

Government of Bombay
FINANCE DEPARTMENT

BUDGET
OF
THE GOVERNMENT OF BOMBAY
FOR
1923-24



BOMBAY
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Government of Bombay

FINANCE DEPARTMENT

BUDGET FOR 1923-24

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STATEMENT A.

STATEMENT SHOWING, IN THOUSANDS OF RUPEES,
PROVINCIAL RECEIPTS AND EXPENDITURE
UNDER EACH MAJOR HEAD.

ACCOUNTS FOR THE FIVE YEARS ENDING 1921-22

AND

BUDGET AND REVISED ESTIMATES FOR 1922-23.

No. of Account Head.	Heads of Revenue.	1917-18, Accounts.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Budget.	1922-23, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Principal Heads of Revenue.							
II	Taxes on Income ... ..	...	...	...	...	...	3,00	3,00
V	Land Revenue	4,89,07	4,26,19	5,25,44	4,25,12	5,47,44	5,97,25	5,81,92
VI	Excise	3,16,14	3,73,88	3,98,23	4,54,86	3,42,69	3,70,76	4,07,15
VII	Stamps { A.—Non-judicial	54,53	64,00	94,35	1,01,97	84,38	1,30,00	1,00,00
	{ B.—Judicial	45,71	51,91	63,77	75,32	79,98	1,00,00	90,00
VIII	Forest	63,01	1,04,85	84,58	68,63	74,94	88,70	77,00
IX	Registration	9,21	11,39	13,30	14,46	13,27	14,50	13,75
	Irrigation.							
XIII	Works for which capital accounts are kept.	22,07	9,56	22,65	6,68	34,40	23,36	44,06
XIV	Works for which no capital accounts are kept.	1,31	1,17	1,12	1,19	1,31	1,20	1,40
	Debt Service.							
XVI	Interest { Ordinary	10,31	6,34	10,02	13,43	66,05	15,89	17,83
	{ Development			
	Civil Administration.							
XVII	Administration of Justice	8,79	8,90	10,15	10,47	10,73	10,50	14,00
XVIII	Jails and Convict Settlements	3,62	4,24	4,33	4,49	4,61	4,58	5,20
XIX	Police	97	1,09	1,67	2,25	2,43	2,19	1,90
XX	Ports and Pilotage	2	4	34	49	40	53	40
XXI	Education	10,31	6,80	6,94	7,44	7,69	8,65	9,50
XXII	Medical	4,57	4,75	4,89	6,81	5,72	5,88	7,00
XXIII	Public Health	8	12	10	14	16	12	2,67
XXIV	Agriculture	2,28	2,87	4,98	2,58	2,87	2,90	3,24
XXV	Industries ... ..	...	37	28	20	22	22	22
XXVI	Miscellaneous Departments	1,46	1,12	1,01	94	1,62	89	1,18
	Buildings, roads and Miscellaneous Public Improvements.							
XXX	Civil Works (Civil)	6	5	8	8	...	4	...
XXX	Civil Works (Public Works)	5,25	4,46	8,25	19,09	20,37	7,25	12,00
	Miscellaneous.							
XXXII	Transfers from Famine Insurance Fund.	...	...	...	...	...	...	...
XXXIII	Receipts in aid of superannuation.	4,80	5,77	7,16	7,65	10,43	8,90	12,57
XXXIV	Stationery and Printing	1,96	1,97	1,86	2,46	2,48	1,92	2,55
XXXV	Miscellaneous	1,37	1,28	2,59	1,39	11,50	2,45	5,15
	Contributions and Assignments to the Central Government by Provincial Governments.							
XL	Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...	26,51	...	14,15
	Capital account not charged to Revenue.							
XLII	Bombay Development Scheme..	...	...	...	3,26	20,56	89,93	50,16

No. of Account Head.	Heads of Revenue.	1917-18, Accounts.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.	1922-23, Budget.	1922-23, Revised Estimates.
1	2	3	4	5	6	7	8	9
	Debt, Deposits and Advances.							
	Permanent Debt incurred—							
	For Development ...	...	...	...	9,38,93	...	7,50,00	...
	For other purposes ...	...	...	...	...	...	1,98,31	...
	Deposits and Advances—							
	Deposits of Sinking Funds {							
	Development. ...	...	...	...	...	9,66	9,95	10,30
	Ordinary ...	...	...	...	...	...	38	...
	Other deposits ...	...	...	...	...	3,00,00	...	...
	Famine Insurance Funds ...	...	...	...	...	...	...	60,23
	Loans and Advances by Provincial Government—							
	For Development ...	...	...	...	...	1,61,08	1,14	2,34
	For other purposes ...	89,13	24,66	75,19	63,51	61,14	87,04	87,35
	Loans between Central and Provincial Governments—							
	For Development ...	...	...	...	...	2,90,00	1,90,00	6,25,00
	For other purposes ...	...	...	...	...	12,13,55	...	1,59,28
	Total Receipts ...	10,96,03	11,17,78	13,42,68	22,33,84	84,08,74	28,28,98	24,81,91
	Opening Balance {							
	Ordinary ...					3,11,02	98,75	1,84,80
	Development. ...					-4,74	23,07	19,10
	Grand Total ...					37,15,02	29,50,80	26,85,81

No. of Account Head.	Heads of Expenditure.	1917-18, Accounts.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.	
1	2	3	4	5	6	7	
	Direct Demands on Revenue.						
5	Land Revenue	1,40,85	1,47,63	1,52,46	1,56,42	1,64,53	
6	Excise	19,23	23,66	26,33	49,61	28,80	
7	Stamps	3,13	3,41	3,73	3,62	3,52	
8	Forest	33,54	78,72	59,19	52,99	51,31	
9	Registration	3,87	4,85	5,35	6,08	6,67	
	Irrigation Revenue Account.						
14	Interest on works for which capital accounts are kept.	27,43	28,08	30,40	31,17	39,54	
15	Other Revenue Expenditure Financed from Ordinary Revenue—						
	Public Works Department	23,00	24,28	33,45	34,66	43,37	
	Civil		1	8	6	1	
	Irrigation Capital Account (charged to Revenue).						
16	Construction of Irrigation Works	26,00	26,45	34,71	36,49	41,85	
	Debt Services.						
19	Interest { Ordinary	5,60	7,08	11,71	20,67	74,85	
	{ Development						
21	Sinking Funds					9,39	
	Civil Administration.						
22	General Administration	61,16	73,03	84,50	1,06,80	1,22,62	
24	Administration of Justice	56,81	61,24	66,83	74,61	70,99	
25	Jails and Convict Settlements	13,97	20,07	26,27	29,15	31,39	
26	Police	1,07,82	1,19,83	1,48,90	1,76,39	1,92,03	
27	Ports and Pilotage	22	30	51	61	1,50	
30	Scientific Departments	41	11	49	1,70	1,86	
31	Education	79,95	1,07,66	1,29,51	1,43,39	1,72,22	
32	Medical	20,15	25,11	34,10	38,48	46,00	
33	Public Health	7,83	8,16	10,96	18,15	32,64	
34	Agriculture	14,64	18,55	19,71	23,62	29,88	
35	Industries		73	2,95	2,76	7,60	
37	Miscellaneous Departments	1,98	2,04	2,20	3,11	4,73	
	Currency, Mint and Exchange.						
40	Exchange on transactions with London						
	Buildings, Roads and Miscellaneous Public Improvements.						
41	Civil Works (Civil)	7,95	9,56	23,50	20,38		
41	Civil Works (Public Works)	81,80	1,08,55	1,52,50	1,87,18	1,88,05	
	Miscellaneous.						
43	A. Famine Relief	20	21,99	40,08	14,70	27,27	
	B. Transfers to Famine Insurance Fund						
45	Superannuation Allowances and Pensions	41,17	43,22	43,64	43,80	49,32	
46	Stationery and Printing	14,35	17,80	19,78	24,10	20,11	
47	Miscellaneous	4,86	16,59	9,24	8,21	39,80	

-51

-11

+50

-53

+22

-350

+7

+258

-95

1922-23, Budget.					1922-23, Revised Estimates.					No. of Account Head.
Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.		
8	9	10	11	12	13	14	15	16	17	
1,03,14	1,07,71	2,10,85	61,58	1,05,67	1,67,25	5
...	...	20,77	8,77	29,54	...	...	22,25	8,77	31,02	6
5,14	...	...	...	5,14	5,35	...	...	...	5,35	7
...	...	50,79	5,52	56,31	...	...	42,64	2,90	45,54	8
...	...	7,61	...	7,61	...	...	7,76	...	7,76	9
...	35,56	...	...	35,56	...	45,74	...	...	45,74	14
42,30	1,44	...	...	43,74	42,30	1,44	...	...	43,74	15
25	...	...	...	25	25	...	...	...	25	
...	...	...	...	...	...	...	...	...	...	16
...	20,41	...	...	20,41	...	11,92	...	...	11,92	19
...	93,15	...	...	93,15	...	88,22	...	...	88,22	
...	9,77	...	...	9,77	...	9,39	...	...	9,39	
49,53	24,85	...	...	73,88	91,07	25,03	...	...	1,16,10	22
54,97	11,26	...	...	65,69	55,65	12,52	...	...	68,17	24
25,89	1,43	...	...	27,32	28,43	1,12	...	...	29,55	25
1,72,70	15,52	...	...	1,88,22	1,70,64	13,43	...	...	1,84,07	26
54	66	...	...	1,20	88	71	...	...	1,59	27
...	...	60	...	60	...	18	61	...	79	30
6,94	19	1,58,97	7,58	1,73,68	7,08	19	1,62,34	8,02	1,77,63	31
8	...	93,30	9,11	42,49	8	...	38,69	8,03	46,70	32
...	...	15,02	3,34	18,36	...	...	19,60	2,86	22,46	33
...	...	22,02	3,10	25,12	...	...	21,86	3,04	24,90	34
...	...	3,75	88	4,63	...	...	3,15	75	3,90	35
3,58	93	19	...	4,70	3,57	69	19	...	4,45	37
7,37	5,65	...	...	13,02	...	...	...	...	...	40
8	...	14,42	...	14,50	...	...	...	...	...	41
3,43	...	1,19,98	5,67	1,23,08	3,43	...	1,00,82	5,67	1,09,92	
...	63,51	...	...	63,51	3,37	...	...	...	3,37	43-A
...	...	...	...	...	...	60,23	...	...	60,23	43-B
49,47	4,02	...	...	53,49	51,66	2,95	...	...	54,61	45
17,41	5	2,57	...	20,03	14,84	5	3,04	...	17,93	46
15,44	2	14,59	...	30,05	14,13	2	16,08	...	30,23	47

No. of Account Head.	Heads of Expenditure.	1917-18, Accounts.	1918-19, Accounts.	1919-20, Accounts.	1920-21, Accounts.	1921-22, Accounts.
1	2	3	4	5	6	7
	Contributions and Assignments to the Central Government.					
51	Contributions and Assignments to the Central Government by the Provincial Government.	...	...	...	...	56,00
52	Miscellaneous adjustments between the Central and Provincial Governments.	...	...	...	...	37
	Capital Account not charged to Revenue.					
52A	Forest Capital Outlay	...	...	...	...	...
55	Construction of Irrigation Works	1,30	-1,29	3,01	2,69	8,11
56A	Capital outlay on improvement on public health	...	...	...	...	...
59	Bombay Development Scheme	...	...	...	64,64	3,09,91
60	Capital Outlay for Civil Works (Public Works)	...	...	...	...	...
60A	Other Provincial expenditure not charged to Revenue.	...	...	...	...	...
	Debt, Deposits and Advances.					
	Deposits and Advances—					
	Deposits of Sinking Funds (Development)	...	...	...	...	9,66
	Miscellaneous—Government Account	...	...	...	...	11,83,55
	Loans and Advances by Provincial Government.					
	For development	...	...	...	...	4,12,00
	For other purposes	12,11	85,70	1,77,30	6,57,40	79,67
	Loans between Central and Provincial Governments	...	...	...	...	...
	Total Disbursements	8,10,83	10,82,62	13,53,39	20,33,64	35,11,12
	Closing Balance {					
	Ordinary	...	...	...	...	1,84,80
	Development	...	...	...	...	19,10
	Grand Total					37,15,02

1922-23, Budget.					1922-23, Revised Estimates.					Nb. of Ac- count Head. 18
Reserved.		Transferred.		Total.	Reserved.		Transferred.		Total.	
Voted.	Non-voted.	Voted.	Non-voted.		Voted.	Non-voted.	Voted.	Non-voted.		
8	9	10	11	12	13	14	15	16	17	
...	56,00	...	...	56,00	...	56,00	...	...	56,00	51
50	...	...	...	50	50	...	...	...	50	52
...	...	10,00	...	10,00	...	...	5,40	...	5,40	52-A
80,47	2,33	...	...	82,80	69,67	2,33	...	...	72,00	55
...	...	6,00	...	6,00	...	...	8,26	...	8,26	56-A
8,95,29	4,21	...	...	8,99,50	2,97,79	4,21	...	...	3,02,00	59
...	...	53,01	...	53,01	...	...	56,12	...	56,12	60
...	...	17,50	...	17,50	...	...	17,50	...	17,50	60-A
...	9,90	...	...	9,90	...	10,30	...	...	10,30	...
...
6,62,00	...	...	...	6,62,00	3,40,00	...	...	...	3,40,00	...
77,04	...	...	...	77,04	35,52	...	...	...	35,52	...
...	29,00	...	...	29,00	...	29,00	...	...	29,00	...
17,12,96	4,97,07	5,45,09	43,97	27,99,09	12,97,79	4,81,34	5,26,21	40,04	23,45,88†	...
...	...	...	...	1,01,03	...	...	...	...	3,24,03	...
...	...	...	...	50,68	...	...	...	...	16,40	...
...	...	...	...	29,50,80	...	...	...	...	26,85,81	...

† Note.—The distribution of the revised figures between capital and revenue expenditure is as follows :—

Charged to revenue 14,69,28
Charged to capital 8,76,10

Excluding Development Department figures the totals are :—

Charged to revenue 13,71,67
Charged to capital 2,23,80

STATEMENT B.

**STATEMENT SHOWING, IN THOUSANDS OF RUPEES, ESTIMATES OF
PROVINCIAL RECEIPTS AND EXPENDITURE FOR 1923-24.**

Heads of Revenue.						Budget, 1923-24.
Principal Heads of Revenue.						
II.	Taxes on Income	...	...	...	...	3,00
V.	Land Revenue	...	...	...	...	5,75,11
VI.	Excise	...	...	...	...	4,01,81
VII.	Stamps	...	...	...	...	2,06,35(a)
VIII.	Forest	...	...	...	...	82,79
IX.	Registration	...	...	...	...	13,85
Irrigation, Navigation, Embankment and Drainage Works.						
XIII.	Irrigation, Navigation, Embankment and Drainage—Works for which capital accounts are kept—					
	Direct Receipts	...	...	...	...	25,09
	Portion of Land Revenue due to Irrigation	...	...	...	...	50,84
						75,93
	<i>Deduct—</i>					
	(1) Working Expenses	...	...	...	...	28,19
	(2) Collection charges in Civil Department in respect of the portion of Land Revenue due to Irrigation	...	...	...	...	3,84
						32,03
					Net receipts	43,90
XIV.	Irrigation, Navigation, Embankment and Drainage Works for which no capital accounts are kept					1,40
Debt Service.						
XVI.	Interest...	{	Ordinary	...	...	16,33
		{	Development	...	...	83,72
Civil Administration.						
XVII.	Administration of Justice	...	...	...	...	17,46
XVIII.	Jails and Convict Settlements	...	...	...	...	4,76
XIX.	Police	...	...	...	...	1,62
XX.	Ports and Pilotage	...	...	...	...	...
XXI.	Education	...	...	...	...	10,05
XXII.	Medical	...	...	...	...	6,23
XXIII.	Public Health	...	...	...	...	2,68
XXIV.	Agriculture	...	...	...	...	3,11
XXV.	Industries	...	...	...	...	1,09
XXVI.	Miscellaneous Departments	...	...	...	...	1,18

(a) Includes 16,35 on account of receipts from the Bombay Entertainments Duty Act.

Heads of Revenue.						Budget, 1923-24.
Buildings and Roads.						
XXX.	Civil Works	...	...	...	...	13,64
Miscellaneous.						
XXXII.	Transfers from Famine Insurance Fund	...	...	...	...	...
XXXIII.	Receipts in aid of Superannuation	...	...	...	...	13,43
XXXIV.	Stationery and Printing	...	...	...	...	2,30
XXXV.	Miscellaneous	...	...	...	...	3,11
Contributions and Assignments between the Central and Provincial Governments.						
XXXIX.	Contributions and Assignments by the Central Government to Provincial Government	...	...	...	...	...
XL.	Miscellaneous adjustments between the Central and Provincial Governments	...	...	...	...	12,57
Total Revenue						15,21,49
Net Deficit						
{ Ordinary 5,35 Surplus } { Development 58,85 Deficit }						53,50
Grand Total						15,74,99

No. of Account Head.	Heads of Expenditure.	Reserved.		
		India.	England.	Total.
	Direct Demands on Revenue.			
5	Land Revenue	1,69,46	68	1,70,14
6	Excise ... ..	...	...	...
7	Stamps	6,32	...	6,32
8	Forest ... ..	...	...	...
9	Registration ... ..	...	...	...
	Revenue Account of Irrigation, Navigation, Embankment and Drainage Works.			
14	Interest on Works for which Capital Accounts are kept	50,46	...	50,46
15	Other Revenue Expenditure financed from Ordinary Revenue—			
	A.—Irrigation Works	42,57	15	42,72
	B.—Navigation, Embankment and Drainage Works	21	...	21
	Public Works Department Civil	20	...	20
15	(1) Other Revenue Expenditure financed from Famine Insurance Grants	2,00	...	2,00
	Capital Account of Irrigation, Navigation, Embankment and Drainage Works Charged to Revenue.			
16	Construction of Irrigation, Navigation, Embankment and Drainage Works—			
	A.—Financed from Famine Insurance Grants	30,00	...	30,00
	B.—Financed from ordinary revenues ... ..	...	...	...
	Debt Services.			
19	Interest { Ordinary	15,90	...	15,90
	{ Development	1,33,18	...	1,33,18
21	Sinking Funds (Development)	9,39	...	9,39
	Civil Administration.			
23	General Administration	1,16,97	3,02	1,19,99
24	Administration of Justice	71,37	1,21	72,58
25	Jails and Convict Settlements	27,10	39	27,49
26	Police	1,87,73	1,51	1,89,24
27	Ports and Pilotage	36	...	36
30	Scientific Departments ... ..	...	...	...
31	Education	6,66	...	6,66
32	Medical	8	...	8
33	Public Health ... ..	...	...	...

Transferred.			Total.			Division of Total into		No. of Account Head.
India.	England.	Total.	India.	England.	Total.	Voted.	Non-voted.	
...	...	...	1,69,46	68	1,70,14	63,15	1,06,99	5
38,86	14	39,00	38,86	14	39,00	22,21	16,79	6
...	...	...	6,32	...	6,32	6,32	...	7
46,83	68	47,51	46,83	68	47,51	43,23	4,28	8
7,43	...	7,43	7,43	...	7,43	7,43	...	9
...	...	...	50,46	...	50,46	...	50,46	14
...	...	...	42,57	15	42,72	40,44	2,28	15A
...	...	...	21	...	21	21	...	15B
...	...	...	20	...	20	20	...	
...	...	...	2,00	...	2,00	2,00	...	15 (1)
...	...	...	30,00	...	30,00	30,00	...	16A
...	...	...	...	...	...	...	...	16B
...	...	...	15,90	...	15,90	...	15,90	19
...	...	...	1,33,18	...	1,33,18	...	1,33,18	
...	...	...	9,39	...	9,39	...	9,39	21
...	...	...	1,16,97	3,02	1,19,99	93,22	26,77	22
...	...	...	71,37	1,21	72,58	58,77	13,81	24
...	...	...	27,10	39	27,49	25,88	1,61	25
...	...	...	1,87,73	1,51	1,89,24	1,74,10	15,14	26
...	...	...	36	...	36	36	...	27
67	...	67	67	...	67	67	...	30
1,81,38	1,80	1,83,18	1,88,04	1,80	1,89,84	1,81,39	8,45	31
47,61	1,11	48,72	47,69	1,11	48,80	36,65	12,15	32
21,89	41	22,30	21,89	41	22,30	19,10	3,20	33

Heads of expenditure.	Reserved.		
	India.	England.	Total.
34. Agriculture ... ..	.....	.....	.....
35. Industries ... ..	.....	.....	.....
37. Miscellaneous Departments ...	4,75	8	4,83
Civil Works.			
41. Civil Works	3,04	.....	3,04
Miscellaneous.			
43. Famine Relief and Insurance—			
A.—Famine Relief	31,60	.....	31,60
B.—Transfers to Famine Insurance Fund ...	.....	.....	.....
45. Superannuation Allowances and Pensions	51,49	3,65	55,14
46. Stationery and Printing ...	13,49	4,16	17,65
47. Miscellaneous	14,50	19	14,69
Contributions and Assignments between the Central and Provincial Governments.			
51. Contributions and Assignments to the Central Government by the Provincial Government ...	56,00	.....	56,00
52. Miscellaneous adjustments between the Central and Provincial Governments ...	.....	.....	.....
Total Expenditure charged to Revenue.	10,44,83	15,04	10,59,87
Surplus ...			
Grand Total ...			

Transferred.			Total.			Division of Total into		No. of Account Head.
India.	England.	Total.	India.	England.	Total.	Voted.	Non-voted.	
25,81	14	25,95	25,81	14	25,95	23,19	2,76	34
3,60	3	3,63	3,60	3	3,63	3,24	39	35
19	...	19	4,94	8	5,02	3,97	1,05	37
1,09,23	3,78	1,13,01	1,12,27	3,78	1,16,05	1,08,41	7,64	41
...	...	...	31,60	...	31,60*	31,60	...	43A
...	...	...	...	...	...	...	...	43B
...	...	...	51,49	3,65	55,14	51,41	3,73	45
2,35	85	3,70	16,34	5,01	21,35	21,28	7	46
19,83	...	19,83	34,33	19	34,52†	34,52	...	47
...	...	...	56,00	...	56,00	...	56,00	51
...	...	...	...	...	...	...	...	52
5,06,18	8,94	5,15,12	15,51,01	23,98	15,74,99	10,82,95	4,92,04	Ordinary - 14,32,42 Development - 1,42,57
					15,74,99			

* Inclusive of 3,32 on account of famine fodder, of which 2,87 to be transferred to Forest and 45 to Agriculture.

† Includes 15,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

Statement of Receipts and Disbursements

		Budget, 1928-24.
RECEIPTS.		
Surplus	...	....
Capital not charged to Revenue.		
XLII—Bombay Development Scheme	... ..	1,06,75
Total Capital not charged to Revenue		1,06,75
Debt, Deposits and Advances.		
Permanent Debt incurred—		
For Development	... ..	...
For other purposes	... ..	...
Deposits and Advances—		
Deposits of Sinking Funds (Development)	... ..	11,28
Other Deposits	... ..	...
Famine Insurance Funds	... ..	2,50
Loans and Advances by Provincial Government—		
For Development	... ..	3,12
For other purposes	... ..	77,42
Loans between Central and Provincial Governments—		
For Development	... ..	10,25,00
For other purposes	... ..	1,75,67
Total Debt Deposits, etc.		12,94,99
Total Receipts		14,01,74
Opening balance	{ Ordinary 3,24,03 Development 16,40 }	3,40,43
Grand Total		17,42,17

of the Government of Bombay.

	Budget, 1923-24.	
DISBURSEMENTS.		
Net Deficit	53,50	} Ordinary 5,35 { Development. 58,85
Capital Account not charged to Revenue.		
52A. Forest Capital Outlay	6,68	
55. Construction of Irrigation, Navigation, Em- bankment and Drainage works— 82,72 Deduct—Amount financed from Famine Insurance Grants ... 30,00		
Net amount not charged to Revenue ...	52,72	
56A. Capital Outlay on improvements on Public Health	4,05	
59. Bombay Development Scheme	3,02,40§	} Includes 15,82 on account of expendi- ture in England.
60. Capital Outlay for Civil Works (P.W.) ...	1,09,02	
60A. Other Provincial expenditure not charged to Revenue	3,20	
Total Capital not charged to Revenue ...	4,78,07	
Debt, Deposits and Advances.		
Permanent Debt discharged—		
For Development ... ..	.....
For other purposes ... ..	.....
Deposits and Advances—		
Deposits of Sinking Funds (Development) ..	11,28	
Other Deposits ... ..	...
Loans and Advances by Provincial Government—		
For Development	7,40,00	
For other purposes	43,81	
Loans between Central and Provincial Governments.	29,00	
Total Debt, Deposits, etc. ...	8,24,09	
Total Disbursements ...	13,55,66	
Closing balance. ...	3,86,51	} Ordinary ... 3,36,49 { Development. 50,02
Grand Total ...	17,42,17	

STATEMENT C.

Statement showing separately the Ordinary and Development Department figures for 1923-24.

	Heads of Revenue.	Budget, 1923-24.
II. Taxes on Income	3,00
V. Land Revenue	5,75,11
VI. Excise	4,01,81
VII. Stamps	2,06,35 (a)
VIII. Forest	82,79
IX. Registration	13,85
XIII. Irrigation, Navigation, Embankment and Drainage Works for which Capital accounts are kept	43,90 (b)
XIV. Irrigation, Navigation, Embankment and Drainage Works for which no Capital accounts are kept	1,40
XVI. Interest	16,33
XVII. Administration of Justice	17,46
XVIII. Jails and Convict Settlements	4,76
XIX. Police	1,62
XXI. Education	10,05
XXII. Medical	6,23
XXIII. Public Health...	2,68
XXIV. Agriculture	3,11
XXV. Industries	1,09
XXVI. Miscellaneous Departments	1,18
XXX. Civil Works	13,64
XXXII. Transfers from Famine Insurance Fund
XXXIII. Receipts in aid of Superannuation	13,43
XXXIV. Stationery and Printing	2,30
XXXV. Miscellaneous	3,11
XXXIX. Contributions and Assignments by the Central Government to Provincial Government
XL. Miscellaneous adjustments between the Central and Provincial Governments	12,57
Famine Insurance Funds	2,50
Loans and Advances by Provincial Government	77,42
Loans between Central and Provincial Governments	1,75,67
	Total Receipts	16,93,36
	Opening Balance	3,24,03
<i>Development Department.</i>		
XVI. Interest	83,72
XLII. Bombay Development Scheme	1,06,75
Deposits of Sinking Funds	11,28
Loans and Advances by Provincial Government...	3,12
Loans between Central and Provincial Governments	10,25,00
	Total Receipts	12,29,87
	Opening Balance	16,40

(a) Includes 16,35 on account of receipts from the Bombay Entertainments Duty Act.

(b) After deducting 28,19 for working expenses.

Heads of Expenditure.					Budget, 1923-24.
5.	Land Revenue	...	...	...	1,70,14
6.	Excise	...	...	...	39,00
7.	Stamps	...	...	...	6,32
8.	Forest	...	...	...	47,51
9.	Registration	...	...	...	7,43
14.	Interest on Works for which Capital accounts are kept	...	...	...	50,46
15.	Other Revenue Expenditure financed from Ordinary Revenue—				
	A.—Irrigation Works	...	...	...	42,72
	B.—Navigation, Embankment and Drainage Works.	{	Public Works Department... Civil	...	21 20
15.	(1) Other Revenue Expenditure financed from Famine Insurance Grants	...	...	...	2,00
16.	Construction of Irrigation, Navigation, Embankment and Drainage Works—				
	A.—Financed from Famine Insurance Grants	...	...	...	30,00
19.	Interest on Ordinary Debt	...	...	...	15,90
21.	Sinking Funds	...	...	...	.....
22.	General Administration	...	...	...	1,19,99
24.	Administration of Justice	...	...	...	72,58
25.	Jails and Convict Settlements	...	...	...	27,49
26.	Police	...	...	...	18,9,24
27.	Ports and Pilotage	...	...	...	36
30.	Scientific Departments	...	...	...	67
31.	Education	...	...	...	1,89,84
32.	Medical	...	...	...	48,80
33.	Public Health	...	...	...	22,30
34.	Agriculture	...	...	...	25,95
35.	Industries	...	...	...	3,63
37.	Miscellaneous Departments	...	...	...	5,02
41.	Civil Works	...	...	...	1,16,05
43.	Famine Relief	{	A.—Famine Relief B.—Transfers to Famine Insurance Fund	...	31,60 (a)
45.	Superannuation Allowances and Pensions	...	...	...	55,14
46.	Stationery and Printing	...	...	...	21,35
47.	Miscellaneous	...	...	...	34,52 (b)
51.	Contributions and Assignments to the Central Government by the Provincial Government	...	...	...	56,00
52.	Miscellaneous adjustments between Central and Provincial Governments	...	...	...	.....
52-A.	Forest Capital Outlay	...	...	...	6,68
55.	Construction of Irrigation, Navigation, Embankment and Drainage Works	...	...	...	52,72
56-A.	Capital Outlay on improvements on Public Health	...	...	...	4,05
60.	Capital Outlay for Civil Works (P. W.)	...	...	...	1,09,02
60-A.	Other Provincial Expenditure not charged to Revenue.	{	Excise ... 2,20 Agriculture... 1,00	...	3,20
	Loans and Advances by Provincial Government	...	...	...	43,81
	Loans between Central and Provincial Governments	...	...	...	29,00
	Total Disbursements	...	...	...	16,80,90
	Closing Balance	...	...	...	3,36,49

(a) Inclusive of 3,32 on account of famine fodder, of which 2,87 to be transferred to *Forest* and 45 to *Agriculture*.

(b) Includes 15,00 for Reserve with Finance Department for unforeseen expenditure under various heads.

Note.—Figures in italics show expenditure to be met from loan funds.

Development Department.

<i>Heads of Expenditure.</i>				Budget, 1923-24.
19.	Interest on Development Loan	...	...	1,33,18
21.	Sinking Funds	...	...	9,39
59.	Bombay Development Scheme	...	...	3,02,40
	Deposits of Sinking Funds	...	...	11,28
	Loans and Advances by Provincial Government	...	...	7,40,00
			Total Disbursements	11,96,25
			Closing Balance	50,02

Note.—Figures in italics show expenditure to be met from loan funds.

*Schedule of demands for grants of the Government of Bombay for the year 1923-24
submitted for the vote of the Legislative Council.*

[Figures in thousands of rupees.]

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	
			Reserved.	Transferred.
A.—Expenditure from Revenue.				
1	Land Revenue	Land Revenue	62,77	.....
2	Excise	Excise ... ..	.....	22,07
3	Stamps	Stamps	6,32	.....
4	Forest	Forest ... ..	.....	42,97
5	Registration	Registration ... ..	.....	7,43
6	Irrigation (including Working Expenses).	Works for which capital accounts are kept. Miscellaneous Irrigation. Expenditure and Construction of Irrigation Works.	98,68	.....
7	General Administration	General Administration	93,10	.....
8	Administration of Justice	Administration of Justice	58,71	.....
9	Jails and Convict Settlements	Jails and Convict Settlements	25,69	.....
10	Police	Police	1,73,93	.....
11	Ports and Pilotage	Ports and Pilotage	36	.....
12	Scientific Departments	Scientific Departments ... ..	.....	67
13	Education	Education	6,49	1,74,20
14	Medical Services	Medical	8	36,87
15	Public Health	Public Health ... ..	.....	19,20
16	(a) Agriculture and (b) Civil Veterinary Services	Agriculture ... ..	.....	23,14
17	Industries	Industries ... ..	.....	3,26
18	Miscellaneous Departments	Miscellaneous Departments	3,77	19
19	Civil Works	Civil Works	3,04	1,02,78
20	Famine Relief	Famine Relief and Insurance	31,60	.....
21	Superannuation Allowances and Pensions.	Superannuation Allowances and Pensions.	51,06	.....
22	Stationery and Printing	Stationery and Printing	13,49	2,85
23	Miscellaneous	Miscellaneous	14,50	19,83
	TOTAL		6,43,59	4,55,46
B.—Expenditure charged to Capital.				
24	Forest	Forest Capital Outlay ... ..	.....	6,68
25	Irrigation	Construction of Irrigation Works	50,31	.....
26	Public Health	Capital Outlay on improvements on Public Health. ... ..	.....	4,05
27	Bombay Development Scheme	Bombay Development Scheme	2,97,88	.....
28	P. W. Department	Capital Outlay for Civil Works (P. W.)... ..	.....	1,09,02.
29	Other Provincial expenditure	Other Provincial expenditure not charged to Revenue. ... ..	.....	3,20
	TOTAL		3,48,19	1,22,95

Note.—Demand No. 20 contains 3,32 for famine fodder operations, of which 2,87 will be transferred to Forest and 45 to Agriculture.

Demand No. 23 contains 15,00 for reserve with Finance Department for unforeseen expenditure under various heads.

Number of demand.	Service or Administration to which demand relates.	Head of Account.	Amount.	
			Reserved.	Transferred.
	C.—Expenditure under Debt, Deposit and Remittance Head.			
80	Deposits and Advances ...		.....	.....
91	Loans and Advances bearing interest ...		7,83,81	.....
	TOTAL ...		7,83,81	.....
	D.—Expenditure in England.			
92	Secretary of State ...		14	4
93	High Commissioner ...		5,46	4,82
	TOTAL ...		5,60	4,86

**Memorandum Explanatory of the figures under each Major Head
of Revenue and Expenditure.**

FINANCE DEPARTMENT.

INTRODUCTORY.

The accounts are presented in the same form as last year with the additional statement, given for the first time at the last budget, separating Ordinary and Development figures. Last year we showed in *italics* expenditure to be met from loan funds: this year we show the annual charges raised against each department for service of loans raised for their benefit as this is the important point for consideration. The total represents accurately the estimated cost of the department in the budget year, sinking funds being calculated for the capital employed according to the character of the work carried out. A

2. Last year a reserve of 20 lakhs was provided to meet unforeseen expenditure during the course of the year which can only be met by reappropriations from some provision made in the budget. It was explained that there was no intention to exclude Council in any way from control over this additional provision, expenditure being incurred in accordance with the general measures of Council, and never without Council's prior consent—except in the event of real emergency. Experience has shown, as anticipated, that such provision is essential, and has led to no extravagance or unauthorised expenditure. In the current year a reserve of 15 lakhs only is provided, and it is hoped with due economy, to make this suffice, the same conditions applying, 60 per cent. being earmarked for Reserved Departments and 40 per cent. for Transferred Departments. It may be noted that in the current year Government have drawn on the Reserved Departments' share to meet demands of the Transferred Departments in pursuance of the general principle that the Reserve is to be administered in accordance with the general wishes of Council to meet unforeseen expenditure in whatever department it may occur.

3. The present financial position may be taken as generally satisfactory for the moment. Last year's budget, as it left the hands of Council, anticipated a revenue of 14,02 ordinary against an expenditure figure of 14,10; or a deficit of 8 lakhs. The year was a good one, so far as the season went, and our opening balance, it will be seen, is much more satisfactory than was originally anticipated. The reasons of this are briefly as follows:—

First the *Revenue* deficit of 8 lakhs has been converted into a surplus of 56 lakhs as follows. Net increase of 26 lakhs in revenue (improvement chiefly under *Excise* 36½, *Miscellaneous adjustments* 14, *Land Revenue* and *Irrigation* 5½, *Civil Works* 5, *Superannuation* and *Justice* 3½, each, *Miscellaneous* 3, *Public Health* 2½, *Interest* 2, *Medical* and *Education* 1 each, counterbalanced by decreases chiefly under *Stamps* 40 and *Forest* 11½); net reduction of expenditure of 38 lakhs (*Civil Works* 29, *Forest* 11, *Stationery* 6, *Police* 5½, *Land Revenue* and *General Administration* 3, counterbalanced by increased expenditure chiefly *Public Health* 4, *Medical* 3½, *Education* 3½, *Justice*, *Jails* and *Interest*, 2 each). Hence the total improvement on the Revenue account of 64 lakhs for which credit is due to all officers for restricting expenditure and recovering revenues by all means in their power.

But this is not the whole of the picture. Our closing balance, anticipated at the dangerously low figure of 101 lakhs, a sum totally insufficient to meet famine expenditure and at the same time meet the inevitable drop of revenue under all heads when a bad year comes, and leaving nothing as a reserve to establish our credit against which we are borrowing for all our large development schemes, has now risen to 324 lakhs or an improvement of 223 lakhs. 50 lakhs have been accounted for on the revenue account alone. Passing to the capital account we first note the improvement of the opening balance of the current year due to windfalls in the shape of Adjustments between Central and Provincial and to an improvement on the revenue account during the last months of 21/22 while the budget was under discussion. The opening balance estimated at 99 lakhs roughly in the final issue of the Civil Estimates was more correctly

calculated at 176 lakhs in the light of the 6 months' estimates, with which all members of the Finance Committee were provided, and now stands, in the light of our latest information, at 185 lakhs or an improvement of 86 lakhs. The important figures are briefly as follows:—

Improvement on the Revenue side in the accounts for 21/22 is chiefly under *Excise* 12, *Miscellaneous* 6, *Civil Works* 3, *Stamps* and *Superannuation* 1½ each, *Registration, Justice, Ports, Agriculture, Miscellaneous Departments* and *Stationery* 3, and *Assignments* 1, counter-balanced by a decrease of 4 under *Forest* or a net improvement of 24. Decreases in expenditure occur mainly under *Civil Works* 29, *Forest* 15½, *Exchange* 12 (this has now been distributed over the major heads concerned), *Education* 9, *Police* 7, *Famine Relief* 5, *Stationery* 4, *Medical* 3½, *Industries* 3, *Stamps* 2, and *Excise, Jails and Superannuation* 1½, partially counterbalanced by larger expenditure under *Miscellaneous* 16½, *Public Health* 8, *Land Revenue and General Administration* 3½, and *Justice* 2, or a net improvement on the expenditure side in the accounts of 21/22 of 62 lakhs.

Next owing to the absence of famine we have now established our Famine Fund and can transfer 60 lakhs thereto.

Lastly on our Advance and Loan Account we now have an improvement of 42 lakhs owing to fewer disbursements than were anticipated. We have in these circumstances preferred to pay our annual instalment of 29 lakhs out of balances instead of taking an advance from the Government of India. This therefore yields a net improvement of 13 lakhs. The total thus comes to—

64 on revenue account,
86 on opening balance,
60 Famine Fund,
13 Advance and Loan Account,

223 Total

and our inadequate closing balance of 101 has been translated into a satisfactory balance of 324 as the result of a favourable year's working and unremitting attention to economy in all Departments.

