49,300	...					
...	...	...	...	(2) Leave and Deputation Salaries	4,51,062	3,11,600	4,00,000	...	...	5,58,189	3,22,250	4,13,600		
1,07,127	10,650	13,600	...	(3) Sterling Overseas Pay									...	2,44,100	2,13,300	2,60,900	2,20,000
...	16,800	6,700	...	(5) Unclassified									46,650	48,000
...	46,650	48,000	...	Total									...	4,51,062	5,75,700	6,62,600	...	5,58,189	6,57,800

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

24.—ADMINISTRATION OF JUSTICE.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	*	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.			Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

24.—ADMINISTRATION OF JUSTICE.

Controlling Officers—Various.

5,15,700	5,30,300	5,45,100	...	A. HIGH COURT	24A	5,53,541	5,87,000	6,05,900	14,100	10,69,241	11,17,300	11,51,000
4,26,122	4,26,700	4,52,400	..	B. LAW OFFICERS	24B	...	...	...	...	4,26,122	4,26,700	4,52,400
71,998	55,000	94,300	...	C. ADMINISTRATOR-GENERAL AND OFFICIAL TRUSTEE.	24C	...	...	...	...	71,998	55,000	94,300
26,31,864	28,40,000	30,66,000	6,540	D. CIVIL AND SESSIONS COURTS	24D	2,97,047	3,44,000	3,39,000	...	29,28,911	31,84,000	34,05,000
1,20,515	1,18,800	1,23,000	...	E. COURTS OF SMALL CAUSES	24E	...	...	...	...	1,20,515	1,18,800	1,23,000
16,27,624	16,12,900	15,03,500	...	F. CRIMINAL COURTS	24 F	...	...	...	...	16,27,624	16,12,900	15,03,500
9,208	9,200	13,300	...	G. CHARGES IN ENGLAND	24G	1,79,955	2,45,100	1,64,400	...	1,89,163	2,54,300	1,77,700
3,177	...	...	...	H. LOSS BY EXCHANGE ... ..	...	61,285	...	...	...	64,462	...	...
54,06,208	55,92,900	57,97,600	6,540	Total ... ..	...	10,91,828	11,76,100	11,09,300	14,100	64,98,036	67,69,000	69,06,900
...	...	...	...	Backward Tracts Expenditure ... ..	...	1,796	4,000	3,100	...	1,796	4,000	3,100
54,06,208	55,92,900	57,97,600	6,540	GRAND TOTAL ... ..	...	10,93,624	11,80,100	11,12,400	14,100	64,99,832	67,73,000	69,10,000

Detailed Account 24A.—HIGH COURT.

Controlling Officers—Hon'ble Judges of the High Court.

...	...	...	...	(1a) Pay of Officers—Permanent—								
85,933	1,02,000	92,200	...	(i) Judges	5,00,809	5,44,000	5,40,000	...	5,00,809	5,44,000	5,40,000		
			...	(ii) Registrars and other Officers	21,985	25,020	36,800	11,000	1,07,918	1,27,020	1,29,000		
			...	(1b) Pay of Officers—Temporary (Non-Contract)—									
			...	(i) Judges	9,318	{	...	...	9,318	{	...	...
			...	(ii) Registrars and other Officers									
3,48,353	3,61,000	3,83,300	...	(2a) Pay of Establishment—Permanent	...	...	...	...	3,48,353	3,61,000	3,83,300	
7,448	300	1,900	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	7,448	300	1,900	
4,365	{	800	...	(3a) Allowances, Honoraria, etc.—Fixed	21,429	{	4,980	8,100	3,100	25,794	{	6,680	8,900
		3,500	2,800	...			(3b) Allowances, Honoraria, etc.—Fluctuating	13,000	21,000			...	...	16,500	23,800
38,692		30,000	...	(4) Supplies and Services	...	...	...	...	38,692	30,000	30,000	
27,409		30,300	...	(5) Contingencies	...	...	...	...	27,409	30,300	30,600	
3,500		3,500	...	(6) Charge for Launches	...	...	...	...	3,500	1,500	3,500	
5,15,700	5,30,300	5,45,100	...	Total	5,53,541	5,87,000	6,05,900	14,100	10,69,241	11,17,300	11,51,000		

Detailed Account 24B.—LAW OFFICERS.

Controlling Officers—Sub-Head a, Government Advocate; Sub-head b, Commissioner of Police and Commissioners of Divisions.

				a. English Law Officers.							
The figures are included under sub-head b.	96,500	97,500	...	(1a) Pay of Officers—Permanent	...	...	...	...	The figures are included under sub-head b.	96,500	97,500
	9,500	9,900	...	(2a) Pay of Establishment—Permanent	...	...	...	...		9,500	9,900
	...	...	...	(3a) Allowances, Honoraria, etc.,—Fixed	...	...	...	...		...	...
	23,000	30,000	...	(3b) Allowances, Honoraria, etc.,—Fluctuating	...	...	...	...		23,000	30,000
	3,500	3,500	...	(4) Supplies and Services	...	...	...	...		3,500	3,500
	...	1,000	...	(5) Contingencies	...	...	...	...		...	1,000
	1,32,500	1,41,900		Total	...	...	...	...		1,32,500	1,41,900

* No. of detailed account, if any.

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

24.—ADMINISTRATION OF JUSTICE.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expen- diture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.
b. Mofussil Establishment.											
1,05,799	12,000	12,000	...	(1a) Pay of Officers—Permanent ...	...	...	...	1,05,799	12,000	12,000
57,751	52,400	53,980	...	(2a) Pay of Establishment—Permanent ...	...	...	...	57,751	52,400	53,980
2,22,369	2,23,200	2,35,500	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	2,22,369	2,23,200	2,35,500
37,156	6,450	8,500	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	
3,047	150	520	...	(4) Supplies and Services ...	...	...	...	37,156	6,450	8,500
			...	(5) Contingencies ...	...	...	...	3,047	150	520
4,26,122	2,94,200	3,10,500		Total ...	...	...	...	4,26,122	2,94,200	3,10,500
4,26,122	4,26,700	4,52,400		TOTAL 24B ...	...	...	...	4,26,122	4,26,700	4,52,400

Detailed Account 24C.—ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE.

Controlling Officer—Administrator-General.

37,580	28,030	31,010	...	(1a) Pay of Officers—Permanent ...	...	...	...	37,580	28,030	31,010
12,282	920	11,210	...	(1b) Pay of Officers—Temporary (Non-Contract) ...	...	...	...	12,282	920	11,210
19,630	23,400	45,030	...	(2a) Pay of Establishment—Permanent ...	...	...	...	19,630	23,400	45,030
...	...	4,200	...	(2b) Pay of Establishment—Temporary (Non-Contract) ...	...	...	...	...	...	4,200
72	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	72	...	...
...	150	50	...	(4) Supplies and Services ...	...	...	...	...	150	50
2,434	2,500	2,800	...	(5) Contingencies ...	...	...	...	2,434	2,500	2,800
71,998	55,000	94,300	...	Total ...	...	...	...	71,998	55,000	94,300

Detailed Account 24D.—CIVIL AND SESSIONS COURTS.

Controlling Officers—The Hon'ble Judges of the High Court.

				a. District and Sessions Judges.								
8,45,774	6,27,500	6,30,000	...	(1a) Pay of Officers—Permanent	2,40,985	3,00,000	3,10,800	...	10,86,759	9,27,500	9,40,800	
...	...	5,800	...	(1b) Pay of Officers—Temporary (Non-Contract)	1,089	...	...	...	1,089	...	5,800
8,94,343	12,50,000	14,22,540	6,540	(2a) Pay of Establishment—Permanent	...	...	...	...	8,94,343	12,50,000	14,22,540
10,221	2,050	2,300	...	(2b) Pay of Establishment—Temporary (Non-Contract)	...	...	...	...	10,221	2,050	2,300
80,141	15,450	12,500	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	43,450	40,880
6,44,659	70,000	65,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	54,274	28,000	28,380	...	1,34,415	86,000	93,000	
1,48,271	7,00,000	8,50,000	...	(4) Supplies and Services	...	...	...	...	6,44,659	7,00,000	8,50,000
8,455	1,70,000	1,75,000	...	(5) Contingencies	...	...	...	...	1,48,271	1,70,000	1,75,000
...	5,000	10,000	...	(6) Charge for Launches	...	...	...	...	8,455	5,000	10,000
...	...	...	...	(7) Establishment Charges payable to other Governments, Departments, etc.	699	...	...	...	699	...	...
26,31,864	28,40,000	31,73,140	6,540	Total	2,97,047	3,44,000	3,67,180	...	29,28,911	31,84,000	35,40,320	
...	...	1,07,140	...	Deduct—Probable Savings	...	...	28,180	...	...	...	1,35,520
26,31,864	28,40,000	30,66,000	6,540	Nett Total	2,97,047	3,44,000	3,39,000	...	29,28,911	31,84,000	34,05,000	

Detailed Account 24E.—COURTS OF SMALL CAUSES.

Controlling Officer—Chief Judge, Small Cause Court.

				a. Small Cause Court, Rangoon.								
52,348	50,500	52,410	...	(1a) Pay of Officers—Permanent	...	...	...	...	52,348	50,500	52,410
59,454	61,700	63,710	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	...	...
1,170	...	...	...	(2a) Pay of Establishment—Permanent	...	...	...	...	59,454	61,700	63,710
4,225	3,200	3,480	...	(2b) Pay of Establishment—Temporary (Non-Contract)	...	...	...	...	1,170	...	...
...	400	400	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	4,225	3,200	3,480
3,318	3,000	3,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	400	400
...	...	...	...	(4) Supplies and Services	...	...	...	...	...	3,000	3,000
...	...	...	...	(5) Contingencies	...	...	...	...	3,318	...	...
1,20,515	1,18,800	1,23,000	...	Total	1,20,515	1,18,800	1,23,000	

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

24.—ADMINISTRATION OF JUSTICE.

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A.—VOTABLE DISBURSEMENTS.				Hheads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 24F.—CRIMINAL COURTS.

Controlling Officers—Commissioners of Divisions.

				a. Other Judicial Establishments.							
1,11,215	35,800	60,240	...	(1a) Pay of Officers—Permanent	...	...	...	1,11,215	35,800	60,240	
34,773	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	34,773	...	...
				(2a) Pay of Establishment—Permanent—							
1,46,582	1,61,740	1,50,000	...	(I) Clerical and Menial Establishments	...	...	...	1,46,582	1,61,740	1,50,000	
1,281	1,750	1,860	...	(III) Copyist Establishment	...	...	...	1,281	1,750	1,860	
				(2b) Pay of Establishment—Temporary (Non-Contract)—							
5,470	470	1,900	...	(I) Clerical and Menial Establishments	...	...	...	5,470	470	1,900	
14,459	11,640	10,000	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	14,459	11,640	10,000	
	6,500	9,500	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...		6,500	9,500	
11,86,714	12,78,000	11,80,000	...	(4) Supplies and Services	...	...	...	11,86,714	12,78,000	11,80,000	
1,24,980	1,17,000	90,000	...	(5) Contingencies	...	...	...	1,24,980	1,17,000	90,000	
2,150	...	...	...	(6) Charge for Launches	...	...	...	2,150	...	...
16,27,624	16,12,900	15,03,500	...	Total	...	...	...	16,27,624	16,12,900	15,03,500	

Detailed Account 24G.—CHARGES IN ENGLAND.

4,105	...	...	...	a. Secretary of State	...	...	...	...	4,105	...	...				
				b. High Commissioner.													
5,103	9,200	13,300	...	(1) Leave and deputation salaries	...	1,79,955	1,60,000	95,300	...	1,85,058	1,69,200	1,08,600					
...	...	...	...	(2) Sterling Overseas pay	...								85,100	69,100	...	85,100	69,100
...	...	...	...	(3) Stores	...								...	...	...	...	...
9,208	9,200	13,300	...	Total	...	1,79,955	2,45,100	1,64,400	...	1,89,183	2,54,300	1,77,700					

25.—JAILS AND CONVICT SETTLEMENTS.

Controlling Officers—Various.

26,16,897	25,29,700	29,28,920	2,16,320	A. JAILS	...	25A	1,01,959	1,04,700	1,04,100	...	27,18,856	26,34,400	30,33,020
2,42,096	3,04,200	3,60,650	10,750	B. JAIL MANUFACTURES	...	25B	...	...	...	...	2,42,096	3,04,200	3,60,650
4,728	12,700	11,600	...	C. CHARGES IN ENGLAND	...	25c	20,725	42,800	75,300	...	25,453	55,500	86,900
1,596	...	...	...	D. LOSS BY EXCHANGE	...	...	7,056	...	...	...	8,652	...	...
28,65,317	28,46,600	33,01,170	2,27,070	Total	...	...	1,29,740	1,47,500	1,79,400	...	29,95,057	29,94,100	34,80,570
...	...	...	...	Backward Tracts Expenditure	...	...	57,621	24,900	2,430	500	57,621	24,900	2,430
28,65,317	28,46,600	33,01,170	2,27,070	GRAND TOTAL	...	...	1,87,361	1,72,400	1,81,830	500	30,52,678	30,19,000	34,83,000

* No. of Detailed Account, if any.

PART B.—(a) EXPENDITURE CHARGED TO REVENUE. 25.—JAILS AND CONVICT SETTLEMENTS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.		Accounts 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 25A.—JAILS.

SUMMARY.														
89,794	94,500	1,16,250	...	JAILS	...	...	...	35,852	37,500	36,780	...	1,25,646	1,32,000	1,53,030
14,90,535	13,54,100	14,92,990	...	CENTRAL JAILS	...	...	...	61,234	63,600	63,720	...	15,51,769	14,17,700	15,56,710
6,77,620	6,91,100	7,14,000	...	DISTRICT JAILS	...	...	...	4,873	3,600	3,600	...	6,82,493	6,94,700	7,17,600
...	...	14,260	...	SUB-JAILS	...	...	...	...	...	...	...	...	...	14,260
11,113	50,600	2,14,600	1,99,820	CONVICT CAMPS	...	...	...	...	...	...	...	11,113	50,600	2,14,600
3,19,695	3,25,000	3,61,500	16,500	LOCK-UPS	...	...	...	...	...	...	...	3,19,695	3,25,000	3,61,500
6,758	...	...	...	BORSTAL INSTITUTE	...	...	...	...	...	...	...	6,758	...	...
21,382	14,400	15,320	...	REFORMATORY SETTLEMENTS	...	...	...	...	...	...	...	21,382	14,400	15,320
26,16,897	25,29,700	29,28,920	2,16,320	Total	...	...	...	1,01,959	1,04,700	1,04,100	...	2718,856	26,34,400	30,33,020

Detailed Account 25A.—JAILS.

Controlling Officer—Inspector-General of Prisons.

a. Superintendence.														
...	...	...	...	(1a) Pay of Officers—Permanent	...	...	...	28,881	29,500	30,000	...	28,881	29,500	30,000
6,774	18,300	18,830	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	...	...	6,774	18,300	18,830

60,989	59,000	64,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	60,989	59,000	64,000
8,369	...	14,820	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	8,369	...	14,820
1,442	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed	6,971	5,000	3,780	...	8,413	5,000	3,780
	6,000	5,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating.								3,000	3,000	...	9,000	8,000
8,572	3,300	6,100	...	(5) Contingencies	...	...	...	...	8,572	3,300	6,100
1,340	2,400	2,000	...	(6) Charge for Launches	...	...	...	...	1,340	2,400	2,000
87,486	89,000	1,10,750	...	Total	35,852	37,500	36,780	...	1,23,338	1,26,500	1,47,530
b. Training School.											
...	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	...	...
...	480	480	...	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...	...	480	480
2,308	5,000	5,000	...	(4) Supplies and Services	...	...	...	...	2,308	5,000	5,000
...	20	20	...	(5) Contingences	...	...	...	...	...	20	20
2,308	5,500	5,500	...	Total	...	...	...	...	2,308	5,500	5,500
89,794	94,500	1,16,250	...	TOTAL Jails	35,852	37,500	36,780	...	1,25,646	1,32,000	1,53,030

PART B—(a) EXPENDITURE CHARGED TO REVENUE. 25.—JAILS AND CONVICT SETTLEMENTS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.		Accounts 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 25A.—JAILS (CENTRAL JAILS.)

Controlling Officer—Inspector-General of Prisons.

c. Establishment.														
I. Superintendents and Deputy Superintendents.														
28,506	28,600	32,840	...	(1) Pay	...	...	...	49,994	54,000	55,800	...	78,500	82,600	88,640
2,242	3,720	1,440	...	(2) Allowances	...	...	...	11,240	9,600	7,920	...	13,482	13,320	9,360
II: Jailors, Deputy and Assistant Jailors.														
1,74,748	1,80,000	1,93,200	...	(1) Pay	...	...	...	...	...	...	...	1,74,748	1,80,000	1,93,200
11,944	10,880	7,270	...	(2) Allowances other than Travelling Allowance	...	...	...	...	...	...	...	11,944	10,880	7,270
III. Warder Establishment.														
1,80,726	1,73,850	1,75,770	...	(1) Pay	...	...	...	...	...	...	...	1,80,726	1,73,850	1,75,770
5,125	5,650	6,630	...	(2) Allowances other than Travelling Allowance	...	...	...	...	...	...	...	5,125	5,650	6,630

				IV. Medical Establishment.								
53,837	61,000	57,560	...	(1) Pay	...	...	...	...	53,837	61,000	57,560
5,203	4,600	2,340	...	(2) Allowances other than Travelling Allowance	...	...	...	...	5,203	4,600	2,340
				V. Other Establishment.								
2,381	4,300	4,600	...	(1) Pay	...	...	...	...	2,381	4,300	4,600
93	700	760	...	(2) Allowances other than Travelling Allowance	...	...	...	...	93	700	760
13,684	13,500	11,000	...	d. Travelling Allowance (Non-Gazetted Officers).	...	...	...	...	13,684	13,500	11,000
				e. Dietary Charges—								
3,55,231	3,90,000	4,06,000	...	(1) Rations	...	...	...	...	3,55,231	3,90,000	4,06,000
3,15,548	1,90,000	2,73,000	...	(2) Miscellaneous Dietary Charges	...	...	...	...	3,15,548	1,90,000	2,73,000
48,340	55,000	53,000	...	f. Hospital Charges	...	...	...	...	48,340	55,000	53,000
1,21,124	85,000	95,500	...	g. Clothing and Bedding of Prisoners	...	...	...	...	1,21,124	85,000	95,500
16,161	16,000	16,000	...	h. Sanitation Charges	...	...	...	...	16,161	16,000	16,000
57,387	35,000	45,000	...	i. Charges for moving Prisoners	...	...	...	...	57,387	35,000	45,000
49,944	55,000	64,000	...	j. Miscellaneous Services and Supplies.	...	...	...	...	49,944	55,000	64,000
30,598	20,000	26,000	...	k. Contingent Charges	...	...	...	...	30,598	20,000	26,000
6,168	10,000	10,000	...	l. Extraordinary Charges for Live-stock, tools and Plant.	...	...	...	...	6,168	10,000	10,000
11,545	11,300	11,080	...	n. Contribution for the maintenance of the Juvenile Adult Criminal Institution, Rangoon.	...	...	...	...	11,545	11,300	11,080
14,90,535	13,54,100	14,92,990	...	Total	...	61,234	63,600	63,720	...	15,51,769	14,17,700	15,56,710

PART B—(a) EXPENDITURE CHARGED TO REVENUE. 25.—JAILS AND CONVICT SETTLEMENTS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 25A.—JAILS (DISTRICT JAILS).

Controlling Officer—Inspector-General of Prisons.

Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.	Heads of Account.	Accounts 1926-27.	Allot- ments, 1927-28	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.
c. Establishment.											
I. Superintendents and Deputy Superintendents.											
14,044	16,200	17,400	...	(1) Pay	4,873	3,600	3,600	...	18,917	19,800	21,000
II. Jailors, Deputy and Assistant Jailors.											
1,15,493	1,18,000	1,21,000	...	(1) Pay ... ..	...	...	...	...	1,15,493	1,18,000	1,21,000
3,921	3,400	3,500	...	(2) Allowances other than Travelling Allowance	...	...	...	...	3,921	3,400	3,500
III. Warder Establishment.											
1,45,308	1,36,000	1,37,000	...	(1) Pay ... ..	...	...	...	...	1,45,308	1,36,000	1,37,000
3,576	3,400	3,400	...	(2) Allowances other than Travelling Allowance	...	...	...	...	3,576	3,400	3,400
IV. Medical Establishment.											
18,794	18,120	20,300	...	(1) Pay ... ..	...	...	...	...	18,794	18,120	20,300
749	380	330	...	(2) Allowances other than Travelling Allowance	...	...	...	...	749	380	330
V. Other Establishment.											
4,744	3,700	3,700	...	(1) Pay ... ..	...	...	...	...	4,744	3,700	3,700
859	400	370	...	(2) Allowances other than Travelling Allowance	...	...	...	...	859	400	370
11,882	12,000	9,600	...	d. Travelling Allowance (Non-Gazetted Officers).	...	...	...	...	11,882	12,000	9,600

1,26,572	1,50,000	1,50,000	...	e. Dietary Charges—									
				(1) Rations	...	...	...	...	...	1,26,572	1,50,000	1,50,000	
70,259	80,000	85,000	...	(2) Miscellaneous Dietary charges	...	...	...	...	...	70,259	80,000	85,000	
11,319	13,800	13,900	...	f. Hospital Charges	...	...	...	...	...	11,319	13,800	13,900	
16,463	35,000	40,000	...	g. Clothing and Bedding of Prisoners	...	...	...	...	...	16,463	35,000	40,000	
5,143	3,700	5,000	...	h. Sanitation Charges	...	...	...	...	...	5,143	3,700	5,000	
37,788	35,000	35,000	...	i. Charges for Moving Prisoners	...	...	...	...	...	37,788	35,000	35,000	
59,345	35,000	38,000	...	j. Miscellaneous Services and Supplies	...	...	...	...	...	59,345	35,000	38,000	
25,929	22,000	25,000	...	k. Contingent Charges	...	...	...	...	...	25,929	22,000	25,000	
5,432	5,000	5,500	...	l. Extraordinary Charges for Live-stock, Tools and Plant.	...	...	...	...	...	5,432	5,000	5,500	
6,77,620	6,91,100	7,14,000	...	Total	...	4,873	3,600	3,600	...	6,82,493	6,94,700	7,17,600	

Detailed Account 25A.—JAILS (SUB-JAILS).

Controlling Officer—Inspector-General of Prisons.

				c. Establishment.									
				I. Superintendents and Deputy Superintendents.									
...	...	960	...	(1) Pay	...	...	...	...	...	...	...	...	960
				II. Jailors, Deputy and Assistant Jailors.									
...	...	6,660	...	(1) Pay	6,660
				III. Warder Establishment.									
...	...	6,640	...	(1) Pay	6,640
...	...	14,260	...	Total	14,260

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PART B—(a) EXPENDITURE CHARGED TO REVENUE. 25—JAILS AND CONVICT SETTLEMENTS.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.

Detailed Account 25A.—JAILS (CONVICT CAMPS).

Controlling Officer—Inspector-General of Prisons.

				c. Establishment.										
				I. Superintendents and Deputy Superintendents.										
...	16,200	33,200	33,200	(1) Pay	..	...	...	...	...	...	16,200	33,200
...	..	2,000	2,000	(2) Allowances	...	...	...	...	...	...	...	2,000
				II. Jailors, Deputy and Assistant Jailors.										
3,240	19,450	44,500	44,500	(1) Pay	...	...	...	...	3,240	19,450	44,500	
385	3,050	4,600	4,600	(2) Allowances other than travelling allowance	...	...	...	...	385	3,050	4,600	
				III. Warder Establishment.										
...	...	50,080	37,400	(1) Pay	...	...	...	...	...	...	50,080	
...	...	4,400	4,400	(2) Allowances other than travelling allowance	...	...	...	...	...	...	4,400	
				IV. Medical Establishment.										
40	...	11,000	8,900	(1) Pay	...	...	...	...	40	...	11,000	
...	...	800	800	(2) Allowances other than travelling allowance	...	...	...	...	...	...	800	
				V. Other Establishment.										
...	...	1,500	1,500	(1) Pay	...	...	...	...	...	...	1,500	
...	...	120	120	(2) Allowances other than travelling allowance	...	...	...	...	...	...	120	
7,500	900	7,500	7,500	d. Travelling Allowance (Non-Gazetted Officers).								711	900	7,500

				e. Dietary Charges -								
2,828	...	1,000	1,000	(2) Miscellaneous Dietary Charges	...	...	...	...	...	2,828	...	1,000
...	...	2,300	2,300	f. Hospital Charges	...	...	...	...	...	...	...	2,300
87	...	...	...	g. Clothing and Bedding of Prisoners	...	...	...	...	...	87	...	...
12	...	500	500	h. Sanitation Charges	...	...	...	...	...	12	...	500
1,636	10,000	10,000	10,000	i. Charges for moving Prisoners	...	...	...	...	...	1,636	10,000	10,000
1,909	1,000	10,000	10,000	j. Miscellaneous Services and Supplies	...	...	...	...	...	1,909	1,000	10,000
265	...	1,000	1,000	k. Contingent Charges	...	...	...	...	...	265	...	1,000
...	...	1,500	1,500	l. Extraordinary charges for Live-stock, tools and plant.	...	...	...	...	...	...	...	1,500
...	...	28,600	28,600	<i>Add—Establishment charges payable to other Governments, Departments, etc.</i>	...	...	...	...	...	...	...	28,600
11,113	50,600	2,14,600	1,99,820	Total	...	...	...	...	...	11,113	50,600	2,14,600

etailed Account 25A.—JAILS (LOCK-UPS).

Controlling Officers—Sub-Head n, Commissioners of Divisions and Commissioner of Police; Sub-Head o, Inspector-General of Civil Hospitals.

				n. Charges for Police Custody (Diet, conveyance and custody of undertrial prisoners)—								
27,188	28,500	48,500	16,500	(1) Payment of expenses to headmen and villagers for escorting prisoners.	...	...	...	...	...	27,188	28,500	48,500
2,73,970	2,78,000	2,93,000	...	(2) Diet and Other Charges	...	...	...	...	...	2,73,970	2,78,000	2,93,000
18,537	18,500	20,000	...	o. Allowances to Assistant and Sub-Assistant Surgeons.	...	...	...	...	...	18,537	18,500	20,000
...	...	...	...	<i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.</i>	...	...	...	...	...	...	...	...
3,19,695	3,25,000	3,61,500	16,500	Total	...	...	...	...	...	3,19,695	3,25,000	3,61,500

PART B.—(a) EXPENDITURE CHARGED TO REVENUE. 25.—JAILS AND CONVICT SETTLEMENTS.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 25A.—JAILS (REFORMATORY SETTLEMENTS).

Controlling Officers—Commissioners of Divisions in which there are Settlements.

				c. Establishment.								
				V. Other Establishment.								
3,890	6,700	6,920	...	(1) Pay	...	...	...	...	...	3,890	6,700	6,920
285	500	400	...	d. Travelling Allowance (Non-Gazetted Officers).	...	...	...	...	...	285	500	400
16,503	4,000	4,000	...	j. Miscellaneous Services and Supplies.	...	...	...	...	...	16,503	4,000	4,000
704	3,200	4,000	...	k. Contingent Charges	...	...	...	...	...	704	3,200	4,000
21,382	14,400	15,320	...	Total	...	...	...	...	...	21,382	14,400	15,320

Detailed Account 25B.—JAIL MANUFACTURES.

Controlling Officer.—Inspector-General of Prisons.

				a. Manufacture of quinine.								
3,081	3,170	1,440	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	3,081	3,170	1,440
486	500	330	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	486	500	330
...	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	...	...	...
372	36,530	30,000	...	(5) Supplies and Services	...	...	...	...	...	372	36,530	30,000
...	1,000	500	...	(6) Contingencies	...	...	...	...	...	...	1,000	500
3,939	41,200	32,270	...	Total	...	...	...	...	...	3,939	41,200	32,270

				b. Other Manufactures.							
9,200	8,400	8,400	...	(1a) Pay of Officers—Permanent	...	...	...	...	9,200	8,400	8,400
...	...	4,800	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	...	4,800
6,799	6,500	6,130	...	(2a) Pay of Establishment—Permanent	...	...	...	...	6,799	6,500	6,130
...	2,500	3,300	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	2,500	3,300
...	...	...	...	(3a) Allowance, Honoraria, etc.—Fixed	...	...	...	...	...	...	...
35	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	35	...	...
2,10,529	2,31,600	2,89,000	9,000	(4) Supplies and Services	...	...	...	...	2,10,529	2,31,600	2,89,000
11,594	14,000	16,750	1,750	(5) Contingencies	...	...	...	...	11,594	14,000	16,750
2,38,157	2,63,000	3,28,380	10,750	Total	...	...	...	...	2,38,157	2,63,000	3,28,380
2,42,096	3,04,200	3,60,650	10,750	TOTAL 25B	...	...	...	...	2,42,096	3,04,200	3,60,650

Detailed Account 25C.—CHARGES IN ENGLAND.

				b. High Commissioner.								
4,728	...	...	...	(1) Leave and Deputation Salaries	...	20,725	25,100	50,400	...	} 25,453 {	25,100	50,400
...	12,700	11,600	...	(2) Sterling Overseas pay	...	...	17,700	24,900	...		17,700	24,900
...	(3) Stores		12,700	11,600
4,728	12,700	11,600	...	Total	...	20,725	42,800	75,300	...	25,453	55,500	86,900

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PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

26.—POLICE.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O or L
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	

26.—POLICE.

Controlling Officers—Various.

11,82,613	11,83,500	12,20,400	...	A. PRESIDENCY POLICE ...	26A	87,752	95,500	95,300	...	12,70,365	12,79,000	13,15,700	
1,48,542	1,64,300	1,60,950	...	B. SUPERINTENDENCE ...	26B	1,86,720	2,01,500	1,46,950	...	3,35,262	3,65,800	3,07,900	
93,24,343	93,42,000	95,85,000	...	C. DISTRICT EXECUTIVE FORCE ...	26C	5,55,244	7,16,500	5,97,900	...	98,79,587	1,00,58,500	1,01,82,900	
11,14,813	9,33,900	11,27,910	7,800	E. SPECIAL POLICE (MILITARY POLICE)	26E	6,57,531	6,58,000	6,15,890	...	17,72,344	15,91,900	17,43,800	
3,65,453	3,78,800	3,99,500	...	F. RAILWAY POLICE ...	26F	26,829	28,300	20,700	...	3,92,282	4,07,100	4,20,200	
4,71,896	4,93,700	4,79,900	...	G. CRIMINAL INVESTIGATION DEPARTMENT.	26G	61,289	64,400	59,300	...	5,33,185	5,58,100	5,39,200	
1,80,333	2,40,600	2,54,200	4,800	H. POLICE TRAINING SCHOOL ...	26H	21,219	21,400	13,800	...	2,01,552	2,62,000	2,68,000	
2,400	2,400	2,400	...	J. MISCELLANEOUS ...	...	...	...	...	...	2,400	2,400	2,400	
...	17,000	...	...	K. INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.	...	...	...	...	...	...	17,000	...	
8,546	14,700	24,060	...	M. CHARGES IN ENGLAND ...	26M	2,87,238	3,66,900	3,86,640	...	2,95,784	3,81,600	4,10,700	
2,873	...	...	...	N. LOSS BY EXCHANGE ...	...	97,833	...	...	...	1,00,706	...	...
1,28,01,812	1,27,70,900	1,32,54,320	12,600	Total ...	...	19,81,655	21,52,500	19,36,480	...	1,47,83,467	1,49,23,400	1,51,90,800	
...	...	...	...	Backward Tracts Expenditure ...	...	92,193	95,600	1,00,200	...	92,193	95,600	1,00,200	
1,28,01,812	1,27,70,900	1,32,54,320	12,600	GRAND TOTAL ...	...	20,73,848	22,48,100	20,36,680	...	1,48,75,660	1,50,19,000	1,52,91,000	
1,28,01,812	1,27,53,900	1,32,54,320	12,600	Distribution ...	...	20,73,848	22,48,100	20,36,680	...	1,48,75,660	1,50,02,000	1,52,91,000	O
...	17,000	...	...	...	...	...	...	...	...	...	17,000	...	L

				a. Rangoon City Police.									
13,308	13,700	14,360	...	(1a) Pay of Officers—Permanent ...	58,157	66,500	68,430	...	71,465	80,200	82,790		
7,38,411	7,70,000	7,80,000	...	(2a) Pay of Establishment—Permanent—					7,38,411	7,70,000	7,80,000		
75,095	74,800	78,000	...	(i) Police Force ...	...	...	...	...	75,095	74,800	78,000		
1,00,575	83,500	85,000	...	(ii) Office Establishment ...	...	...	...	...	...	...	...
	22,000	13,500	...	(3a) Allowances, Honoraria, etc.—Fixed	29,595	22,620	22,380	...	1,30,170	1,06,120	1,07,380		
1,20,389	1,16,500	1,16,500	...	(3b) Allowances, Honoraria, etc.—		6,380	4,490	...		28,380	17,990		
99,005	1,00,000	1,00,000	...	Fluctuating.				...					
63,875	35,000	63,040	...	(4) Supplies and Services ...	...	...	...	...	1,20,389	1,16,500	1,16,500		
28,045	32,000	30,000	...	(5) Contingencies ...	...	...	...	...	99,005	1,00,000	1,00,000		
			...	(6) Charge for Launches ...	...	...	...	...	63,875	35,000	63,040		
			...	(8) Deduct—Establishment Charges re-	...	...	...	...	28,045	32,000	30,000		
			...	coverable from other Governments,									
			...	Departments, etc.									
11,82,613	11,83,500	12,20,400	...	Total ...	87,752	95,500	95,300	...	12,70,365	12,79,000	13,15,700	O	
				b. Other Police—Rangoon Hackney and Rickshaw Establishments.									
6,954	7,320	7,680	...	(1a) Pay of Officers—Permanent ...	...	...	...	...	6,954	7,320	7,680		
12,138	12,250	12,820	...	(2a) Pay of Establishment—Permanent	...	...	...	...	12,138	12,250	12,820		
1,802	1,860	2,760	900	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	1,802	1,860	2,760		
70	10,000	10,500	...	(4) Supplies and Services ...	...	...	...	...	70	10,000	10,500		
15,135	2,350	2,060	...	(5) Contingencies ...	...	...	...	...	15,135	2,350	2,060		
36,099	33,780	35,820	900	Total ...	...	...	...	...	36,099	33,780	35,820		
36,099	33,780	35,820	900	(8) Deduct—Establishment Charges re-	...	...	...	...	36,099	33,780	35,820		
			...	coverable from other Governments,									
			...	Departments, etc.									
			...	Total ...	...	...	...	...	...	...	...
11,82,613	11,83,500	12,20,400	...	TOTAL 26A ...	87,752	95,500	95,300	...	12,70,365	12,79,000	13,15,700		

* No. of Detailed Account, if any. † Excluding "26E—Special Police".
 "O" means "Ordinary Expenditure"; "L" means "Other Expenditure for which loans are admissible".

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

26.—POLICE.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON—VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 26B.—SUPERINTENDENCE.

Controlling Officer—Inspector-General of Police.

8,992	7,700	7,960	...	(1a) Pay of Officers—Permanent	...	1,17,522	1,10,050	1,08,500	...	1,26,514	1,17,750	1,16,460
...	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	25,202	36,450	...	...	25,202	36,450	...
80,209	80,000	84,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	80,209	80,000	84,000
5,287	5,450	...	...	(2b) Pay of Establishment—Temporary (Non-Contract)	...	...	...	...	...	5,287	5,450	...
8,326	2,150	2,190	...	(3a) Allowances, Honoraria, etc.—Fixed	...	43,996	22,000	17,450	...	52,322	24,150	19,640
	7,000	4,800	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...								33,000	21,000	...	40,000	25,800
14,082	500	500	...	(4) Supplies and Services	...	...	...	...	...	14,082	500	500
14,011	11,500	11,500	...	(5) Contingencies	...	...	...	...	...	14,011	11,500	11,500
17,635	50,000	50,000	...	(6) Charge for Launches	...	...	...	...	...	17,635	50,000	50,000
1,48,542	1,64,300	1,60,950	...	Total	...	1,86,720	2,01,500	1,46,950	...	3,35,262	3,65,800	3,07,900

				a. District Police.								
3,95,652	4,00,000	4,45,000	...	(1a) Pay of Officers—Permanent	...	3,66,287	4,60,000	4,02,780	...	7,61,939	8,60,000	8,47,780
13,852	16,900	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	579	...	...	...	14,431	16,900	...
				(2a) Pay of Establishment—Permanent—								
53,39,857	55,50,000	57,00,000	...	(i) Police Force	...	...	...	...	...	53,39,857	55,50,000	57,00,000
4,24,973	4,30,000	4,65,000	...	(ii) Office Establishment	...	...	...	...	...	4,24,973	4,30,000	4,65,000
				(2b) Pay of Establishment—Temporary (Non-Contract)—								
22,323	43,600	3,040	...	(i) Police Force	...	...	...	...	...	22,323	43,600	3,040
17,84,934	4,75,000	5,05,000	...	(3a) Allowances, Honoraria, etc.—Fixed	}	1,88,378	81,500	79,020	}	19,73,312	5,56,500	5,84,020
	11,25,000	11,20,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating			1,75,000	1,30,050			13,00,000	12,50,050
5,80,100	6,55,000	6,40,000	...	(4) Supplies and Services	...	...	...	...	...	5,80,100	6,55,000	6,40,000
4,30,844	4,82,500	4,65,000	...	(5) Contingencies	...	...	...	...	...	4,30,844	4,82,500	4,65,000
3,32,682	3,00,000	3,50,000	...	(6) Charge for Launches	...	...	...	...	...	3,32,682	3,00,000	3,50,000
14,853	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	...	14,853	...	...
15,727	1,36,000	1,33,000	...	(8) Deduct—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	...	15,727	1,36,000	1,33,000
...	...	1,50,000	...	(9) Works	...	...	...	...	...	...	...	1,50,000
93,24,343	93,42,000	97,10,040	...	Total	...	5,55,244	7,16,500	6,11,850	...	98,79,587	1,00,58,500	1,03,21,890
...	...	1,25,040	...	Deduct—Probable Savings	...	...	...	13,950	...	...	...	1,38,990
93,24,343	93,42,000	95,85,000	...	Nett Total	...	5,55,244	7,16,500	5,97,900	...	98,79,587	1,00,58,500	1,01,82,900

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

26.—POLICE. 140

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				Total (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments 1927-28.	Estimates, 1928-29.

Detailed Account 26E.—SPECIAL POLICE (MILITARY POLICE).

Controlling Officers—Inspector-General of Police, and for Sub-head c,
Inspector-General of Civil Hospitals.

				SUMMARY.									
64,489	52,720	52,900	...	a. Superintendence	...	...	70,240	57,900	58,200	...	1,34,729	1,10,620	1,11,100
32,10,014	31,10,800	33,38,730	7,800	b. Police Force	...	...	9,84,466	4,92,400	4,25,000	...	41,94,480	36,03,200	37,63,730
81,414	88,900	86,200	...	c. Hospital Charges	...	...	...	...	...	...	81,414	88,900	86,200
4,84,732	5,63,100	5,16,680	...	d. Police Food Supply	...	...	12,202	...	...	...	4,96,934	5,63,100	5,16,680
...	...	15,000	...	e. Pyawbwe Stud Farm	..	...	...	...	...	...	...	...	15,000
38,40,649	38,15,520	40,09,510	7,800			Total	10,66,908	5,50,300	4,83,200	...	49,07,557	43,65,820	44,92,710
...	...	...	...	Backward Tracts Expenditure	...	...	19,06,696	18,00,100	18,25,090	...	19,06,696	18,00,100	18,25,090
38,40,649	38,15,520	40,09,510	7,800			TOTAL 26 E	29,73,604	23,50,400	23,08,290	...	68,14,253	61,65,920	63,17,800
27,25,836	28,81,620	28,81,600	...	Deduct—Establishment charges recoverable from other Governments, Departments, etc.	...	...	23,16,073	16,92,400	16,92,400	...	50,41,909	45,74,020	45,74,000
11,14,813	9,33,900	11,27,910	7,800			Nett Total	6,57,531	6,58,000	6,15,890	...	17,72,344	15,91,900	17,43,800

Detailed Account 26E.—SPECIAL POLICE (MILITARY POLICE).

				a. Superintendence.							
...	...	...	...	(1a) Pay of Officers—Permanent ...	53,663	42,560	45,420	...	53,663	42,560	45,420
46,444	46,000	46,400	...	(2a) Pay of Establishment—Permanent—	...	...	...	...	46,444	46,000	46,400
1,149	...	...	...	(II) Office Establishment ...	...	...	...	...	1,149	...	...
11,145	620	600	...	(2b) Pay of Establishment—Temporary (Non-Contract)—	...	...	...	...	...	...	...
5,751	1,400	1,200	...	(II) Office Establishment ...	...	...	...	...	27,722	10,160	7,980
...	4,700	4,700	...	(3a) Allowances, Honoraria, etc.—Fixed ...	16,577	9,540	7,380	...	5,751	6,000	5,400
...	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	4,600	4,200	...	...	4,700	4,700
...	...	...	...	(5) Contingencies ...	...	1,200	1,200	...	...	1,200	1,200
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	...	...	...
64,489	52,720	52,900	...	Total ...	70,240	57,900	58,200	...	1,34,729	1,10,620	1,11,100
				b. Police Force.							
9,095	7,200	14,390	...	(1a) Pay of Officers—Permanent ...	4,29,116	2,60,740	2,19,000	...	4,38,211	2,67,940	2,33,390
14,58,406	14,60,000	15,60,000	...	(2a) Pay of Establishment—Permanent—	...	...	...	...	14,58,406	14,60,000	15,60,000
85,541	91,000	1,00,000	...	(i) Police force ...	...	...	...	...	85,541	91,000	1,00,000
6,130	600	540	...	(ii) Office Establishment ...	...	...	...	...	6,130	600	540
6,402	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract)—	...	...	...	...	6,402	...	...
7,90,531	5,20,000	5,50,000	...	(i) Police force ...	...	...	...	...	...	600	540
6,92,703	2,50,000	2,60,000	7,800	(ii) Office Establishment ...	...	...	...	...	...	6,402	...
1,45,251	1,50,000	1,40,000	...	(3a) Allowances, Honoraria, etc.—Fixed ...	5,55,350	51,660	35,000	...	13,45,881	5,71,660	5,83,000
15,955	2,000	16,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	1,59,000	1,50,000	...	6,92,703	4,09,000	4,10,000
...	...	...	...	(4) Supplies and Services ...	...	...	...	...	1,45,251	6,30,000	6,37,800
...	...	...	...	(5) Contingencies ...	...	...	...	...	15,955	1,50,000	1,40,000
...	...	...	...	(6) Charge for Launches ...	...	...	...	...	...	2,000	16,000
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	21,000	21,000	...	...	21,000	21,000
...	...	...	...	(8) Deduct—Establishment charges recoverable from other Governments, Depts., etc.	...	...	...	...	...	...	...
...	...	60,000	...	(9) Works ...	...	...	...	...	...	...	60,000
32,10,014	31,10,800	33,38,730	7,800	Total ...	9,84,466	4,92,400	4,25,000	...	41,94,480	36,03,200	37,63,730

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926 27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 26E.—SPECIAL POLICE (MILITARY POLICE)—*concl.*

c. Hospital Charges.											
...	2,700	...	...	(1a) Pay of Officers—Permanent	...	...	...	...	...	2,700	...
34,133	35,000	35,200	...	(2a) Pay of Establishment—Permanent	...	...	...	...	34,133	35,000	35,200
...	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...	...	...	...
9,734	5,200	5,000	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	9,734	5,200	5,000
	3,000	3,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		3,000	3,000
22,357	25,000	25,000	...	(4) Supplies and Services	...	...	...	...	22,357	25,000	25,000
15,190	18,000	18,000	...	(5) Contingencies	...	...	...	...	15,190	18,000	18,000
81,414	88,900	86,200	...	Total	...	...	...	...	81,414	88,900	86,200

				d. Police Food Supply.									
11,216	14,200	14,930	...	(1a) Pay of Officers—Permanent	...	3,836	...	...	...	15,052	14,200	14,930
61,235	61,500	64,350	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	61,235	61,500	64,350
..	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...	...	...
19,084	4,800	5,500	...	(3a) Allowances, Honoraria, etc.—Fixed	...	8,366	}	27,450	}	4,800	5,500
	3,300	3,300	...	(3b) Allowances, Honoraria, etc.—Fluctuating
6,99,611	7,75,000	7,00,000	...	(4) Supplies and Services	...	...	...	...	...	6,99,611	7,75,000	7,00,000
8,541	19,300	22,600	...	(5) Contingencies	...	...	...	...	...	8,541	19,300	22,600
3,14,955	3,15,000	2,94,000	...	(11) <i>Deduct</i> —Recoveries from men in Police Force.	...	...	...	...	...	3,14,955	3,15,000	2,94,000
4,84,732	5,63,100	5,16,680	...	Total	...	12,202	...	...	...	4,96,934	5,63,100	5,16,680
...	...	15,000	...	e. Pyawbwe Stud Farm.									
...	...	15,000	...	(4) Supplies and Services	15,000	

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

26—POLICE.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 26F.—RAILWAY POLICE.

Controlling Officer—Inspector-General of Police.

4,579	5,300	17,010	...	(1a) Pay of Officers—Permanent	...	18,836	20,020	14,400	...	23,415	25,320	31,410
2,27,839	2,40,000	2,42,700	...	(2a) Pay of Establishment—Permanent—	...	...	...	...	...	2,27,839	2,40,000	2,42,700
14,623	18,000	17,000	...	(i) Police Force	...	...	...	...	...	14,623	18,000	17,000
51,780	31,000	32,050	...	(ii) Office Establishment	...	...	...	...	...	...	...	...
13,878	20,000	23,000	...	(3a) Allowances, Honoraria, etc.—Fixed	...	7,993	6,060	4,800	...	59,773	37,060	36,850
52,754	48,500	52,840	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	2,220	1,500	...	...	22,220	24,500
			...	(4) Supplies and Services	...	...	...	...	...	13,878	16,000	14,900
			...	(5) Contingencies	...	...	...	...	...	52,754	48,500	52,840
3,65,453	3,78,800	3,99,500	...	Total	...	26,829	28,300	20,700	...	3,92,282	4,07,100	4,20,200

Detailed Account 26G.—CRIMINAL INVESTIGATION DEPARTMENT.