4. As noticed above we have made an excellent start with a famine reserve. Last year we roughly anticipated that we ought to put 36½ lakhs at least into the reserve with a fairly normal year. We have, as a matter of fact, put 60 lakhs : and propose in the coming year to devote 32 lakhs of our statutory provision of 63,60 to capital expenditure on Deccan Irrigation and Irrigation Revenue expenditure. The balance of 31,60 will, as before, be provided for famine expenditure, which, if found unnecessary, will again at the end of the year go to swell our famine fund, on which the Government of India pays us interest.

5. In addition to the change in our system of accounts noted in paragraph 3 above as regards losses on exchange, the following alterations should be noticed.

Refunds are deducted from Revenue Estimates but the amounts used to be included in the figures of demands to be voted by the Council. Such amounts are not now included in the amounts of Demands.

Separate demand will be made for all heads together (except heads "55" and "59") in respect of the votable expenditure incurred in England by the High Commissioner and by the Secretary of State, and these amounts will not, as before, be spread over the demands under the various major heads. This enables us to reduce these estimates slightly, as with greater powers of reappropriation, a smaller provision can be made for each department's needs.

6. While, however, we have balanced our revenue and expenditure budget, and may expect in future with a revival of trade, to increase our revenue under Stamps and under Forest, it is necessary that the Council should understand that the figures under one of our most important heads of revenue must be seriously discounted when forming an estimate of our true financial position. The varying course of land revenue receipts is due, of course, to the elasticity of our present system of remissions and suspensions; and the figure taken in the

present year is 575 lakhs or 68 lakhs in excess of what we may fix as our normal average. There has been no over-estimation. As usual we assume a normal year in budgeting, and do not unnecessarily anticipate a famine. But apart from famine, the revenue for collection varies according to the amount of outstandings. When the present outstandings are exhausted the normal land revenue figure will come down to 507 lakhs. It is absolutely essential, if the present scale of expenditure is to be maintained, and the present facilities and public services provided, that our normal revenue in sight should balance our expenditure figure. Our present balances are no more than sufficient to provide the necessary security against which we borrow for our major schemes of development, to provide against future famine, and to meet in any year the inevitable drop of revenue under all heads when a bad season comes. We have in fact a breathing space during which we must consolidate our position, pending a return of commercial prosperity, the effect of which can only be roughly gauged in advance.

Progress in education, so far as primary education is concerned, is secured by the special taxation recently accepted by Council; and provision has been made in the educational figure for expenditure to the extent of the anticipated net receipts. For a further advance in secondary education, medical relief and sanitation, agricultural research and demonstration, additions to courts of law, police stations and establishments, and all the various branches of General Administration, we must wait till further sources of revenue are disclosed. To meet an emergency we reduced our expenditure temporarily by 60 lakhs, but, as the Council is aware, this has gravely hampered our activities in many directions and impaired the efficiency of several departments. It is not possible to restrict expenditure indefinitely if any real progress is to be achieved.

7. In addition to the revenue and expenditure figures, we show as usual the capital account figures under the distinct headings 'Receipts' and 'Disbursements'. The distinction between 'Revenue' and 'Receipts' or 'Expenditure' and 'Disbursement' must be noted. Accountancy demands a capital account as well as a revenue account. Productive irrigation has always been financed from capital, and this year again as in the last budget a useful step forward has been taken in similarly debiting to capital large works, the expenditure on which should undoubtedly be spread over a series of years and not met from one year's revenue. Loans, advances, etc., are credited to the capital account under the head Receipts; and expenditure on large operations, which are appropriately financed from capital, is debited to the same under the head Disbursements. This banking account, as it may be termed, shows the revenue surplus or deficit, as the case may be, on the Receipts or Disbursements side, the loans, advances, or deposits made and credited to Government and all expenditure debited to capital, and both sides are then balanced by the addition of the opening balance on the receipts side and the closing balance on the revenue side. Interest charges are not shown in this capital account as they are properly met from current revenues.

When loans are taken from the public for unproductive purposes we have, under the rules, to form a sinking fund with a view to accumulate revenues for the repayment of such loans. The position, however, is at present that we take advances from the Government of India to meet capital expenditure, and are proposing a programme of repayment on both ordinary and development account, commencing with the year 1931 when our main outgoings of capital expenditure will cease and returns are anticipated.

There is no object at present in accumulating and investing sinking funds on the one hand, while we continue to borrow on the other. But as noted above we keep and show in statement C a strict account showing the full expenditure against each department, including interest and sinking fund charges on account of advances taken in any department, so as to enable Government to know the full expenditure of each department. Interest charges under the rules have to be shown in the accounts under the one head "19, Interest", but the separate statement referred to above will assist the Council in criticising departmental expenditure. As, however, the rules do not apply to advances between us and the Government of India, and for the reasons given above, no actual investment of Sinking Funds is called for.

8. Loan money is provided for ordinary expenditure as follows :—

(a) *Irrigation*.—As noted above 30 lakhs are provided out of the famine fund for the completion of the big irrigation works in the Deccan, and the balance of 52,72 is provided out of capital. No new irrigation works are under contemplation, and, as explained in the last budget, cannot be contemplated until Council decides whether the present system of assessment should be revised.

(b) *Civil Works*.—We have a programme of works in progress which we have to complete, and 28 lakhs are provided for this purpose. We have further been compelled to undertake certain new works, a list of which is attached; and for this purpose a loan of 81 lakhs is taken.

(c) Further non-recurring expenditure is provided for under the following heads :—

Forest	...	...	...	6½ lakhs.
Public Health	...	...	...	4 "
Excise	...	...	...	2 "
Agriculture	...	...	...	1 lakh.

Loans and Advances.—We continue to repay 29 lakhs a year with a view to the gradual transference of cultivators' debts from the Government of India's accounts to ourselves. The anticipated incomings considerably exceed our outgoings, and the yearly instalment of 29 lakhs is therefore taken against the advance and loans account, and a *pro tanto* reduction made in our loan demands.

9. Lastly a few remarks are called for on the subject of irrigational finance. The present form in which Irrigation accounts are kept makes it difficult to calculate the financial results of irrigational expenditure. The revenue appears under the Irrigation heads XIII and XIV, and expenditure under heads 14 and 15; but, in addition to these, account must be taken of the revenue shown under V-A Land Revenue. The reduction shown in the Civil Estimates under V—Land Revenue of the 'Portion of land revenue due to Irrigation' refers to land revenue, account for which has already been taken under Irrigation head XIII; but no credit is given in these Budget Irrigation heads for the land revenue from Sind, which is only made possible by irrigation, and 9/10ths of which are shown under the Revenue head V-A as revenue from canals. The question of revising these Irrigation accounts in order to show more clearly the financial effect of our great irrigational undertakings is at present under consideration of Government, but the following figures worked out on the lines laid down for the Administration Report of the Irrigation Department are given for the purpose of comparison :—

<i>Net revenue.</i>		
1917-18	...	26,74
1918-19	...	13,00
1919-20	...	14,94
1920-21	...	-9,14
1921-22	...	-11,13
1922-23	...	-5,02
(Revised)		
1923-24	...	-11,09

These figures, as stated above, are for comparison only. The deficit shown against the years 1920-21, 1921-22, 1922-23 and 1923-24 is illusory, as full credit has not been taken for the revenue due to Irrigation credited under Land Revenue.

It must also be borne in mind that the heavy interest charges, amounting to 50,46 in 1923-24, which are responsible for the deficit, are due to heavy expenditure on Deccan Irrigation schemes which are not completed, and which, therefore, do not bring in full revenue.

The general position up to the end of 1920-21, as regards works for which capital accounts are kept, may be stated as follows :—

Deccan and Gujarat.

Total capital expenditure	...	...	7,34 lakhs.
Accumulated arrears of interest	...	...	3,42 "

Sind.

Capital expenditure ...	...	...	3,38 lakhs.
Accumulated surplus revenues ...	...	...	5,20 „

Thus taking Sind, Deccan and Gujarat together general revenues have benefitted to the extent of nearly 2 crores on capital works. The case of Deccan Irrigation, however, merits close examination. Even allowing for an improvement when the present schemes are completed and irrigation fully developed, the charge on general revenues is unnecessarily heavy when the value of these protected lands is considered. The matter is under consideration, and if a fair method can be devised of obtaining contribution from those whose lands are benefitted, so as to make Deccan Irrigation self-supporting, the relief to general revenues will be considerable and new canals can be financed to the vast benefit of thousands of land-holders in Maharashtra.

P. J. MEAD,

Chief Secretary to Government.

8th February 1923.

II. Taxes and Income.

Revenue.

Budget Estimate, 1922-23	...	...	...	3,00
Revised Estimate, 1922-23	...	...	...	3,00
Budget Estimate, 1923-24	...	...	...	3,00

10. Under revised rule 15 of the Devolution Rules the whole cost of income-tax establishments is to be borne by the Central Government, and Provincial Government is to receive from the Central Revenues a sum calculated at the rate of three pies in the rupee not on the assessed income for the year but on the amount by which the assessed income of the year is estimated to exceed the assessed income of the year 1920-21. The question regarding the determination of the assessed income of 1920-21 for the Bombay Presidency is still under consideration, but pending such determination, the current year's estimate of 3,00 has been repeated in the current year's revised and next year's budget estimates as Provincial share of "Taxes on Income."

V and 5, Land Revenue.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Ordinary revenue	4,98,79	5,30,16	5,37,00	5,30,31
Miscellaneous	3,56	3,00	5,00	2,92
Total	5,02,35	5,33,16	5,42,00	5,33,23
<i>Deduct</i> —Portion of Land Revenue due to Irrigation.	44,33	27,20	48,91	47,00
Net Total	4,58,02	5,05,96	4,93,09	4,86,23
Assessment of alienated lands less quit-rents.	94,23	94,89	93,43	93,48
<i>Deduct</i> —Refunds	—4,81	—3,60	—4,60	—4,60
Total	5,47,44	5,97,25	5,81,92	5,75,11

Expenditure (Reserved).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Charges of District Administration	1,58	44,57	4,50	4,69
Survey and Settlement	2,20	2,22	2,30	1,13
Land Records	48,45	50,27	48,10	50,20
Allowances to District and Village Officers.	97,40	98,28	96,75	96,65
Compensations	14,57	15,82	15,00	16,45
Expenditure in England	21	54	40	68
Exchange	12	...	20	34
Lump deduction	...	—85	...	...
Total	1,64,53	2,10,85	1,67,25	1,70,14

Revenue.

11. The increase in the revised as compared with the budget for 1922-23 for ordinary land revenue (including miscellaneous) is due mainly to the

collection of additional revenue shown under suspension in the previous year. A good inundation also accounts for increased revenue in Sind, and receipts of rents from certain Government buildings in Bombay and sale of Government lands to private parties and Government claims in toka lands also account for part of the increase. The increase is partly counterbalanced by an anticipated fall in revenue in the Bijapur District due to lateness of the rabi season. The increase in the revised as compared with the budget of 1922-23 in the portion of land revenue due to irrigation, which is deducted from ordinary revenue, is due to change in the classification of receipts from a number of works formerly classed under Minor Works and Navigation. Those receipts were hitherto taken into account under ordinary land revenue, but are now credited to the receipt head XIII-Irrigation, Navigation, etc. The increase in revised as compared with the budget for the current year under Refunds is based on the latest figures furnished by district officers and the decrease of 1,46 under assessment of alienated lands less quit-rents is chiefly due to the relinquishment and forfeiture of inam lands in certain districts.

12. The decrease in the budget for 1923-24 as compared with the budget for 1922-23 is due mainly to a large portion of revenue under suspension having been put down for collection this year. The next year's estimate is framed on the assumption that the next season will be a normal one. The figures of estimated demand, collections, remissions and suspensions of ordinary revenue for the years 1922-23 and 1923-24 are given below:—

		1922-23 (Revised).	1923-24 (Budget).
Outstanding balance	...	1,58,97	1,01,60
Demand	...	4,65,00	4,67,16
		6,23,97	5,68,76
Collections	...	4,97,96	5,14,75
Remissions	...	24,41	9,27
		5,22,37	5,24,02
Balance	{ Suspensions	65,05	25,22
	{ Arrears	36,55	19,52
		1,01,60	44,74

Expenditure.

13. The revised estimate for 1922-23 under the major head inclusive of expenditure in England stands at 1,67,25 against the sanctioned budget of 2,10,85. The decrease is chiefly on account of transfer of charges of Collectors' establishments, etc., to "22, General Administration", reduction in appointments of talatis and village accountants and smaller adjustments on account of assessment of alienated lands and savings in the provision under compensations.

14. *Charges of District Administration.*—The decrease in the budget for 1923-24 as compared with the budget for 1922-23 is due mainly to transfer to "22, General Administration" of charges on account of District Administration in those cases where the expenditure on account of a particular office or establishment is charged to more than one major head.

15. *Survey and Settlement.*—The decrease is chiefly due to the transfer to the head "33, Public Health" of the charges on account of the Consulting Surveyor to Government, which were hitherto debited to this head.

16. *Land Records.*—The increase in the budget estimate for 1923-24 is mainly due to the provisions for field-survey parties, temporary establishment for Record of Rights work, akarbhand work and various city survey maintenance establishments. The increase is partly counterbalanced by reduction in the provisions for leave allowances for officers and establishments calculated on a revised basis and in the provision for pay of talatis on account of reductions in their numbers.

17. *Allowances to District and Village Officers.*—The decrease is chiefly in the figures of assessment of alienated lands (which are book adjustments).

18. *Compensations.*—The increase is principally due to the provision of 43 for commutations of kulkarni allowances. It is also due to increased provision for payments of inams not exceeding Rs. 5,000. It is partly counterbalanced by the reduction in the provision for fixed allowances.

19. *Expenditure in England.*—The budget provides for expected charges on account of freight and value of Europe Stores for the Photozinco Office and payment of leave allowances in England.

VI and 6, Excise.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
License and distillery fees and duties for the sale of liquors and drugs.	3,04,20	3,30,72	3,68,09	3,61,79
Gain on sale proceeds of excise opium ...	16,79	18,50	17,00	18,00
Hemp drugs—Ganja, Bhang and . Charas.	25,33	25,44	24,50	25,52
Fines, Confiscations and miscellaneous.	1,05	98	2,06	1,20
Deduct—Refunds ...	-4,73	-4,88	-4,50	-4,70
Total ...	3,42,69	3,70,76	4,07,15	4,01,81

Expenditure (Transferred).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Presidency Establishment ...	33	47	-7	-6
District Executive Establishment ...	17,64	17,40	19,19	19,13
Excise compensations ...	10,68	11,57	11,57	19,72
Expenditure in England ...	10	10	22	14
Exchange ...	5	...	11	7
Total ...	28,80	29,54	31,02	39,00

Revenue.

20. *License and Distillery fees, etc.*—The increase of 37,37 in the revised as compared with the current year's budget occurs mainly under (1) still-head duty, (2) country spirit vend fees, (3) duty on Indian-made beer and (4) pass fee on foreign liquor, partly counterbalanced by a fall in (1) tree-tax receipts, (2) duty on Indian-made wines and spirits and (3) receipts from commercial spirits. The increase of 31,07 in the ensuing year's estimate as compared with the current year's budget is due to higher receipts anticipated under still-head duty and country spirit and toddy vend fees and to the levy of pass fee on foreign liquor, partially counterbalanced by a fall in tree-tax receipts, duty on Indian-made foreign liquors and opium vend fees. The current year's budget did not make full allowance for the increase in receipts consequent on the enhancement of rates of still-head duty and the levy of pass fee on foreign liquor. A further reduction in the ration of country spirit shops has been ordered from 1st January 1923 and its effect on the estimate for 1923-24 has been taken into account.

21. *Gain on sale proceeds of excise opium.*—The decrease of 1,50 in the revised as compared with the current year's budget is due to the high price of the drug and the consequent decrease in consumption. With effect from 1st January 1923 the issue rate of opium has been raised in the Presidency proper, including the Town and Island of Bombay, and Aden, from Rs. 65 to Rs. 75

per seer and in Sind from Rs. 52-8-0 to Rs. 60 per seer. Rs. 7 per seer out of this increase will go to the Government of India on account of the enhancement of the cost price of the drug. The ensuing year's estimate, which shows a decrease of 50 as compared with the current year's budget, takes into account the increase in taxation and its effect on consumption.

22. *Hemp drugs.*—The decrease of 94 in the revised as compared with the current year's budget is due to reduction in consumption. The greater part of the revenue under this head is derived from ganja. The consumption of this drug in the Presidency proper for the year 1921-22 shows a decline of 12·8 per cent. from that for 1919-20. The increase in duty of Rs. 2-8-0 per seer from 1st January 1923 is likely to reduce consumption still further. The estimate for the year 1923-24 under "Hemp Drugs," which shows an increase of 8 as compared with the current year's budget, allows for this reduction.

23. *Fines, Confiscations and Miscellaneous.*—The increase of 1,08 in the revised as compared with the current year's budget is based on the latest actuals furnished by the departmental officers. The small increase of 22 in the ensuing year's estimate as compared with the current year's budget calls for no remark.

Expenditure.

24. *Presidency Establishment.*—The current year's provision of 47 is made up of 46 for excise menials and 1 for the provincial share of the Customs and Excise Laboratory at Bombay. Owing to the amalgamation of the menial establishment of the Departments of Salt and Excise the provision for Excise menials now appears under "3, Salt" in the first instance and the provincial share (4/9ths) is subsequently transferred to "6, Excise." This transfer is shown under the minor head "District Executive Establishment". The Customs and Excise Laboratory has been closed. These two factors account for the decrease of 54 and 53 in the current year's revised and the ensuing year's budget, respectively, as compared with the current year's budget. The minus entry shown in 1922-23 (revised) and 1923-24 (budget) represents the recovery from the Bombay Municipality of the leave and pension contribution in respect of the Tobacco establishment which is under the control of the Superintendent of Salt and Excise, Bombay Sub-division.

25. *District Executive Establishment.*—The increases of 1,79 and 1,73 in the revised estimate for the current year and the ensuing year's budget, respectively, as compared with the current year's budget are due to the higher provincial share of the combined Salt and Excise establishment transferable to the head "6, Excise" from "3, Salt," in consequence of the complete amalgamation of the combined Salt and Excise establishment in the Presidency.

26. *Excise compensations.*—The increase of 8,15 in the ensuing year's estimate as compared with the current year's budget is due to the provision of 9,51 for the adjustment of the amounts of compensations paid to Indian States for the lease of their country spirit and toddy revenue in accordance with the terms of the agreements entered into with them, partially counterbalanced by smaller provision for hemp drugs compensation as the provision made for the purpose in the current year's budget is intended to meet arrear payments.

27. *Expenditure in England.*—The provision under this minor head is intended mainly for leave allowances payable in England and varies with the number of officers on leave. The increase in the current year's revised and the ensuing year's budget is due to this.

VII and 7, Stamps.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>A.—Non-Judicial.</i>				
Sale of General Stamps	77,25	86,00	90,00	90,00
Duty on impressing documents	4,98	4,00	10,00	10,00
Fines and Penalties	33	23	35	35
Miscellaneous	3,29	77	1,00	1,00
Unallocated revenue ... ..	...	40,00	...	...
Total A.—Non-Judicial Stamps	85,85	1,31,00	1,01,35	1,01,35
Deduct—Refunds	-1,47	-1,00	-1,35	-1,35
Total	84,38	1,30,00	1,00,00	1,00,00
<i>B.—Judicial.</i>				
Sale of Court Fee Stamps	81,44	81,00	91,40	91,40
Fines and Penalties ... ..	...	9	5	5
Miscellaneous ... ..	...	1	1	1
Unallocated revenue ... ..	...	20,00	...	..
Total B.—Judicial Stamps	81,44	1,01,10	91,46	91,46
Deduct—Refunds	-1,46	-1,10	-1,46	-1,46
Total	79,98	1,00,00	90,00	90,00
Estimated revenue from the Bombay Entertainments Duty Act ... ..	...	...	...	16,35
Grand Total	1,64,36	2,30,00	1,90,00	2,06,35

Expenditure (Reserved).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>A.—Non-Judicial.</i>				
Superintendence	1,02	96	1,00	1,09
Charges for sale of General Stamps	1,08	1,62	1,40	1,68
Total A.—Non-Judicial	2,10	2,58	2,40	2,77
<i>B.—Judicial.</i>				
Superintendence	90	85	90	1,03
Charges for sale of Court Fee Stamps ..	28	22	30	28
Total B.—Judicial	1,18	1,07	1,20	1,36
Expenditure in England ... ..	...	1,49	1,17	...
Exchange ... ..	...	...	58	...
Stamp and plain paper supplied from Central Stores	21	...	...	2,19
Grand Total	3,52	5,14	5,35	6,32

Revenue.

28. The decrease in the current year's revised estimate is due to the general depression of trade. The next year's budget estimate follows the current year's revised with an addition of 16,35 on account of the anticipated receipts from the Bombay Entertainments Duty Act.

Expenditure.

29. *Charges for sale of General Stamps.*—The decrease in the current year's revised is due to depression in trade.

30. *Superintendence.*—The increase of 36 in next year's budget as compared with current year's budget is mainly due to the lump provision of 35 on account of the establishment required for the administration of the Bombay Entertainments Duty Act. It is also partly due to increments that will be earned by clerks during next year on their incremental salaries, counterbalanced by a lesser provision for leave allowance which has been calculated on a revised basis.

31. *Charges for the sale of non-Judicial and Judicial Stamps.*—The increase of 12 is due to the increased provision on account of discount for sale of stamps. The current year's provision has been found insufficient in some districts from which applications for extra grants have been received.

VIII and 8—Forest.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Timber and other produce removed from the forests by Government agency ...	29,26	42,27	34,00	36,75
Timber and other produce removed from the forests by consumers or purchasers.	43,28	44,79	41,00	44,42
Drift and waif wood and confiscated forest produce ...	3	6	4	3
Revenue from forests not managed by Government ...	10	12	10	10
Miscellaneous ...	2,36	1,79	2,00	1,82
Deduct—Refunds ...	-9	-33	-14	-33
Total ...	74,94	88,70	77,00	82,79

Expenditure (Transferred).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Conservancy and works ...	25,24	28,20	20,22	20,46
Establishments ...	25,00	27,33	24,49	26,03
Expenditure in England ...	71	78	58	68
Exchange ...	36	...	25	34
Total ...	51,31	56,31	45,54	47,51

Revenue.

32. *Timber and other produce removed from the forests by Government agency and by consumers and purchasers.*—The sanctioned estimate (87,06) for the current year was framed in expectation of (a) an increased demand for timber from the railways and from the Development Department, and (2) improvement of forest communications combined with the introduction of mechanical transport facilities to meet the increased demand for timber and fuel. The expectation of a prosperous season bringing in a good revenue has not been realised. The slump in the market continues. This is evidenced by the poor prices realized for coupes in Thana, South Dangs, Kanara and some divisions in Sind and by many coupes remaining unsold. Some of the contractors in the High Forests in Kanara have also not been able to bring the full stipulated quantities of timber to depots for sale and the revenue expected from this source is not likely to be fully realised. The decrease of 12,06 in the current year's revised estimate is due to these causes which are likely to be in operation also during 1923-24. The new schemes for intensive exploitation of forests will not come fully into operation so as to affect revenue materially. On the other hand the contracts with the Railway companies are expected to show better results. The budget estimate for 1923-24 therefore shows an increase of 6,17 as compared with the revised estimate.

33. *V.—Miscellaneous.*—The increase in the revised is due to compensation received from Messrs. Tata and Company for lands submerged in the Andhra Valley lake.

Expenditure.

34. *A.—Conservancy and works.*—The decrease of 7,98 in the revised estimate is due to the failure of contractors to work up to their contracts and the consequent non-utilization of the amounts provided for payment to them. It is also due to the extension of the system of sale of standing trees with a view to curtailing expenditure on departmental works as far as possible. The estimate for 1923-24 follows, as far as possible, the current year's revised.

35. *B.—Establishments.*—The decrease of 2,84 in the revised estimate is due to the reductions carried out in the establishments and to the provision in the current year's budget being more than what was required for the existing strength.

36. The increase (1,54) in next year's budget as compared with the current year's revised is due mainly to (a) provision for the deputation of Mr. E. W. Perry, I.C.S., in connection with the gurcharan settlement in the Thanā District, (b) increase of the Engineering establishments, and (c) larger provision for salaries on account of increments.

37. The estimate of 47,51 for 1923-24 is exclusive of 6,68 for productive works to be met out of loan funds. The corresponding provision in the current year's budget is 10,00.

IX and 9, Registration.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Fees for registering documents ...	12,73	13,82	13,18	13,23
Fees for copies of registered documents ...	31	36	30	31
Miscellaneous	39	40	35	41
Refunds	—16	—8	—8	—10
Total ...	13,27	14,50	13,75	13,85

Expenditure (Transferred).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Superintendence	37	29	32	36
District charges	6,30	7,32	7,44	7,07
Total ...	6,67	7,61	7,76	7,43

Revenue.

38. The decrease in the current year's revised and next year's budget estimates is mainly under the first two minor heads and is due to reduction in speculative purchases of properties and heavy fall in the value of land in the neighbourhood of Bombay and other large cities.

Expenditure.

39. As compared with 1922-23 the budget for 1923-24 shows an increase of 95 which is due to incremental rates of pay and leave allowances (63), increased provision for pay of servants (8), transfer of the provision for the office establishment of the Inspector General of Registration from "22-General Administration" to "9-Registration" (12), and provision for instruments and construction of a shed for photographing (12). On the other hand the item of 1,13 in the budget for 1922-23 for payment of arrears due to revision of pay disappears. There is thus a net reduction of 18 as compared with the previous year.

Irrigation Revenue and Expenditure.

40. Till the year 1921-22 irrigation works were divided for accounts purposes into two classes, *viz.*, major works, *i.e.*, those which were financed either from loans or from famine insurance funds, and minor works, *i.e.*, those which were financed from ordinary revenues. Receipts from both classes of works were divided equally between the Imperial and Provincial Governments, and so were charges with the exception of capital expenditure on major works which was borne wholly by the Imperial Government, either from revenues or from loans.

41. Under the Reforms receipts and expenditure relating to all kinds of irrigation works are wholly Provincial, while the method of classification in the accounts has undergone considerable alteration. The Irrigation section of accounts has now to include Irrigation, Navigation, Embankments and also Drainage works required for relief of water-logging, whether for agricultural or anti-malarial purposes, or for both. These works are divided into two main categories, *viz.*, works for which capital accounts are kept and those for which such accounts are not kept.

42. The expenditure on works for which capital accounts are kept may be provided from ordinary revenues, from Famine Insurance Grants, or from other sources of which the most important is loans, but this expenditure shall be booked under one major head "55". This head will be divided so as to show (A) Irrigation and (B) Navigation, Embankment and Drainage Works separately, each of these divisions being again sub-divided into (i) productive and (ii) unproductive works. The major head "55" is, however, intended to include only expenditure incurred outside the revenue account and it is therefore necessary to deduct from this head the capital expenditure defrayed from general revenues and to show it in the revenue section of the accounts. There will thus be two deductions in lump sums at the foot of the account of the major head "55" and the amounts thus deducted from the head "55" are booked, without details of works, under the major head "16"—A—Financed from Famine Insurance Grants, and B—Financed from Ordinary Revenues, according to the source from which funds are provided. The interest on capital expenditure is provided from ordinary revenues and is shown under the head "14". The revenue on works for which capital accounts are kept is shown under the revenue head XIII, which is divided into (1) productive and (2) unproductive. Working Expenses are to be shown as a deduction from revenue under each of these two sub-divisions separately.

43. The expenditure on works for which capital accounts are not kept is wholly financed from ordinary revenues and is booked under the head "15", the revenue on such works being shown under the head XIV.

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

Revenue.

44. The revenue from irrigation works includes (a) direct receipts from sales of water, plantations and other canal produce, etc., and (b) the portion of land revenue due to irrigation in respect of productive and unproductive works.

45. The working expenses of works for which capital accounts are kept are to be deducted from receipts. Similarly refunds of revenue, which were formerly treated as an item of expenditure, are treated as *minus* revenue to be deducted before the total of the gross receipts is struck.

46. The budget and revised estimates of revenue for the current year and the budget estimate for the ensuing year are as shown below :—

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Gross Revenue ...	72,27	53,19	75,91	72,09
<i>Deduct—</i> Working Expenses ...	37,88	29,83	31,85	28,19
Net Revenue ...	34,39	23,36	44,06	43,90

47. The increase in gross revenue of 22,72 in the revised as compared with the budget estimate for 1922-23 is made up of 1,01 under the head "Direct Receipts" and 21,71 under "Portion of Land Revenue due to Irrigation". The former is due to larger receipts from water rates while the latter is due to a large number of works formerly classified under "43-Minor Works and Navigation" having now been grouped under the head "XIII-Irrigation, etc.," which were not provided for in the budget estimate. The increase of 2,02 in "Working Expenses" is due to additional charges (2,00) on Establishment and Tools and Plant and 2 for loss by exchange.

48. The increase in gross revenue of 13,90 in the budget estimate for 1923-24 as compared with that for 1922-23 is the result of (i) a decrease of 90 under "Direct Receipts" and (ii) an increase of 19,80 under "Portion of Land Revenue due to Irrigation". The decrease under (i) is due to smaller receipts anticipated from the Hathmati and Khari Cut Canals, the Gokak Canal and Wangroli and Ashti Tanks, owing to the monsoon of 1922 not having been entirely favourable, and due to contracted irrigation on the Godavari Canals owing to deficiency of water. The increase under (ii) is, as already explained, due to a large number of works formerly classified under "43-Minor Works and Navigation" having now been classified under the head "XIII-Irrigation, etc." The decrease of 1,64 in working expenses is due to less provision having been made for works.

XIV.—Irrigation, Navigation, Embankment and Drainage works for which no Capital Accounts are kept.

Revenue.

49. The revenue under this head for works for which no capital accounts are kept includes only receipts from sales of water, plantations and other canal produce, etc., and no credit is afforded to this class of works on account of the portion of land revenue due to irrigation. Such revenue amounted approximately to Rs. 39 lakhs in 1921-22.

50. The budget and revised estimates for 1922-23 and the budget estimate for 1923-24 are as shown below :—

Accounts, 1921-22	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
1,31	1,20	1,40	1,40

51. The revised estimate has been fixed at 1,40 in consideration of the progress of actuals and the same figure has been adopted for the budget for the ensuing year. The increase in the revised estimate as compared with the current year's budget estimate is mainly due to receipts anticipated under the heads "Recoveries of Expenditure" and "Miscellaneous".

14.—Interest on Works for which Capital Accounts are kept.

Expenditure (Reserved).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Expenditure ...	39,54	35,56	45,74	50,46

52. Under Rule 24 of the Devolution Rules the capital sum spent by the Governor in Council upon the construction of productive and protective irrigation works and of other works financed from loan funds is to be treated as an advance made to the local Government from the revenues of India. This advance is to carry interest at the rate of 3·3252 per cent. per annum in the case of outlay incurred up to the end of 1916-17 and at the rate of 6·1038 per cent. per annum in the case of outlay incurred from 1917-18 to 1921-22. The amount of this interest comes to 33,25 and this amount is included separately under the head 19, *Interest* as interest on the Advance in respect of Irrigation Capital expenditure. Since 1921-22 the capital expenditure on Irrigation is being met from the loans for general purposes and the amount of interest payable on these loans is also shown separately under the head 19, *Interest*. The head 14, *Interest* is merely a *pro forma* head to show the interest liabilities on Irrigation expenditure and credit of the amount shown as expenditure under this head is taken by deducting the same amount from the expenditure shown under the head 19, *Interest*. To arrive at the actual provision made in the budget for Interest on account of Irrigation Schemes, 10,32 must be deducted leaving a balance of 40,14 to be met from revenues.

53. The budget and revised estimates for 1922-23 and the budget estimate for 1923-24 are framed as follows :—

	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Interest at 3·3252 per cent. on total capital outlay (7,62, 51) on Irrigation Major Works (direct charges) to end of 1916-17	25,35	25,35	25,35
Interest charges on total capital outlay on Irrigation Major Works for the years 1917-18 to 1920-21—			
At 5·1979 per cent.	681	...	...
At 6·1038 per cent. ... ..	...	7,99	7,99
(The figure of actual outlay is also more than was estimated when the budget for 1922-23 was prepared).			
Interest charges on capital cost of old works transferred from the head "15" to the head "55"	2,48	2,48	2,48
Interest charges at 6½ per cent. for two months on capital cost of 84,49 for 1922-23	92	...	...
Interest charges at 3·3252 per cent. on total capital outlay (1,30,58) on Minor Works up to the end of 1916-17 ... ..	...	4,34	4,34
Interest charges at 6·1038 per cent. on total capital outlay (5,26) on Minor Works during 1917-18 to 1920-21 ... ..	...	32	32
Interest charges at 6·1038 per cent. on total capital outlay for 1921-22 ... ..	...	3,06	3,06
Interest charges at 6·1038 per cent. on one-half of the estimated capital outlay for 1922-23 ... ..	...	2,20	...
Interest charges at 6·1038 per cent. on the estimated capital outlay for 1922-23 ... ..	...	...	4,40
Interest charges at 6·1038 per cent. on one-half of the estimated capital outlay for 1923-24 ... ..	...	...	2,52
	35,56	45,74	50,46

15.—Other Revenue Expenditure financed from Ordinary Revenues—
P. W. Department.

Expenditure (Reserved).

54. The works accounted for under this head will in most cases be financed partly from ordinary revenues and partly from the Famine Insurance Grant or Fund, since small works having a protective aspect and famine surveys are legitimate objects of expenditure from that Fund. As the expenditure on all works for which capital accounts are not kept is to be booked in the first instance under this head without reference to the source from which the funds are to be provided it will be necessary to deduct at the foot of the account of this major head a lump sum showing the amount financed from the Famine Insurance Fund, the residue representing the amount financed from ordinary revenues. The amount thus deducted will be shown in lump sum under a separate major head "15 (I)—Other Revenue Expenditure financed from Famine Insurance Grants".

55. The budget and revised estimates under this head for the current year and the budget estimate for the ensuing year are as shown below :—

Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
43,27	43,74	43,74	44,93

56. Out of the provision of 44,93 made in the ensuing year's budget estimate, a sum of Rs. 2 lakhs will be provided from the Famine Insurance Grants, the residue being financed from ordinary revenues. A provision of Rs. 2 lakhs has accordingly been made under the head "15 (I)—Other Revenue Expenditure financed from Famine Insurance Grants", as described under that head.

57. The ensuing year's budget estimate shows an increase of 1,19 as compared with that for the current year. Against this increase must be set off the provision of 4,32 made in the ensuing year's budget for the Visapur Tank, provision for which was made in the current year's budget estimate under the head "60-Civil Works" but which has only recently been transferred to the head "15". The budget estimate for 1923-24, therefore, shows in reality a decrease of $(4,32 - 1,19 =) 3,13$ as compared with that for the current year and this decrease is due to less provision having been made for works and repairs.

15.—Other Revenue Expenditure financed from Ordinary Revenues—Civil.

Expenditure (Reserved).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Expenditure	1	25	25	20

58. The expenditure under this head is in respect of grants made for repairs of small irrigation tanks in charge of the Revenue Department. A small reduction as compared with the current year's budget is made in the ensuing year's estimates.

15 (I) Other Revenue Expenditure financed from Famine Insurance Grants.

59. According to the revised system of irrigation accounts this head is intended to show the expenditure provided from the Famine Insurance Grants on irrigation works for which no capital accounts are kept (*i.e.*, those classed under '15'), but no details of works will be booked under this head. It will merely contain the lump sum to be deducted at the foot of the account of the major head '15' as described under that head. It is thus purely a transfer head.

60. No provision has been made under this head in the current year's budget estimate as the whole of the expenditure on works classed under '15' is to be met from Ordinary Revenues. A provision of Rs. 2 lakhs has been made under this head in the budget estimate for 1923-24.

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

Expenditure (Reserved).

Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
41,85	30,00

61. According to the revised procedure of irrigation accounts this head is intended to show the capital expenditure on irrigation works provided from Famine Insurance Grants and Ordinary revenue, but no details of works will be booked under this head. It will merely contain the two lump sums to be deducted at the foot of the account of the major head "55" as described under that head. It is thus purely a transfer head.

62. Out of the total estimated expenditure of 82,72 under the head "55", a sum of 30,00 is proposed to be met from the statutory provision of 63,60 on account of Famine Relief and Insurance.

XVI and 19.—Interest.

Revenue.

	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Revenue ... { Ordinary	15,89	17,83	16,33
{ Bombay Development Department ...	60,55	59,41	83,72
Total ...	76,44	77,24	1,00,05

Expenditure (Reserved).

	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>Interest on Provincial Loan.</i>			
(1) Development... ..	66,12	66,12	66,64
<i>Other items.</i>			
(2) Interest payable to Central Government on—			
(a) Advances on account of Provincial Loan Account	13,31	13,38	12,02
(b) Advances in respect of Irrigation Capital expenditure ... ..	...	33,25	33,25
(c) Other advances	34,09	33,07	84,63
(3) Miscellaneous ... ..	...	...	3,00
(4) Expenditure in England	4	4	...
(5) Exchange ... ..	...	2	...
Total ...	1,13,56	1,45,88	1,99,54
Deduct—Interest transferred to Commercial Departments ... ..	...	45,74	50,46
Net Total ...	1,13,56	1,00,14	1,49,08
Ordinary	20,41	11,92	15,90
Development	93,15	88,22	1,33,18

Revenue.

63. The ordinary revenue represents the interest received by the Local Government on advances and loans from the Provincial Loan Account. This account, the capital transactions of which are outside the ordinary budget figures, provides for the grant of loans to agriculturists, local bodies, Indian States, etc. Government has to pay interest on the amounts borrowed from the Central Government and to bear any losses on account of bad debts. In order to cover risks and cost of management Government charge a higher rate of interest than that which they have to pay. The present rate is generally $8\frac{1}{2}$ per cent. but is less in certain special cases. Interest on arrears of revenue is also credited to this head.

64. The revenue of the Bombay Development Department shown under this head is discussed in the accompanying memorandum.

Expenditure.

65. In accordance with the change in classification of accounts interest on Provincial loans and interest payable to Central Government (a) on advances on account of Provincial loan accounts, and on advances in respect of irrigation Capital Expenditure under Nos. 23 and 24 of the Devolution Rules respectively and (b) on other advances, is to be debited to 19, Interest on Ordinary Debt. Charges on account of management of Debt and other miscellaneous charges are also debited to this head. Credit is given to this head under the division "Deduct—Interest transferred to Commercial Departments" for the amount shown as expenditure under the head "14, Interest on works for which capital accounts are kept".

66. The expenditure of the Bombay Development Department shown under this head is explained in the accompanying memorandum.

67. *Interest payable to Central Government on advances on account of Provincial Loan Account.*—The decrease in the next year's estimate as compared with the current year's budget is due to the balance of the Provincial Loan Account being reduced. The rate of interest charged to the Local Government is 4.81247.

68. *Interest on advances in respect of Irrigation capital expenditure.*—The figures are explained under "14, Interest on works for which capital accounts are kept".

69. *Interest on other advances.*—Interest to be paid to the Government of India on the advances made and to be made by them for Development and other purposes is debited to this minor head. The figures for ordinary purposes are as follows:—

	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Advances of 1921-22	5,85	5,85	5,85
Do. 1922-23	1,25	5,18	10,36
Do. 1923-24	...	...	4,88
	7,10	11,03	21,09

The rate of interest in all cases is $6\frac{1}{2}$ per cent. The increase in the revised estimate as compared with the current year's budget is due to the fact that the former provides interest for six months on the advance of 1,59,28 whereas the latter provides interest for two months on the advance of 1,15,51 for other than irrigational purposes. Interest on the advance for the latter purposes was in the current year's budget provided under "14, Interest on Works for which capital accounts are kept". The next year's budget contains interest for 12 months on the advance of 1,59,28 to be taken this year and for six months on the proposed advance. The latter item (4,88) will probably not be required as we are asking for the advance to be made at the end of the year.

70. Items 3 to 5 in the statement of expenditure given above pertain to the Development Department.

71. *Deduct—Interest transferred to Commercial Departments.*—The figures are explained under "14, Interest on works for which capital accounts are kept".

21.—Sinking Funds.

Expenditure (Reserved).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Development	9,39	9,39	9,39	9,39
Ordinary ... ..	.....	38	.....	.....

72. A provision of 9,39 equal to one per cent. of the loan of 9,38,91 raised in 1920-21 in connection with the Development of Bombay has been made in the current year's budget to form a depreciation fund. This has been repeated in next year's budget.

73. In the current year it was proposed to raise a loan of rupees two crores for general purposes and a provision of 38 for seven months was made to pay off the portion of the loan which was to be utilised for unproductive work. It was afterwards decided not to raise the loan in the open market but to obtain an advance of an equivalent amount from the Government of India. As arrangements are being made for a regular repayment programme, no sinking fund is considered necessary. Hence no provision has been made either in the revised estimate for the current year or in the budget estimate for next year.

22.—General Administration.

Expenditure (Reserved).

	Accounts, 1921-22.	Budget, 1922-23.	Revised, 1922-23.	Budget, 1923-24.
<i>A.—Heads of Provinces.</i>				
Salary of the Governor	1,20	1,20	1,20	1,20
Sumpfuary allowance of the Governor...	34	33	33	32
Staff and household of the Governor ...	6,28	5,29	5,78	7,20
Expenditure from contract allowance ...	1,02	1,00	1,00	1,00
Tour expenses	94	80	80	80
Executive Council	2,77	2,73	2,79	2,79
Ministers	1,69	1,92	1,92	1,92
Total, Heads of Provinces ...	14,44	13,33	13,82	15,23
<i>B.—Legislative Bodies.</i>				
Salary of the President and Deputy President.	37	42	39	39
Provincial Legislative Council ...	83	88	1,16	2,84
Total, Legislative Bodies ...	1,20	1,30	1,55	3,23
<i>C.—Secretariat and Headquarters Establishments.</i>				
Civil Secretariat	16,68	16,72	16,57	16,24
Local Fund Audit Department ...	1,52	1,46	1,38	1,69
Director of Land Records	53	72	59	62
Total, Secretariat and Head-Quarters establishments ...	18,73	18,90	18,54	18,55
<i>D.—Commissioners.</i>				
Commissioner in Sind	2,44	2,69	2,36	2,58
Commissioners	2,99	3,24	2,70	3,35
Total, Commissioners ...	5,43	5,93	5,06	5,93
<i>E.—District Administration.</i>				
General Establishments	77,93	19,97	72,27	72,36
Sub-Divisional Establishments ...		11,08		
Other Establishments		61		
Total, District Administration ...	77,93	31,66	72,27	72,36
<i>F.—Discretionary Grants.</i>				
Expenditure in England	3,26	2,69	3,12	3,02
Reserve ... ..	...	7	...	...
Exchange	1,63	...	1,55	1,50
Grand Total ...	1,22,62	73,88	1,16,10	1,19,99

74. *Staff and Household of the Governor.*—The increase in the revised estimate of 1922-23 is due to (1) anticipated increased expenditure of 24 under travelling allowance and other allowances, and (2) the transfer to this head of the provision of 25 for presents and charities by His Excellency the Governor, which was hitherto provided under the major head "47, Miscellaneous". The increase in the budget of 1923-24 as compared with the budget of the current year is chiefly under—

- (1) pay of officers, due to additional provision of 12 for a temporary additional Aide-de-Camp,
- (2) pay of establishment, due to increased provision of 16 under Body Guards establishment and provision of a new item of 4 for establishment to look after the Camp equipage of His Excellency the Governor, and
- (3) contingencies, due to (a) an additional provision of 80 for Inauguration grant for furniture and carpets provided under standing orders in order to be placed at the disposal of the incoming Governor next year, (b) an additional grant of 34 for furniture for new buildings at Government House, (c) provision of 12 on account of 50 per cent. increase in the normal annual grant for the purchase and repairs of furniture, carpets, &c., (d) increase of 8 in the grants for household rates and taxes and other petty items and (e) provision of 25 for presents and charities by His Excellency the Governor, which was hitherto provided under "47, Miscellaneous".

75. *Legislative Council.*—The increase in the revised of 1922-23 as compared with the budget of the same year is due to additional expenditure on the office of the Secretary to the Legislative Council, part provision for which was included in the budget of the Legal Department under Civil Secretariat, but which has now been transferred to this head. There is a corresponding decrease in the revised estimate for the Legal Department. The increase in the budget estimate of 1923-24 as compared with the budget estimate of 1922-23 is due to (i) the above reason, (ii) the provision of a new item of 1,50 for preparation of Electoral Rolls and expenses of General Elections, and (iii) increased provision on account of revision of pay of Council Reporters and provision for grant of hill allowances to them, for which they were not hitherto eligible.

76. *Civil Secretariat.*—The decrease in the revised for 1922-23 as compared with the budget for the same year is due to (i) anticipated saving of 12 in the provisions for contingent expenditure mainly under the Home and Political Departments, (ii) decrease of 15 in establishment charges under the General Department, and (iii) decrease of 28 under the Legal Department on account of transfer of grants to the office of the Secretary, Legislative Council. The decreases are partly counterbalanced by (i) an increase of 22 under the Revenue Department due to the creation of a temporary post of Under Secretary from 17th March to 31st July 1922 and of a permanent post of an additional Assistant Secretary from 1st August 1922, and (ii) increase of 18 in the Separate Department mainly due to a supplementary grant sanctioned by the Legislative Council for contract contingencies for that Department. The decrease in the budget of 1923-24 as compared with the budget of 1922-23 is due to (i) absence of provision of 18 under the Political Department for passport establishment as the charge is now provided under the Central Budget, (ii) absence of provision of 39 under the Finance Department on account of the Secretary and Assistant Secretary, Retrenchment Committee, and their establishment, and reduction of 7 in the provision for travelling allowance grant and (iii) decrease of 41 under the Legal Department on account of transfer of certain grants to the office of the Secretary, Legislative Council, and reduced provisions on account of establishment charges, travelling allowance and service postage grant. The above decreases in the budget for 1923-24 are partly counterbalanced by (i) provision for the grant of increments to the staff in the Secretariat, who are all on incremental rates of pay, (ii) provision for the additional Assistant Secretary to Government in the Revenue Department, (iii) additional provision on account of increase in the contract grant of the Separate Department, (iv) provision for a new item of temporary establishment in the Secretariat Record Office, and (v)

provision for certain new items of clerical appointments in the Legal Department and in the office of the Accountant General for preparation of the Bombay Civil List.

77. *Local Fund Audit Establishments.*—The decrease in the revised as compared with the budget of the current year is small and is taken as suggested by the latest actuals. The increase in the budget of next year as compared with the budget of the current year is mainly due to provision for increments of pay to the establishment, complete provincialisation of establishment charges on account of audit of accounts of Wards and attached estates, and increase in the provision for travelling allowance in order to bring the grant to its normal level.

78. *Settlement Commissioner and Director of Land Records.*—The decrease in the revised estimate is mainly due to the transfer to the head "9, Registration" of charges on account of the establishment of the Inspector General of Registration. The same fact accounts for the decrease in the next year's budget as compared with the current year's budget.

79. *Commissioner in Sind.*—The decrease in the revised estimate is on account of the saving anticipated under "allowances and contingencies", which is partially counterbalanced by excess under establishment due to general revision of salaries. The decrease in next year's budget as compared with the current year's budget is mainly due to the reductions effected in the grant for travelling allowance and also in the grant for leave allowance which has been calculated on revised basis. The decrease is partly counterbalanced by an increase in the salaries of the staff due to revision.

80. *Commissioners.*—The decrease in the revised estimate is due to the estimate having been based on the actuals of the 8 months of the current year 1922-23 and 4 months of the last year 1921-22. The increase in the next year's budget over the current year's budget is due to the provisions having been made according to the sanctioned scale partly counterbalanced by reductions in the grants for leave and travelling allowances.

81. *Charges of District Administration.*—The increase in the revised estimate over the current year's sanctioned estimate is due to the transfer to this head from "5, Land Revenue" of all charges in connection with Collectors' establishments including those of treasury establishment together with the charges on account of service postage and telegrams. The same fact mainly accounts for the increase in the next year's over the current year's budget estimate. The increase is also due to provision of expenditure amounting to 7 for certain small new items. The increase is partly counterbalanced (a) by reduced provisions (i) for new recruits to the Indian Civil Service and (ii) for temporary appointments of Deputy Collectors and settlement allowance to the Assistant and Deputy Collectors on settlement duty, and (b) by reductions made in leave and travelling allowances to gazetted and non-gazetted establishments. The sanctioned cadre of the Indian Civil Service officers is inclusive of leave reserve, and as provision for leave allowance payable in England has also been made under the minor head "Expenditure in England" a lump deduction of 2,26 has been made from the provision for salaries for the Indian Civil Service officers.

82. *Discretionary Grants.*—These include mainly the provisions for such grants at the disposal of Commissioners, which were hitherto provided under "5, Land Revenue" and "41, Civil Works (Civil)" but under revised classification have been transferred to this major head.

83. *Expenditure in England.*—The revised estimate of 1922-23 and the provision for 1923-24 are based on the estimates furnished by the Secretary of State and the High Commissioner for India.

XVII and 24.—Administration of Justice.

Revenue.

	Accounts, 1921-22.	Budget Estimates, 1922-23.	Revised Estimates, 1922-23.	Budget Estimates, 1923-24.
Sale-proceeds of unclaimed and escheated property	60	75	60	68
Court fees realised in cash	84	70	70	70
General fees, fines and forfeitures	8,58	8,45	12,00	15,10
Pledership examination fees	3	3	5	3
Miscellaneous fees and fines	68	67	70	1,01
Miscellaneous	44	40	45	44
<i>Deduct</i> —Refunds	—44	—50	—50	—50
Total ...	10,73	10,50	14,00	17,46

Expenditure (Reserved).

	Accounts, 1921-22.	Budget Estimates, 1922-23.	Revised Estimates, 1922-23.	Budget Estimates, 1923-24.
High Court	10,27	10,50	9,71	11,01
Law Officers	5,50	3,81	4,40	4,10
Administrator General and Official Trustee.	21	29	29	29
Coroner's Court	11	11	11	12
Presidency Magistrates' Courts	2,20	2,05	2,05	1,98
Judicial Commissioners	2,62	2,45	2,64	2,82
Civil and Sessions Courts	37,98	25,94	36,55	40,17
Courts of Small Causes	3,90	4,17	3,90	3,93
Criminal Courts	6,89	6,39	5,94	6,34
Pledership Examination Charges	1	1	1	1
Expenditure in England	87	1,15	1,72	1,21
Exchange	43	...	85	60
Lump deduction promised to the Legislative Council.	....	1,24	...	...
Total ...	70,99	65,63	68,17	72,58

Revenue.

84. The principal source of revenue is general fees, fines and forfeitures. The increase in the revised estimates and also in the estimates for next year is chiefly due to larger receipts on account of "Sheriff's fees", "Magisterial fines", and fees levied under Administrator General's and Official Trustee's Acts on

the revised scale. The increase in next year's estimates over the revised estimates for the current year is due to process fees which have been enhanced lately.

Expenditure.

85. *High Court.*—The decrease in the current year's revised is due to savings in the lump provision of 1,00 for revision of establishment of High Court and Judicial establishment in Sind. The increase in next year's budget estimates is due to the estimates of leave allowances being included and also to the appointment of an extra temporary High Court Judge.

86. *Law Officers.*—The increase in the current year's revised and next year's budget is due to the estimates submitted by local officers being unduly low. The actuals for the past three years have been 6,12, 6,13 and 5,50,

87. *Presidency Magistrates' Courts.*—The decrease in next year's estimates is due chiefly to the reduction in the provision for allowance for leave pay.

88. *Judicial Commissioners.*—The increase in the current year's revised is mainly due to revision of pay of establishment. The excess in the estimates for next year is chiefly due to the provision for the appointment of an extra additional Judicial Commissioner.

89. *Civil and Sessions Courts.*—The increase in the current year's revised is mainly due to the revision of pay of the Sind establishment and also to the fact that the provision for the pay of officers is likely to prove low in view of the progress of actuals. This excess is, however, partially counterbalanced by savings in the provision for pay of Sub-Judges, allowances and contingencies.

90. The excess in the estimates for next year is due to the increase in the initial pay of the Subordinate Judges consequent upon the introduction of the time-scale and to the revision of Subordinate Judicial clerical establishments in the Presidency proper. In addition, a provision of 1,50 for revision of pay of bailiffs and menials has also been made.

91. *Courts of Small Causes.*—The decrease in the current year's revised is due to savings in the provision for leave allowance and temporary establishment and also to the cessation of the appointment of the additional Judge in the Presidency Courts from September 1922.

92. The estimates for next year effect a reduction in the provision for allowance for leave pay and the contract contingency grant of the Chief Judge, Small Cause Court, Bombay.

93. *Criminal Courts.*—The decrease as compared with the sanctioned estimates is due to savings anticipated in the provision for temporary establishment.

The estimates for next year include increased provision for diet and road money for witnesses and for appointments of Resident Magistrates and establishment counterbalanced by the reduction in the provision of allowance for leave pay.

94. *Expenditure in England.*—The increase in the revised estimates is in accordance with the intimation received from the High Commissioner for India.

XVIII and 25, Jails and Convict Settlements.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Jails	1,37	1,20	1,83	1,23
Jail manufactures	3,25	3,38	3,38	3,54
Refunds	—1	...	—1	—1
Total	4,61	4,58	5,20	4,76

Expenditure (Reserved).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Jails	28,37	24,88	26,22	24,80
Jail manufactures	2,84	2,10	2,66	2,10
Expenditure in England	12	34	45	39
Exchange	6	...	22	20
Total	31,39	27,32	29,55	27,49

Revenue.

95. The increase in the revised estimate under head (1) is chiefly due to higher receipts under "Hire of Convicts" and "Recoveries of Transportation and Jail charges" from Indian States. The increase in the next year's estimate over the current year's budget occurs mainly under "Sale Proceeds of Jail Manufacture".

Expenditure.

96. The increase in the revised estimate under head (1) is due to the fact that a reduction of 2,50 was made under this head to meet the saving promised to the Legislative Council. Out of this a reduction of only 1,16 has been effected mainly by savings under dietary charges on account of the revision of sentences, counterbalanced by a transfer of 32 to this head from other major heads. The increase under (2) is also due to a similar reduction of the provision under this head to 2,10 against the actuals of 2,84 for the previous year.

97. The decrease in next year's estimate under head (1) over the current year's budget is due to reduction in dietary charges on account of favourable rates of food-stuffs, and in charges in connection with the Settlement of Criminal Tribes, partially counterbalanced by the provision for starting the new Hindalgi Central Jail and for annual increments in the pay of establishments.

XIX and 26, Police.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Presidency Police	1,61	1,44	1,09	97
Cash receipts under the Arms Act	4	1	4	4
Fees, fines and forfeitures	62	38	60	43
Miscellaneous	16	37	19	19
<i>Deduct</i> —Refunds	-1	-1	-2	-1
Total	2,42	2,19	1,90	1,62

Expenditure (Reserved).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Presidency Police	23,88	30,62	27,00	30,35
Superintendence	2,89	3,15	2,80	3,01
District Executive Force	1,29,12	1,28,49	1,17,00	1,17,37
Village Police	9,41	9,21	9,95	9,31
Special Police	9,75	10,59	9,65	9,53
Railway Police	9,43	10,45	9,00	10,53
Criminal Investigation Department	5,50	6,52	6,30	6,46
Lump provision on account of advance increments and certain other allowances to officers of the Imperial Police Service (Non-voted).	...	...	...	41
Expenditure in England	1,36	1,69	1,55	1,51
Exchange	69	...	82	76
Lump deduction ... ..	...	-12,50	...	...
Total	1,92,03	1,88,22	1,84,07	1,89,24

Revenue.

98. The decrease in the revised for 1922-23 as compared with the budget for the same year occurs chiefly under Presidency Police and is due to (i) less receipts of fees under the Motor Vehicles Act as the High Court has decided that Government have no right to insist on re-registration of motor vehicles until the Motor Vehicles Act is amended, and (ii) absence of credits on account of fees for the examination and certification of Cinema Films as these fees are credited to a local fund formed for the purpose. The decrease is partially counter-balanced by increased revenue under other detailed heads except Miscellaneous.

99. The decrease in the budget estimate for the next year as compared with the budget estimate of the current year is chiefly due to the reasons mentioned in the above paragraph.

Expenditure.

100. *Presidency Police.*—The difference between the budget estimate for 1922-1923 and revised estimate for the same year is based on the latest actuals furnished by the departmental officers. The decrease in the revised is due to (1) less expenditure for "pay of officers" on account of changes in personnel, (2) cautious expenditure on contingencies, and (3) reduction in expenditure in travelling allowance and under other heads due to retrenchment, which is partially counterbalanced by the increased cost for rents. The decrease in the budget for 1923-24 as compared with the budget for 1922-23 is due to (1) the transfer of the charges of Pilgrims and Passport Departments of the Commissioner of Police, Bombay, to the Central Budget, and (2) reduced provision for rents, rates and taxes and clothing charges, which are counterbalanced by additional provision made for the following items:—

- (1) Increase in the strength of Police Stations Investigating staff, etc., in the Bombay City ;
- (2) Increase in the strength of the armed police of the Bombay City (2nd instalment) ;
- (3) Reorganization of the Northcote Police Hospital, Bombay ;
- (4) Increase in the scale of rents for officers not provided with free quarters in the Bombay City ;
- (5) Rent of 120 rooms to be rented from the Development Department for the Bombay City Police.

101. *Superintendence.*—The decrease in the revised estimate of 1922-23 as compared with the budget for the same year is due to less expenditure under "pay of officers" owing to changes in the personnel and under other heads due to retrenchment. The decrease in the budget for 1923-24 as compared with the budget for 1922-23 is chiefly due to economy in expenditure under allowances and less provision for temporary establishments.

102. *District Executive Force.*—The decrease in the revised for 1922-23 as compared with the budget for the same year is due to (1) reduction in the strength of the District Police effected by the police reorganization schemes sanctioned during the current year, (2) less expenditure under travelling allowance on account of reduction in the strength of the Police Force and modifications in the rules of ordinary travelling allowance, (3) less expenditure under house-rent allowance, hutting money, cost of railway warrants and contingencies owing to the reduction in the strength of the police force, and (4) temporary closure of the Police Training School, Nasik. This decrease is partially counterbalanced by the increased expenditure under (a) gazetted officers due to changes in personnel and (b) additional police establishments sanctioned for the Karachi Town and Harbour. The decrease in the budget for 1923-24 as compared with the budget for 1922-23 is due to (1) reduction in the strength of the police force in the Presidency including Sind owing to the reduction of Rs. 12,50,000 promised to the Legislative Council, (2) reduction in the expenditure under travelling allowance, hutting money, literacy allowance, clothing allowance, rewards and service postage and telegram charges, which is partially counterbalanced by the additional provisions made on account of following items:—

- (1) Improvement in the scale of pay of Sub-Inspectors of Police in the Presidency including Sind ;
- (2) Entertainment of temporary Deputy Superintendents of Police in vacancies due to premature retirement of Imperial Police Officers ;
- (3) Revision of pay of Provincial Police Officers ;

- (4) Restoration of Mounted Police in the Panch Mahals and Surat Districts ;
- (5) Payment to the village police for process service in the Belgaum, Dharwar and Ahmednagar Districts ;
- (6) Purchase of muskets for the armed police ; and
- (7) House rent allowance for Sub-Inspectors of Police in Sind.

103. *Village Police*.—The increase in the revised for 1922-23 as compared with the budget for the same year is mainly due to the increased cost on account of pay and allowances to the heads of village police and watchmen and the probable savings of 54 entered in the budget estimates of 1922-23 not being realised.

104. *Special Police*.—The decrease in the revised for 1922-23 as compared with the budget for the same year is mainly due to less expenditure for (a) travelling allowance owing to the modification in the rules of ordinary travelling allowance, (b) camel levy, and (c) pay of officers and pay of establishments owing to the reorganization of the Kathiawar Agency Police sanctioned during the current year. The decrease in the budget for 1923-24 as compared with the budget for 1922-23 is chiefly due to (1) the reduction in the strength of the Police Force in the Agencies and in camel-levy, (2) smaller provisions for allowances and contingencies, and (3) transfer of provision for clerks in the Mahi Kantha and Palanpur Agencies to the Central Budget.

105. *Railway Police*.—The decrease in the revised estimate for 1922-23 as compared with the budget for the same year is chiefly due to reduction in the strength of the police force on railways, modification of the rules of ordinary travelling allowance and economy in the contingent and other expenditure of a fluctuating nature. The budget for 1923-24 as compared with the budget for 1922-23 contains smaller provisions under travelling allowances, contingencies, literacy allowances, service postage and telegram charges, which are counter-balanced by the additional provisions made on account of the following items:—

- (1) Grant of local allowance to Inspectors and Sub-Inspectors on Railways in Bombay and Salsette, and
- (2) Rental of railway saloons used by Railway Superintendents of Police, etc.

There is a net small increase of 8.

106. *Criminal Investigation Department*.—The decrease in the revised for 1922-23 as compared with the budget for the same year is due to less expenditure under travelling allowance and the non-utilisation of the grant for short-hand reporters owing to the retrenchment in police expenditure, which is counter-balanced by the additional reporting staff sanctioned for the Karachi City.

107. *General Remark*.—The budget of 1923-24 as compared with the budget of 1922-23 shows on the whole an increase of 1 lakh, which is chiefly due to the following provisions made in the next year's budget:—

- | | |
|---|----|
| 41 On account of advance increments and allowances to Imperial Police Officers. | 76 |
| 76 Under exchange. | 76 |

1,17

XX and 27, Ports and Pilotage—Provincial.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Miscellaneous ...	40	53	40	...
Total ...	40	53	40	...

Expenditure (Reserved).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
(1) Salaries and allowances of officers and men afloat ...	11	12	11	12
(2) Purchase of Marine stores and coal, etc.	7	5	5	4
(3) Port establishment ...	53	1,03	1,03	4
(4) Miscellaneous ...	10	...	...	...
(5) Works ...	69	...	40	16
Total ...	1,50	1,20	1,59	36

Revenue.

108. No provision has been entered under this head as receipts in respect of fees under the Native Passenger Ships Act, e.c., will be credited to Central from the year 1923-24.

Expenditure.

109. Under the Reforms, ports, except such as may be declared to be major ports, and inland waterways, including shipping and navigation thereon, so far as they are not declared to be Central subjects, are Provincial subjects. The other subjects are Central.

110. The first two minor heads relate to charges in connection with the steamer *Jhelum* and the flat *Multan* which are required by the Commissioner in Sind for touring purposes.

Under the Reforms the receipts in connection with the survey of inland vessels only and the cost of establishment thereof are to be treated as Provincial, while those connected with ocean-going vessels are to be treated as Central. Accordingly the expenditure in connection with the Marine Survey Department is treated on the whole as Central, 7 per cent. of the net cost being treated as Provincial. A provision of 4 on this account is made in the estimate.

111. In view of a change in the classification of accounts, a provision of 40 has been transferred with the sanction of the Legislative Council from "41, Civil Works" to "27, Ports and Pilotage" for the construction of a sea wall at Gogho during the current year. This accounts for the increase in the revised estimate as compared with the budget under the fourth minor head. A reduced provision of 16 is made in next year's budget for the purpose.

30.—Scientific Departments.

Expenditure (Transferred).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>Reserved.</i>				
Hydro-Electric Survey	95	...	18	...
<i>Transferred.</i>				
(1) Provincial Museums	30	32	34	36
(2) Donations to Scientific Societies ...	61	23	27	31
Total ...	186	60	79	67

112. *Hydro-Electric Survey.*—The office of the Electrical Engineer in charge Hydro-Electric Surveys was abolished with effect from November 1921, and no provision was accordingly made in the current year's budget. But in view of the premature termination of their agreements, two temporary Engineers for Hydro-Electric Surveys have been granted, with the sanction of the Secretary of State, (i) cost of passage to England and (ii) compensation to the extent of six months' salary. This accounts for the provision of 18 in the revised estimates.

113. *Provincial Museums.*—Government have promised an annual grant of 30 towards the maintenance of the Prince of Wales Museum, Bombay. The Museum also receives an annual contribution of 25 from the Bombay Municipality. This contribution is also in effect a grant from Government as it was taken as a set-off against the Municipality's share of the City Police charges which were taken over by Government in 1907. Next-year's estimates provide for a recurring grant of 2 to the Naqqarkhana Museum at Bijapur and of 4 to the Satara Museum.

114. *Donations to Scientific Societies.*—The next year's estimates contain the following items among others:—

Increase in the grant to the Natural History Society over the current year's estimates	2
Grant to the Bombay Branch of the Royal Asiatic Society for increasing its shelf accommodation	5

XXI and 31—Education.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
University	2,53	3,14	3,73	4,03
Secondary	3,10	3,63	3,73	3,78
Primary	20	1	24	21
Special	13	9	8	10
General	1,76	1,80	1,73	1,95
<i>Deduct—Refunds.</i>	-3	-2	-1	-2
Total	7,69	8,65	9,50	10,05

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
University	12,48	12,67	12,60	14,31
Secondary	22,74	22,09	22,96	23,99
Primary	1,01,56	1,01,82	1,02,77	1,16,83
Special	15,83	14,40	17,90	12,86
General	18,47	21,67	19,36	19,15
Expenditure in England	78	1,03	1,34	1,80
Exchange	40	...	70	90
Total	1,72,21	1,73,63	1,77,63	1,83,84

Revenue.

115. *University and Secondary.*—The ensuing year's estimates provide for larger fee receipts under these heads, the increase being mainly due to the increase in the rates of fees in colleges and secondary schools sanctioned in February 1922.

116. *Primary.*—The increase in the ensuing year's estimates is based on past actuals as reported by the Accountant General.

117. *General.*—The following receipts are credited to this head:—

- (i) Sale-proceeds of books.
- (ii) Workshop receipts.
- (iii) Reformatory School receipts.
- (iv) Pottery School receipts.
- (v) Cambridge Senior Local Examination fees.
- (vi) Vernacular Final Examination fees.
- (vii) London Chamber of Commerce Examination fees.
- (viii) Drawing Examination fees at the School of Art.
- (ix) Government Scholarship Examination fees.
- (x) Secondary Teachers' Examination fees.
- (xi) Contributions.
- (xii) Income from endowments.
- (xiii) Miscellaneous.

Expenditure.

118. Owing to the continued financial stringency the budget estimates for next year have been entered at 1,89,84 only including 16,00 for primary education from the proceeds of the new taxation. If this is excluded the estimates amount to 1,73,84 against the current year's figure of 1,73,68. There are some new items of an absolutely essential nature but their inclusion has been made possible only by retrenchments in sanctioned charges.

119. *University.*—Among the items of new expenditure under this head the following are the more important :—

1. Additional grants to aided colleges (50).
2. Grant to the Bombay University as a compensation for loss sustained by it owing to the introduction of the Joint Examination Board's School Leaving Certificate examination (25).
3. Equipment grant, etc., to the Royal Institute of Science (62).
4. Provision for science teaching to the medical students at the Gujarat College (8).

120. *Secondary.*—Government have decided to amalgamate the Elphinstone Middle School with the Elphinstone High School and to maintain the combined institution on a smaller scale than the present separate institutions. It is expected that this amalgamation will result in a saving of Rs. 30,000 per annum approximately. A lump deduction of this amount has accordingly been taken into account. Among the new items of expenditure provided for next year are the following :— (i) Additional allotment for grants-in-aid to secondary schools (1,00), (ii) provision for building grants to Secondary Schools (43), and (iii) special grants to the District Local Boards, Thar Parkar and Nawabshah, for the improvement of the madressahs (Anglo-Vernacular Schools) at Mirpurkhas and Naushahro (8). The balance of the increase in next year's estimates as compared with the current year's budget is mainly due to the revision of pay of secondary teachers, for which provision was made in lump under the head 'General—Inspection' in the current year.

121. *Primary.*—The next year's estimates under this head show an increase of 15,01. This is due mainly to the following items of new expenditure, viz. :— (i) provision for carrying out the recommendations of the Compulsory Education Committee (16,00), (ii) additional provision for giving code pay to newly trained teachers, etc. (1,50), (iii) opening of four Government primary schools at Headquarters Police lines (11), (iv) opening of a central primary school for Mahomedans in the Ratnagiri district (9), and (v) opening of five agricultural classes in selected primary schools in the Central Division (7), counterbalanced by (i) a lump deduction (based on past actuals) of 2,14 for probable savings in the provisions for grants-in-aid to local bodies for primary education and (ii) omission of the current year's provision for building grant to Bombay Municipality in connection with the ten lakhs programme for housing some of the municipal primary schools (50).

122. *Special.*—The retrenchments under this head are (i) reduction in the provision for stipends in training institutions owing to the restriction of the output of trained teachers (79), and (ii) the closing of additional training schools (59). The balance of the decrease (1,54) as compared with the current year's budget is due mainly to the transfer to the head 'miscellaneous' of the provision (18) for Drawing and Art Examinations, etc. The new items provided for are of a comparatively minor nature, the aggregate amount being only 11.

123. *General.*—This head comprises the minor heads (a) Direction, (b) Inspection, (c) Scholarships and (d) Miscellaneous. The estimates for next year include provisions for the following new items :—

- (i) Revival of the post of Deputy Director of Public Instruction (7).
- (ii) Increase in the discretionary grant placed at the disposal of the Director of Public Instruction to supplement the contract grants of the educational offices and institutions (5).
- (iii) Grant for special scholarships to non-Mahomedan backward classes and to Mahomedans in secondary schools (40).
- (iv) Provision for the encouragement of vernacular literature (5).

124. On the other hand lump deductions have been made on account of (i) the probable reduction in the Departmental inspecting, clerical and menial staff owing to the contemplated transfer to the Local Boards of the management of Local Board schools under the Primary Education Act, 1923 (71); and (ii) the probable savings on account of the pay of Indian Educational Service officers on leave in England (19). The current year's provision for the revision of pay of superior establishments in the Educational Department (3,00) has been omitted owing to the requisite provisions having been made under the several detailed heads concerned.

125. *Expenditure in England.*—The provision for expenditure in England is entered next year at 1,80 against the current year's 1,03. The increase is mainly due to higher provision on account of leave allowances owing to a large number of Indian Educational Service officers being expected to be on leave in England.

126. *Revised Estimates for 1922-23.*—The increase over the budget figure is due to the additional grant of 4,00 sanctioned to the V. J. Technical Institute, Bombay, with the approval of the Legislative Council.

XXII and 32.—Medical.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
(1) Medical School and College fees ...	2,30	2,86	3,21	2,82
(2) Hospital receipts ...	2,70	2,15	3,02	2,36
(3) Mental Hospital receipts ...	37	45	30	45
(4) Contributions ...	42	41	41	45
(5) Income from Endowment ...	17	16	16	16
(6) Miscellaneous ...	6	5	6	5
<i>Deduct—</i> Refunds ...	—30	—20	—16	—6
Total ...	5,72	5,88	7,00	6,23

Expenditure (Partly Reserved and partly Transferred).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
(1) Medical establishments ...	7,00	7,88	6,46	9,62
(2) Hospitals and Dispensaries ...	26,17	21,01	23,96	24,18
(3) Grants for medical purposes ...	10	10	10	10
(4) Medical Schools and Colleges ...	5,04	5,71	7,71	6,50
(5) Mental Hospitals ...	5,66	5,72	5,72	6,02
(6) Chemical Examiner ...	64	77	77	72
(7) Expenditure in England ...	92	92	1,29	1,11
(8) Reserve for unforeseen expenditure ...	...	38	...	...
(9) Exchange ...	47	...	69	55
Total ...	46,00	42,49	46,70	48,80

Revenue.

127. The increase in the revised estimate as compared with current year's budget is due to larger receipts under the heads "Medical School and College Fees" and "Hospital Receipts". Owing to overcrowding in the Medical College Government have placed certain restrictions on the admission of students, and hence the receipts under this head are expected to be low next year. The estimate of income from hospital receipts is based on the information furnished by the hospital authorities.

Expenditure.

128. *Medical Establishments.*—The decrease in the revised estimate as compared with the original estimate for current year is due to decrease in the expenditure on the pay of officers and establishment owing to vacancies in the sanctioned cadre and under allowances. The increase in the budget estimate for 1923-24 as compared with the estimate for the current year is chiefly due to the return of Indian Medical Service officers from military duty and to normal increments in time-scale rates of pay. The next year's estimate also includes a provision of 15 on account of the deputation of an Indian Medical Service officer of the rank of Lieutenant-Colonel to make investigations into the use of indigenous drugs.

129. *Hospitals and Dispensaries.*—The increase in the revised estimate under this head is mainly due to additional expenditure on diets and other contingencies at medical institutions for which supplementary grants have been sanctioned during the current year. The increase in the estimate for next year, over current year's budget is mainly due to additional expenditure on diets and contract contingencies at all hospitals and dispensaries, especially in the hospitals in Bombay City. Owing to the rise in prices of food it has been found impossible each year to keep the expenditure on diets and other contingencies within the limits of grants sanctioned for these purposes during past years, and the excess expenditure had to be invariably sanctioned by Government and met from supplementary grants. The grants have therefore been increased in order to avoid the necessity for finding funds for this unavoidable extra expenditure at the end of each year.

130. *Medical Schools and Colleges.*—The rise in expenditure under this head in the revised estimate for current year is chiefly due to the refund of the grant-in-aid of Rs. 2 lakhs received from the Government of India and the Indian Research Fund Association towards the scheme for the School of Tropical Medicine at Bombay now abandoned. The increase in next year's budget as compared with the current year's is due to the provision of Rs. 36,000 on account of the pay of the officer selected to be the Tata Professor of Clinical Medicine at the same School. The scheme had to be abandoned owing to financial stringency but, as this officer had already been appointed, his salary has to be paid, and he is being employed on very important and valuable research work. The increase is also partly due to the normal increments in the pay of Indian Medical Service and Bombay Medical Service officers and other members of the establishments at Medical Schools and Colleges and to rise in expenditure on contingencies.

131. *Mental Hospitals* (Formerly called Lunatic Asylums).—The next year's estimate of expenditure as compared with the current year's budget under this head shows an increase which is chiefly due to a non-recurring provision of Rs. 10,000 for the purchase of furniture and other petty articles for the use of the Central Mental Hospital at Yeravda as well as to a provision of Rs. 7,000 for contribution to the European Mental Hospital at Ranchi for the maintenance of certain Lunatics transferred there from this Presidency, which is a statutory liability. There is also some increase owing to increased grants for diets and contingencies as well as the revision of pay of menials and promotions to other officers and establishments at the various Mental Hospitals in the Presidency.

132. *Expenditure in England.*—The increase in the revised estimates is due to the fact that more officers proceeded on leave than was originally anticipated and to larger expenditure on Europe stores. The estimates for the next year furnished by the High Commissioner are based on the information supplied to him regarding the leave in England of the officers of the Indian Medical Service. The estimates include a provision of about 12 on account of the purchase in England of stores required by Chemical Analysers. The estimates of expenditure under other heads call for no remarks.

XXIII and 33.—Public Health.

Revenue.

	Accounts, 1921-22.	Budget Estimates, 1922-23.	Revised Estimates, 1922-23.	Budget Estimates, 1923-24.
(1) Sale-proceeds of Medicines and Vaccines	11	7	12	10
(2) Contributions	5	1	1	4
(3) Miscellaneous	4	4	2,54	2,54
Deduct—Refunds	- 4	...	...	...
Total	16	12	2,67	2,68

Expenditure (Transferred).

	Accounts, 1921-22.	Budget Estimates, 1922-23.	Revised Estimates, 1922-23.	Budget Estimates, 1923-24.
(1) Public Health establishment	5,72	5,16	5,60	4,20
(2) Grants for Public Health purposes	16,95	6,24	7,21	6,29
(3) Expenses in connection with bubonic plague, malaria and epidemics	79	47	47	1,02
(4) Bacteriological Laboratories and Pasteur Vaccine Institutes	2,04	1,28	1,56	1,64
(5) Expenditure in England	35	39	23	41
(6) Sanitary Engineer and his staff ... ..	...	4,82	3,82	4,18
(7) Works	6,62	...	3,47	3,07
(8) Consulting Surveyor to Government ... ..	...	...	...	1,28
(9) Exchange	17	...	10	21
Total	32,64	18,36	22,46	22,30

Revenue.

133. Sale-proceeds of quinine, Sanitary Surveyors' examination fees and contributions for public health purposes are credited to this head. The large increase in the revised estimates for 1922-23 and the budget estimates for 1923-24 as compared with the current year's budget estimates is due to the fact that recoveries on account of water-supply from the Poona Water Works which were hitherto credited under the head XXX—Civil Works, Public Works Department, are now taken under this head.

Expenditure.

134. *Public Health Establishment.*—The expenditure shown under this minor head relates mainly to (i) Director of Public Health, Assistant Directors of Public Health and their establishments, (ii) Inspectors of Sanitation and Vaccination and (iii) charges of the Public Health Laboratories, Poona and Sind. The increase in the revised estimates is mainly due to the retrospective effect given to the revision of pay of non-I. M. S. officers in the Public Health Department and increased expenditure on pay of officers and establishments. The reduction in the next year's estimates under this head is due to the fact that charges on account of the Port Health Officers and their establishments, contingencies, etc., have now been treated as Central and removed from the Provincial budget. The charges of the Belgaum Vaccine Institute are also

debited to this head, but the major portion of these charges is recouped by contributions from Local Boards, Municipalities, etc. The charges on account of vaccination establishments employed under the local bodies are almost wholly recovered from them.