Controlling Officer—Inspector-General of Police.

37,663	32,320	38,810	...	(1a) Pay of Officers—Permanent	...	46,421	48,690	45,600	...	84,084	81,010	84,410
1,423	6,280	1,350	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	1,423	6,280	1,350
1,80,772	1,88,000	1,95,000	...	(2a) Pay of Establishment—Permanent—	...	...	...	...	...	1,80,772	1,88,000	1,95,000
38,755	39,700	40,020	...	(i) Police Force	...	...	...	...	...	...	...	...
			...	(ii) Office Establishment	...	...	...	...	...	38,755	39,700	40,020

1,58,562	{ 62,400	50,720	...	(3a) Allowances, Honoraria, etc.—Fixed	...	14,868	{ 11,210	9,660	...	{ 1,73,430	{ 73,610	69,380
	{ 1,03,000	85,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...		{ 4,500	4,040	...		{ 1,07,500	89,040
17,925	28,000	23,000	...	(4) Supplies and Services	...	...	...	...	...	17,925	28,000	23,000
36,796	32,000	35,000	...	(5) Contingencies	...	...	...	...	...	36,796	32,000	35,000
...	2,000	2,000	...	(6) Charge for Launches	...	...	...	...	...	...	2,000	2,000
4,71,896	4,93,700	4,79,900		Total	...	61,289	64,400	59,300	...	5,33,185	5,58,100	5,39,200

Detailed Account 26H.—POLICE TRAINING SCHOOL.

Controlling Officer—Inspector-General of Police.

...	...	4,800	4,800	(1a) Pay of Officers—Permanent	...	18,573	18,600	11,180	...	18,573	18,600	15,980
...	5,100	5,500	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	...	5,100	5,500
1,22,391	1,15,040	1,20,750	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	1,22,391	1,15,040	1,20,750
...	60,000	67,790	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...	60,000	67,790
18,808	{ 360	360	...	(3a) Allowances, Honoraria, etc.—Fixed	...	2,646	{ 1,800	1,620	...	21,454	{ 2,160	1,980
	{ 25,000	20,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...								{ 1,000	1,000	...	{ 26,000	21,000
16,434	21,100	21,000	...	(4) Supplies and Services	...	...	...	...	...	16,434	21,100	21,000
22,700	14,000	14,000	...	(5) Contingencies	...	...	...	...	...	22,700	14,000	14,000
1,80,333	2,40,600	2,54,200	4,800	Total	...	21,219	21,400	13,800	...	2,01,552	2,62,000	2,68,000

Detailed Account 26M.—CHARGES IN ENGLAND.

8,546	a. Secretary of State.	...	14,000	14,630	13,340	...	2,95,784	14,630	13,340								
	3,350	b. High Commissioner	...	2,73,238	1,71,870	2,13,300	...				1,75,220	2,13,300						
	7,350	21,390	...	(1) Leave and Deputation Salaries	...										1,80,400	1,60,000	...	1,80,400	1,60,000	
	4,000	2,670	...	(2) Sterling Overseas Pay
		...	(3) Stores	4,000								
		...	(4) Unclassified							
8,546	14,700	24,060		Total		...	2,87,238	3,66,900	3,86,640				...	2,95,784	3,81,600	4,10,700				

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

27.—PORTS AND PILOTAGE.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

27.—PORTS AND PILOTAGE.

				F. SUBSIDIES TO STEAM BOAT COMPANIES								
1,09,391	1,32,100	...	...	(1) Irrawaddy Flotilla Company, Limited	...	...	...	...	...	1,09,391	1,32,100	...
1,32,576	1,28,000	1,28,000	...	(2) Arakan Flotilla Company, Limited	...	...	...	...	...	1,32,576	1,28,000	1,28,000
...	...	4,600	...	(3) Amount payable to the Postal Department towards the maintenance of the Akyab—Chittagong Mail service.	...	...	...	...	...	...	...	4,600
2,41,967	2,60,100	1,32,600	...	Total	...	...	...	...	...	2,41,967	2,60,100	1,32,600

31.—EDUCATION.

Controlling Officer—Director of Public Instruction

				(D) SPECIAL.									
40,424	42,500	40,900	...	H. GOVERNMENT SPECIAL SCHOOLS	...	31H	40,424	42,500	40,900
				(E) GENERAL.									
546	600	1,500	...	M. MISCELLANEOUS	...	...	...	...	...	546	600	1,500
40,970	43,100	42,400	...	Total	...	...	...	...	...	40,970	43,100	42,400

Detailed Account 31H.—GOVERNMENT SPECIAL SCHOOLS.

c. Reformatory Schools.												
8,797	9,600	9,650	...	(1a) Pay of Officers—Permanent	...	...	...	...	...	8,797	9,600	9,650
11,747	11,880	12,100	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	11,747	11,880	12,100
	1,070	280	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...		1,070	280
1,001	150	120	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	1,001	150	120
18,079	19,150	18,000	...	(4) Supplies and Services	...	...	...	...	...	18,079	19,150	18,000
800	650	750	...	(5) Contingencies	...	...	...	...	...	800	650	750
40,424	42,500	40,900	...	Total	...	...	...	...	...	40,424	42,500	40,900

32.—MEDICAL.

Controlling Officer—Inspector-General of Civil Hospitals,

C. GRANTS FOR MEDICAL PURPOSES												
...	5,000	5,400	...	(1) Contribution to Central Midwives' and Nurses' Council.	...	...	...	...	...	...	5,000	5,400
...	6,000	6,600	...	(2) Contribution to the Medical Council.	...	...	...	...	...	...	6,000	6,600
...	11,000	12,000	...	Total	...	...	...	...	...	...	11,000	12,000

37.—MISCELLANEOUS DEPARTMENTS.

Controlling Officers—Various

20,392	37,300	36,990	...	A. INSPECTOR OF FACTORIES	...	37A	40,070	45,700	30,610	...	60,462	83,000	67,600
1,22,842	1,24,600	1,65,400	...	B. INSPECTOR OF STEAM-BOILERS	...	37B	...	...	...	...	1,22,842	1,24,600	1,65,400
33,377	32,400	32,300	...	F. EXAMINATIONS	...	37F	...	...	...	...	33,377	32,400	32,300
5,000	...	...	...	G. PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS.	...	...	...	...	...	...	5,000	...	...
31,451	40,200	38,400	...	G. MISCELLANEOUS	...	37G	23,422	25,000	20,900	...	54,873	65,200	59,300
12,581	16,100	11,620	...	H. CHARGES IN ENGLAND	...	37H	3,540	9,600	12,280	...	16,121	25,700	23,900
4,279	...	...	...	I. LOSS BY EXCHANGE	...	...	1,204	...	...	...	5,483	...	...
2,29,922	2,50,600	2,84,710	...	Total	...	...	68,236	90,300	63,790	...	2,98,158	3,30,900	3,48,500

* No. of Detailed Account, if any.

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

27.—PORTS AND PILOTAGE.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

27.—PORTS AND PILOTAGE.

				F. SUBSIDIES TO STEAM BOAT COMPANIES								
1,09,391	1,32,100	...	...	(1) Irrawaddy Flotilla Company, Limited	...	...	...	...	...	1,09,391	1,32,100	...
1,32,576	1,28,000	1,28,000	...	(2) Arakan Flotilla Company, Limited	...	...	...	...	...	1,32,576	1,28,000	1,28,000
...	...	4,600	...	(3) Amount payable to the Postal Department towards the maintenance of the Akyab— Chittagong Mail service.	...	...	...	...	...	...	...	4,600
2,41,967	2,60,100	1,32,600	...	Total	...	...	...	...	...	2,41,967	2,60,100	1,32,600

31.—EDUCATION.

Controlling Officer—Director of Public Instruction

				(D) SPECIAL.									
40,424	42,500	40,900	...	H. GOVERNMENT SPECIAL SCHOOLS	...	31H	40,424	42,500	40,900
				(E) GENERAL.									
546	600	1,500	...	M. MISCELLANEOUS	...	...	...	...	...	546	600	1,500
40,970	43,100	42,400	...	Total	...	...	...	...	...	40,970	43,100	42,400

Detailed Account 31H.—GOVERNMENT SPECIAL SCHOOLS.

				c. Reformatory Schools.							
8,797	9,600	9,650	...	(1a) Pay of Officers—Permanent ...	...	...	...	...	8,797	9,600	9,650
11,747	11,880	12,100	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	11,747	11,880	12,100
	1,070	280	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...		1,070	280
1,001	150	120	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	1,001	150	120
18,079	19,150	18,000	...	(4) Supplies and Services ...	...	...	...	...	18,079	19,150	18,000
800	650	750	...	(5) Contingencies ...	...	...	...	...	800	650	750
40,424	42,500	40,900	...	Total ...	...	...	...	...	40,424	42,500	40,900

32.—MEDICAL.

Controlling Officer—Inspector-General of Civil Hospitals.

				C. GRANTS FOR MEDICAL PURPOSES ...							
...	5,000	5,400	...	(1) Contribution to Central Midwives' and Nurses' Council.	...	...	...	...	...	5,000	5,400
...	6,000	6,600	...	(2) Contribution to the Medical Council.	...	...	...	...	...	6,000	6,600
...	11,000	12,000	...	Total ...	...	...	...	...	...	11,000	12,000

37.—MISCELLANEOUS DEPARTMENTS.

Controlling Officers—Various.

20,392	37,300	36,990	...	A. INSPECTOR OF FACTORIES ...	37A	40,070	45,700	30,610	...	60,462	83,000	67,600
1,22,842	1,24,600	1,65,400	...	B. INSPECTOR OF STEAM-BOILERS ...	37B	...	...	...	...	1,22,842	1,24,600	1,65,400
33,377	32,400	32,300	...	F. EXAMINATIONS ...	37F	...	...	...	...	33,377	32,400	32,300
5,000	...	...	...	G. PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS.	...	...	...	...	...	5,000	...	...
31,451	40,200	38,400	...	G. MISCELLANEOUS ...	37G	23,422	25,000	20,900	...	54,873	65,200	59,300
12,581	16,100	11,620	...	H. CHARGES IN ENGLAND ...	37H	3,540	9,600	12,280	...	16,121	25,700	23,900
4,279	...	...	...	I. LOSS BY EXCHANGE ...	...	1,204	...	...	...	5,483	...	...
2,29,922	2,50,600	2,84,710	...	Total ...	...	68,236	80,300	63,790	...	2,98,158	3,30,900	3,48,500

* No. of Detailed Account, if any.

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

37.—MISCELLANEOUS DEPARTMENTS.

VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.		Accounts 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 37A.—INSPECTOR OF FACTORIES.

Controlling Officer—Financial Commissioner (Transferred Subjects).

1,490	10,830	11,170	...	(1a) Pay of Officers—Permanent	...	28,790	29,960	20,900*	...	30,280	40,790	32,070
8,443	9,150	9,700	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	8,443	9,150	9,700
202	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	202	...	...
3,897	3,860	3,860	...	(2b) Pay of Establishment—Temporary (Non-Contract).	}	11,280	8,940	4,710	...	}	12,800	8,570
	6,600	5,400	...	(3b) Allowances, Honoraria, etc.—Fluctuating			6,800	5,000	...		13,400	10,400
2,075	1,860	1,860	...	(5) Contingencies	...	...	...	...	...	2,075	1,860	1,860
4,285	5,000	5,000	...	(6) Charge for Launches	...	...	...	...	...	4,285	5,000	5,000
20,392	37,300	36,990	...	Total	...	40,070	45,700	30,610	...	60,462	83,000	67,600

Detailed Account 37B.—INSPECTOR OF STEAM BOILERS.

Controlling Officer—Financial Commissioner (Transferred Subjects).

77,669	70,200	81,200	...	(1a) Pay of Officers—Permanent	...	...	...	...	...	77,669	70,200	81,200
782	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract.)	...	...	...	...	...	782	...	...
7,612	8,000	17,250	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	7,612	8,000	17,250
27,469	900	7,950	...	(3a) Allowances, Honoraria, etc.—Fixed	}	27,469	...	...	...	}	900	7,950
	32,000	29,700	...	(3b) Allowances, Honoraria, etc.—Fluctuating			...	...	...		32,000	29,700
525	500	500	...	(4) Supplies and Services	...	...	...	...	...	525	500	500
1,905	3,000	8,800	...	(6) Contingencies	...	...	...	...	...	1,905	3,000	8,800
6,880	10,000	20,000	...	(8) Charge for Launches	...	...	...	...	...	6,880	10,000	20,000
1,22,842	1,24,600	1,65,400	...	Total	...	...	...	...	...	1,22,842	1,24,600	1,65,400

Detailed Account 37F.—EXAMINATIONS.

Controlling Officers—Sub-head a, Chinese Examiner; Sub-head b, Commissioners of Divisions, Commissioner of Examinations, and Registrar, High Court.

				<i>a. Chinese Examiner.</i>							
3,000	4,800	4,800	...	(1a) Pay of Officers—Permanent	...	...	...	...	3,000	4,800	4,800
3,840	3,840	3,940	...	(2a) Pay of Establishment—Permanent	...	...	...	...	3,840	3,840	3,940
1,912	{ ...	{ ...	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	1,912	{ ...	{ ...
	{ 2,000	{ 1,800	...	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...		{ 2,000	{ 1,800
1,789	1,760	1,760	...	(5) Contingencies	...	...	...	...	1,789	1,760	1,760
10,541	12,400	12,300	...	Total	...	...	...	...	10,541	12,400	12,300
22,836	20,000	20,000	...	<i>b. Other Examination Charges</i>	...	...	...	...	22,836	20,000	20,000
33,377	32,400	32,300	...	TOTAL 37F	...	...	...	...	33,377	32,400	32,300

Detailed Account 37G.—MISCELLANEOUS.

Controlling Officer—Financial Commissioner (Transferred Subjects).

				<i>a. Labour Statistics.</i>							
3,777	3,980	4,460	...	(1a) Pay of Officers—Permanent	...	...	...	...	3,777	3,980	4,460
...	7,500	6,810	...	(1b) Pay of Officers—Temporary (Non-Contract).	18,622	19,520	20,420	...	18,622	27,020	27,230
18,559	22,120	22,030	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	18,559	22,120	22,030
4,635	{ 2,700	{ 2,700	...	(3a) Allowances, Honoraria, etc.—Fixed	4,800	{ 4,800	3,980	...	9,435	{ 7,500	6,680
	{ 2,500	{ 700	...	(3b) Allowances, Honoraria, etc.—Fluctuating								{ 680	500	...	{ 3,180	1,200
...	400	500	...	(4) Supplies and Services	...	...	...	...	...	400	500
4,480	1,000	1,200	...	(5) Contingencies	...	...	...	...	4,480	1,000	1,200
...	...	...	...	(8) Deduct—Establishment Charges recoverable from other Governments, Departments, etc.	...	...	4,000	...	...	...	4,000
31,451	40,200	38,400	...	Total	23,422	25,000	20,900	...	54,873	65,200	59,300

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

37.—MISCELLANEOUS DEPARTMENTS.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O L O R N
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	

Detailed Account 37H.—CHARGES IN ENGLAND.

				<i>b. High Commissioner.</i>								
12,581	14,770	10,400	...	(1) Leave and Deputation Salaries	...	3,540	6,270	12,000	...	16,121	21,040	22,400
	...	...	...	(2) Sterling Overseas Pay	...		3,330	280	...		3,330	280
	1,330	1,220	...	(3) Stores	...		...	...	...		1,330	1,220
	...	...	...	(4) Unclassified	...		...	...	...		...	...
12,581	16,100	11,620	...	Total	...	3,540	9,600	12,280	...	16,121	25,700	23,900

41.—CIVIL WORKS.

Controlling Officer—Chief Engineer, Public Works Department (Buildings and Roads).

27,64,790	35,42,000	40,25,000	7,30,000	A.—ORIGINAL WORKS—BUILDINGS	41-A	...	...	...	...	27,64,790	35,42,000	40,25,000
5,74,936	6,45,000	6,73,000	...	D. REPAIRS	...	...	...	...	...	5,74,936	6,45,000	6,73,000
5,75,861	7,81,900	7,03,200	...	Add—Share of Charges for Establish- ment, Tools and Plant provided for in Part C.	...	2,26,880	...	3,15,800	...	8,02,741	7,81,900	10,19,000
39,15,587	49,68,900	54,01,200	7,30,000	Total	...	2,26,880	...	3,15,800	...	41,42,467	49,68,900	57,17,000

...	...	...	...	Backward Tracts Expenditure ...	...	85,521	4,15,000	1,87,900	70,000	85,521	4,15,000	1,87,900	...
39,15,587	49,68,900	54,01,200	7,30,000	GRAND TOTAL ...	...	3,12,401	4,15,000	5,03,700	70,000	42,27,988	53,83,900	59,04,900	...
11,50,797	14,26,900	13,76,200	30,000	Distribution ...	{	2,26,880	...	3,73,700	...	13,77,677	14,26,900	17,49,900	O
27,64,790	16,18,000	21,80,000	7,00,000			...	85,521	4,15,000	5,000	5,000	28,50,311	16,18,000	21,85,000	L
	19,24,000	18,45,000						1,25,000	65,000		19,70,000		N

Detailed Account 41A.—ORIGINAL WORKS—BUILDINGS.

4,39,594	5,47,000	6,02,000	1,42,000	A-6.—GENERAL ADMINISTRATION ...	41A-6	...	...	...	...	4,39,594	5,47,000	6,02,000	
6,15,998	17,35,000	17,43,000	43,000	A-7.—ADMINISTRATION OF JUSTICE ...	41A-7	...	...	...	...	6,15,998	17,35,000	17,43,000	...
5,68,735	2,10,000	4,35,000	3,60,000	A-8.—JAILS AND CONVICT SETTLEMENTS ...	41A-8	...	...	...	...	5,68,735	2,10,000	4,35,000	...
11,07,749	10,40,000	11,80,000	1,80,000	A-9.—POLICE ...	41A-9	...	...	...	...	11,07,749	10,40,000	11,80,000	...
32,714	...	...	...	A-12.—EDUCATION ...	41A-12	...	...	...	...	32,714	...	...	...
...	10,000	5,000	5,000	A-19.—MISCELLANEOUS DEPARTMENTS ...	41A-19	...	...	...	...	...	10,000	5,000	...
27,64,790	35,42,000	40,25,000	7,30,000	Total ...	...	...	...	...	...	27,64,790	35,42,000	40,25,000	...
...	16,18,000	21,80,000	30,000	Distribution ...	{	...	...	...	...	...	16,18,000	21,80,000	L
27,64,790	19,24,000	18,45,000	7,00,000			27,64,790	19,24,000	18,45,000

* No of Detailed account if any.

"O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

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PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

37.—MISCELLANEOUS DEPARTMENTS.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O L O R N
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	

Detailed Account 37H.—CHARGES IN ENGLAND.

b. High Commissioner.												
12,581	14,770	10,400	...	(1) Leave and Deputation Salaries	...	3,540	6,270	12,000	...	16,121	21,040	22,400
	...	...	...	(2) Sterling Overseas Pay	...		3,330	280	...		3,330	280
	1,330	1,220	...	(3) Stores	...		...	...	...		1,330	1,220
	...	...	...	(4) Unclassified	...		...	...	...		...	...
12,581	16,100	11,620	...	Total	...	3,540	9,600	12,280	...	16,121	25,700	23,900

41.—CIVIL WORKS.

Controlling Officer—Chief Engineer, Public Works Department (Buildings and Roads).

27,64,790	35,42,000	40,25,000	7,30,000	A.—ORIGINAL WORKS—BUILDINGS	41-A	...	...	...	...	27,64,790	35,42,000	40,25,000
5,74,936	6,45,000	6,73,000	...	D. REPAIRS	...	...	...	...	...	5,74,936	6,45,000	6,73,000
5,75,861	7,81,900	7,03,200	...	Add—Share of Charges for Establish- ment, Tools and Plant provided for in Part C.	...	2,26,880	...	3,15,800	...	8,02,741	7,81,900	10,19,000
39,15,587	49,68,900	54,01,200	7,30,000	Total	...	2,26,880	...	3,15,800	...	41,42,467	49,68,900	57,17,000

...	...	...	...	Backward Tracts Expenditure ...	...	85,521	4,15,000	1,87,900	70,000	85,521	4,15,000	1,87,900	...
39,15,587	49,68,900	54,01,200	7,30,000	GRAND TOTAL	...	3,12,401	4,15,000	5,03,700	70,000	42,27,988	53,83,900	59,04,900	...
11,50,797	14,26,900	13,76,200	30,000	Distribution	...	2,26,880	...	3,73,700	...	13,77,677	14,26,900	17,49,900	O
27,64,790	16,18,000	21,80,000	7,00,000			85,521	4,15,000	1,25,000	5,000	5,000	28,50,311	23,39,000	19,70,000	L N

Detailed Account 41A.—ORIGINAL WORKS—BUILDINGS.

4,39,594	5,47,000	6,62,000	1,42,000	A-6.—GENERAL ADMINISTRATION	41A-6	...	...	...	...	4,39,594	5,47,000	6,62,000	
6,15,998	17,35,000	17,43,000	43,000	A-7.—ADMINISTRATION OF JUSTICE	41A-7	...	...	...	...	6,15,998	17,35,000	17,43,000	...
5,68,735	2,10,000	4,35,000	3,60,000	A-8.—JAILS AND CONVICT SETTLEMENTS	41A-8	...	...	...	...	5,68,735	2,10,000	4,35,000	...
11,07,749	10,40,000	11,80,000	1,80,000	A-9.—POLICE	41A-9	...	...	...	...	11,07,749	10,40,000	11,80,000	...
32,714	...	...	...	A-12.—EDUCATION	41A-12	...	...	...	...	32,714	...	...	...
...	10,000	5,000	5,000	A-19.—MISCELLANEOUS DEPARTMENTS	41A-19	...	...	...	...	...	10,000	5,000	...
27,64,790	35,42,000	40,25,000	7,30,000	Total	...	...	...	...	...	27,64,790	35,42,000	40,25,000	
...	16,18,000	21,80,000	30,000	Distribution	...	...	...	...	...	...	16,18,000	21,80,000	L
27,64,790	19,24,000	18,45,000	7,00,000			27,64,790	19,24,000	18,45,000

* No of Detailed account if any.

"O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

41.—CIVIL WORKS.

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Heads of Account.	Description of Work.	Reference to Proceedings of Standing Committee.	L or N.	Sanctioned Estimates.	Expenditure to 31st Dec. 1927.	Estimates, 1928-29.		
						Carry on.	New.	Total.
41A-6 a.— Governor's residences. a Major Works.	(1) Additions and improvements to the Governor's residences		N	...	22,258	50,000	...	50,000
	(2) Installation of a water-borne sewage system at Government House, Rangoon.			1,14,527
41A-6 d.— Secretariat. b Minor Works.	(1) Works		N	5,000	5,000
41A-6 e.— Commissioners and District Officers. a Major Works. b Minor Works.	(1) Construction of Quarters for the Headquarters Assistant, Katha	Finance 5 (3)	N	16,333	...	4,70,000	...	4,70,000
	(2) Construction of a Township Court-house, Yenangyaung ...	Finance 7 (5)		33,981	10,880			
	(3) Construction of a Tp. Ct.-house at Kyaunggôn, Bassein Dist.	Finance 14 (2)		50,700	...			
	(4) Construction of a Court-house at Pa-an	Buildings 2 (4)		24,236	5,395			
	(5) Construction of a Court-house at Yegyi, Bassein District ...	Buildings 4 (1)		86,000	3,530			
	(6) Construction of a Court-house at Oktwin, Toungoo District	Buildings 4 (2)		58,600	26,565			
	(7) Construction of a Court-house at Thaboung, Bassein District	Buildings 4 (8)		50,425	1,563			
	(8) Construction of a Court-house at Zigôn, Tharrawaddy District	Buildings 4 (9)		94,806	...			
	(9) Construction of quarters for the Deputy Comr. at Promé	Buildings 6 (2)		42,500	...			
	(10) Construction of a Court-house at Paukkaung, Promé District	Buildings 8 (3)		50,000	...			
	(11) Extensions to the Court-house, Buthidaung, Akyab District	Buildings 16 (4)		26,270	914			
	(12) Extension of the Court-house at Katha	Bldgs. Clee. 16 (6)		35,200	...			
	(13) Construction of a Court-house at Saga	Buildings 10 (2)		27,000	4,839			
	(14) Construction of a Court-house at Kungyangon, Hanthawaddy District.	Buildings 12 (2)		90,000	9,363			
	(15) Extension of the District Court-house at Kyaukpyu ...	Buildings 12 (1)		80,000	6,401			
	(16) Installation of Electric lights and fans and electrically-pulled punkhas in the District Court, Insein.			15,183	9,012			
(1) Works		N	1,25,000	1,25,000	
(2) Furniture		L	12,000	12,000	
Total e				7,81,234	78,462	4,70,000	1,37,000	6,07,000
Total Allotment 41A-6.—General Administration ...				8,95,761	1,00,720	5,20,000	1,42,000	6,62,000
Distribution				L	12,000	12,000
			N	8,95,761	1,00,720	5,20,000	1,30,000	6,50,000

47A-7— a. Major Works.	(1) Construction of Courts at Rangoon	Buildings 3 (3)	L	50,00,000	8,47,724	}	}	17,00,000	...	17,00,000
	(2) Construction of a new combined Court-house at Tavoy ...	Finance 8 (2)		1,75,000	8,856					
	(3) Construction of a Court-house for District and Township Judges at Mergui.	Buildings 1 (6)		48,604	...					
	(4) Construction of a new Judicial Court-house at Akyab ...	Buildings 16 (9)		87,100	18,574					
	(5) Construction of an Additional Court-house at Daiku, Pegu District.	Buildings 9 (3)		31,082	150					
	(6) Conversion of the Divisional Forest Office at Magwe into a Court-house.	...	N	19,458	1,486					
	(7) Construction of a combined Court-house for the Township Judge and Township Officer at Maungdaw, Akyab District.	Buildings 14 (5)		36,152	752					
	(8) Construction of Quarters for the Hon'ble Judge of the High Court at Mandalay.	Buildings 16 (1)		1,00,000	...					
b. Minor Works.	(1) Works		N			35,000	35,000	
	(2) Furniture		L			8,000	8,000	
Total Allotment 41A—7 Administration of Justice ...				54,97,396	8,77,542			17,00,000	43,000	17,43,000
Distribution ... {			L	50,00,000	8,47,724			15,00,000	8,000	15,00,000
			N	4,97,396	29,818			2,00,000	35,000	2,43,000
41A-8.— a. Major Works.	(1) Construction of a first-class Central Jail at Tharrawaddy for 1,526 convicts.		L	19,11,672	16,29,325	}	}	75,000	3,00,000	3,75,000
	(2) Construction of a ward for Civil Prisoners outside the Thayetmyo Central Jail.	Fin. Dept. No. 361 V-25, dt. 10-9-25.	N	10,416	...					
	(3) Construction of a temporary prison camp for 1,100 prisoners at the Mökpalin Quarries.	Buildings 16 (5)	N	1,20,000	40,214					
	(4) Construction of a Jail Camp, Kyidaunggan	Buildings 21 (1)		2,10,000	...					
	(5) Extension of the Camp, Mökpalin	Buildings 21 (2)	N	1,10,000	...					
	(6) Construction of a Military Police outpost for the Camp Jail, Mökpalin.	Buildings 21 (4)		12,102	...					
41A-8.—b. Minor Works.	(1) Works		N			60,000	60,000	
	Total Allotment, 41A-8.—Jails and Convict Settlement ...			23,74,190	16,69,539			75,000	3,60,000	4,35,000
Distribution ... {			L	19,11,672	16,29,325			50,000	...	50,000
			N	4,62,518	40,214			25,000	3,60,000	3,85,000

"L" means Other Expenditure for which loans are admissible ; "N" means Other Expenditure for which loans are not admissible.

PART B-(a) EXPENDITURE CHARGED TO REVENUE.

41.—CIVIL WORKS.

154

Heads of Account.	Description of Work.	Reference to Proceedings of Standing Committee.	L or N	Sanctioned Estimate.	Expenditure to 31st Dec. 1927.	Estimates, 1928-29.		
						Carry on.	New.	Total.
41A-9.— a. Major Works.	(1) Construction of extra semi-permanent buildings for the Military Police at Thamanthi.	Finance 7 (2)	N	56,344	21,118	4,00,000	...	4,00,000
	(2) Removal of buildings attached to the Police Training Depot, to a new site near the Military Police lines Mergui.	H. & P. Dept. No. 180 e. 27 dt. 11-1-28.		19,252	11,449			
	(3) Reconstruction of Latter Street Police Patrol Post, Rangoon	Buildings 4 (3)		2,42,131	15,079			
	(4) Construction of a Police-station at Tamwe, Rangoon ...	Buildings 5 (1)		1,15,000	16,537			
	(5) Construction of a non-defensible Police-station at Zigon, Tharrawaddy District.	Buildings 8 (1)		23,000	...			
	(6) Construction of a Police-station at Danubyu, Ma-ubin District.	Buildings Committee 9 (6)		28,980	...			
	(7) Construction of quarters for the Police Headquarters Assistant at Mergui.	do. 18 (3)		20,464	3,365			
	(8) Construction of a non-defensible Police-station at Phado, Pegu District.	...		12,925	...			
	(9) Construction of Armed Police-station at Upper Yebyu, Tavoy District.	Buildings 11 (2)		26,846	...			
	(10) Provision of extra accommodation for the Military Police staff at Mawlaik, Upper Chindwin.	...		15,000	...			
	(11) Construction of a defensible Police-station and Treasure Vault at Yegyi, Bassem District.	Buildings 13 (3)		32,300	...			
	(12) Construction of quarters for Non-Commissioned Officers and Sepoys of the Burma Military Police at Mogaung.	do. 16 (3)		20,800	...			
	(13) Construction of a defensible Police-station at Tabayin Shwebo District.	Buildings 19 (2)		16,600	...			
	(14) Construction of a defensible Police-station at Taze, Shwebo District.	Buildings 19 (2)		16,900	...			
	(15) Construction of quarters for three Sub-Inspectors of Police at Obo Police-station, Rangoon.	...		18,900	14,607			
Scheme for the Construction of Police Cottages.	Finance 19 (3)	L	48,48,500					
	<i>Sub-Works.</i>							
Works completed	13,50,609				

Sub-Works-in-Progress.

- (1) Construction of quarters for six Sub-Inspectors, five Head Constables and 28 Constables at Lemythna, Henzada District.

99,912 75,689

New Sub-Works.

- (2) Construction of quarters for four Sub-Inspectors, two Head Constables and 19 Constables at Yegyí, Bassein District.
- (3) Construction of quarters for two Sub-Inspectors, two Head-Constables and 16 Constables at Ye, Amherst District.
- (4) Construction of quarters for two Sub-Inspectors two Head-Constables and 22 Constables at Kyauktan, Hanthawaddy District.
- (5) Construction of quarters for four Sub-Inspectors and 16 Constables at Thóngwa, Hanthawaddy District.
- (6) Construction of quarters for two Sub-Inspectors, three Head Constables and 16 Constables at Myebon, Kyauk-pyu District.
- (7) Construction of quarters for one Sub-Inspector, two Head Constables and 30 Constables at the Training Depôt, Bassein.
- (8) Construction of quarters for five Sub-Inspectors, four Head Constables and 9 Constables at Kothcin, Bassein District.
- (9) Construction of quarters for thirteen Sub-Inspectors and 8 Head Constables at Sagaing.
- (10) Construction of quarters for three Sub-Inspectors two Head Constables and 23 Constables at Myinmu, Sagaing District.
- (11) Construction of quarters for nineteen Sub-Inspectors, sixteen Head Constables and 75 Constables at Moulmein Town and all Police Stations, Amherst District.
- (12) Construction of quarters for nineteen Sub-Inspectors and nineteen Constables at Pyapon.
- (13) Construction of quarters for four Sub-Inspectors of Police, three Head Constables and 21 Constables at Oktwin, Toungoo District.
- (14) Construction of quarters for one Sub-Inspector of Police, three Head Constables and 18 Constables at Shwedaung, Prome District.

43,000

33,000

42,272

37,700

36,500

L

56,000

40,300

64,000

45,000

2,00,000

95,000

48,000

33,000

6,00,000

...

6,00,000

" L " means Other Expenditure for which loans are admissible ; " N " means Other Expenditure for which loans are not admissible.

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

41.—CIVIL WORKS.

156

Heads of Account.	Description of Work.	Sanctioned Estimate.	L or N	Expenditure to 31st December 1927	Estimates, 1928-29.		
					Carry on.	New.	Total.
41A-9.—b Minor Works.	(1) Works (other than Police cottages) ... ..	...	N	...	...	1,70,000	1,70,000
	(2) Furniture ... ..	...	L	...	...	10,000	10,000
	Total Allotment, 41A-9.—Police ...	15,39,126	N	15,08,453	10,00,000	1,80,000	11,80,000
	Distribution ... {	8,73,684	L	14,26,298	6,00,000	10,000	6,10,000
		6,65,442	N	82,155	4,00,000	1,70,000	5,70,000
41A-19-B.— Minor Works.	(1) Works ... ..	...	N	...	...	5,000	5,000

"L" means Other Expenditure for which loans are admissible ; "N" means Other Expenditure for which loans are not admissible.

A.—VOTABLE DISBURSEMENTS.				Hheads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Ex- pendi- ture.	Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.

47.—MISCELLANEOUS.

Controlling Officers—Various.

28,595	38,000	33,000	...	A. DURBAR PRESENTS	...	...	...	...	28,595	38,000	33,000
9,540	2,000	1,600	...	B. TRAVELLING ALLOWANCE OF OFFICIALS AND NON-OFFICIALS ATTENDING DURBARS.	...	...	...	...	9,540	2,000	1,600
600	21,200	4,200	...	D. DONATIONS FOR CHARITABLE PURPOSES	...	...	...	...	600	21,200	4,200
2,116	2,000	2,000	...	E. CHARGES ON ACCOUNT OF EUROPEAN VAG- RANTS, ETC.	...	...	...	...	2,116	2,000	2,000
17,733	18,600	29,100	...	F. PUBLICITY BOARD	...	47F	...	...	17,733	18,600	29,100
3,740	3,900	4,600	...	H. PETTY ESTABLISHMENTS	...	...	...	...	3,740	3,900	4,600
758	...	...	...	I. SPECIAL COMMISSIONS OF ENQUIRY	...	...	...	...	758	...	...
31	...	...	...	J. IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF.	...	...	...	...	31	...	...
1,26,743	1,44,000	1,36,000	...	K. RENTS, RATES AND TAXES	...	...	...	...	1,26,743	1,44,000	1,36,000
1,01,615	66,000	1,08,400	...	L. CONTRIBUTIONS	...	47L	...	...	1,01,615	66,000	1,08,400
1,356	1,400	1,400	...	N. SUBSIDIES FOR LAND COMMUNICATIONS†	...	...	...	...	1,356	1,400	1,400
4,171	3,000	2,000	...	O. MISCELLANEOUS AND UNFORESEEN CHARGES	...	...	...	...	4,171	3,000	2,000
5,864	5,600	5,800	...	P. MISCELLANEOUS DURBAR CHARGES	...	...	...	...	5,864	5,600	5,800
...	200	100	...	Q. CHARGES IN ENGLAND	...	...	14,666	...	14,666	200	100
...	...	...	...	R. LOSS BY EXCHANGE	...	...	5,038	...	5,038	...	...
...	...	...	...	ALLOWANCES, REWARDS, ETC.	...	...	13,432	...	13,432	...	...
3,02,862	3,05,900	3,28,200	...	Total	...	...	33,136	...	3,35,998	3,05,900	3,28,200
...	Backward Tracts Expenditure	6,54,886	6,54,300	6,53,700	6,54,886	6,50,000	6,53,700
3,02,862	3,05,900	3,28,200	...	GRAND TOTAL	6,88,022	6,54,300	6,53,700	9,90,884	9,55,900	9,81,900

* No. of Detailed Account, if any. † (i) Toungoo-Thandaung Mail Service (960); (ii) Sandoway-Gwa Mail Service (440)

PART B.—(a) EXPENDITURE CHARGED TO REVENUE.

47.—MISCELLANEOUS.

158

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 47F.—PUBLICITY BOARD.

Controlling Officer—Chief Secretary.

9,383	10,600	9,300	...	(1a) Pay of Officers—Permanent	...	...	...	...	9,383	10,600	9,300
5,498	5,100	8,700	...	(2a) Pay of Establishment—Permanent	...	...	...	...	5,498	5,100	8,700
259	200	6,900	...	(4) Supplies and Services	...	...	...	...	259	200	6,900
2,593	2,700	4,200	...	(5) Contingencies	...	...	...	...	2,593	2,700	4,200
17,733	18,600	29,100	...	Total	...	...	...	...	17,733	18,600	29,100

Detailed Account 47L.—CONTRIBUTIONS.

Controlling Officer—Judicial Secretary.

				a. Reserved Departments.							
1,01,615	66,000	87,400	...	(1) Guarantees in connection with the working of combined Post and Telegraph Offices and Wireless Stations.	...	...	...	...	1,01,615	66,000	87,400
...	...	15,000	...	(2) Contribution to the Rangoon Cantonment Fund.	...	...	...	...	...	...	15,000
...	...	6,000	...	(3) Contribution to the Thathanabaing on account of the Mahadan Wun's Staff.	...	...	...	...	...	...	6,000
1,01,615	66,000	1,08,400	...	Total	...	...	...	...	1,01,615	66,000	1,08,400

PART B.—(c) DEBT HEADS.

A.—LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Controlling Officer—Chief Secretary.

12,293	50,000	30,000	...	F. MISCELLANEOUS LOANS AND ADVANCES	12,293	50,000	30,000
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PART B.—DETAILS OF NEW EXPENDITURE OTHER THAN WORKS.

Major Head, Minor Head, Sub-Head and Primary unit.	Description of Expenditure.	Provision in Estimate 1928-29.		Balance to be provided in future years.				Reference to proceedings of Standing Committee.
		Votable.	Non-Votable.	Non-recurring total.		Recurring average annual.		
				Votable	Non-Votable.	Votable.	Non-Votable.	
	22.—General Administration.							
22I	Expenditure in connection with the next Council elections.	39,000	...	35,000 (1929-30)	...	...	...	...
22Na (2a)	Permanent retention of 2 temporary clerks in the Office of the Deputy Commissioner, Pegu (40—3—70—4—90—5—125).	960	...	...	...	2,050	...	...
(4)	Compensation to headmen for special conditions of service.	1,00,000	...	...	...	1,00,000	...	Finance, 47 (1).
(5)	Rent for 8 months of office accommodation at Nyaunglebin.	640	...	...	...	960	...	...
22O (2a)	Pay from 1st July 1928 of 6 clerks (40—3—70—4—90—5—125 plus 2 special pays of 15 per mensem each) and 4 peons (15— $\frac{1}{2}$ —16— $\frac{1}{2}$ —18) for the new Township at Nyaunglebin.	2,640	...	...	...	7,300	...	Finance, 61 (1).
22R	Passage of Indian Civil Service candidates ...	..	2,600	...	...	...	2,600	...
	Total, 22.—General Administration ...	1,43,240	2,600	35,000	...	1,10,310	2,600	...
	24.—Administration of Justice.							
24A (1a)	Creation of an appointment of Deputy Registrar in place of an Assistant Registrar (Inferior Indian Civil Service scale plus 150 special pay).	...	11,000	...	...	...	11,450	...
(3a)	Burma Allowance and Rangoon Compensatory Local Allowance for the Deputy Registrar ...	...	3,100	...	...	...	3,420	...
24Da (2a)	Staff for newly created Magistrates' Courts at Myaungmya, Wakema, Ma-ubin, Danubyu, Madaya and Yamethin:—Six clerks (40—3—70—4—90—5—125) and 6 peons (17 $\frac{1}{2}$ — $\frac{1}{2}$ —20— $\frac{1}{2}$ —22).	6,540	...	...	...	7,590	...	Finance, 55 (3).
	Total, 24.—Administration of Justice ...	6,540	14,100	...	...	7,590	14,870	...

PART B.—DETAILS OF NEW EXPENDITURE OTHER THAN WORKS.

Major Head, Minor Head, Sub-head and Primary unit.	Description of Expenditure.	Provision in Estimates, 1928-29.		Balance to be provided in future years.				Reference to proceedings of Standing Committee.
		Votable.	Non-votable.	Non-recurring Votable		Recurring average annual.		
				Votable.	Non-votable.	Votable.	Non-votable.	
25.—Jails and Convict Settlements.								
25Ac I(1)	Two Superintendents (750—20—850 <i>plus</i> special pay) and 3 Deputy Superintendents of Jails (600—20—700).	33,200	...	19,200 (1929-30)	Finance 60 (3-6) and 61 (2).
(2)	Compensatory Local Allowance for 1 Superintendent and 1 Deputy Superintendent.	2,000	...	2,000 (1929-30)	...	...	...
II (1)	Pay (at varying rates) of Jailor Staff required to supervise the work of (1) ticket-of-leave prisoners employed on Public Works in Minbu and Magwe Districts, (2) prisoners working the Quarry Jails at Alon and Mokpalin, and (3) juveniles employed on part construction of the Htilaing tank, Meiktila District.	44,500	...	24,100 (1929-30)	Finance, 60 (3-6) and 61 (21).
(2)	Compensatory Local Allowance for the jailors attached to the quarries at Alon and Mokpalin and to the Camp Jail in the Meiktila District.	4,600	...	2,460 (1929-30)	...	...	...
III (1)	Pay of one chief warder, four head warders, 170 warders and 8 temporary warders at periods varying from 10 months to 12 months,	37,400	...	37,000 (1929-30)	...	...	...
(2)	Compensatory Local Allowance at 10 per cent. for the warders, attached to the quarry jails at Alon and Mokpalin.	4,400	...	4,400 (1929-30)	...	...	...
IV (1)	6 Sub-Assistant Surgeons (100— ² / ₃ —200—225—250 + Duty Allowance and Special Allowances.)	8,900	...	4,700 (1929-30)	...	...	...
(2)	Compensatory Local Allowance at 10 per cent for 3 Sub-Assistant Surgeons at Mokpalin and Alon.	800	...	500 (1929-30)	...	...	...
V (1)	1 Teacher (Rs. 40 per mensem) 1 clerk (Rs. 50 per mensem) and 1 drill instructor Rs. 30 per mensem at the convict camp Meiktila District.	1,500	...	1,440 (1929-30)	...	...	...
(2)	Compensatory Local Allowance for the teacher.	120	...	120 (1929-30)	...	...	...

	<i>d</i>	Travelling Allowance for the above staff ...	7,500	...	5,500 (1929-30)	...	...	...
	<i>c</i> (2)	Motor hire charges for the carriage of food for 80 juveniles at the Convict Camp, Meiktila District.	1,000	...	1,000 (1929-30)	...	...	...	Finance, 60 (3-6) and 61 (2).
	<i>f</i>	Cost of medicines, surgical instruments, etc. for the new Camps.	2,300	...	2,000 (1929-30)	...	...	...
	<i>h</i>	Cost of washing and purifying clothing and drinking water at Mokpalin and Alon Camps.	500	...	500 (1929-30)	...	...	...
	<i>i</i>	Cost of transfer of prisoners from various jails to the Convict Camp at Mokpalin and Alon and the ticket-of-leave camps in the Magwe and Minbu Districts and subsistence allowance for ticket-of-leave prisoners when released.	10,000	...	7,000 (1929-30)	...	...	...
	<i>j</i>	Lighting charges uniforms at the new camps ...	10,000	...	7,000 (1929-30)	...	...	...	Finance, 60 (3-6) and 61 (2).
	<i>k</i>	Charges on account of transport equipment, etc. at the new camps.	1,000	...	500 (1929-30)	...	...	...
	<i>l</i>	Charges for live-stock, for the new camps ...	1,500	...	500 (1929-30)	...	...	...
Establishment charges payable to other Governments, Departments, etc.	<i>n</i> (1) ...	Cost of Military police force for the new jails at Alon and Mokpalin.	28,600	...	28,600 (1929-30)	...	...	...
		Increased expenditure due to reduction of the minimum distance for which the expenses incurred by headmen in escorting prisoners are paid.	16,500	500	...	...	16,500	500	Finance, 57 (3).
25B	<i>b</i> (4)	Cost of tools and plant required for the camps at Mokpalin and Alon.	9,000	...	5,000 (1929-30)	...	...	...	Finance, 60 (3-6) and 61 (2).
	(5)	Freight and incidental charges of tools and plant referred to above.	1,750	...	1,000 (1929-30)	...	...	...
Total, 25—Jails and Convict Settlements			2,27,070	500	1,54,520	...	16,500	500	...	
26—Police.										
26E	<i>b</i> (4)	Purchase of Reserve Mobilisation Stores for the use of moveable columns.	7,800	...	...	...	...	...	...
26H	(1 <i>b</i>)	Pay of two probationary Deputy Superintendents of Police for the Training School.	4,800	...	...	...	4,800	...	...
Total, 26—Police ...			12,600	...	...	...	4,800	...	...

BURMA PROVINCIAL ESTIMATES, 1928-29.

Demand C.

At the instance of His Excellency the Governor I move that a sum of Rs. 2,66,16,590 (including Rs. 2,39,500 for refunds), be granted to meet the votable portion of the anticipated expenditure of the Department of Government under my charge during the 12 months commencing on the 1st April 1928, as detailed in Part C of the Burma Provincial Estimates, subject to the following conditions, namely—

(a) that without the prior sanction of the Council no part of an allotment under any one of the following Groups :—

(a) Expenditure charged to Revenue—1. Ordinary ;

(a) Expenditure charged to Revenue—2. Other ;

(b) Expenditure not charged to Revenue ; and

(c) Expenditure under the Debt Heads

shall be re-appropriated to meet expenditure under another of these Groups ; and

(b) that without the prior approval of the Finance Committee—

(i) no part of the allotment for votable expenditure under any major head of account shall be re-appropriated to meet votable expenditure under another major head of account ; and

(ii) no part of a provision for new expenditure which is not required for the purpose for which it is included in the estimates shall be utilised for any other purpose.

L. AH YAIN,

Forest Minister.

Grant voted by the Legislative Council.

BURMA PROVINCIAL ESTIMATES, 1928-29.

Part C.

Forest Minister's Department.