135. *Grants for Public Health purposes.*—The increase in the current year's revised estimate and in the provision for next year's estimate as compared with the current year's budget estimate is due to the fact that the provision of Rs. 1,20,000 has been transferred to this head from the head "41—Civil Works". The main items of expenditure recorded under this head are the following :—

- (a) Grants for special expenditure in connection with Public Health.
- (b) Grants-in-aid to local bodies in connection with the employment of health officers and sanitary inspectors.
- (c) Grants to village sanitary committees.
- (d) Charges on account of development and town planning schemes.
- (e) Grants for village water-supply.

Item (a)—The current year's provision for this item was originally 7,52. But it was reduced later on to meet the pro-rata reduction of 60 lakhs promised by Government. In ensuing year's estimates a provision of 2,77 is made. It represents grants to municipalities for their water-supply and drainage schemes which are in progress or to which Government have been definitely committed.

Item (b)—Government pay local bodies, subject to certain conditions, grants-in-aid equal to two-thirds of the pay of Health Officers and half of the pay of Sanitary Inspectors employed in mofussil towns under the revised scheme for the appointment of Health Officers and Sanitary Inspectors to Municipalities. The current year's provision of 1,15, which represents the full cost of the scheme, is repeated in next year's estimates.

Item (c)—Government give grants to village sanitary committees in the proportion of one-fourth of their expenditure, the other three-fourths being contributed by local bodies and villages. The provision proposed for grants to the committees for next year is less than the current year's provision of 86 by 16. The reduction is due to the fact that some of the village sanitary committees have been replaced by village panchayats in this year. This charge is expected to fall gradually according as panchayats take the place of the committees.

Item (d)—A provision of 11 made in the ensuing year's budget estimates for town planning schemes is for carrying out the schemes the execution of which cannot be postponed and for expenditure to which Government are committed.

Item (e)—The current year's provision of 1,20 has been repeated in next year's estimates. Government give a grant-in-aid to local boards for the improvement of village water-supply in the proportion of one-third of the total expenditure, the other two-thirds being contributed by the local boards and villages.

136. *Expenses in connection with bubonic plague, malaria and epidemics.*—The increase in next year's estimates is due mainly to the provision of Rs. 15,000 for expenditure in connection with the outbreak of cholera, etc., and Rs. 36,120 for equipment required for the Poona Infectious Diseases Hospital.

137. *Bacteriological Laboratories and Pasteur Institutes.*—The increase in the revised estimates for the current year as compared with the budget estimates is due to the retrospective effect given to the revision of pay of officers of the Bombay Bacteriological Laboratory and less recoveries on account of Dr. Maynard's bottles of plague serum supplied to local bodies. The increase in next year's estimate under this head is due to the increase in the establishment charges and to the provision of Rs. 11,500 for anti-rabic treatment.

138. *Sanitary Engineer and his staff.*—The budget provision for the Sanitary Engineer to Government and his establishment during the year 1922-23 has been approved for 4,82. In consequence, however, of the policy

of retrenchment adopted by Government during the current year the whole position of the Sanitary Branch was reconsidered with the result that two of the Districts (the Northern and Southern Sanitary Districts) under him were abolished and a project office opened under the Sanitary Engineer to Government. The establishment required for the Poona Water Works District, Poona Drainage Works and the Boring Engineer is also reduced to a minimum. The saving thus created approximated to a little over a lakh of rupees. The revised estimate thus stands at 3,82 and the next year's budget provision follows this revised estimate.

In view of the urgent need for expert periodical inspections of the pumping plants installed (with the aid of Government to the extent of 50 per cent. of the cost) by the several Municipalities in connection with their Water Supply Schemes and of the Government interests (varying from Rs. 7 to 10 lakhs) involved therein, it has been decided to retransfer to the Sanitary Branch the services of the Mechanical Engineer to Government from the Department of Industries.

139. *Works.*—The increase in the revised estimate is mainly due to the transfer of the grants at the disposal of the Sanitary Engineer from "41—Civil Works" to "33—Public Health" with the sanction of the Legislative Council. The ensuing year's estimate of 3,07 repeats the current year's provision for the Sanitary Engineer's grants including those for working boring plants and preliminary investigations of Sanitary projects. It includes provisions (a) for treating the water at Poona Settling Tanks with chloride of lime and (b) for Karad Water Works.

140. *Consulting Surveyor to Government.*—The provision was hitherto made under the head "5—Land Revenue." It has now been transferred to the head "33—Public Health." The provision represents the permanent recurring cost of the Consulting Surveyor and his staff.

XXIV and 34.—Agriculture.

Revenue.

	Accounts, 1921-22.	Budget Estimates, 1922-23.	Revised Estimates, 1922-23.	Budget Estimates, 1923-24.
Agricultural Receipts	2,73	2,78	3,10	3,03
Veterinary Receipts	14	13	15	8
<i>Deduct—Refunds</i> ... ..	...	—1	—1	...
Total	2,87	2,90	3,24	3,11

Expenditure (Transferred).

	Accounts, 1921-22.	Budget Estimates, 1922-23.	Revised Estimates, 1922-23.	Budget Estimates, 1923-24.
Agriculture	19,43	15,54	14,60	15,72
Veterinary	5,23	5,29	5,08	5,23
Co-operative	4,21	4,09	4,04	4,54
Works	28	...	25	25
Repairs	—23	...	...	...
Percentage charges	1	...	...	...
Expenditure in England	63	20	62	14
Exchange	32	...	31	7
Total	29,88	25,12	24,90	25,95

Revenue.

141. *Agricultural Receipts.*—The Agricultural College and Schools fees and sale-proceeds of farm produce, cotton seed and implements sold by the Agricultural Department are credited to this head.

142. *Veterinary Receipts.*—These consist mainly of the Bombay Veterinary College fees and the sale-proceeds of bulls and stallions.

Expenditure.

143. *Agriculture.*—The figures of expenditure under the various sub-heads of this minor head for the years 1921-22 to 1923-24 are as shown below:—

	Accounts, 1921-22.	Budget Estimates, 1922-23.	Revised Estimates, 1922-23.	Budget Estimates, 1923-24.
(i) Superintendence	90	90	79	92
(ii) Expert Staff	5,47	3,18	3,31	3,90
(iii) Agricultural Education	2,93	1,97	1,70	1,76
(iv) Experimental Farms	8,22	7,29	7,41	7,47
(v) Botanical gardens	24	21	21	21
(vi) Special experiments	1,41	82	81	83
(vii) Miscellaneous	26	45	37	63
(viii) Leave allowance ... ..	...	72	...	...
Total	19,43	15,54	14,60	15,72

Item (i).—Superintendence.—The decrease in the revised estimate for 1922-23 is due to less expenditure on account of salaries of officers.

Item (ii).—Expert Staff.—The increase in the estimates for 1923-24 as compared with the budget for 1922-23 is mostly on account of salaries of officers (12) and establishment (33) due to incremental pay and also to the transfer of provision for boring establishment (15) from the head Experimental Farms.

Item (iii).—Agricultural Education.—The decrease in the revised estimates for 1922-23 is due to less expenditure on account of salaries of officers and to curtailment in expenditure on account of travelling allowance. The decrease of 21 in the estimates for 1923-24 is on account of certain changes in the personnel of officers at the Agriculture College, due to the long leave taken by Mr. J. B. Knight, the Principal of the College. This has been partly counterbalanced by an increase under salaries of officers and establishments due to incremental pay.

Item (vii).—Miscellaneous.—The increase in next year's budget estimates is due to larger provision (14) for development of propaganda work through Agricultural Associations and for demonstrations and Agricultural shows (4).

Item (viii).—The provision for leave allowance has now been distributed among the respective sub-heads. This accounts for the absence of figures for the revised estimate for current year and the budget estimate for next year.

144. *Veterinary charges.*—The decrease in the revised estimates for 1922-23 is due mainly to less expenditure on account of *anti-rinderpest serum*.

145. *Co-operative Credit.*—The increase in the budget for 1923-24 is due to incremental salaries of officers and establishments, the increase (10) in the grant of the subsidy to the Central Co-operative Institute and to the increase (10) in the provision for travelling allowance.

146. *Works.*—The increase in the revised estimates for 1922-23 and budget estimates for 1923-24 is due to the addition of provision (25) for the Poona Sewage Effluent Farm which has been transferred from "41, Civil Works" to "34, Agriculture" for account purposes.

XXV and 35.—Industries.

Revenue.

	Accounts, 1921-22.	Budget Estimates, 1922-23.	Revised Estimates, 1922-23.	Budget Estimates, 1923-24.
Receipts from Dapuri Workshops ...	...	21	21	...
Miscellaneous ...	16	1	1	1
Industries ...	6	...	...	...
British Empire Exhibition ...	...	...	...	80
Pottery Demonstration ...	...	...	...	28
Total ...	22	22	22	1,09

Expenditure (Transferred).

	Accounts, 1921-22.	Budget Estimates, 1922-23.	Revised Estimates, 1922-23.	Budget Estimates, 1923-24.
Director of Industries ...	7,55	4,49	3,75	3,58
Central Store and Workshops, Dapuri ...				
Expenditure in England ...	3	14	10	3
Exchange ...	2	...	5	2
Total ...	7,60	4,63	3,90	3,63

Revenue.

147. The Dapuri Workshops are to be transferred to the Public Works Department, and the receipts in connection therewith have been shown under XXX-Civil Works. The increase in the ensuing year's estimate as compared with the current year's budget is due to contributions, etc., anticipated in connection with the British Empire Exhibition and to receipts from pottery demonstration.

Expenditure.

148. The decrease in the current year's revised estimate as compared with the budget is due mainly to savings in the provision for (a) leave allowance, (b) establishment charges, (c) experimental works and (d) miscellaneous, under the minor head—Director of Industries and in that for (e) Original works and (f) Suspense Account for Stores under the minor head—Central Store and Workshops at Dapuri. The decrease in the ensuing year's estimate as compared with the current year's budget is due to the curtailment of the activities of the Department consequent on the necessity for retrenchment and the transfer to the head, 41, Civil Works of the provision for the Dapuri Workshops, partially counterbalanced by a provision of 1,80 for the British Empire Exhibition.

XXVI and 37.—Miscellaneous Departments.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
(1) Examination Fees ...	21	10	10	10
(2) Fees for Inspection of Steam Boilers (including Examination Fees) ...	74	80	90	90
(3) Miscellaneous ...	70	...	20	20
<i>Deduct</i> —Refunds ...	-3	-1	-2	-2
Total ...	1,62	89	1,18	1,18

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Inspector of Factories* ...	2,04	2,27	2,31	2,54
Provincial Statistics* ...	54	...	...	...
Preservation and Translation of ancient manuscripts † ...	7	3	3	3
Examinations † ...	14	16	16	16
Miscellaneous * ...	1,62	2,02	1,80	2,17
Expenditure in England ...	22	22	10	8
Exchange ...	10	...	5	4
Total ...	4,73	4,70	4,45	5,02

* Reserved.

† Transferred.

Revenue.

149. *Examination fees.*—The fees on account of the Accountancy Diploma Examination and the fees recovered by the Civil and Military Examination Committee are credited to this head.

150. *Fees for inspection of Steam Boilers.*—The increase in the revised estimate of the current year and the budget estimate for next year under this head is due to the fact that the boiler inspection fees have been raised by an amendment of the Bombay Boiler Inspection Act.

151. *Miscellaneous.*—The receipts of Labour Office are credited to this minor head.

Expenditure.

152. *Inspection of Factories, etc.*—The slight increase in the revised estimate for 1922-23 as compared with the budget estimate is due to the revision of pay of the Inspectors sanctioned by the Legislative Council which is partially counterbalanced by anticipated savings in the provision for travelling allowance. The increase in next year's estimate as compared with the current year's is mainly due to the following items:—

- | | | | |
|--|-----|-----|----|
| (1) Re-organisation of the amalgamated Factory, etc.,
Departments ... | ... | ... | 24 |
| (2) Appointment of a certifying Surgeon for Ahmedabad ... | ... | ... | 7 |

153. *Examinations.*—Charges on account of Accountancy Diploma Board are debited to this head.

154. *Miscellaneous.*—The charges on account of “Control of Rent,” “Labour Office” and “Directorate of Information” are debited to this minor head. The slight decrease in the revised estimate as compared with the current year’s budget is due to probable savings in the provision for “Control of Rent” and in the provision on account of lady doctor under “Labour Office”. The slight increase in next year’s budget estimate as compared with the current year’s budget is explained as below :—

- (a) *Rent Controller.*—There is a slight increase in next year’s estimates on account of the entertainment of establishment for the Rent Controller, Aden, and on account of the revision of the pay of the staff of Bombay Rent Controller’s Office which is on the lines of the revision of pay of the clerical establishment of the Bombay Municipality.
- (b) *Labour Office.*—The increase in the ensuing year’s budget estimates as compared with the current year’s is due to—
 - (1) increments due to the Director, Labour Office, and his staff and
 - (2) additional provision of—
 - (a) Rs. 3,336 for calculating machines, and
 - (b) Rs. 3,465 for the appointment of an investigator at Ahmedabad.

155. *Directorate of Information.*—The small increase in the next year’s estimates is due to—

- (1) increments due to the Director and his staff and
- (2) one additional clerk and three peons sanctioned to cope with the growing work of the Directorate.

XXX and 41, Civil Works.

		Accounts, 1921-22.	Budget Esti- mate, 1922-23.	Revised Esti- mate, 1922-23.	Budget Estimate, 1923-24.
Revenue	...	20,87	7,25	12,00	13,64
Expenditure	... { Transferred	17,47	1,19,65	1,06,49	1,13,01
	... { Reserved	1,70,58	3,43	3,43	3,04

Revenue.

156. The receipts consist mainly of rents of buildings in charge of the Public Works Department, rents of electric and sanitary installations, sale-proceeds of buildings, materials and produce, and tolls on roads. The increase in the revised estimate is mainly due to receipts from tolls on roads. The increase in the ensuing year's budget is mainly due to the anticipated larger receipts from tolls on roads, the probable payment of a contribution of 45 from the Bombay Municipality in exchange for the site of old Government Book Depot, the receipt of 24 from Dapuri Workshop and also to the progressive improvement of receipts in the past under rents of buildings, rents of electric and sanitary installations and water supply.

Expenditure.

157. The grant under "41—Civil Works, Provincial" has been fixed at 1,16,05 and has been distributed as under:—

Works in progress	...	15,80
Grants-in-aid, etc.	...	2,25
Discretionary Grants	...	10,00
Reserve with Government	..	1,00
Repairs	...	47,83
Establishment	...	27,43
Tools and plant	...	5,38
Expenditure in England	...	3,78
Suspense	...	3,18
Loss by Exchange	...	1,89
Deduct cost of English Store	...	—2,49
Total	...	1,16,05

158. The provision for works in progress will be utilised mainly on the following works for which an allotment of 10 or more has been proposed in each case:—

Excise.

Working the spent wash pumping installation at the distillery at Khanapur (11).

Agriculture.

New Lazaretto Building and Quarantine Station at Parel (40).

General Administration.

Quarters for 10 Indian married subordinates at Ganeshkhind (19), Works in connection with the three Government Houses approved by this Government (50).

Medical.

Additional accommodation for the lunatics at Naupada (21), Converting the new tubercle ward into a two-storied building to provide additional accommodation for maternity cases at the Cama and Albles Hospitals at Bombay (64). Additions and alterations to the Central Mental Hospital at Yeravda (69), Dispensary at Gokarn (13).

Stationery and Printing.

Compositors' quarters at the Prison Press at Yeravda (11).

Communications.

Tatta-Jungshahi Road (50); Karachi Hub River Road (20); Jail-Drig-Malir Road (20); Metalling Dhanduka-Dholera Road (20); Road from Anand to Nahapa (36); Vented causeway over Dholdhera Khadi on Chikli-Matwad Road (16); Road from Parol to Bhiwandi (20); Improvements to Bandra-Ghodbander Road (16); Bridging nalas on Mahad-Nagothna Road (25); Improvements to the Road from Poona to Nasik (causeway in mile No. 67) at Ambeghargaon (11); Road from Lakh Railway Station to Belapur town (20); Ghatghar-Shendi Road (17); Improvements to Poona-Paud-Lonavla Road (20); Roads and drains on the land acquired for the development of suburbs, east of Koregaon Road (32); Improvements to Poona-Khadakwasla Road (20); Road from Otur to Brahmanwada (25); Improvements to Hadapsar Nirabridge Road (30); Improvements to Roads provincialised (a) Junnar-Narayangaon Road (6), (b) Alandi-Chakan Road (26); Improvements to Poona-Bangalore Road (11); Improvements to the Road from Ganeshkhind to Pashan Tank (15); Improvements to Poona-Sholapur Road, Section I (11), Section II, miles 12-27, and Section III, miles 28-70, (50); Improvements to Poona-Nasik Road (85); Improvements to the Road from Talegaon to Chakan (80); Improvements to Mahad-Pandharpur Road (25); Constructing a partial bridge over the Nira at Paleraon (20); Improvements to Jeur-Tembhurni Road (20); Improvements to the Khandesh Nizam's Frontier Road (90); Manmad-Chandor Road (20); Demarcation of Provincial Roads (Land Acquisition) (16); Extension of the Dhulia-Bhusawal Road to Nizam Frontier Section from Warangaon to Edlabad (40); Extension of the Dhulia-Bhusawal Road to Berar frontier Section from Edlabad to Chikli (30); Road from Chalisgaon to Malegaon (20); Causeway across the Girna near Jalgaon on Dhulia-Bhusawal Road, Parts I and II (58); Dhadgaon-Shahada Road, Section I, Dhadgaon to Mandvi, Section II, Mandvi to Kakarda, Section III, Kakarda to Dara, and Section IV, Dara to Mohida (25); Improvements to roads provincialised (1) Warsa-Borzar Road, I and II Sections (10), (2) Nandurbar-Raigad Road, Sections I to III (10); Improvements to Mahad-Pandharpur Road in miles 60, 63 and 66 (nalla crossings between Vir and Lonand) (13); Causeway over the Tupari nalla in mile 14 of Dharwar-Saundatti Road (12); Dips on Pali-Phonda Road (21); Dips on Hatkhamba-Poladpur Road (21); Improvements to Math-Kasal Road (25); Improving Sadashivgad-Kadra Road (25); Improving Kumta-Hubli Road (21).

XXXII.—Transfers from Famine Insurance Fund and 43.—Famine Relief and Insurance.

Revenue.

Nil.

Expenditure (Reserved).

		Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>43—A, Famine Relief—</i>					
Expenditure	{ Civil ..	11,58	63,51	3,37	31,60
	{ Public Works ..	15,69	...	...	...
Exchange	... ..	...	9	...	...
<i>43—B, Transfers to Famine Insurance Fund</i>					
	... ..	...	...	60,23	...
Total ...		27,27	63,60	63,60	31,60

159. Under Schedule IV to the Devolution Rules the Government of Bombay is required to provide every year in its budget 63,60 for expenditure upon relief of, and insurance against, famine. The amount may be spent upon famine relief or upon the construction of protective irrigation works or other works for the prevention of famine. Any portion of the amount which is not so spent is to be transferred to the Famine Insurance Fund of the Province.

160. During the current year an expenditure of only 3,37 is expected to be incurred on account of famine fodder and other famine relief operations. The remaining amount of 60,23 out of the statutory provision of 63,60 will be transferred to the Famine Insurance Fund. It has accordingly been shown in the revised estimates for current year under "Debt, Deposits and Advances—Famine Insurance Fund (Receipt side)."

161. For next year a provision of 31,60 is made under the sub-head "43-A, Famine Relief". Out of this provision 2,87 will be transferred to "8, Forest" and 45 to "34, Agriculture" on account of famine fodder, and any amount that will remain unutilised at the end of the year will be transferred to the sub-head "43-B, Transfers to Famine Insurance Fund". The balance of 32,00 (63,60—31,60) is provided under the heads "15 and 16, Construction of Irrigation Works".

XXXIII and 45.—Superannuations.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Contributions for pensions and gratuities .	9,45	7,92	11,95	11,95
Commuted value of pensions paid by Bombay Government on behalf of Central Government and other Provin- cial Governments.	1,07	1,00	64	1,50
Miscellaneous	2	...	...	...
Deduct—Refunds	—6	...	—2	—2
Total ...	10,48	8,92	12,57	13,43

Expenditure (Reserved).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Superannuation and Retired Allowances ...	45,83	47,50	45,75	46,20
Commuted value of pensions	1,18	1,25	1,25	1,25
Compassionate allowances	52	57	57	57
Gratuities	9	14	10	14
Covenanted Civil Service Pensions	22	23	23	23
Donations to Service Funds	26	20	20	28
Commuted value of pensions to be paid to other Provincial Governments by Bombay Govern- ment.	...	...	1,92	1,00
Expenditure in England	83	3,60	3,07	3,65
Exchange	39	...	1,52	1,82
Total ...	49,32	53,49	54,61	55,14

Revenue.

162 *Contributions for pensions and gratuities.*—The increase in the current year's revised and next year's budget is due to (1) revision of pay of teachers and other Local Fund officials and (2) increase in the rate of pension and leave contribution under the Fundamental Rules.

163 *Commuted value of pensions paid by Bombay Government on behalf of Central Government and other Provincial Governments.*—The proposed

provisions are on account of commuted value of pensions to be borne by the Central Government and other Provincial Governments in respect of pensions to be paid by the Bombay Government on behalf of those Governments.

Expenditure.

164. *Superannuation and Retired Allowances.*—The decrease in the current year's revised and next year's budget is based on the progress of actuals.

165. *Commuted value of pensions to be paid to other Provincial Governments.*—The proposed provisions are on account of commuted value of pensions to be paid by other Governments on behalf of the Bombay Government. The current year's revised includes also charges in respect of the year 1921-22.

166. *Expenditure in England.*—The next year's provision of 3,65 is made up of 2,65 for pensions and 1,00 for commutation contingencies. The expenditure on account of pensions of officers who draw their pensions outside India was an Imperial charge before the Reforms. All such pensions sanctioned on or after the 1st April 1921, which are to be paid out of India, will be debited to the Local Governments by whom the officers were employed.

XXXIV and 46.—Stationery and Printing.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Stationery receipts	34	28	20	28
Sale of Gazettes and other publications	29	37	45	42
Other press receipts	1,85	1,27	1,90	1,60
Total ...	2,48	1,92	2,55	2,30

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised E-estimate, 1922-23.	Budget Estimate, 1923-24.
Stationery purchased in the country	80	1,07	80	<i>Nil.</i>
Government Presses	8,52	7,04	7,00	6,29
Printing at private presses	17	4	4	5
Stationery Stores	10,33	7,10	8,00	10,50
Expenditure in England	19	7,28	3,59	5,01
Exchange	9	...	1,50	2,50
<i>Deduct recovery on account of stationery supplied to the Central Departments.</i>	...	- 2,50	- 3,00	- 3,00
Total ...	20,10	20,03	17,93	21,35

Revenue.

167. The increase in the current year's revised and next year's budget is due to larger receipts anticipated under the 2nd and 3rd minor heads.

Expenditure.

168. The decrease in the current year's revised is due to smaller charges anticipated under "Stationery purchased in the country" and "Expenditure in England" partially counterbalanced by an increase under "Stationery stores".

169. The stationery office at Bombay has been amalgamated with the Office of the Superintendent, Government Printing, and as a result thereof the provision for "Stationery office at the Presidency" has been made under the minor head "Government Presses". No separate provision is made for stationery purchased in the country which from next year will be provided under the respective provincial or central heads of expenditure. There are increases under certain sub-heads and reductions under others. Expenditure for some new items has also been sanctioned. The total provision on account of new items amounts to 36.

XXXV and 47—Miscellaneous.

Revenue.

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Unclaimed deposits	1,66	...	1,75	1,75
Treasure trove ... ..	...	1	...	1
Sale of old stores and materials	8	9	1,59	9
Fees for Government Audits ... ..	...	1	1	...
Contributions ... ..	...	...	5	...
Other fees, fines and forfeitures	82	15	20	25
Miscellaneous	3,51	51	60	60
Rents	10	10	10	10
Sale-proceeds of Darbar presents ... ..	...	1	...	1
Sale of land and houses, etc.	5,53	1,65	1,65	1,10
<i>Deduct.</i> —Refunds	—20	—8	—80	—80
Total	11,50	2,45	5,15	3,11

Expenditure (partly Reserved and partly Transferred).

	Accounts, 1920-21.	Budget Estimate, 1921-22.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.
Rewards for proficiency in Oriental languages and allowances to Language Examination Committee	22	22	25	16
Cost of books and publications ... ..	...	2	2	...
Donations for charitable purposes	1,03	1,75	1,50	1,03
Charges on account of European Vagrants	12	20	18	16
Rewards for destruction of wild animals .	6	...	...	...
Petty establishments	97	...	...	...
Special commissions of enquiry	35	2	18	12
Irrecoverable temporary loans written off.	9	30	9	12
Rents, Rates and Taxes	2,84	3,23	3,29	3,29
Contributions	20,88	3,89	14,82	14,15
Miscellaneous and unforeseen charges	1,77	20,05	9,32	15,05

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Miscellaneous charges for the treatment of patients at the Pasteur Institute ...	2	3	3	2
Publicity Board ...	4	...	...	...
Peace Celebrations ...	56	...	...	...
Charges in connection with the visit of Prince of Wales ...	10,57	...	18	...
Darbar presents and allowances to vakils, etc. ...	...	15	15	13
Expenditure in England ...	18	14	15	19
Exchange ...	10	...	7	10
Total ...	39,80	30,05	30,23	34,52

Revenue.

170. *Unclaimed deposits.*—Provision of 1,75 has been made in the current year's revised and next year's budget on account of "Unclaimed Deposits" which under recent orders of the Government of India become a source of Provincial Revenues.

171. *Sale of old stores and materials.*—The increase in the current year's revised is due to recovery of the purchase price of a steam trawler from Burma Government.

172. *Sale of land and houses.*—The decrease in the next year's budget is due to smaller receipts anticipated from the sale-proceeds of Government lands under the schemes for development of the towns of Poona and Sholapur.

Expenditure.

173. *Rewards for proficiency in oriental languages and allowance to Language Examination Committee.*—The decrease in next year's budget is due to the revision of language regulations: the number of military officers appearing for language examinations in Bombay will be very small in future as they are to appear for Marathi and Kanarese only.

174. *Donations for charitable purposes.*—The decrease in the current year's revised is due to the transfer of the provision of 25 for presents and charities by His Excellency the Governor to the head "22, General Administration" to which it is properly debitable. The next year's budget follows the current year's revised with the omission of the provision of 75 for building grant to the Society for the protection of children in Western India and the addition of 27 for grant to the Society for the prevention of cruelty to animals, Bombay.

175. *Charges on account of European Vagrants.*—The decrease in next year's estimate is due to the transfer of management of the Male Workhouse for European Vagrants to the Salvation Army.

176. *Special Commissions of Enquiry.*—The increase in the current year's revised and next year's budget is due to provision for expenditure on account of the Excise Committee.

177. *Contributions.*—The increase in the current year's revised is mainly due to the transfer from "41, Civil Works in charge of Civil Officers" to "47, Miscellaneous" of the provision of 11,00 on account of grants to Local Boards for local public works which is properly debitable to the latter head and to the addition of 4 on account of subvention to the District Local Board, Sukkur, for entertainment of separate office staff, partially counterbalanced by a reduction of 5 in the provision of grant-in-aid to the Board of Film Censors. The next year's budget follows the current year's revised with the omission of the provisions for the following items :—

- | | | | |
|--|-----|-----|----|
| (i) Subventions to municipalities in connection with the appointment of their chief officers (including Municipal Commissioners) | ... | ... | 50 |
| (ii) Grant-in-aid to the Viramgam Municipality for the construction of a Municipal Hall | ... | ... | 25 |

178. *Miscellaneous and unforeseen charges.*—The decrease in the current year's revised is due to the transfer of funds from the provision of 20,00 from reserve to other major heads for expenditure under those heads. During next year it is proposed to provide 15 lakhs for the Reserve.

51.—Contributions and Assignments between the Central and Provincial Governments (Reserved).

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate 1923-24.
Expenditure	56,00	56,00	56,00	56,00

179. The provision of 56,00 represents the amount of contribution to be paid to the Central Government under No. 17 of the Devolution Rules. This is a non-voted item under section 72-D (3) of the Government of India Act.

XL and 52.—Miscellaneous Adjustments between the Central and Provincial Governments.

				Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimates, 1923-24.
Revenue	...	...	...	26,51	...	14,15	12,57
Expenditure	...	...	...	37	50	50	...

Revenue.

180. The amount of 26,51 shown in the accounts of 1921-22 is made up of the following items:—

- (a) Assignment to Provincial on account of loss to Bombay in 1919-20 and 1920-21 due to the raising of the taxable limit of income and on account of the amount credited to Central, in excess of the amount actually due, during those years for the increased income-tax receipts from enhanced taxation which was imposed for Imperial purposes 26,36
- (b) Assignment to Provincial in respect of the securities of the Gujarat College taken over by the Government of India at the time of the provincialization of the College 15
- (Note.—A provision of this amount was made in the Budget Estimate of 1921-22 but the claim was not accepted by the Government of India. On a further representation from this Government the Government of India have now accepted the claim of the Bombay Government.)

Total ... 26,51

181. The amount of 14,15 shown in the Revised Estimates of 1922-23 is made up of item (b) in the foregoing paragraph *plus* 14,00 on account of the Imperial share of the famine operations of pre-Reforms period. This assignment of 14,00 was sanctioned by the Government of India in 1921-22 but has not yet been finally adjusted in the accounts.

182. The amount of 12,57 entered in next year's estimates is made up of the following items:—

- (a) Assignment in respect of the interest on the securities of the Gujarat College 15
- (b) Rent of certain land at Karachi in the occupation of the Military ... 42
- (c) Assignment in respect of the Railway Police charges for the years 1921-22 to 1923-24 and the Income-tax agency work done by this Government on behalf of the Central Government 12,00

Total ... 12,57

Items (b) and (c) have not yet been finally settled.

Expenditure (Reserved).

183. The amount of 37 shown under "Accounts, 1921-22" is on account of assignment to Central in respect of the expenditure incurred by them on the training of Forest probationers of Bombay in England.

184. The amount of 50 shown under "Budget Estimate, 1922-23" and "Revised Estimate, 1922-23" represents the contribution to the Government of India for the cost of revision of clerical establishment in the Political agencies with retrospective effect from 1st March 1920 as explained in the Budget for 1922-23.

Debts, Deposits and Advances.

185. The following explanation is furnished in respect of the figures entered under this head :—

Receipts.

	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
(a) Permanent Debt incurred—			
(i) For Development	7,90,00	...	...
(ii) For other purposes	1,98,31	...	...

It was first proposed to raise a loan of 7,90,00 for Development purposes and of 1,98,31 for general purposes in the current year. Subsequently it was decided to obtain an advance from the Government of India, and the transaction is shown under (e) Loans between Central and Provincial Governments. This accounts for the absence of figures for revised estimates.

	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
(b) Deposits and Advances—			
Famine Insurance Funds	60,23	2,50

It is anticipated as explained in paragraph 160 under "43, Famine Relief" that a sum of 60,23 out of the provision of 63,60 will remain unutilised at the end of this year, and will be transferred to the Famine Insurance Fund.

The provision of 2,50 under "Budget estimate for 1923-24" represents approximately interest to be received from Central Government on balances of the fund under paragraph 6 of Schedule IV to the Devolution Rules.

	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
(c) Deposits and Advances—			
Deposits of Sinking Funds ... {			
Development	9,95	10,30	11,28
Ordinary	38	...	...

These figures are in respect of the Development Department except the figure 38 under "Budget estimate for 1922-23" and are explained in the accompanying memorandum.

In the current year's budget a provision of 38 was made under "21, Sinking Funds" for sinking fund on the loan which was to be raised in the open market for other purposes. As it was to be credited to the head "Deposits of Sinking Funds", 38 were provided under this head. As explained in paragraph 73 under "21, Sinking Funds" no sinking fund is to be maintained. This accounts for the absence of figures in the revised estimate for current year and in the budget estimate for next year.

	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
(d) Loans and Advances by Provincial Government—			
(1) For Development	1,14	2,34	3,12
(2) For other purposes	87,04	87,35	77,42

(1) Represents amounts recovered from local bodies in repayment of the loans granted to them. As regards (2) the following statement shows the transactions of the current and ensuing years under the Provincial Advance and Loan Account. Total recoveries are estimated at 77,42.

	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Payments.	Receipts.	Payments.	Receipts.	Payments.	Receipts.
Loans to Cultivators ...	47,53	77,51	25,78	77,42	20,00	69,53
Loans to Cultivators through Co-operative Societies and Banks ...	4,50	...	2,25	...	3,50	...
Loans for the purposes of the Co-operative Societies' Act ...	42	36	42	45	42	47
Loans to Gujarat Talukdars ...	23	54	15	70	15	71
Loans to Indian States and Landlords and Notabilities ...	1,12	4,96	82	4,96	1,10	4,46
Loans to Local Bodies on account of public works ...	10,74	2,61	1,00	2,62	5,24	2,06
Loans to Co-operative Housing Societies ...	5,00	...	5,00	...	10,00	...
Other Miscellaneous Loans ...	7,50	1,06	10	1,20	3,40	19
Total ...	77,04	87,04	35,52	87,35	43,81	77,42

(e) Loans between Central and Provincial Governments—	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
(1) For Development ...	1,90,00	6,25,00	10,25,00
(2) For other purposes ...	...	1,59,28	1,75,67

The Government of India promised an advance of 9,80,00 for Development and 1,98,31 for general purposes this year. The Development figures are explained in the accompanying memorandum. Out of 1,98,31 it is proposed to draw only 1,59,28 and the Government of India have been informed that the balance is not required by this Government. In order to meet charges on account of productive irrigation which is financed from capital and on account of large works, the expenditure on which should be spread over a series of years and not met from one year's revenue, it is proposed to take an advance of 1,75,67 next year from the Government of India for general purposes in addition to an advance of 10,25,00 for Development. The amounts of 1,59,28 and 1,75,67 will be distributed under the following heads :—

	Distribution of 1,59,28	Distribution of 1,75,67
52-A—Forest capital outlay ...	5,40	6,68
55—Construction of irrigation works ...	72,00	52,72
56-A—Capital outlay on public health ...	8,26	4,05
60—Capital outlay for Civil works ...	56,12	1,09,02
60-A—Other Provincial expenditure not charged to Revenue.	17,50	3,20

Disbursements.

	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
(a) Deposits of Sinking Funds for Development	9,90	10,30	11,28

(b) Loans and Advances by Provincial Government—	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
(1) For Development	6,62,00	3,40,00	7,40,00
(2) For other purposes	77,04	35,52	43,81

Item (1) is explained in the accompanying memorandum. The amount of 43,81 shown in item (2) represents loans to be advanced up to 31st March 1923 under the Provincial Advance and Loan Account.

(c) Loans between Central and Provincial Governments—	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Loans between Central and Provincial Governments	29,00	29,00	29,00

Under No. 23 of the Devolution Rules any money which on the first day of April 1921 was owing to the Governor General in Council on account of advances made from the Provincial Loan Account is to be treated as an advance to the Local Government from the Revenues of India and the Local Government has to pay to the Governor General in Council in each year an instalment in repayment of the principal amount of the advance. Since the current year the annual instalment has been fixed at 29,00.

52-A—Forest Capital Outlay.

	Budget estimate, 1922-23.	Revised estimate, 1922-23.	Budget estimate, 1923-24.
.....	10,00	5,40	6,68

186. Out of the current year's provision 6,00 were on account of the following two important schemes in connection with the development of forests :—

(1) Part construction of the Dandeli-Kirwatti Railway	...	4,00
(2) Mechanical appliances for extraction of timber and fuel	...	2,00
	Total	6,00

The balance of 4,00 is on account of continuation of certain roads and construction of bridges. The decrease in the current year's revised is due to the non-utilization of the provisions for the two development schemes owing to the delay in the preparation of plans and estimates. Provision for the completion of these schemes and for exploitation of forests in the Dangs has been made in next year's budget.

55.—Construction of Irrigation, Navigation, Embankment and Drainage Works not charged to Revenue.

Expenditure (Reserved).

187. The capital expenditure on Irrigation, Navigation, Embankment and Drainage works is booked under this head, but as this head is intended to indicate the capital expenditure not charged to revenue, the amounts provided from Famine Insurance Grants or from Ordinary Revenues are deducted in lump sums from the total provision under this head and shown under the head "16" as already stated under that head.

188. The current year's budget and revised estimates and the budget estimate for the ensuing year are as shown below :—

	Accounts, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Gross expenditure	50,05	82,80	72,00	82,72
<i>Deduct</i> —amount transferred to "16"	41,85	...	...	30,00
Net expenditure	8,20	82,80	72,00	52,72

189. The decrease of 10,80 in the revised as compared with the current year's budget estimate is due to savings in the grants for the Pravara River Works, Nira Right Bank Canal Project, new head regulator on the Fuleli Canal, Dad Canal and Eastern Nara Works. The budget estimate for 1923-24 has been fixed at a slightly smaller figure than that for 1922-23. Out of the total estimated expenditure of 82,72, a sum of 30,00 will be met from the statutory provision of 63,60 for Famine Relief and Insurance.

56-A—Capital Outlay on Improvement on Public Health.

	Budget estimate, 1922-23.	Revised estimate, 1922-23.	Budget estimate, 1923-24.
(a) Payment towards the cost of Military Buildings at Quetta.	6,00	5,26	...
(b) Poona Drainage, 2nd Section	...	2,09	2,75
(c) Karad Water Works	...	91	...
(d) Poona Town Planning Scheme, No. I	...	...	1,30
Total	6,00	8,26	4,05

190. (a) In the current year's budget a provision of 6,00 was made for the balance of contribution towards expenditure on new military buildings at Quetta in lieu of military lands in Karachi taken up for the Karachi Development Scheme. The balance actually amounted to 5,26 which has been already paid. This accounts for the decrease in the revised estimate for current year.

(b) In the current year's budget a provision of 5,00 was made under "60—Capital Outlay on Civil Works" to meet the cost of the Poona Drainage Scheme, 2nd section, which is to be borne by Government. The expenditure has been transferred to this head, and it is estimated that only 2,09 will be required for the purpose this year. Next year's budget provides 2,75 for the purpose out of loan funds.