RECEIPTS.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.			Estimates, 1928-29.
		<i>(a) REVENUE RECEIPTS—ORDINARY.</i>			
48,80,226	48,20,000	V.—LAND REVENUE	...	...	49,00,000
1,32,88,798	1,21,91,000	VI.—EXCISE	...	...	1,24,00,000
2,17,35,819	1,87,73,000	VIII.—FOREST	...	...	2,06,00,000
...	...	IX. A.—SCHEDULED TAXES	...	...	5,00,000
20,531	18,000	XVI.—INTEREST	...	...	5,000
71,328	75,000	XXIV.—AGRICULTURE	...	...	75,000
4,897	4,000	XXV.—INDUSTRIES	...	...	5,000
60	...	XXVI.—MISCELLANEOUS DEPARTMENTS	...	...	...
13,12,158	10,05,000	XXX.—CIVIL WORKS	...	...	11,00,000
4,13,13,817	3,68,86,000	Total (a)			3,95,85,000
		<i>(c) DEBT HEADS.</i>			
77,306	35,000	LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.	...	...	30,000
77,306	35,000	Total (c)			30,000
4,13,91,123	3,69,21,000	Total Receipts			3,96,15,000

PART C.—FOREST MINISTER'S DEPARTMENT—DISBURSEMENTS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O L N			
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.				
(a) EXPENDITURE CHARGED TO REVENUE.															
88,723	91,500	1,01,500	...	5.—LAND REVENUE	...	...	...	88,723	91,500	1,01,500	...	
21,83,014	22,90,300	21,30,000	11,480	6.—EXCISE	...	...	...	22,29,531	23,46,000	21,69,000	...	
65,92,833	65,97,800	64,98,900	1,000	8.—FOREST	...	...	...	83,93,011	84,30,000	82,97,000	...	
8,35,495	9,45,500	10,94,500	6,10,400	8A.—FOREST CAPITAL OUTLAY CHARGED TO REVENUE.	...	...	...	8,41,590	9,46,000	10,95,000	...	
...	...	...	...	19.—INTEREST ON ORDINARY DEBT	...	...	...	—1,73,660	—2,50,500	—2,86,000	...
1,78,040	1,88,900	1,66,300	...	22.—GENERAL ADMINISTRATION	...	...	...	2,47,563	2,43,300	2,07,700	...	
15,96,446	16,66,300	18,33,810	98,590	34.—AGRICULTURE	...	...	...	19,84,381	20,91,000	22,35,000	...	
4,46,108	4,48,900	3,99,300	...	35.—INDUSTRIES	...	...	...	4,51,826	4,51,000	9,23,000	...	
1,29,36,485	1,24,73,800	1,39,21,480	13,22,250	41.—CIVIL WORKS	...	...	15,000	1,41,65,827	1,46,87,200	1,51,49,000	...		
36,478	34,200	91,400	...	46.—STATIONERY AND PRINTING	...	...	...	36,478	34,200	91,400	...	
1,34,159	95,100	1,10,900	15,000	47.—MISCELLANEOUS	...	...	...	1,40,147	1,04,100	1,16,900	...	
2,50,27,781	2,48,32,300	2,63,48,090	20,58,720	Total	...	...	16,440	2,84,05,417	2,91,73,800	2,95,99,500	...		
1,65,14,855	1,75,05,800	1,78,70,590	3,18,320	Distribution	...	...	1,440	1,98,39,209	2,12,81,800	2,09,22,000	O L N		
85,12,926	33,35,000	60,28,000	73,000					53,282	3,65,500	15,000		85,66,208	35,35,000	62,13,000	
...	39,91,500	24,49,500	16,67,400	(c) DEBT HEADS.											
1,15,175	94,000	29,000	...	LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.	...	...	...	1,15,175	94,000	29,000	...	
1,15,175	94,000	29,000	...	Total (c)	...	...	...	1,15,175	94,000	29,000	...	
2,51,42,956	2,49,26,300	2,63,77,090	20,58,720	Total Disbursements	...	...	16,440	2,85,20,592	2,92,67,800	2,96,28,500	...		

O means "Ordinary Expenditure"; L means "Other Expenditure for which loans are admissible"
N means—"Other Expenditure for which loans are not admissible."

Part C.

(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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V.—LAND REVENUE.

Controlling Officers—Commissioners of Divisions and Fincl. Commr., (Trnsfd. Subjects).

		B.—RENTS, ETC., OF FISHERIES.				
20,060	} 45,00,000	a. Pearl Fisheries ... ..	...	45,00,000		
44,43,267		b. Rent of other leased Fisheries	...	4,00,000		
4,16,899		c. License Fees for Fishing Implements and Fixed Obstructions.	...			
48,80,226	48,20,000	Total ... ..	...	49,00,000		

VI.—EXCISE.

Controlling Officer—Excise Commissioner.

24,90,280	24,00,000	A.—COUNTRY SPIRITS	VIA	14,40,100
64,96,896	53,50,000	B.—COUNTRY FERMENTED LIQUOR	VIB	56,00,000
...	...	C.—FOREIGN LIQUORS (INCLUDING LIQUORS MADE IN INDIA AFTER EUROPEAN METHOD.	VIC	11,21,000
39,92,350	41,01,300	D.—OPIUM	VID	39,01,200
135	200	E.—HEMP AND OTHER DRUGS ... ..	...	600
3,26,960	3,50,000	F.—FINES, CONFISCATION AND MISCELLANEOUS	VIF	3,56,500
1,33,06,621	1,22,01,500	Total ... ..	...	1,24,19,400
17,823	10,500	H.—Deduct—REFUNDS (Voted) ... ..	...	19,400
1,32,88,798	1,21,91,000	Total ... ..	...	1,24,00,000

Detailed Account VI_A.—COUNTRY SPIRITS.

		a. Country Spirits.				
24,90,280*	} 24,00,000*	(1) Duty on Country Spirit ... ..	...	8,10,000		
		(2) Fees from Distilleries ... ..	...	100		
		(3) License fees for sale of distillery spirit ... ..	...	6,20,000		
		(4) Receipts from outstills ... ..	...	10,000		
24,90,280*	24,00,000*	Total ... ..	...	14,40,100		

* Includes figures for VI_C also.

PART C.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Hheads of Account.	Estimates, 1928-29.
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Detailed Account VIb.—COUNTRY FERMENTED LIQUOR.

14,15,007	11,50,000	a. Toddy	13,00,000
...	...	b. Other Country fermented liquor ...	...
50,81,889	42,00,000	(1) Duty	6,00,000
...	...	(2) License fees for sale	37,00,000
64,96,896	53,50,000	Total ...	56,00,000

Detailed Account VIc.—FOREIGN LIQUORS (INCLUDING LIQUORS MADE IN INDIA AFTER EUROPEAN METHOD).*

...	...	(1) Duty on Malt liquor manufactured in Burma ...	85,000
...	...	(2) License fees for brewing or selling beer only ...	18,000
...	...	(3) Duty on Foreign liquors manufactured in Burma (excluding commercial spirits).	2,00,000
...	...	(4) License fees for blending, bottling and sale of foreign liquor generally, other than for beer only.	8,00,000
...	...	(5) Receipts (including excise duty, from commercial spirits and medicated wines).	18,000
...	...	Total ...	11,21,000

Detailed Account VI d.—OPIUM.

1,436	1,300	a. Opium and its preparation	...
39,90,914	41,00,000	(2) License fees for sale of opium	1,200
...	...	c. Sale proceeds of Excise Opium ...	39,00,000
39,92,350	41,01,300	Total ...	39,01,200

Detailed Account VI f.—FINES, CONFISCATIONS AND MISCELLANEOUS.

3,26,960	3,50,000	(1) Sale proceeds of confiscated Opium	3,50,000
...	...	(2) Other fines and forfeitures	2,500
...	...	(3) Miscellaneous	4,000
3,26,960	3,50,000	Total ...	3,56,500

* Accounts for 1926-27 and Estimates for 1927-28 included under VI a.

PART C.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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VIII.—FOREST.

Controlling Officers—Chief Conservator and Conservators of Forests.

67,51,484	50,20,000	A.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.	VIIIA	57,56,000
1,40,96,141	1,28,57,000	B.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS AND PURCHASERS.	VIIIB	1,39,59,000
4,06,849	4,50,000	C.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE.	...	3,75,000
1,43,747	1,30,000	D.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT.	...	1,50,000
4,08,878	3,70,000	E.—MISCELLANEOUS	VIIIE	4,30,000
2,18,07,099	1,88,27,000	Total	...	2,06,70,000
71,280	54,000	I. Deduct—REFUNDS (Voted)	...	70,000
2,17,35,819	1,87,73,000	Total	...	2,06,00,000

Detailed Account VIIIA.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY.

66,00,780	48,52,000	a. Timber	...	56,00,000
1,41,749	1,65,000	b. Firewood and Charcoal	...	1,50,000
8,955	3,000	d. Grass and other Minor Produce	...	6,000
67,51,484	50,20,000	Total	...	57,56,000

Detailed Account VIIIB.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS AND PURCHASERS.

1,28,02,888	1,15,40,000	a. Timber	...	1,26,00,000
4,97,952	5,22,000	b. Firewood and Charcoal	...	5,00,000
3,21,652	3,45,000	c. Bamboos	...	3,30,000
16,742	18,000	d. Grazing and Fodder Grass	...	20,000
4,56,907	4,32,000	e. Other Minor Produce	...	5,09,000
1,40,96,141	1,28,57,000	Total	...	1,39,59,000

Detailed Account VIIIE.—MISCELLANEOUS.

17,047	20,000	a. Fines and Forfeitures	...	20,000
3,91,831	3,50,000	b. Other Sources	...	4,10,000
4,08,878	3,70,000	Total	...	4,30,000

PART C.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	Estimates, 1928-29.
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IXA.—SCHEDULED TAXES.

...	...	A.—BETTING TAX	5,00,000
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XVI.—INTEREST.

Controlling Officers—Commissioners of Divisions and Fincl. Commr., (Trnsfd. Subjects).

		A. INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.				
20,531	18,000	(6) Miscellaneous Loans and Advances	...	...	...	5,000

XXIV.—AGRICULTURE.

Controlling Officer—Director of Agriculture.

62,743	74,600	A.—AGRICULTURAL RECEIPTS	...	...	73,500
6,060	...	B.—VETERINARY RECEIPTS	...	...	1,500
2,525	500	C.—RECOVERIES OF SERVICE PAYMENTS	...	...	100
71,328	75,100		Total	...	75,100
...	100	D. <i>Deduct</i> —REFUNDS (Voted)	...	...	100
71,328	75,000		Total	...	75,000

XXV.—INDUSTRIES.

Controlling Officer—Financial Commissioner, Transferred Subjects.

		A. INDUSTRIES.				
4,897	1,000	(1) Fees and other Receipts—Government Technical Institute.	...	...	...	2,000
	3,000	(2) Other Items	...	...	...	3,000
4,897	4,000		Total	...	...	5,000

PART C.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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XXVI.—MISCELLANEOUS DEPARTMENTS.

60	...	BRITISH EMPIRE EXHIBITION
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XXX.—CIVIL WORKS.

Controlling Officers—Chief Engineer and Superintending Engineers, Public Works Department, Buildings and Roads Branch.

7,54,804	6,10,000	A.—RENTS OF BUILDINGS ... ..	...	7,62,000
25,589		B.—RENTS OF ELECTRIC INSTALLATIONS ... ..	...
19,023		C.—RENTS OF WATER-SUPPLY AND SANITARY INSTALLATIONS.	...	
1,090	300	D.—FERRY RECEIPTS ... ..	...	1,000
2,00,000	1,50,000	F.—RECOVERIES OF INVESTMENTS IN GOVERNMENT COMMERCIAL UNDERTAKINGS.	...	2,50,000
125	14,500	G.—PROFITS FROM GOVERNMENT COMMERCIAL UNDERTAKINGS.	...	...
14,370	40,500	H.—RECOVERIES OF INDIRECT CHARGES FROM GOVERNMENT COMMERCIAL UNDERTAKINGS.	XXXH	37,000
2,08,382	1,00,000	I.—RECOVERIES OF EXPENDITURE ... ..	...	1,00,000
98,271	1,00,000	J.—MISCELLANEOUS ... ..	...	1,00,000
400	...	RECEIPTS IN ENGLAND ... ..	...	...
137	...	GAIN BY EXCHANGE ... ..	...	...
10,033	10,300	K.—Deduct—REFUNDS (Voted) ... ..	...	1,50,000
13,12,158	10,05,000	Total ... ..	...	11,00,000

Detailed Account XXXH.—RECOVERIES OF INDIRECT CHARGES FROM GOVERNMENT COMMERCIAL UNDERTAKINGS.

14,370	14,500	a. Royalty or Rent ... ..	...	16,000
	26,000	b. Cost of Management, Supervision, etc.	...	21,000
14,370	40,500	Total ... ..	...	37,000

(c) DEBT HEADS.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Controlling Officers—Commissioners of Divisions and Fincl. Commr. (Trnsfd. Subjects).

77,306	35,000	F.—MISCELLANEOUS LOANS AND ADVANCES	...	30,000
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PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

5.—LAND REVENUE.

170

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

5.—LAND REVENUE.

Controlling Officers—Commissioners of Divisions and Financial Commissioner (Transferred Subjects.)

88,723	91,500	1,01,500	...	D.—CHARGES ON ACCOUNT OF FISHERY COLLECTIONS.	5D	88,723	91,500	1,01,500
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Detailed Account—5D.—CHARGES ON ACCOUNT OF FISHERY COLLECTIONS.

40,901	44,000	44,000	...	<i>a. Fishery Establishment.</i>								
1,347	200	1,480	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	40,901	44,000	44,000
			...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	1,347	200	1,480
14,073	{ 7,000	8,220	...	(3a) Allowances, Honoraria, etc.—Fixed...	...	...	...	...	...	} 14,073	7,000	8,220
	{ 6,000	7,500	...	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...	...		6,000	7,500
300	300	300	...	(4) Supplies and Services	...	...	...	...	...	300	300	300
428	...	...	...	(5) Contingencies	...	...	...	...	...	428	...	...
...	2,000	...	...	(6) Charge for Launches	...	...	...	...	...	...	2,000	...
57,049	59,500	61,500	...	Total								
			...	...	...	...	...	...	...	57,049	59,500	61,500
31,674	32,000	40,000	...	<i>b. Commission on Fishery Revenue Collections.</i>								
			...	...	...	...	...	...	...	31,674	32,000	40,000
88,723	91,500	1,01,500	...	TOTAL, 5D								
			...	...	...	...	...	...	...	88,723	91,500	1,01,500

6.—EXCISE.

Controlling Officer.—Excise Commissioner.

42,045	50,500	53,300	...	A.—SUPERINTENDENCE ...	6A	36,858	38,900	34,800	...	78,903	89,400	88,100
54,845	56,300	53,800	...	B.—EXCISE BUREAU ...	6B	...	...	...	...	54,845	56,300	53,800
17,56,257	17,42,700	17,97,200	11,480	C.—DISTRICT EXECUTIVE ESTABLISHMENT	6C	...	...	...	...	17,56,257	17,42,700	17,97,200
4,71,549	6,40,000	3,75,000	...	D.—COST OF OPTIC SUPPLIED TO EXCISE DEPARTMENT.	...	...	...	...	...	4,71,549	6,40,000	3,75,000
5,323	...	2,300	...	E.—CHARGES IN ENGLAND ...	6E	3,600	15,900	7,600	...	8,923	15,900	9,900
1,818	...	...	...	F.—LOSS BY EXCHANGE ...	...	1,226	...	...	...	3,044	...	...
1,48,823	1,99,200	1,51,600*	...	Deduct—Establishment charges recoverable from other Governments, Departments, etc.	...	3,335	4,300	3,400	...	1,52,158	2,03,500	1,55,000
21,83,014	22,90,300	21,30,000	11,480	Total ...	...	38,349	50,500	39,000	...	22,21,363	23,40,800	21,69,000
...	...	...	...	Backward Tracts Expenditure ...	...	8,168	5,200	...	...	8,168	5,200	...
21,83,014	22,90,300	21,30,000	11,480	GRAND TOTAL ...	...	46,517	55,700	39,000	...	22,29,531	23,46,000	21,69,000

Detailed Account 6A.—SUPERINTENDENCE.

...	...	...	...	(1a) Pay of Officers—Permanent ...	...	27,219	28,420	28,420	...	27,219	28,420	28,420
27,974	30,000	32,800	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	...	27,974	30,000	32,800
12	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	12	...	...
1,834	{ 1,500	1,500	...	(3a) Allowances, Honoraria, etc.—Fixed	...	9,639	4,180	3,880	...	11,473	4,180	3,880
...	(3b) Allowances, Honoraria, etc.—Fluctuating.	...								6,300	2,500	...	7,800	4,000
12,225	...	5,000	...	(4) Supplies and Services	...	...	...	...	...	...	...	5,000
...	17,000	9,000	...	(5) Contingencies	...	...	...	...	...	12,225	17,000	9,000
...	2,000	5,000	...	(6) Charge for Launches	...	...	...	...	...	...	2,000	5,000
42,045	50,500	53,300	...	Total ...	...	36,858	38,900	34,800	...	78,903	89,400	88,100

Detailed Account 6B.—EXCISE BUREAU.

15,321	13,300	13,820	...	(1a) Pay of Officers—Permanent ...	...	...	...	...	...	15,321	13,300	13,820
18,343	4,800	4,800	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	...	18,343	4,800	4,800
1,856	16,700	17,080	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	1,856	16,700	17,080
15,854	{ 11,000	9,000	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	15,854	11,000	9,000
...	{ 6,000	5,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating.	...							
2,200	3,000	2,400	...	(4) Supplies and Services	...	...	...	...	...	2,200	3,000	2,400
1,271	1,000	1,200	...	(5) Contingencies	...	...	...	...	...	1,271	1,000	1,200
...	500	500	...	(6) Charge for Launches	...	...	...	...	...	...	500	500
54,845	56,300	53,800	...	Total ...	...	...	...	...	...	54,845	56,300	53,800

* No. of Detailed Account, if any.

PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

6.—EXCISE.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	*	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.			Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account—6C.—DISTRICT EXECUTIVE ESTABLISHMENT.

2,05,245	2,06,000	2,22,000	9,000	(1a) Pay of Officers—Permanent	...	...	...	...	...	2,05,245	2,06,000	2,22,000
8,87,075	9,03,100	9,16,630	480	(2a) Pay of Establishment—Permanent	...	...	...	...	...	8,87,075	9,03,100	9,16,630
3,096	5,100	8,060	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	3,096	5,100	8,060
4,93,416	{ 95,000 3,10,000	{ 96,060 3,20,000	{ ... 2,000	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	} 4,93,416 {	95,000	96,060
78,325	1,45,000	1,46,650	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...		3,10,000	3,20,000
41,713	33,500	36,800	...	(4) Supplies and Services	...	...	...	...	...	78,325	1,45,000	1,46,650
47,387	45,000	51,000	...	(5) Contingencies	...	...	...	...	...	41,713	33,500	36,800
			...	(6) Charge for Launches	...	...	...	...	...	47,387	45,000	51,000
17,56,257	17,42,700	17,97,200	11,480	Total	...	...	...	...	...	17,56,257	17,42,700	17,97,200

Detailed Account 6E.—CHARGES IN ENGLAND.

				a. High Commissioner.								
5,323	...	2,300	...	(1) Leave and Deputation Salaries	...	...	12,950	...	...	5,323	12,950	2,300
...	...	...	...	(2) Sterling Overseas Pay	...	3,600	2,950	7,600	...	3,600	2,950	7,600
5,323	...	2,300	...	Total	...	3,600	15,900	7,600	...	8,923	15,900	9,900

8—FOREST.

Controlling Officers—Chief Conservator and Conservators of Forests.

47,015	59,600	57,900	...	A.—GENERAL DIRECTION	...	8A	1,44,175	61,100	55,100	...	1,91,190	1,20,700	1,13,000
29,58,115	26,93,900	26,66,000	1,000	B.—CONSERVANCY AND WORKS	...	8B	...	...	...	...	29,58,115	26,93,900	26,66,000
35,34,642	38,02,800	37,40,500	...	C.—ESTABLISHMENT	...	8C	11,43,880	11,64,000	10,51,000	...	46,78,522	49,66,800	47,91,500
...	...	...	...	D.—INTEREST ON CAPITAL	...	...	61,200	1,08,500	1,54,000	...	61,200	1,08,500	1,54,000
11,370	12,000	10,000	...	E.—FOREST SURVEYS	...	...	...	...	...	...	11,370	12,000	10,000
31,082	29,500	24,500	...	G.—CHARGES IN ENGLAND	...	8G	3,30,554	4,88,100	5,27,500	...	3,61,636	5,17,600	5,52,000
10,609	...	...	...	H.—LOSS BY EXCHANGE	...	...	1,12,485	...	...	...	1,23,094	...	...
65,92,833	65,97,800	64,98,900	1,000	Total	...	...	17,92,294	18,21,700	17,87,600	...	83,85,127	84,19,500	82,86,500
...	...	...	...	Backward Tracts Expenditure	...	...	7,884	10,500	10,500	...	7,884	10,500	10,500
65,92,833	65,97,800	64,98,900	1,000	GRAND TOTAL	...	...	18,00,178	18,32,200	17,98,100	...	83,93,011	84,30,000	82,97,000

Detailed Account—8A.—GENERAL DIRECTION.

Controlling Officer—Chief Conservator of Forests..

...	...	...	...	(1a) Pay of Officers—Permanent	...	...	47,442	46,450	44,400	...	47,442	46,450	44,400
26,875	43,000	42,900	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	...	26,875	43,000	42,900
1,500	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...	1,500	...	...
7,296	{ 2,200	{ 1,800	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	15,854	{ 7,650	6,700	...	23,150	{ 7,650	6,700
6,724	{ 6,400	{ 6,400	...	(3b) Allowances, Honoraria, etc.—Fluctuating							
...	...	...	...	(5) Contingencies	...	...	...	...	...	...	6,724	6,400	6,400
...	...	...	...	(7) Establishment Charges payable to other Governments, Departments, etc.	...	...	80,879	...	...	...	80,879	...	...
4,620	8,000	6,800	...	(9) Scholarships	...	...	...	...	...	...	4,620	8,000	6,800
47,015	59,600	57,900	...	Total	...	...	1,44,175	61,100	55,100	...	1,91,190	1,20,700	1,13,000

* No. of Detailed Account, if any.

PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

8.—FOREST.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account—8b.—CONSERVANCY AND WORKS.

Controlling Officer—Chief Conservator and Conservators of Forests.

15,68,481	11,39,000	8,56,000 1,33,000 100 10,900	...	a. Timber and other produce removed from the forests by Government Agency.								
				(1) Timber	...	...	...	...	15,68,481	11,39,000	100,000	1,33,000 100 10,900
				(2) Firewood and Charcoal	...	...	...	...
				(3) Bamboos and canes	...	...	...	...
				(4) Grass and other Minor produce	...	...	...	...
15,68,481	11,39,000	10,00,000	...	Total	...	...	...	15,68,481	11,39,000	10,00,000		
1,42,193	1,10,300	1,28,000	...	b. Timber and other produce removed from the forests by consumers and purchasers.	...	...	...	1,42,193	1,10,300	1,28,000		
81,267	90,000	78,000	...	c. Drift and wail wood and confiscated forest produce.	...	...	...	81,267	90,000	78,000		
2,68,082	2,98,000	60,000 1,85,000 66,000	1,000	d. Live-stock, stores, tools and plant (Maintenance and replacement).								
				(1) Replacement of live-stock	...	...	...	...	2,68,082	2,98,000	60,000	1,85,000 66,000
				(2) Feed and keep of live-stock	...	...	...	...
				(3) Purchase of petty stores, tools and plant for maintenance of works and maintenance and replacement of stores, tools and plant.	...	...	...	...
2,68,082	2,98,000	3,11,000	1,000	Total	...	...	...	2,68,082	2,98,000	3,11,000		
1,47,194	1,78,500	1,80,000	...	e. Communications and Buildings—								
1,54,358	1,54,200	1,65,000	...	(1) Roads and bridges	...	...	...	1,47,194	1,78,500	1,80,000		
				(2) Buildings and other works	...	...	...	1,54,358	1,54,200	1,65,000		
3,01,552	3,32,700	3,45,000	...	Total	...	...	...	3,01,552	3,32,700	3,45,000		

				f. Organization, improvement and extension of forests—								
2,59,572	35,000 1,25,300 7,300 2,05,900 ...	38,000 1,40,000 10,000 2,10,000 36,000	...	(1) Maintenance of Boundaries	...	...	...	...	...	2,59,572	35,000 1,25,300 7,300 2,05,900 ...	38,000 1,40,000 10,000 2,10,000 36,000
...	1,25,000	23,000 1,27,000	...	(2) Regeneration and improvement	...	...	...	...	...	...	1,25,000	23,000 1,27,000
...			...	(3) Silvicultural Research	...	...	...	...	...	...
2,59,572	4,98,200	5,84,000	...	(4) Utilization Research	...	...	...	...	...	2,59,572	4,98,200	5,84,000
			...	(5) Working plans. (Revision and maintenance.)	...	...	...	...	...
			...	(6) Fire protection	...	...	...	...	...
			...	(7) Other works	...	...	...	...	...
			...	Total	...	...	...	...	...	2,59,572	4,98,200	5,84,000
			...	g. Miscellaneous—								
393	400	400	...	(1) Revenue from Forests not managed by Government (Duty on Foreign Timber and produce).	...	...	...	...	...	393	400	400
3,50,874	1,56,000	1,56,000	...	(2) Other charges	...	...	...	...	...	3,50,874	1,56,000	1,56,000
3,51,267	1,56,400	1,56,400	...	Total	...	...	...	...	...	3,51,267	1,56,400	1,56,400
-14,299	69,300	63,600	...	i. Suspense—								
			...	(1) Work Advances	...	...	...	...	...	-14,299	69,300	63,600
29,58,115	26,93,900	26,66,000	1,000	TOTAL, 8B	...	...	...	...	...	29,58,115	26,93,900	26,66,000

Detailed Account—8c.—ESTABLISHMENT.

Controlling Officers—Chief Conservator and Conservators of Forests.

4,62,545	4,75,000	4,85,000	...	(1a) Pay of Officers—Permanent	7,92,987	8,25,000	7,30,000	...	12,55,532	13,00,000	12,15,000
...	43,600	34,600	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	43,600	34,600
18,41,215	20,50,000	19,80,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	18,41,215	20,50,000	19,80,000
...	93,000	1,27,200	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	93,000	1,27,200
6,61,651	1,23,500 5,35,000	1,18,400 4,60,000	...	(3a) Allowances and Honoraria, etc.—Fixed	3,50,893	1,55,000 1,84,000	1,31,000 1,90,000	...	10,12,544	2,78,500 7,19,000	2,49,400 6,50,000
			...	(3b) Allowances and Honoraria, etc.—Fluctuating.							
2,70,609	2,71,700	2,80,000	...	(5) Contingencies	...	...	...	...	2,70,609	2,71,700	2,80,000
2,98,622	1,96,000	2,50,000	...	(6) Charge for Launches	...	...	...	...	2,98,622	1,96,000	2,50,000
...	15,000	5,300	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	...	15,000	5,300
35,34,642	38,02,800	37,40,500	...	Total	11,43,880	11,64,000	10,51,000	...	46,78,522	49,66,800	47,91,500

PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

8.—FOREST. 176

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).			O L or N
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	

Detailed Account—8a.—CHARGES IN ENGLAND.

				b. High Commissioner.								
31,082	5,500	6,400	...	(1) Leave and Deputation Salaries	3,30,554	2,40,100	3,27,500	...	3,61,636	2,45,600	3,33,900	O
	...	...	...	(2) Sterling Overseas Pay		2,48,000	2,00,000	...		2,48,000	2,00,000	
	21,300	12,800	...	(3) Stores		...	...	...		21,300	12,800	
	2,700	5,300	...	(4) Unclassified		...	...	...		2,700	5,300	
31,082	29,500	24,500	...	Total	3,30,554	4,88,100	5,27,500	...	3,61,636	5,17,600	5,52,000	O

8a.—FOREST CAPITAL OUTLAY.

Controlling Officers—Chief Conservator and Conservators of Forests.

38,519	16,000	32,000	10,000	A.—LIVE-STOCK, STORES, TOOLS AND PLANT.	...	...	...	...	...	38,519	16,000	32,000	
4,77,739	6,01,500	7,02,800	5,91,400	B.—COMMUNICATIONS AND BUILDINGS (INCLUDING FOREST, RAILWAYS AND TRAMWAYS).	...	...	...	...	...	4,77,739	6,01,500	7,02,800	
1,03,660	98,000	72,800	9,000	C.—ORGANIZATION EXTENSION AND IMPROVEMENT OF FORESTS.	...	...	...	...	...	1,03,660	98,000	72,800	
2,14,639	2,30,000	2,86,900	...	D.—FOREST SURVEYS	...	...	...	...	...	2,14,639	2,30,000	2,86,900	
701	...	...	...	H.—CHARGES IN ENGLAND	...	...	...	...	...	701	...	...
237	...	...	...	I.—LOSS BY EXCHANGE	...	...	...	...	...	237	...	...
8,35,495	9,45,500	10,94,500	6,10,400	Total	...	...	...	...	...	8,35,495	9,45,500	10,94,500	
...	...	...	...	Backward Tracts, Expenditure	...	6,095	500	500	...	6,095	500	500	
8,35,495	9,45,500	10,94,500	6,10,400	GRAND TOTAL	...	6,095	500	500	...	8,41,590	9,46,000	10,95,000	N

19.—INTEREST ON ORDINARY DEBT.

				Deduct—INTEREST TRANSFERRED TO COMMERCIAL DEPARTMENTS.									
...	...	...	...	a. Forest	...	61,200	1,08,500	1,54,000	...	61,200	1,08,500	1,54,000	
...	...	...	...	Deduct—INTEREST FROM GOVERNMENT COMMERCIAL UNDERTAKINGS.									
...	...	...	...	d. Government Brickfields at Mingaladon and Kambe.	...	1,12,460	1,05,000	94,000	...	1,12,460	1,05,000	94,000	
...	...	...	...	e. Government Quarries, Mokpalin	...	...	37,000	38,000	...	...	37,000	38,000	
...	...	...	...	Total	...	-1,73,660	-2,50,500	-2,86,000	...	-1,73,660	-2,50,500	-2,86,000	O

22.—GENERAL ADMINISTRATION.

Controlling Officer—Forest Secretary

60,000	60,000	60,000	...	G.—MINISTERS	...	...	...	...	...	60,000	60,000	60,000	
1,18,040	1,23,700	1,05,600	...	J.—CIVIL SECRETARIAT	...	22J	41,986	36,000	36,600	1,60,026	1,59,700	1,42,200	
...	5,200	700	...	R.—CHARGES IN ENGLAND	...	22R	20,588	18,400	4,800	20,588	23,600	5,500	
...	...	...	...	S.—LOSS BY EXCHANGE	...	...	6,949	...	...	6,949	...	...
1,78,040	1,88,900	1,66,300	...	Total	...	...	69,523	54,400	41,400	2,47,563	2,43,300	2,07,700	O

Detailed Account 22J.—CIVIL SECRETARIAT.

				c. Forest Department.									
16,462	16,500	14,400	...	(1a) Pay of Officers—Permanent	...	34,438	29,020	27,820	...	50,900	45,520	42,220	
80,572	84,000	70,350	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	80,572	84,000	70,350	
103	...	...	...	(2b) Pay of Establishment—Temporary (Non- Contract).	...	...	...	...	...	103	...	...
12,704	2,000	1,150	...	(3a) Allowances, Honoraria, etc.—Fixed	...	7,548	4,980	3,780	...	20,252	6,980	4,930	
...	11,500	11,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	2,000	5,000	...	...	13,500	16,000	
...	200	200	...	(4) Supplies and Services	...	...	...	...	...	...	200	200	
7,649	7,500	7,500	...	(5) Contingencies	...	...	...	...	...	7,649	7,500	7,500	
550	2,000	1,000	...	(6) Charge for Launches	...	...	...	...	...	550	2,000	1,000	
1,18,040	1,23,700	1,05,600	...	Total	...	41,986	36,000	36,600	...	1,60,026	1,59,700	1,42,200	O

"O" means "Ordinary Expenditure," "L" means "Other Expenditure, for which loans are admissible;"
 "N" means "Other Expenditure for which loans are not admissible."

PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

22.—GENERAL ADMINISTRATION.

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A.—VOTABLE DISBURSEMENTS.				Hheads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 22s.—CHARGES IN ENGLAND.

b. High Commissioner.												
...	5,200	700	...	(2) Leave and Deputation Salaries	...	20,588	...	...	...	20,588	5,200	700
...	(3) Sterling Overseas Pay	...								18,400	4,800	...	18,400	4,800
...	5,200	700	...	Total	...	20,588	18,400	4,800	...	20,588	23,800	5,500

34.—AGRICULTURE.

Controlling Officers—Various

7,20,764	7,19,600	8,25,370	64,470	A.—AGRICULTURE	...	34A	1,51,271	1,49,100	1,63,430	...	8,72,035	8,68,700	9,88,800
4,97,814	5,76,200	6,38,420	34,120	B.—VETERINARY CHARGES	...	34B	22,513	33,400	33,680	...	5,20,327	6,09,600	6,72,100
3,40,736	3,47,800	3,45,320	...	C.—CO-OPERATIVE CREDIT	...	34C	1,01,507	1,12,000	82,780	...	4,42,243	4,59,800	4,28,100
27,719	22,700	24,700	...	D.—CHARGES IN ENGLAND	...	34D	81,786	1,26,500	1,15,900	...	1,09,505	1,49,200	1,40,600
9,413	...	...	...	E.—LOSS BY EXCHANGE	...	...	27,836	...	...	...	37,249	...	...
15,96,446	16,66,300	18,33,810	98,590	Total	...	...	3,84,913	4,21,000	3,95,790	...	19,81,359	20,87,300	22,29,600
...	...	...	...	Backward Tracts Expenditure	...	...	3,022	3,700	5,400	1,440	3,022	3,700	5,400
15,96,446	16,66,300	18,33,810	98,590	GRAND TOTAL	...	...	3,87,935	4,24,700	4,01,190	1,440	19,84,381	20,91,000	22,35,000

				a. Superintendence.								
23,928	25,500	27,500	...	(1a) Pay of Officers—Permanent	...	23,851	26,320	26,900	...	23,851	26,320	26,900
2,557	2,500	1,780	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	23,928	25,500	27,500
2,668	500	1,100	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	4,980	3,780	...	...	4,980	3,780
2,820	3,700	3,700	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	8,292	4,000	4,000	...	10,849	6,500	5,780
	1,000	1,040	...	(4) Supplies and Services	...	...	...	...	...	...	500	1,100
			...	(5) Contingencies	...	...	...	...	...	2,668	3,700	3,700
			...	(6) Charge for Launches	...	...	...	...	...	2,820	1,000	1,040
31,973	33,200	35,120	...	Total	...	32,143	35,300	34,680	...	64,116	68,500	69,800
				b. Expert Staff.								
27,728	23,370	30,000	...	(1a) Pay of Officers—Permanent	...	36,692	50,000	61,520	...	64,420	73,370	91,520
61,802	85,000	1,01,760	18,660	(2a) Pay of Establishment—Permanent	...	...	...	...	...	61,802	85,000	1,01,760
24,394	30	...	6,000	(3a) Allowances, Honoraria, etc.—Fixed	...	...	12,500	13,880	...	...	12,530	13,880
1,517	30,000	30,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	28,350	14,000	12,000	...	52,744	44,000	42,000
12,742	1,000	1,400	...	(4) Supplies and Services	...	...	...	...	...	1,517	1,000	1,400
5,495	10,000	12,700	...	(5) Contingencies	...	...	...	...	...	12,742	10,000	12,700
	7,500	12,000	...	(6) Charge for Launches	...	...	...	...	...	5,495	7,500	12,000
1,33,678	1,56,900	1,87,860	24,660	Total	...	65,042	76,500	87,400	...	1,98,720	2,33,400	2,75,260
				c. Experimental Farms.								
287	...	3,640	...	(1a) Pay of Officers—Permanent	...	6,613	...	...	...	6,900	...	3,640
60,213	68,000	80,460	8,760	(2a) Pay of Establishment—Permanent	...	...	...	...	...	60,213	68,000	80,460
739	3,000	1,500	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	739	3,000	1,500
4,291	500	...	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	...	500	...
1,14,128	3,500	3,500	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	2,097	...	...	...	6,388	3,500	3,500
10,834	1,11,000	1,19,040	11,050	(4) Supplies and Services	...	...	...	...	...	1,14,128	1,11,000	1,19,040
11,127	8,000	16,500	...	(5) Contingencies	...	...	...	...	...	10,834	8,000	16,500
5,682	...	5,000	5,000	(7) Establishment charges payable to other Government Departments, etc.	...	...	...	...	...	11,127	...	...
			...	(9) Works	...	...	...	...	...	5,682	...	5,000
2,07,301	1,94,000	2,29,640	24,810	Total	...	8,710	...	...	...	2,16,011	1,94,000	2,29,640

* No. of Detailed Account, if any.

PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

34.—AGRICULTURE.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-28.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 34A.—AGRICULTURE—concl.

				d. Agricultural Education— Agricultural College, Mandalay.							
45,959	58,000	54,700	...	(1a) Pay of Officers—Permanent	33,256	25,300	31,780	...	79,215	83,300	86,480
60,053	66,000	70,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	60,053	66,000	70,000
1,260	...	480	...	(2b) Pay of Establishment—Temporary (Non- Contract).	...	...	...	...	1,260	...	480
10,324	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed	11,489	4,000	5,570	...	21,813	4,000	5,570
21,514	12,000	10,470	...	(3b) Allowances, Honoraria, etc.—Fluctuating								8,000	4,000	...	20,000	14,470
52,891	27,800	32,000	...	(4) Supplies and Services	...	...	...	...	21,514	27,800	32,000
...	29,000	31,800	...	(5) Contingencies	...	...	...	...	52,891	29,000	31,800
...	...	300	...	(6) Charge for Launches	...	...	...	...	...	...	300
23,187	26,000	28,000	...	(9) Scholarships	...	...	...	...	23,187	26,000	28,000
2,15,188	2,18,800	2,27,750	...	Total	44,745	37,300	41,350	...	2,59,933	2,56,100	2,69,100
19,559	4,500	28,000	...	c. Agricultural, Education Grants-in-aid	...	...	...	...	19,559	4,500	28,000
11,167	17,500	20,000	...	f. Agricultural Experiments and Demonstrations.	...	...	...	...	11,167	17,500	20,000
141	...	...	...	g. Breeding Operations.							
...	...	...	...	(2b) Pay of Establishment—Temporary (Non- Contract).	...	...	...	...	141	...	...
...	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed	631	...	...	...	631	...	...
...	(3b) Allowances, Honoraria, etc.—Fluctuating							

19,423	10,000	...	...	(4) Supplies and Services	...	...	...	...	19,423	10,000	...
...	...	500	...	(5) Contingencies	...	...	...	...	...	...	500
19,564	10,000	500	...	Total	...	631	...	...	20,195	10,000	500
h. Sericulture.												
...	7,700	8,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	7,700	8,000
4,677	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	4,677	...	...
776	860	800	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	776	860	800
6,701	830	700	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	830	700
3,764	6,601	5,000	...	(4) Supplies and Services	...	...	...	...	6,701	6,600	5,000
...	3,510	3,800	...	(6) Contingencies	...	...	...	...	3,764	3,510	3,800
15,918	19,560	18,300	...	TOTAL	...	...	...	...	15,918	19,500	18,300
4,949	5,000	8,000	...	i. Public Exhibitions and Fairs	...	...	...	...	4,949	5,000	8,000
61,467	60,200	70,200	15,000	j. Botanical and other Public gardens	...	...	...	...	61,467	60,200	70,200
7,20,764	7,19,600	8,25,370	64,470	Total, 34A	...	1,51,271	1,49,100	1,63,430	...	8,72,035	8,68,700	9,88,800

Detailed Account 34B—VETERINARY CHARGES.

a. Superintendence.												
...	8,800	...	...	(1a) Pay of Officers—Permanent	...	11,801	18,620	1,800	...	11,801	27,420	1,800
8,789	48,000	...	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	8,789	48,000	...
14,506	13,000	10,600	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	14,506	13,000	10,600
595	660	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	595	660	...
5,818	640	...	...	(3a) Allowances, Honoraria, etc.—Fixed	...	10,712	6,780	2,000	...	16,530	7,420	...
820	8,000	1,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...						8,000	...
4,278	1,400	200	...	(4) Supplies and Services	...	...	...	...	...	820	1,400	200
865	3,600	2,000	...	(5) Contingencies	...	...	...	...	...	4,278	3,600	2,000
...	500	...	...	(6) Charge for Launches	...	...	...	...	...	865	500	...
35,671	84,600	13,800	...	Total	...	22,513	33,400	3,800	...	58,184	1,18,000	17,600

PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

34.—AGRICULTURE.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.
b. Circle Officers.											
The figures are included under sub- head a.	The figures are included under sub- head a.	7,600	...	(1a) Pay of Officers—Permanent	...	18,040	...	The figures are included under sub- head a.	The figures are included under sub- head a.	25,640	
		4,400	...	(2a) Pay of Establishment—Permanent	...	...	...			4,400	
		420	...	(3a) Allowances, Honoraria, etc.—Fixed	...	6,780	...			7,200	
		5,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	5,060	...			10,060	
		600	...	(4) Supplies and Services	...	...	...			600	
		2,500	...	(5) Contingencies	...	...	...			2,500	
		3,600	...	(6) Charge for Launches	...	...	...			3,600	
...	...	24,120	...	Total	...	29,880	...	...	...	54,000	
c. Subordinate Establishment.											
25,595	40,000	31,840	...	(1a) Pay of Officers—Permanent	...	...	...	25,595	40,000	31,840	
1,98,274	2,00,000	2,36,400	12,840	(2a) Pay of Establishment—Permanent	...	...	...	1,98,274	2,00,000	2,36,400	
1,20,838	4,700	6,610	120	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	1,20,838	4,700	6,610	
	1,20,000	1,15,000	10,000	(3b) Allowances, Honoraria, etc.— Fluctuating				
13,280	14,500	16,000	...	(5) Contingencies	...	...	...	13,280	14,500	16,000	
3,57,987	3,79,200	4,05,850	22,960	Total	...	...	...	3,57,987	3,79,200	4,05,850	
d. Hospitals and Dispensaries.											
2,802	2,500	2,500	...	(4) Supplies and Services	...	...	...	2,802	2,500	2,500	

				e. Veterinary Instruction.							
...	7,200	18,800	7,200	(1a) Pay of Officers—Permanent	...	...	...	...	...	7,200	18,800
2,332	2,580	6,830	3,960	(2a) Pay of Establishment—Permanent	...	...	...	...	2,332	2,580	6,830
1,593	120	120	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	1,593	120	120
85,146	800	1,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	85,146	800	1,000
8,114	86,000	1,00,000	...	(4) Supplies and Services	...	...	...	...	8,114	86,000	1,00,000
1,107	6,000	10,000	...	(5) Contingencies	...	...	...	...	1,107	6,000	10,000
3,062	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...	3,062	...	...
	7,200	6,900	...	(9) Scholarships	...	...	...	...	7,200	6,900	...
1,01,354	1,09,900	1,43,650	11,160	Total	...	...	...	...	1,01,354	1,09,900	1,43,650
				f. Veterinary Research.							
...	The figures are included under sub-head a.	44,000	...	(1b) Pay of Officers—Temporary (Non-Contract).	The figures are included under sub-head a.	The figures are included under sub-head a.	...	...	The figures are included under sub-head a.	The figures are included under sub-head a.	44,000
...		4,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating							4,000
...		500	...	(4) Supplies and Services							500
...		48,500	...	Total							48,500
4,97,814	5,76,200	6,38,420	34,120	TOTAL 34B	22,513	33,400	33,680	...	5,20,327	6,09,600	6,72,100

Detailed Account 34C.—CO-OPERATIVE CREDIT.

Controlling Officers—Financial Commissioner (Transferred Subjects) for sub-head a and Registrar, Co-operative Societies, for Sub-head b.

				a. Land Mortgage Credit.							
1,155	...	...	...	(1a) Pay of Officers—Permanent	28,416	14,500	...	...	29,571	14,500	...
...	1,200	...	...	(1b) Pay of Officers—Temporary—(Non-Contract).	...	...	...	...	...	1,200	...
59	400	...	...	(2b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	...	...
7	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed—	5,158	2,200	...	...	5,217	2,200	...
500	400	(3b) Allowances, Honoraria, etc.—Fluctuating							
1,721	2,000	...	...	(4) Supplies and Services—	...	...	...	...	7	...	...
				(5) Contingencies	...	...	...	...	500	400	...
				Total	33,574	21,200	35,295	23,200	...

PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

34.—AGRICULTURE.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B)		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.
				b. Other forms of Credit.							
1,49,122	50,000	68,900	...	(1a) Pay of Officers—Permanent ...	47,818	67,000	60,400	...	1,96,940	1,17,000	1,29,300
3,547	10,400	...	...	(1b) Pay of Officers—Temporary—(Non-Contract).	...	...	...	...	3,547	10,400	...
52,648	1,54,000	1,64,020	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	52,648	1,54,000	1,64,020
887	...	...	...	(2b) Pay of Establishment—Temporary—(Non-Contract).	...	...	...	...	887	...	...
98,846	{ 9,000	7,300	...	(3a) Allowances, Honoraria, etc.—Fixed...	} 20,115	{ 14,800	13,380	...	} 1,18,961	{ 23,800	20,680
30	{ 92,000	75,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating								} 9,000	9,000	...	} 1,01,000	84,000
19,145	100	100	...	(4) Supplies and Services ...	...	...	...	30	100	100	
14,790	20,300	20,000	...	(5) Contingencies ...	...	...	...	19,145	20,300	20,000	
	10,000	10,000	...	(6) Charge for Launches ...	...	...	...	14,790	10,000	10,000	
3,39,015	3,45,800	3,45,320	...	Total ...	67,933	90,800	82,780	...	4,06,948	4,36,600	4,28,100
3,40,736	3,47,800	3,45,320	...	TOTAL 34C ...	1,01,507	1,12,000	82,780	...	4,42,243	4,59,800	4,28,100

Detailed Account 34D —CHARGES IN ENGLAND.

				b. High Commissioner.							
27,719	{ ...	5,350	...	(1) Leave and Deputation Salaries ...	81,786	{ 57,700	53,350	...	} 1,09,505	57,700	58,700
	{ 21,350	14,000	...	(2) Sterling Overseas pay ...	...	{ 68,800	62,550	...		68,800	62,550
	{ 1,350	5,350	...	(3) Stores ...	...	...	...	...		21,350	14,000
		...	...	(4) Unclassified ...	...	...	...	...		1,350	5,350
27,719	22,700	24,700	...	Total ...	81,786	1,26,500	1,15,900	...	1,09,505	1,49,200	1,40,600

* No. of Detailed Account, if any.

4,22,897	4,28,600	3,16,200	...	A.—INDUSTRIES—(Industrial Education) ...	35A	...	...	17,300	...	4,22,897	4,28,600	3,83,500
17,575	17,600	17,900	...	A.—INDUSTRIES—(Miscellaneous) ...	...	...	...	...	...	17,575	17,600	17,900
4,209	4,200	15,200	...	B.—CHARGES IN ENGLAND ...	35B	3,140	...	4,800	...	7,349	2,700	20,000
1,427	...	...	...	C.—LOSS BY EXCHANGE ...	...	1,068	...	...	...	2,495	...	...
4,46,108	4,48,900	3,99,300	...	Total ...	...	4,208	...	22,100	...	4,50,316	4,48,900	4,21,400
...	...	...	...	Backward Tracts Expenditure ...	...	1,510	2,100	1,600	...	1,510	2,100	1,600
4,46,108	4,48,900	3,99,300	...	GRAND TOTAL ...	...	5,718	2,100	23,700	...	4,51,826	4,51,000	4,23,000

Detailed Account 35A.—INDUSTRIES (INDUSTRIAL EDUCATION), Controlling Officers—Fincl. Contr. (Transferred Subjects) and Supdt. of Cottage Industries.

				b. Government Technical Institute.								
82,566	1,16,000	87,000	...	(1a) Pay of Officers—Permanent ...	...	...	...	17,300	...	82,566	1,16,000	1,03,300
38,864	32,100	37,500	...	(1b) Pay of Officers—Temporary (Non-Contract) ...	...	...	...	...	...	38,864	32,100	37,500
21,084	26,570	26,000	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	...	21,084	26,570	26,000
13,956	18,790	18,000	...	(2b) Pay of Establishment—Temporary (Non-Contract) ...	...	...	...	...	...	13,956	18,790	18,000
3,742	{ 840	600	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	3,742	{ 840	600
	4,000	2,400	...	(3b) Allowances, Honoraria, etc.—Fluctuating			
1,22,280	70,000	50,000	...	(4) Supplies and Services— ...	...	...	...	...	...	1,22,280	70,000	50,000
41,944	50,000	40,000	...	(5) Contingencies ...	...	...	...	...	...	41,944	50,000	40,000
34,070	40,000	40,000	...	(9) Scholarships ...	...	...	...	...	...	34,070	40,000	40,000
3,58,506	3,58,300	3,00,500	...	Total ...	...	...	...	17,300	...	3,58,506	3,53,300	3,17,800
				c. Saunders Weaving Institute.								
7,087	8,070	8,400	...	(1a) Pay of Officers—Permanent ...	...	...	...	...	...	7,087	8,070	8,400
10,147	9,600	10,400	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	...	10,147	9,600	10,400
771	2,300	2,520	...	(2b) Pay of Establishment—Temporary (Non-Contract) ...	...	...	...	...	...	771	2,300	2,520
7,679	{ 480	480	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	7,679	{ 480	480
	2,000	2,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating			
1,735	1,650	2,000	...	(4) Supplies and Services ...	...	...	...	...	...	1,735	1,650	2,000

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.
2,648	2,200	2,500	...	(5) Contingencies	...	...	...	2,648	2,200	2,500
1,983	7,000	7,400	...	(9) Scholarships	...	...	...	1,983	7,000	7,400
32,050	33,300	35,700	...	Total	...	...	...	32,050	33,300	35,700
2,000	5,000	...	...	<i>d. Grants-in-Aid to District Weaving Schools.</i>	...	...	...	2,000	5,000	...
				<i>e. Pottery Industry.</i>							
7,675	7,980	8,280	...	(1a) Pay of Officers—Permanent	...	...	...	7,675	7,980	8,280
1,962	1,720	1,220	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	1,962	1,720	1,220
1,367	1,600	1,200	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	1,367	1,600	1,200
3,103	4,500	1,400	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	3,103	4,500	1,400
1,030	400	500	...	(4) Supplies and Services	...	...	...	1,030	400	500
2,528	3,000	3,000	...	(5) Contingencies	...	...	...	2,528	3,000	3,000
				(9) Scholarships	...	...	...	
17,665	19,200	15,600	...	Total	...	...	...	17,665	19,200	15,600
				<i>f. Lacquer Industry.</i>							
2,400	...	...	...	(1a) Pay of Officers—Permanent	...	...	...	2,400	...	...
2,950	5,750	5,700	...	(2b) Pay of Establishment—Temporary (Non- Contract).	...	...	...	2,950	5,750	5,700
161	350	250	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	161	350	250
670	1,000	1,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	670	1,000	1,000
...	100	100	...	(4) Supplies and Services	...	...	...	...	100	100
2,385	2,000	3,480	...	(5) Contingencies	...	...	...	2,385	2,000	3,480
				(9) Scholarships	...	...	...	
8,566	9,200	10,530	...	Total	...	...	...	8,566	9,200	10,530

				g. Carpentry and Blacksmith's Class.							
4,110	2,000	2,280	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	4,110	2,000	2,280	...
	150	150	...	(5) Contingencies	...	...	...		150	150	...
	1,450	1,440	...	(9) Scholarships	...	...	...		1,450	1,440	...
4,110	3,600	3,870	...	Total	...	...	...	4,110	3,600	3,870	
4,22,897	4,28,600	3,66,200	...	TOTAL 35A	...	...	17,300	4,22,897	4,28,600	3,83,500	

Detailed Account 35A.—INDUSTRIES (MISCELLANEOUS).

Controlling Officers—Financial Commissioner (Transferred Subjects) and Superintendent of Cottage Industries.

				i. Art Officer.							
2,713	2,020	2,020	...	(2a) Pay of Establishment—Permanent	...	...	...	2,713	2,020	2,020
2,107	2,880	2,950	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	2,107	2,880	2,950
3,571	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	3,571	...	...
	4,000	3,200	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...		4,000	3,200
	7,601	7,000	8,000	...	(4) Supplies and Services		7,601	7,000	8,000
1,463	1,200	1,500	...	(5) Contingencies	...	...	...	1,463	1,200	1,500
120	500	230	...	(9) Scholarships	...	...	...	120	500	230
17,575	17,600	17,900	...	Total	...	...	...	17,575	17,600	17,900

Detailed Account 35B.—CHARGES IN ENGLAND.

				b. High Commissioner.							
Rs.	Rs.	Rs.	Rs.	(1) Leave and Deputation Salaries	3,140	...	...	...	...	12,400
...	...	12,400	...	(2) Sterling Overseas pay	...	...	4,800	...	...	4,800
4,209	...	...	...	(3) Stores	...	...	...	7,349	1,350	1,460
	1,350	1,340	...	(4) Unclassified	...	...	...		1,350	1,340
4,209	2,700	15,200	...	Total	3,140	...	4,800	7,349	2,700	20,000	

PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

41.—CIVIL WORKS.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O, L or N	
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.		
15,56,308	11,76,000	7,53,000	4,35,000	A.—ORIGINAL WORKS—BUILDINGS ...	41A	...	...	...	15,56,308	11,76,000	7,53,000	...
59,43,162	50,55,000	64,50,000	5,50,000	B.—ORIGINAL WORKS—COMMUNICA- TIONS.	41B	...	...	...	59,43,162	50,55,000	64,50,000	...
1,77,961	90,000	1,50,000	1,45,000	C.—ORIGINAL WORKS—MISCELLANEOUS	41C	...	...	...	1,77,961	90,000	1,50,000	...
41,95,456	44,26,500	47,30,000	...	D.—REPAIRS ...	41D	...	...	...	41,95,456	44,26,500	47,30,000	...
24,23,183	25,94,400	24,47,050	67,250	E.—ESTABLISHMENT ...	41E	12,00,433	9,40,100	9,37,850	36,23,616	35,34,500	33,84,900	...	
2,61,567	2,82,000	2,88,000	1,25,000	F.—TOOLS AND PLANT ...	41F	...	...	...	2,61,567	2,82,000	2,88,000	...
-36,85,685	2,00,000	...	...	H.—SUSPENSE ...	...	...	...	...	-36,85,685	2,00,000	...	...
11,82,862	13,33,300	9,33,300	...	I.—Deduct—ENGLISH COST OF STORES	...	3,27,777	...	...	15,10,639	13,33,300	9,33,300	...
8,82,893	14,16,200	10,15,230	...	J.—Add EXPENDITURE IN ENGLAND AT PAR.	41J	2,44,562	3,11,300	3,27,070	11,27,455	17,27,500	13,42,300	...	
2,99,969	...	...	...	K.—Add—LOSS BY EXCHANGE	...	83,215	...	...	3,83,184	...	...	...
30,52,799	60,000	30,000	...	L.—INVESTMENTS IN GOVERNMENT COM- MERCIAL UNDERTAKING.	...	...	...	...	30,52,799	60,000	30,000	...
				Deduct—SHARE OF ESTABLISHMENT AND TOOLS AND PLANT SHOWN IN—									
17,547	1,71,000	28,800	...	PART A ...	...	6,913	...	12,900	24,460	1,71,000	41,700	...
-5,75,861	7,81,900	7,03,200	...	PART B ...	...	2,26,880	...	3,15,800	8,02,741	7,81,900	10,19,000	...
3,94,798	5,40,100	2,76,500	...	PART D ...	...	1,88,768	...	1,24,200	5,83,566	5,40,100	4,00,700	...
1,29,36,485	1,24,73,800	1,39,21,480	13,22,250	Total ...	...	7,77,872	12,51,400	8,12,020	1,37,14,357	1,37,25,200	1,47,33,500	...
...	Backward Tracts Expenditure	4,51,470	9,62,000	4,15,500	15,000	4,51,470	9,62,000	4,15,500	...
1,29,36,485	1,24,73,800	1,39,21,480	13,22,250	GRAND TOTAL	12,29,342	22,13,400	12,27,520	15,000	1,41,65,827	1,46,87,200	1,51,49,000	...
52,59,054	60,92,800	65,38,480	1,92,250	Distribution	11,82,155	16,48,400	10,27,520	...	64,41,209	77,41,200	75,66,000	O
...	33,35,000	60,28,000	73,000		2,00,000	1,85,000	...	35,35,000	62,13,000	L
76,77,431	30,46,000	13,55,000	10,57,000		47,187	3,65,000	15,000	15,000	77,24,618	34,11,000	13,70,000	N

Detailed Account 41A.—ORIGINAL WORKS—BUILDINGS.

34,802	55,000	45,000	30,000	A-2.—EXCISE	...	...	...	...	...	34,802	55,000	45,000	
1,82,869	1,44,000	85,000	45,000	A-4.—FORESTS	...	...	...	...	...	1,82,869	1,44,000	85,000	
7,057	...	7,000	7,000	A-6.—GENERAL ADMINISTRATION	...	...	...	...	...	7,057	...	7,000	N
...	2,00,000	30,000	...	A-15.—AGRICULTURE	...	...	...	...	...	...	2,00,000	30,000	L
5,27,916	4,55,000	3,15,000	1,07,000						
...	20,000	...	...	A-16.—INDUSTRIES	...	...	...	...	...	...	20,000	...	L
1,13,684	20,000	25,000	25,000						
6,30,001	2,57,000	2,31,000	2,06,000	A-17.—CIVIL WORKS	...	...	...	...	...	6,30,001	2,57,000	2,31,000	
59,979	25,000	15,000	15,000	A-19.—MISCELLANEOUS DEPARTMENTS	...	...	...	...	...	59,979	25,000	15,000	N
15,56,308	11,76,000	7,53,000	4,35,000	Total	...	...	...	...	...	15,56,308	11,76,000	7,53,000	...
...	2,20,000	98,000	73,000	Distribution	...	...	...	...	...	...	2,20,000	98,000	L
15,56,308	9,56,000	6,55,000	3,62,000						

* No. of Detailed Account, if any.

"O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

Head of Account.	Description of Work.	Reference to Proceedings of Standing Committee.	L or N	Sanctioned Estimates.	Expenditure to 31st December 1927.	Estimates, 1928-29.		
						Carry on.	New.	Total.
41A-2, a. Major Works.	(1) Construction of quarters for the Superintendent of Excise, Prome.	Forest Department No. 422X., dated 17th September 1926.	N	19,948	...	15,000	...	15,000
	(2) Construction of quarters for the Superintendent of Excise, Bhamo.	Forest Department No. 353X., dated 17th November 1926.	N	18,262	5,217			
ib. b. Minor Works.	(1) Works ... ..	...	N	...	...	...	30,000	30,000
	Total Allotment, 41A-2—Excise	...	N	38,210	5,217	15,000	30,000	45,000
41A-4 a. Major Works.	(1) Construction of quarters for an Assistant Conservator of Forests, Bhamo.	Finance 7 (5)	N	14,126	162	40,000	...	40,000
	(2) Construction of quarters for the Divisional Forest Officer, Tavoy.	Buildings 8 (1)		33,100	4,222			
	(3) Construction of quarters for the Divisional Forest Officer, Henzada.	Buildings 7 (1)		37,600	2,531			
ib. b. Minor Works.	(1) Works ... ..	...	N	...	...	...	35,000	35,000
	(2) Furniture ... ..	...	L	...	...	...	10,000	10,000
	Total Minor Works	...	N	...	...	...	45,000	45,000
	Total Allotment, 41A-4 Forest	...	...	84,826	6,915	40,000	45,000	85,000
	Distribution ... {	...	L	...	...	...	10,000	10,000
		...	N	84,826	6,915	40,000	35,000	75,000
41A-6 d. Secretariat.— (ii) Minor Works.	(1) Works ... ..	...	N	...	...	...	7,000	7,000

41A-15.—a.
Major Works

(1) Construction of Seed Farm Buildings at Menzaga	Buildings 14 (1)	N	31,300	...			
(2) Construction of Seed Farm buildings at Paungdè	Do.	N	32,038	...			
(3) Construction of Seed Farm buildings at Ma-ubin	Do.	N	31,008	...			
(4) Acquisition of land for the Seed Farm at Magwe	Finance 48 (22)	N	64,688	...			
(5) Additions and improvements to the Agricultural buildings at Umbari, Akyab.	Buildings 15 (5)	N	39,373	14,068			
(6) Construction of quarters for the Deputy Director of Agriculture at Magwe.	Buildings 15 (6)	N	30,000	1			
(7) Construction of Government Veterinary School, Insein	Buildings 15 (1)	L	5,18,638	3,92,616	2,38,000	62,000	3,00,000
(8) Acquisition of land for a Seed Farm at Mōnywa	Finance 48 (16)	N	64,688	...			
(9) Acquisition of land for a Seed Farm at Pwinbyu	Finance 48 (15)	N	69,000	...			
(10) Acquisition of land for a Seed Farm at Pyu, Toungoo District.	Forest Department No. 74 O., dated 17th February 1928.	N	56,754	...			
(11) Acquisition of land for a Seed Farm in Shwebo Canal Tract	Finance 48 (14)	N	38,640	...			
<i>New Works.</i>							
(12) Construction of buildings required for the Seed Farm at Pyu, Toungoo District.	Buildings 19 (2)	N	23,550	...	...
(13) Construction of buildings for the Central Farm at Kanbalu, Shwebo District.	Buildings 20 (4)	N	67,974	...	...
(1) Works	...	N	...	...	...	40,000	40,000
(2) Furniture	...	L	...	...	...	5,000	5,000
Total Allotment, 41A-15.—Agriculture	...	...	10,67,851	4,07,457	2,38,000	1,07,000	3,45,000
Distribution	...	L	5,18,638	3,92,616	25,000	5,000	30,000
	...	N	5,49,213	14,841	2,13,000	1,02,000	3,15,000

* No. of Detailed Account, if any.

"O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

41.—CIVIL WORKS

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Head of Account.	Description of Work.	Reference to Proceedings of Standing Committee.	L or N	Sanctioned Estimates.	Expenditure to 31st December 1927.	Estimates, 1928-29.		
						Carry on.	New.	Total.
41A-16, b. Minor Works.	(1) Works ... ..	...	N	...	...	...	25,000	25,000
41A-17—a. Major Works	(1) Remodelling of the Public Works Department Stores Depot, Rangoon.	Buildings 7 (1)		1,21,337	91,160	} 25,000	...	25,000
	(2) Construction of quarters for the Public Works Department Subdivisional Officer at Henzada.	...		15,000	5,812			
	(3) Construction of Clerks' quarters at Bauktaw, Rangoon ...	Buildings 52 (3)	N	1,50,000	1,17,367			
	(4) Opening of an Electrical Laboratory at Rangoon ...	Buildings 22 (3)		56,250	46,230			
	(5) Construction of Public Works Department Subdivisional Officer's quarters at Ye-u ... ..	...		16,162	665			
ib. b. Minor Works.	(1) Works ... ..	...	N	...	...	...	1,48,000	1,48,000
	(2) Furniture ... ..	...	L	...	...	...	58,000	58,000
	Total Allotment 41A-17—Civil Works ...	...		3,58,749	2,61,234	25,000	2,06,000	2,31,000
	Distribution ... {	...	L	...	...	...	58,000	58,000
		...	N	3,58,749	2,61,234	25,000	1,48,000	1,73,000
41A-19—(b) Major Works.	(1) Works ... ..	...	N	...	...	...	15,000	15,000

Description of Work.	Reference to proceedings of Standing Committee.	L or N	Sanctioned Estimates.	Expenditure to 31-12-27.	Estimates, 1928-29.		
					Carry on.	New.	Total.
Detailed Account 41B.—ORIGINAL WORKS—COMMUNICATIONS.							
<i>a. Major Works.</i>							
<i>Work in Progress.</i>							
Road Construction Programme (1926-31)* ...			2,59,65,418	47,86,386	35,00,000	...	35,00,000
(1) Htaukkyan-Pegu District Border Road, Pitch-painting miles 21-38, Insein District.	Roads 14 (7)		1,29,254	22,397			
(2) Ye-Tavoy Border Road, Amherst District	" 7 (1)		3,05,600	1,87,318			
(3) Improvements to Rangoon-Prome Road Nattalin Prome section.	" ...		5,93,573	4,08,890			
(4) Cart Road from Kaleinaung to Tavoy, Amherst District Border, Tavoy District.	Roads 22 (3)		6,99,076	58,788			
(5) Bridging Talaingya chaung, Tavoy-Ye Road	" 14 (7)		1,82,000	66,434			
(6) Trunk Road from Allanmyo to Sathwa, Thayemyo and Magwe Districts.	" 29 (10)		14,58,060	1,40,428			
(7) Nathwe Quarry Siding and Development, Kyaukse District.	" 20 (7)		2,10,000	1,29,861			
(8) Sadaung-Ywatha Road, Sagaing and Shwebo Districts	" 20 (3)		1,70,000	60,230			
(9) Second Section, Ondaw to Sagaing, Sagaing-Shwebo Road, Sagaing District.	" 14 (7)		1,50,000	66,253			
(10) Thingangyun-Ledaunggan Road, Insein District	" 27 (5)		6,43,091	3,19,700			
(11) Permanent bridges—Sadalin-Ledaunggan Road, Insein District.	" 8 (17)	L.	92,900	51,052			
(12) Sadalin-Zayatkwint Cart Road, Insein District	" 29 (4)		2,74,474	75,447			
(13) Improvements to Martaban-Sittang Road, Thaton District	" 14 (7)		19,00,000	8,13,634			
(14) Improvements to Payagyi-Waw Road, Pegu District	" 13 (2)		2,55,508	1,34,446			
(15) Improvements to and bridging of Nyaunglebin-Pyuntaza Road, Pegu District.	" 14 (2)		2,19,298	1,35,751			
(16) Permanent bridge over Natlaung chaung	" 7 (12)		86,428	90,427			
(17) Permanent bridge over Aingdon-chaung, Pegu District	" 7 (13)		81,680	61,854			
(18) Kunchaung-Kyauktaga Road, Pegu District	" 7 (18)		6,38,000	91,325			
(19) Nyaunglebin-Peinzalok Road, Pegu District	" 7 (19)		3,99,612	1,14,140			

* "L means Other Expenditure for which loans are admissible."

"N means Other Expenditure for which loans are not admissible."

* The figures shown against each road in columns 4 and 5 represent respectively the sanctioned estimate and the expenditure against that estimate for the complete project in the case of projects in progress when the road was entered in the Five Years Programme.

Head of Account.	Description of Work.	Reference to Proceedings of Standing Committee.	L or N	Sanctioned Estimates.	Expenditure to 31st December 1927.	Estimates, 1928-29.		
						Carry on.	New.	Total.
41A-2. a. Major Works.	(1) Construction of quarters for the Superintendent of Excise, Promé.	Forest Department No. 422X., dated 17th September 1926.	N	19,918	...	15,000	...	15,000
	(2) Construction of quarters for the Superintendent of Excise, Bhamo.	Forest Department No. 353X., dated 17th November 1926.		18,262	5,217			
ib. b. Minor Works.	(1) Works ... ..	...	N	...	...	...	30,000	30,000
	Total Allotment, 41A-2—Excise	...	N	38,210	5,217	15,000	30,000	45,000
41A-4 a. Major Works.	(1) Construction of quarters for an Assistant Conservator of Forests, Bhamo.	Finance 7 (5)	N	14,126	162	40,000	...	40,000
	(2) Construction of quarters for the Divisional Forest Officer, Tavoy.	Buildings 8 (1)		33,100	4,222			
	(3) Construction of quarters for the Divisional Forest Officer, Henzada.	Buildings 7 (1)		37,600	2,531			
ib. b. Minor Works.	(1) Works ... ..	...	N	...	...	...	35,000	35,000
	(2) Furniture ... ..	...	L	...	...	...	10,000	10,000
	Total Minor Works	...	N	...	...	...	45,000	45,000
	Total Allotment, 41A-4 Forest	...	...	84,826	6,915	40,000	45,000	85,000
	Distribution ... ..	...	L N	...	...	...	10,000 35,000	10,000 75,000
41A-6 d. Secretariat.— (ii) Minor Works.	(1) Works ... ..	...	N	...	...	...	7,000	7,000

41A-15.—a.
Major Works

(1) Construction of Seed Farm Buildings at Moneza	...	Buildings 14 (1)	N	51,500	...	...	...	...
(2) Construction of Seed Farm buildings at Paungde	...	Do.	N	32,038	...	...	...	...
(3) Construction of Seed Farm buildings at Ma-ubin	...	Do.	N	31,008	...	...	...	...
(4) Acquisition of land for the Seed Farm at Magwe	...	Finance 48 (22)	N	64,688	...	...	...	...
(5) Additions and improvements to the Agricultural buildings at Umbari, Akyab.	...	Buildings 15 (5)	N	39,373	14,068	...	...	...
(6) Construction of quarters for the Deputy Director of Agriculture at Magwe.	...	Buildings 15 (6)	N	30,000	1	...	...	...
(7) Construction of Government Veterinary School, Insein	...	Buildings 15 (1)	L	5,18,638	3,92,616	2,38,000	62,000	3,00,000		
(8) Acquisition of land for a Seed Farm at Mōnywa	...	Finance 48 (16)	N	64,688	...	...	...	...
(9) Acquisition of land for a Seed Farm at Pwinbyu	...	Finance 48 (15)	N	69,000	...	...	...	...
(10) Acquisition of land for a Seed Farm at Pyu, Toungoo District.	...	Forest Department No. 74 O., dated 17th February 1928.	N	56,754	...	...	...	...
(11) Acquisition of land for a Seed Farm in Shwebo Canal Tract	...	Finance 48 (14)	N	38,640	...	...	...	...
<i>New Works.</i>										
(12) Construction of buildings required for the Seed Farm at Pyu, Toungoo District.	...	Buildings 19 (2)	N	23,550	...	...	...	...
(13) Construction of buildings for the Central Farm at Kanbalu, Shwebo District.	...	Buildings 20 (4)	N	67,974	...	...	...	...
(1) Works	...	...	N	...	...	...	40,000	40,000
(2) Furniture	...	...	L	...	...	...	5,000	5,000
Total Allotment, 41A-15.—Agriculture				10,67,851	4,07,457	2,38,000	1,07,000	3,45,000
Distribution				L 5,18,638	3,92,616	25,000	5,000	30,000
				N 5,49,213	14,841	2,13,000	1,02,000	3,15,000

* No. of Detailed Account, if any.

"O" means Ordinary Expenditure; "L" means Other Expenditure for which loans are admissible; "N" means Other Expenditure for which loans are not admissible.

PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

41.—CIVIL WORKS

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Head of Account.	Description of Work.	Reference to Proceedings of Standing Committee.	L or N	Sanctioned Estimates.	Expenditure to 31st December 1927.	Estimates, 1928-29.		
						Carry on.	New.	Total.
41A.-16, b. Minor Works.	(1) Works ... ..	...	N	...	...	...	25,000	25,000
41A.-17—a. Major Works	(1) Remodelling of the Public Works Department Stores Depôt, Rangoon.	Buildings 7 (1)		1,21,337	91,160	25,000	...	25,000
	(2) Construction of quarters for the Public Works Department Subdivisional Officer at Henzada.	...		15,000	5,812			
	(3) Construction of Clerks' quarters at Bauktaw, Rangoon ...	Buildings 52 (3)	N	1,50,000	1,17,367			
	(4) Opening of an Electrical Laboratory at Rangoon ...	Buildings 22 (3)		56,250	46,230			
	(5) Construction of Public Works Department Subdivisional Officer's quarters at Ye-u ... ..	...		16,162	665			
ib. b. Minor Works.	(1) Works ... ..	...	N	...	...	...	1,48,000	1,48,000
	(2) Furniture ... ..	...	L	...	...	...	58,000	58,000
	Total Allotment 41A.-17—Civil Works ...	...		3,58,749	2,61,234	25,000	2,06,000	2,31,000
	Distribution ... {	...	L	...	...	...	58,000	58,000
		...	N	3,58,749	2,61,234	25,000	1,48,000	1,73,000
41A.-19—(b) Major Works.	(1) Works ... ..	...	N	...	...	...	15,000	15,000

Description of Work.	Reference to proceedings of Standing Committee.	L or N	Sanctioned Estimates.	Expenditure to 31-12-27.	Estimates, 1928-29.		
					Carry on.	New.	Total.
Detailed Account 41B.—ORIGINAL WORKS—COMMUNICATIONS.							
<i>a. Major Works.</i>							
<i>Work in Progress.</i>							
Road Construction Programme (1926-31)*							
(1) Htaukkyan-Pegu District Border Road, Pitch-painting miles 21-38, Insein District.	Roads 14 (7)		2,59,65,418 1,29,254	47,86,386 22,597	35,00,000	...	35,00,000
(2) Ye-Tavoy Border Road, Amherst District	" 7 (1)		3,05,600	1,87,318			
(3) Improvements to Rangoon-Prome Road Nattalin Prome section.	" ...		5,93,573	4,08,890			
(4) Cart Road from Kaleinaung to Tavoy, Amherst District Border, Tavoy District.	Roads 22 (3)		6,99,076	58,788			
(5) Bridging Talaingya <i>chaung</i> , Tavoy-Ye Road	" 14 (7)		1,82,000	66,434			
(6) Trunk Road from Allannyo to Sathlwa, Thayetmyo and Magwe Districts.	" 29 (10)		14,58,000	1,40,428			
(7) Nahlwe Quarry Siding and Development, Kyaukse District.	" 20 (7)		2,10,000	1,29,861			
(8) Sadaung-Ywatha Road, Sagaing and Shwebo Districts	" 20 (3)		1,70,000	60,230			
(9) Second Section, Ondaw to Sagaing, Sagaing-Shwebo Road, Sagaing District.	" 14 (7)		1,50,000	66,253			
(10) Thingangyun-Ledaunggan Road, Insein District	" 27 (5)		6,43,091	3,19,700			
(11) Permanent bridges—Sadalin-Ledaunggan Road, Insein District.	" 8 (17)	L.	92,900	51,052			
(12) Sadalin-Zayatlewin Cart Road, Insein District	" 29 (4)		2,74,474	75,447			
(13) Improvements to Martaban-Sittang Road, Thaton District	" 14 (7)		19,00,000	8,13,634			
(14) Improvements to Payagyi-Waw Road, Pegu District	" 13 (2)		2,55,508	1,34,446			
(15) Improvements to and bridging of Nyaunglebin-Pyuntaza Road, Pegu District.	" 14 (2)		2,19,298	1,35,751			
(16) Permanent bridge over Nallaung chaung	" 7 (12)		86,428	90,427			
(17) Permanent bridge over Aingdon-chaung, Pegu District	" 7 (13)		81,680	61,854			
(18) Kunchaung-Kyauktaga Road, Pegu District	" 7 (18)		6,38,000	91,325			
(19) Nyaunglebin-Peinzalok Road, Pegu District	" 7 (19)		3,99,612	1,14,140			

* "L means Other Expenditure for which loans are admissible."

"N means Other Expenditure for which loans are not admissible."

* The figures shown against each road in columns 4 and 5 represent respectively the sanctioned estimate and the expenditure against that estimate for the complete project in the case of projects in progress when the road was entered in the Five Years Programme.

Description of Work.	Reference to proceedings of Standing Committee.	L or N	Sanctioned Estimates.	Expenditure to 31st Dec. 1927.	Estimates, 1928-29.		
					Carry on	New.	Total.

Detailed Account 41b. ORIGINAL WORKS—COMMUNICATIONS.

a. Major Works—contd.							
Work in Progress—concl'd.							
(20)	Peinzakok-Kyauktaga Road, Pegu District	Roads	8 (12)	3,82,611	1,14,230		
(21)	Improvements to 2nd Section, Rangoon-Mandalay Road Pegu to Tazon, Pegu District.	"	20 (8)	4,50,000	1,63,216		
(22)	Bilin River Bridge, Thaton District	"	14 (7)	4,07,900	1,77,854		
(23)	Improvements to Promie-Mingan Road, Promie District	"	...	2,69,298	1,40,644		
(24)	Mandalay-Kyaukse Road, Mandalay and Kyaukse Districts	Roads	7 (20)	7,20,000	4,77,833		
(25)	Improvements to Kyaukse-Kume Road, Kyaukse District	"	14 (7)	5,62,600	29,778		
(26)	Yonhchaung Bridge, Pyinmana-Yeni Road, Yamethin District.	"	7 (5)	1,00,608	71,098		
(27)	Improvements to Pyinmana-Lewe Road, Yamethin District.	"	...	2,00,494	1,32,937		
(28)	Swa Bridge, Yedashe-Swa Road, Toungoo District	Roads	31 (7)	1,01,045	1,11,754		
(29)	Constructing a Road from Paungdawthi to Pyuntaza	"	24 (8)	13,21,124	1,21,806		
(30)	Pyu Chaung Bridge, Toungoo-Pyu Road, Toungoo District	"	7 (10)	1,45,276	1,03,781		
(31)	Kunchaung Bridge, Pyu-Kunchaung Road, Toungoo District.	"	7 (11)	1,20,210	60,302		
(32)	Improvements to Toungoo-Yedashe Section, Toungoo- Yamethin Border Road, Toungoo District	"	14 (7)	3,50,000	1,11,242		
(33)	Improvements to Toungoo-Pyu Road, Toungoo District	"	3 (12)	9,82,991	4,92,380		
(34)	Improvements to Pyu-Kunchaung Road, Toungoo District	"	3 (13)	4,47,707	2,09,709		
(35)	Improvements to Yedashe-Swa Road, Toungoo District	"	7 (17)	2,72,200	61,102		
(36)	Improvements to Myohla-Yeni Road, Toungoo District	"	7 (15)	2,11,202	35,690		
(37)	Improvements to Swa-Myohla Road, Toungoo District	"	7 (16)	3,49,738	60,187		
(38)	Sagaung-Shwebo Road, Ywatha-Shwebo Section, Shwebo District.	"	24 (1)	2,81,182	26,936		
(39)	Construction of Steel Bridge over Bwelgyi Chaung, Allan- myo-Mingan Road, Thavehmyo District.	"	27 (9)	4,50,000	1,16,157		
(40)	Yamethin-Tat-kou Arterial Road, Yamethin District	"	14 (7)	6,00,000	28,773		
(41)	Surfacing Wundwin-Shwedaung Section, Rangoon- Mandalay Trunk Road, Meiktila District.	"	"	2,00,000	42,798		

(42) Metalling Pyawbwe-Yamethin Section, Rangoon-Mandalay Trunk Road, Yamethin District.	Roads	28 (4)	2,62,638	...		
(43) Taungdwingyi-Natnauk Road, Magwe District	"	14 (7)	7,15,000	30,473		
(44) Construction of the Yeni-Lewe Section of the Rangoon-Mandalay Trunk Road, Yamethin District.	"	7 (14)	4,70,738	25,295		
(45) Permanent bridges, Mingan Allamyo Road	"	10 (11)	67,496	29,099		
(46) Rangoon-Prome Road. Improvements including bridging, Tharrawaddy District	"	12 (4)	12,90,167	3,47,455		
(47) Rangoon-Prome Road. Replacing Minor bridges	"	10 (5)	46,024	35,523		
(48) Improvements to Pyinmana-Yezin Road	"	30 (5)	3,65,454	2,29,977		
(49) Improving the Pyawbwe-Yindaw Road	Roads	14 (7)	1,72,373	1,59,856		
(50) Sathwa-Taungdwingyi Road, Embanking and Metalling 1st 3 miles.	Finance	5 (10)	66,989	56,574		
(51) Construction of a bridge over the Yeni Chaung, Pyinmana-Yeni Road.	Roads	7 (6)	48,784	44,249		
	...	...	...	...	24,00,000	24,00,000
Other Works.						
(1) Yenangyaung-Chauk Road, Magwe District	Roads	23 (1)	11,55,000	41,649		
(2) Gwegyo-Kyaukpadaung Road, Magwe District			1,70,000	402		
(3) Improvements to Saga-In-Oulum-Dwehla Road, Sagaing District.	"	13 (4)	1,90,000	51,331		
(4) Bridge over Kadal Chaung on the Martaban-Kyaikto Road, Thaton District.	"	24 (3)	67,676	37,256		
(5) Replacing 16 culverts on, and constructing a bridge on the 6th mile—Rangoon-Prome Road.	"	26 (8)	88,591	...		
(6) Arboriculture on the Main Road, Nyaunglebin to Kunchaung, Pegu District.	"	23 (3)	25,251	6,835		
(7) Metalling the crests of embankments in the Delta, Pyapon Districts.	"	12 (3)	16,32,794	2,22,487		
(8) Sinthe Chaung Bridge, Yezin-Kyidaunggan Road	"	17 (9)	1,00,000	68,658		
(9) Improvements to Papun-Kuzeik Section, Papun-Kadaingti Road.	"	13 (1)	1,61,300	52,989		
(10) Diversion of Pa-an-Hlaingbwe Road, Thaton District	"	16 (15)	98,300	34,455		
(11) Steel Truss Bridge—Pa-an-Hlaingbwe Road, Thaton District.	"	16 (11)	65,000	2,550		
(12) Cart Road, Pyede-Minbyin Road, Kyaukpyu District	"	5 (1)	80,000	25,052		
(13) Permanent bridges, Tadau-Yinnabin Road, Lower Chindwin District.	"	2 (1)	40,800	19,095		
(14) Metalling 1st and 2nd miles on Pyinthazek-Fort White Road, Upper Chindwin District.	"	9 (4)	14,968	3,994		

"L" means Other Expenditure for which loans are admissible.
"N" means Other Expenditure for which loans are not admissible.

Description of Work.	Reference to Proceedings of Standing Committee.	L or N	Sanctioned Estimates.	Expenditure to 31-12-27.	Estimates, 1928-29.		
					Carry on.	New.	Total.

Detailed Account 41B.—ORIGINAL WORKS—COMMUNICATIONS—contd.

a. Major Works—contd.							
OTHER WORKS.							
(15) Improvements to Seikpyu-Saw Road, Pakòkku District ...	Roads	8	(2)	59,100	32,074		
(16) Extension of Madaya-Amarapura Road to Amarapura Shore, Mandalay District.	Finance	6	(2)	1,24,919	21,048		
(17) Metalling Mandalay-Lamaing Road, Mandalay District ...	Roads	19	(8)	1,10,000	37,699		
(18) Metalled Cart Road from Wuntho to Pinlebu, Katha District.	Finance	6	(11)	7,85,986	34,917		
(19) Bridge over Theinlin-chaung, Bhamo-Mansi Road, Bhamo District.	"	24	(2)	1,50,941	96,387		
(20) Bridge over Namyin-chaung, Myitkyina District ...	Roads	25	(7)	1,57,500	67,463		
(21) Bilin-Kok-Thein-Na-Yon Pagoda Road, Thaton District ...	"	15	(4)	4,00,000	4,667		
(22) Steel Truss Bridge over Buyo chaung, Prome District ...	"	20	(5)	1,50,000	...		
(23) Renewal of Bridges Nos. 1/13 and 4/15, Tavoy-Mindat-Pe Road, Tavoy District.	"	19	(6)	1,40,000	46,586		
(24) Improvements to Kampong-Maliwun Cart Road, Mergui District	"	22	(1)	94,040	1,332		
(25) Road from Kalewa to Indaingyi on Kalemyo Road, Upper Chindwin District.	"	7	(4)	3,39,300	38,029		
26) Improvements to Nyaung-U-Pagan Road, Myingyan District.	"	25	(1)	63,000	10,740		
(27) Improvements to Kabaung-Tantabin Road, Toungoo District.	"	25	(7)	62,700	2,620		
(28) Demarcating the Alignment of a road to connect Arakan with the Irrawaddy Valley.	"	26	(6)	27,000	3,040		
(29) Kyaiko-Kimman-sa-khan metalled road ...	"	25	(14)	2,79,843	1,300		
(30) Tonbo-Shwezayan Pagoda Metalled Road, Mandalay District.	"	21	(3)	50,000	24,933		

(31) Metalling and surfacing the Taungdwingyi-Megyaungye Road.	...	...	2,13,258	1,91,994
(32) Widening of Penwegon-Ananibaw Road, Pegu District...	...	...	2,07,921	67,142
(33) Improvements to Prome-Panikkaung Road with branch to Hmawza, Prome Road.	...	...	4,62,500	2,11,927
(34) Improvements to Neikban-Shage Section, Henzada-Nga thainggyaung Road, Henzada District.	...	...	4,44,271	2,29,455
(35) Improvements to and extension of Athok-Kyaunggon Road	Roads	27 (10)	5,85,157	80,419
(36) Thatekwin-Thongwa Road, Hanthawaddy District	..	6 (6)	4,74,937	3,96,707
(37) Improvements to Syriam-Kyauktan Road, Hanthawaddy District.	..	16 (17)	1,00,000	44,747
(38) Improvements to Henzada-Ngathainggyaung Road, Henzada and Bassein Districts.	..	16 (16)	1,83,000	36,829
(39) Improvements to Thauingyi-Dambyu Road, Bassein and Maubin Districts.	..	16 (2)	3,00,000	31,326
(40) Feeder Road, Kayan to Railway Station, Hanthawaddy District.	..	30 (1)	1,84,020	...
(41) Two major bridges over Kyaukkyi and Zalu Creeks, Sandoway Kyeintali Road, Sandoway District.	..	16 (13)	1,50,000	65,242
(42) Five Jetties, Tavoy-Mergui Main Road, Mergui District ...	..	17 (12)	29,800	14,024
(43) Metalling Kyaukse-Dwehla Road, Kyaukse District ...	Finance	6 (3)	1,35,554	83,003
(44) Improvements to Pyawbwe-Yanaung Kyundon Road, Yamethin District.	..	11 (4)	18,589	9,212
(45) Permanent bridges, Monywa-Ye-u Road, Lower Chindwin District.	..	5 (3)	1,93,143	38,505
(46) Improvements to Pyinthaizeik-Panmonchaung Road, Upper Chindwin District.	...	...	1,70,601	1,68,484
(47) Metalling 3½ miles of the Monywa-Ye-u Road, Lower Chindwin District.	Roads	20 (2)	38,000	8,700
(48) Improvements to Thayetmyo-Mindon Road, Kyaukkyi-Yegyanzin section, Lower Chindwin District.	..	8 (14)	3,13,546	57,404
(49) Improvements to Thayetmyo-Mindon Road, Thayetmyo-Kyaukkyi section, Thayetmyo District.	..	10 (10)	86,006	9,199
(50) Metalling Taungdwingyi-Megyaungye Road, Magwe District.	Finance	6 (6)	2,27,592	1,55,365
(51) Metalling Magwe-Natmauk Road, Magwe District	..	5 (4)	64,930	59,223
(52) Improvements and providing bridges, Minbu-Kyauko Road, Minbu District.	Roads	19 (5)	55,000	19,648

" L " means Other Expenditure for which loans are admissible.

" N " means Other Expenditure for which loans are not admissible.

Description of Works.	Reference to proceedings of Standing Committee.	L or N	Sanctioned Estimates.	Expenditure to 31st Dec. 1927.	Estimates, 1928-29.		
					Carry on.	New.	Total.
Detailed Account 41B—ORIGINAL WORKS—COMMUNICATIONS—contd.							
<i>a. Major Works—concl'd.</i>							
<i>OTHER WORKS—concl'd.</i>							
(53) Metalling mile 10 to 25 Pakökku-Kan Road, Pakökku District.	Roads 27 (7)		3,18,233	1,24,681			
(54) Metalling mile 64/4 to 84 Pakökku-Yebyu-Anyaban Road, Pakökku District.	Finance 6 (5)		2,26,467	1,72,326			
(55) Improvements to Indaw-Naba Road, Katha District ...	" 6 (9)		51,471	17,782			
(56) Embanked, metalled and bridged road from Katha to Naba, Katha District.	" 5 (5)		3,01,965	35,620			
(57) Graveling mile 7 to 26/4 of old Mu Canal Bank, Tantabin Mule Road, Shwebo District.	Roads 17 (13)		51,729	40,602			
(58) Metalling Mandalay Canal Right Bank and feeder cut and Impellet Escape Bund, Mandalay District.	" 17 (13)		1,33,400	25,364			
(59) Construction of the Thako <i>Chaung</i> Bridge, Thazi-Taunggyi Road, Meiktila District.	" 25 (11)		66,000	39,325			
(60) Construction of the Myitha <i>Chaung</i> Bridge, Thazi-Taunggyi Road, Meiktila District.	" 25 (12)	L	1,03,000	62,231			
(61) Permanent Bridges on Thaton-Duyinzeik Road, Thaton District.	" 30 (6)		63,200	...			
(62) Strengthening 21 Bridges—Moulmein-Amherst Road, Amherst District.	" 15 (1)		1,06,527	...			
(63) Improvements to Ye-u-Monywa Road, Shwebo District...	" 22 (2)		3,80,500	1,262			
(64) Surface graveling, Shwebo Main Canal Bank, R.D.O. to 143+10, Shwebo District.	" 17 (13)		1,08,871	10,822			
(65) Sinda-Padaung section of the Prome-Toungup Road. Alterations and Re-alignment.	...		29,360	27,587			
(66) Construction of Mogaung-Kamaing Road ...	Roads 12 (1)		4,63,033	3,88,574			
(67) Constructing Feeder Roads to Moulmein-Ye Railway Stations at Karokpi, etc.	" 11 (1)		1,29,150	1,20,914			
(68) Constructing Feeder Road from Lamaing Village to Mawkanin in continuation of the feeder road from Lamaing Railway Station to Lamaing Village.	" 18 (7)		45,000	45,193			

(69) Constructing Samon River bridge, Thazi-Taunggyi Road	"	25 (10)	74,583	66,588			
(70) Konzoung-Thangaung Road. Reconstruction of—3 miles 7 furs. and 254 ft. on the old alignment.	"	31 (1)	1,30,609	67,302			
(71) Hopin-Nampadaung Road Construction ...		31 (2)	5,26,400	3,72,151			
(72) Improvements to Twante-Kungyangon Road, Hantawaddy District.	Roads	27 (4)	10,61,418	9,63,925			
(73) Constructing Sinthe Chaung Bridge No. 1 near Yezin on the Pyinmana, Yezin Road, Yamethin District.	"	17 (10)	1,00,000	...			
Total (Major Works) ...	...	...	3,69,13,093	1,24,27,675	59,00,000	...	59,00,000
b. Minor Works ...	Total ...	N	...	...	...	5,50,000	5,50,000
Total Allotment ...			3,69,13,093	1,24,27,675	59,00,000	5,50,000	64,50,000
Distribution of Total ...		L	3,69,13,093	1,24,27,675	59,00,000	...	59,00,000
		N	...	...	...	5,50,000	5,50,000

Detailed Account 41c. ORIGINAL WORKS—MISCELLANEOUS.

a. Major Works.			Rs.				
<i>Works in Progress.</i>							
(1) Extension of the Pitching on the River Bank at Mawlaik, Upper Chindwin District.			21,355	3,966			
<i>New Works.</i>							
(2) Reclamation of the area for Government Buildings at Bogale.		N	16,193		5,000	85,000	90,000
(3) Approach road, Mokpalin Jail Camp ...	Buildings 21 (3)		68,326				
b. Minor Works ...		N	...	...	...	60,000	60,000
Total Allotment ...		N	1,05,874	3,966	5,000	1,45,000	1,50,000

"L" means Other Expenditure for which loans are admissible.

"N" means Other Expenditure for which loans are not admissible.

PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

41.—CIVIL WORKS.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.
Detailed Account 41D.—REPAIRS.											
3,62,555	3,58,000	3,73,000	...	a. Buildings	...	...	...	3,62,555	3,58,000	3,73,000
37,09,580	37,28,500	40,14,000	...	b. Communications	...	...	...	37,09,580	37,28,500	40,14,000
1,23,321	3,40,000	3,43,000	...	c. Miscellaneous	...	...	...	1,23,321	3,40,000	3,43,000
41,95,456	44,26,500	47,30,000	...	Total	...	...	...	41,95,456	44,26,500	47,30,000

Detailed Account 41E.—ESTABLISHMENT.

				a. Chief Engineer.							
9,375	7,500	7,900	...	(1a) Pay of Officers—Permanent	1,43,283	99,900	78,600	...	1,52,658	1,07,400	86,500
...	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	32,806	54,130	...	...	32,806	54,130	...
2,93,805	3,10,000	3,01,600	...	(2a) Pay of Establishment—Permanent	...	...	...	...	2,93,805	3,10,000	3,01,600
6,945	3,000	5,000	...	(2c) Pay of Establishment—Temporary (Contract)	...	...	...	...	6,945	3,000	5,000
25,689	15,000	13,400	...	(3a) Allowances, Honoraria, etc.—Fixed	59,920	22,800	12,000	...	85,609	37,800	25,400
1,005	10,000	1,200	...	(3b) Allowances, Honoraria, etc.—Fluctuating								17,070	10,500	...	27,070	11,700
29,448	700	700	...	(4) Supplies and Services	...	...	...	...	1,005	700	700
1,195	28,000	28,000	...	(5) Contingencies	...	...	...	...	29,448	28,000	28,000
91,858	4,000	2,000	...	(6) Charge for Launches	...	...	...	...	1,195	4,000	2,000
	85,000	90,000	...	(8) Deduct—Establishment Charges recoverable from other Governments, Departments, etc.	59,002	77,400	...	...	1,50,860	1,62,400	90,000
2,75,604	2,93,200	2,69,800	...	Total	1,77,007	1,16,500	1,01,100	...	4,52,611	4,09,700	3,70,900

"L means " Other Expenditure for which loans are admissible.

"N means " Other Expenditure for which loans are not admissible.

				b. Special Officers.							
1,41,748	1,49,000	1,23,800	...	(1a) Pay of Officers—Permanent ...	59,239	83,370	1,06,300	...	2,00,987	2,32,370	2,30,100
...	21,000	8,300	...	(1b) Pay Officers—Temporary (Non-Contract) ...	...	...	13,910	...	...	21,000	22,210
79,329	97,400	90,000	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	79,329	97,400	90,000
12,212	7,000	7,000	...	(2c) Pay of Establishment—Temporary (Contract) ...	...	...	...	...	12,212	7,000	7,000
88,253	{ 75,000	50,000	...	(3a) Allowances, Honoraria, etc.—Fixed ...	} 28,222	{ 26,430	37,740	...	} 1,16,475	{ 1,01,430	87,740
	29,000	7,500	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...								8,000	15,000	...	37,000	22,500
...	5,000	5,000	...	(5) Contingencies ...	...	...	...	...	...	5,000	5,000
35	...	...	...	(8) <i>Deduct</i> —Establishment Charges recoverable from other Governments, Departments, etc.	...	...	...	...	35	...	...
3,21,507	3,83,400	2,91,600	...	Total ...	87,461	1,17,800	1,72,950	...	4,08,968	5,01,200	4,64,550
				c. Superintending Engineers.							
...	...	...	...	(1a) Pay of Officers—Permanent ...	1,61,117	1,59,600	1,68,200	...	1,61,117	1,59,600	1,68,200
...	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract) ...	255	...	...	...	255	...	...
...	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed ...	} 53,362	{ 22,200	22,600	...	} 53,362	{ 22,200	22,600
...	(3b) Allowances, Honoraria, etc.—Fluctuating ...								28,000	24,000	...	28,000	24,000
8,755	3,000	9,000	...	(6) Charge for Launches	8,755	3,000	9,000
8,755	3,000	9,000	...	Total ...	2,14,734	2,09,800	2,14,800	...	2,23,489	2,12,800	2,23,800

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PART C.—(a) EXPENDITURE CHARGED TO REVENUE.

41.—CIVIL WORKS.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28	Estimates, 1928-29.	New Expendi- ture.		Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture in col. (8)	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 41E.—ESTABLISHMENT—contd.

				d. Executive Establishment.								
3,10,118	2,53,500	3,57,250	67,250	(1a) Pay of Officers—Permanent ...	2,88,188	3,33,600	3,30,000	...	5,98,306	5,87,100	6,87,250	
1,61,455	1,00,500	61,700	...	(1b) Pay of Officers—Temporary (Non-Contract).	1,360	...	...	...	1,62,815	1,00,500	61,700
...	1,16,000	1,20,000	...	(1c) Pay of Officers—Temporary Contract ...	...	...	...	...	...	1,16,000	1,20,000
8,11,697	9,25,000	8,80,000	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	8,11,697	9,25,000	8,80,000
...	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...	...
1,99,218	1,82,000	2,01,000	...	(2c) Pay of Establishment—Temporary (Contract).	...	...	...	...	1,99,218	1,82,000	2,01,000
5,03,037	1,12,000	1,07,000	...	(3a) Allowances, Honoraria, etc.—Fixed ...	1,19,670	72,400	61,000	...	6,22,707	1,84,400	1,68,000	
873	3,40,000	3,40,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...								90,000	58,000	...	4,30,000	3,98,000
1,13,428	1,000	1,000	...	(4) Supplies and Services ...	...	...	...	...	873	1,000	1,000
88,422	1,11,000	1,12,000	...	(5) Contingencies ...	...	...	...	...	1,13,428	1,11,000	1,12,000
...	88,000	88,000	...	(6) Charge for Launches ...	...	...	...	...	88,422	88,000	88,000
21,88,248	22,29,000	22,67,950	67,250	Total ...	4,09,218	4,96,000	4,49,000	...	25,97,466	27,25,000	27,16,950	
				e. Medical Establishment.								
...	1,300	1,300	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	...	1,300	1,300
...	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	...	...
...	500	500	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	...	500	500
...	...	...	...	(5) Contingencies ...	...	...	...	...	...	...	...
...	1,800	1,800	...	Total ...	...	...	...	...	...	1,800	1,800

				<i>f. River Conservancy.</i>							
...	5,800	6,000	...	(1a) Pay of Officers—Permanent	...	...	...	...	...	5,800	6,000
...	5,900	5,500	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	5,900	5,500
...	3,800	3,000	...	(2b) Pay of Establishment—Temporary—Non-Contract.	...	...	...	...	...	3,800	3,000
...	3,000	2,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	3,000	2,000
...	500	400	...	(5) Contingencies	...	...	...	...	...	500	400
...	19,000	16,900	...	Total	...	...	...	...	...	19,000	16,900
27,94,114	29,29,400	28,57,050	67,250	Total a, b, c, d, e & f	8,88,420	9,40,100	9,37,850	...	36,82,534	38,69,500	37,94,900
81,770	...	...	...	g. Establishment charges incurred in England	3,27,777	...	...	...	4,09,547	...	...
20,062	15,000	15,000	...	h. Add—Charges by other Departments	...	...	...	...	20,062	15,000	15,000
4,72,763	3,50,000	4,25,000	...	i. Deduct—Charges to other Departments	15,764	...	...	...	4,88,527	3,50,000	4,25,000
24,23,183	25,94,400	24,47,050	67,250	TOTAL 41E.—Establishment	12,00,433	9,40,100	9,37,850	...	36,23,616	35,34,500	33,84,900

Detailed Account 41E.—TOOLS AND PLANT.

1,51,266	1,52,000	1,50,000	1,25,000	a. New Supplies	...	...	...	...	1,51,266	1,52,000	1,50,000
1,31,776	1,40,000	1,50,000	...	b. Repairs and carriage	...	...	...	...	1,31,776	1,40,000	1,50,000
820	5,000	2,000	...	c. Add—Charges by other Departments	...	...	...	...	820	5,000	2,000
22,355	15,000	14,000	...	d. Deduct—Charges to other Departments	...	...	...	...	22,355	15,000	14,000
2,61,507	2,82,000	2,88,000	1,25,000	Total	...	...	...	...	2,61,507	2,82,000	2,88,000

Detailed Account 41D—EXPENDITURE IN ENGLAND.

				b. High Commissioner.							
8,82,893	59,200	29,470	...	(1) Leave and Deputation salaries	...	...	...	...	...	2,71,300	2,33,340
	22,400	45,750	...	(2) Sterling Overseas Pay	...	...	...	...	1,21,600	1,68,950	
	13,33,300	9,33,340	...	(3) Stores	...	...	...	...	13,33,300	9,33,340	
	1,300	6,670	...	(4) Unclassified	...	...	...	...	1,300	6,670	
8,82,893	14,16,200	10,15,230	...	Total	2,44,562	3,11,300	3,27,070	...	11,27,455	17,27,500	13,42,300

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

46.—STATIONERY AND PRINTING.

Controlling Officer—Forest Secretary.

				C. STATIONERY SUPPLIED TO TRANSFERRED DEPARTMENTS FROM PROVINCIAL STORES.						
...	...	50,000	...	a. Printed Forms *	...	...	...	...	...	50,000
36,478	34,200	41,400	...	b. Stationery and Blank paper *	...	...	...	36,478	34,200	41,400
36,478	34,200	91,400	...	Total	...	...	...	36,478	34,200	91,400

* Details (1928-29) :—

Major Head.	Allotment for	
	a. Printed forms.	b. Stationery and Blank paper.
Excise	3,800	2,250
Forest	18,000	13,100
Agriculture	8,420	3,500
Industries	30	700
Public Works—Roads and Buildings	19,750	21,850
Total	50,000	41,400

500	...	...	...	D. DONATIONS FOR CHARITABLE PURPOSES	...	...	...	...	...	500	...	...
44,245	40,000	40,000	...	G. REWARDS FOR DESTRUCTION OF WILD ANIMALS.	...	...	...	...	...	44,245	40,000	40,000
354	...	15,000	15,000	I. SPECIAL COMMISSIONS OF ENQUIRY ...	...	...	...	...	...	354	...	15,000
37,117	...	...	...	J. IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF.	...	...	...	...	...	37,117	...	...
51,693	55,100	55,000	...	K. RENTS, RATES AND TAXES ...	...	...	...	...	...	51,693	55,100	55,000
250	...	...	...	O. MISCELLANEOUS AND UNFORESEEN CHARGES.	...	...	...	...	...	250	...	...
1,34,159	95,100	1,10,900	15,000	Total	...	...	...	...	...	1,34,159	95,100	1,10,900
...	...	...	...	BACKWARD TRACTS EXPENDITURE	...	5,988	9,000	6,000	...	5,988	9,000	6,000
1,34,159	95,100	1,10,900	15,000	Total	...	5,988	9,000	6,000	...	1,40,147	1,04,100	1,16,900

52(A)—CAPITAL OUTLAY ON FORESTS.

Controlling Officers—Chief Conservator and Conservators of Forests.

38,519	16,000	10,000 22,000	10,000 ...	A. LIVE-STOCK; STORES, TOOLS AND PLANT	...	...	...	...	...	38,519	16,000	10,000 22,000
				(1) Purchase (but not replacement) of live-stock	...	...	...	...	...
				(2) Purchase (but not replacement) of stores, tools and plants (other than petty purchases for maintenance).	...	...	...	...	...
38,519	16,000	32,000	10,000	Total	...	...	...	...	...	38,519	16,000	32,000
4,77,739	6,01,500	4,21,300 2,81,500	3,36,000 2,55,400	B. COMMUNICATIONS AND BUILDINGS—(INCLUDING FOREST RAILWAYS AND TRAMWAYS)	...	...	...	...	...	4,77,739	6,01,500	4,21,300 2,81,500
				(1) Construction of permanent roads and bridges	...	...	...	...	...
				(2) Construction of permanent buildings and other works.	...	...	...	...	...
4,77,739	6,01,500	7,02,800	5,91,400	Total	...	...	...	...	...	4,77,739	6,01,500	7,02,800

Description of Work.	Sanctioned Estimate.	Expenditure to 31st Dec. 1927.	Estimates, 1928-29.		
			Carry on.	New.	Total.

Detailed Account 52A.—(b) COMMUNICATIONS AND BUILDINGS (ADDITIONS, PERMANENT.

	Rs.	Rs.	Rs.		
(1) Construction of Permanent Roads and Bridges					
Major Works.					
<i>Works in Progress.</i>					
(1) Construction of a cart road from Kangyi to Bawbin, Zigôn Division ...	1,01,900		}	...	65,500
(2) Construction of a cart road from Hmawin to Nyaungbinzin, Tharrawaddy Division.	2,36,100				
(3) Construction of Natchaung Cart Road, Tharrawaddy Division	29,000				
(4) Construction of a cart road from Myodwin to Waing, Zigôn Division ...	44,800				
Total ...	4,11,800				65,500
<i>New Works.</i>					
(5) Construction of a cart road from Aingyi daung to Kwingye, Zigôn Division ...	16,000	...	}	...	
(6) Construction of a cart road from Palon to Kinpadi, Insein Division ...	31,000	...			

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PART C.—(b) EXPENDITURE NOT CHARGED TO REVENUE. 52A.—CAPITAL OUTLAY ON FORESTS.

Description.	Sanctioned Estimate.	Expenditure to	Estimates, 1928-29.		
			Carry on.	New.	Total.
Detailed Account 52A.—(b) COMMUNICATIONS AND BUILDINGS. (ADDITIONS. PERMANENT.)					
(7) Construction of a road from Bondaung Ridge to Yenganwa, South Toungoo Division.	14,500	...	}	1,26,800	1,26,800
(8) Construction of a cart road from Thabyechaung to Yenganwa, South Toungoo Division.	23,200	...			
(9) Construction of a road from Zaungto to Kodugwe Chaung ...	15,250	...			
(10) Construction of Kyakatchaung Reserve extraction road, Thatôn Division ...	17,000	...			
(11) Construction of Taungnyo—Ngalaik watershed cart road, Yamèthin Division	36,400	...	...	...	...
Total ...	1,53,350	...	...	1,26,800	1,26,800
Total (Major Works) ...	5,65,150	...	65,500	1,26,800	1,92,300
Minor Works ...	...	...	19,800	2,09,200	2,29,000
Total Allotment (1) ...	...	...	85,300	3,36,000	4,21,300
(2) Construction of Permanent Buildings and other Works ...	...	...	...	...	...
Major Works.					
<i>Works in Progress.</i>					
(1) Extension of timber storage and seasoning facilities in the Timber Economic Branch of the Government Timber Depôt, Ahlone.	1,38,794	...	3,400	...	3,400
Total (Major Works) ...	1,38,794	...	3,400	...	3,400
Minor Works ...	...	...	22,700	2,55,400	2,78,100
Total Allotment (2)	26,100	2,55,400	2,81,500

PART C.—(c) DEBT HEADS.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

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A.—VOTABLE DISBURSEMENTS.				Hheads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

R. LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Controlling Officers—Commissioners of Divisions
and Deputy Commissioners.

5,350	42,000	...	...	E.—ADVANCES TO CULTIVATORS	...	...	...	...	5,350	42,000	...
1,09,825	52,000	29,000	...	F.—MISCELLANEOUS LOANS AND ADVANCES	1,09,825	52,000	29,000
1,15,175	94,000	29,000	...	Total	1,15,175	94,000	29,000

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PART C.—DETAILS OF NEW EXPENDITURE OTHER THAN WORKS.

Major Head, Minor Head, Sub-head and Primary unit.	Description of Expenditure.	Provision in Estimates,		Balance to be provided in future years.				Reference to proceedings of Standing Committee.
		1928-29.		Non-recurring total.		Recurring average annual.		
		Votable.	Non-Votable.	Votable.	Non-Votable.	Votable.	Non-Votable.	
	6.—Excise.							
6c (1a)	Pay of three Assistant Superintendents of Excise (250—10—300) (Part of the increase in the cadre of Assistant Superintendents of Excise by 8) ...	9,000	...	...	...	28,160	...	Finance, 60 (3).
(2a)	One Clerk (40—3—70—4—90—5—125) for the Superintendent of Excise, Akyab ...	480	...	...	...	1,020	...	
(3a)	Travelling Allowance for the three new Assistant Superintendents of Excise ...	2,000	...	...	...	5,400	...	Finance, 60 (3).
	Total, 6.—Excise ...	11,480	...	...	...	34,580	...	
	8.—Forest.							
8B d (2)	Pay and compensatory local allowance of two mahouts and 12 coolies (16 Rs. each per mensem) for the new Mergui Division ...	1,000	..	...	...	1,000	...	
	34.—Agriculture.							
34A b (2a)	Nine Senior Agricultural Assistants (160—7½—220—10—300), nine peons (15—½—16—½—18) and one clerk for the Office of the Deputy Director of Agriculture, Myingyan Circle ...	18,660	...	...	...	35,660	...	
(3b)	Travelling allowance for the nine new Agricultural Assistants and their peons ...	6,000	...	...	...	6,000	...	
34A c (2a)	One Farm Clerk each for Central Farms at Pynmana, Myaungmya, Mudon and Akyab (40—3—70—4—90—5—125),* one Carpenter for the Central Farm at Mudon and eighteen Fieldmen (30—2—60) for various farms ...	8,760	...	...	...	15,170	...	* Finance, 46 (2).
(4)	Purchase of cattle and equipment for new Stock-Breeding Farm at Tatkön,* increased expenditure on 5 new seed farms and expenditure on experiments in Mulberry growing and Silkworm rearing ...	11,050	...	...	...	...	...	* Finance, 48 (10).

(9)	Clearing expenses of 100 acres of land at the Central Farm at Kanbalu ...	5,000	...	...	...	...
34A j	Grant to the Agri-Horticultural Society ...	15,000	...	60,000	...	...
				1929-30 to 1932-33		
34B c (2a)	Three Veterinary Inspectors (140-8-180-8-220) and thirteen Veterinary Assistants (50-3-80-4-120-4-150) ...	12,840	...	...	22,160	...
	One Veterinary Assistant at Falam, Chin Hills (50-3-80-4-120-4-150) ...	...	600	...	...	907
(3a)	Compensatory local allowance for the Veterinary Assistant, Salween District and at Falam ...	120	240	...	120	240
34B (3b)	Travelling allowance for the Veterinary Assistants at Falam and for the three Veterinary Inspectors and thirteen Veterinary Assistants ...	10,000	400	...	10,000	400
d (4)	Cost of drugs and Instruments for the Veterinary Assistants, Falam ...	...	200	...	...	...
34B c (1a)	Two Additional Lecturers for the Veterinary School, Insein (300-20-800) ...	7,200	...	...	17,250	...
(2a)	Two Veterinary Inspectors (140-8-180-8-220) and one Veterinary Assitant (50-3-80-4-120-4-150) ...	3,960	...	...	5,950	...
	Total, 34.—Agriculture ...	98,590	1,440	60,000	1,13,310	1,547
	41.—Civil Works.					
41B d (1a)	Pay of eleven officers in the new Superior Engineering Service (350-50-1,500) ...	67,250	...	...	1,20,120	...
41F a	Alterations to the dredger "Martindell" (13,000) and purchase of 8 eight-ton and 2 six-ton steam rollers, 2 steam-winding engines, 2 grabs and 2 pneumatic rivetters (1,12,000) ...	1,25,000	...	...	...	...
	Total, 41.—Civil Works ...	1,92,250	...	...	1,20,120	...
	47.—Miscellaneous.					
47 i	Constitution of a Committee to enquire into the working of the Co-operative Societies Department ...	15,000	...	...	...	...
	52(A).—Capital Outlay on Forests.					
52 (A) A (1)	Cost of two elephants for the Divisional Forest Officer of the new Mergui Division ...	10,000	...	...	...	...
52 (A) C (1)	Demarcation of boundaries and settlement of certain Forest Reserves ...	9,000	...	...	...	...
	Total, 52(A).—Capital Outlay on Forests ...	19,000	...	...	...	...

Finance, 61 (8).

Finance, 41 (4).

APPENDIX I TO PART C.

GOVERNMENT COMMERCIAL UNDERTAKINGS.

GOVERNMENT BRICKFIELDS.

Heads of Account.

XXX. Civil Works.

19. Interest on Ordinary Debt.

41. Civil Works.

The Government Brickfields at Mingaladon and Kambe were started for the purpose of manufacture and supply of good bricks to the Public Works Department and other Local Bodies, such as the Rangoon University, Burma Railways, Rangoon Development Trust, Rangoon Port Trust, etc.

2. These Brickfields were commercialized from 1st April 1925 with a capital of Rs. 20,81,980. This capital was made up of assets representing lands, roads, buildings, plant and machinery, furniture, stores, etc., to the extent of Rs. 18,81,980 and a working capital of Rs. 2,00,000. Since that date there was a small addition to capital of Rs. 465 representing the purchase of land at Mingaladon. During 1926-27 the Brickfields returned to Government towards capital Rs. 2,00,000 thus reducing the capital invested as at 31st March 1927 to Rs. 18,82,445. This figure agrees with that shown under Government capital account in the appended balance sheet as at 31st March 1927.

3. Practically there was neither profit nor loss in the working of these fields after their commercialisation. The loss in the working of the Kambe field was counterbalanced by the profit in the Mingaladon field. As, however, there has been a very heavy accumulation of stock since 31st March 1927, Government has decided to close down the Kambe field to avoid a further accumulation of stock and consequent loss to Government. It is expected that the surplus stock will be utilized on the construction of Government buildings in and around Rangoon and on the supply to the Burma Railways for the construction of the Sagaing Bridge and to other quasi Government concerns and the public.

4. In accordance with the rules laid down for Government Commercial Undertakings, provision will be required in the budget only for the following:—

- (i) Investments or recoveries of investments in Government Commercial Undertakings.
- (ii) Estimated profit or loss.
- (iii) Indirect charges to be recovered from Government Commercial concerns.

5. *Item No. (i)*—This deals with additional capital expenditure required or refund of any investment already made. During the ensuing year it is proposed to refund Rs. 2,00,000 from the surplus capital of the concern and provision of this amount has been made under the minor head "Recoveries of Investments in Government Commercial Undertakings" subordinate to the Major head "XXX—Civil Works" in the Provincial Estimates for 1928-29. Provision of Rs. 5,000 has also been made under the minor head "Investments in Government Commercial Undertakings" subordinate to the major head "41—Civil Works" for the purchase of a Tile press for the Brickfields.

6. *Item No. (ii)*—Under the existing rules the profit or loss and indirect charges of Government Commercial Concerns of a particular year are adjusted in Government Accounts in the succeeding year. Therefore the estimated Profit or Loss and Indirect Charges for 1927-28 will have to be provided for in the Provincial Estimates for 1928-29. As stated in paragraph 3 there has been no profit or loss during 1927-28 and no provision is therefore made in the estimates for 1928-29 on this account. For the purpose of comparison the actual results for 1926-27 and the estimates for 1928-29 are also given. The figures for 1928-29 are for Mingaladon Brickfields only, the Kambe field being closed down as stated above. They do not call for any further remarks.

7. *Item No. (iii)*—The following indirect charges are included in the estimated Profit and Loss Account for 1927-28 and have been provided for in the Provincial Estimates for 1928-29 :—

	Rs.
(a) Royalty	16,000
(b) Supervision and direction charges	18,000
(c) Audit fees	7,200
(d) Interest on Capital	94,000

As regards (a) and (b), provision has been made on the receipts side under the minor head "Recoveries of Indirect Charges from Commercial Undertakings" subordinate to the major head "XXX—Civil Works." At present the audit fees shown in the Trading Account of the concern are paid to Messrs. Allan Charlesworth & Co., Chartered Accountants, for the work done by them and therefore no provision is made in the Provincial Estimates. In future when the audits of the commercial concerns in Burma are taken over by the Commercial Audit Department of Government, the audit fees charged to the concerns will also be brought into the Government accounts on the receipts side under the minor head "Recoveries of Indirect charges from Commercial Undertakings" Interest Rs. 94,000 to be recovered from the concern has been provided for under the head "19—Interest on Ordinary Debt" as a deduct entry.

8. Thus the Government of Burma expects to receive in 1928-29 from the Brickfields Rs. 3,28,000 as under :—

	Rs.
Refund of Capital	2,00,000
Royalty	16,000
Supervision and Direction Charges	18,000
Interest on Capital	94,000
Total	<u>3,28,000</u>

and proposes to spend Rs. 5,000 on the purchase of a Tile press as stated in paragraph 5 above.

BRICKFIELDS DIVISION.

Trading Account.—Actuals for the year ended 31st March 1927 and Estimate for the years 1927-28 and 1928-29.

	Actuals, 1926-27			Estimated, 1927-28.			Estimated, 1928-29.				Actuals, 1926-27.			Estimated, 1927-28.			Estimated, 1928-29.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Stock beginning of year...	36,048	15	0	2,46,091	0	0	2,45,591	0	0	By sales of Bricks ...	9,36,596	3	0	10,20,000	0	0	5,28,000	0	0
Labour ...	2,29,894	9	9	1,98,870	0	0	1,00,000	0	0	" of Bats and Kiln	14,012	2	0	24,000	0	0	12,000	0	0
Current and Fuel ...	3,91,953	2	11	3,91,000	0	0	1,64,000	0	0	Rubbish.									
Stores ...	42,369	14	6	46,000	0	0	25,000	0	0	By Bricks used on coal	1,536	0	0	...	...	...	...	...	...
Repairs ...	89,451	5	5	87,000	0	0	40,000	0	0	Bins.									
Renewal of Arches ...	6,000	0	0	6,000	0	0	...	...	...	" Bricks used on Kiln	121	7	0	...	...	...	...	...	...
Maintenance of Tracks and Trucks.	16,146	11	4	16,500	0	0	7,000	0	0	Repairs.									
Stores Expenses ...	4,621	5	4	4,800	0	0	2,500	0	0	" Handling Charges	30,415	0	0	46,500	0	0	23,000	0	0
Electric Lighting ...	1,877	1	8	1,700	0	0	1,000	0	0	recovered.									
Salaries of Management and staff.	64,717	1	6	38,653	0	0	16,000	0	0	" Refund of Excess	511	2	0	500	0	0	...	...	...
Office and Telephone Rents.	5,506	3	6	4,500	0	0	3,000	0	0	Charges on current									
Audit Fees ...	7,200	0	0	7,200	0	0	5,000	0	0	in 1925.									
Earthwork on Stacking Grounds.	9,912	5	2	...	...	...	...	...	...	" Stock of Bricks at	2,46,091	10	0	2,45,591	0	0	2,45,591	0	0
Sundry Expenses ...	6,817	3	11	6,500	0	0	3,500	0	0	end of year.									
Depreciation ...	65,093	14	0	64,777	0	0	45,000	0	0										
Smoothing Grounds after Navy.	648	3	0	...	...	...	...	...	...				
Handling Charges ...	51,674	7	10	46,500	0	0	23,000	0	0										
Brick short on date of Commercialisation now brought on to account to agree with Govern- ment account and written off.	1,440	0	0	...	...	...	...	...	...				
Gross Profit ...	1,97,910	15	2	1,70,500	0	0	1,28,000	0	0										
Total ...	12,29,283	8	0	13,36,591	0	0	8,08,591	0	0		12,29,283	8	0	13,36,591	0	0	8,08,591	0	0

BRICKFIELDS DIVISION.

Profit and Loss Accounts—Actuals for the year ended 31st March 1927 and estimates for the years 1927-28 and 1928-29.

	Actuals, 1926-27.			Estimated for 1927-1928.			Estimated for 1928-29.				Actuals, 1926-27.			Estimated for 1927-28.			Estimated for 1928-29.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Interest	87,784	9	0	94,000	0	0	90,000	0	0	By operation of Gross Profit.	1,97,910	15	2	1,70,500	0	0	1,28,000	0	0
Royalty	15,832	13	0	16,000	0	0	8,000	0	0										
Development Redemption	83,857	3	2	42,500	0	0	16,500	0	0										
Supervision and Direction Charges.	4,315	10	0	18,000	0	0	13,500	0	0										
Standing Charges on Idle Plant..	6,120	12	0	...			...								
Total	1,97,910	15	2	170,500	0	0	1,28,000	0	0	Total	1,97,910	15	2	1,70,500	0	0	1,28,000	0	0

BRICKFIELDS DIVISION, PUBLIC WORKS DEPARTMENT.

Balance Sheet for the year ended the 31st March 1927.

	Kambe.			Mingaladon			Total.				Kambe.			Mingaladon.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
<i>Sundry Creditors—</i>										<i>Development—</i>									
Purchases ...	19,970	3	4	38,731	5	7				Balance at 31st March 1926	95,283	3	7	2,10,269	5	7			
Wages ...	8,577	1	8	2,993	9	11				Less adjustment of balance	10,986	14	11	1,32,211	14	6			
Cash received for future deliveries.	73,795	10	0	39,351	8	9				as on 1st April 1925 to agree with Government Accounts.									
	1,02,342	15	0	81,076	8	3	1,83,419	7	3		84,296	4	8	78,057	7	1			
<i>Burma Railways Suspense</i> ...	...			1,077	13	0	1,077	13	0	<i>Less charged to production during the year ended 31st March 1927.</i>	38,132	1	0	45,725	2	2			
<i>Sundry Deductions</i> ...	181	10	0	...			181	10	0	<i>Balance</i> ...	46,164	3	8	32,332	4	11	78,496	8	7
<i>Current Account</i> ...	1,47,077	12	6	-1,47,077	12	6	...			<i>Land</i> ...	...			9,838	5	9	9,838	5	9
<i>Sundry Reserves—</i>										<i>Roads</i> ...	25,995	6	6	19,494	13	0	45,490	3	6
Interest ...	49,151	12	0	50,576	13	0				<i>Railway Siding</i> ...	...			23,333	5	6	23,333	5	6
Royalty ...	7,192	4	0	8,640	9	0				<i>Tube Well</i> ...	...			15,638	4	0	15,638	4	0
Direction ...	3,000	0	0	3,000	0	0				<i>Clay Ramp</i> ...	...			10,821	0	0	10,821	0	0
Leave and Pensionary ...	3,442	2	5	2,934	7	5				<i>Buildings</i> ...	83,570	13	0	1,09,563	10	7	1,93,134	7	7
Salaries and Travelling Allowance.	1,836	12	6	921	12	6				<i>Plant and Machinery</i> ...	6,55,037	7	9	5,86,917	13	11	12,41,955	5	8
	64,622	14	11	66,073	9	11				<i>Coal Bins</i> ...	1,536	0	0	...			1,536	0	0
Depreciation total to date ...	1,05,014	14	7	68,159	4	1				<i>Furniture</i> ...	3,351	4	0	198	2	0	3,549	6	0
Audit ...	1,465	0	0	1,465	0	0				<i>General Stores</i> ...	41,717	6	3	44,539	2	0	86,256	8	3
Kiln Arches Renewal ...	13,699	12	6	...						<i>Fuel</i> ...	6,493	7	7	5,261	9	7	11,755	1	2
	1,84,802	10	0	1,35,697	14	0	3,20,500	8	0	<i>Brick Stocks, 31st March 1927</i>	1,57,057	0	0	89,034	10	0	2,46,091	10	0
<i>Burma Government's Capital</i>	10,28,199	11	3	8,54,245	4	9	18,82,445	0	0	<i>Sundry Debtors</i> ...	2,365	13	0	25,587	4	8	27,953	1	8
<i>Profit and Loss Account</i> ...	-54,441	10	7	54,441	10	7				<i>Post Office Saving Bank</i> (p. contra s. crs.)	800	0	4	...			800	0	4
<i>Suspense Items</i> ...	...			59	14	10	59	14	10	<i>Personal Bank—</i>									
	14,08,163	0	2	9,79,521	4	11	23,87,684	5	1	Imperial Bank	68,123	11	1				69,495	12	4
										Insein Treasury	1,372	1	3				3,26,685	11	6
										<i>S. E's Personal Ledger Account</i>	...						...
Carried forward ...	14,08,163	0	2	9,79,521	4	11	23,87,684	5	1	Carried forward ...	14,20,270	5	11	9,72,560	5	11	23,92,830	11	10

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Balance Sheet for the year ended 31st March 1927—concl'd.

	Kambe.			Mingaladon.			Total.				Kambe.			Mingaladon.			Total.		
	Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.		Rs.	A.	P.	Rs.	A.	P.	Rs.	A.	P.
Brought forward ...	14,08,163	0	2	9,79,521	4	11	23,87,684	5	1	Brought forward ...	14,20,270	5	11	9,72,560	5	11	23,92,830	11	10
Accountant-General's Current Account.	11,613	5	0				11,613	5	0	Cash ...	292	8	0				292	8	0
Deposit ...	1,249	10	0				1,249	10	0	Suspense Account ...				6,743	7	0	6,743	7	0
										Payments in Advance ...	209	9	8	217	8	0	427	1	8
										Stores lying with Public Works Department Stores for sale	253	7	7				253	7	7
Total ...	14,21,025	15	2	9,79,521	4	11	24,00,547	4	1	Total ...	14,21,025	15	2	9,79,521	4	11	24,00,547	4	1

We have audited the books of account of the Brickfields Division, Public Works Department, for the year ended 31st March 1927. In our opinion the above Balance Sheet shows the true and correct view of the state of affairs of the Brickfields Division, Public Works Department, according to the best of our information and the explanations given to us and as shown by the books maintained.

ALLAN CHARLESWORTH & CO.,

Chartered Accountants.

APPENDIX II TO PART C.

GOVERNMENT COMMERCIAL UNDERTAKINGS.

GOVERNMENT QUARRIES, MOKPALIN.

Heads of Account :—

XXX.—Civil Works.

19. Interest on Ordinary Debt.

41.—Civil Works.

The Quarries at Mokpalin were opened in August 1922 for the purpose of producing stone metal to be utilized on the construction and repair of Government and *quasi*-Government roads, any surplus being sold to the public.

2. The quarries were commercialized with effect from the 30th March 1926 with a capital of Rs. 7,37,732. The capital was made up of assets representing buildings, plant and machinery, furniture, stores, etc., to the extent of Rs. 6,37,732 and a working capital of Rs. 1,00,000. Since that date small additional investments have been made raising the capital invested as at 31st March 1927 to Rs. 7,52,551 as shown in the appended Balance Sheet.

3. The working of the concern for the year 1926-27 resulted in a small loss to Government of Rs. 287.

4. In accordance with the rules laid down for Government Commercial Undertakings provision will be required in the Provincial Estimates only for the following :—

- (i) Investments or Recoveries of Investments in Government Commercial Undertakings.
- (ii) Estimated Profit or Loss.
- (iii) Indirect charges to be recovered from Government Commercial concerns.

5. *Item No. (i).*—This deals with additional capital expenditure required or refund of any investment already made. It is proposed to refund Rs. 50,000 during 1928-29 from the surplus capital. Provision for this has been made on the receipts side under the minor head "Recoveries of Investments in Government Commercial Undertakings" subordinate to the major head "XXX.—Civil Works." Provision of Rs. 25,000 has also been made on the expenditure side under the minor head "Investments in Government Commercial Undertakings" subordinate to the major head "41.—Civil Works" for the purchase of new plant required for the efficient working of the concern.

6. *Item No. (ii).*—Under the existing rules the profit or loss and Indirect charges of commercial concerns are adjusted in Government accounts in the succeeding year. Therefore the estimated profit or loss and Indirect charges for 1927-28 will have to be provided for in the budget for 1928-29. The

accounts for 1927-28 are expected to show neither profit nor loss as shown in the attached Profit and Loss Account and no provision has accordingly been made in the Provincial Estimates for 1928-29 on this account. For purposes of comparison the actual results for 1926-27 and the estimate for 1928-29 are also given. The figures in the Profit and Loss Account do not call for any special remarks.

7. *Item No. (iii).*—The following Indirect charges are included in the estimated Profit and Loss Account for the year 1927-28 and they have been provided for in the Provincial Estimates for 1928-29 :—

			Rs.
(a) Supervision and Direction charges	...	...	3,000
(b) Audit fees	...	...	4,000
(c) Interest on capital	...	...	38,000

As regards (a) provision has been made on the receipt side under the minor head "Recoveries of Indirect charges from Government Commercial Undertakings" subordinate to the major head "XXX—Civil Works." At present the audit fees shown in the Profit and Loss Account of the concern are paid to Messrs. Allan Charlesworth & Co., Chartered Accountants, for the work done by them and therefore no provision is made in the Provincial Estimates. In future when the audits of the Government Commercial Concerns in Burma are taken over by the Commercial Audit Department of Government, the audit fees charged to the concerns will also be brought into the Government accounts under the minor head "Recoveries of Indirect charges from Government Commercial Undertakings." Interest Rs. 38,000 to be recovered from the concern has been provided for under the head "19. Interest on Ordinary Debt" as a deduct entry.

8. On the whole the Government of Burma expects to receive in 1928-29 from the Quarries Rs. 91,000 as under :—

			Rs.
Refund of investment	...	...	50,000
Direction and Supervision charges	...	...	3,000
Interest on capital	...	...	38,000
		Total	91,000

and proposes to spend Rs. 25,000 so as to provide additional capital for the purchase of the new plant referred to in paragraph 5 above.

QUARRIES.

Trading Accounts.—Actuals for the year ended 31st March 1927 and Estimates for the years 1927-28 and 1928-29.

Particulars.	Actuals, 1926-27.			Estimates, 1927-28.		Estimates, 1928-29.		Particulars.	Actuals, 1926-27.			Estimates, 1927-28.		Estimates, 1928-29.	
	Rs.	A.	P.	Rs.	Rs.	Rs.	A.		P.	Rs.	A.	P.	Rs.	Rs.	
To Stocks beginning of year.	37,116	8	0	37,051	37,051	By Deliveries:—									
<i>To Production of Stone—</i>						Boulders	51,239	5	0	...	1,08,000	54,000			
Extraction ...	1,30,620	1	0	1,31,875	1,04,500	Handbroken Metal	89,166	14	0	...	...	...
Explosives ...	30,340	15	2	45,750	33,000	Soling stone	18,856	6	0	...	52,500	...			
Sharpening tools ...	6,204	2	4	7,625	11,000	Road metal	2,19,584	7	0	...	3,15,000	2,94,000			
General Stores ...	1,144	9	9	2,250	2,000	Chippings, etc.	1,08,577	12	0	...	1,27,500	1,20,000			
Blasting labour ...	3,467	5	0	3,000	3,500	Laterite	51,792	9	0	5,39,217	5	0	92,000	1,15,000	
Sundry labour and earth-work.	15,431	11	0	11,400	6,000										
Handling and loading ...	31,711	7	0	36,700	26,000	—Stocks at end of year	...	...	37,050	13	0	37,051	37,051	
Operation of locomotives and trucks.	5,427	13	1	12,000	15,000										
Operation of Crusher plant and oil engine.	3,917	7	4	72,000	32,000										
Wood fuel and crude oil	3,327	4	1	10,800	8,000										
Sundry labour for pumping from pit.	2,885	11	8	3,600	3,000										
Repairs and renewals of Machinery.	59,271	11	11	60,000	57,000										
Carried over ...	3,57,866	11	4	4,34,051	3,38,051	Carried over ...	5,76,268	2	0	7,32,051	6,20,051				

QUARRIES—contd.

Trading Accounts.—Actuals for the year ended 31st March 1927 and Estimates for the years 1927-28 and 1928-29.

Particulars.	Actuals, 1926-27.	Estimates, 1927-28.	Estimates, 1928-29.	Particulars.	Actuals, 1926-27.	Estimates, 1927-28.	Estimates, 1928-29.
	Rs. A. P.	Rs.	Rs.		Rs. A. P.	Rs.	Rs.
Brought forward ...	3,57,866 11 4	4,34,051	3,38,051	Brought forward ...	5,76,268 2 0	7,32,051	6,20,051
Dumping and Sundry labour.	8,208 9 3	9,000	6,000				
Upkeep of Sidings ...	16,852 4 9	5,000	4,000				
Breaking into 6 inch soling stone.	129 9 0	9,000	...				
Overburden removal ...	...	7,000	7,000				
<i>Production of laterite—</i>							
Extraction, carting and loading.	26,485 1 0	48,000	60,000				
Drilling and blasting ...	...	1,000	1,000				
General Stores and explosives.	280 14 7	6,000	6,000				
Upkeep of sidings and trucks.	3,244 10 5	3,000	2,000				
Sundry labour and supervision.	2,144 0 0	3,000	3,000				
Gravity line and transport	2,326 10 8	4,000	3,000				
Depreciation ...	39,395 4 8	56,400	57,000				
Maintenance of workshop	3,660 7 6	4,600	4,000				
Gross Profit ...	1,15,673 14 10	1,42,000	1,29,000				
Total ...	5,76,268 2 0	7,32,051	6,20,051	Total ...	5,76,268 2 0	7,32,051	6,20,051

QUARRIES.

Profit and Loss Accounts.—Actuals for the year ended 31st March 1927 and Estimates for the years 1927-28 and 1928-29.

Particulars.	Actuals, 1926-27.			Estimates, 1927-28.	Estimates, 1928-29.	Particulars.	Actuals, 1926-27.			Estimates, 1927-28.	Estimates, 1928-29.
	Rs.	A.	P.	Rs.	Rs.		Rs.	A.	P.	Rs.	Rs.
Interest ...	24,804	11	0	38,000	35,500	By Operation profits ...	1,15,673	14	10	1,42,000	1,29,000
Supervision and Direction Charges.	2,357	4	0	3,000	2,000	—Net loss ...	287	2	7	...	...
Salaries of Management ...	18,980	5	0	32,800	31,200						
Do. Office Staffs and Store establishment.	12,184	14	0	16,400	15,400						
Audit Fees ...	7,200	0	0	4,000	5,000						
Office Contingencies ...	4,682	14	6	3,600	4,800						
Medical and Sanitary, water supply and lighting services	13,894	2	10	13,600	10,000						
Reserve for leave to staff ...	...			2,000	2,000						
Repairs to buildings ...	1,451	5	8	5,600	6,000						
Repairs to lighting plant ...	...			4,000	2,000						
Handling charges ...	21,107	12	6	3,000	3,000						
Write-off of unserviceable stores.	372	6	9	2,400	2,400						
Sundry Transport charges ...	347	13	0	1,400	1,400						
Workmen's Compensation ...	1,125	0	0	2,800	2,400						
Miscellaneous labour and expenses.	7,452	8	2	2,400	2,400						
Unforeseen ...	...			7,000	3,500						
Net profit ...	...			...	...	
Total ...	1,15,961	1	5	1,42,000	1,29,000	Total ...	1,15,961	1	5	1,42,000	1,29,000

QUARRIES DIVISION PUBLIC WORKS DEPARTMENT.

Balance Sheet as at 31st March 1927.

19a

Sundry Creditors—	Rs. A. P.	Rs. A. P.		Rs. A. P.	Rs. A. P.
Purchases	2,199 10 3			Buildings	86,010 0 6
Wages	17,355 14 6			Wells	1,968 9 2
Contractors	111 5 2			Office and Inspection Bungalow Furniture.	5,754 1 8
Cash received for future deliveries ...	6,394 8 0			Telephones	4,534 13 0
Freight	9,368 10 0			Scientific Instruments	657 6 0
Quarry Manager Salary	13,900 0 0			Plant and Machinery as per Schedule Sidings and Tracks	3,48,745 6 0
Bonuses	2,572 14 0				1,39,995 6 11
		51,902 13 11		Stores—	
				In Godowns	90,059 6 6
				With Subdivisions	14,675 2 3
				Interchangeable Spares in use on Crusher.	19,910 13 0
Reserves—				Sundry Debtors	1,24,645 5 9
Depreciation	1,72,703 15 9			Contractors	6,396 2 0
Audit Fees	2,270 0 0			Stocks of Stone	168 5 0
Workmen's Compensation	1,020 0 0			Payments in Advance	37,050 13 0
Crusher Renewals	2,903 9 8			Accountant-General Current Accounts	1,544 3 0
					48,871 15 9
				Personal Ledger Accounts—	
				Superintending Engineer, Pegu Circle	
				At Imperial Bank, Rangoon	1,43,791 15 9
				Quarry Manager	
				At Imperial Bank, Rangoon	38,492 11 11
				At Kyaikto Sub-Treasury	26,759 12 0
					2,09,044 7 8
				Cash in hand	7,460 7 3
Burma Government Capital Accounts—				PROFIT AND LOSS ACCOUNT—	
Balance at 31st March 1927 as per schedule.		7,52,551 6 11		Loss for the year	287 2 7
		10,23,134 9 3			10,23,134 9 3

We have audited the accounts of the Quarries Division, Public Works Department, for the year ended 31st March 1927. In our opinion the above Balance Sheet shows a true and correct view of the state of affairs of the Division according to the best of our information and the explanations given to us and as shown by the books maintained.

BURMA PROVINCIAL ESTIMATES, 1928-29.

Demand D.

At the instance of His Excellency the Governor I move that a sum of Rs. 2,27,34,440 (including Rs. 5,200 for refunds), be granted to meet the votable portion of the anticipated expenditure of the Department of Government under my charge during the 12 months commencing on the 1st April 1928, as detailed in Part D of the Burma Provincial Estimates, subject to the following conditions, namely—

(a) that without the prior sanction of the Council no part of an allotment under any one of the following Groups :—

(a) Expenditure charged to Revenue—1. Ordinary ;

(a) Expenditure charged to Revenue—2. Other ;

(b) Expenditure not charged to Revenue ; and

(c) Expenditure under the Debt Heads

shall be re-appropriated to meet expenditure under another of these Groups ; and

(b) that without the prior approval of the Finance Committee—

(i) no part of the allotment for votable expenditure under any major head of account shall be re-appropriated to meet votable expenditure under another major head of account ; and

(ii) no part of a provision for new expenditure which is not required for the purpose for which it is included in the estimates shall be utilised for any other purpose.

BA YIN,

Education Minister.

Grant voted by the Legislative Council.

BURMA PROVINCIAL ESTIMATES, 1928-29.

Part D.

Education Minister's Department.