(c) It has been decided to take over the maintenance of the Karad Water Works from the Karad Municipality which is to be released from all its loan obligations. The Municipality was given a loan of 91, and in order to wipe off the outstanding amount from the loan accounts it is necessary to adjust it by a corresponding debit to the head "56-A—Capital Outlay on Improvement on Public Health". Hence in the revised estimate a provision of 91 has been made.

(d) The budget provision of 1,30 in respect of this item has been explained in the appended list of new items.

XLII and 59.—Bombay Development Scheme.

191: The estimates under these heads are explained in the memorandum at pages 97—130 *post.*

60, Civil Works.

Expenditure—Transferred.

192. Out of the loan of 1,75,67 to be taken during next year, a sum of 1,09,02 is earmarked for public works. This amount is distributed as follows:—

Works in progress ...	{ Works	22,53
	{ Establishment, Tools and Plant.	5,18
New works	... ..	81,31
		Total ... 1,09,02

The provision for works in progress will be utilised mainly on the following works for which an allotment of 10 or more has been proposed in each case:—

Land Revenue.

New Revenue Offices and Subsidiary buildings at Karachi (1,00), New Kardarate at Tarai (Kario Gawher) (10), Revenue buildings at Palghar (20), Mamlatdar's kacheri at Karmala (10), Constructing Revenue buildings at Hambus (Keti Bunder) (25).

General Administration.

Bungalows for officers at Ahmedabad (1,02), Drainage at Government House, Malabar Point, Bombay (1,08).

Administration of Justice.

Sub-Judge's Court at Koregaon, Satara District (10).

Jails and Convict Settlements.

Jail at Hindalgi (25), Water Supply to the Central Jail at Hindalgi (19), Drainage scheme for the Central Jail at Hindalgi (29).

Police.

Additional quarters in the Head-Quarter Police Lines at Larkana (50), Town and Head-Quarter Police Lines at Godhra (75), B. B. & C. I. Railway Police Lines at Anand (12), Quarters for Head Constable and two constables, one lock-up and Police chowky at Malad (13), Police Lines at Panvel (13), Head-Quarter Police Lines at Nasik (65), Police Lines at Jharwar in Nasik (30), Cantonment Police Lines at Poona (67), Railway Police Lines at Kirkee (35), Head-Quarter Police Lines at Dhulia (23), City Police Lines at Belgaum (50), Altering the old and constructing additional Head-Quarter Police Lines at Ratnagiri (25), Police Lines at Karmala (10).

Education.

High School at Larkana (50), Royal Institute of Science Electric Installation at Bombay (27), Additions and alterations to the Elphinstone High School for the Secondary Training College, Bombay (63), Demonstration Theatre at the Elphinstone High School in connection with the Secondary Training College at Bombay (17), Constructing an office for the Deputy Educational Inspector at Nawabshah (10).

Medical.

Outpatients' dispensary at Broach (20), Outpatients' Department at the J. J. Hospital (1,46), Infectious Diseases Hospital at Poona (1,20), Additional accommodation for female lunatics at the Central Mental Hospital at Yeravda (1,06).

Civil Works.

Public Works Department Officers' bungalows, North Yeravda, at Yeravda (50).

Miscellaneous Department.

Gateway of India on the Apollo Bunder at Bombay (3,00), Public Buildings on the Artillery Maiden at Karachi (1,35).

Communications.

Shaik Sulla Bridge (2,30), Reconstructing bridge No. 7 in mile 3/2 over Bedti nalla on Yellapur-Sirsi Road (12).

193. The provision for new works is intended for the major works shown in Statement E.

60-A—Other Provincial Expenditure not charged to Revenue.

Expenditure (Transferred).

	Budget estimate, 1922-23.	Revised estimate, 1922-23.	Budget estimate, 1923-24.
Purchase of the Acetone Factory at Nasik ...	17,50	17,50	...
Payment of compensation for the plant of the Dhulia Distillery.	...	...	2,00
Construction of quarters and peons' lines for the Excise Establishment at Mal-Talasri and Udhwa in the Thana District.	...	...	20
Acquisition of land for the Agricultural College, Poona.	...	...	1,00
	17,50	17,50	3,20

194. Arrangements are being made for the payment during the current year of the sanctioned amount of 17,50 on account of the purchase of the Acetone Factory at Nasik.

195. The necessity for the provision of 3,20 in next year's budget on account of the three items is explained under this head in the appended statement of new or extraordinary items.

**MEMORANDUM EXPLANATORY OF THE FIGURES UNDER MAJOR
HEADS OF REVENUE AND EXPENDITURE RELATING TO
THE BOMBAY DEVELOPMENT SCHEME.**

With a view to undertaking development work in Bombay City and the areas immediately adjoining it, a Directorate of Development was established in 1920 as a Department of Government. The scope of the Directorate's work includes *inter alia* (a) the carrying out of the Back Bay Reclamation Scheme and the Scheme for housing the poorer classes; (b) the collection of information regarding, and, if necessary, the organisation of the supply of, building materials in Bombay City and the Bombay Suburban Division; and (c) all questions relating to development works and schemes, public works, supply of water and electricity, and communications in the Bombay Suburban Division.

The following are the main heads of revenue and expenditure :—

XLII and 59, Bombay Development Scheme.

(In thousands of rupees.)

Revenue.

	Budget estimate, 1922-23.	Revised estimate, 1922-23.	Budget estimate, 1923-24.
Revenue	89,93	50,16	1,06,75

Expenditure (Reserved.)

	Budget estimate, 1922-23.	Revised estimate, 1922-23.	Budget estimate, 1923-24.
Expenditure	3,39,50	3,02,00	3,02,40

As the transactions of the Development Department are distributed over several heads, they are shown in a complete form in the tables below.

Revenue.

	Budget estimate, 1922-23.	Revised estimates, 1922-23.	Budget estimates, 1923-24.
(i) Opening balance	23,07	19,10	16,40
(ii) Interest on loans granted to local bodies ...	60,55	59,41	83,72
(iii) Receipts under XLII, Bombay Development Scheme :—			
(1) Sales of land	70,00	28,75	78,00
(2) Sales of water	95	95	1,05
(3) Sales of electricity	Nil	30	1,80
(4) Rents from properties	1,88	1,56	7,20
(5) Cotton cess Revenue	17,00	18,50	18,50
(6) Miscellaneous	10	10	20
(iv) Sinking Fund deposits	9,95	10,30	11,28
(v) Permanent debt incurred	7,90,00	...	...
(vi) Loans between Central and Provincial Govern- ments.	1,90,00	6,25,00	10,25,00
(vii) Loans and Advances by Provincial Government.	1,14	2,34	3,12
Total	11,64,64	7,66,31	12,46,27

Expenditure.

	Budget estimate, 1922-23.	Revised estimate, 1922-23.	Budget estimate, 1923-24.
(i) 19, Interest on ordinary debt	93,17	88,22	1,33,18
(ii) 21, Sinking Fund	9,39	9,39	9,39
(iii) Sinking Fund Deposits	9,90	10,30	11,28
(iv) 59—Bombay Development Scheme... ..	3,39,50	3,02,00	3,02,40
(v) Loans and Advances by Provincial Government .	6,62,00	3,40,00*	7,40,00
Closing balance	50,68	16,40	50,02
Total ...	11,64,64	7,66,31	12,46,27

*Inclusive of 3,03 to Bombay Municipality for Mahim Development Scheme.

Explanation of figures on the Revenue side.

(ii) Interest comprises interest receivable from local bodies on loans advanced to them, and income tax on that interest.

(iii) The amount shown against sales of land is explained in Appendix A hereto.

The estimate of 7,20 for 1923-24 for rents from properties comprises 7,00, estimated receipts from rents of Directorate chawls, and 20 miscellaneous rents.

The receipts from cotton cess are the amounts estimated to be realised under Act XX of 1920. The revised estimate for the current year and estimate for the next year are raised slightly over the estimate framed last year, in view of the actual receipts booked up-to-date.

(iv) The difference between 11,28 shown against Sinking Fund deposits, and 9,39 shown on the expenditure side against 21-Sinking Fund, represents the estimate of receipts from interest on investments already made, and likely to be made this and next year.

(vi) This comprises the loan to be borrowed from the Government of India for development purposes and for local bodies. The 7,90,00 shown under head (v) in the estimates for the current year are now transferred to head (vi) as the loan is taken from the Government of India and not from the public, and are reduced in the revised to 4,35,00 owing to the Bombay Port Trust having raised a sterling loan during the current year instead of borrowing from Government as originally intended. The next year's estimate of 10,25,00 comprises 4,05,00 to be borrowed for Government purposes (which is made up of 4,00,00 for development and 5,00 for proposed loans to Co-operative Societies) and 7,35,00 for local bodies.

(vii) This represents anticipated repayments of loans by local bodies.

Explanation of figures on the Expenditure side.

(i) This includes the interest, payable to the public and income tax payable to the Government of India, on the development loan of 1920 and interest payable to the Government of India on the sums borrowed, and to be borrowed, from that Government for development purposes and for loans to local bodies.

(ii) This represents one per cent. of the total realisations of the development loan of 1920, set apart as sinking fund under the terms of the prospectus of that loan. As the financial requirements in 1921-22 and 1922-23 are, and will be, met by advances from the Government of India, which will be repaid as development surpluses fall in, no sinking fund is provided in regard to these borrowings.

(iii) This represents the investments made, and to be made, out of the amount set apart as sinking fund and the interest accrued thereon.

(iv) "59-Bombay Development Scheme" includes salaries of officers and establishments, work charges (including cost of land) and other miscellaneous expenditure of the Department, as set forth in details in the appendices B, C, D, E, F and G, hereto.

(v) The details of the loans and advances in the current and ensuing years are shown below :—

	Revised estimate, 1922-23.	Budget estimate, 1923-24.
Loans to Local Bodies—		
(i) Bombay Improvement Trust	1,72,00	2,60,00
(ii) Bombay Port Trust	Nil	2,00,00
(iii) Bombay Municipality	1,68,00*	2,75,00
Total ...	3,40,00	(a)7,35,00

(a) Exclusive of 5,00 for Loan to Co-operative Societies. *Inclusive of 3,00 for Mahim Development Scheme.

**NOTE ON BUDGET FIGURES AFFECTING THE BOMBAY
DEVELOPMENT SCHEME.**

REVISED ESTIMATES FOR 1922-23.

Income.

	Budget.	Revised.
Opening balance	23,07	19,10

The revised is slightly below the opening balance originally estimated.

Receipts under XLII.

	Budget.	Revised.
Receipts from sales of land	70,00	23,75
All other receipts	19,93	21,41
Total	89,93	50,16

This decrease is due to the fact that the area of land now estimated to be ready for sale before the close of this financial year is less than the area anticipated last year when the budget estimates were framed.

The other receipts under XLII do not call for any remarks.

	Budget.	Revised.
Permanent debt incurred	7,90,00	6,25,00
Loans between Central and Provincial Governments.	1,90,00	

When the budget was framed, the Bombay Port Trust intended to borrow 2,40,00 from this Government. It subsequently raised a sterling loan. This reduced the estimate from 9,80,00 to 7,40,00. These 7,40,00 have only recently been begun to be drawn upon and hence only 6,25,00 will be required before the 31st March 1923 and the remainder 1,15,00 will be drawn during the early part of the next financial year, which have been shown in the next year's estimates.

Expenditure.

	Budget.	Revised.
Interest payable	93,17	83,22
Sinking Fund Deposits	9,90	10,30

The difference is due to further interest accrued on investments made out of the amount set aside as sinking fund.

	Budget.	Revised.
"59—Bombay Development Scheme"	3,39,50	3,02,00

A supplementary grant of 23,50 was voted by the Legislative Council in July 1922, to cover the carry forward on account of the purchase of plant amounting to £1,50,000, from the year 1921-22 to the current financial year. This grant raised the budget provision from 3,39,50 to 3,62,00. In the revised, the expenditure up to 31st March 1923 under "59" is anticipated to be reduced to 3,02,00. The difference between the budget estimate of 3,39,50 and the revised estimate of 3,02,00 a reduction of 37,50 compares with the reduction by 39,77 of the receipts under XLII (*viz.*, 89,93 Budget estimate for 1922-23 reduced in the revised to 50,16.)

	Budget.	Revised.
Loans and Advances by Provincial Government	6,62,00	3,40,00

The Port Trust having borrowed a sterling loan, the budget estimate was reduced to 4,22,00. Of this 4,22,00, 85 will not be required by the local bodies till after 31st March 1923. Thus the revised is reduced to 3,40,00.

Estimates for 1923-24.

Revenue.

	Revised, 1922-23.	Budget, 1923-24.
Interest	59,41	83,72

The difference between the figure under "Revised for 1922-23" and the figure under "Budget for 1923-24" represents interest on further loans made and to be made to local bodies.

Receipts under XLII, Bombay Development Scheme.

	Revised, 1922-23.	Budget, 1923-24.
Cotton cess	18,50	18,50
Rents from properties	1,56	7,20
Sales of land	28,75	78,00
Sales of water	95	1,05
Sales of electricity	30	1,80
Miscellaneous	10	20

Details of estimated receipts for land for the current (revised) and next year are given in Appendix A hereto.

	Budget estimate, 1923-24.
Loans between Central and Provincial Governments ...	{ 9,10,00 1,15,00

Out of the advance, which was to be made by the Government of India during the current year, 1,15,00 are proposed to be drawn next year. In addition an advance of 9,10,00 will be asked for from the Government of India in 1923-24.

Expenditure.

	Revised, 1922-23.	Budget, 1923-24.
19—Interest	88,22	1,33,18

Provision has been made for payment of interest, etc., to the Government of India on the advances taken, and to be taken, and for interest, income tax and other charges on the 1920 loan.

	Revised, 1922-23.	Budget, 1923-24.
Expenditure under 59—Bombay Development Scheme.	3,02,00	3,02,40

Details of the proposed expenditure under this head are given in Appendices B to G hereto.

These contain the following entries regarding items not referred to in the budget estimates for the current year, which were submitted for the Legislative Council's approval last year:—

(i) *B-9—Dadar Distillery.*—Under the scheme, the Dadar Distillery site is taken over from the Revenue Department on payment of a valuation of about 3½ lakhs of rupees on the understanding that suitable provision for excise officials now occupying a part of the distillery will be made. A settlement is being arrived at with the Bombay Municipality in connection with the final distribution between that body and Government of the land adjoining the distillery site, notified for acquisition on behalf of the Municipality for an overbridge and on behalf of Government for housing Government peons. It is proposed to recoup the cost of the scheme from the sale of land remaining at the disposal of Government.

(ii) *B-10—(Housing) Raoli.*—It is proposed to reclaim part (about 300 acres) of the salt works in the north-east of the Bombay Island and to build on it a large number of one-roomed tenements as part of the Directorate programme of constructing 50,000 one-room tenements.

(iii) *S-6—Danda.*—Land in the village of Danda in the South Salsette Taluka measuring about 29½ acres was notified by the Revenue Department for the purpose of building residences for Government servants. Out of this area about 8 acres were sold to the B. B. & C. I. Railway for building quarters for their staff and the remaining area is intended to be developed for the above purpose, for the construction of new buildings by original owners and by the making of a new road providing for the extension of Turner Road to the sea. The extension of this road will, it is expected, greatly increase the value of the land acquired and will bring other large areas of land within desirable access of Bandra Railway Station.

(iv) *S-21—Ambernath Water Supply.*—This is not a new scheme, but when the current year's budget was presented to the Council it formed a part of S-15—Ambernath. The reasons for thus splitting up S-15 are that the expenditure shown under this scheme is on account of permanent water supply to areas in and around the Ambernath Taluka and that this expenditure will be recouped by receipts from sales of water. The expenditure for the temporary water supply is shown under S-15, expenditure under which head is to be recouped by sales of land.

(v) *S-22—Kurla-Trombay Railway.*—This scheme is for a double track railway on 5' 6" gauge and consists of two sections :—

- (1) Doubling the existing Municipal Kutchra siding for 1.86 miles ;
- (2) Extension beyond this length by an independent alignment towards Trombay village for 2.5 miles.

The actual carrying out of the construction work of this railway is to be divided between Government which is to undertake the earthwork within the tannery area, and possibly all the earthwork, and the G. I. P. Railway which is to undertake the remainder of the construction. The Railway Company has offered to work this railway until such time as it is taken over for actual working costs. The Company is given the option to take over the line when traffic conditions warrant it subject to its paying to Government the whole expenditure incurred by them on the survey and on construction.

(vi) *S-23—Ambernath Electric Supply.*—This is also not a new scheme, but it originally formed part of S-15—Ambernath. The expenditure on this is to be recouped from sales of electricity in the Ambernath Industrial Area.

Loans and Advances by Provincial Government.

Budget Estimates, 1923-24.

7,40,00

Provision is made for loans of Rs. 60 lakhs and Rs. 25 lakhs respectively to the Improvement Trust and Bombay Municipality before the borrowing season of 1923, and in addition for the following loans :—

Bombay Improvement Trust	...	...	...	2,00,00
Bombay Port Trust	...	...	...	2,00,00
Bombay Municipality	...	...	...	2,50,00
				6,50,00
Co-operative Societies	...	...	...	5,00
				6,55,00

Summary of "Development" Budget for 1923-1924.

(In thousands of rupees.)

Receipts.		Expenditure.	
Opening balance	... 16,40	Loans to Local Bodies—	
		City Improvement Trust—	} 7,35,00
		2,60,00	
		Bombay Port Trust—2,00,00	
		Bombay Municipality—	
		2,75,00	
New borrowings	... 9,10,00	Co-operative Societies	... 5,00
Balance of 1922-23 borrowings.	1,15,00	19—Interest	... 1,33,18
XVI Interest	... 83,72	21—Sinking Fund	... 9,39
XLII Bombay Development Scheme.	1,06,75	Sinking Fund Deposits	... 11,28
Sinking Fund Deposits	... 11,28	59—Bombay Development Scheme.	3,02,40
Loans and Advances by Provincial Government.	3,12	Closing Balance	... 50,02
Total	... 12,46,27		... 12,46,27

"59, Bombay Development Scheme."

Summary of budget for 1923-24 under heads A, C, D and E.

(In thousands of rupees.)

A—Works and Acquisition.

B. 1, Back Bay Reclamation	...	... Works	63,13	}	65,38½
		Repairs and maintenance.	27½		
		Tools and Plant.	2,25		
		Less credit of 7½ per cent. from B-4, East Colaba.	27		
B. 2, Housing (Naigaum)	..	... Plot A, 6,35, Works	17,45	}	19,92½
		Plot B, 11,10 (including Tools and Plant) Repairs and maintenance.	2,47½		
B. 3, Housing (DeLisle Road)	...	... Works (including Tools and Plant) ... Repairs and maintenance.	15,97½ 4	}	16,01½
B. 4, East Colaba	...	... Works Plus credit to be given to B. 1 for use of tools and plant	3,57 27	}	3,84
B. 5, Housing (Worli)	...	... Works (including tools and plant) ... Repairs and maintenance.	54,32½ 3½	}	54,36
B. 7, Hornby Road	...	... Repairs and maintenance:	¼	}	¼
B. 9, Dadar Distillery	...	... Works Repairs and maintenance.	36½ 3	}	39½
B. 10, Raoli	...	... Works	1,50		1,50
S. 1, Kurla-Kirol	...	... Works Repairs and maintenance. Land	10,54½ ½ 25	}	10,80
S. 2, Trombay, North-East	...	... Works Repairs and maintenance. Land	1,59 nil 4,50	}	6,09
S. 3, Trombay, North-West	...	... Works Repairs and maintenance. Land	3,45 5 3,50	}	7,00
S. 4, Trombay, West	...	... Land	1		1

S. 5, Malavni	Works	1	}	8½
			Repairs and maintenance.	7½		
S. 6, Danda	Works	75	}	75
			Repairs and maintenance.	nil		
S. 7, Khar	Works	40	}	41
			Repairs and maintenance.	1		
S. 8, Chapel Road	Works	50	}	50
			Repairs and maintenance.	nil		
S. 12, Bandra-Ghodbundar Road	Works	1,50	}	2,25
			Repairs and maintenance.	nil		
			Land	75		
S. 13, South Salsette, Main Drainage	Works	88	}	88
			Repairs and maintenance.	nil		
S. 15, Ambarnath Scheme	Works	6,58	}	7,66½
			Repairs and maintenance.	3½		
			Tools and plant	1,00		
			Land	5		
S. 16, Shahar	Works	3,60	}	11,60
			Repairs and maintenance.	nil		
			Land	8,00		
S. 17, Central Salsette Railway	Works	4,96	}	11,93½
			Repairs and maintenance.	3½		
			Tools and plant	1,94		
			Land	5,00		
S. 18, Kiroi, North	Works	1,00	}	1,00
			Repairs and maintenance.	nil		
S. 19, Salsette Water Supply	Works	3,21	}	3,53
			Repairs and maintenance.	32		
S. 21, Ambarnath Water Supply	Works	9,25	}	9,51½
			Repairs and Maintenance.	26½		
			Tools and plant	nil		
S. 22, Kurla-Trombay Railway	Works	1,25	}	1,25
S. 23, Ambarnath Electric Supply	Works	9,71	}	10,37
			Repairs and maintenance.	66		
G. 1, Quarters and Offices in Bombay	Works	12,00	}	7,20½
			Repairs and maintenance.	8		
" " in Salsette	...	...	Works	5,01
			Repairs and maintenance.	11½		

G. 2, Miscellaneous—

(a) Salsette	Works	3,00	}	9,14
	Repairs and maintenance.	36½		
(b) Materials Division	Works	4,00		
	Repairs and maintenance.	27½		
(c) Reserve with the Director of Development	Works	1,50		
 <i>C—Tools and Plant—</i>				
(a) Bombay		3,91	}	9,57
(b) Salsette		1,86		
(c) Materials		3,80		
<i>D—Grants and advances to local authorities</i>		*1,00		1,00
<i>E—Suspense</i>		50		50
		Total	...	2,74,47½

English expenditure included in above.

Rs. 15 £1 in all cases except for B. 1. where Rs. 16 = £1 is adopted.

	Rs.
<i>Under A—</i>	
B. I. £10,600	1,70,000
For Housing Schemes	6,12,000
Under S. 19	1,40,000
Under S. 23	2,93,986
 <i>Under C (b)—</i>	
Under Andheri District	30,000
Under Suburban Sanitary District	15,000
<i>Under C (c) £19,440</i>	2,91,600
Total	15,52,586

* Of this Rs. 51,106 represents recoverable advances in respect of Town Planning Schemes being prepared for N. A. Committees by the special establishments under the Land Manager and a corresponding amount has been deducted from the proposed expenditure on establishment detailed under head B. A further Rs. 10,000 are included as a grant to Ghatkopar Municipality if arrangements can be made with it to spend the money on the improvement of two village sites surrounded by land acquired by Government for the Kurla-Kiroi Scheme. The balance is for miscellaneous unforeseen demands.

APPENDIX A.

Details—XLII (Receipts).

(In thousands of rupees.)

		Revised, 1922-23.	Budget, 1923-24.
(1) Sales of land ...	B. 3, Housing DeLisle Road ...	4,00	<i>Nil</i>
	B. 6, Clare Road ...	1,50	<i>Nil</i>
	B. 7, Hornby Road ...	9,25	<i>Nil</i>
	B. 8, Murzban Road ...	<i>Nil</i>	12,00
	B. 9, Dadar Distillery ...	<i>Nil</i>	6,50
	S. 1, Kurla-Kirol ...	<i>Nil</i>	10,00
	S. 2, Trombay, North-East ...	<i>Nil</i>	7,00
	S. 3, Trombay, North-West ...	3,00	7,00
	S. 6, Danda ...	2,00	3,00
	S. 7, Khar ...	5,00	7,00
	S. 8, Chapel Road ...	1,50	<i>Nil</i>
	S. 15, Ambernath ...	2,50	15,00
	S. 16, Shahar ...	<i>Nil</i>	7,50
	S. 18, Kirol, North ...	<i>Nil</i>	3,00
		<u>28,75</u>	<u>78,00</u>
(2) Sales of water ...		95	1,05
(3) Sales of electricity ...		30	1,80
(4) Rents from properties ...		1,56	7,20
(5) Cotton cess ...		18,50	18,50
(6) Miscellaneous ...		10	20
	Total ...	<u>50,16</u>	<u>1,06,75</u>

APPENDIX B.

"59—Bombay Development Scheme."

DEVELOPMENT DEPARTMENT.

Abstract Budget Estimate for 1923-24.

Minor Heads.	Budget Estimate for 1923-23.	Budget Estimate for 1923-24.
RESERVED.	Rs.	Rs.
A.—Works and Acquisitions—		
(a) (i) Bombay City Schemes—		
Works... { In progress	92,02,580	1,49,93,500
Not commenced	15,38,500	6,65,500
(ii) Bombay City Schemes—		
Tools and Plant for Back Bay Scheme	20,52,215	1,98,000
(iii) Bombay City Schemes—		
Acquisitions	15,00,000	Nil.
(iv) Bombay City Schemes—		
Repairs and Maintenance	91,215	2,85,350
(b) (i) Suburban Schemes—		
Works... { In progress	54,76,090	39,67,890
Not commenced	21,67,000	19,51,000
(ii) Tools and Plant for Ambernath and		
Central Salsette Railway Schemes ... ..	.....	2,93,986
(iii) Suburban Schemes—		
Acquisitions	45,00,000	22,06,000
(iv) Suburban Schemes—		
Repairs and Maintenance	53,205	1,45,332
(c) (i) General—		
Works... { In progress	2,50,000	5,91,000
Not commenced including		
1,50,000 reserved with the	12,50,000	9,60,000
Director of Development.		
(ii) General—Repairs and Maintenance	34,700	83,520
(iii) General—Acquisitions	5,00,000	Nil.
B.—Establishments	25,70,000	27,92,000
C.—Tools and Plant for Development Divisions—		
(a) No. 1 Project Division	{	3,91,000
(b) No. 2 Project Division		1,86,100
(c) Materials Division		3,79,920
D.—Grants and Advances to Local Authorities	2,00,000	1,00,000*
E.—Suspense ... ..	.....	50,000
	Grand Total	3,02,40,098
		or in round figures.
		3,02,40,000
	Voted	2,97,88,070
	Non-Voted	4,51,930

* Of this Rs. 51,106 represents recoverable advances in respect of Town Planning Schemes being prepared for Notified Area Committees by the special establishments under the Land Manager, and a corresponding amount has been deducted from the proposed expenditure on establishment detailed under head B. A further Rs. 10,000 are included as a grant to Ghatkopar Municipality if arrangements can be made with it to spend the money on the improvement of two village sites surrounded by land acquired by Government for the Kurla Kirol Scheme. The balance is for miscellaneous unforeseen demands.

APPENDIX C.

Abstract of charges to be incurred by the Development in England and in India during the year 1923-24.

	A.—Works and acquisitions.	B.—Establishments.	C.—Tools and Plant.	D.—Grants and advances to local authorities.	E.—Suspense.
	Rs.	Rs.	Rs.	Rs.	Rs.
In England ...	12,15,986	29,250	3,36,600	.....	.....
In India ...	2,51,25,092	27,62,750	6,20,420	1,00,000	50,000

	Rs.
Total expenditure in England ...	15,81,836
Total expenditure in India ...	2,86,58,262
Grand Total ...	<u>3,20,40,098</u>
or in round figures ...	3,02,40,000

APPENDIX

MAJOR HEAD. 59—BOMBAY

MINOR HEAD. A—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
<i>Bombay Schemes.</i>				
B—1, Back Bay Reclamation Works.	Quarry	Kandivli	1	Working Quarry
	Marine Lines	Bombay	2	Construction of Gantry
			3	Construction of Rubble Mound
			4	Construction of Mass Concrete Wall.
			5	Construction of Storm Water Drains.
			6	Yard Maintenance
	Colaba	Bombay	7	Construction of Rubble Mound
			8	Construction of Mass Concrete Wall.
			9	Construction of Cross Wall
			10	Construction of Storm Water Drains.
			11	Yard Maintenance
	Dredging Section	Bombay	12	Dredging and Filling
			13	Laying Shore Pipe Line
	Chief Engineer	Bombay	14	Unforeseen
<i>Tools and Plant</i>			15	Grab Dredger
			16	Steam Tug
* B—2, Housing (Naigaum) Works.	Bombay Housing District No. 1.	Naigaum 'A' Plot	17	Constructing chawls of 80 tenements each in R. C. C. inclusive of sanitary fittings, branch drains and water-supply distribution system complete.
			18	Storm Water Drains
				Carried over

* Project Estimate (Rs. 29, 68, 250) sanctioned in G. R., D. D., No. S.B.—1319 of 26th June 1922.

D.

DEVELOPMENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

situation in the Development Department for the year 1923-24.

Amount of sanctioned Estimate.	Outlay.		Grant, 1923-24.		Total.	Item No.	REMARKS AND REFERENCES.
	Actual to end of 1921-22.	Probable during 1922-23 (Revised Estimate).	Works in Progress.	Works not commenced.			
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
			10,00,000*	...	10,00,000	1	* No separate provision is made for this item in the Project Estimate as the expenditure on production at the quarry is included under the items for which the stone is used, i.e., items 2, 4, of the Project Estimate under which are included items 3, 4, 7, 8 and 9 of this Budget Estimate.
			3,76,000	...	...	2	
			1,07,000	...	...	3	
			4,65,000	...	...	4	
			40,000	...	...	5	
			20,000	...	10,08,000	6	
			1,24,000	...	...	7	
			11,77,000	...	...	8	
			1,47,000	...	...	9	
			10,96,000	...	...	10	
			20,000	...	25,64,000	11	
			15,48,000	...	...	12	
			93,000	...	16,41,000	13	
			1,00,000	...	1,00,000	14	Includes English expenditure Rs. 1,70,000.
			1,75,000*	...	...	15	* Deduct a credit of Rs. 27,000 from B-4 roughly equal to 7½ per cent. of estimated budget provision for B-4, on account of plant used.
			50,000*	...	1,98,000*	16	Estimate for 19 chawls sanctioned in G. O., No. S. B.—1652 of 21st April 1921.
...		
24,15,850	5,98,898	11,97,700	6,30,000	...	6,30,000*	17	* Out of this Rs. 50,000 are for expenditure in England.
...	...	7,800	5,000	...	5,000	18	Estimate is under preparation.
...	...	...	...	...	71,46,000	...	

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land. Acquisition.
1	2	3	4	5
<i>Bombay Schemes—contd.</i>				Brought over ...
*B.—2, Housing (Naigaum) Works.	B. H. District No. 1	Naigaum 'B' Plot	19	* Project Estimate (Rs. 31,42,210) sanctioned in G.R.D.D. no S.B.—1319 of 26th June 1922.
			20	Constructing chawls of 80 tenements each in R. C. C., with sanitary fittings complete.
			21	Storm Water Drains, etc. ...
			22	Sewerage connecting Drains ...
			23	Water supply distribution system...
			24	Paving around chawl plinths ...
*B.—3, Housing (DeLisle Road) Works.	B. H. District No. 1.	De Lisle Road ...	24	Temporary shedding for stores ...
			25	* Project estimate (Rs. 53,45,000) sanctioned in G. R. D. D. no S.B.—1319 of 26th June 1922.
			26	Constructing chawls of 80 tenements each in R. C. C., with sanitary fittings complete.
			27	Storm Water Drains ...
			28	Sewerage connection Drains ...
			29	Water supply distribution system ...
			30	Roads, footpaths, etc. ...
			31	Earth filling in low ground ...
			32	Temporary shedding for stores ...
B.—4, East Colaba, Works ...	Colaba Section ...	.....	32	Paving around chawl plinths ...
			33	Railway ...
			34	Concrete Pier ...
			35	Rubble Mound ...
			36	Plus credit of 7½ per cent. to be given to B-1 Back Bay on account of Tools and Plant.
*B.—5, Housing (Worli) Works.	B. H. District No. 2	Worli ...	37	* Project Estimate (Rs. 2,41,21,000) sanctioned in G. R. D. D. no S.B.—1319, dated 26th June 1922.
			38	Constructing chawls of 80 tenements each in R. C. C., with sanitary fittings complete.
			39	Storm Water connecting Drains and gulley traps, etc.
			40	Sewerage connecting Drains ...
			40	Water supply distribution system .
				Carried over ...

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1923-1924.

Amount of sanctioned Estimate.	Outlay.		Grant, 1923-24.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1921-22.	Probable during 1922-23 (Revised Estimate).	Works in Progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. ...	Rs. 71,16,000		
...	...	...	...	...	...		* Out of this Rs. 77,000 are for expenditure in England.
22,93,500	...	8,00,000	10,00,000	...	*10,00,000	19	
...	...	...	...	17,000	17,000	20	Estimate is under preparation.
...	...	...	...	42,000	42,000	21	Do.
12,956*	...	12,900	15,000	...	15,000	22	* Part estimate approved by S. E. I. against sub-item no. 4 of item 2 of the project estimate.
...	...	...	...	80,000	80,000	28	* Estimate is under preparation.
...	...	...	...	6,000	6,000	24	Do.
...	...	...	...	...	...	...	Estimate for 33 chawls sanctioned in G. R. no. S. B.—29 dated 4th January 1922.
83,81,000	2,72,582	14,00,000	14,00,000	...	*14,00,000	25	* Out of this Rs. 1,10,000 are for expenditure in England.
93,978	57	73,32.	20,000	...	20,000	26	Estimate sanctioned in G. R., D. D., no. S. B.—1403 dated 10th July 1922.
...	...	50,000	65,500	...	65,500	27	Estimate is under preparation.
...	21,269	19,000	41,700	...	41,700	28	Part estimate amounting to Rs. 19,484 approved by S. E. I.
93,005	5,140	27,000	6,000	...	6,000	29	Estimate sanctioned in G. R., D. D., no. S. B.—887 of 25th April 1922.
63,548	1,935	60,000	2,000	...	2,000	30	Estimate sanctioned in G. R., D. D., no. S. B.—911 dated 27th April 1922.
...	...	5,000	10,000	...	10,000	31	Estimate is under preparation.
...	...	80,000	52,500	...	52,500	32	Do.
82,69,000	...	...	...	1,29,000	...	33	Preliminary project estimate sanctioned at Rs. 82,69,000 in G. R. no. S. B.—1292 dated the 22nd June 1922.
...	...	...	...	1,71,000	...	34	
...	...	...	...	57,000	...	35	
...	...	...	...	27,000	3,84,000	36	
...	...	...	...	...	...	...	Estimate amounting to Rs. 1,27,65,500 for 121 chawls at Worli which includes the estimate for 43 chawls sanctioned in G. R. D. I. no. S. B.—158 dated 13th January 1922, is under consideration.
1,27,65,500	6,55,240	25,00,000	47,00,000	...	*47,00,000	37	* Out of this Rs. 3,75,000 are for expenditure in England.
...	...	25,000	1,00,000	...	1,00,000	38	Estimate is under preparation.
...	...	50,000	1,50,000	...	1,50,000	39	Do.
26,464	8,081	41,900	2,00,000	...	2,00,000	40	Part estimates for Rs. 8,110 and 18,854 approved by S. E. I.
...	...	...	...	...	1,53,87,700		

59.—BOMBAY DEVELOP.

A.—WORKS AND

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Acqui-

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
				Brought over ...
<i>Bombay Schemes—contd.</i>				
B.—5, Housing (Worli), Works.	Bombay Housing District, No. II.	Worli	41	Construction of subsidiary roads and footpaths.
			42	Cleaning site and levelling ground, planting trees, etc.
			43	Temporary sheds for stores during construction.
			44	Coolie lines, temporary quarters, temporary sanitary arrangements and miscellaneous items.
			45	Paving around chawl plinths
B.—9, Dadar Distillery, Works.	Bombay Housing District, No. I.	Dadar	46	Road construction 2,427 sq. yds.
B.—10, Raoli, Works	South East. No. 1, Project Division.	Raoli	47	Filling in the area of the Raoli Housing Scheme.
				Suburban Schemes.
S.—1, Kurla-Kirol, Works	Kurla	Kurla-Kirol	48	Kurla-Kirol
	Do.	Do.	49	Do.
Acquisition	Do.	Do.	50	Do.
S.—2, Trombay North-East, Works.	Kurla-Trombay District.	Mankhurd	51	Filling in Tannery Area
			52	Proposed roads in Tannery Area
			53	Improving approach road to Mankhurd Quarry.
Acquisition	Do.	Do.	54	.....
S.—3, Trombay North-West, Works.	Kurla-Trombay District.	Chembur	55	Construction of roads
			56	Widening Sion-Trombay road from Kurla to Borla.
Acquisition			57	.....
S.—4, Trombay West, Acquisition.			58	.....
S.—5, Malavni, Works	Andheri District	Malad	59	Soling and remetalling Malad-Marva Road.
S.—6, Danda, Works	Do.	Danda	60	Development of Government land at Danda.
S.—7, Khar, Works	Do.	Khar	61	Constructing 40 feet road Khar, 2nd Part.
S.—8, Chapel Road, Works	Do.	Do.	62	Constructing roads, storm water and cross drainage works
				Carried over ...

D.
MENT SCHEME.

ACQUISITIONS.
OF BOMBAY.

I.
sition in the Development Department for the year 1923-24.

Amount of sanctioned Estimate.	Outlay.		Grant, 1923-24.		Total.	Item No.	REMARKS AND REFERENCES.
	Actual to end of 1921-22.	Probable during 1922-23. (Revised Estimate).	Works in Progress.	Works not commenced.			
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
2,11,860	8,849	61,950	70,800	...	70,800	41	Part estimates for Rs. 8,863 and 19,301 approved by S. E. I.
24,200	...	4,000	12,000	...	12,000	42	Estimate approved by S. E. I.
8,788	...	20,000	50,000	...	50,000	43	Part estimate for Rs. 8,788 sanctioned by S. E. I.
16,363	4,544	70,000	50,000	...	50,000	44	Part estimates for Rs. 3,150, 3,213, and 10,000 approved by S. E. I.
...	...	50,000	1,00,000	...	1,00,000	45	Estimate is under preparation. Total for B.-5 = Rs. 54,32,800.
36,405	36,500	36,500	46	* Vide item 2 of the Preliminary Project estimate for scheme No. 9 (Dadar) Distillery sanctioned in G. R., D. D., No. S.C.—1556 dated 10th August 1922.
...	1,50,000	1,50,000	47	Preliminary Project estimate amounting to Rs. 17,36,500 sanctioned in G. R. No. S.O.—1680 of 30th August 1922.
8,38,400	...	2,84,000	5,54,400	...	5,54,400	48	Preliminary works estimate sanctioned in S.B.—1610 of 19th August 1922 = Rs. 8,38,400.
...	5,00,000	5,00,000	49	
...	25,000	50	
2,53,782	...	2,00,000	54,000	...	54,000	51	Estimate sanctioned in G. R. No. S.B.—568 dated 10th March 1922.
...	1,00,000	1,00,000	52	Probable estimate Rs. 1,00,000.
...	5,000	5,000	53	Do. Rs. 5,000.
...	4,50,000	54	S.—2 = Total Rs. 6,09,000.
...	3,25,000	3,25,000	55	Probable estimate Rs. 11,43,837.
...	20,000	20,000	56	Do. Rs. 20,000.
...	3,50,000	57	S.—3 = Total Rs. 6,95,000.
...	1,000	58	
1,24,948	13	1,24,000	1,000	...	1,000	59	Estimate sanctioned in G. R. No. S.B.—3970 dated 7th October 1921.
...	75,000	75,000	60	Probable estimate Rs. 75,000 excluding cost of land Rs. 2,41,000.
39,917	40,000	40,000	61	Estimate sanctioned in G. R. No. S.B.—813 dated 11th April 1922.
...	...	25,000	50,000	...	50,000	62	Probable estimate Rs. 75,000.
...	1,84,07,400		

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure. 1	Executive District. 2	Locality. 3	Item No. 4	Project and Works and Land Acquisition. 5
<i>Suburban Schemes—contd.</i>				Brought over ...
S.—12, Bandra Ghodbunder Road, Works.	Andheri District...	Bandra ...	63	Remodelling Bandra-Ghodbunder road, including bridge, drains, kerbing and maintenance during construction.
<i>Acquisition</i> ...			64	
S.—13, South Salsette Main Drainage, Works.	Suburban Sanitary District.	Andheri ... Salsette ... Trombay ... Bandra .. Kurla ..	65 66 67 68 69	Surface drainage Andheri Gaothan. Surveys in connection with South Salsette drainage. Surveys in connection with South Salsette Nos. 2 and 3. Surveys in connection with Bandra Sewerage. Surveys in connection with Kurla Town Drainage.
S.—15, Ambarnath	Ambarnath District.	Ambarnath ...	70 71 72 73 74	Extension of temporary water supply installation at Ambarnath including dam and weir. Working expenses of temporary water supply installation. Roads and accesses ... Improvement of communication (including widening of Kalyans Badlapur Road, etc.). Main drainage storm water ...

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1923-1924.

Amount of sanctioned Estimate.	Outlay.		Grant, 1923-1924.		Total.	Item No.	REMARKS AND REFERENCES.
	Actual to end of 1921-1922.	Probable during 1923-1923 (Revised Estimate).	Works in Progress.	Works not commenced.			
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
4,87,693	3,37,976	2,32,414	1,50,000	...	1,50,000	63	Estimate sanctioned in Government Resolution No. S. B. 2289 dated 31st May 1921 and Government Resolution No. S. B. 1540 dated 8th August 1922 and Government Resolution No. S. B. 588 dated 7th March 1922. A revised project estimate is under preparation and amounts to Rs. 13,46,565.
...	...	...	...	...	(a) 50,000 (b) 25,000	64	(a) South of Turner Road. (b) North of Turner Road.
...	...	...	...	60,000	60,000	65	Estimate under preparation.
...	...	10,000	10,000	...	10,000	66	
...	...	2,000	10,000	...	10,000	67	
...	...	5,000	5,000	...	5,000	68	
...	...	500	3,000	...	3,000	69	S13—Total Rs. 88,000.
92,00,000	19,190	40,000	50,000	...	50,000	70	(a) S. B. 4884 of 17th December 1921 Rs. 4,061. (b) S. B. 4567 of 26th November 1921 Rs. 5,200. (c) S. B. 1045 of 15th May 1922 Rs. 28,667. (d) S. B. 1173 of 2nd June 1922 Rs. 5,600. (e) S. B. 1192 of 5th June 1922 Rs. 2,792. (f) S. B. 1355 of 30th June 1922 Rs. 4,596.
...	5,448	10,000	8,500	...	8,500	71	Probable estimate Rs. 80,000. S. B. 1355 of 5th April 1921 Rs. 9,820. S. B. 795 of 10th April 1922 Rs. 5,000.
...	41,741	35,000	33,259	...	33,259	72	Probable estimate Rs. 2,00,000. (a) S. B. 3675 of 17th September 1921 Rs. 41,402. (b) S. B. 4282 of 2nd November 1921 Rs. 4,191.
...	...	41,300	1,00,000	...	1,00,000	73	Probable estimate Rs. 10,00,000. (1) S. B. 1355 of 30th June 1922 Rs. 11,440. (2) S. B. 42 of 4th January 1922 Rs. 12,317. (3) S. B. 965 of 4th May 1922 Rs. 23,593.
...	...	2,25,000	2,25,000	...	2,25,000	74	Probable estimate Rs. 8,50,000. S. B. 836 of 22nd March 1922 Rs. 82,919. S. B. 2688 of 27th June 1921 Rs. 4,194. S. B. 965 of 4th May 1922 Rs. 1,29,016.

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui.

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
<i>Suburban Schemes—contd.</i>				Brought over ...
			75	Sewage system and farm. ...
			76	Water bore for Superior staff quarters in Hill S. W. of Ambarnath, engines and pumps. ...
<i>Acquisition</i> ...			77	.....
Tools and Plant ...			78	Sewage plant ...
S.—16, Shahar, Works ...	Andheri District ...	Shahar ...	79	Survey in connection with roads in Andheri District. ...
		Bandra ...	80	Constructing Roads ...
		Do. ...	81	Roads Central Salsette—Compensation to Bombay Municipality for sinking Tansa and Tulsi Mains at Road crossings. ...
<i>Acquisition</i> ...	...	.....	82	.....
S.—17, Central Salsette Railway Works.	Kurla ...	Chembur to and Andheri Chakala.		.....
			83	Kurla—Chakala—Andheri Section .
			84	Kurla Chembur section ...
<i>Acquisition</i> ...			85	.....
Tools and Plant ...			86	Construction tools and plant ...
			87	Rolling stock ...
S.—18, Kiroi, North, Works ...	Kurla District.	Trombay Kiroi ...	88	Constructing roads ...
S.—19, Salsette Water Supply, Works.	Suburban Sanitary District.	Khar ...	89	Water Supply Khar ...
		Andheri ...	90	Additions and alterations to water supply to Andheri. ...
		Santa Cruz ...	91	Additions and alterations to water supply to Santa Cruz. ...
		Trombay ...	92	Surveys in connections with water supply to S. S. Nos. 2 and 3. ...
		Bandra, Chapel Road.	93	Water supply to S. S. No. 8 Chapel Road, Bandra. ...
S.—21, Ambarnath Water Supply.	Ambarnath ...	Badlapur ...	94	Pump and motor including switch-gear, transmission line, accessories and erection. ...
				Carried over ...

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
<i>Suburban Schemes—concl'd.</i>				Brought over ...
			95	Pumping station and tank ...
			96	Quarters for Pumping Station ...
			97	Barrage and Weir ...
			98	Collecting well and connections ...
			99	Protection wall, approach work and pitching.
			100	Filtration ...
			101	Masonry for filtration (Filter House).
			102	Quarters for filtration ...
			103	Pumping Main ...
			104	Earth-work for Pumping main ...
			105	Reservoir ...
			106	Quarters for Reservoir ...
			107	Delivery Main from Reservoirs to ends of area (including laying and earth-work, etc.)
			108	Road to Reservoir ...
S.—22, Kurla Trombay Railway.	Kurla-Trombay District.	Kurla-Trombay	109	Proposed Kurla-Trombay Railway. Constructing Embankment from Kurla to Trombay (including section through tannery area).
S.—23, Ambarnath Electric Supply.	Ambarnath	Badlapur	110	Power Station ...
			111	Mechanical Staff Quarters ...
<i>General.</i>				
G.—1, Quarters, Bombay and Sakette, Works.	S. E. No. 1, Project Division.	Matunga	112	Construction of 72 flats for the subordinate staff at Matunga.
	Do.	Bombay	113	Construction of quarters for Assistant Engineers.
				Carried over ...

D.

MENT SCHEME.

ACQUISITIONS.

OF BOMBAY.

I.

sition in the Development Department for the year 1923-24.

Amount of sanctioned Estimate.	Outlay.		Grant in 1923-24.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1920-21.	Probable during 1921-22 (Revised Estimate).	Works in Progress.	Works not Com-menced.	Total.		
6	7	8	9	10	11	12	13
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
...	...	80,000	45,000	...	45,000	95	Probable estimate Rs. 1,25,000 (not including extension to 6 million gallons).
...	...	...	24,000	...	24,000	96	Probable estimate Rs. 24,000.
6,14,501	24,020	4,80,000	1,10,481	...	1,10,481	97	S.B.—4271 of 2nd November 1921.
28,297	...	20,000	8,297	...	8,297	98	Do.
3,52,709	2,350	2,00,000	60,000	...	60,000	99	Probable estimate Rs. 2,62,350.
2,18,470	...	1,50,000	68,470	...	68,470	100	S.B.—4271 of 2nd November 1921. S.B.—515 dated 4th March 1922.
3,71,740	6,583	2,25,000	1,08,417	...	1,08,417	101	Probable estimate Rs. 3,40,000.
...	...	...	...	24,000	24,000	102	Do. Rs. 24,000.
...	...	2,25,000	1,00,000	...	1,00,000	103	Do. Rs. 2,25,000.
81,004	3,100	60,000	17,904	...	17,904	104	S.B.—519 of 4th March 1922 Rs. 81,004. S.B.—127 of 10th January 1922 Rs. 2,611.
4,63,976	1,500	3,50,000	1,12,476	...	1,12,476	105	S.B.—518 of 4th March 1922 Rs. 4,63,976.
...	...	...	...	8,000	8,000	106	Probable estimate Rs. 8,000.
...	...	5,00,000	1,40,000	...	1,40,000	107	Do. Rs. 6,40,000.
...	...	...	35,000	...	35,000	108	Do. Rs. 35,000.
...	...	1,20,000	1,25,000	...	1,25,000	109	S.—21=Total Rs. 9,25,303
...	1,380	6,50,000	9,48,620	...	*9,48,620	110	Probable estimate Rs. 16,00,000. S.B.—1342 of 28th June 1922 Rs. 2,52,450. S.B.—1437 of 14th July 1922 Rs. 5,61,750. S.B.— 338 of 6th February 1922 Rs. 2925. *Out of this Rs. 2,93,966 are for ex- penditure in England.
...	...	60,000	22,552	...	22,552	111	Estimate sanctioned in G. R. No. S.B.—1769 dated 18th Septem- ber 1922.
...	...	75,000	...	1,50,000	1,50,000	112	Approximate cost Rs. 2,88,000.
...	...	...	...	50,000	50,000	113	
...		

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Detail of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works and Land Acquisition.
1	2	3	4	5
<i>General—contd.</i>				Brought over ...
	Andheri District ...	Danda	114	Constructing Central Office for S.E. II and two Executive Engineers at Danda.
		Do.	115	Bungalows for Officers at Danda ...
		Do.	116	Staff Quarters, Andheri District ...
			117	Staff Quarters, sub-sanitary District
	Kurla-Trombay District	Chembur	118	Bungalows for officers at Wadauli ...
		Do.	119	Staff Quarters, Kurla-Trombay District.
		Do.	120	Office and Stores and Subsidiary Buildings Kurla-Trombay District.
	Andheri District ...	Andheri	121	Constructing Land Record Office ...
G.—2, Miscellaneous. (a) Salsetta.	Kurla-Trombay District	Trombay	122	Kolwada Borla Road, Section I ...
		Wadauli	123	Establishing Central Nursery for Kurla Trombay District at Wadauli.
		Danda	124	Establishing Central Nusery for Andheri District at Danda.
		Do.	125	Construction 25' road along the Guzdar Bund to provide access between Bandra and Juhu.
			126	Grant for Town Planning Works ...
				Rs.
				Bandra No. III ... 1,00,000
				Santa Cruz No. III ... 1,50,000
				" " " IV ... 1,00,000
				a) Vile Parle No. II ... 50,000
				" " " III ... 2,30,000
				Andheri No. V ... 50,000
				Ghatkopar No. II ... 2,04,000
				Kandivli No. I ... 50,000
				♦
				9,61,000
				Less estimated recoveries during the year. 7,61,000
				Net Grant. 2,00,000
				Carried over ...

APPENDIX

59.—BOMBAY DEVELOP

A.—WORKS AND

GOVERNMENT

PART

Details of the Budget Estimate for Original Works and Acqui

Sub-Division of Expenditure.	Executive District.	Locality.	Item No.	Project and Works.
1	2	3	4	5
G.—2 MISCELLANEOUS—contd.				
<i>Works—continued.</i>				
(b) Materials Division ...	.....	.....	127	Brought forward ... Provision for sidings including siding for building materials in West Salsette.
			128	Miscellaneous ...
(c) Reserve with the Director.	.....	.....	129	Reserve with the Director of Dev- elopment for petty works.
				Grand Total ...
DEPOSIT CONTRIBUTION WORKS.				
<i>Ghatkopar Municipality.</i>	Kurla-Trombay District.	Ghatkopar	...	Ghatkopar town Planning Scheme No. 1— Roads ... 36,633 Drains ... 38,600 Lighting ... 8,000

Acquisition Total . . .

Tools and Plant for B.—1, S.—15, S.—17,

* Out of this the total expenditure . . .

D.

MENT.

ACQUISITION.

OF BOMBAY.

I.

sition in the Bombay Development Department for the year 1923-24.

Amount of sanctioned Estimate.	Outlay.		Grant, 1923-24.			Item No.	REMARKS AND REFERENCES.
	Actual to end of 1920-21.	Probable during 1922-23. (Revised Estimate).	Works in progress.	Works not commenced.	Total.		
6	7	8	9	10	11	12	13
...	...	Rs. ...	Rs. ...	Rs. ...	Rs. ...		
...	3,00,000	3,00,000	127	
...	1,00,000	1,00,000	128	
...	1,50,000	1,50,000	129	G-2, Total = Rs. 8,50,000.
...	1,95,52,390	85,76,500	2,58,26,816		
...	83,233	83,233		

= 22,06,000

= 4,91,986

in England is Rs. 12,15,986.

APPENDIX E.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME."

MINOR HEAD "A—WORKS AND ACQUISITIONS."

Part II.

Detail of the Budget Estimate for Repairs and Maintenance for 1923-1924.

Sub-division of expenditure.	Budget Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Amount.	Total.	Amount.	Total.
<i>Bombay Schemes.</i>				
	Rs.	Rs.	Rs.	Rs.
1. B1, Back Bay Reclamation	...	29,215	27,350	} 2,85,350
2. B2, Housing (Naigam)	...	60,500	2,47,300	
3. B3, Housing (DeLisle Road)	4,000	
4. B5, Housing Worli	3,500	
5. B7, Hornby Road	...	1,500	200	
6. B9, Dadar Distillery	3,000	
<i>Suburban Schemes.</i>				
7. S1, Kurla, Kirol	600	} 1,45,332
8. S3, Chembur	5,000	
9. S5, Malavni	7,200	
10. S7, Khar	1,000	
11. S15, Ambarnath	...	1,005	3,500	
12. S17, Central Salsette Railway	...	1,200	3,500	
13. S19, Salsette Water Supply	...	36,000	32,000	
14. S21, Ambarnath Water Supply	26,400	
15. S23, Ambarnath Electric Power Supply.	66,132	
<i>General.</i>				
16. G1(a), Quarters and Offices in Bombay (No. 1 Project Division).	...	10,700	8,000	} 83,520
(b) Quarters and Offices in Salsettee (No. 2 Project Division).	4,020	
G1(c), Quarters and Offices in Bombay and Salsette (No. 4 Project Division).	7,500	
17. G2, Miscellaneous—	
(a) Salsette	...	24,000	36,500	}
(b) Materials Division	27,500	
Grand Total	5,14,202

APPENDIX F.

MAJOR HEAD "59, BOMBAY DEVELOPMENT SCHEME."

SUB-HEAD "B—ESTABLISHMENTS."

Numbers.	Particulars.	Actuals, 1921-1922.	Budget Estimate, 1922-1923.	Budget Estimate, 1923-1924.	Remarks.
	<i>Salaries.</i>		Rs.	Rs.	
1	Director of Development (6,000) ...		72,000	<i>72,000</i>	Items in italics are non-voted items.
1	Deputy Director of Development, Secretary to Government, Development Department and Commissioner, Bombay Suburban Division (3,000).		36,000	<i>36,000</i>	
1	Consulting Town Planner, Development Directorate.		7,500	<i>7,500*</i>	* £500 per annum retaining fee @ Rs. 15 to £.
1	Secretary to Development Directorate (1,400) ...		24,000	16,800	
1	Assistant Secretary to Government, Development Department (Rs. 700 for 9 months and 750 for 3 months).		7,950	8,550	
1	Chief Engineer, Reclamation (3,800) ...		44,400	<i>45,600</i>	
2	Deputy Chief Engineers, Reclamation (2,000) ...		48,000	<i>48,000</i>	
1	Deputy Chief Engineer, Reclamation (1,850) ...		24,000	22,200	
2	Personal Assistant to Chief Engineer, Reclamation (1,000).		14,400	12,000	
2	Superintending Engineers (2,000) ...		48,000	<i>48,000</i>	
2	Superintending Engineers (2,000) ...		48,000	<i>48,000</i>	
13	Executive Engineers ...		1,62,500 (Provision for 12).	2,07,000	
28	Assistant Engineers ...		1,47,000 (Provision for 28).	1,88,000	
1	Dredging Master (1,000) ...		...	12,000	
1	Marine Surveyor, Reclamation (600) ...		7,200	7,200	
1	Mechanical Engineer, Quarry (750) ...		9,000	9,000	
1	Quarry Master (840) ...		9,000	<i>10,080</i>	
1	Land Manager, Development Directorate ...		28,000	30,000	
*4	Assistant Land Managers ...		12,000 (Provision for 2).	30,000†	*Two not yet sanctioned. †Of this Rs. 16,200 are recoverable. ‡The cost of Land Acquisition Office is ultimately divided between Government and such local bodies on whose behalf land acquisition work is done, in proportion to the amount of work done for each.
1	Land Acquisition Officer for the City of Bombay (1,500).		18,000	18,000†	
1	Assistant Land Acquisition Officer (600) ...		9,600	7,200†	
1	Personal Assistant to the Land Acquisition Officer (500).		6,000	6,000†	
1	Collector, Bombay Suburban District, and Salsette Development Officer.		17,800	<i>21,500</i>	
1	Personal Assistant to Salsette Development Officer.		7,350	7,800	

APPENDIX F—continued.

MAJOR HEAD "59, BOMBAY DEVELOPMENT SCHEME"—continued.

SUB-HEAD "B—ESTABLISHMENTS"—continued.

Numbers.	Particulars.	Actuals, 1921-1922.	Budget estimate, 1922-1923.	Budget Estimate, 1923-1924.	Remarks.
	<i>Salaries—continued.</i>		Rs.	Rs.	
4	Assistant Development Officers (one on 700, 2 on 600 and one on 625).		30,000	30,300	
1	Chitnis to the Collector, Bombay Suburban District, and Head Clerk to the Commissioner, Bombay Suburban Division.		3,760	5,200	
1	Mamlatdar, South Salsette		2,400	2,580	
1	District Inspector of Land Records		3,420	2,445	
	Total		.....	9,58,955	
	Voted		.....	6,70,275	
	Non-voted		.....	2,88,680	
	<i>Establishments.</i>				
1	Secretariat Establishments		.....	56,000	
2	Reclamation		.....	3,02,000	
3	Land Manager's Office		.....	77,000*	*Of this Rs. 34,800 are recoverable.
4	1st Project Division			2,05,000	
5	2nd Do.			2,30,000	
6	3rd Do.			1,22,000	
7	4th Do.			75,000	
8	Office of the Land Acquisition Officer for the City of Bombay.		10,02,585	53,000	
9	Collector, Bombay Suburban District, and Salsette Development Officer.			54,000	
10	Land Records Office			3,000	
11	Suburban Survey Office			14,000	
12	Unforeseen demands for additional staff owing to increase of work; leave allowances to be paid in India; cost of Survey Staff for 40 survey of Town Planning and Suburban Schemes. (Cost over Rs. 52,000).		42,000	1,25,000	
	Total		10,44,585	13,16,000	
	<i>Allowances and Commissions.</i>				
1	Travelling and fixed conveyance allowance in- cluding tentage.		1,65,383	1,87,000	
2	Local allowance		3,789	7,000	
3	Duty allowance		6,000	4,000	
4	House-rent		7,500	8,000	
5	Leave allowance, etc., to be paid in England		35,850	39,250*	
				*Non-voted ... 31,250 Voted ... 8,000	

APPENDIX F—concluded
 MAJOR HEAD—"59, BOMBAY DEVELOPMENT SCHEME"—continued.
 MINOR HEAD "B—ESTABLISHMENTS"—continued.

Numbers.	Particulars.	Actuals, 1921-1922.	Budget Estimate, 1922-1923.	Budget Estimate, 1923-24.	Remarks.
	<i>Allowances and Commissions—contd.</i>		Rs.	Rs.	
6	<i>Commission.</i> —The commission to be paid to Messrs. Meik and Buchanan, Consulting Engineer, Back Bay Reclamation Scheme, is payable quarterly in rupees in Bombay at 2 per cent. of the total expenditure on the Scheme, this amounts to Rs. 1,42,000—		.....	.....
	Total Expenditure ...		.....	1,42,000 Non-voted.	
	Total ..		.. ..	8,77,250	
	Voted ..		.....	2,14,000	
	Non-voted ...		.....	1,63,250	
	<i>Contingencies.</i>				
1	Rents, Rates and Taxes ...		43,500	45,500	
2	Country stationery and petty Bazar purchases ...		17,400	9,500	
3	Postal, telegraph and money order commission charges.		14,600	9,600	
4	Carriage of parcels, treasure and other Government property.		6,000	6,200	
5	Hot and cold weather charges ...		700	1,800	
6	Supplying drinking water and dusting offices ...		1,200	1,100	
7	Law charges ...		20,200	7,000	
8	Donations for passing examinations in native languages.		.....	.....
9	Medical and Hospital charges ...		200	3,700	
10	Books and periodicals ...		4,600	4,700	
11	Printing, Binding and Advertising ...		32,200	27,000	
12	Purchase and repairs of office furniture (offices of Direction and Accounts only).		15,600	12,300	
13	Purchase and repairs of tents (offices of Direction).		2,500	1,300	
14	Stationery and forms supplied to the offices of Development Directorate by the Yeravda Prison Press and Stationery Department.		1,00,000	25,000	
15	Telephones ...		3,300	4,500	
16	Liveries and warm clothing ...		3,000	4,200	
17	Miscellaneous ...		20,200	19,900	
	Lump provision for offices not yet formed ...		25,000	8,500	
	Total ...		3,10,200	1,80,800	
	Total for B—Establishments ...		.....	9,58,955	Salaries
			.....	13,26,000	Establishments,
			.....	8,77,250	Allowances.
			.....	1,80,800	Contingencies,
			.....	28,48,005	
	Less amount deducted on account of recoveries for part of the cost of the Land Manager's office—		.....	.....
	(Vide note against D.—Grants and Advances to Local Authorities).		.....	51,106	
			.....	27,91,899	
			.....	or say 27,92,000	

APPENDIX G.

MAJOR HEAD "59—BOMBAY DEVELOPMENT SCHEME."

MINOR HEAD "C—TOOLS AND PLANT."

Detail of the Budget Estimate of Tools and Plant under Provincial Civil Works for the year 1923-24.

Item No.	Description of articles.	Total, 1922-23.	English charges, Total 1923-24.	Indian charges, Total 1923-24.
(a)	<i>Project Division, No. 1.</i>			Rs.
	Superintending Engineer No. 1 Project Division, Tools and Plant	.....	.....	2,08,500
	Bombay Housing District No. 1, Tools and Plant	£ 10,000 Rs. 50,000	.....	25,000
	Do. do. No. 2 do.	£ 13,333½ Rs. 1,00,000	.....	1,61,000
	Do. do. No. 3 Office Furniture	.....	.....	1,500
		£ 23,333½ Rs. 1,50,000	.....	3,91,000
(b)	<i>Project Division, No. 2.</i>			
	Andheri District, Tools and Plant, scientific instruments and drawing materials, office furniture and repairs and carriage of tools	£ 3,333½ Rs. 61,000	£ 2,000	77,100
	Kurla-Trombay District do.	£ 3,333½ Rs. 50,000	.....	30,000
	Suburban Sanitary District do.	Rs. 65,000	£ 1,000	34,000
		£ 6,666½ Rs. 1,76,000	£ 3,000	1,41,000
(c)	<i>Project Division No. 4.</i>			
	Dredger for sand and shingle fitted with screening plant complete	.....	£ 19,440	.....
	Indian charges on Plant to be ordered from England @ 20 per cent. on English charges...	.....	.....	58,320
	Miscellaneous	Rs. 30,000	.....	30,000
	Total	Rs. 30,000	£ 19,440	88,320
	Grand Total	.....	£ 22,440 or Rs. 3,36,600 at Rs. 15=£ 1 or Rs. 9,57,020 in all.	6,20,420

STATEMENT D.

STATEMENT OF NEW OR EXTRAORDINARY ITEMS OF EXPENDI-
TURE REQUIRED TO BE PROVIDED IN THE PROVINCIAL
BUDGET ESTIMATES FOR 1923-24.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>5, Land Revenue (Reserved).</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR IBRAHIM RAHIMTOOLA.					
1	Revision of pay of village establishment in Sind ...	25,000	...	25,000	1,12,800	The pay of the village establishment was last revised in 1919. The scale of pay then sanctioned subsequently proved inadequate in view of the increase that has since taken place in the cost of living. The village establishment was therefore allowed in May 1920 to draw temporary and provisional allowances in addition to the revised pay. The revised proposals contemplate the substitution of a time-scale of pay for grade pay <i>plus</i> temporary and provisional allowance. The revision is proposed not merely as a measure to meet the rise in prices due to the war but also in order permanently to raise the status of the tapedar as suggested by the Rasai Committee. One of the recommendations of the Committee was that many of the irregular practices prevailing among the district establishment would disappear if these establishments received a sufficient living wage. The pay of this class of subordinates has always been higher than the starting pay of clerks in the Revenue Department. The starting pay of clerks has now been raised to Rs. 30. In view of this and in consideration of the responsible and arduous nature of the work of tapedars, the great temptations to which they are exposed and the hardship which they undergo in being required to live for the most part in remote

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villages separated from their families for long periods, it is proposed to revise the scale on the lines indicated in the attached Statement A.

The increase involved in the revised proposals (administratively approved by Government) over the present pay *plus* temporary and provisional allowance comes to about Rs. 25,000 for 11 months from 1st April 1923. The percentage of increase in present revision over the existing pay (excluding temporary and provisional allowance) as compared with the percentage of increases in other revisions shown in Statement B attached is not much. Although the average actuarial extra cost of the scheme is Rs. 25,000 as shown in Statement A, the present incumbents will have to be adjusted in the new time-scales at a stage next above the total of their present pay and temporary and provisional allowances, restitutorial personal allowances being granted in those cases in which the maxima of the new time-scales fall short of the existing emoluments. According to this method of fixing the revised starting pay, the extra cost for 11 months of the next financial year will be about Rs. 17,320 only as shown in Statement C.

Statement A showing the present and proposed cost of the revision of village establishment in Sind.

Designation.	Present pay without temporary and provisional allowance—Rs. per mensem.	Present pay with temporary and provisional allowance—Rs. per mensem.	Commissioner's original proposals.		Commissioner's revised proposals as administratively approved by Government.		Remarks.
			Pay Rs. per mensem.	Average cost, Rs. per mensem.	Pay Rs. per mensem.	Average cost, Rs. per mensem.	
1	2	3	4	5	6	7	8
Chief Supervising Tapedar (1).	(1) 75	105	(1) 105—5—160 (average Rs. 138).	138	105—5—160	138	A statement B showing percentage of increases sanctioned for some other establishments in Sind and in the Presidency proper (including talatis) is herewith attached.
Supervising and Divisional Tapedars (249).	(11) 75	94½	(25) 90—½—100 (average Rs. 97½)	2,433½	(25) 80—½—90 (average Rs. 87½) (Selection grade.)	2,183	
	(13) 70	94½					
	(25) 65	87½					
	(25) 60	81					
	(25) 55	74½					
Tapedars (872) ...	(50) 50	70	(224) 70—⅝—85 (average Rs. 79½)	17,770½	(224) 60—⅝—75 (average Rs. 69½)	15,531	
	(50) 45	63					
	(50) 40	56					
	(375) 30	45					
	(497) 25	37½	(872) 40—¾—60 (average Rs. 51½)	44,568½	(872) 35—¾—50 (average Rs. 43½)	37,786	
Naib or Probationary Tapedars (60).	(60) 20	30	(60) 30	1,800	(60) 30	1,800	

Total monthly cost.	37,935	55,210½ (inclusive of T. and P. allowance of Rs. 17,275½)	.....	66,710½	.....	57,438	Extra monthly cost over present cost shown in column 3 is equal to Rs. 2,228 or for 11 months next year Rs. 24,508 or in round sum Rs. 25,000.
Total annual cost.	4,55,220	6,62,526 (inclusive of temporary and provisional allowance of Rs. 2,07,306)	.....	8,00,530	.....	6,89,256	
Increase over the actual present pay (excluding T. and P. allowance).	.....	.....	.....	3,45,310	.....	2,34,036	
Percentage of increase.	.....	.....	.....	75	.....	51	

1200-35

Statement B.—Percentage of increases sanctioned for some other establishments in Sind and in the Presidency proper (including talatis).

Establishment.	Date from which revision took effect.	Average annual cost before revision.	Average annual cost after revision.	Increase in average annual cost.	Percentage increase.
1	2	3	4	5	6
<i>Land Revenue Department.</i>					
Talatis in the Presidency Proper.	1st March 1920.	Rs. 9,96,456	Rs. 15,65,976	Rs. 5,69,520	57
	1st August 1921.	16,08,120	21,08,720	5,00,600	31
Ugranis in the Kanara District.	1st February 1921.	43,512	80,076	36,564	84
Patels in Kanara District ...	Do. ...	30,228	45,342	15,114	50
Subordinate Revenue service in the Presidency including Sind.	1st March 1920.	18,01,553	33,24,200	15,22,647	85
Establishment of the Superintendents of Land Records, N.D., C. D. and S. D.	Do. ...	12,090	20,082	7,992	66
Establishment of the Department of Land Records in Sind.	Do. ...	18,265	34,100	15,835	87
Establishment of Tapedars Training School, Hyderabad.	Do. ...	4,560	8,160	3,600	79
<i>Judicial Department.</i>					
Clerks in the Judicial Department in the mofussil of the Presidency proper.	Do. ...	6,43,920	11,11,020	4,67,100	73
Jailors, warders and other non-ministerial staff.	1st March 1921.	2,16,792	3,33,910	1,17,118	54
<i>Police Department.</i>					
Clerks under the Superintendents of Police in the Presidency proper.	1st April 1921.	1,48,524	2,59,020	1,10,496	74
Clerks in Sind ...	15th August 1918.	54,181	74,935	20,754	38
Head Constables and Constables in Presidency.	1st May 1920.	38,68,914	57,98,376	19,29,462	50
Head Constables and Constables in Sind.	15th October 1919.	10,33,716	13,96,176	3,62,460	35
	1st May 1920.	13,06,674	18,97,506	5,96,832	46
<i>Forest Establishment.</i>					
Rangers ...	1st March 1920.	1,44,900	2,32,800	87,900	61
Foresters and Guards ...	Do. ...	4,61,928	8,75,860	4,13,932	90

Statement C showing the extra cost of revised starting pay of present incumbents of village establishment in Sind.

Designation.	Pay plus temporary and provisional allowance.	Revised grade.	Next higher stage.		Excess.
			Starting pay.	+ Personal allowance.	
	Rs.	Rs.	Rs.	Rs.	Rs.
Chief Supervising Tapedar.	(1) 105	(1) 105—5— 160	110	...	5
Supervising and Divisional Tapedars.	(24) 94½	(25) 80—5/2—	(24) 90	+ 4½	.....
	(1) 87½	90	(1) 90	...	2½
	25				
	(24) 87½	(224) 60—5/3—	(24) 75	+ 12½	.....
	(25) 81	75	(25) 75	+ 6	.....
	(25) 74½		(25) 75	...	18½
	(50) 70		(50) 75	...	250
	(50) 63		(50) 65	...	100
	(50) 56		(50) 60	...	200
	224				
Tapedars	(375) 45	(872) 35—3/3—	(375) 47	...	750
	(497) 37½	50	(497) 38	...	248½
	872				
Naib or Probationary Tapedars.	(60) 30	(60) 30	(60) 30		1,574½ × 11 months.
					17,319½

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>5, Land Revenue (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR IBRAHIM RAHIMTOOLA.					
2	Survey operations in the Diplo taluka of the Thar Parkar District.	...	2,500	2,500	...	The Diplo taluka has not been surveyed yet and there are no field, malwan or deh maps in the taluka. The field inspection is done by questioning the patels as to the lands under cultivation, with the result that some land escapes assessment. Owing to the absence of maps, the measurement of bighoti fields is not properly done which results in undue loss to Government. The question of introducing a rough survey in the Diplo taluka and of preparing the record of rights was first started in December 1919. In 1921, the Commissioner was asked to make the requisite provision in this year's budget. It was afterwards disallowed. The provision is necessary in the interests of Government revenue.
3	Purchase of a medium sized rotary off-set press and its motor for the Government Photozincographic Press, Poona.	...	5,000	5,000	...	It is necessary to replace some of the existing machines in the Government Photozinco Press which have been worn out. It was proposed by the Settlement Commissioner to purchase a rotary off-set press for the purpose. He was however asked to say whether he could not carry on with the existing machines with the necessary repairs or replace them by new ones at a cost of Rs. 5,000. His reply shows that it is preferable to order out a new machine of the existing type costing Rs. 5,000.

4	Measurement and sub-division of pasture land into survey numbers in the West Khandesh district.	...	4,000	4,000	...
5	Entertainment of maintenance establishment for the Hubli City Survey, District Dharwar:—				
	2 surveyors on Rs. 60—2—80 for 12 months	...	1,440	...	1,440
	1 surveyor for 6 months	...	360	...	360
	2 peons on Rs. 15 for 12 months	...	360	...	360
	1 peon on Rs. 15 for 6 months	...	90	...	90
	Cycle allowance to 2 surveyors for 1 year at Rs. 4	...	96	...	96
	Cycle allowance to 1 surveyor for six months	...	24	...	24
	Contingencies	...	90	...	90
			2,460		3,060
	Purchase of dead stock for the City Survey office	...	1,500	1,500	...
				3,960	
6	Cost of maintenance establishment of the city surveys at Erandol and Dharangaon, East Khandesh District:—				
	Rs.				
	1 Surveyor on Rs. 60—2—80	...	720		
	Cycle allowance at Rs. 4	...	48		
	1 Khalasi on Rs. 10	...	120		
	Temporary and Provisional allowance to Khalasi, Rs. 6	...	72		
	Fixed contingency	...	36		
			996		
	Purchase of dead stock and instruments for Erandol City Survey office	...	996	996	1,236
	Do. do. for Dharangaon city survey office	...	825	1,625	...
	Travelling allowance to surveyor from Erandol to Dharangaon	...	800	50	50
			50	2,671	1,286

Many applications are received by the Collector for the grant of pasture land for cultivation and it is expected that there will be large demand if the pasture land is divided into survey numbers. The provision is urgent and the work is remunerative.

The provision is in accordance with Government Resolution No. 5830 dated 11th August 1922. According to Government Resolution No. 2875, dated 8th October 1920, the whole cost of the maintenance establishment at Hubli is to be borne by the Hubli Municipality, except the cost of the surveyor for three months who will be sent to Dharwar, which cost will be borne by the Dharwar Municipality. The whole cost is therefore recoverable.

The introduction of the city surveys at Erandol and Dharangaon has been sanctioned since 1920. The inquiry will be finished before the end of this year, when maintenance work will begin. The same surveyor will attend to the maintenance of the city survey records of both the places. The current year's provision on this account was omitted. The provision is necessary. Definite proposals have not been received.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>5, Land Revenue (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
7	Member in charge— HONOURABLE SIR IBRAHIM RAHIMTOOLA. Maintenance establishment for the city surveys of Broach, Ankleshwar and Jambusar:—					<p>The following establishment has been sanctioned for the current year for the maintenance of the city surveys carried out at Broach, Ankleshwar and Jambusar:—</p> <p>2 Surveyors on Rs. 60-2-80 per mensem. 2 peons at 15 each. Contingency Rs. 3 each.</p> <p>In addition, one surveyor and peon on the same rates of pay and allowances will be necessary from 1st March 1923. The provision is for this third surveyor and peon with allowances and for the purchase of dead stock for the whole establishment.</p> <p>The city survey work including enquiry and preparation of sanads, etc., at Shirpur was finished in October 1921. In order to maintain the city survey work up to date it was proposed to entertain the necessary establishment and the proposals were sanctioned in Government Resolution No. 2731 dated 28th October 1921. This year, it was, however, cut out on account of financial stringency. It is necessary to proceed with the work of the maintenance. The provision should therefore be made.</p>
	Rs.					
	One surveyor on 60—2—80					
	One peon on 15					
	Cycle allowance to the surveyor ... 4					
	Contingency 3					
	Travelling allowance for surveyor at Rs 50 for 5 months.					
	Travelling allowance for 1 peon for 5 months at Rs. 4 per mensem	1,254	...	...	...
	Contingencies and dead stock for City Survey Offices ... ..	...	942	2,196	1,494
8	Appointment of city surveyor with one peon at Shirpur, district West Khandesh, on following terms:—					
	Rs.					
	1 surveyor 60—2—80					
	Cycle allowance 4					
	1 peon 10					
	Temporary and provisional allowance to peon 6					
	Fixed contingency 3					
	83 × 12 = 996 Or 1,000	1,000	...	1,000	1,236	
	Equipment for the city survey office at Shirpur ...	...	900	900	...

9	Revision of Rander City survey	...	...	1,900	1,900	...
10	Temporary establishment for the maintenance of city surveys at Karad, district Satara :—		996	...	996	996
		Rs. ●				
	1 Surveyor on	... ..	60			
	1 Khalasi on	... ..	16			
	Cycle allowance	... ..	4			
	Fixed contingency	... ..	3			
			83 × 12 = 996			
	Dead stock and instruments for the City Survey Office, Karad.	...		825	825	...
11	Entertainment of temporary establishment for work in connection with the maintenance of the settlement registers in the Panch Mahals District—					
	Two Circle Inspectors on Rs. 40 each	... ..	1,320	...	1,320	1,320
	Permanent travelling allowance, Rs. 15 each	... ..	...	...	...	...
	Two peons on Rs. 14 each	... ..	336	...	336	336

The revision of the Rander City survey was sanctioned by Government Resolution No 494 dated 25th February 1921 at an estimated cost of Rs. 1,400. The revision work could not be taken up soon as the trained staff was engaged elsewhere. It was therefore proposed to take this work up from March 1922. Since the estimate of Rs. 1,400 was sanctioned, the pay of the staff has been revised by Government. The increase of Rs. 500 over the previously estimated cost was partly due to this and partly due to the fact that on the original estimates the cost of tracing and printing maps was omitted. The current year's provision was omitted owing to financial stringency. The provision is necessary.