RECEIPTS.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	Estimates, 1928-29.
		<i>(a) REVENUE RECEIPTS—ORDINARY.</i>	
6,38,944	6,92,000	IX.—REGISTRATION	7,50,000
79,603	93,000	XVI.—INTEREST	86,000
6,36,796	5,60,000	XXI.—EDUCATION	6,00,000
2,57,238	2,76,000	XXII.—MEDICAL	3,00,000
1,34,098	62,000	XXIII.—PUBLIC HEALTH	1,00,000
...	500	XXVI.—MISCELLANEOUS DEPARTMENTS ... ..	...
17,46,679	16,83,500	Total (a) ...	18,36,000
		<i>(c) DEBT HEADS.</i>	
1,38,977	2,17,000	LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT ...	1,27,500
1,38,977	2,17,000	Total (c) ...	1,27,500
18,85,656	19,00,500	Total Receipts ...	19,63,500

PART D.—EDUCATION MINISTER'S DEPARTMENT—DISBURSEMENTS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O L N
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	
(a) EXPENDITURE CHARGED TO REVENUE.												
1,67,802	1,70,000	2,00,000	480	9.—REGISTRATION ... ..	...	...	...	1,67,802	1,70,000	2,00,000		
2,36,897	2,39,000	2,59,790	...	22.—GENERAL ADMINISTRATION	1,03,261	1,10,600	67,310	3,40,158	3,49,600	3,27,100		
918	2,000	1,300	250	30.—SCIENTIFIC DEPARTMENTS ... ..	...	...	...	918	2,000	1,300		
54,11,749	1,03,78,900	1,03,00,850	3,65,140	31.—EDUCATION	19,12,230	33,23,000	28,37,750	3,200	1,13,23,979	1,37,01,900	1,31,38,600	
40,90,928	39,37,700	42,66,180	1,58,500	32.—MEDICAL	7,40,725	9,45,300	8,52,820	2,500	48,31,653	48,83,000	51,19,000	
21,76,916	33,38,100	28,71,320	4,84,050	33.—PUBLIC HEALTH	1,92,928	2,06,900	2,30,680	26,070	23,69,844	35,45,000	31,02,000	
18,323	20,100	20,500	...	37.—MISCELLANEOUS DEPARTMENTS ... ..	...	...	...	18,323	20,100	20,500		
45,41,939	50,67,400	44,10,400	7,96,550	41.—CIVIL WORKS	2,08,826	60,500	1,85,900	30,000	47,50,765	51,27,900	45,96,300	
12,595	13,000	76,600	...	46.—STATIONERY AND PRINTING ... ..	...	...	...	12,595	13,000	76,600		
2,49,294	2,44,800	2,35,800	10,000	47.—MISCELLANEOUS	12,170	9,600	9,600	...	2,61,464	2,54,400	2,45,400	
2,09,07,361	2,34,11,000	2,26,42,740	18,14,970	Total	31,70,140	46,55,900	41,84,060	61,770	2,40,77,501	2,80,66,900	2,68,26,800	
1,70,64,699	1,93,41,200	1,90,94,730	9,38,310	Distribution	19,60,625	21,15,700	20,54,060	31,770	1,90,25,324	2,14,56,900	2,11,48,790	O
7,18,908	18,80,000	19,82,400	10,000		12,09,517	25,40,200	21,30,000	30,000	7,18,908	18,80,000	19,82,400	L
31,23,752	21,89,800	15,65,610	8,66,660		...	...	...	...	43,33,269	47,30,000	36,95,610	N
(c) DEBT HEADS.												
1,44,000	3,00,000	86,500	...	LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.	...	...	...	...	1,44,000	3,00,000	86,500	
1,44,000	3,00,000	86,500	...	Total (c) ... ..	...	...	...	...	1,44,000	3,00,000	86,500	
2,10,51,361	2,37,11,000	2,27,29,240	18,14,970	Total Disbursements	31,70,140	46,55,900	41,84,060	61,770	2,42,21,501	2,83,66,900	2,69,13,300	

"O" means "Ordinary Expdre."; "L" means "Other Expdre, for which loans are admissible"; "N" means "Other Expdre, for which loans are not admissible."

Part D.

(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates 1928-29.
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IX.—REGISTRATION.

Controlling Officer—Inspector-General of Registration.

6,24,018	6,80,000	A. FEES FOR REGISTERING DOCUMENTS ...	...	7,34,000
2,771	1,500	B. FEES FOR COPIES OF REGISTERED DOCUMENTS ...	...	3,500
12,290	11,000	C. MISCELLANEOUS ...	...	13,000
33	...	RECOVERIES OF SERVICE PAYMENTS ...	...	...
6,39,112	6,92,500	Total ...	...	7,50,500
168	500	D. <i>Deduct</i> —REFUNDS (Voted) ...	...	500
6,38,944	6,92,000	Total ...	...	7,50,000

XVI.—INTEREST.

Controlling Officers—Commissioners of Divisions and Local Government Secretary.

		A. INTEREST ON LOANS AND ADVANCES BY THE PROVINCIAL GOVERNMENT.		
78,509	88,900	(2) Loans to Municipalities ...	...	81,580
1,094	1,900	(3) Loans to District and other Local Fund Committees.	...	980
...	2,200	(6) Miscellaneous Loans and Advances ...	...	3,440
79,603	93,000	Total ...	...	86,000

XXI.—EDUCATION.

Controlling Officer—Director of Public Instruction.

4,19,600	4,47,500	(B)—SECONDARY :— A. FEES, GOVERNMENT SECONDARY SCHOOLS. ...	...	4,75,000
2,746	8,500	(D)—SPECIAL :— B. FEES AND OTHER RECEIPTS—GOVERNMENT SPECIAL SCHOOLS. ...	...	8,500
3,128	2,000	(E)—GENERAL :— C. RECOVERIES OF SERVICE PAYMENTS ...	...	3,000
2,14,182	1,03,500	D. MISCELLANEOUS ...	XXI D	1,15,000
2,860	1,500	E. <i>Deduct</i> —REFUNDS (VOTED) ...	...	1,500
6,36,796	5,60,000	Total ...	...	6,00,000

PART D.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.			No. of Detailed Account (if any).	Estimates, 1928-29.
Detailed Account XXID.—MISCELLANEOUS.						
2,14,182	3,000 87,500 13,000	a. Sale-proceeds of Books	...	...	...	2,000
		b. Examination Fees	...	...	...	1,00,000
		c. Miscellaneous	...	...	...	13,000
2,14,182	1,03,500	Total			...	1,15,000

XXII.—MEDICAL.

Controlling Officer—Inspector-General of Civil Hospitals.

4,764	3,000	A. MEDICAL SCHOOL AND COLLEGE FEES	...	...	5,700
1,38,463	1,48,000	B. HOSPITAL RECEIPTS	...	...	1,64,000
97,182	1,03,000	C. MENTAL HOSPITAL RECEIPTS	...	XXIIC	1,09,700	
2	700	D. SALE OF MEDICINES	...	...	100
12,130	11,300	E. CONTRIBUTIONS	...	...	11,200
4,400	7,000	F. RECOVERIES OF SERVICE PAYMENTS	...	...	3,000
7,532	3,500	G. MISCELLANEOUS	...	...	9,000
2,64,473	2,76,500	Total			...	3,02,700
7,235	500	H. Deduct—REFUNDS (Voted)	...	...	2,700
2,57,238	2,76,000	Total			...	3,00,000

Detailed Account XXIIC.—MENTAL HOSPITAL RECEIPTS.

81,603	86,000	a. Contributions from Local Bodies for Maintenance of pauper patients.	...	...	96,000
6,295	11,000	b. Maintenance of non-pauper patients.	...	...	7,200
9,284	6,000	c. Miscellaneous	...	...	6,500
97,182	1,03,000	Total			...	1,09,700

PART D.—(a) REVENUE RECEIPTS—ORDINARY. 435

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	No. of Detailed Account (if any).	Estimates, 1928-29.
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XXIII.—PUBLIC HEALTH.

Controlling Officers—Director of Public Health and Inspector-General of Civil Hospitals.

7,431	30,000	A. SALE-PROCEEDS OF SERA AND VACCINES, ... ETC.	XXIII A	49,700
...	1,700	B. CONTRIBUTIONS ... ..	...	12,800
91,941	100	C. RECOVERIES OF SERVICE PAYMENTS	...	1,000
35,513	30,200	D. MISCELLANEOUS	XXIII D	37,000
1,34,885	62,000	Total ... ..	...	1,00,500
787	...	E. <i>Deduct</i> —REFUNDS (Voted)	...	500
1,34,098	62,000	Total ... ..	...	1,00,000

Detailed Account XXIII A.—SALE-PROCEEDS OF SERA AND VACCINES, ETC.

7,431	23,000	(1) Sale-proceeds of Cinchona Febrifuge and other tablets.	...	22,500
	5,000	(2) Sale-proceeds of Small-Pox Vaccine	...	26,000
	2,000	(3) Sale-proceeds of other Vaccines	...	1,200
	...	(4) Sale-proceeds of Sera	...	...
• 7,431	30,000	Total ... ..	...	49,700

Detailed Account XXIII D—MISCELLANEOUS.

35,513	16,500	(1) Fees for analyses at the Bacteriological Laboratory.	...	20,000
	13,700	(2) Other items ... ..	...	17,000
35,513	30,200	Total ... ..	...	37,000

PART D.—(a) REVENUE RECEIPTS—ORDINARY.

Accounts, 1926-27.	Estimates, 1927-28.	Heads of Account.	Estimates, 1928-29.
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XXVI.—MISCELLANEOUS DEPARTMENTS.

Controlling Officer—Financial Commissioner (Transferred Subjects).

	500	C. MISCELLANEOUS	
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LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

Controlling Officers—Commissioners of Divisions and Local Government Secretary.

1,38,977	1,03,600	B. LOANS TO MUNICIPALITIES	84,930
...	1,200	C. LOANS TO DISTRICT AND OTHER LOCAL FUND COMMITTEES.	1,080
...	1,12,200	F. MISCELLANEOUS LOANS AND ADVANCES	41,490
1,38,977	2,17,000	Total	1,27,500

PART D.

DISBURSEMENTS.

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

9.—REGISTRATION.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B.)		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

6.—REGISTRATION.

Controlling Officers—Commissioners of Divisions and Inspector-General of Registration.

				A. DISTRICT CHARGES									
5,413	7,770	7,350	...	(1a) Pay of Officers—Permanent	...	...	...	...	...	5,413	7,770	7,350
88,749	91,480	96,000	480	(2a) Pay of Establishment—Permanent	...	...	...	...	...	88,749	91,480	96,000
2,745	4,000	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	2,745	4,000	...
...	...	3,600	...	(2c) Pay of Establishment—Temporary (Contract).	...	...	...	...	...	...	...	3,600
67,526	3,950	3,950	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	67,526	3,950	3,950
	59,000	85,000	...	(3b) Allowances, Honoraria, etc.—Fluctua- ting	...	...	...	...	...		59,000	85,000
3,369	3,800	4,100	...	(5) Contingencies	...	...	...	...	...	3,369	3,800	4,100
1,67,802	1,70,000	2,00,000	480	Total	...	...	...	...	...	1,67,802	1,70,000	2,00,000

22.—GENERAL ADMINISTRATION.

Controlling Officers—Education and Local Government Secretaries.

60,000	60,000	60,000	...	G.—MINISTERS	...	...	...	...	60,000	60,000	60,000	
1,76,897	1,79,000	1,99,790	...	J.—CIVIL SECRETARIAT	...	22J	1,03,261	1,10,600	62,510	2,80,158	2,89,600	2,62,300
...	...	...	...	R.—CHARGES IN ENGLAND	...	22R	...	...	4,800	...	...	4,800
2,36,897	2,39,000	2,59,790	...	Total	...	...	1,03,261	1,10,600	67,310	3,40,158	3,49,600	3,27,100

Detailed Account 22J.—CIVIL SECRETARIAT.

d. Education and Local Government Departments.												
11,745	9,600	32,790	...	(1a) Pay of Officers—Permanent	...	84,326	73,720	48,610	...	96,071	83,320	81,400
5,043	6,650	...	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	13,360	...	...	5,043	20,010	...
1,14,379	1,31,000	1,36,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	1,14,379	1,31,000	1,36,000
12,247	3,950	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	12,247	3,950	...
15,670	1,800	...	...	(3a) Allowances, Honoraria, etc.—Fixed	...	18,936	18,520	10,900	...	34,606	20,320	10,900
	12,000	14,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...								5,000	3,000	...	17,000	17,000
14,630	12,000	15,000	...	(5) Contingencies	...	...	...	...	...	14,630	12,000	15,000
3,183	2,000	2,000	...	(6) Charge for Launches	...	...	...	...	...	3,183	2,000	2,000
1,76,897	1,79,000	1,99,790	...	Total	...	1,03,262	1,10,600	62,510	...	2,80,159	2,89,600	2,62,300

Detailed Account 22S.—CHARGES IN ENGLAND.

b. High Commissioner.												
...	...	...	...	(2) Sterling Overseas Pay	...	...	...	4,800	...	...	...	4,800

30.—SCIENTIFIC DEPARTMENTS.

918	2,000	1,050	...	C. MUSEUMS	...	...	...	...	...	918	2,000	1,050
...	...	250	250	D. DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTIONS.	250
918	2,000	1,300	250	Total	918	2,000	1,300

* No. of Detailed Account, if any.

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PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

31.—EDUCATION.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O or N
Accounts 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	

31.—EDUCATION.

Controlling Officers—Various.

(A) UNIVERSITY.														
1,20,000	1,20,000	1,20,000	...	A. GRANTS TO UNIVERSITIES	...	31A	12,00,000	25,00,000	21,00,000	...	13,20,000	26,20,000	22,20,000	...
7,60,726	7,63,700	7,22,200	...	B. GRANTS TO NON-GOVERNMENT ARTS COLLEGES.	...	31B	2,93,204	3,59,200	2,70,300	...	10,53,930	11,22,900	9,92,500	...
(B) SECONDARY.														
12,88,972	13,35,700	14,18,800	31,100	C. GOVERNMENT SECONDARY SCHOOLS		31C	6,283	13,400	15,920	...	12,95,255	13,49,100	14,34,720	
22,18,312	25,63,000	22,45,200	22,000	D. DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.		31D	...	...	...	...	22,18,312	25,63,000	22,45,200	
(C) PRIMARY.														
27,12,329	30,29,200	30,83,260	2,07,000	G. GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.		31G	...	...	...	...	27,12,329	30,29,200	30,83,260	
(D) SPECIAL.														
2,31,039	2,36,300	3,49,840	5,530	H. GOVERNMENT SPECIAL SCHOOLS	...	31H	12,256	...	7,000	...	2,43,295	2,36,300	3,56,840	
5,92,481	7,07,000	6,58,450	8,450	I. DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.		31I	...	...	...	...	5,92,481	7,07,000	6,58,450	

				(E) GENERAL.									
1,15,524	1,11,100	1,13,940	450	J. DIRECTION ...	31J	67,538	72,200	63,860	...	1,83,062	1,83,300	1,77,800	
7,40,043	7,48,900	7,89,220	32,570	K. INSPECTION ...	31K	84,811	96,000	80,970	...	8,24,854	8,44,900	8,70,190	
2,31,530	2,96,700	2,52,000	...	L. SCHOLARSHIPS ...	31L	...	...	...	...	2,31,530	2,96,700	2,52,000	
2,92,655	3,22,900	3,80,940	58,040	M. MISCELLANEOUS ...	31M	...	...	...	...	2,92,655	3,22,900	3,80,940	
80,667	1,44,400	1,67,000	...	N. CHARGES IN ENGLAND ...	31N	1,14,846	1,61,900	1,75,000	...	1,95,513	3,06,300	3,42,000	
27,471	...	...	...	O. LOSS BY EXCHANGE ...	...	39,085	...	...	...	66,556	...	...
94,11,749	1,03,78,900	1,03,00,850	3,65,140	Total	...	18,18,023	32,02,700	27,13,050	...	1,12,29,772	1,35,81,600	1,30,13,900	...
...	...	...	...	Backward Tracts Expenditure	...	94,207	1,20,300	1,24,700	3,200	94,207	1,20,300	1,24,700	...
94,11,749	1,03,78,900	1,03,00,850	3,65,140	Grand Total	...	19,12,230	33,23,000	28,37,750	3,200	1,13,23,979	1,37,01,900	1,31,38,600	...
94,11,749	1,03,18,900	1,02,85,850	3,65,140	Distribution	...	7,12,230	8,23,000	7,37,750	3,020	1,01,23,979	1,11,41,900	1,1,023,600	O
...	60,000	15,000	12,00,000	25,00,000	21,00,000	...	12,00,000	25,60,000	21,15,000	N

Detailed Account 31A.—GRANTS TO UNIVERSITIES.

Controlling Officer—Education Secretary

1,20,000	1,20,000	1,20,000	...	(1) Recurring ...	...	...	...	...	...	1,20,000	1,20,000	1,20,000	O
...	...	...	...	(2) University Building Trust	...	12,00,000	25,00,000	21,00,000	...	12,00,000	25,00,000	21,00,000	N
1,20,000	1,20,000	1,20,000	...	Total	...	12,00,000	25,00,000	21,00,000	...	13,20,000	26,20,000	22,20,000	...

Detailed Account 31B.—GRANTS TO NON-GOVERNMENT ARTS COLLEGES.

Controlling Officer—Education Secretary

6,13,039	5,29,200	5,29,700	...	(1) University College	...	2,93,204	3,59,200	2,70,300	...	9,06,243	8,88,400	8,00,000	O
...	60,000	15,000	...	(2) Judson College	...	...	...	...	...	...	60,000	15,000	O
1,14,500	1,14,500	1,14,500	...	(3) Intermediate College, Mandalay	...	...	...	...	...	1,14,500	1,14,500	1,14,500	O
33,187	60,000	63,000	...		...	...	...	...	...	33,187	60,000	63,000	O
7,60,726	7,63,700	7,22,200	...	Total	...	2,93,204	3,59,200	2,70,300	...	10,53,930	11,22,900	9,92,500	...
7,60,726	7,03,700	7,07,200	...	Distribution	...	2,93,204	3,59,200	2,70,300	...	10,53,930	10,62,900	9,77,500	O
...	60,000	15,000	60,000	15,000	N

"O" means "Ordinary Expdre."; "N" means "Other Expdre. for which loans are not admissible."

* No. of Detailed Account, if any.

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

31.—EDUCATION.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 31C.—GOVERNMENT SECONDARY SCHOOLS.

Controlling Officer—Director of Public Instruction.

89,722	1,04,000	1,00,000	...	(1a) Pay of Officers—Permanent	...	5,090	11,610	12,300	...	94,812	1,15,610	1,12,300
37,576	39,250	40,510	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	37,576	39,250	40,510
9,91,774	10,08,000	10,92,560	12,560	(2a) Pay of Establishment—Permanent	...	...	...	...	...	9,91,774	10,08,000	10,92,560
57,896	55,450	52,270	270	(3a) Allowances, Honoraria, etc.—Fixed	...	...	1,620	1,620	...	...	57,070	53,890
...	10,000	8,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	1,193	170	2,000	...	59,089	10,170	10,000
6,926	15,000	18,260	5,270	(4) Supplies and Services	...	...	...	...	...	6,926	15,000	18,260
1,05,078	1,04,000	1,07,200	13,000	(5) Contingencies	...	...	...	...	...	1,05,078	1,04,000	1,07,200
12,88,972	13,35,700	14,18,800	31,100	Total	...	6,283	13,400	15,920	...	12,95,255	13,49,100	14,34,720

Detailed Account 31D.—DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS.

Controlling Officer—Director of Public Instruction

15,95,382	17,38,000	15,94,200	...	(1) Ordinary (Recurring)	...	...	...	...	...	15,95,382	17,38,000	15,94,200
6,22,930	8,25,000	6,51,000	22,000	(2) Special (Non-Recurring)	...	...	...	...	...	6,22,930	8,25,000	6,51,000
22,18,312	25,63,000	22,45,200	22,000	Total	...	...	...	...	...	22,18,312	25,63,000	22,45,200

Detailed Account 31G.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.

Controlling Officer—Local Government Secretary.

...	1,14,000	1,14,000	...	a. Grants for English Teachers in Vernacular Schools.	...	...	...	...	...	1,14,000	1,14,000	
...	50,000	45,360	...	b. Grants for improvements to Vernacular School Buildings.	...	...	...	...	...	50,000	45,360	
				c. Ordinary Recurring Grants for Vernacular Education.								
3,62,435	4,53,000	3,12,000	...	(1) Municipal and Town Committees*	...	...	...	...	...	3,62,435	4,53,000	3,12,000
17,27,812	17,81,500	17,82,280	...	(2) District Councils†	...	...	...	...	...	17,27,812	17,81,500	17,82,280
4,21,745	4,23,700	4,22,620	...	(3) Deputy Commissioners' Local Funds †	...	...	...	...	...	4,21,745	4,23,700	4,22,620
2,00,337	2,07,000	4,07,000	2,07,000	d. Grants for opening new Vernacular Schools.	...	...	...	...	...	2,00,337	2,07,000	4,07,000
27,12,329	30,29,200	30,83,260	2,07,000	Total	...	...	...	...	...	27,12,329	30,29,200	30,83,260

* For details see Statement I. Pages 266—267.

† For details see Statement II. Pages 268—269.

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

31.—EDUCATION.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts).	B.—NON-VOTABLE.				TOTAL (A + B.)		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.		Accounts 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 31H.—GOVERNMENT SPECIAL SCHOOLS.

Controlling Officer—Director of Public Instruction.

				a. Training Schools for Masters.								
13,520	16,350	16,000	...	(1a) Pay of Officers—Permanent	...	8,225	...	4,800	...	21,745	16,350	20,800
82,364	81,570	1,84,140	2,880	(2a) Pay of Establishment—Permanent	...	...	...	...	...	82,364	81,570	1,84,140
584	480	840	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	584	480	840
6,759	{ 4,000	6,260	...	(3a) Allowances, Honoraria, etc.—Fixed.	...	4,031	{ ...	2,200	...	10,790	{ 4,000	8,460
	{ 1,500	2,750	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	{ ...	...	...	...	{ 1,500	2,750
1,903	{ 2,000	5,650	2,650	(4) Supplies and Services	...	...	{ ...	...	...	1,903	{ 2,000	5,650
20,189	{ 13,500	14,000	...	(5) Contingencies	...	...	{ ...	...	...	20,189	{ 13,500	14,000
93,093	{ 1,04,800	1,08,000	...	(9) Scholarships	...	...	{ ...	...	...	93,093	{ 1,04,800	1,08,000
2,18,412	2,24,200	3,37,640	5,530	Total	...	12,256	...	7,000	...	2,30,668	2,24,200	3,44,640
				b. Technical Schools.								
12,337	{ 11,790	11,860	...	(2a) Pay of Establishment—Permanent	...	...	{ ...	...	...	12,337	{ 11,790	11,860
240	{ 310	340	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	{ ...	...	...	240	{ 310	340
50	{ ...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	{ ...	...	...	...	{ ...	...
	{ ...	...	...	(5) Contingencies	...	...	{ ...	...	...	50	{ ...	...
12,627	12,100	12,200	...	Total	...	...	...	...	...	12,627	12,100	12,200
2,31,039	2,36,300	3,49,840	5,530	TOTAL 31H	...	12,256	...	7,000	...	2,43,295	2,36,300	3,56,840

Detailed Account 31I.—DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.

Controlling Officer—Director of Public Instruction.

5,67,481	7,07,000	6,58,450	8,450	(1) Ordinary (Recurring)	...	...	...	...	...	5,67,481	7,07,000	6,58,450
25,000	...	...	...	(2) Special (Non-Recurring)	...	...	...	...	...	25,000	...	...
5,92,481	7,07,000	6,58,450	8,450	Total	...	...	...	...	...	5,92,481	7,07,000	6,58,450

Detailed Account 31J.—DIRECTION.

Controlling Officer—Director of Public Instruction.

9,791	9,600	6,600	...	(1a) Pay of Officers—Permanent	...	53,506	54,700	51,900	...	63,297	64,300	58,500
282	...	450	450	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	282	...	450
87,830	85,600	90,600	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	87,830	85,600	90,600
1,019	1,000	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	1,019	1,000	...
4,483	2,400	1,290	...	(3a) Allowances, Honoraria, etc.—Fixed	...	14,032	9,960	9,960	...	18,515	12,360	11,250
...	2,400	2,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...								7,540	2,000	...	9,940	4,000
10,719	10,100	13,000	...	(5) Contingencies	...	...	...	...	...	10,719	10,100	13,000
1,400	...	...	...	(6) Charge for Launches	...	...	...	...	...	1,400	...	...
1,15,524	1,11,100	1,13,940	450	Total	...	67,538	72,200	63,860	...	1,83,062	1,83,300	1,77,800

Detailed Account 31K.—INSPECTION.

Controlling Officer—Director of Public Instruction.

1,01,397	1,03,000	1,14,600	12,600	(1a) Pay of Officers—Permanent	...	61,151	70,000	55,850	...	1,62,548	1,73,000	1,70,450
800	...	2,250	2,250	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	800	...	2,250
3,96,304	4,00,000	4,34,540	9,540	(2a) Pay of Establishment—Permanent	...	...	...	...	...	3,96,304	4,00,000	4,34,540
537	600	720	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	537	600	720
1,78,948	32,300	38,310	2,580	(3a) Allowances, Honoraria, etc.—Fixed	...	23,660	17,000	6,120	...	2,02,608	49,300	44,430
...	1,44,000	1,29,300	4,300	(3b) Allowances, Honoraria, etc.—Fluctuating	...								9,000	19,000	...	1,53,000	1,48,300
115	...	...	...	(4) Supplies and Services	...	...	...	...	...	115	...	...
59,342	63,000	61,300	1,300	(5) Contingencies	...	...	...	...	...	59,342	63,000	61,300
2,600	6,000	8,200	...	(6) Charge for Launches	...	...	...	...	...	2,600	6,000	8,200
7,40,043	7,48,900	7,89,220	32,570	Total	...	84,811	96,000	80,970	...	8,24,854	8,44,900	8,70,190

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PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

31.—EDUCATION

236

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 31L.—SCHOLARSHIPS.

Controlling Officer—Director of Public Instruction.

75,399	1,20,000	82,000	...	(1) Arts Colleges ... ..	...	...	...	...	75,399	1,20,000	82,000
1,54,736	1,74,000	1,70,000	...	(2) Anglo-Vernacular Secondary Schools ...	...	...	...	...	1,54,736	1,74,000	1,70,000
...	1,700	...	...	(3) Vernacular High Schools ... ..	...	...	...	...	...	1,700	...
1,395	1,000	...	...	(4) Special Schools... ..	...	...	...	...	1,395	1,000	...
2,31,530	2,96,700	2,52,000	...	Total ... ..	...	...	...	...	2,31,530	2,96,700	2,52,000

Detailed Account 31M.—MISCELLANEOUS.

Controlling Officer—Director of Public Instruction.

				2. Commissioner of Examinations.							
3,232	3,160	3,450	...	(1a) Pay of Officers—Permanent ... ..	...	...	...	...	3,232	3,160	3,450
19,782	21,200	21,000	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	19,782	21,200	21,000
564	...	200	...	((2b) Pay of Establishment—Temporary—(Non- contract.)	...	...	...	...	564	...	200
1,463	1,240	1,350	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	1,463	1,240	1,350
3,237	2,700	2,700	...	(5) Contingencies ... ..	...	...	...	...	3,237	2,700	2,700
28,278	28,300	28,700	...	Total ... ..	...	...	...	...	28,278	28,300	28,700

b. Contributions.											
10,000	10,000	10,000	...	(1) Contribution to Bernard Free Library ...	...	...	...	...	10,000	10,000	10,000
1,100	600	...	...	(2) Contribution to the Government of Bengal for seats reserved for students from Burma.	...	...	...	...	1,000	600	...
11,100	10,600	10,000	...	Total ...	...	...	...	...	11,100	10,600	10,000
c. Miscellaneous.											
2,952	5,000	4,200	...	(1) Travelling Allowance (Stipend Boards and Elementary Training Class Students).	...	...	...	...	2,952	5,000	4,200
52,511	53,000	86,000	33,000	(2) Pali Examination Charges ...	...	...	...	...	52,511	53,000	86,000
82,758	90,000	95,000	...	(3) Other Examination Charges ...	...	...	...	...	82,758	90,000	95,000
19,416	20,000	20,000	...	(4) Assistance to Monks and Nuns teaching in Pali Schools.	...	...	...	...	19,416	20,000	20,000
23,582	38,500	41,000	...	(5) Grants to Boy Scouts Association ...	...	...	...	...	23,582	38,000	41,000
3,000	2,400	2,400	...	(6) Grants to Rangoon Teachers and other Associations.	...	...	...	...	3,000	2,400	2,400
800	800	800	...	(7) Grant to Needlework Section of Arts and Crafts Association.	...	...	...	...	800	800	800
500	4,440	6,030	...	Grants to Girl Guides Association ...	...	...	...	...	2,500	4,440	6,030
000	6,000	7,250	1,250	(9) Grants to St. John's Ambulance Association	...	...	...	...	6,000	6,000	7,250
738	43,000	44,000	2,000	(10) Charges for the Improvement of School Hygiene.	...	...	...	...	39,738	43,000	44,000
	2,460	2,460	...	(11) Honorarium for the Superintendent, Zoological Gardens, Rangoon.	...	...	...	...	...	2,460	2,460

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

31.—EDUCATION

238

A.—VOTABLE DISBURSEMENTS				Heads of Account (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Ex- pendi- ture.		Accounts, 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 31M.—MISCELLANEOUS—contd.

...	2,000	2,000	...	(12) Purchase of Magic Lanterns and slides for distribution to Schools.	...	...	...	...	...	2,000	2,000
6,000	7,800	10,910	10,910	(13) Grants to the Physical Director, Y.M.C.A.	...	...	...	6,000	7,800	10,910	
...	2,000	2,130	...	(14) Contributions to Schools for participating in Arts and Crafts Exhibition.	...	...	...	...	2,000	2,130	
3,000	3,000	3,000	...	(15) Annual Contribution to the Y.M.C.A.	...	...	...	3,000	3,000	3,000	
...	1,000	5,000	5,000	(16) Prize for the Best Burmese Text Book	...	...	...	...	1,000	5,000	
...	...	1,200	...	(17) Annual Subsidy to the Burma Society	...	...	...	...	...	1,200	
...	...	5,880	5,880	(18) Extension of Scout Craft to Villages	...	...	...	...	...	5,880	
11,020	2,600	2,980	...	(19) Unclassified	...	...	...	11,020	2,600	2,980	
2,53,277	2,84,000	3,42,240	58,040	Total	...	...	...	2,53,277	2,84,000	3,42,240	
2,92,655	3,22,900	3,80,940	58,040	TOTAL 31M	...	...	...	2,92,655	3,22,900	3,80,940	

Detailed Account 31N.—CHARGES IN ENGLAND.

...	1,350	...	...	a. Secretary of State	...	...	...	...	...	...	1,350	...
				b. High Commissioner.									
80,667	{ 9,450 ... 1,33,600	{ 13,330 ... 1,53,670	{	(1) Leave and Deputation Salaries ... (2) Sterling Overseas Pay ... (3) Stores ... (4) Unclassified ...	{	1,14,846	{ 69,100 92,800	{ 90,500 84,500	{	1,95,513	{ 78,550 92,800 ... 1,33,600	{ 1,03,830 84,500 ... 1,53,670	
80,667	1,44,400	1,67,000	...	Total	...	1,14,846	1,61,900	1,75,000	...	1,95,513	3,06,300	3,42,000	0

32.—MEDICAL.

Controlling Officer—Inspector-General of Civil Hospitals.

4,64,676	5,24,900	5,24,780	29,100	A.—MEDICAL ESTABLISHMENT ...	31A	2,52,499	2,66,900	2,47,320	...	7,17,175	7,91,800	7,72,100	
30,60,265	28,56,700	31,00,270	1,25,660	B.—HOSPITALS AND DISPENSARIES ...	32B	1,34,535	2,20,200	2,19,200	...	31,94,800	30,76,900	33,19,470	
1,04,396	1,000	500	...	C.—GRANTS FOR MEDICAL PURPOSES...	32C	...	...	...	...	1,04,396	1,000	500
82,883	71,700	96,530	3,740	D.—MEDICAL COLLEGES AND SCHOOLS	32D	26,458	23,800	27,100	2,200	1,09,341	95,500	1,23,630	
2,84,626	3,52,700	4,29,600	...	E.—MENTAL HOSPITALS ...	32E	20,218	27,500	25,000	...	3,04,844	3,80,200	4,54,600	
38,038	29,500	34,800	...	F.—CHEMICAL EXAMINER ...	32F	29,711	26,500	30,100	...	67,749	56,000	64,900	
41,794	1,01,200	79,700	...	G.—CHARGES IN ENGLAND	32G	1,13,918	2,75,600	1,98,600	...	1,55,712	3,76,800	2,78,300	
14,250	...	...	...	H.—LOSS BY EXCHANGE ...	...	38,770	...	...	...	53,020	...	...
40,90,928	39,37,700	42,66,180	1,58,500	Total	...	6,16,109	8,40,500	7,47,320	2,200	47,07,037	47,78,200	50,13,500	0
...	Backward Tracts Expenditure	...	1,24,616	1,04,800	1,05,500	300	1,24,616	1,04,800	1,05,500	...
40,90,928	39,37,700	42,66,180	1,58,500	Grand Total	...	7,40,725	9,45,300	8,52,820	2,500	48,31,653	48,83,000	51,19,000	...
34,72,013	38,18,700	41,18,920	78,390	Distribution	{	7,40,725	9,45,300	8,52,820	2,500	42,12,739	47,64,000	49,71,740	442 31
6,18,914	1,19,000	1,47,260	80,110		{	...	...	...	...	6,18,914	1,19,000	1,47,260

* No. of Detailed Account, if any.

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

32.—MEDICAL.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.		Accounts 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expenditure.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 32A.—MEDICAL ESTABLISHMENT.

				a. Superintendence.								
8,214	7,400	7,700	...	(1a) Pay of Officers—Permanent	...	33,000	33,000	33,000	...	41,214	40,400	40,700
60,771	69,000	71,200	1,200	(2a) Pay of Establishment—Permanent	...	...	...	...	...	60,771	69,000	71,200
1,216	...	...	...	(3a) Allowances, Honoraria, etc.—Fixed	...	9,154	3,800	3,800	...	10,370	3,800	3,800
7,804	1,700	1,700	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...								3,500	3,500	...	5,200	5,200
1,245	6,800	5,800	...	(5) Contingencies	...	...	...	...	...	7,804	6,800	5,800
...	2,500	3,000	...	(6) Charge for Launches	...	...	...	...	...	1,245	2,500	3,000
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	600	...	...	...	600	...
79,250	87,400	89,400	1,200	Total	...	42,154	40,900	40,300	...	1,21,404	1,28,300	1,29,700
				b. District Medical Officers.								
3,19,581	3,70,000	3,61,200	25,200	(1a) Pay of Officers—Permanent	...	1,70,264	1,70,000	1,60,000	...	4,89,845	5,40,000	5,21,200
13,976	16,000	16,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	13,976	16,000	16,000
26,159	5,000	7,180	2,700	(3a) Allowances, Honoraria, etc.—Fixed	...	40,081	28,000	30,000	...	66,240	33,000	37,180
19	21,000	23,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...								24,000	13,020	...	45,000	36,020
10,748	...	...	...	(4) Supplies and Services	...	...	...	...	...	19	...	...
14,943	10,500	13,000	...	(5) Contingencies	...	...	...	...	...	10,748	10,500	13,000
...	15,000	15,000	...	(6) Charges for Launches	...	...	...	...	...	14,943	15,000	15,000
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	4,000	4,000	...	...	4,000	4,000
3,85,426	4,37,500	4,35,380	27,900	Total	...	2,10,345	2,26,000	2,07,020	...	5,95,771	6,63,500	6,42,400
4,64,676	5,24,900	5,24,780	29,100	TOTAL 32A	...	2,52,499	2,66,900	2,47,320	...	7,17,175	7,91,800	7,72,100

Detailed Account 32B.—HOSPITALS AND DISPENSARIES.

				a. Rangoon General Hospital.								
76,708	66,000	82,110	...	(1a) Pay of Officers—Permanent	...	1,01,759	1,12,000	1,35,000	...	1,78,467	1,78,000	2,17,110
492	20,000	30,300	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	289	...	...	...	781	20,000	30,300
1,27,215	1,90,000	1,93,600	3,600	(2a) Pay of Establishment—Permanent	...	...	...	...	...	1,27,215	1,90,000	1,93,600
68,802	83,000	68,920	...	(3a) Allowances, Honoraria, etc.—Fixed	...	32,487	26,000	32,000	...	1,01,289	1,09,000	1,00,920
	20,000	20,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...								81,000	51,000	...	1,01,000	71,000
2,26,823	2,03,800	2,15,000	...	(4) Supplies and Services	...	...	...	...	...	2,26,823	2,03,800	2,15,000
61,704	65,000	91,800	...	(5) Contingencies	...	...	...	...	...	61,704	65,000	91,800
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	...	1,200	1,200	...	...	1,200	1,200
5,61,744	6,47,800	7,01,730	3,600	Total	...	1,34,535	2,20,200	2,19,200	...	6,96,279	8,68,000	9,20,930
				b. Maymyo Hospital.								
4,498	5,400	3,000	...	(1a) Pay of Officers—Permanent	...	...	...	...	...	4,498	5,400	3,000
21,773	27,400	29,960	840	(2a) Pay of Establishment—Permanent	...	...	...	...	...	21,723	27,400	29,960
450	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	450	...	...
8,948	9,100	8,750	410	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	...	8,948	9,100	8,750
	6,000	4,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	6,000			
30,126	30,200	33,000	...	(4) Supplies and Services	...	...	...	...	...	30,126	30,200	33,000
31,350	33,000	32,000	...	(5) Contingencies	...	...	...	...	...	31,350	33,000	32,000
97,095	1,11,100	1,10,710	1,250	Total	97,095	1,11,100	1,10,710

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

32.—MEDICAL.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O or N
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	

Detailed Account 32B.—HOSPITALS AND DISPENSARIES.—contd.

				c. Mofussil Hospitals and Dispensaries.								
96,240	90,000	95,000	...	(1a) Pay of Officers—Permanent ...	...	...	...	96,240	90,000	95,000		
...	20,000	25,000	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	20,000	25,000		
5,12,485	5,10,000	4,96,400	...	(2a) Pay of Establishment—Permanent ...	...	...	...	5,12,485	5,10,000	4,96,400		
1,20,722	35,000	28,440	1,440	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	1,20,722	35,000	28,440		
63,452	50,000	46,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating				59,000	46,000
47,398	20,000	25,000	...	(4) Supplies and Services ...	...	...	...	63,452	20,000	25,000		
...	40,000	55,000	...	(5) Contingencies ...	...	...	...	47,398	40,000	55,000		
8,40,297	7,74,000	7,70,840	1,440	Total ...	...	...	...	8,40,297	7,74,000	7,70,840		O
				d. Grants to Hospitals and Dispensaries.								
...	2,65,000	3,75,000	...	(1) Contribution to the Dufferin Maternity Hospital.	...	...	...	...	2,65,000	3,75,000		
...	52,400	51,620	...	(2) Contributions to Leper Asylums—Maintenance Grants.	...	...	...	...	52,400	51,620		
...	8,000	9,000	1,000	(3) Special contributions to the Leper Asylums for the curative treatment of lepers.	...	...	...	...	8,000	9,000		
...	50,000	50,000	...	(4) Contribution to the Bishop Bigandet Home.	...	...	...	...	50,000	50,000		
...	7,000	7,000	...	(5) Contribution to the Sri Ramakrishna Sevasaram Hospital, Rangoon.	...	...	...	...	7,000	7,000		
...	500	500	...	(6) Contribution to the Roman Catholic Mission Chinese Dispensary, Mandalay.	...	...	...	...	500	500		
...	1,200	1,200	...	(7) Contribution to the Mingun Infirmary, Mandalay.	...	...	...	...	1,200	1,200		

...	40,000	40,000	...	(8) Contribution to the Rangoon Corporation on account of the Contagious Diseases Hospital.	...	...	...	...	...	40,000	40,000	
...	10,000	17,960	17,960	(9) Special equipment grant at the disposal of the Inspector-General of Civil Hospitals.	...	...	...	...	...	10,000	17,960	
...	5,600	5,600	...	(10) Leprosy clinic, Mònywa	...	...	...	...	...	5,600	5,600	
...	27,000	27,000	...	(11) Opening of dispensaries at certain centres for treatment of lepers.	...	...	...	...	...	27,000	27,000	
...	200	200	...	(12) Contribution to the Burma Railways Co. for treatment of Railway Police at Railway dispensaries.	...	...	...	...	...	200	200	
...	25,000	21,000	...	(13) Subsidies to Medical Practitioners taking up practice in towns or villages where there are no hospitals or dispensaries.	...	...	...	...	...	25,000	21,000	
...	15,000	24,000	10,000	(14) Establishment of venereal clinics	...	...	...	...	...	15,000	24,000	
2,52,862	5,06,900	6,30,080	28,960	Total Recurring	...	...	...	...	2,52,862	5,06,900	6,30,080	O
...	...	38,000	38,000	(15) Contribution for improvements to Leper Asylum, Kemmendine.	...	...	...	...	...	...	38,000	
...	...	7,580	...	(16) Contribution towards the cost of certain works at the St. John's Leper Asylum.	...	...	...	...	...	...	7,580	
...	...	10,710	...	(17) Contribution to St. John's Leper Asylum for electric installation in the buildings and construction of a wall round the cemetery.	...	...	...	...	...	...	10,710	
...	...	48,000	...	(18) Contribution towards the construction of Civil Hospital Buildings at Insein.	...	...	...	...	...	...	48,000	
...	...	860	...	(19) Contribution towards the construction of drains round the Civil Hospital, Pegu	...	...	...	...	...	...	860	
...	...	22,320	22,320	(20) Contribution towards the construction of Zaungto Dispensary.	...	...	...	...	...	...	22,320	
...	...	1,200	1,200	(21) Contribution towards the construction of a Mortuary at the Civil Hospital, Mònywa.	...	...	...	...	...	...	1,200	
...	...	13,750	13,750	(22) Contribution towards the construction of the Civil Hospital, Taungdwingyi.	...	...	...	...	...	...	13,750	
...	...	4,080	4,080	(23) Contribution towards the construction of Out-Patients Dispensary, Myanaung.	...	...	...	...	...	...	4,080	
...	...	760	760	(24) Contribution towards the construction of Nurses' Quarters, Civil Hospital, Pegu.	...	...	...	...	...	...	760	
6,18,914	1,19,000	1,47,260	80,110	Total Non-recurring	...	...	...	...	6,18,914	1,19,000	1,47,260	N
8,71,776	6,25,900	7,77,340	1,09,070	Total	...	...	...	...	8,71,776	6,25,900	7,77,340	

"O" means "Ordinary Expdre." "N" means "Other Expdre. for which loans are not admissible."

6,05,263	40,500	38,680	...	* (1) Municipal and Town Committees	...	...	...	...	6,05,263	40,500	38,680	...
	1,91,700	1,91,710	...	† (2) District Councils	...	...	...	...		1,91,700	1,91,710	...
	7,200	7,150	...	† (3) Deputy Commissioners' Local Funds.	...	...	...	...		7,200	7,150	...
6,05,263	4,03,600	4,08,680	...	Total	...	...	...	...	6,05,263	4,03,600	4,08,680	...
...	89,570	92,460	...	i. Other Contributions to Local Bodies for medical purposes.	...	...	...	...	...	89,570	92,460	...
...	1,04,630	1,08,960	...	† (2) District Councils	...	...	...	...	...	1,04,630	1,08,960	...
...	1,94,200	2,01,420	...	† (3) Deputy Commissioners' Local Funds.	...	...	...	...	...	1,94,200	2,01,420	O
30,60,265	28,56,700	31,00,270	1,25,660	TOTAL 32B	1,34,535	2,20,200	2,19,200	...	31,94,800	30,76,900	33,19,470	
24,41,350	27,37,700	29,53,010	45,550	Distribution	1,34,535	2,20,200	2,19,200	...	25,75,885	29,57,900	31,72,210	O
6,18,914	1,19,000	1,47,260	80,110		...	...	...	...	6,18,914	1,19,000	1,47,260	N

Detailed Accounts 32C.—GRANTS FOR MEDICAL PURPOSES.

104,396	1,000	500	...	Contribution to the Lady Minto Nursing Association Fund.	1,04,396	1,000	500	O
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* For details see Statement I Pages 266—267. † For details see Statement II Pages 268—269.
 "O" means "Ordinary Expdre.;" "N" means "Other Expdre. for which loans are not admissible"

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

32.—MEDICAL.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts).	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928 29.

Detailed Account 32D.—MEDICAL COLLEGES AND SCHOOLS.

645	...	770	...	a. Medical Colleges.	...	...	...	...	645	...	770
7,089	10,600	15,730	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	...	...
				(3b) Allowances, Honoraria, etc.—Fluctuating ...	2,424	...	...	...	9,513	10,600	15,730
				(9) Establishment charges payable to other Governments, Departments, etc.							
7,734	10,600	16,500	...	Total ...	2,424	...	...	...	10,158	10,600	16,500
				b. Medical School.							
15,190	14,400	14,400	...	(1a) Pay of Officers—Permanent ...	21,749	19,200	21,400	2,200	36,939	33,600	35,800
...	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	2,400	2,400	...	...	2,400	2,400
9,775	10,000	15,040	3,140	(2a) Pay of Establishment—Permanent ...	...	...	...	...	9,775	10,000	15,040
6,832	4,800	5,090	600	(3a) Allowances, Honoraria, etc.—Fixed ...	2,285	200	200	...	9,117	5,000	5,290
				(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	...	...	...
876	3,000	4,000	...	(4) Supplies and Services ...	...	...	...	...	876	3,000	4,000
6,056	6,000	9,000	...	(5) Contingencies ...	...	...	...	...	6,056	6,000	9,000
31,322	20,500	30,600	...	(9) Scholarships ...	...	...	...	...	31,322	20,500	30,600
70,051	58,700	78,130	3,740	Total ...	24,034	21,800	24,000	2,200	94,085	80,500	1,02,130
5,098	2,400	1,900	...	c. Medical Examination Board ...	...	2,000	3,100	...	5,098	4,400	5,000
82,883	71,700	96,530	3,740	TOTAL 32D ...	26,458	23,800	27,100	2,200	1,09,341	95,500	1,23,630

Detailed Account 32E.—MENTAL HOSPITALS.

12,000	12,000	12,000	...	(1a) Pay of Officers—Permanent ...	16,200	20,600	18,000	...	28,200	32,600	30,000
8,400	...	10,200	...	(1b) Pay of Officers—Temporary (Non-Contract.)	...	...	...	...	8,400	...	10,200
70,973	93,700	1,00,000	...	(2a) Pay of Establishment—Permanent	...	...	...	...	70,973	93,700	1,00,000
7,940	...	2,900	...	(2b) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...	7,940	...	2,900
21,821	26,000	27,500	...	(3a) Allowances, Honoraria, etc.—Fixed	4,018	4,350	3,600	...	25,839	30,350	31,100
	1,000	2,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating		2,000	2,900	...		3,000	4,900
1,22,092	1,30,000	1,50,000	...	(4) Supplies and Services	...	...	...	...	1,22,092	1,30,000	1,50,000
41,400	90,000	1,25,000	...	(6) Contingencies	...	...	...	...	41,400	90,000	1,25,000
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	550	500	...	...	550	500
2,84,626	3,52,700	4,29,600	...	Total	20,218	27,500	25,000	...	3,04,844	3,80,200	4,54,600

Detailed Account 32F.—CHEMICAL EXAMINER.

7,560	...	...	...	(1a) Pay of Officers—Permanent	21,585	20,850	22,800	...	29,145	20,850	22,800
16,872	17,900	19,050	...	(2a) Pay of Establishment—Permanent	...	...	...	...	16,872	17,900	19,050
2,956	800	3,200	...	(3a) Allowances, Honoraria, etc.—Fixed	8,126	4,800	5,580	...	11,082	4,800	5,580
	7,297	8,800	...	(3b) Allowances, Honoraria, etc.—Fluctuating		550	1,720	...		1,350	4,920
7,297	7,300	8,800	...	(4) Supplies and Services	...	...	...	...	7,297	7,300	8,800
3,353	3,500	3,750	...	(5) Contingencies	...	...	...	...	3,353	3,500	3,750
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	300	...	...	...	300	...
38,038	29,500	34,800	...	Total	29,711	26,500	30,100	...	67,749	56,000	64,900

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

32.—MEDICAL.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).			O L O R N
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	

Detailed Account 32a.—CHARGES IN ENGLAND.

41,794	1,350	...	...	a. Secretary of State.	3,491	...	6,600	...	1,55,712	1,350	6,600	...										
	40,950	26,800	...	b. High Commissioner.	1,10,427	1,99,600	1,20,000	...		2,40,550	1,46,800	...												
	(1) Leave and Deputation salaries									74,000	72,000	...	76,000	72,000	...						
	57,300	51,330	...	(2) Sterling Overseas Pay															57,300	51,330	...
	1,600	1,570	...	(3) Stores																				
...	...	...	(4) Unclassified	...	...	...	...	...											
41,794	1,01,200	79,700	...						Total	1,13,918	2,75,600	1,98,600	...	1,55,712	3,76,800	2,78,300	...							

33.—PUBLIC HEALTH.

2,14,181	2,72,300	2,91,680	2,750	A. PUBLIC HEALTH ESTABLISHMENT ...	33A	82,307	75,400	94,980	22,840	2,96,488	3,47,700	3,86,660
9,75,528	12,80,200	9,59,860	4,66,860	B. GRANTS FOR PUBLIC HEALTH PURPOSES.	33B	...	...	...	...	9,75,528	12,80,200	9,59,860
1,85,565	2,55,400	2,08,710	8,440	C. EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.	33C	...	...	...	...	1,85,565	2,55,400	2,08,710
11,135	4,600	23,300	...	D. BACTERIOLOGICAL LABORATORY ...	33D	6,706	...	7,500	...	17,841	4,600	30,800
47,758	43,300	43,650	6,000	E. PASTEUR INSTITUTE ...	33E	48,429	55,600	47,750	...	96,187	98,900	91,400
7,18,908	14,50,000	13,27,200	...	F. WORKS ...	33F	...	...	...	...	7,18,908	14,50,000	13,27,200

17,762 6,079	32,300	16,920	...	G. CHARGES IN ENGLAND ...	32G	37,257	67,700	69,200	...	55,019	1,00,000	86,120	
...	...	...	...	H. LOSS BY EXCHANGE ...	...	12,677	...	...	...	18,756	...	...	...
21,76,916	33,38,100	28,71,320	4,84,050	Total ...	...	1,87,376	1,98,700	2,19,430	22,840	23,64,292	35,36,800	30,90,750	...
...	...	...	...	Backward Tracts Expenditure ...	...	5,552	8,200	11,250	3,230	5,552	8,200	11,250	...
21,76,916	33,38,100	28,71,320	4,84,050	Grand Total ...	...	1,92,928	2,06,900	2,30,680	26,070	23,69,844	35,45,000	31,02,000	...
14,58,008 7,18,908 ...	18,88,100 5,00,000 9,50,000	15,44,120 11,22,400 2,04,800	4,84,050	Distribution ...	{	1,92,928	2,06,900	2,30,680	26,070	18,50,936 7,18,908 ...	20,95,000 5,00,000 9,50,000	17,74,800 11,22,400 2,04,800	O L N

Detailed Account 33A.—PUBLIC HEALTH ESTABLISHMENT.

Controlling Officer—Director of Public Health

...	...	5,910	...	a. Director of Public Health.									
2,300	4,080	...	...	(1a) Pay of Officers—Permanent ...	60,801	51,200	54,930	...	60,801	51,200	60,840	
52,833	56,000	57,000	...	(1b) Pay of Officers—Temporary (Non-Contract.)	...	...	...	...	2,300	4,080	...	
...	2,420	1,500	1,500	(2a) Pay of Establishment—Permanent ...	...	...	...	...	52,833	56,000	57,000	
...	...	...	...	(2b) Pay of Establishment—Temporary (Non-Contract.)	...	...	...	...	...	2,420	1,500	
2,313	1,600	2,000	...	(3a) Allowances, Honoraria, etc.—Fixed ...	19,006	14,000	9,730	...	21,319	14,000	9,730	...	
389	150	1,000	700	(3b) Allowances, Honoraria, etc.—Fluctuating ...									5,600	4,000	...	7,200	6,000
5,610	7,350	5,400	...	(4) Supplies and Services ...	...	...	...	...	389	150	1,000	
303	2,000	1,000	...	(5) Contingencies ...	...	...	...	...	5,610	7,350	5,400	
...	...	...	...	(6) Charge for Launches ...	...	...	...	...	303	2,000	1,000	
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc.	...	1,000	600	...	...	1,000	600	
63,748	73,600	73,810	2,200	Total ...	79,807	71,800	69,260	...	1,43,555	1,45,400	1,43,070	O	
14,400	14,430	15,840	...	b. Port Health Department.					14,400	14,430	15,840		
2,207	2,400	2,370	...	(1a) Pay of Officers—Permanent ...	...	...	...	...	2,207	2,400	2,370	
1,540	1,500	1,620	...	(2a) Pay of Establishment—Permanent ...	...	...	...	...	1,540	1,500	1,620	
58	500	...	...	(3a) Allowances, Honoraria, etc.—Fixed ...	...	...	...	...	...	500	...	
787	...	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating ...	...	...	...	...	...	...	...
18,992	820	900	...	(4) Supplies and Services ...	...	...	...	...	58	...	...
...	19,150	20,730	...	(5) Contingencies ...	...	...	...	...	787	820	900	
...	...	...	...	(8) Deduct—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	18,992	19,150	20,730	
...	500	...	...	Total ...	...	...	...	...	...	500	...	O

"O" means "Ordinary Expdre.," "L" means "Other Expdre. for which loans are admissible"; "N" means "Other Expdre. for which loans are not admissible."

* No. of detailed account if any.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 33A.—PUBLIC HEALTH ESTABLISHMENT—*concl'd.*

Controlling Officer—Director of Public Health.

				c. Vaccination.								
1,800	6,900	6,840	...	(1a) Pay of Officers—Permanent	1,800	6,900	6,840
4,684	4,740	4,700	...	(2a) Pay of Establishment—Permanent	4,684	4,740	4,700
1,132	2,460	2,280	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	1,132	2,460	2,280
	...	500	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		...	500
15,285	19,000	19,000	...	(4) Supplies and Services	...	...	...	...	15,285	19,000	19,000
8,186	7,000	8,550	550	(5) Contingencies	...	...	...	...	8,186	7,000	8,550
31,087	40,100	41,870	550	Total	...	...	...	...	31,087	40,100	41,870
				d. Health Department.								
53,292	64,000	42,000	...	(1a) Pay of Officers—Permanent	...	...	...	...	53,292	64,000	42,000
...	...	9,000	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	...	1,200	9,000
1,189	1,200	1,080	...	(2a) Pay of Establishment—Permanent	...	...	...	...	1,189	...	1,080
...	...	220	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	...	220
25,793	19,000	11,300	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	25,793	19,000	11,300
	18,000	15,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		18,000	15,000

1,620	2,000	1,800	...	(4) Supplies and Services	...	...	...	...	1,620	2,000	1,800
1,191	500	1,100	...	(5) Contingencies	...	...	...	...	1,191	500	1,100
3,420	9,400	...	...	(8) <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...	3,420	9,400	...
79,665	95,300	81,500	...	Total	...	...	...	...	79,665	95,300	81,500
e. Public Health Training Class.												
400	600	600	...	(1a) Pay of Officers—Permanent	...	2,500	2,400	2,400	...	2,900	3,000	3,000
1,016	{ ...	{	(3a) Allowances, Honoraria, etc.—Fixed	1,016	{ ...	{ ...
	{ ...	{ 200	...	(3b) Allowances, Honoraria, etc.—Fluctuating	480	{ ...	{ ...	680
500	1,800	1,500	...	(4) Supplies and Services	...	...	...	...	500	1,800	1,500
202	400	400	...	(5) Contingencies	...	...	...	...	202	400	400
2,118	2,800	2,700	...	Total	...	2,500	2,400	2,880	...	4,618	5,200	5,580
f. Hygiene Publicity Officer.												
...	...	13,030	...	(1a) Pay of Officers—Permanent	...	...	...	...	...	...	13,030
8,056	8,400	...	...	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...	8,056	8,400	...
217	...	700	...	(2a) Pay of Establishment—Permanent	...	...	...	...	217	...	700
42	570	...	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	42	570	...
1,319	{ ...	{ 2,320	...	(3a) Allowances, Honoraria, etc.—Fixed	1,319	{ ...	{ 2,320
	{ 2,400	{ 2,000	...	(3b) Allowances, Honoraria, etc.—Fluctuating	{ ...	{ 2,400	{ 2,000
1,357	5,530	5,530	...	(4) Supplies and Services	...	...	...	...	1,357	5,530	5,530
6	3,000	2,400	...	(5) Contingencies	...	...	...	...	6	3,000	2,400
10,997	19,900	25,980	...	Total	...	...	...	...	10,997	19,900	25,980

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

33.—PUBLIC HEALTH.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 33A.—PUBLIC HEALTH ESTABLISHMENT—concl'd.

Controlling Officer—Director of Public Health.

				g. Public Health Institute.								
4,967	12,000	26,280	...	(1a) Pay of Officers—Permanent	...	...	1,200	17,650	17,650	4,967	13,200	43,930
6,815	11,900	12,670	...	(2a) Pay of Establishment—Permanent	...	...	...	...	...	6,815	11,900	12,670
...	...	4,320	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	4,640	4,640	...	...	8,960
...	...	2,750	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	550	550	...	...	3,300
9,307	9,700	9,800	...	(4) Supplies and Services	...	...	...	...	...	9,307	9,700	9,800
5,477	6,500	10,000	...	(5) Contingencies	...	...	...	...	...	5,477	6,500	10,000
26,566	40,100	65,820	...	Total	...	...	1,200	22,840	22,840	26,566	41,300	88,660
2,14,181	2,72,300	2,91,680	2,750	TOTAL 33A	...	82,307	75,400	94,980	22,840	2,96,488	3,47,700	3,86,660

3,47,057	...	...	...	a. Grant for improving the water-supply in rural areas.	...	...	...	...	3,47,057	...	...
...	...	...	...	b. Recurring contributions to Local Bodies for Public Health Purposes.	...	...	...	...	...	...	...
...	...	3,500	...	(1) Municipal and Town Committees— Rangoon Corporation ...	...	...	...	...	...	3,500	...
...	2,19,100	2,19,120	...	†(2) District Councils ...	...	...	...	...	2,19,100	2,19,120	...
...	75,600	79,080	...	†(3) Deputy Commissioners' Local Funds	...	...	...	...	75,600	79,080	...
...	...	17,230	17,230	(4) Miscellaneous— Cost of Vaccine lymph ...	...	...	...	...	...	17,230	...
4,90,833	2,94,700	3,18,930	17,230	Total ...	...	...	...	...	4,90,833	2,94,700	3,18,930
1,03,174	9,50,000	5,92,930	4,32,530	c. Grants at the disposal of the Public Health Board.	...	...	...	...	1,03,174	9,50,000	5,92,930
...	18,000	16,000	...	d. Other Grants.	...	...	...	...	...	18,000	16,000
...	10,000	5,000	...	(1) Contribution for promotion of Infant Welfare.	...	...	...	...	...	10,000	5,000
...	...	24,500	14,600	(2) Expenses in connection with Baby and Health Week Movements.	...	...	...	...	...	24,500	14,600
...	...	2,500	2,500	(3) Contributions to Local Bodies for employment of Health Officers on half pay grant system.	...	...	...	...	...	2,500	2,500
...	7,500	...	...	(4) Contribution to the British Social Hygiene Council, London.	...	...	...	...	...	7,500	...
...	...	...	...	(5) Contribution towards the expenses of the Seventh Congress of Far Eastern Association of Tropical Medicine in India.	...	...	...	...	...	...	...
34,464	35,500	48,000	17,100	Total ...	...	...	...	...	34,464	35,500	48,000
9,75,528	12,80,200	9,59,860	4,66,860	TOTAL 33B	9,75,528	12,80,200	9,59,860

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

33.—PUBLIC HEALTH.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts).	B.—NON-VOTABLE.				TOTAL (A + B).		
Accounts, 1926-27.	Allotments 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 33C.—EXPENSES IN CONNECTION WITH EPIDEMIC DISEASES.

Controlling Officer—Director of Public Health.

				a. Malaria.							
...	600	690	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	...	600	690
...	1,880	1,850	1,550	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	1,880	1,850
20	520	550	290	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	20	520	550
...	2,400	2,100	600	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	...	2,400	2,100
...	43,200	34,000	5,000	(4) Supplies and Services	...	...	...	...	...	43,200	34,000
910	1,000	1,500	1,000	(5) Contingencies	...	...	...	...	910	1,000	1,500
930	49,600	40,690	8,440	Total	...	...	...	...	930	49,600	40,690
				b. Other Epidemics—Port Health Department.							
20,543	30,000	30,720	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	...	...	...	20,543	30,000	30,720
52,840	24,210	28,940	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	52,840	24,210	28,940
28,398	7,180	7,200	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...	28,398	7,180	7,200
36,178	8,000	8,200	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...	36,178	8,000	8,200
4,104	12,210	4,900	...	(4) Supplies and Services	...	...	...	...	4,104	12,210	4,900
34,585	3,600	4,000	...	(5) Contingencies	...	...	...	...	4,104	3,600	4,000
...	36,000	35,000	...	(6) Charge for Launches	...	...	...	...	34,585	36,000	35,000
1,76,648	1,21,200	1,18,960	...	Total	...	...	...	...	1,76,648	1,21,200	1,18,960

				c. Other Epidemics—District Charges.								
7,987	32,000	38,630	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	7,987	32,000	38,630
	7,900	6,830	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...		7,900	6,830
	20,000	17,700	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		20,000	17,700
	13,500	13,000	...	(4) Supplies and Services	...	...	...	...		13,500	13,000
	1,200	7,860	...	(5) Contingencies	...	...	...	...		1,200	7,860
...	43,000	...	(8) <i>Deduct</i> —Establishment Charges recoverable from other Governments, Departments, etc.	...	...	...	...	...	...	43,000	
7,987	74,600	41,020	...	Total	...	...	...	7,987	74,600	41,020	
				d. Other Epidemics—Additional charges during prevalence of epidemics.								
...		1,290	...	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...	...	...	1,290	1,290
		...	...	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...	...		...	...
	10,000	150	...	(3b) Allowances, Honoraria, etc.—Fluctuating	...	...	...	...		10,000	150
		5,600	...	(4) Supplies and Services	...	...	...	...		5,600	5,600
	1,000	...	(5) Contingencies	...	...	...	...	...	1,000	1,000	
...	10,000	8,040	...	Total	...	...	...	...	10,000	8,040	
1,85,565	2,55,400	2,08,710	8,440	TOTAL 33C	1,85,565	2,55,400	2,08,710	

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

33.—PUBLIC HEALTH.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

Detailed Account 33D.—BACTERIOLOGICAL LABORATORY.

Controlling Officer—Inspector-General of Civil Hospitals.

4,430	4,600	4,800	...	(2a) Pay of Establishment—Permanent	...	...	...	...	4,430	4,600	4,800
6,705	...	7,500	...	(3b) Allowances, Honoraria, etc.—Fluctuating	6,706	...	7,500	...	13,411	...	15,000
...	...	11,000	...	(4) Supplies and Services	...	...	...	...	...	...	11,000
11,135	4,600	23,300	...	Total	6,706	...	7,500	...	17,841	4,600	30,800

Detailed Account 33E.—PASTEUR INSTITUTE.

Controlling Officer—Inspector-General of Civil Hospitals.

9,794	7,200	7,200	...	(1a) Pay of Officers—Permanent	35,430	24,600	24,600	...	45,224	31,800	31,800
...	...	...	...	(1b) Pay of Officers—Temporary (Non-Contract)	...	14,400	13,550	...	...	14,400	13,550
3,384	2,340	2,640	...	(2a) Pay of Establishment—Permanent	...	...	...	...	3,384	2,340	2,640
4,360	2,760	2,810	...	(3a) Allowances, Honoraria, etc.—Fixed	12,999	8,600	8,400	...	17,359	11,360	11,210
	6,000	...	...	(3b) Allowances, Honoraria, etc.—Fluctuating		7,050	600	...		13,050	600
30,220	25,000	31,000	6,000	(4) Supplies and Services	...	...	...	...	30,220	25,000	31,000
...	...	...	...	(7) Establishment charges payable to other Governments, Departments, etc	...	950	600	...	...	950	600
47,758	43,300	43,650	6,000	Total	48,429	55,600	47,750	...	96,187	98,900	91,400

Description.	Reference to proceedings of Standing Committee.	L or N.	Sanctioned Estimate.	Expenditure to 31st December 1927.	Estimates, 1928-29.		
					Carry on.	New.	Total.

Detailed Account 33F.—WORKS.

Controlling Officer—Local Government Secretary.

<i>Works in Progress.</i>									
(1) Mergui Sea-Wall and Reclamation Scheme	...	Finance 57 (6)	...	L	25,64,984	21,72,710	3,57,500	...	3,57,500
(2) Reclamation of the town of Bogale by dredging	...	Finance 54 (2) and 61 (3).	...	L	15,16,928	24,706	7,64,900	...	7,64,900
(3) Reconditioning the Kyailto Lock & Sluice	...	Public Health Board 18 (22).	...	N	62,159	27,532	6,150	...	6,150
(4) Reclamation of the town of Labutta in the Myaungmya District by dredging.	...	Finance 54 (3)	...	N	4,80,720	3,803	1,98,650	...	1,98,650
Total	...	...	...	...	46,24,791	22,28,751	13,27,200	...	13,27,200
Distribution	...	...	...	L	40,81,912	21,97,416	11,22,400	...	11,22,400
				N	5,42,879	31,335	2,04,800	...	2,04,800

"L" means "Other Expdre. for which loans are admissible"; "N" means "Other Expdre. for which loans are not admissible."

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

33.—PUBLIC HEALTH.

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts).	B.—NON-VOTABLE.				TOTAL (A+B).			O L O R N
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.)	

Detailed Account 33G.—CHARGES IN ENGLAND.

17,762	1,330	...	...	<i>a. Secretary of State.</i>		...	...	...	...	...	1,330	...	O					
	<i>b. High Commissioner.</i>		(1) Leave and Deputation Salaries		37,257	{	43,700	49,200	...	}	47,800	58,850						
	4,100	9,650	...	(2) Sterling Overseas Pay										24,000	20,000	...	24,000	20,000
	26,600	7,030	...	(3) Stores ... ..										...	...	...	26,600	7,030
	270	240	...	(4) Unclassified ... ..										...	...	...	270	240
17,762	32,300	16,920	...	Total	37,257	67,700	69,200	...	55,019	1,00,000	86,120							

37.—MISCELLANEOUS DEPARTMENTS.

Controlling Officer—Director of Public Health

				D. PROVINCIAL STATISTICS,									
				<i>a. Vital Statistics.</i>									
18,036	19,000	19,600	...	(2a) Pay of Establishment—Permanent ... ..	...	...	...	...	...	18,036	19,000	19,600	
282	130	140	...	(3a) Allowances, Honoraria, etc.—Fixed ... ..	...	...	...	...	...	282	130	140	
	590	380	...	(3b) Allowances, Honoraria, etc.—Fluctuating ... ..	...	...	...	...	...		590	380	
5	50	50	...	(5) Contingencies ... ..	...	...	...	...	...	5	50	50	
	330	330	...	(7) Establishment Charges payable to other Governments, Departments, etc. ... ..	...	...	...	...	...		330	330	
18,323	20,100	20,500	...	Total ... ..	...	...	...	...	...	18,323	20,100	20,500	O

41.—CIVIL WORKS.

Controlling Officer.—Chief Engineer, Public Works Department (R. & B.)

25,04,838	23,92,000	14,57,000	1,95,000	A.—ORIGINAL WORKS—BUILDINGS ...	41A	...	...	...	...	25,04,838	23,92,000	14,57,000	
3,33,152	3,65,000	3,90,000	...	D.—REPAIRS ...	...	...	...	...	...	3,33,152	3,65,000	3,90,000	
13,09,151	17,70,300	22,86,900	6,01,550	G.—GRANTS-IN-AID ...	41G	...	...	...	...	13,09,151	17,70,300	22,86,900	
3,94,798	5,40,100	2,76,500	...	Add Share of charges for establishment, tools and plant (provided for in Part C).	...	1,88,768	...	1,24,200	...	5,83,566	5,40,100	4,00,700	
45,41,939	50,67,400	44,10,400	7,96,550	Total ...	...	1,88,768	...	1,24,200	...	47,30,707	50,67,400	45,34,600	
...	...	...	...	Backward Tracts Expenditure ...	...	20,058	60,500	61,700	30,000	20,058	60,500	61,700	
45,41,939	50,67,400	44,10,400	7,96,550	Grand Total ...	...	2,08,826	60,500	1,85,900	30,000	47,50,765	51,27,900	45,96,300	
20,37,101	26,26,600	23,51,850	10,000	Distribution ...	...	1,99,309	20,300	1,55,900	...	22,36,410	26,46,900	25,07,750	O
25,04,838	13,80,000	8,60,000	10,000											9,517	40,200	30,000	30,000	25,14,355	13,80,000	8,60,000	12,28,550	L
													N

Detailed Account 41A.—ORIGINAL WORKS—BUILDINGS.

4,113	5,000	2,000	2,000	A-6.—GENERAL ADMINISTRATION ...	41A6	...	...	...	...	4,113	5,000	2,000	
3,01,802	7,00,000	4,75,000	75,000	A-12.—EDUCATION ...	41A12	...	...	...	...	3,01,802	7,00,000	4,75,000	
20,54,557	16,57,000	9,47,000	85,000	A-13.—MEDICAL ...	41A13	...	...	...	...	20,54,557	16,57,000	9,47,000	
1,44,366	20,000	25,000	25,000	A-14.—PUBLIC HEALTH ...	41A14	...	...	...	...	1,44,366	20,000	25,000	
...	10,000	8,000	8,000	A-19.—MISCELLANEOUS DEPARTMENTS	41A19	...	...	...	...	...	10,000	8,000	
25,04,838	23,92,000	14,57,000	1,95,000	Total ...	...	...	...	...	...	25,04,838	23,92,000	14,57,000	
...	13,80,000	8,60,000	10,000	Distribution ...	...	...	...	...	...	25,04,838	13,80,000	8,60,000	L
25,04,838	10,12,000	5,97,000	1,85,000										

* No. of Detailed Account, if any.

"O" means, "Ordinary Expdre." "L" means "Other Expdre. for which loans are admissible." "N" means "Other Expdre. for which loans are not admissible."

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

41.—CIVIL WORKS.

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Heads of Account.	Description of Work.	Reference to Proceedings of Standing Committee.	L or N	Sanctioned Estimate.	Expenditure to 31st December 1927.	Estimates, 1928-29.		
						Carry on.	New.	Total.
41A-6—b. Secretariat— b. Minor Works.	(1) Works ... ..	...	N	...	...	...	2,000	2,000
41A-12—a. Major Works ...	(1) Construction of a Government Anglo-Vernacular High School at Insein.	Buildings 10 (2).	N	4,15,000	1,00,178	4,00,000	...	4,00,000
	(2) Construction of School Buildings and Science Laboratory at Akyab.	Buildings 8 (1).	N	3,26,994	18,140			
	(3) Construction of a Hostel in the Government Anglo-Vernacular High School at Pyapon.	Buildings 8 (2).	N	60,000	...			
	(4) Construction of a Government Anglo-Vernacular Middle School at Pa-an.	Buildings 12 (1).	N	63,830	7,480			
	(5) Extension to the Government Anglo-Vernacular School at Shwegyin, Toungoo District.	Buildings 13 (2).	N	21,600	1,693			
	(6) Extensions to the Government High School, Sagaing.	Buildings 14 (6).	N	22,102	3,385			
	(7) Construction of additional buildings at the Government Anglo-Vernacular High School, Moulmein.		N	2,22,124	26,292			
b. Minor Works ...	(1) Works ... ..	...	N	...	...	...	70,000	70,000
	(2) Furniture ... ..	...	L	...	...	...	5,000	5,000
	Total Allotment ...	...		11,31,650	1,57,168	4,00,000	75,000	4,75,000
	Distribution ... {	...	L	...	...	...	5,000	5,000
		...	N	11,31,650	1,57,168	4,00,000	70,000	4,70,000

41A-13— <i>a.</i> Major Works ...	(1) Construction of the Dufferin Hospital at Rangoon.	Buildings 5 (2)	L	13,38,540	10,46,420	8,62,000	...	8,62,000
	(2) Construction of Sections II and III of the New Mental Hospital at Rangoon.	Buildings 2 (5)	L	20,99,099	17,96,637			
	(3) Construction of buildings for the Medical College at Rangoon.	Buildings 7 (1)	L	17,20,137	2,83,347			
	(4) Substitution of steel for cast iron pipes in the Engine room of Rangoon General Hospital.	Finance 4 (3)	N	12,300	...			
	(5) Construction of quarters for the Civil Medical Officer at Papun.	...		13,097	1,362			
<i>b.</i> Minor Works ...	(1) Works ... ..	...	N	...	...	...	80,000	80,000
	(2) Furniture ... ..	...	L	...	...	...	5,000	5,000
Total Allotment ...		...		51,83,173	31,27,766	8,62,000	85,000	9,47,000
Distribution ...		{	L	51,57,776	31,26,404	8,50,000	5,000	8,55,000
			N	25,397	1,362	12,000	80,000	92,000
41A-14— <i>b.</i> Minor Works ...	(1) Works ... ..	...	N	...	...	...	25,000	25,000
41A-19— <i>b.</i> Minor Works ...	(1) Works ... ..	...	N	...	...	...	8,000	8,000

"L" means "Other Expdure, for which loans are admissible." "N" means "Other Expdure, for which loans are not admissible."

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

41.—CIVIL WORKS:

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A.—VOTABLE DISBURSEMENTS.				Heads of Account. *(For details see Detailed Accounts).	B.—NON-VOTABLE.				TOTAL (A + B).			O or N
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.		Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	

Detailed Account 41G.—GRANTS-IN-AID.

Controlling Officer—Local Government Secretary.

13,09,151	15,41,750 1,79,750	15,14,310 1,71,040	...	a. Contributions for maintenance of District Communications	...	...	...	...	13,09,151	15,41,750 1,79,750	15,14,310 1,71,040	
				* (2) District Councils					
				* (3) Deputy Commissioners' Local Funds					
13,09,151	17,21,500	16,85,350	...	Total	...	...	...	...	13,09,151	17,21,500	16,85,350	O
...	...	3,69,190	3,69,190	b. Contributions for Construction of District Communications	...	...	...	...	...	...	3,69,190	
...	48,800	2,32,360	2,32,360	† (1) Municipal and Town Committees ...	...	...	...	...	...	48,800	2,32,360	
...	...	...	...	* (2) District Councils ...	...	...	...	...	...	...	...
...	...	...	...	* (3) Deputy Commissioners' Local Funds	...	...	...	...	...	...	...
...	48,800	6,01,550	6,01,550	Total	...	...	...	...	...	48,800	6,01,550	N
13,09,151	17,70,300	22,86,900	6,01,550	TOTAL 41G	...	...	...	...	13,09,151	17,70,300	22,86,900	...

* For details see Statement II, pages 268—269.

† For details see Statements I and II, pages 266—269.

"O" means "Ordinary Expenditure," "N" means "Other Expenditure," for which loans are not admissible.

				C. STATIONERY SUPPLIED TO TRANSFERRED DEPARTMENTS FROM PROVINCIAL STORES.										
...	...	65,000	...	a. Printed forms †	...	...	...	...	...	...	...	...	...	65,000
12,595	13,000	11,600	...	b. Stationery and Blank paper †	...	...	...	...	...	...	...	12,595	13,000	11,600
12,595	13,000	76,600	...	Total	...	...	...	...	...	...	...	12,595	13,000	76,600

†Details (1928-29).

Major Head.						Allotments for		
						a. Printed forms.	b. Stationery and Blank paper.	
Education	...	...	...	...	...	36,000	6,400
Medical	...	...	...	...	...	12,000	3,800
Public Health	...	...	...	...	...	17,000	1,400
Total						...	65,000	11,600

PART D.—(a) EXPENDITURE CHARGED TO REVENUE.

47—MISCELLANEOUS.

A.—VOTABLE DISBURSEMENTS.				Heads of Account. (For details see Detailed Accounts.)	*	B.—NON-VOTABLE.				TOTAL (A+B).		
Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.	New Expendi- ture.			Accounts 1926-27.	Allot- ments, 1927-28.	Esti- mates, 1928-29.	New Expendi- ture.	Accounts, 1926-27.	Allotments, 1927-28.	Estimates, 1928-29.

47.—MISCELLANEOUS.

				<i>BOOKS AND PERIODICALS.</i>								
24,890	17,000	21,000	...	C. COST OF BOOKS AND PERIODICALS	...	...	...	...	...	24,890	17,000	21,000
				<i>CHARITY.</i>								
5,825	10,000	6,000	...	D. DONATIONS FOR CHARITABLE PURPOSES	...	...	...	...	...	5,825	10,000	6,000
				<i>MISCELLANEOUS.</i>								
643	20,500	11,000	5,000	I. SPECIAL COMMISSIONS OF ENQUIRY	...	248	...	...	...	891	20,500	11,000
7	...	...	...	J. IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF.	...	...	...	...	...	7	...	...
1,11,949	1,34,500	1,29,900	...	K. RENTS, RATES AND TAXES	...	...	...	...	...	1,11,949	1,34,500	1,29,900
1,04,794	60,900	66,630	5,000	L. CONTRIBUTIONS	47L	...	...	...	...	1,04,794	60,900	66,630
1,119	1,500	1,170	...	M. MISCELLANEOUS CHARGES FOR THE TREATMENT OF PATIENTS AT THE PASTEUR INSTITUTE.	...	...	...	...	...	1,119	1,500	1,170
50	400	100	...	Q. CHARGES IN ENGLAND	...	...	...	...	...	50	400	100
17	...	...	...	R. LOSS BY EXCHANGE	...	...	...	...	...	17	...	...
2,49,294	2,44,800	2,35,800	10,000	Total	...	248	...	...	...	2,49,542	2,44,800	2,35,800
...	...	...	...	Backward Tracts Expenditure	...	11,922	9,600	9,600	...	11,922	9,600	9,600
2,49,294	2,44,800	2,35,800	10,000	Grand Total	...	12,170	9,600	9,600	...	2,61,464	2,54,400	2,45,400

Detailed Account 47L.—CONTRIBUTIONS.

Controlling Officer—Local Government Secretary.

1,04,794	16,840 44,060 ...	16,830 44,800 5,000	...	b. District Councils †	...	...	...	...	...	1,04,794	16,840	16,830
	...	5,000	5,000	c. Deputy Commissioners' Local Funds †	...	...	...	...	...		44,060	44,800
	...	...	...	d. Other—(Pyapon Civil Station)	...	...	...	...	...		...	5,000
1,04,794	60,900	66,630	5,000	Total	...	...	...	...	...	1,04,794	60,900	66,630

* No. of Detailed Account, if any.

† For details see Statement II, pages 268—269.

(c) DEBT HEADS.

LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT.

*Controlling Officers—Commissioners of Divisions and
Local Government Secretary.*

1,44,000	2,00,000	50,000	...	B. LOANS TO MUNICIPALITIES—								
				Insein Municipal Committee.	...	...	...	...	...	1,44,000	2,00,000	50,000
	1,00,000	36,500	...	F. MISCELLANEOUS LOANS AND ADVANCES	...	...	...	...	...		1,00,000	36,500
1,44,000	3,00,000	86,500	...	Total	...	...	...	...	...	1,44,000	3,00,000	86,500

I.—CONTRIBUTIONS TO MUNICIPAL AND TOWN COMMITTEES.

Head of Account.	31G.	32Bh1	32Bh2	41G	Total.
Purpose of Contribution.	*Primary Education.	Hospital Finance Scheme.		Main Roads.	
Name of Town.		Treatment of Govt. servants.	†Grants-in-aid.		
<i>Lower Burma.</i>					
Akyab ...	3,000	12,870	...	...	15,870
Allanmyo-Ywataung ...	2,000	770	...	...	2,770
Rassein ...	...	4,510	...	...	4,510
Danubyu ...	630	500	...	...	1,130
Gyobingauk ...	...	1,340	...	...	1,340
Henzada ...	...	4,420	...	...	4,420
Insein ...	...	4,800	...	...	4,800
Kamayut ...	2,220	...	...	...	2,220
Kanbe ...	160	...	...	...	160
Kawareik ...	1,500	830	...	...	2,330
Kyaiklat ...	...	1,110	...	...	1,110
Kyaikto ...	700	730	...	...	1,430
Kyangyin ...	...	340	...	...	340
Kyaukpyu ...	3,600	2,660	...	...	6,260
Kyonpyaw ...	...	480	...	...	480
Letpadan ...	360	910	...	...	1,270
Ma-ubin ...	1,220	2,070	...	...	3,290
Mawlamyainggyun ...	...	280	...	...	280
Mergui ...	2,000	1,660	...	...	3,660
Minbya ...	...	90	...	...	90
Minhla ...	300	750	...	...	1,050
Moulmein ...	31,000	9,760	...	...	40,760
Myanaung ...	...	520	...	...	520
Myaungmya ...	2,490	1,680	...	...	4,170
Nattalin ...	210	...	...	...	210
Ngathainggyaung ...	...	510	...	...	510
Nyaunglebin ...	480	370	...	...	850
Paungde ...	...	1,940	...	...	1,940
Pegu ...	1,200	8,570	...	...	9,770
Prome ...	1,200	4,320	...	2,07,040	2,12,560
Pyapôn ...	...	1,250	...	...	1,250
Pyu ...	900	600	...	...	1,500
Sandoway ...	5,490	1,160	...	...	6,650
Shwedaung ...	1,500	1,040	...	...	2,540
Shwegyin ...	...	1,170	...	...	1,170
Syriam ...	1,110	4,220	...	...	5,330
Tavoy ...	10,000	5,850	...	...	15,850
Thamaing ...	380	...	...	...	380
Tharrawaddy ...	...	3,490	...	...	3,490
Thatôn ...	1,900	2,980	...	...	4,880
Thayetmyo ...	2,000	4,170	...	...	6,170
Thingangyun ...	830	...	...	25,750	26,580
Thóngwa ...	240	610	...	1,36,400	1,37,250
Thonze ...	...	260	...	...	260
Toungoo ...	4,000	4,100	...	...	8,100
Wakema ...	550	300	...	...	850
Yandoon ...	3,120	630	...	...	3,750
Zigôn ...	450	890	...	...	1,340
Total ...	86,740	1,01,510	...	3,69,190	5,57,440

N.B.—This statement excludes the following items :—

(a) Contributions to the Rangoon Corporation—

(1) Rs. 40,000 on account of the Contagious Diseases Hospital included under "32Bd,"

(2) Rs. 3,500 for Public Health Purposes included under "33Bb."

(b) Contribution to the Pyapôn Civil Station Rs. 5,000 entered under "47Ld."

I.—CONTRIBUTIONS TO MUNICIPAL AND TOWN COMMITTEES.

Head of Account.	31G.	32B/1.	32B/2.	41G.	
Purpose of Contribution.	*Primary Education.	Hospital Finance Scheme.		Main Roads.	Total.
Name of Town.		Treatment of Government-Servants.	†Grants-in-aid.		
<i>Upper Burma.</i>					
Bhamo	15,000	1,560	...	...	16,560
Chauk	2,000	4,000	...	...	6,000
Kyaukse	9,480	2,170	...	...	11,650
Magwe	2,000	3,020	...	...	5,020
Mandalay (Cantonment)	3,500	...	...	...	3,500
Mandalay (Municipality)	37,500	22,500	36,000	...	96,000
Mawlaik	1,870	3,340	2,680	...	7,890
Maymyo	1,730	...	...	...	1,730
Meiktila	9,600	2,610	...	...	12,210
Minbu	6,200	1,850	...	...	8,050
Monywa	14,000	1,760	...	...	15,760
Myingyan	14,700	3,920	...	...	18,620
Myinmu	5,000	370	...	...	5,370
Myitkyina	13,780	...	...	...	13,780
Nyaung U	2,170	680	...	...	2,850
Pakokku	18,000	5,370	...	...	23,370
Pyawbwe	3,500	460	...	...	3,960
Pyinmana	17,000	2,040	...	...	19,040
Sagaing	17,000	3,020	...	...	20,020
Salin	2,500	890	...	...	3,390
Shwebo	6,600	3,000	...	...	9,600
Taungdwingyi	8,240	980	...	...	9,220
Yamethin	4,800	2,660	...	...	7,460
Yenangyaung	3,790	2,780	...	...	6,570
Ye-U	5,300	650	...	...	5,950
Total	2,25,260	69,630	38,680	...	3,33,570
Grand Total	3,12,000	1,71,140	38,680	3,69,190	8,91,010

* Does not include in contributions sanctioned out of lump sum provisions for English Teachers, Opening of new schools and Maintenance and improvement of vernacular school buildings.

† Does not include contributions towards construction of new buildings.

II.—CONTRIBUTIONS TO (A) DISTRICT COUNCILS AND (B) DEPUTY COMMISSIONERS, LOCAL FUNDS.

Head of Account. Purpose of Contribution.	31G.		32B a2.		32B i		33B b.		41G.				47L.		Total.	
	• Primary Education.		Hospital Finance Scheme.		† Other Medical Contributions.		‡ Public Health.		District Communications.				Miscellaneous.			
	A	B	A	B	A	B	A	B	Maintenance.		New Works.		A	B		
Name of District.	A	B	A	B	A	B	A	B	A	B	A	B	A	B	A	B
<i>Lower Burma.</i>																
Akyab ...	16,810	...	2,530	...	3,580	...	2,370	...	3,270	...	21,300	...	...	...	49,860	...
Amherst ...	1,07,910	18,450	8,860	...	3,280	2,440	5,010	1,880	73,920	3,720	...	...	...	...	1,98,980	26,490
Bassein ...	37,430	...	6,580	...	2,460	...	4,390	...	32,420	...	...	...	...	...	83,280	...
Henzada ...	40,480	...	3,330	...	3,180	...	5,330	...	25,990	...	...	...	...	...	78,310	...
Insein ...	78,460	...	2,140	...	5,060	...	12,660	...	1,21,070	...	...	...	...	...	2,19,390	...
Kyaukpyu ...	...	39,410	...	1,310	...	1,370	...	4,280	...	6,530	...	...	...	...	...	52,900
Ma-ubin ...	46,420	...	4,510	...	3,550	...	8,630	...	25,280	...	...	...	...	...	88,390	...
Mergui ...	35,200	2,790	7,150	...	3,070	8,220	4,300	1,250	10,930	1,170	98,620	...	...	...	1,59,270	13,430
Prome ...	80,720	...	10,050	...	2,480	...	12,470	...	1,46,760	...	50,000	...	...	...	3,02,480	...
Salween ...	...	30,600	...	...	...	7,000	...	5,580	...	...	...	...	...	...	...	43,180
Sandoway ...	...	28,570	...	2,370	...	3,330	...	2,860	...	5,940	...	...	...	...	...	43,070
Tavoy ...	45,300	2,230	9,460	...	...	...	5,900	210	77,100	11,860	...	...	...	350	1,37,760	14,650
Tharrawaddy ...	1,18,550	...	18,060	...	3,490	...	11,690	...	2,84,730	...	...	...	...	...	4,36,520	...
Thatôn ...	78,970	1,720	6,780	...	3,980	...	10,270	280	65,060	...	34,770	...	...	...	1,99,830	2,000
Thayetmyo ...	84,800	7,170	6,100	...	3,370	2,120	7,630	770	90,640	...	...	...	1,070	...	1,93,610	10,060
Toungoo ...	21,750	43,760	5,550	...	470	1,210	3,490	1,820	11,170	9,200	27,670	...	...	7,690	70,100	63,680
Total ...	7,92,800	1,74,700	91,100	3,680	37,970	25,690	94,140	18,930	9,68,340	38,420	2,32,380	...	1,070	8,040	22,17,780	2,69,460

<i>Upper Burma.</i>																	
Bhamo	26,130	...	2,590	...	4,160	...	2,150	...	10,040	...	...	18,040	...	63,110	
Katha	68,370	...	...	...	32,140	...	34,240	...	60,360	...	...	...	...	1,95,110	
Kyaukse	...	40,780	...	4,460	...	5,200	...	12,320	...	35,440	...	...	...	1,000	98,200	1,000
Lower Chindwin	...	1,06,920	...	4,500	...	9,100	...	7,160	...	98,170	...	...	...	...	2,25,850	...
Magwe	...	1,04,360	...	10,150	...	2,100	...	14,340	...	11,110	...	...	2,790	...	1,44,850	...
Mandalay	...	69,850	6,620	27,820	...	3,510	50	10,250	920	7,280	5,090	...	...	...	1,18,710	12,680
Meiktila	...	66,420	...	4,290	...	9,600	...	13,640	...	45,470	...	...	...	...	1,39,420	...
Minbu	...	43,660	8,030	5,230	...	3,710	...	17,640	1,480	60,650	...	...	...	3,260	1,30,890	12,770
Myingyan	...	1,40,430	...	11,850	...	3,800	...	12,000	...	23,720	...	...	12,570	...	2,04,370	...
Myitkyina	35,320	...	...	...	23,450	...	7,340	...	24,290	...	...	...	...	90,400	
Pakôkku	...	1,12,630 [†]	32,480	4,030	...	5,880	5,400	9,160	2,920	29,150	1,440	400	4,580	1,61,250	46,820
Sagaing	...	1,12,080	...	6,280	...	5,620	...	6,460	...	53,180	...	...	...	...	1,83,620	...
Shwebo	...	1,19,760	...	11,430	...	3,690	...	11,880	...	1,23,250	...	...	...	...	2,70,010	...
Upper Chindwin...	59,180	...	880	...	18,070	...	9,140	...	23,620	9,880	...	1,20,770
Yamethin	...	72,590	11,790	10,570	...	2,280	...	10,130	1,960	58,550	7,780	...	...	...	1,54,120	21,530
Total	...	9,89,480	2,47,920	1,00,610	3,470	54,490	83,270	1,24,980	60,150	5,45,970	1,32,620	15,760	36,760	18,31,290	5,64,190
Grand Total	...	17,82,280	4,22,620	1,91,710	7,150	92,460	1,08,960	2,19,120	79,080	15,14,310	1,71,040	2,32,360	...	18,830	44,800	40,49,070	8,33,650

* Does not include contributions sanctioned out of lump sum provisions for English teachers, Opening of new schools and Maintenance and improvement of Vernacular School buildings.

† Does not include contributions towards construction of new buildings.

‡ Does not include contributions for employment of Health Officers on the half-pay grant system.

PART D.—DETAILS OF NEW EXPENDITURE OTHER THAN WORKS.

Major Head, Minor Head, Sub-Head and Primary Unit.	Description of Expenditure.	Provision in Estimates, 1928-29.		Balance to be provided in future years.				Reference to proceedings of Standing Committee.
		Votable.	Non-votable.	Non-recurring Total.		Recurring average annual.		
				Votable.	Non-votable.	Votable.	Non-votable.	
	9.—Registration.							
9A(2a)	Entertainment of a permanent Registration Clerk at Pwinbyu, Minbu District.	480	...	...	...	1,020	...	
	30.—Scientific Departments.							
30D	Contribution to the Indian Chemical Society ...	250	...	...	...	...	...
	31.—Education.							
31C(2a)	One Senior Master (175—5—225—10—275), one additional junior master (80—5—180) and one clerk (40—2—60) for the Government High School, Shwegyin, one additional senior master (175—5—225—10—275) for each of the Government High Schools at Bassein, Myitkyina and Yamethin, an additional junior master for the Government High School, Paungde, 3 new lady teachers (80—5—180) (all for 9 months) and one additional senior master and one additional junior master on Rs. 175—5—225—10—275 and Rs. 80—5—180 per mensem respectively for the Government High School, Sagaing.	12,560	...	...	...	12,175	...	
(3d)	Compensatory local allowance for the Senior Master at the Government High School, Myitkyina.	270	...	...	...	360	...	
(4)	Provision and equipment of playing fields and games pavilions in 11 Government Secondary Schools.	5,270	Finance 58(7).

PART D.—DETAILS OF NEW EXPENDITURE OTHER THAN WORKS.