The city survey, Karad, was sanctioned in Government Resolution No. 3281, dated 25th November 1920. The enquiry work will be finished by the end of this year when the maintenance survey work will be taken in hand.

Settlement registers have been prepared for the talukdar estates and they are required to be maintained according to the rules sanctioned by Government. It is not possible to get this work done by the ordinary establishment. It is proposed to employ the establishment from 1st March 1923.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>5, Land Revenue (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
12	Member in charge— HONOURABLE SIR IBRAHIM RAHIMTOOLA. Charges in connection with the maintenance of the Nawapur City Survey, West Khandesh District— Travelling allowance for the surveyor in going from Nandurbar and back, Rs. 50. Rent of the room required for the city survey office 8 × 12 = 96 or 100. Dead stock and instruments for the city survey office.	150	...	950	150	The introduction of the city survey, Nawapur, has been sanctioned. As soon as it is finished, maintenance work will be taken in hand.
13	Amount payable to the inamdar of Kavathali (taluka Pandharpur, district Sholapur), to make up the difference between the proposed rate and the rate sanctioned by the settlement introduced in his village.	...	800	928	...	Government have announced generally that inamdars applying for the survey settlement should be assured that no loss would be caused to them in their income by the introduction of the survey. The inamdar of Kavathali was assured that a rate of Rs. 1-12-0 per acre would be fixed on his lands at the survey yielding him an income of about Rs. 4,176. It was on the strength of this assurance that the inamdar applied for the introduction of the survey. This assurance was overlooked and a rate of Rs. 1-6-0 was fixed at the time of the survey. The survey rate cannot now be revised until the next settlement is due, and in order to compensate the inamdar for the loss Government have decided to give him the difference between the proposed rate of Rs. 1-12-0 per acre and the sanctioned rate of Rs. 1-6-0. This arrangement will cease in 1923 when the resettlement takes place. A provision of Rs. 1,618 has been made during the current year. The expenditure is inevitable and must be incurred.

14	Entertainment of temporary establishment for measuring kacha pakka lands in Sakrand and Kandiaro talukas of the Nawabshah district, as shown below:— Six tapedars on Rs. 30 each. Temporary and provisional allowance of Rs. 15 each Horse allowance Rs. 18 each. Contingent allowance Re. 1 each. Eighteen khalasis on Rs. 16 per mensem each. Out of these, two tapedars and six khalasis are to be entertained for one month and the rest of the establishment for a month and a half.	...	896	896	...
15	Increase in the pay of city surveyors in Sukkur and Shikarpur:— Rs. From Rs. 80 to Rs. 100 for two surveyors... 480 From Rs. 75 to Rs. 100 for one surveyor ... 300 <hr/> 780	780	...	780	780

The proposals were administratively approved in Government Resolution No. P.—10 dated 2nd November 1921, but were postponed on account of retrenchment. The establishment is necessary as it is expedient that the measurements of kacha pakka lands should be carried out as early as possible. As the bighoti measurement and the preparation of village forms for these lands entails heavy work on the tapedars and the duty of checking the measurement on the spot and the calculations in the village forms throws much labour on the inspecting and jamabandi officers, it is necessary to break up these lands into survey numbers. As lands are formed into pakka survey numbers, the amount of bighoti measurement will steadily decrease each year and it will also be possible for the surveyed lands to be given out on permanent tenure.

The proposals regarding the revision of pay of the city surveyors at Sukkur and Shikarpur are under consideration. The surveyors belong to the Land Records Department, and had they remained in that Department their pay would have been more, because in accordance with the revision of the Land Records Department in Sind recently sanctioned, the pay of surveyors has been fixed at Rs. 110 and Rs. 115. The Commissioner in Sind has been asked to report what pay the surveyors would have been entitled to had they remained in the Land Records Department. The provision of Rs. 780 may stand,

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>5, Land Revenue (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR IBRAHIM RAHIMTOOLA.					
16	Continuance of the temporary establishment under the Forest Settlement Officer, Kanara—	620	...	620	1,488	A Forest Settlement Officer has been appointed in Kanara to give effect to the forest policy in connection with the redressment of the forest grievances of the Kanara people. A temporary establishment has been entertained under this officer in connection with the work. This establishment has been continued from time to time. It is now proposed to continue as a permanent measure a part of the temporary establishment, which is shown in this entry. The provision is on account of the establishment to be made permanent after 1st October 1923.
	Rs. One clerk on Rs. 45 × 5 months ... 225 One draftsman on Rs. 30 × 5 ... 150 One boy peon on Rs. 10 × 5 ... 50 <u>425</u> Contingency at Rs. 5 ... 25 Stationery and drawing materials ... 50 Service stamps ... 85 Carriage of Records ... 35 <u>195</u>					
17	Charges in connection with the maintenance of city survey work at Shahapur and Murbad, district Thana:—	176	...	176	188	The city surveys have been introduced into these places and it is necessary to maintain the work done at the surveys. The expenditure has been calculated for eleven months from 1st April 1923.
	Rs. 2 talatis' allowances at Rs. 5 per mensem each 10 × 11 months ... 110 Contingency Re. 1 each ... 22					

	Permanent travelling allowance	13-8			
	Daily allowance ...	30-0			
		<u>43-8</u>			
	Purchase of dead stock	...	...	175	175
18	Entertainment of city survey maintenance establishment at Dohad— One maintenance surveyor at Rs. 60—2—80 for 6 months. Cycle allowance at Rs. 4 for 6 months. One peon on Rs. 15 for 6 months. Contingencies Rs. 2. Purchase of dead stock (Rs. 500).	486	500	986	1,212
	Total ...	35,624	22,191	58,115	1,26,346

The Dohad city survey has been commenced from 1st July 1922 and the enquiry work is likely to be taken up soon. This will last for 8½ months and it is essential that the maintenance work should start as soon as the enquiry is over. The establishment for the maintenance of the city survey will have to be entertained from September 1923, and provision is therefore proposed for six months of next year.

Serial No.	Description of Item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.						
		Recurring.	Non-recurring.	Total.								
1	2	3	4	5	6	7						
	<i>7, Stamps (Reserved).</i>	Rs.	Rs.	Rs.	Rs.							
19	Member in charge— HONOURABLE SIR IBRAHIM RAHIMTOOLA. Increase in the contract grant of the Collector of Sukkur.	150	...	150	150	The contract grant of the Collector of Sukkur, which was fixed at Rs. 500 for the quinquennium beginning from 1920-21, has been found inadequate every year and had to be supplemented by re-appropriation from time to time. The following additional grants were sanctioned each year :— <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>1920-21</td> <td style="text-align: right;">150</td> </tr> <tr> <td>1921-22</td> <td style="text-align: right;">216</td> </tr> </table> An application will be made for the increase in the grant for the current year by Rs. 150. An increase in the grant of Rs. 500 is therefore necessary and an additional provision of Rs. 150 is required next year.		Rs.	1920-21	150	1921-22	216
	Rs.											
1920-21	150											
1921-22	216											
	Total ...	150	...	150	150							

8, Forests (Transferred).

Minister in charge— HONOURABLE MR. MEHTA.						
20	Rest house and servants' quarters at Ozar in West Nasik Division.	::	7,500	7,500	...	The work is required in connection with the scheme for the exploitation of Peint forests sanctioned by Government.
21	Four roomed lines for guards at Ozar ...	...	4,650	4,650	..	Do. do.
22	Reconstruction of the bungalow at Gunjawati in the Kanara Eastern Division.	...	6,000	6,000	...	Bad cracks have appeared in the walls of this bungalow and it is no longer safe for occupation. As Gunjawati is one of the most important places in Kanara, E. D., and much exploitation work is going on there, including sawing of sleepers in a mill, a bungalow is quite essential.
23	Forester's quarters at Gunjawati ...	...	1,000	1,000	...	Gunjawati is a most malarious place and at the same time a busy centre of forest operations. There is also a contractor's saw mill here. Proper accommodation is necessary for the forester, who lives in the guards' rooms and the guards in thatched temporary huts, and often falls ill. There is material collected on the spot worth about Rs. 200 so that only Rs. 1,000 will be necessary, the estimated cost of the work being Rs. 1,200.
24	Quarters for one forester and one guard at Albail in the Kanara Central Division.	...	2,600	2,600	...	There is no room for the Forester in the Nakka, which is overcrowded. This is a forest tract where no other accommodation is available and the building is an urgent necessity.
25	Construction of a quadruple house for forest guards at Bharti in the Larkhana Division.	...	1,500	1,500	...	It is very necessary to house the forest guards at Mithiani, Bhandnari and Bharti forests to facilitate forest protection. At present the forest subordinates reside in small huts.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>8, Forest. (Transferred)—concl'd.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. MEHTA.					
26	Increase by 50 per cent. of the subsidies payable to the Dangs chiefs.	8,974	...	8,974	8,974	The Political Agent, Surat, has submitted proposals for increasing by 50 per cent. the subsidies payable to the Dangs chiefs. A considerable sum of money has been invested in the Dangs and it is the result of that investment that Government are now enjoying. It is quite clear from the more recent figures of revenue and expenditure that the investment has already proved extremely profitable and will continue to be so increasingly in the future. It is obviously good policy to increase the subsidy and keep the chiefs contented.
	Total ...	8,974	23,250	32,224	8,974	

9, Registration (Transferred).

Minister in charge—
HONOURABLE MR. MEHTA.

27 Additional post of Sub-Registrar in the grade of ... 150 150 ...
Rs. 50—3—80 for three months.

28 Purchase of instruments for the photo-copying ... 2,600 2,600 ...
Department.

The Bombay Registration Manual was last revised in the year 1911, and since then many changes have taken place, for which correction slips have been issued. The corrections have become so numerous that it is sometimes difficult to make out the final correction. It is also possible that in the absence of a correction slip an obsolete rule or circular order may be read for the corrected one and cause irregularities in the working. It is therefore proposed to revise the Manual bringing it up-to-date. The work will be entrusted to a Senior Sub-Registrar and will require about three months. In order to relieve him it is proposed to create a temporary post of Sub-Registrar in the last grade.

The photo-copying system was introduced as an experimental measure in some of the offices in April 1921. Pending the final decision on the system it is proposed to continue and extend it to more offices, especially the Bombay Sub-Registry Office. This office is at present located in the High Court Building, but the rooms occupied are urgently required by the High Court for their various establishments. It is therefore necessary to remove the Sub-Registrar's office elsewhere. Attempts are being made to secure suitable accommodation but in the meanwhile it is proposed to introduce the photo-copying system in that office in order to make it possible to surrender to the High Court some portion of the accommodation at present occupied by copying clerks. It is estimated that about 1,020 square feet space can be set free by reducing the number of clerks by 27. The experimental expansion of the photo-copying system necessitates the purchase of three more lenses and four apparatus. The estimated cost of the apparatus is Rs. 800 at Rs. 200 each, and that of the lenses Rs. 1,800 at Rs. 600 each.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	<i>9, Registration (Transferred)—concl.</i>					
	Minister in charge— HONOURABLE MR. MEHTA.					
29	Construction of a shed for the Photo-Department ...	...	10,000	10,000	...	The photo-copying work is at present done in the Photo-zinco Office. As there is not sufficient accommodation in that office for the additional instruments required for the extension of the photo-copying system to more offices it is necessary to erect a suitable shed. The cost is estimated at Rs. 10,000.
	Total ...	...	12,750	12,750	...	

XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses (Reserved).								
Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD.								
A.—Irrigation Works.								
(Productive.)								
30	Desert Canal— Daroga's Landhi at Sanhri	...	...	...	1,500	1,500	...	There is no landhi at present and one is necessarily required.
31	Latrine attached to second class bungalow at Kandhkot.	...	...	...	60	60	...	There is no latrine at present and much inconvenience is felt.
32	Providing furniture in canal bungalows	...	...	...	800	800	...	The furniture is required to equip the bungalows according to requirements. The current year's budget provided Rs. 800 but the provision was subsequently withdrawn.
33	Unharwah— Providing furniture in canal bungalows	...	...	...	300	300	...	Same as above. The provision of Rs. 300 made in the current year's budget was subsequently withdrawn.
34	Begari Canal— Sluice over abandoned Begari	...	...	...	700	700	...	During the inundation season when the abandoned Begari is full of water, it is difficult to control it with the result that much wastage of water occurs. There is besides trouble to the public. The sluice is therefore a necessity.
35	Store room at Choi	...	...	...	2,900	2,900	...	There is no store room for keeping Abkalani and other stores and much inconvenience is felt.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD.					
	<i>A.—Irrigation Works—contd.</i> <i>(Productive)—contd.</i>					
	Jamrao Canal—					
35	Raising banks of Jamrao Canal in miles 16 to 30 ...	...	10,000	10,000	...	As the heavy bed silt scours down from the upper reaches it is being deposited lower down and is causing an increase in water levels in spite of resectioning of the canal by groyning. In fact this groyning has, itself caused some rise in water levels and to keep pace with further increase the banks will have to be raised and strengthened.
37	Providing modules at the heads of outlets <i>ex minors</i> .	...	10,000	10,000	...	Moduling of outlets is necessary for equitable distribution of water. A large number of outlets will be reduced in 1922-1923 and most of the remainder could be provided with modules in 1923-24.
38	Raising inspection path mile 91 to 95 and making new inspection path from 91 to 94 mile Jamrao Canal.	...	2,000	2,000	...	The work is necessary to enable water level below 84th mile being raised in order to pass full supply discharge.
39	Great Marak— Karia sluices	...	7,000	7,000	...	These are necessary to prevent excessive draw off and to regulate supply.
40	Sarfrazwah— Karia sluices	...	2,000	2,000	...	These are necessary to prevent excessive draw off and to regulate supply.

41	Eastern Nara Works— Providing reed chicks to Public Works Inspection Bungalow at Umarkot.	...	100	100	...	There is great trouble on account of dust storms during the hot season. It is therefore very necessary to have this bungalow provided with reed chicks.
	<i>(Unproductive.)</i>					
42	Mahiwah— Providing furniture in Inspection Bungalows	...	1,000	1,000	...	The furniture is required to equip the bungalows according to requirements.
43	Dad Canal— Karia sluices Ren Distributary	... ..	1,000	1,000	...	These are necessary to prevent excessive draw off and to regulate supply.
44	Hathmati and Kharicut Canals— Making additions and alterations to the outlet No. 1 of the Chandola Tank.	...	1,320	1,320	...	The proposed additions and alterations are urgently required as the front wall is badly cracked and in a precarious condition around the opening.
45	Wangroli Tank— Payment of compensation for land to be acquired for Right Bank Canal.	...	35	35	...	This provision is necessary for the efficient working of the canal.
46	Savli Tank— Payment of compensation for land to be acquired for the tank.	...	45	45	...	The acquisition of a small piece of land near the dam of the Tank is necessary.
47	Chankapur Tank— Raising the Thengoda weir	... ..	3,500	3,500	...	} In view of the recent development of irrigation on the Girna Canal, it is found necessary to raise the weir and strengthen the banks of the canal so as to pass the designed discharge.
48	Raising the banks of the Girna Left Bank Canal	... ..	1,500	1,500	...	
49	Mhaswad Tank— Sluice valves	... ..	3,000	3,000	..	The sluice valves are absolutely necessary for controlling the distribution of water in the Mhaswad Canal.
50	Godavari Canals— Stop gate below distributary No. 11 on the Godavari Left Bank Canal.	...	200	200	...	The stop gate is necessary to admit sufficient discharge in the distributary.
51	Footbridge to cross the main canal at mile 51/6 on the Godavari Right Bank Canal near Pimplas.	...	200	200	...	The footbridge is intended as a short cut for office staff coming from Pimplas. It will be of a temporary nature.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<p><i>XIII.—Irrigation, Navigation, Embankment and Drainage Works for which Capital Accounts are kept—Working Expenses (Reserved)—contd.</i></p> <p>Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD.</p> <p><i>A.—Irrigation Works—contd.</i></p> <p><i>(Unproductive)—contd.</i></p>	Rs.	Rs.	Rs.	Rs.	
52	Making new service roads along distributaries on the Godavari Canals.	...	2,000	2,000	...	The service roads are necessary for inspection of irrigation.
53	Pravara Left Bank Canal— Constructing a service road along distributaries 6 and 7.	...	2,000	2,000	...	The service road is necessary for inspection of distributaries and the area under their command.
54	Krishna Canal— Providing locking arrangements to existing outlets on the canal where necessary.	...	5,000	5,000	...	The work is urgently required to control the distribution of water in canal.
55	Jamda Canals System— Upper bank and improvement to drainage 15 miles of the Left Bank Canal. Upper bank and improvement to drainage 6 miles of the Right Bank Canal.	...	4,000	4,000	...	The improvements are very urgently required as every monsoon the canal gets silted up. The improvements are absolutely necessary as the rain water coming from upper ground spoils both the banks and silts up the canal and breaches in the bank are an usual occurrence in the rainy season.

56	Bridge in the 15th mile of the Jamda Left Bank Canal.	...	600	600	..	This bridge is required on the cart track from Kolgaon to Mehu Tehu. It crosses the canal near Shivni.
57	Bridge No. 6 on Wada Waghali road, Mile No. 6, of the Jamda Right Bank Canal.	...	1,200	1,200	...	A super passage is required in lieu of the overbridge as the track passes through a nala and the water from that nala is to be passed across the canal.
58	Escape in mile 5 of the Jamda Left Bank Canal	...	300	300	...	As there is no escape between mile 3 and 8 it is necessary to provide one in mile 5.
59	Deepening the well in the compound of the Inspection Bungalow at Nalbandi on the Jamda Left Bank Canal.	...	500	500	...	The deepening is necessary as in hot weather the well runs dry. Water is also required for maintaining the nursery.
Yerla River Irrigation Works—						
60	Providing pipe outlets with face walls on Nehr Tank Right Bank Canal.	..	1,000	1,000	...	The outlets are necessary for the improvement of the canal.
61	Providing pipe outlets with face walls, etc., on Yerla Left Bank Canal.	...	1,000	1,000	...	The outlets are necessary for the improvement of the canal.
Indus Left Bank Division—						
Eastern Nara District—						
62	One Signaller at Rs. 35 per mensem ...	...	420	420	420	The services of the signaller in question are required for the new telegraph station under construction at Ramjago in the Eastern Nara District.
Total ...		...	420	66,760	67,180	420

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>15—Other Revenue Expenditure financed from Ordinary Revenue (Reserved).</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD.					
	<i>A.—Irrigation Works.</i>					
	<i>Works for which only Revenue Accounts are kept.</i>					
63	Shikarpur Canals District— Providing furniture in Inspection bungalows ...	...	600	600	...	The furniture is required to equip bungalows according to requirements.
64	Western Nara District— Constructing pakka sluices over kacha outlets ...	...	10,000	10,000	...	The work is required for preventing waste of water.
65	Karachi Canals District— Reconstructing the Head Regulator over Ganjbahar .. <i>Works for which neither Capital nor Revenue Accounts are kept.</i> <i>Works under the control of the Indus River Commission.</i>	...	5,000	5,000	...	The existing regulator is of old design and gives great trouble owing to leakage through its masonry which renders it unfit for the safety of the river bund.
66	Karachi Canals District— Raising and strengthening miles 42 to 46 of Mulchand Shahbunder Bund.	...	20,000	20,000	...	The work is necessary to bring the Bund to standard height.
67	Pitching with burnt brick the front slope of Belo loop ...	...	12,000	12,000	...	The work is necessary for protecting the loop against wave-wash.

68	Constructing two sluices in Baghar Uchito Bund ...	...	5,000	5,000	...	The new sluices are required for replacing old and dangerous sluices.
69	Constructing clerks' office to 1st class Inspection Bungalow at Sawalpur.	...	3,000	3,000	...	As an office does not exist at this place it is proposed to provide one.
70	Ghar Canals District— Raising and strengthening Ghar Right Bank forming part of the river embankment system.	...	25,000	25,000	...	The work is necessary to bring the bund up to standard section.
71	Western Nara District— Raising Right Bank of Pritchard Canal between Head Regulators.	...	1,670	1,670	...	The work is required to maintain a free board of 4 feet on gauge at mile 39 Nara Bunds.
72	Providing sluices along Bunds ...	...	1,000	1,000	...	The new sluices are required for replacing old and dangerous sluices and for preventing waste of water.
<i>Works for which only Revenue Accounts are kept.</i>						
73	Gujarat Irrigation District— Payment of compensation for land to be acquired for the Tarkola tank at Dahiap.	...	40	40	...	Owing to the submergence of land under the full supply level of the tank the land is proposed to be acquired.
74	Constructing a field track bridge on the canal of the Matewal tank.	...	1,300	1,300	...	The bridge is required for cultivators who find much inconvenience while crossing the canal with agricultural implements, etc. and hence it is of immediate necessity.
75	Providing boundary stones on the feeder of the Pariej tank from Bhalada, Taluka Matar, District Kaira.	...	660	660	...	For easy inspection and safeguarding the land in charge of the Department the fixing of boundary stones is required.
76	Nasik Irrigation District— Additions and alterations to the Inspection bungalow at Satana.	...	3,000	3,000	...	The work is of an imperative nature and has been held over for want of specific provision of funds during the current year.
77	Additions and alterations to the store house at Satana.	...	3,000	3,000	...	Do. do.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<p><i>15—Other Revenue Expenditure financed from Ordinary Revenue (Reserved)—concl'd.</i></p> <p>Member in charge— HONOURABLE SIR CHIMANLAL SATALVAD.</p> <p><i>A.—Irrigation Works—concl'd.</i></p> <p><i>Works for which neither Capital nor Revenue Accounts are kept.</i></p>	Rs.	Rs.	Rs.	Rs.	
78	Gujarat Irrigation District— Raising the regulator across the Sydak Nalla in the limit of Sanandra.	...	250	250	...	The work is required to raise the water level for irrigation in Sanandra village and to fill the Hadewal tank lower down in times of scanty rainfall. As the survey number remains submerged for a very long time, it is necessary to drain it.
79	Providing an inlet near S. No. 883 of Amod village in Karamsad drain, taluka Nadiad.	...	350	350	..	
80	Providing mile and furlong stones on the Godhavi Goraj drain, Mahal Sanand.	...	185	185	...	Without proper demarcation, it is very difficult to give exact sites in measurement, etc., in carrying out works.
81	Fixing mile and furlong stones on the western drainage channel at Dholka.	...	120	120	...	Do. do.
82	Providing mile and furlong stones on the drainage channel from Vasna Dhedal to Bhayla, taluka Dholka.	...	150	150	...	Do. do.
83	Providing mile and furlong stones on the Narsingpura Drainage Channel including Doigs ditch, taluka Viramgam.	...	185	185	...	Do. do.

84	Special Irrigation District— Manjri Drainage scheme	...	...	...	20,000	20,000	...	This is a scheme for the drainage of lands on the Manjri Nala under the command of the Mutha Right Bank Canal. The scheme has been approved by Government and agreed to by the owners. It will prove a valuable object lesson.
85	Hol-Murum Karanja scheme	...	...	...	15,000	15,000	...	The scheme provides for the drainage of lands on the Nira Left Bank Canal on the lines of the Manjri scheme on the Mutha Canals mentioned above.
<i>B—Navigation, Embankment and Drainage Works.</i>								
<i>Works for which neither Capital nor Revenue Accounts are kept.</i>								
86	Surat and Broach District— Providing a pipe outlet to the protective bund at Islampur.	...	...	...	850	850	...	The outlets are necessarily required for passing off the rain water accumulated in the culturable lands.
87	Providing pipe outlets to the bund between Nada and Deola villages in Jambusar Taluka.	...	...	...	1,000	1,000	...	Do. do.
Total ...				...	1,29,360	1,29,360	...	

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>22, General Administration (Reserved.)</i>	Rs.	Rs.	Rs.	Rs.	
88	Member in charge— HONOURABLE SIR IBRAHIM RAHIMTOOLA. Telephone charges on account of rent of two connections, <i>viz.</i> , one in the office of the Commissioner, S. D., and the other at his residence.	300	...	300	300	The connections are to be installed for administrative reasons. The rent of each connection is Rs. 150 per annum. The Commissioner's contract grant is not sufficient to meet this charge.
89	Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD. Preparation of Electoral Rolls and Expenses of General Elections.	...	1,50,000	1,50,000	...	The sum is proposed to be apportioned as follows :— Rs. (1) Returning Officers, except for Bombay City 1,00,000 (2) Municipal Commissioner for the City of Bombay for preparation of Rolls in Bombay City 25,000 (3) Superintendent, Government Printing. 25,000 <hr/> 1,50,000 The figures under (1) are based on the reports of District officers which have been scrutinized in the Legal Department. In the absence of any precedent, it has been necessary to rely very largely on their estimates. The figures under (2) are approximate as the Municipal Commissioner has not yet sent in his figures. The figures under (3) have been given by the Superintendent, Government Printing. For the preparation of Rolls and the General Election in 1920, a grant of Rs. 7½ lakhs was made. The estimates for the coming elections have been reduced as there is to be no house-to-house enquiry. In the absence of

	Member in charge— HONOURABLE MR. HAYWARD.				
90	Charges in connection with the office of the Oriental Translator to Government :—				
	(i) Purchase and repairs of furniture	1,200	1,200	...	
	(ii) Binding charges	300	300	...	
	Member in charge— HONOURABLE MR. LAWRENCE.				
91	Increase of 50 per cent. in the annual maintenance grants for furniture, carpets, etc., in the buildings of Government Houses in the Bombay Presidency.	11,637	11,637	...	

precedent the figures given must be regarded as approximate, but it is unlikely that the whole amount will be less than 1½ lakhs.

(i) It has recently been decided that the Oriental Translator to Government should surrender a portion of his present accommodation in the Public Works Department buildings to the Public Works Department. To accommodate the office establishment in the more restricted accommodation left after the surrender of two rooms it will be necessary to replace the present old big and cumbersome tables by new ones of smaller size.

(ii) No binding had been done for the last three years on account of the heavy pressure on the contract contingent grant of the Oriental Translator. There is a lot of binding work which will require the whole amount proposed to be provided. After the binding work is once brought up-to-date the binding charges will be met from the ordinary contract contingent grant in future.

The normal annual maintenance grants, sanctioned by the Secretary of State and the Government of India, for furniture, carpets, articles of equipment, curtains and covers, etc., in the buildings of Government Houses amount to Rs. 23,273. Owing to charges for labour and materials having increased, an increase of 50 per cent. in the maintenance grants was sanctioned by the Government of India for the current and the last two years. The conditions which necessitated the increase still exist, and the Government of India have been addressed to sanction the continuance of the 50 per cent. increase for the financial year 1923-24. The charge of Rs. 11,637 for this increase is shown in this entry.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>22, General Administration (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR IBRAHIM RAHIMTOOLA.					
92	Revision of pay of the subordinate Revenue Service in the Bombay Suburban District: (a) Establishment in the office of the Prant Officer, South Salsette, and (b) in the office of the Mamlatdar, South Salsette.	1,000 2,500	... ...	1,000 2,500	3,500	The revision of pay of the Subordinate Revenue service in the Suburban District is to be made on Bombay scale. The proposals are under consideration. The provision proposed during the current year was omitted for financial reasons. The provision may be admitted.
93	Revised pay of book-binders attached to Collectors' offices in the Southern Division.	1,872	...	1,872	1,872	The present pay of the book-binders on the establishments of the Collectors in the Southern Division is Rs. 21 (Rs. 15 pay plus Rs. 6 allowance). It has been decided to revise their pay on the time-scale of Rs. 25— $\frac{1}{2}$ —30. The proposals were approved in Government Resolution No. 2825 dated 22nd August 1922.
94	Revision of pay of book-binders in the offices of the Collectors of the Central Division.	1,072	...	1,072	1,072	The present rate of pay of book-binders in the offices of the Collectors in the Central Division is Rs. 15 plus a provisional allowance of Rs. 6 except in East and West Khandesh where they are paid at Rs. 12 plus Rs. 6 provisional allowance. These rates have been considered inadequate and it has been decided to introduce the Northern Division scale in the Central Division also.
95	Rent for two Departmental Telephone connections at Belgaum.	300	...	300	300	In connection with the scheme for opening of telephone exchanges in all important places in this Presidency, it has been decided to open such an exchange at Belgaum from 1923-24 as a sufficient number of subscribers have been found. Telephones are to be installed at the office and residence of the Collector of Belgaum in accordance with Government Resolution No. 4969 dated 20th September 1922.

	Member in charge— HONOURABLE MR. HAYWARD.					
96	Entertainment of temporary establishment in the Sindhi Translator's office.	...	1,000	1,000	...	There is a large increase in translation work in the Sindhi Translator's office owing to the present political situation, and the work in that office has further increased in view of the recent orders that a daily synopsis of writings in newspapers published in Sind should be prepared and copies supplied to His Excellency, Honourable Member and Secretary, Home Department. The Commissioner in Sind has reported a considerable accumulation of arrears and has asked for a temporary clerkship on Rs. 90 for three months in the first instance which is being sanctioned with effect from the 1st December 1922.
	Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD.					
97	Entertainment of a clerk in the Accountant General's office for the preparation of the Bombay Civil List.	1,308	...	1,308	1,800	Hitherto no separate establishment has been maintained in the Accountant General's office for Civil List work which has been a burdensome addition to its ordinary audit work. The Accountant General now intimates to Government that he is not prepared to accept the responsibility of compiling the List unless an extra clerk is paid for. It is, therefore, proposed to entertain a clerk on Rs. 60-4-96-3-150 per mensem. As a clerk with some previous experience is required for the post, a clerk in the Accountant General's office drawing Rs. 109 per mensem in the above grade will be entertained for the work.
98	Creation of a new post of Assistant Superintendent in the office of the Legal Department of the Secretariat.	1,440	...	1,440	3,060	It is proposed to create a post of Assistant Superintendent in the Upper Division of the Legal Department on Rs. 120-15-255 for employment mainly on the staff of the Legislative Council which requires assistance to cope with the pressure of work before each Council. The Assistant Superintendent will be deputed to serve on the Legislative Council staff for six weeks before each Council meeting.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<p><i>22, General Administration (Reserved)—concl'd.</i></p> <p>Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD.</p> <p>Member in charge— HONOURABLE MR. LAWRENCE.</p>	Rs.	Rs.	Rs.	Rs.	
99	Entertainment of establishment to look after the camp equipage of His Excellency the Governor.	4,000	...	4,000	4,000	<p>The appointment is also intended to provide a reserve for the Legislative Council staff. The staff at present consists of one Assistant Superintendent and one clerk deputed from the Legal Department. It has been found difficult to supply substitutes in case of illness as the Legal Department has also a small establishment, few of whom have any acquaintance with Council work. As there has been danger of considerable dislocation of Council work through illness of the staff it is advisable that there should be a senior trained Assistant Superintendent ready to take the place of the senior Council clerk in any emergency.</p> <p>The cost of the establishment of lascars maintained by the Kirkee Arsenal to look after the camp equipage of His Excellency the Governor was till now borne by the Government of India and was debited to Army estimates. The Government of India have now asked the Local Government to contribute the sum of Rs. 5,800, which is the cost of the establishment employed by the Army on this work. Government are of opinion that they can do the work more cheaply and efficiently by a civil establishment. It is accordingly proposed to make a provision of Rs. 4,000 for the purpose, and Government have declined to contribute the larger sum to the Central Government.</p>

100	Purchase of furniture for Camp Office of the Political Department of the Secretariat.	...	400	400	...	Hitherto the necessary furniture had to be hired at Mahableshwar and Poona at the very high rates prevailing there during the season. It would be a saving in the long run to purchase the necessary furniture outright.
101	Purchase of new books, etc., for the Legislative Council Library.	500	...	500	500	The Committee appointed by the Honourable the President to report on the Council Library has recommended that a grant of Rs. 500 should be made regularly every year to the Secretary, Legislative Council, for the purchase of new books and for binding of books already in the Library.
Total ...		14,292	1,64,537	1,78,829	16,404	

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>24, Administration of Justice (Reserved).</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. HAYWARD.					
102	Tour of inspection of the High Court Judge ...	3,000	...	3,000	3,000	This provision is necessary. Tours are required every year. It is impossible otherwise systematically to inspect all headquarters in the Presidency. The Poundage establishment consists of three clerks and seven peons employed in the attachment and sale of property and forms a part of the Appraisers' Department of the Court. The expenditure of Rs. 6,000 is required to meet this establishment and other sundry expenses. It has hitherto been met from the Poundage Fund which consists of the fees levied, according to a sliding scale, on monies realised on behalf of creditors by the attachment and sale of property. It has been decided to close the fund and to credit the fees to Government, the expenditure which has hitherto been met out of the poundage fees being made by Government.
103	Poundage establishment of the Court of Small Causes, Bombay.	6,000	...	6,000	6,000	
104	Appointment of a City Magistrate of the rank of Deputy Collector in place of the Resident Magistrate of the Mamlatdar's grade at Bandra. Pay—difference between average pay of First Grade Mamlatdar and that of Second Grade Deputy Collector... .. Rs.					There has been a Mamlatdar Resident Magistrate at Bandra since 1903. The area over which his jurisdiction extends has since then largely developed and grown into importance. It is therefore necessary that the status of the Resident Magistrate, Bandra, should be raised from that of a Mamlatdar to that of a Deputy Collector. The proposal involves an expenditure of Rs. 3,198 and will be provisional, pending the question of forming a separate cadre for City and Resident Magistrates.
	Deputy Collector... .. 141	1,692	...	1,692	1,692	
	One shirestedar 96	1,152	...	1,152	1,152	
	Local allowance 11½	138	...	138	138	
	One peon 16	192	...	192	192	
	Local allowance to the peon 1	12	...	12	12	
	House-rent to the peon 1	12	...	12	12	

		Rs.				
105	Appointment of a Resident Magistrate, Kurla—					
	Pay of Resident Magistrate	325	3,900	...	3,900	3,900
	(Being the average pay of a 1st Grade Mamlatdar.)					
	1 Clerk	86	1,032	...	1,032	1,032
	1 Peon	16		...		
	Plus House rent	1	204	...	204	204
	Office rent	50	600	...	600	600
	House rent for the Magistrate	50	600	...	600	600
	Contingencies	5	60	...	60	60
	Local allowance to the Magistrate	50	600	...	600	600
	Purchase of office furniture and books ... ..		...	800	800	...
106	Revision of pay of Bailiffs and menials		1,50,000	...	1,50,000	1,50,000
107	Establishment for extra temporary High Court Judge.		12,000	...	12,000	12,000
108	Grant of Karachi local allowance to the Establishment of Judicial Commissioner's Court in Sind,		7,635	...	7,635	7,635

It has been recommended by the local Officers that a Stipendiary Resident Magistrate should be appointed at Kurla to relieve the congestion in the Court of the Resident Magistrate at Bandra. Government are satisfied that in view of the rapid development of the Bombay Suburban District the appointment is necessary. The proposal involves an annual expenditure of Rs. 7,796 of which expenditure to the extent of Rs. 6,996 will be recurring and the rest non-recurring.

The revision of pay of all the Judicial establishments has already been sanctioned excepting that of the Bailiffs and menials. It is proposed to give the latter revised rates of pay within the permissible cost. The sum required is estimated to be 1½ lakhs.

This establishment is required in connection with an extra temporary Judge, High Court, whose appointment is to be created pending vesting Jurisdiction in the subordinate Court.

The Karachi local allowance is allowed to the establishment of the Small Cause Court, Karachi, and the Judicial Commissioner's establishment is denied this concession. Consequently the Judicial Commissioner is finding difficulty in getting recruits.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>24, Administration of Justice (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
109	Member in charge— HONOURABLE MR. HAYWARD. Establishment for extra Additional Judicial Commissioner of Sind.	3,280	...	3,280	3,280	Owing to the insufficiency of the number of Judges, the administration of work of Sind Province has suffered considerably and hence it is proposed to create the appointment of an extra Additional Judicial Commissioner with a view to saving delay in the disposal of suits. The establishment is, therefore, necessary for the extra Judicial Commissioner.
110	Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD. Copying and Translation charges for the office of the Government Pleader, High Court, Bombay.	...	2,000	2,000	...	A provision of Rs. 1,500 has been made in the Budget Estimate for ordinary recurring expenditure and as there are number of appeals in the Khoti Suits a provision of Rs. 2,000 required in connection therewith is entered in this statement.
	Total ...	1,92,109	2,800	1,94,909	1,92,109	

25, Jails and Convict Settlements (Reserved).

Member in charge—
HONOURABLE MR. HAYWARD.

111 Acquisition of land for the Criminal Tribes Settlement at Gadag and Hubli.

.. 10,000 10,000 ..

The acquisition of land for the Gadag Settlement was sanctioned by Government in 1921 and the proceedings are being held up pending the allotment of funds. The land is required for a play-ground and for latrines and for the construction of a drain. This settlement urgently needs to be made more sanitary. In the month of September last there was a virulent outbreak of cholera with 60 attacks and 25 deaths. The acquisition of land for the Hubli Settlement is needed for the extension of the settlement due to the admission of the Bellary Donga Dasars, and others who have been transferred to this settlement on account of the relative ease with which employment can be found for the settlers. The Government of Bombay will get a capitation grant from the Government of Madras at Rs. 25 per mensem in respect of the 66 Donga Dasars to be transferred from that Presidency, and it is necessary to provide accommodation for them.