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Major Head, Minor Head, Sub-Head and Primary Unit.	Description of Expenditure.	Provision in Estimates, 1928-29.		Balance to be provided in future years.				Reference to proceed- ings of Standing Committee.
		Votable.	Non- votable.	Non-recurring Total.		Recurring average annual.		
				Votable.	Non- votable.	Votable.	Non- votable.	
(5)	Purchase of furniture and apparatus for the Government High School at Insein (8,250) and Mergui (4,500) and expenditure incidental on the opening of a new class in the Government High School, Myitkyina (250).	13,000	...	500	...	...	...	Finance 55(1).
31D(2)	Provision and equipment of playing fields and games pavillions in non-Government Secondary Schools.	22,000	...	...	...	...	...	Finance 58 (7).
31E(4)	Provision and equipment of playing fields and games pavillions for the Government Anglo-Vernacular Middle School at Haka.	...	700	...	...	...	...	Finance 58 (7),
31G	(i) Opening of 250 new Vernacular Schools ...	2,07,000	...	...	2,07,000 (1929-30)	...	...	Finance 21 (2).
	(ii) Temporary increase of Contribution to the Myitkyina Deputy Commissioner's Local Funds (Backward Tracts)	...	2,500	...	...	...	...
31H(a)(2a)	Opening of three new Elementary Training classes (one teacher for each class 80—2—100).	2,880	...	...	...	4,810	...	Finance 55 (2).
(4)	Provision and equipment of playing fields and games pavillions at the Government Normal Schools at Mandalay and Toungoo.	2,650	...	...	...	...	...	Finance 58 (7).
31 I(1)	Remuneration to lecturers for delivering lectures in School gardening at Rangoon and Maymyo (350) and 45 stipends of Rs. 15 per mensem for three new Elementary Training classes (8,100).	8,450	...	...	...	8,450	...	Finance 55 (2)
31J(1b)	Pay of officer on special duty for one month in the office of the Director of Public Instruction for translating into Burmese the Public Instruction Report, 1927-28.	450	...	...	...	...	...	.....
31K(1a)	(i) Two Inspectresses of Schools at Mandalay and Moulmein (400—25—850 + O.S.P. 100) from 1st July 1928.	6,000	...	...	...	18,770	...	Finance 13 (2).
	(ii) One Inspector of Schools (400—50—1,250 + O.S.P. 150).	6,600	...	...	...	9,990	...	.....

31K (1b)	Pay of an officer for three months for the purpose of inspecting and reporting on the teaching of Pāli and Burmese.	2,250	...	...	...	...	...
(2a)	(i) Three Deputy Inspectresses of Schools (175-5-225-10-275 per mensem).	6,300	...	...	...	8,550	...	Finance 13 (2).
	(ii) Three peons for the above (15- $\frac{1}{2}$ -16- $\frac{1}{8}$ -18).	540	...	...	...	600	...	
	(iii) Two clerks for Inspector of Schools, Irrawaddy Circle, one for Inspector of Schools, Arakan Circle, and one peon for 2nd Assistant Inspector of Schools, Irrawaddy Circle.	2,700	...	...	...	3,286	...	
(3a)	(i) Burma allowance for two Inspectresses of Schools, Mandalay and Moulmein (75 for six months) and for one Inspector of Schools (90).	1,980	...	...	...	4,130	...	
	(ii) Compensatory local allowance of officer appointed to inspect and report on the teaching of Pāli and Burmese.	600	...	...	...	...	...
(3b)	Travelling allowance for the two Inspectresses and three Deputy Inspectresses of Schools (3,700) and the officer appointed to inspect and report on the teaching of Pāli and Burmese (600).	4,300	...	...	...	3,700	...	
(5)	Contingent expenditure on account of officer appointed to inspect and report on the teaching of Burmese and the two Inspectresses of Schools and three Deputy Inspectresses of Schools and their staff.	1,300	...	...	...	1,300	...	
31M c	(i) Increase in the rates of rewards to successful candidates in Pāli examinations.	33,000	...	...	...	33,000	...	Finance 44(6).
	(ii) Cost of First-aid classes for Government servants.	1,250	...	...	...	...	...
	(iii) Remuneration to Hygiene lecturers and fees for conducting examinations.	2,000	...	...	...	2,000	...	
	(iv) Improvement of Physical Training in Anglo-Vernacular and English Schools.	10,910	...	19,050 (1929-30)	...	...	...	Finance 60(7).
	(v) Translation of Text books into Burmese	5,000	...	...	...	5,000	...	Finance 60 (6).
	(vi) Extension of Scout-craft to Villages	5,880	...	12,832 (1929-30-1930-31)	Finance 61 (2).
Total, 31.—Education		3,65,140	3,200	32,332	2,07,000	1,16,121	...	

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	(iv) Improvements to Leper Asylum, Kemmendine.	38,000	Finance 56 (3).
	(v) Contributions towards the construction of Zaungto Dispensary.	22,320	
	(vi) Contribution towards the construction of a Mortuary at the Civil Hospital, Momywa.	1,200	...	...	...	...	...	...
	(vii) Contribution towards the construction of a Civil Hospital, Taungdwingyi.	13,750	...	...	...	...	...
	(viii) Contribution towards the construction of an Out-patients Dispensary at Myanaung.	4,080	...	...	...	...	...
	(ix) Contribution towards the construction of Nurses' Quarters at Pegu.	760	...	...	...	...	...
32Hg	(i) Opening of a floating Dispensary between Masein and Kani (8,321) and (ii) opening of Travelling Dispensary in the south-west of Kawlin in the Katha District (2,065).	10,300	...	(i) 5,540 (1 year) (ii) Nil.	...	...	...	Finance 60 (5).
32Db	Special pay of the Superintendent of the Burma Medical School (Rs. 200 per mensem).	...	2,200	...	...	...	2,400	Finance 56 (5).
32Db (2a)	Pay and Demonstration allowance of two Sub-Assistant Surgeons acting as Demonstrators (100—200 plus Rs. 30).	3,140	...	...	...	2,160	...	
(3a)	Compensatory local allowance for the Sub-Assistant Surgeons above.	600	...	...	...	660	...	
Total, 32.—Medical.		1,58,500	2,500	5,540	...	20,736	2,400	
33—Public Health.								
33Aa (2b)	Pay for six months of a trained Statistician required in the office of the Director of Public Health for Statistical work in connection with an investigation into the prevalence of tuberculosis in Rangoon.	1,500	...	...	...	...	...
(4)	Expenditure on construction of Models and on Public Health experiments.	700	...	...	...	700	...	
33Ac (2a)	Pay of one Inspector and two Vaccinators in the Chin Hills.	...	1,560	...	...	...	1,560	
(3a)	Compensatory local allowance for the Inspector and two Vaccinators in the Chin Hills.	...	630	...	...	...	630	
(3b)	Travelling allowance for the Inspector and two Vaccinators in the Chin Hills.	...	1,000	...	...	...	1,000	

PART D.—DETAILS OF NEW EXPENDITURE OTHER THAN WORKS.

Major Head, Minor Head, Sub-Head and Primary Unit.	Description of Expenditure.	Provision in Estimates, 1928-29.		Balance to be provided in future years.				Reference to proceed- ings of Standing Committee.
		Votable.	Non- votable.	Non-recurring Total.		Recurring average annual.		
				Votable.	Non- votable.	Votable.	Non- votable.	
(5)	(i) Uniforms for the two Vaccinators in the Chin Hills.	...	40	...	...	...	40	Finance 57 (2).
	(ii) Pay of one Laboratory attendant (30—1—50, and a second sweeper (16—1—18).	550	...	...	...	700	...	
33Ag (1a)	Pay of the whole-time Director of Public Health Institute.	...	17,630	...	...	...	16,500	
(3a)	Burma allowance and Rangoon compensatory allowance of the Director.	...	4,640	...	...	...	3,420	
(3b)	Share of fees of the Director of the Institute for private Chemical and Bacteriological work done at the Institute.	...	550	...	...	...	550	
33B b	Contribution to Local Bodies towards the purchase of vaccine lymph.	17,230	...	...	...	17,230	...	
33Bc	(i) Contribution towards the Mawlamyaingyun Water Supply and Insein Drainage Scheme.	1,48,730	...	...	...	...	...	Finance 61 (9).
	(ii) Engagement of Messrs. Rendal, Patner and Tritton, London, to advise the Government of Burma on the Rangoon Water Supply Scheme.	2,83,800	...	...	...	...	...
33B d	(i) Contributions to Local Bodies for employment of Health Officers on the half pay grant system.	14,600	...	...	...	...	...	The scheme is to be extended as funds are provided, vide Finance 59 (1).
	(ii) Contribution to the British Social Hygiene Council, London, for preparation of instructional films dealing with the medical and social aspects of venereal diseases for the enlightenments of the natives.	2,500	...	...	...	...	...
33C a (2b)	Pay of two clerks and eight mosquito catchers for six months.	1,550	...	...	...	1,550	...	

(3a)	Compensatory local allowance for the two clerks.	290	...	...	...	290	...	
(3b)	Remunerations to local Surveyors for preparing contour maps of places to be surveyed for Malaria.	600	...	...	...	600	...	
(4)	Free distribution of Cinchona febrifuge tablets ...	5,000	...	...	...	...	...
(5)	Contingent charges in connection with Malaria Survey.	1,000	...	...	...	1,000	...	
33E (4)	Contribution to the Pasteur Institute towards the cost of opening a Serological Department for carrying out Wasserman tests.	6,000	...	...	...	...	...	Finance 58 (3).
	Total, 33.—Public Health ...	4,84,050	26,070	...	...	22,070	23,700	
	41.—Civil Works.							
41G	Contribution towards the construction of District Communications—							
	(i) Re-alignment of the 1st mile of the Taungzun-Kawkadut Road, Thaton District.	27,450	...	...	...	...	...	} Roads 29 (12).
	(ii) Approach Road from Donwun Embankment to the Martaban-Sittang Road and the Donwun Railway Station, Thaton District.	7,320	...	...	...	...	...
	(iii) Kanhla Bridge at Myohaung, Akyab District	10,620	...	...	...	...	...
	(iv) Bridge on Kanhla Court-house Road at Myohaung, Akyab District.	10,680	...	...	...	...	...
	(v) Improvements to Paungdale-Simmizwè Road, Prome District.	50,000	...	...	...	...	...
	(vi) Kwebye-Myozo Road, Toungoo District ...	27,670	...	...	...	...	...
	(vii) Palauk-Kataungni-Bondundo Chaung Road, Mergui District.	98,620	...	...	...	...	...
	(viii) Improvements to Rangoon-Prome Road. ...	55,040	...	...	...	...	...	} Roads 30 (10).
	(ix) Improvements to Prome-Allanmyo Road. ...	1,52,000	...	...	...	...	...
	(x) Improvements to the road through Thongwa Town from the proposed end of Thatekwin-Thagwa Road to the Railway Station.	1,36,400	...	...	...	...	...
	(xi) Link Road to Thingangyun. ...	25,750	...	...	...	...	...
	Total, 41.—Civil Works ...	6,01,550	...	...	...	...	...

SCHEDULE OF EXPENDITURE

IN

THE BACKWARD TRACTS

WHICH IS EXCLUDED FROM THE NON-VOTED
ALLOTMENTS.

LIST OF BACKWARD TRACTS.

The Federated Shan States.

The Hill District of Arakan.

The Chin Hills District.

The Pakokku Hill Tracts.

The Somra Tract.

The Hill tracts of the Myitkyina District (excluding the old Putao District) and of the Bhamo and Katba Districts.

BACKWARD TRACTS—EXPENDITURE.

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.			O L or N
			Carry on.	New.	Total.	

SCHEDULE OF BACKWARD TRACTS EXPENDITURE.

		(a) EXPENDITURE CHARGED TO REVENUE.					
10,156	20,400	5.—LAND REVENUE	...	11,601	...	11,601	
8,168	5,200	6.—EXCISE	...	...	...	...
7,884	10,500	8.—FOREST	...	10,500	...	10,500	
6,095	500	8A.—FOREST CAPITAL OUTLAY CHARGED TO REVENUE.	...	500	...	500	
42,291	95,100	22.—GENERAL ADMINISTRATION	...	95,250	...	95,250	
1,796	4,000	24.—ADMINISTRATION OF JUSTICE	...	3,100	...	3,100	
57,621	24,900	25.—JAILS AND CONVICT SETTLE- MENTS.	...	1,930	500	2,430	
19,98,889	18,95,700	26.—POLICE	...	19,25,290	...	19,25,290	
3,406	1,900	27.—PORTS AND PILOTAGE	...	3,680	...	3,680	
94,207	1,20,300	31.—EDUCATION	...	1,21,500	3,200	1,24,700	
1,24,616	1,04,800	32.—MEDICAL	...	1,05,200	300	1,05,500	
5,552	8,200	33.—PUBLIC HEALTH	...	8,020	3,230	11,250	
3,022	3,700	34.—AGRICULTURE	...	3,960	1,440	5,400	
1,510	2,100	35.—INDUSTRIES	...	1,600	...	1,600	
5,57,049	14,37,500	41.—CIVIL WORKS	...	5,51,200	1,15,000	6,66,200	
6,72,796	6,72,900	47.—MISCELLANEOUS	...	6,69,300	...	6,69,300	
35,95,058	44,07,700	Total	...	35,12,631	1,23,670	36,36,301	
34,43,571	33,87,000	Distribution	...	32,67,131	8,670	32,75,801	O
...	2,00,000			1,85,000	5,000	1,90,000	L
1,48,320	8,20,700			60,500	1,10,000	1,70,500	N

"O" means "Ordinary Expenditure"; "L" means "Other Expenditure for which loans are admissible"; "N" means "Other Expenditure for which loans are not admissible."

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.		
			Carry on.	New	Total.

(a) EXPENDITURE CHARGED TO REVENUE.

5.—LAND REVENUE.

		C.—CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS.				
7,754	1,800	a. Commission on Land Revenue Collections.	...	8,030	...	8,030
..	3,300	b. Commission on Capitation-tax Collections.	...	...	...	...
1,118	15,300	c. Commission on <i>Thathameda</i> -tax Collections.	...	2,001	...	2,001
1,284	...	d. Commission on other Collections.	...	1,500	...	1,500
...	...	e. Charges for preparation of tax-tickets.	...	70	...	70
10,156	20,400	Total	...	11,601	...	11,601

6.—EXCISE.

		C. DISTRICT EXECUTIVE ESTABLISHMENT.				
2,937	860	(2a) Pay of Establishment—Permanent	...	...	...	...
5,681	180	(3a) Allowances, Honoraria, etc.—Fixed.	...	...	...	...
	3,400	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	...	...	...
260	1,260	(4) Supplies and Services	...	...	...	...
8,878	5,700	Total	...	...	...	...
710	500	Deduct—Charges recoverable from other Governments, Departments, etc.	...	...	...	...
8,168	5,200	Nett Total	...	...	...	...

8.—FOREST.

2,102	4,700	B. CONSERVANCY AND WORKS	8B	4,000	...	4,000
5,782	5,800	C. ESTABLISHMENTS	8C	6,500	...	6,500
7,884	10,500	Total	...	10,500	...	10,500

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.		
			Carry on.	New.	Total.

Detailed Account 8B.—CONSERVANCY AND WORKS.

403	1,500	a. Timber and Other Produce from the Forests by Government Agency. (1) Timber ... (2) Firewood and Charcoal ... (3) Bamboos and Canes ... (4) Grass and other minor produce.	1,000	...	1,000
...	100	b. Timber and Other Produce removed from the Forests by Consumers and Purchasers.	50	...	50
14	100	c. Drift and Waif Wood and Confiscated Forest Produce.	50	...	50
41	100	d. Live-stock, Stores, Tools, and plant Maintenance and Replacement. (1) Replacement of livestock ... (2) Feed and keep of livestock ... (3) Purchase of petty stores tools and plant for maintenance of works and maintenance and replacement of stores tools and plant.	100	...	100
84 172	200 300	e. Communications and Buildings— (1) Roads and Bridges ... (2) Buildings and other Works	100 300	...	100 300
256	500	Total ...	400	...	400
1,265	1,800	f. Organization, Improvement and Extension of Forests— (1) Maintenance of Boundaries. (2) Regeneration and Improvement. (6) Fire protection ... (7) Other Works ...	300 1,600 100 100	...	300 1,600 100 100
1,265	2,100	Total ...	2,100	...	2,100
123	200	g. Miscellaneous (2) Other charges	200	...	200
...	100	i. Suspense— (1) Works Advances	100	...	100
2,102	4,700	TOTAL 8B ...	4,000	...	4,000

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.			O or N
			Carry on	New.	Total.	

Detailed Account 8C.—ESTABLISHMENTS.

3,614	3,800	(2a) Pay of Establishment—Per- manent.	4,100	...	4,100	
1,846	750	(3a) Allowances, Honoraria, etc.— Fixed.	800	...	800	
	1,000	(3b) Allowances, Honoraria, etc.— Fluctuating.	1,000	...	1,000	
147	250	(5) Contingencies ...	250	...	250	
175	...	(6) Charge for Launches ...	350	...	350	
5,782	5,800	Total ...	6,500	...	6,500	O

8A —FOREST CAPITAL OUTLAY CHARGED TO REVENUE.

6,095	500	C. ORGANIZATION, EXTENSION AND IMPROVEMENT OF FORESTS.	500	...	500	N
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22.—GENERAL ADMINISTRATION.

23,056	60,900	N. GENERAL ESTABLISHMENTS	22N	55,620	...	55,620	
16,819	32,700	O. SUBDIVISIONAL ESTABLISH- MENTS.	22O	37,700	...	37,700	
2,416	1,500	P. OTHER ESTABLISHMENTS ...	22P	1,930	...	1,930	
42,291	95,100	Total ...	...	95,250	...	95,250	O

* No. of Detailed Account, if any.

"O" means "Ordinary Expenditure"; "N" means "Other Expenditure for which loans are not admissible."

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.		
			Carry on.	New.	Total.

Detailed Account 22N.—GENERAL ESTABLISHMENTS.

a. Revenue, General and Judicial Establishments.					
...	17,500	(1a) Pay of Officers—Permanent ...	26,700	...	26,700
8,089	10,200	(2a) Pay of Establishment—Permanent.	10,400	...	10,400
...	5,340	(3a) Allowances, Honoraria, etc.—Fixed	5,120	...	5,120
...	...	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	...	...
1,051	2,730	(4) Supplies and Services ...	1,200	...	1,200
10,097	25,620	(5) Contingencies ...	8,000	...	8,000
3,290	2,500	(6) Charge for Launches ...	3,000	...	3,000
..	3,990	(8) <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	...	...	...
22,527	59,900	Total ...	54,420	...	54,420
b. Treasury Establishment.					
529	840	(2a) Pay of Establishment—Permanent.	980	...	980
...	160	(3a) Allowances, Honoraria, etc.—Fixed	220	...	220
529	1,000	Total ...	1,200	...	1,200
23,056	60,900	TOTAL 22N ...	55,620	...	55,620

Detailed Account 22O.—SUBDIVISIONAL ESTABLISHMENTS.

10,165	26,000	(2a) Pay of Establishment—Permanent.	29,000	...	29,000
332	200	(2b) Pay of Establishment—Temporary (Non-Contract).	200	...	200
6,322	2,300	(3a) Allowances, Honoraria, etc.—Fixed	4,500	...	4,500
	22,000	(3b) Allowances, Honoraria, etc.—Fluctuating.	4,000	...	4,000
...	17,800	(8) <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	...	...	...
16,819	32,700	Total ...	37,700	...	37,700

Detailed Account 22P.—OTHER ESTABLISHMENTS.

c. Other Establishments.					
1,482	840	(2a) Pay of Establishment—Permanent	980	...	980
481	260	(3a) Allowances, Honoraria, etc.—Fixed	310	...	310
	...	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	...	...
49	...	(4) Supplies and Services ...	...	...	...
404	400	(5) Contingencies ...	640	...	640
2,416	1,500	Total ...	1,930	...	1,930

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.		
			Carry on.	New.	Total.

24.—ADMINISTRATION OF JUSTICE

...	100	B. LAW OFFICERS	...	...	100	...	100
1,796	3,900	F. CRIMINAL COURTS	...	24F	3,000	...	3,000
1,796	4,000	Total	...	...	3,100	...	3,100

Detailed Account 24F.—CRIMINAL COURTS.

		<i>a. Other Judicial Establishments.</i>					
1,758	3,900	(4) Supplies and Services	...	..	3,000	...	3,000
38	...	(5) Contingencies—Contract	...	...	...	...	...
1,796	3,900	Total	...	...	3,000	...	3,000

25.—JAILS AND CONVICT SETTLEMENTS.

42,692	23,400	A. JAILS—	...	25A	...	...	...
14,929	1,500	CONVICT CAMPS	...	25A	1,930	500	2,430
		LOCK-UPS	...	...	...	...	...
57,621	24,900	Total	...	...	1,930	500	2,430

Detailed Account 25A.—JAILS (CONVICT CAMPS).

		<i>c. Establishment.</i>					
		<i>I.—Superintendents and Deputy Superintendents.</i>					
4,703	16,200	(1) Pay	...	...	...	...	...
906	...	(2) Allowances	...	...	...	...	...
		<i>II.—Jailors, Deputy and Assistant Jailors.</i>					
6,734	21,550	(1) Pay	...	...	...	...	...
3,559	8,850	(2) Allowances other than Travelling Allowance	...	...	...	...	...

* No. of Detailed Account, if any.

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account	Estimates, 1928-29.		
			Carry on.	New.	Total.

Detail Account 25A.—JAILS (CONVICT CAMPS)—concl'd.

		<i>c. Establishment—concl'd.</i>			
		<i>IV.—Medical Establishment.</i>			
1,651	3,740	(1) Pay ... ..	...	...	...
442	2,090	(2) Allowances other than Travelling Allowance.	...	...	...
3,059	1,070	<i>d. Travelling Allowance (Non-Gazetted Officers).</i>	...	...	...
493	...	<i>e. Dietary charges—</i>	...	...	...
2,339	3,000	(2) Miscellaneous Dietary charges	...	...	...
17,157	10,000	<i>f. Hospital Charges</i>	...	...	...
		<i>i. Charges for moving Prisoners.</i>	...	...	...
1,531	1,000	<i>j. Miscellaneous Services and Supplies.</i>	...	...	...
118	...	<i>k. Contingent charges</i>	...	...	...
...	4,100	<i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.</i>	...	...	...
42,632	23,400	Total ...	...	...	...

Detailed Account 25A.—JAILS (LOCK-UPS).

		<i>n. Charges for Police Custody (Diet, Conveyance and Custody of Undertrial Prisoners).</i>			
3,046	50	(1) Payment of expenses to headmen and villagers for escorting prisoners.	50	500	550
10,365	1,000	(2) Unclassified	1,250	...	1,250
1,518	510	<i>o. Allowances to Sub-Assistant Surgeons.</i>	630	...	630
...	60	<i>Deduct—Establishment charges recoverable from other Governments, Departments, etc.</i>	...	...	...
14,929	1,500	Total ...	1,930	500	2,430

26.—POLICE.

35,393	48,400	C. DISTRICT EXECUTIVE FORCE	20C	51,800	...	51,800
56,620	47,000	D. VILLAGE POLICE	26D	48,000	...	48,000
19,96,696	18,00,100	E. SPECIAL POLICE (MILITARY POLICE).	26E	18,25,090	...	18,25,090
180	200	I. CATTLE POUNDS	...	400	...	400
19,98,889	18,95,700	Total ...	...	19,25,290	...	19,25,290

* No. of Detailed Account, if any.

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account	Estimates, 1928-29.		
			Carry on.	New.	Total.

Detailed Account 26C.—DISTRICT EXECUTIVE FORCE.

		a. District Police.			
...	...	(1a) Pay of Officers—Permanent ...	7,270	...	7,270
18,969	25,000	(2a) Pay of Establishment—Permanent—			
7,816	8,000	(i) Police Force ...	25,900	...	25,900
...	8,500	(ii) Office Establishment ...	5,000	...	5,000
...	...	(3a) Allowances, Honoraria, etc.—	5,980	...	5,980
...	...	Fixed.			
6,637	5,000	(3b) Allowances, Honoraria, etc.—			
...	...	Fluctuating.			
1,971	1,900	(4) Supplies and Services ...	2,050	...	2,050
...	...	(5) Contingencies ...	1,600	...	1,600
...	...	(9) Works ...	4,000	...	4,000
35,393	48,400	Total ...	51,800	...	51,800

Detailed Account 26D —VILLAGE POLICE.

56,620	50,000	a. Gaungs (Watchmen) ...	48,000	...	48,000
...	3,000	Deduct—Charges recoverable from other Governments, Depart- ments, etc.	...	...	...
56,620	47,000	Total ...	48,000	...	48,000

Detailed Account 26E.—MILITARY POLICE (SPECIAL POLICE).

		b. Police Force.			
...	1,79,260	(1a) Pay of Officers—Permanent ...	1,81,000	...	1,81,000
8,75,644	8,78,200	(2a) Pay of Establishment—Perma- nent—			
79,232	80,000	(i) Police Force ...	8,30,000	...	8,30,000
...	...	(ii) Office Establishment ...	80,000	...	80,000
672	720	(2b) Pay of Establishment—Temporary (Non-Contract).			
3,557	480	(i) Police Force ...	720	...	720
...	3,58,340	(ii) Office Establishment ...	...	...	...
...	...	(3a) Allowances, Honoraria, etc.—	3,70,000	...	3,70,000
...	...	Fixed.			
4,05,114	3,50,000	(3b) Allowances, Honoraria, etc.—			
1,11,018	91,000	Fluctuating.			
3,532	2,000	(4) Supplies and Services ...	3,75,000	...	3,75,000
...	5,81,000	(5) Contingencies ...	1,20,000	...	1,20,000
...	...	(6) Charge for Launches ...	8,000	...	8,000
...	...	(8) Deduct—Establishment charges recoverable from other Govern- ments, Departments, etc.	6,03,050	...	6,03,050
...	...	(9) Works ...	30,000	...	30,000
14,78,769	13,59,000	Total ...	13,91,670	...	13,91,670

BACKWARD TRACTS.

26. POLICE 289
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Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.		
			Carry on.	New.	Total.

Detailed Accounts 26E.—MILITARY POLICE (SPECIAL POLICE)—concl'd.

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Carry on.	New.	Total.
c. Hospital Charges.					
...	2,700	(1a) Pay of Officers—Permanent ...	...	...	...
43,940	55,000	(2a) Pay of Establishment—Permanent.	47,000	...	47,000
4,569	...	(2b) Pay of Establishment—Temporary (Non-Contract).	5,000	...	5,000
28,903	25,000	(3a) Allowances, Honoraria, etc.— Fixed.	20,000	...	20,000
	15,000	(3b) Allowances, Honoraria, etc.— Fluctuating.	11,000	...	11,000
25,578	31,000	(4) Supplies and Services ...	24,000	...	24,000
28,814	40,000	(5) Contingencies ...	30,000	...	30,000
...	5,200	(7) Establishment charges payable to other Governments, Depts., etc.	5,200	...	5,200
...	30,000	(8) Deduct—Establishment charges recoverable from other Govern- ments, Departments, etc.	...	...	...
1,31,804	1,43,900	Total ...	1,42,200	...	1,42,200
d. Police Food Supply.					
...	...	(1a) Pay of Officers—Permanent ...	...	...	...
2,880	4,340	(2a) Pay of Establishment—Permanent	2,880	...	2,880
1,202	1,800	(2b) Pay of Establishment—Temporary (Non-Contract).	750	...	750
...	3,060	(3a) Allowances, Honoraria, etc.— Fixed.	1,590	...	1,590
	...	(3b) Allowances, Honoraria, etc.— (Fluctuating).	...	...	...
4,60,865	4,65,000	(4) Supplies and Services ...	4,58,000	...	4,58,000
1,312	8,000	(5) Contingencies ...	13,000	...	13,000
1,70,136	1,85,000	(9) Deduct—Recoveries from men in the Police Force.	1,85,000	...	1,85,000
2,96,123	2,97,200	Total ...	2,91,220	...	2,91,220
19,06,696	18,00,100	TOTAL 26E ...	18,25,090	...	18,25,090

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.			
			Carry on.	New.	Total.	
27. PORTS AND PILOTAGE.						
2,001	1,900	A. PAY AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.	27A	1,980	...	1,980
1,405	...	B. PURCHASE OF MARINE STORES AND COAL FOR THE BUILDING, REPAIR AND OUTFIT OF SHIPS AND VESSELS.	27B	1,700	...	1,700
3,406	1,900	Total	...	3,680	...	3,680

Detailed Account 27A.—PAY AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.

		<i>f.</i> Steam and Motor Launches, etc.				
1,337	1,740	(2a) Pay of Establishment—Permanent.	...	1,800	...	1,800
246	130	(3a) Allowances, Honoraria, etc.—Fixed.	...	150	...	150
		(3b) Allowances, Honoraria, etc.—Fluctuating.	...	20	...	20
18	10	(5) Contingencies	...	10	...	10
400	...	(7) Establishment Charges payable to other Governments, Departments, etc.	...	...	...	...
2,001	1,900	Total	...	1,980	...	1,980

Detailed Account 27B.—PURCHASE OF MARINE STORES, ETC.

		<i>f.</i> Steam and Motor Launches, etc.				
443	...	(1) Fuel	...	1,000	...	1,000
...	...	(2) Stores	...	400	...	400
...	...	(3) Overhaul and Repairs (including replacement of parts).	...	300	...	300
962	...	(4) Establishment charges payable to other Governments, Departments, etc.	...	...	...	...
1,405	...	Total	...	1,700	...	1,700

31.—EDUCATION.

31,206	35,800	E. GOVERNMENT PRIMARY SCHOOLS	31E	36,800	700	37,500
430	2,200	F. DIRECT GRANTS TO NON-GOV. PRIMARY SCHOOLS.	31F	4,700	...	4,700
61,300	75,000	G. GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.	31G	76,200	2,500	78,700
...	2,900	H. GOVT. SPECIAL SCHOOLS	31H	...	...	...
1,271	3,500	K. INSPECTION	31K	3,800	...	3,800
94,207	1,20,300	Total	...	1,21,500	3,200	1,24,700

* No. of Detailed Account, if any.

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.		
			Carry on.	New.	Total.

Detailed Account 31E.—GOVERNMENT PRIMARY SCHOOLS.

15,647	18,640	(2a) Pay of Establishment—Permanent	21,600	...	21,600
	2,360	(3a) Allowances, Honoraria, etc.—Fixed.	2,300	...	2,300
2,852	500	(3b) Allowances, Honoraria, etc.—Fluctuating.	600	...	600
6,228	11,900	(4) Supplies and Services	9,400	700	10,100
6,479	2,400	(5) Contingencies	2,900	...	2,900
31,206	35,800	Total	36,800	700	37,500

Detailed Account 31F.—DIRECT GRANTS TO NON-GOVT. PRIMARY SCHOOLS.

268	7,600	(1) Ordinary (Recurring)	4,400	...	4,400
162	100	(2) Special (Non-Recurring)	300	...	300
430	7,700	Total	4,700	...	4,700
...	5,500	Deduct—Charges recoverable from other Governments, Departments, etc.	...	...	...
430	2,200	Nett Total	4,700	...	4,700

Detailed Account 31G.—GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION.

...	1,000	a. Grants for English Teachers in Vernaculars Schools.	1,150	...	1,150
...	...	b. Ordinary Recurring Grants for Vernacular Education*.	...	...	...
...	74,900	(3) Deputy Commissioners' Local Funds	75,050	2,500	77,550
61,300	75,900	Total	76,200	2,500	78,700

Detailed Account 31H.—GOVERNMENT SPECIAL SCHOOLS.

		a. Training Schools for Masters.			
...	480	(2b) Pay of Establishment—Temporary (Non-Contract).	...	...	...
...	150	(3a) Allowances, Honoraria, etc.—Fixed	...	...	...
...	190	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	...	...
...	1,980	(4) Supplies and Services	...	...	...
...	100	(5) Contingencies	...	...	...
...	2,900	Total	...	...	...

* For Details see Statement.

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Accounts.	Estimates, 1928-29.		
			Carry on.	New.	Total.

Detailed Account 31K.—INSPECTION.

840	1,260	(2a) Pay of Establishment—Permanent.	...	1,310	...	1,310
431	540	(3a) Allowances, Honoraria, etc.—Fixed.	...	520	...	520
	1,500	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	1,800	...	1,800
...	200	(5) Contingencies	...	170	...	170
1,271	3,500	Total	...	3,800	...	3,800

32.—MEDICAL.

18,001	15,400	A. MEDICAL ESTABLISHMENT	32A	13,500	...	13,500
1,06,615	89,400	B. HOSPITALS AND DISPENSARIES	32B	91,700	300	92,000
1,24,616	1,04,800	Total	...	1,05,200	300	1,05,500

Detailed Account 32A.—MEDICAL ESTABLISHMENT.

		b. District Medical Officers.				
12,000	10,400	(1a) Pay of Officers—Permanent	...	8,080	...	8,080
1,872	1,600	(2a) Pay of Establishment—Permanent	...	1,720	...	1,720
4,041	2,100	(3a) Allowances, Honoraria, etc.—Fixed.	...	1,800	...	1,800
	1,200	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	1,800	...	1,800
88	100	(5) Contingencies	...	100	...	100
18,001	15,400	Total	...	13,500	...	13,500

Detailed Account 32B.—HOSPITALS AND DISPENSARIES.

		c. Mofussil Hospitals and Dispensaries.				
4,450	8,400	(1a) Pay of Officers—Permanent	...	4,260	...	4,260
25,600	17,500	(2a) Pay of Establishment—Permanent.	...	12,460	...	12,460
17,203	9,200	(3a) Allowances, Honoraria, etc.—Fixed.	...	5,180	...	5,180
	6,000	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	4,000	...	4,000
22,105	25,000	(4) Supplies and Services	...	18,000	...	18,000
26,160	24,000	(5) Contingencies	...	18,000	300	18,300
...	29,000	(8) Deduct—Establishment charges recoverable from other Governments, Departments, etc.	...	...	...	...
95,518	61,100	Total	...	61,900	300	62,200

* No. of Detailed Account, if any.

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.		
			Carry on.	New.	Total.

Detailed Account 32B.—HOSPITALS AND DISPENSARIES—*concl'd.*

100	100	<i>d. Grants to Hospitals and Dispensaries.</i>			
		Contribution to Kachin Mission, Bhamo. ...	100	...	100
10,997	28,000	<i>g. Travelling Dispensaries</i> ...	29,500	...	29,500
		<i>i. Other Contributions to Local Bodies for Medical purposes. †</i>			
...	200	(3) Deputy Commissioners' Local Funds. ...	200	...	200
1,06,615	89,400	TOTAL 32B ...	91,700	300	92,000

33.—PUBLIC HEALTH.

3,791	4,100	A. PUBLIC HEALTH ESTABLISHMENT	33A	3,920	3,230	7,150
1,761	4,100	B. GRANTS FOR PUBLIC HEALTH PURPOSES.	33B	4,100	...	4,100
5,552	8,200	Total ...	...	8,020	3,230	11,250

Detailed Account 33A.—PUBLIC HEALTH ESTABLISHMENT.

1,803	1,880	<i>c. Vaccination.</i>			
	700	(2a) Pay of Establishment—Permanent	1,800	1,560	3,450
1,932		(3a) Allowances, Honoraria, etc.—Fixed.	780	630	1,410
	1,300	(3b) Allowances, Honoraria, etc.—Fluctuating.	1,100	1,000	2,100
56	50	(4) Supplies and Services	50	40	90
	110	(5) Contingencies	100	...	100
3,791	4,100	Total ...	3,920	3,230	7,150
...	6,000	<i>d. Health Department.</i>			
...	6,000	(4) Supplies and Services	...	...	...
		(8) <i>Deduct</i> —Establishment charges recoverable from other Governments, Departments, etc.	...	...	...
...	...	Total ...	...	...	...
3,791	4,100	TOTAL 33A ...	3,920	3,230	7,150

Detailed Account 33B.—GRANTS FOR PUBLIC HEALTH PURPOSES.

1,761	4,100	<i>b. Recurring Contributions to Local Bodies for Public Health purposes. †</i>			
		(3) Deputy Commissioners' Local Funds	4,100	...	4,100

* No. of Detailed Account, if any.
† For Details see Statement.

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.			O L or N
			Carry on.	New.	Total.	

34.—AGRICULTURE.

		B. VETERINARY CHARGES.					
1,668	1,800	c. Subordinate Establishment.		2,020	600	2,620	
	700	(2a) Pay of Establishment—Permanent.		740	240	980	
1,354	1,200	(3a) Allowances, Honoraria, etc.—Fixed.		1,200	400	1,600	
		(3b) Allowances, Honoraria etc.—Fluctuating.					
3,022	3,700	Total ...		3,960	1,240	5,200	
...	...	d. Hospitals and Dispensaries		...	200	200	
3,022	3,700	Grand Total ...		3,960	1,440	5,400	O

35.—INDUSTRIES.

		A. INDUSTRIES (INDUSTRIAL EDUCATION).					
		g. Carpentry and Blacksmiths' Class.					
1,510	1,380	(2b) Pay of Establishment—Temporary (Non-Contract).		880	...	880	
	240	(5) Contingencies ...		240	...	240	
	480	(9) Scholarships ...		480	...	480	
1,510	2,100	Total ...		1,600	...	1,600	O

41.—CIVIL WORKS.

46,914	4,55,200	A. ORIGINAL WORKS—BUILDINGS.	41A	60,000	1,00,000	1,60,000	
95,311	5,65,000	B. ORIGINAL WORKS—COMMUNICATIONS.	41B	1,85,000	15,000	2,00,000	
...	...	C. ORIGINAL WORKS—MISC.	...	...	...	...
1,94,510	3,11,000	D. REPAIRS ...	41D	2,17,500	...	2,17,500	
1,02,687	78,500	E. ESTABLISHMENT ...	41E	62,600	...	62,600	
6,928	7,500	F. TOOLS AND PLANT ...	41F	5,800	...	5,800	
10,541	20,300	G. GRANTS-IN-AID ...	41G	20,300	...	20,300	
1,00,158	...	H. SUSPENSE ...	...	...	...	...
5,57,049	14,37,500	Total ...	...	5,51,200	1,15,000	6,66,200	...
4,14,824	4,17,300	Distribution ...	...	3,06,200	...	3,06,200	O
...	2,00,000		...	1,85,000	5,000	1,90,000	L
1,42,225	8,20,200		...	60,000	1,10,000	1,70,000	N

* No. of Detailed Account, if any.

"O" means "Ordinary Expenditure"; "L" means "Other Expenditure for which loans are admissible"; "N" means "Other Expenditure for which loans are not admissible."

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Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account	Estimates, 1928-29.			L or N
			Carry on.	New.	Total.	

Detailed Account—41A.—ORIGINAL WORKS.—BUILDINGS.

35,672	25,000	A-6. GENERAL ADMINISTRATION	41A-	...	25,000	25,000	N
16,719	...	A-7. ADMINISTRATION OF JUSTICE	6	...	...	...	...
33,130	3,900,000	A-9. POLICE	41A-	60,000	45,000	1,05,000	...
4,937	6,000	A-12. EDUCATION ...	41A-	...	6,000	6,000	N
3,062	30,000	A-13. MEDICAL ...	41A-	...	20,000	20,000	N
1,896	4,200	A-14. PUBLIC HEALTH ...	41A-	...	4,000	4,000	N
1,510	...	A-18. CIVIL WORKS	...	...	...	...	...
...	...	A-19. MISCELLANEOUS DEPART- MENTS.	...	...	...	...	...
96,926	4,55,200	Total	...	60,000	1,00,000	1,60,000	...
50,012	...	Deduct—Charges to other Departments.	...	...	...	...	...
46,914	4,55,200	Distribution	...	60,000	5,000 95,000	5,000 1,55,000	L N

Description.	Sanctioned Estimate.	Expendi- ture to 31st Dec. 1927.	Estimates, 1928-29.			L or N
			Carry on.	New.	Total.	

Detailed Account 41A-6.—GENERAL ADMINISTRATION.

a. Commissioners and District Officers.						
(ii) Minor Works.						
(1) Works	...	...	...	...	25,000	25,000 N

Detailed Account 41A-9.—POLICE.

a. Major Works.						
(1) Construction of permanent barracks, and quarters for Native Officers, Burma Military Police, at Loilem, Southern Shan States.	73,239	3,560	}	60,000	...	60,000 N
(2) Construction of quarters for married men and improvements to the present quarters in the Military Police Lines, Taunggyi.	66,641	22,802				
b. Minor Works						
(1) Works	...	...	...	...	40,000	40,000 N
(2) Furniture	...	...	...	...	5,000	5,000 L
Total Allotment	1,39,880	26,362	60,000	45,000	1,05,000	...
Distribution	...	...	...	5,000	5,000	L
	1,39,880	26,362	60,000	40,000	1,00,000	N

* No. of Detailed Account, if any.

"L" means "Other Expenditure for which loans are admissible"; "N" means "Other Expenditure for which loans are not admissible."

Description.	Sanctioned Estimate.	Expenditure to 31st Dec. 1927.	Estimates, 1928-29.			L or N
			Carry on.	New.	Total.	

Detailed Account 41A-12.—EDUCATION.

b. Minor Works.							
(1) Works	6,000	6,000	N

Detailed Account 41A-13.—MEDICAL.

b. Minor Works							
(1) Works	20,000	20,000	N

Detailed Account 41A-14.—PUBLIC HEALTH.

b. Minor Works.							
(1) Works	4,000	4,000	N

Detailed Account 41B.—ORIGINAL WORKS—COMMUNICATIONS.

a. Major Works.							
1) Construction of a cart-road from Mansi to the Shan States Border near Namkham, Bhamo District.	6,17,063	1,20,468	} 1,85,000			1,85,000	L
2) Construction of a road from 8½ miles of the Jade Mines Road to Shaduzup in the Hukong Valley, Myitkyina District.	7,69,716	27,445					
3) Constructing an 80-foot span suspension bridge over the Lonhaw Chaung, Sadon, Kompili pass, Myitkyina District.	21,000	1,756					
4) Replacing bridge No. 1/30 (Khalongka Bridge) on the Bhamo Chinese Frontier Road by a steel truss bridge of 60-foot span.	20,200	...					
b. Minor Works	...	...	...	15,000	15,000	N
Total Allotment	14 27,979	1,49,669	1,85,000	15,000	2,00,000	...	

* "L" means "Other Expenditure for which loans are admissible"; "N" means "Other Expenditure or which loans are not admissible."

Accounts, 1926-27.	Allotments, 1927-28.	Heads of Account.	Estimates, 1928-29.		
			Carry on.	New	Total.

Detailed Account 41D.—REPAIRS.

44,613	50,800	a. Buildings	...	50,000	...	50,000
2,41,413	2,58,700	b. Communications	...	1,66,000	...	1,66,000
1,045	1,500	c. Miscellaneous	...	1,500	...	1,500
2,87,071	3,11,000	Total	...	2,17,500		2,17,500
92,561	...	<i>Deduct</i> —Charges to other Departments	...	...	...	...
1,94,510	3,11,000	TOTAL 41D	...	2,17,500	...	2,17,500

Detailed Account 41E.—ESTABLISHMENT.

<i>d. Executive Establishment.</i>						
26,011	33,000	(1a) Pay of Officers—Permanent	...	9,660	...	9,660
...	8,000	(1b) Pay of Officers—Temporary (Non-Contract).	...	...	...	...
...	3,600	(1c) Pay of Officers—Temporary (Contract.)	...	...	...	...
23,042	14,000	(2a) Pay of Establishment—Permanent	...	13,940	...	13,940
5,853	27,200	(2c) Pay of Establishment—Temporary (Contract).	...	7,000	...	7,000
35,946	20,300	(3a) Allowances, Honoraria, etc.—Fixed.	...	9,300	...	9,300
	26,000	(3b) Allowances, Honoraria, etc.—Fluctuating.	...	19,000	...	19,000
8,667	8,500	(5) Contingencies	...	3,000	...	3,000
...	...	(6) Charge for Launches	...	700	...	700
99,519	1,40,600	Total	...	62,600	...	62,600
1,57,964	...	<i>Add</i> —Charges by other Departments	...	...	...	...
1,54,796	62,100	<i>Deduct</i> —Charges to other Departments.	...	...	...	...
1,02,687	78,500	TOTAL 41E	...	62,600	...	62,600

Detailed Account 41F.—TOOLS AND PLANT.

6,928	2,000	a. New Supplies	...	2,500	...	2,500
	5,000	b. Repairs and Carriage	...	3,300	...	3,300
	500	c. <i>Add</i> —Charges by other Departments.	...	...	...	...
	...	d. <i>Deduct</i> —Charges to other Departments.	...	...	...	...
6,928	7,500	Total	...	5,800	...	5,800

Accounts, 1926-27	Allotments, 1927-28.	Heads of Accounts.	Estimates, 1928-29.		
			Carry on.	New.	Total.

Detailed Account 41G.—GRANTS-IN-AID.

10,541	20,300	a. Contribution for maintenance of District Communications.† (3) Dy. Commissioners' Local Funds ...	20,300	...	20,300
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47.—MISCELLANEOUS.

5,988	9,000	G. REWARDS FOR THE DESTRUCTION OF WILD ANIMALS. ...	6,000	...	6,000
6,61,922	6,59,600	L. CONTRIBUTIONS ... 47L	6,59,600	...	6,59,600
4,886	4,300	P. MISCELLANEOUS DURBAR CHARGES ...	3,700	...	3,700
6,72,796	6,72,900	Total ...	6,69,300	...	6,69,300

Detailed Account 47L.—CONTRIBUTIONS.

6,50,000	6,50,000	(1) Contribution to the Shan States Federation. ...	6,50,000	...	6,50,000
11,922	9,600	(2) Deputy Commissioners' Local Funds † ...	9,600	...	9,600
6,61,922	6,59,600	Total ...	6,59,600	...	6,59,600

(b) EXPENDITURE NOT CHARGED TO REVENUE.

52A.—CAPITAL OUTLAY ON FORESTS.

6,095	500	C. ORGANIZATION, IMPROVEMENT AND EXTENSION OF FORESTS. (1) Settlement and Original Demarcation. ...	500	...	500
6,095	500	Deduct—Amount financed from Ordinary Revenues and transferred to Head 8A. ...	500	...	500
...	...	Net amount not charged to Revenue ...	...	...	...

* No. of Detailed Account, if any.

† For Details see Statement

~~CONTRIBUTIONS TO DEPUTY COMMISSIONERS~~
LOCAL FUNDS.

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Purpose of Contribution	Primary Education.	Medical.	Public Health.	Maintenance of District Communications.	Miscellaneous.	
Name of District.						
<i>Lower Burma.</i>						
Hill District of Arakan ...	8,490	200	3,090	3,000	800	15,580
<i>Upper Burma.</i>						
Bhamo ...	48,100	...	1,010	3,380	8,100	60,590
Katha ...	750	...	...	...	...	750
Myitkyina ...	18,370	...	...	7,800	700	26,870
Upper Chindwin ...	1,840	...	...	6,120	...	7,960
Total ...	69,060	...	1,010	17,300	8,800	96,170
GRAND TOTAL ...	77,550	200	4,100	20,300	9,600	1,11,750

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TO THE

BURMA PROVINCIAL ESTIMATES, 1928-29.

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