112 Grant of a provisional increase of 20 per cent. in pay to non-I.M.S. Officers in charge of Central Jails.

1,320 ... 1,320 1,320

At present there are three Central Jails in the Bombay Presidency, namely, those at Ahmedabad, Yeravda and Hyderabad. The first two have been classified as first class Jails and the third a second class Jail. Ordinarily, the charge of Central Jails is held by officers of the Indian Medical Service, and their pay is regulated under the time scale sanctioned for members of that Service. When non-I.M.S. Officers are placed in charge of Central Jails they are allowed pay in accordance with the following scales:—

Non-I.M.S. Superintendents in charge of 1st Class Central Prisons.—Rs. 600—50—850 if the allowance paid

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<p><i>25, Jails and Convict Settlements (Reserved)—contd.</i></p> <p>Member in charge— HONOURABLE MR. HAYWARD.</p>	Rs.	Rs.	Rs.	Rs.	<p>to the officer in medical charge of the prison is Rs. 100 per mensem and Rs. 550—50—800 if the medical allowance is Rs. 150 per mensem.</p> <p><i>Non-I.M.S. Superintendents in charge of 2nd Class Central Prisons.—Rs. 450—50—600 if the medical allowance is Rs. 100 per mensem and Rs. 400—50—550 if the allowance paid is Rs. 150 per mensem.</i></p> <p>The foregoing scales were fixed as long ago as 1893, and are now considered by Government quite inadequate for the responsible duties devolving on Superintendents of Central Jails. The general question of revision of the scales of pay of non-medical Superintendents of District and Central Prisons has had to be held over on account of financial stringency, but a provisional increase of 20 per cent. in the rates of pay, including the increments in the progressive scales, was allowed in 1920 to Superintendents of Jails other than Central. It is now proposed to sanction a similar increase of 20 per cent. in the scales of pay fixed for non-I.M.S Superin-</p>

113	Opening of the Central Jail at Hindalgi (Belgaum) ..	1,24,000	...	1,24,000	1,42,840
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tendents in charge of Central Jails. It is proposed to establish a new Central Jail at Hindalgi in the Belgaum District in the near future, and when it is started, there will be, so far as can be foreseen at present, two non-I.M.S. officers during the next year holding charge of Central Prisons, one in charge of the Hyderabad Central Prison and the other in charge of the new Jail at Hindalgi. Rs. 1,320 will be required for the grant of increased pay as proposed above to the present incumbent of the post of Superintendent of the Central Prison at Hyderabad who is a non-I.M.S. officer and whose present pay is Rs. 600 a month in the scale of Rs. 450—50—600. Provision for the pay of Superintendent of the new proposed jail has been made separately.

The problem of relieving overcrowding in jails has been engaging the attention of Government for several years past. The total jail accommodation in this Presidency exclusive of 3rd class Sub-Jails and Lock-ups is for 10,000 prisoners, while the average daily population was over 12,000 prisoners in 1921. Government have at present under consideration several schemes to provide additional jail accommodation. The Hindalgi Prison buildings are expected to be ready in May 1923, and the Prison will have to be started immediately to relieve excessive overcrowding in other jails. This will be a Central Prison and will provide accommodation for 700 prisoners. The estimate of the total cost of the establishment and the contingent charges required for this Prison comes to Rs. 1,42,840 as shown below:—

	Rs.
Establishment	41,840
Contingencies	1,01,000
	Total ... 1,42,840

This estimate has been based on the sanctioned grant for a Prison of equal capacity.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.										
		Recurring.	Non-recurring.	Total.												
1	2	3	4	5	6	7										
	<i>25, Fails and Convict Settlements (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.											
114	Member in charge— HONOURABLE MR. HAYWARD. Conveyance allowance to the Subordinate Medical servant at the Common Prison, Bombay, for doing duty at the New Civil Jail at Rs. 20 per month.	240	...	240	240	The Civil Jail, Bombay, which was formerly located in the Common Prison at Umarkhadi has now been removed temporarily to Mazagaon until a new building is built for the Civil Jail. The allowance is necessary for the Officer for his visits to the Civil Jail.										
115	Entertainment of one 4th grade head warder at Rs. 25 and 3 First grade warders at Rs. 22 each to take the place of the Police Sowars working at the Sind Convict Gang.	2,192	1,580	3,772	2,192	There is at present at the extramural gang a guard of one mounted head constable and 3 sowars of the Police Department for patrolling and escorting the gang at long distances from headquarters. As the strength of the mounted police has been reduced, the Police Department cannot provide this guard. It is therefore proposed to substitute a mounted warder guard of the Jail Department of equal strength with the necessary equipment as shown below:— <table style="margin-left: 20px; border: none;"> <tr> <td>Purchase of 4 horses for 4 sowars at Rs. 300 each ...</td> <td style="text-align: right;">1,200</td> </tr> <tr> <td>Saddlery for 4 horses at Rs. 80 each ...</td> <td style="text-align: right;">320</td> </tr> <tr> <td>Cost of 4 carbines, 4 swords and scabbards and 4 sword knots ...</td> <td style="text-align: right;">60</td> </tr> <tr> <td>Cost of feeding 4 horses at Rs. 20 per mensem inclusive of grass ...</td> <td style="text-align: right;">960</td> </tr> <tr> <td>Uniform (biennial) for 4 sowars at Rs. 35 each ...</td> <td style="text-align: right;">140</td> </tr> </table>	Purchase of 4 horses for 4 sowars at Rs. 300 each ...	1,200	Saddlery for 4 horses at Rs. 80 each ...	320	Cost of 4 carbines, 4 swords and scabbards and 4 sword knots ...	60	Cost of feeding 4 horses at Rs. 20 per mensem inclusive of grass ...	960	Uniform (biennial) for 4 sowars at Rs. 35 each ...	140
Purchase of 4 horses for 4 sowars at Rs. 300 each ...	1,200															
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Cost of 4 carbines, 4 swords and scabbards and 4 sword knots ...	60															
Cost of feeding 4 horses at Rs. 20 per mensem inclusive of grass ...	960															
Uniform (biennial) for 4 sowars at Rs. 35 each ...	140															

116	Water charges for Ratnagiri District Prison ...	320	...	320	320
	Total ...	1,28,072	11,580	1,39,652	1,46,912
	<i>26, Police (Reserved).</i>				
	Member in charge—				
	HONOURABLE MR. HAYWARD.				
117	Increase in the strength of Police Stations Investigating Staff, etc., in the Bombay City.	50,000	...	50,000	74,232

This amount is to be paid to the Municipality on account of new water connection.

Government recognises the pressing need for increasing and strengthening the police force of the City of Bombay and has come to the conclusion after an inspection of all the police stations that one of the most urgent matters and of paramount importance is the increase of the investigating staff at the most heavily worked police stations. The standard strength of the investigating staff of every police station was fixed years ago at 1 Inspector, 1 Deputy Inspector (these two really only reckon as one for investigation work as they with the 2 Sergeants are responsible for a vast amount of administration and executive work) and 2 Sub-Inspectors. This was originally given to each station regardless of the variations in work. The average work possible for an investigating officer has been estimated at 150 cases a year under the Indian Penal Code. So the standard strength would be sufficient for not more than 450 or with a third Sub-Inspector 600 cases a year under the Indian Penal Code. But none of the stations has more than 3 Sub-Inspectors and Princess Street Police Station has 1,200 cases under the Indian Penal Code, Nagpada has 1,173, Maharbavri 992, Lamington Road 969, Agripada 903 and Palton Road 849. Calcutta Police Stations have 4 Sub-Inspectors and 4 Assistant Sub-Inspectors besides the superior staff and never exceed 800 cases under the Indian Penal Code.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<p><i>26, Police (Reserved)—contd.</i></p> <p>Member in charge— HONOURABLE MR. HAYWARD.</p>	Rs.	Rs.	Rs.	Rs.	<p>It is proposed therefore to proceed at once during the next year as far as funds permit with the strengthening of the investigating staff of the police stations and to take up the relief of the most urgent cases, <i>vis.</i>, Princess Street, Nagpada, Maharavri, Lamington Road, Agripada and Palton Road. The proposals are summarised in the accompanying statement A. Extra Deputy Inspectors are proposed for Princess Street and Nagpada, as these Stations at present are doing practically the work of two police stations. The proposals for the rest are far below the number required upon the statistics, but represent the immediate and most urgent necessities to be met. The total will come to an increase at once of 2 Deputy Inspectors and 10 Sub-Inspectors. But in addition a staff of 1 Head Constable and 3 Constables is required for each investigating officer and it is impossible to find these from the present strength of the force which is insufficient for other purposes. That will mean an addition of 12 Head Constables and 36 Constables. The total sum required at once during the next year taking the lowest pay together with allowances is estimated to be not less than Rs. 50,000. There will be some saving next year in the estimated annual expenditure as time will be required to select and recruit the extra staff. The total charge for one year at minimum rates will amount to Rs. 60,912 as shown in the accompanying statement B.</p>

A

Statement showing the number of Indian Penal Code cases recorded at the following Police Stations in Bombay City and the present and *proposed additional* investigating staff required for them.

Name of the Police S	Number of Indian Penal Code cases recorded.	Present Investigating Staff.		Proposed additional Investigating Staff.				
		Deputy Inspectors.	Sub-Inspectors.	Deputy Inspectors.	Sub-Inspectors.	Head Constables.	Constables.	Total.
1. Princess Street ...	1,200	1	3	1	3	4	12	20
2. Nagpada ...	1,173	1	3	1	2	3	9	15
3. Maharbawdi ...	992	1	3	...	1	1	3	5
4. Lamington Road ...	909	1	3	...	1	1	3	5
5. Agripada ...	903	1	2	...	2	2	6	10
6. Palton Road ...	849	1	3	...	1	1	3	5
Total ...				2	10	12	36	60

B

Statement showing the extra cost involved in the next year on account of the *additional* Investigating Staff required for the 6 Police Stations in Bombay City mentioned in Statement "A".

Designation of Officers.	(a) Pay, Rs. per mensem to each.	(b) House-rent allowance, Rs. per mensem to each.	Clothing allowance, Rs. per mensem to each.	Horse or conveyance allowance, Rs. per mensem each.	Total minimum cost for one post, Rs. per mensem.	Total cost for all the posts required, Rs. per mensem.
2 Deputy Inspectors ...	Rs. 275	Rs. a. p. 82 8 0	Rs. a. p. 10 0 0	Rs. 20	Rs. a. p. 387 8 0	Rs. 775
10 Sub-Inspectors ...	125-5-200	82 8 0	10 0 0	15	232 8 0	2,325
12 Head Constables ...	38-1-50	10 0 0	1 6 8	...	49 6 8	593
36 Constables ...	30-1-33-1-36	7 0 0	1 6 8	...	38 6 8	1,383
					Total per mensem.	5,076 × 12
					Total cost of recurring nature.	60,912

(a) In the case of Sub-Inspectors, Head Constables and Constables the *lowest* pay has been taken in calculating the cost for the next year, as the new men will start on the lowest pay.

(b) House-rent allowance is granted to those who are *not* provided with free quarters.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	a	3	4	5	6	7
	<i>26, Police (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. HAYWARD.					
118	Increase in the scale of rent of officers not provided with free quarters in the Bombay City.	8,068	...	8,068	8,068	Owing to the rise in house-rent in Bombay City it has been proposed to increase the existing scale of house-rent of Superintendents, Inspectors, Deputy Inspectors, Sergeants and Sub-Inspectors of the Bombay City by 10 per cent. as quarters are not available for these officers at the existing sanctioned scale of house-rent.
119	Increase in the strength of the armed Police of the Bombay City (Second Instalment).	50,091	2,550	52,641	50,091	The necessity for the increase in the armed strength of the Bombay City Police was fully explained last year to the Legislative Council, who had accordingly sanctioned the first instalment amounting to Rs. 55,516 in the current year's budget. The provision now proposed is for the introduction of the second instalment of the scheme.
120	Rent of 120 rooms to be rented from the Development Department for the Bombay City Police.	21,600	...	21,600	21,600	Government have decided to reserve 120 rooms in the Directorate Chawls at the DeLisle Road for the policemen of the DeLisle Road Police Station. The full economic rent to be paid for these rooms has for the present been fixed at Rs. 15 per room per mensem and this rent is subject to revision as from the date of allotment when actual cost of construction is known later. When these rooms will be occupied by the Police there will be a corresponding decrease in the grant of house-rent.

121	Cattle Pound Contingencies	9,500	...	9,500	9,500	Uptil now the collections of the cattle pound in Bombay City had been utilised to meet expenses of the pound. It has however been pointed out that this procedure to utilize departmental receipts for departmental expenditure is opposed to the provisions of the Civil Account Code. It is therefore proposed to regularize the procedure by providing funds to meet the expenses of the Cattle Pound and crediting the entire receipts of the pound to Government account in the Government Treasury.
122	Fees of examination of articles of bloodstains in Medico-Legal cases by the Imperial Serologist.	300	...	300	300	The Government of India have lately decided that all expenditure in connection with the Imperial Serologist's Department should henceforth, with effect from 1st April 1923, be met by the realization of fees paid by Provincial Governments for the analyses of bloodstain cases undertaken by the Imperial Serologist on their behalf. The fee fixed by the Government of India is Rs. 30 per case, and this case fee will be charged for all cases forwarded to the Imperial Serologist.
123	Reorganization of the Staff of the Northcote Police Hospital.	28,000	...	28,000	28,000	It has been brought to the notice of Government that the condition of the Northcote Police Hospital in Bombay is unsatisfactory with special reference to the utterly inadequate staff, the insufficient number of beds, the want of accommodation on the premises for the staff of the Hospital, etc. In view of the urgency of the demand, it is proposed to provide a lump sum of Rs. 28,000 on account of the cost of the additional staff, etc., required for the purpose.
124	Increase in the rental of telephone connections on account of revision of rates by the Telephone Company.	5,730	...	5,730	5,730	The quinquennial agreement with the Bombay Telephone Company for the Bombay Police Stations telephone connections expires by the end of the current financial year. The provision proposed is the difference between the old and the revised rates of the Telephone Company and is obligatory.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>26, Police (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. HAYWARD.					
125	Insurance Premium on the Government Motor car in use of the Commissioner of Police, Bombay, and of four lorries.	1,110	...	1,110	1,110	It is proposed by Government to insure motor car in use of the Commissioner of Police, Bombay, and the other four motor lorries used by the Police as they are valuable property of Government. The proposed provision represents the insurance premia.
126	Purchase of 560 muskets for the equipment of the increase in the armed force in the Presidency Proper and Sind.	...	7,000	7,000	...	As the Police reorganisation (retrenchment) schemes sanctioned for the districts in the Presidency proper and Sind have resulted in the increase of the ordinary armed force, it has been found that the number of S. B. muskets on hand is quite inadequate, and it is therefore proposed to purchase 560 additional muskets in order that there may be a sufficient reserve to armed rifle squads, men on guard duty and to replace arms under repairs.
127	Rent payable to the Bombay Improvement Trust for 2 plots in Dadar-Matunga estate for quarters for Railway Police Inspectors and Sergeants serving in Bombay.	2,853	...	2,853	2,853	Government have already decided to take on lease plots Nos. 37 and 38 in the Improvement Trust Scheme of the Dadar-Matunga estate for quarters for the Railway Police European Inspectors and Sergeants. The rent payable to the Trust on account of leasing these two plots amounts to Rs. 2,853 per annum.

128	Restoration of Mounted Police in (1) Panch Mahals and (2) Surat Districts.	17,261	16,124	33,385	17,261	Government have already sanctioned the reconstitution of the mounted police in Ahmedabad and Kaira Districts and they have administratively approved the introduction of the scheme in the Panch Mahals, Surat, East Khandesh, West Khandesh, Poona and Sholapur Districts, the cost of which amounts to Rs. 1,59,500 (Rs. 83,500 recurring and Rs. 76,000 non-recurring). Owing to financial stringency no provision could be made in the current year's budget. The urgent necessity of mounted men has been strikingly proved in the recent dacoities in Gujarat, and Government have therefore decided to make a provision of Rs. 33,385 for the Mounted Police in Panch Mahals and Surat Districts where they are urgently required.
129	Entertainment of temporary Deputy Superintendents of Police.	...	20,000	20,000	...	The retirement of a number of officers of the Imperial Police Service on proportionate pension has caused a serious shortage in the cadre of Imperial Police officers, and it is necessary to create temporary appointments of Deputy Superintendents of Police to meet the shortage. A lump provision of Rs. 20,000 has been made to meet the expenditure involved in the creation of temporary appointments of Deputy Superintendents of Police. The provision is made for 5 temporary appointments.
130	Duty allowance to the Policemen at Nadiad ...	2,424	...	2,424	2,424	Government have already sanctioned duty allowances to the policemen serving at certain places in the Presidency proper and Sind where the work is onerous and arduous and the cost of living is high, and on similar grounds they have now decided to grant similar duty allowances of Rs. 3 and Rs. 2 per month to the Head Constables and Constables respectively, serving at Nadiad in the Kaira District.
131	Duty allowance to the Railway Police at Nadiad ...	432	...	432	432	

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.										
		Recurring.	Non-recurring.	Total.												
1	2	3	4	5	6	7										
	<i>26, Police (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.											
132	Member in charge— HONOURABLE MR. HAYWARD. Payment to the village police for process service in Belgaum, Dharwar and Ahmednagar Districts.	9,000	...	9,000	9,000	In the Police Reorganization (Retrenchment) Schemes of the Presidency proper, which have been recently sanctioned by Government, the policemen only in the districts of Belgaum, Dharwar and Ahmednagar are relieved of the duty of process serving, and this duty has been allotted to the village police in those districts, and corresponding reduction has been made in the unarmed police of those districts. The village police are however to be given an extra remuneration for doing the duty of process serving and the total cost at 4 annas for each summons served by the village police amounts to Rs. 8,900 as shown below :— <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>Belgaum</td> <td style="text-align: right;">2,500 per annum.</td> </tr> <tr> <td>Dharwar</td> <td style="text-align: right;">3,800 "</td> </tr> <tr> <td>Ahmednagar</td> <td style="text-align: right;">2,600 "</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">Rs. 8,900 per annum.</td> </tr> </table> <p>The question of fixing a fee for the service of summons is at present under consideration. Meanwhile a lump provision of Rs. 9,000 is considered necessary.</p>		Rs.	Belgaum	2,500 per annum.	Dharwar	3,800 "	Ahmednagar	2,600 "		Rs. 8,900 per annum.
	Rs.															
Belgaum	2,500 per annum.															
Dharwar	3,800 "															
Ahmednagar	2,600 "															
	Rs. 8,900 per annum.															
133	Grant of local allowance to Inspectors and Sub-Inspectors, executive and prosecuting, on railways in Bombay and Salsette.	17,820	...	17,820	17,820	It has been considered necessary by Government to grant local allowance at the rate of Rs. 75 and Rs. 45 per month respectively to the Inspectors and Sub-Inspectors including prosecuting staff of the District										

134	Rental of Railway Saloons used by Railway Superintendents of Police.	5,000	...	5,000	5,000
135	Improvement in the scale of pay of Sub-Inspectors in the Presidency proper.	38,000	...	38,000	38,000
	Do.	Sind	...	13,000	...
				13,000	13,000

Police serving in Bombay City and in Salsette Taluka in order to bring their pay as near as possible to that of the officers of the same standing in the Bombay City Police, as the Inspectors and Sub-Inspectors of the District Police serving in Bombay or in Salsette Taluka are subject to the same disabilities as those of the officers of the Bombay City Police in respect of high cost of living and as they have to discharge exactly the same class of duties.

Government of India have already decided that reserve carriages for Superintendents of Railway Police should be provided by the Local Governments and the cost of their construction should be borne by them. In accordance with this decision a sum of Rs. 76,500 approximately will be required for the construction of Saloons for the Superintendents of Police, G. I. P. & M. & S. M. Railways and B. B. & C. I. Railways. However, as owing to the financial stringency it is not possible to provide a large amount of Rs. 76,500 in the next year's budget for the construction of saloons, it is necessary to provide a sum of Rs. 5,000 for the payment of rental for the Railway Saloons to be utilised by the Superintendents of Railway Police.

Owing to reduction in the number of posts of Inspectors and Sub-Inspectors of Police sanctioned in the Police Reorganization (Retrenchment) Schemes, it has been found necessary by Government to improve the pay and prospects of Sub-Inspectors in the Presidency including Sind. The scales of pay to be revised are under the consideration of Government. In the meanwhile a provision of Rs. 51,000 (Rs. 38,000 for Presidency proper and Rs. 13,000 for Sind) has been made.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>26, Police (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE MR. HAYWARD.					
136	Revision of pay of Provincial Police Officers ...	70,000	...	70,000	70,000	<p>The grades of Rs. 500, 400, 300 and 250 in the cadre of Deputy Superintendents of Police were replaced with effect from the 30th October 1919 by two Selection Grade appointments on Rs. 700 and the following scale:—</p> <p style="text-align: center;">Rs. 200 (for two years) 250—275 300—20—500—$\frac{20}{2}$—600.</p> <p>This revision was not viewed with satisfaction by Deputy Superintendents of Police and they memorialised Government for a further revision of their pay. The Government of Bombay after carefully considering their memorial were satisfied that they had a good case for a further revision and had, in fact, towards the end of 1920 approached the Government of India with definite proposals for a further revision of their pay. The Government of India however left the matter to the decision of the Local Government by merely indicating the minimum and maximum limits within which the revision should be sanctioned. In view of the financial stringency it was not possible to give effect to the revision last year and the Government of Bombay consider that, in fairness to the Deputy Superintendents of Police, further revision should be allowed at least from</p>

137	House rent allowance for Sub-Inspectors in Sind ...	9,850	...	9,850	9,850
	Total ...	3,60,039	45,674	4,05,713	3,84,271

the beginning of the next financial year, *i. e.*, from 1st March 1923, the salary of March being paid in April. The revision which it is proposed to sanction is identically the same as that recommended to the Government of India in 1920 except that the number and pay of selection posts have been reduced. The proposed scale is as follows:—

Rs.	
200—250—300	
300—40—420	
420—20—600	
2 Selection appointments on Rs. 750.	
1 Do.	Rs. 800.

Owing to the present rise in house rent at certain towns in Sind Government decided last year to grant house rent allowance to the Sub-Inspectors of Police in Sind who are not provided with Government quarters. It has also been decided that the rate of house rent allowance should not exceed Rs. 12 per mensem in each case except in the towns of Karachi, Hyderabad, Sukkur and Shikarpur, where the maximum rate should be Rs. 30, and in the towns of Mirpurkhas, Larkana and Jacobabad, where the maximum rate should be Rs. 25, 20 and 15, respectively. A provision of Rs. 9,850 is therefore necessary.

Serial No.	Description of Item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>30, Scientific Departments (Transferred).</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE DR. PARANJPYE.					
138	Grant-in-aid to the Royal Asiatic Society for additional shelving accommodation.	...	5,000	5,000	...	The Royal Asiatic Society had asked for a grant-in-aid to meet the expenditure for additional shelving accommodation which was calculated at Rs. 30,000. Government however promised to pay half the sum in 3 yearly instalments of Rs. 5,000 each. A provision of Rs. 5,000 was accordingly proposed in the current year's budget but was subsequently cut down to Rs. 3,000. Rs. 5,000 are therefore proposed in the next year's budget.
139	Grant-in-aid to the Natural History Society	...	1,500	1,500	29,700	The Natural History Society was in receipt of a recurring grant of Rs. 5,000 which was subsequently raised to Rs. 15,000. At the time of removing the Society's exhibits to the Prince of Wales Museum it was arranged that Government should bear all the expenditure on the salaries of the Society's staff <i>minus</i> the amount which the Society is able to meet from its funds. An amount of Rs. 17,500 was accordingly provided in the current year's budget and has been sanctioned. This amount is calculated to increase to Rs. 29,700 by Rs. 1,500 per year owing to increase in the salaries of the staff.

140	Grant-in-aid to the Naggarkhana Museum, Bijapur, for meeting current expenses.	2,000	...	2,000	2,000
Total ...		3,500	5,000	8,500	31,700

The Naggarkhana Museum was hitherto partly maintained by annual contributions from the Bijapur Municipality and partly from the grant for the conservation of ancient monuments. The allotment from the conservation grant is not now available and the Government of India have declined to provide any funds for this Museum. A sum of Rs. 2,000 was provided in the current year's budget and sanctioned as a special grant to the Museum for the purchase of certain exhibits. The Bijapur Municipality has withdrawn the annual grant and in the absence of any provision of funds to meet the current expenses the Museum will have to be closed. Government have decided that pending the receipt of detailed estimates from the Committee of Management provision of funds should be made. It has accordingly been proposed to provide a recurring grant-in-aid of Rs. 2,000.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>31, Education (partly Reserved and partly Transferred).</i>	Rs.	Rs.	Rs.	Rs.	
141	Member or Minister in charge— HONOURABLE MR. HAYWARD AND HONOURABLE DR. PARANJPYE. Additional provision on account of grants-in-aid to secondary schools.	1,00,000	...	1,00,000	1,00,000	Owing to financial stringency and the need for strict economy, a reduced provision of Rs. 9,12,397 only was made in the current year's budget for the payment of ordinary grants to secondary schools. Subsequently Rs. 20,000 were restored by re-appropriation. It is reported that the reduced grant of Rs. 9,32,397 will seriously affect the efficiency and in some cases the very existence of the existing schools and that it will hardly be possible to consider the question of paying grants-in-aid to newly registered schools. Government have decided to abolish supplementary grants and to give the ordinary grant at one-third rate in cases only where schools satisfy all the requirements of the Grant-in-aid Code. In the case of other schools deductions will be made for deficiencies. The provision of Rs. 1,00,000 includes Rs. 28,000 for European schools.
142	Additional provision required for grants to Local Boards for Code pay to trained primary school teachers.	1,50,000	...	1,50,000	1,50,000	The additional provision is required for grants to Local Boards (a) for payment of increments and additional war allowance to existing trained teachers, (b) to meet the extra cost on account of the newly trained teachers who will be sent out towards the end of the current year from training institutions and will replace untrained teachers on lower pay and (c) on account of the conces-

<i>31, Education (Transferred).</i>						
Minister in charge— HONOURABLE DR. PARANJPYE.						
143	Provision for the introduction of the scheme formulated by the Compulsory Primary Education Committee.	16,00,000	...	16,00,000	16,00,000	<p>sion of counting the service of a teacher under a lower grade certificate in fixing his pay under a higher certificate subsequently obtained.</p> <p>In their Report the Committee appointed by Government to consider and report on the question of the introduction of free and compulsory education in the Bombay Presidency have suggested a ten years' programme of development costing Rs. 28 lakhs in the first year, of which Rs. 21 lakhs are to be borne by Government. It is proposed to provide Rs. 16 lakhs in the first instance, omitting the provision of Rs. 5 lakhs suggested for the construction of buildings. The amount will come out of the proceeds of fresh taxation.</p>
144	Additional grants to aided Colleges	...	50,000	...	50,000	<p>Owing to financial stringency the grant paid to aided colleges has to be curtailed during the current financial year. Also the figures hitherto entered in the budget for this purpose have been underestimated and have been supplemented when necessary. Provision is now made to meet probable demands for grants at the sanctioned rates.</p>
145	Grant to the Bombay University	...	25,000	...	25,000	<p>Owing to the introduction of the Joint Examination Board the University sustains annually a loss of Rs. 25,000 and has asked for a grant to make up the deficiency. The period for which the present arrangement was sanctioned expires next year. If this arrangement, which has proved to be satisfactory, is to be continued, it is fair that the University should not be made to suffer any loss. The provision was made in the Budget for 1922-1923 but had to be retrenched in order to make up the reduction of 60 lakhs promised to the Legislative Council.</p>

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	<i>31, Education (Transferred)—contd.</i>					
	Minister in charge— HONOURABLE DR. PARANJPYE.					
146	Proposal to revive the post of Deputy Director of Public Instruction in the Indian Education Service.	7,344	150	7,494	10,944	A temporary post of Deputy Director of Public Instruction in the Indian Education Service was created in 1913. For about three years it was continued but on account of retrenchment necessitated by war the post was discontinued. Since then the number of Advisory Boards and Committees which the Director of Public Instruction has to attend either as a Chairman or member has increased, educational institutions have sprung up and the educational services have been strengthened, thus increasing the scope of his work and the consequent supervision, touring, etc. The Assistant Director cannot help him much because he cannot make important decisions on his own authority and take the place of the Director of Public Instruction in issuing orders to senior officers and heads of institutions especially in important cases. In the circumstances the addition of this post is absolutely necessary in the interests of the efficiency of the Department. It has been decided that the existing Assistant Director of Public Instruction should be designated Deputy Director of Public Instruction and that a new post of Superin-

147	Increase in the rent of laboratory of the Anglo-Urdu High School, Poona, from Rs. 25 to Rs. 50 per mensem.	300	...	300	300
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tendent should be created in the B. E. S. The provision is made up as under:—

<i>Recurring.</i>	Extra charge. Rs.
(i) Creation of a post of Superintendent in the B. E. S. (pay Rs. 250—20—650)	4,200
(ii) Personal pay at Rs. 250 less Rs. 150 (the existing allowance) ...	1,200
(iii) Travelling allowance ...	1,500
(iv) Two peons, one at Rs. 19 and one at Rs. 18 ...	444
	<hr/>
	7,344
<i>Non-recurring.</i>	
(v) Furniture for the new office ...	150
	<hr/>
	7,494

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The owner of the room used as a laboratory for the school has given notice to the Head Master to vacate the room from 1st December 1922 as he intends to rebuild the house for his own use. It has, however, been ascertained informally that he is prepared to allow Government to continue to occupy the room provided that a rent of Rs. 50 per mensem is paid. Further enquiries are being made whether it is not possible to continue to occupy the room, paying no more than the standard rent and taking advantage of the provisions of the Rent Act. In the meanwhile it is proposed to make the requisite provision for the extra charge.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>31, Education (Transferred)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE DR. PARANJPYE.					
148	Increase in the rent of the building occupied by the Girls' High School, Ahmedabad, from Rs. 750 to Rs. 1,000 per mensem.	3,000	...	3,000	3,000	The lease of the building at present occupied by the school will expire at the end of February 1923. The owner of the building has demanded an increased rent of Rs. 1,000 per mensem with effect from 1st March 1923. As no other suitable building is available on a lower rental an additional provision of Rs. 3,000 is necessary in next year's budget.
149	Contribution by certain Government Colleges towards the University at Rs. 300 each per annum— Rs. (a) Arts Colleges 1,200 (b) Professional Colleges 1,200	2,400	...	2,400	2,400	In accordance with the regulation adopted by the Senate and approved by Government every first grade college affiliated to the Bombay University has to make an annual contribution of Rs. 300 and every second grade college Rs. 200 to the general fund of the University. The Senate is considering the question of rescinding this regulation, but if the regulation is not rescinded Government will have to pay contributions to the University on account of their arts and professional colleges. As, however, it is not certain when the University will arrive at a decision on this question, it is proposed to provide this amount.
150	Increase in the pay of Plumber Maistry at the College of Engineering, Poona, from Rs. 80 to Rs. 100.	240	...	240	240	Last year the Director of Public Instruction represented that no suitable candidates were forthcoming for the post of a plumber maistry on the sanctioned pay of Rs. 80 per mensem and observed that the authorities of the V. J. T. I., Bombay, were paying their

151	Grant of house-rent allowance to assistant masters and assistant Deputy Educational Inspectors in Bombay, in lieu of the old local allowance, as follows :—	4,876	...	4,876	4,876
	Extra Cost. Rs.				
	(a) Elphinstone High School (40 assistant masters) ...	4,720			
	(b) Two Assistant Deputy Educational Inspectors ...	156			
	Total ...	4,876			
	<i>31, Education (Reserved).</i>				
	Member in charge— HONOURABLE MR. HAYWARD.				
152	Grant of house-rent allowance at the rate of Rs. 3 per mensem each to 5 peons of the Reformatory School at Yeravda, who are not provided with free quarters.	165	...	165	180

plumber maistry at the rate of Rs. 100—5—125 per mensem. He accordingly proposed that the pay might be raised to Rs. 100 per mensem. This proposal was however not entertained by Government owing to financial stringency. He has again repeated his proposal. It is therefore proposed to make the necessary provision.

The old local allowance sanctioned in 1908 was restored to assistant masters and mistresses in Bombay in August 1922. This allowance, having been fixed in 1908 on the conditions then prevailing, is found quite inadequate under the conditions prevailing at present. It is, therefore, proposed, in lieu of local allowance, to grant assistant masters and assistant Deputies house rent allowance under the scheme sanctioned by the Finance Department in January 1922.

Out of the 11 peons in the Reformatory School, 6 are provided with free quarters. All the peons have to take their share of night work. The five peons who are without quarters find it difficult to attend to their duty at night as they have to come from the neighbouring villages where they reside and where they pay less rent than in the suburban area. It is, therefore, highly desirable in the interest of the institution that these peons should be given house-rent allowance pending the provision of free quarters to enable them to live as near the Reformatory as possible so that they can perform their duties satisfactorily.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
153	<p><i>31, Education (Transferred).</i></p> <p>Minister in charge— HONOURABLE DR. PARANJPYE.</p> <p>Royal Institute of Science, Bombay:—</p> <p>(a) Equipment grant, non-recurring ... Rs. 60,000</p> <p>(b) Increase in fellowships from 3 to 5 and of the value thereof from Rs. 50 to Rs. 70 ... 1,980</p> <p>(c) Workshop grant 500</p>	2,480	60,000	62,480	2,900	<p>(a) It is estimated that a sum of about Rs. 5 lakhs will be required to equip the Institute satisfactorily. Last year a sum of Rs. 50,000 was sanctioned. The Director has now asked for a grant of Rs. 1 lakh. This amount will be spent in consultation with the Advisory Committee of the Institute.</p> <p>(b) Research is expected to be carried on at the Institute to the maximum possible extent. More fellowships will, therefore, be needed to encourage the research side of the work. Considering the present cost of living Rs. 50 per mensem is not sufficient for a Fellowship. The Industrial scholarships in the Industries Department are at present of the value of Rs. 70. It is therefore necessary to raise the number of Fellowships from 3 to 5 and the value of each Fellowship from Rs. 50 to Rs. 70 per mensem. As appointment of additional Fellowship will be made from June 1923 the provision on this account is for 9 months.</p> <p>(c) At present there is no grant provided for the stores and workshop of the Institute and the expenses are being met from the Miscellaneous Grant of the Office which is very small, but from the next year when the workshop will be completed it will not be possible to meet the necessary expenses of the workshops from this grant. The amount asked for is therefore necessary.</p>

154	Entertainment of an additional undergraduate assistant on Rs. 55—5—75 efficiency bar 5—150 per mensem for the Anglo-Vernacular Girls' School, Dharwar.	660	...	660	1,800	The present staff, which consists of a head mistress and 4 assistants (including two special teachers for drawing and singing and needle-work) was originally intended for three standards only. A IV standard was recently added and it is proposed to open a V standard in March next. The school is gaining in popularity and it is necessary to provide for its development. It is estimated that by the readjustment of time tables and the addition of one more assistant the school will be able to teach up to standard V.
155	Increase in the library grant of the Deccan College, Poona, from Rs. 750 to Rs. 1,250.	500	...	500	500	The present library grant of the College is Rs. 750. It is quite insufficient for the requirements of a First Grade College at the present time when the prices of books have risen considerably. This grant also compares very unfavourably with that of the Elphinstone and the Karnatak Colleges. The requisite provision was made in the current year's budget estimates but was subsequently omitted owing to financial stringency.
156	Grants-in-aid to District Local Boards for the introduction of an agricultural course in primary schools as follows:— 5 agricultural classes in primary schools in the Central Division at Rs. 1,311 per class, namely—	5,555	1,000	6,555	5,555	The charge is urgent and necessary in order to give primary education in rural areas an agricultural bias and to minimise wastage of public money by encouraging the rural population to keep their children at school longer than at present. The experiment is proposed to be tried first in the Central Division.
	<i>Recurring.</i>	Rs.				
	(1) Teacher on Rs. 40 per mensem <i>plus</i> special allowance of Rs. 10 per mensem <i>plus</i> war allowance of Rs. 10 per mensem ...	720				
	Pension contribution ...	67				
	(2) Contingencies (seeds, etc.) at Rs. 20 per mensem ...	240				
	(3) Rent at Rs. 7 per mensem ...	84				
	<i>Non-recurring.</i>					
	Purchase of implements ...	200				

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
157	<p><i>31, Education (Transferred)—contd.</i></p> <p>Minister in charge— HONOURABLE DR. PARANJPYE.</p> <p>Opening of a central school for Mahomedans at Ratnagiri, involving the following charges:—</p> <p><i>Recurring</i></p> <p>(i) Establishment— Head master Rs. 25—1—40—2—60 per mensem. Special allowance Rs. 10 per mensem. First Assistant Rs. 25—1—40—2—60 per mensem. Special allowance Rs. 5 per mensem. Second Assistant Rs. 25—1—40—2—60 per mensem. Special allowance Rs. 5 per mensem. Third Assistant Rs. 25—1—40—2—60 per mensem. Special Allowance Rs. 5 per mensem. Peon Rs. 10 per mensem. Cook (for hostel) Rs. 15 per mensem. Servant (for hostel) Rs. 10 per mensem. Temporary and Provisional allowances at Rs. 62 per mensem.</p> <p>(ii) Forty stipends at Rs. 10 each per mensem. (iii) Rent at Rs. 40 per mensem. (iv) Contingencies Rs. 15 per mensem. (v) Books and Prizes Rs. 60.</p> <p><i>Non-recurring.</i> For the school and hostel Rs. 1,800.</p>	7,447 (For 11 months.)	1,800	9,247	10,272	One of the recommendations of the Committee appointed by Government in 1912 to consider the question of improvement of Mahomedan education in the Presidency proper was the opening of Central schools for Mahomedans. In 1921 Government sanctioned the opening of a Central school at Vahur in the Kolaba District at a cost of Rs. 7,400 recurring plus Rs. 1,500 non-recurring. Provision for opening Central schools at Sholapur and Ratnagiri was made in the current year's budget but on account of financial stringency it was subsequently omitted. It is now proposed to open the school at Ratnagiri next year.

158	Increase in the discretionary grant placed at the disposal of the Director of Public Instruction to supplement the contract grants of the Educational offices and institutions.	5,000	...	5,000	5,000
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The existing provision is Rs. 4,000. It is proposed to raise it ultimately to Rs. 15,000 in order to enable the Director of Public Instruction to meet the requirements of Educational offices, schools and colleges in the matter of furniture, etc., without reference to Government. A provision of Rs. 11,000 was made in the budget estimates for 1922-23 but was subsequently omitted on account of financial stringency. It is now proposed to provide Rs. 5,000 next year.

159	Provision for the encouragement of Vernacular Literature.	...	5,000	5,000	...
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In European languages there is a large number of suitable books of varying standards of difficulty which give one who can read a chance of self-education. In India such books are practically non-existent in most vernacular languages. A systematic encouragement to the output of vernacular literature appears to be necessary for some years until a popular demand for such books is created. The primary schools are turning out a large number of people who can read and the mental pabulum they now get is generally not of a very high class. It is, therefore, considered desirable that a large number of good books written by competent authors in the vernaculars on a variety of subjects, especially of an educative character, should be produced. It is intended to give a subsidy to authors at an approximate rate of Rs. 2-4-0 per octavo page. Provision for the encouragement of vernacular literature was originally proposed to be made in the current year's budget but on account of financial stringency it was omitted. It is proposed for the present to proceed with the preparation of sets of books of an elementary nature dealing with (1) Agriculture, together with subsidiary subjects like Botany, Zoology, etc., (2) History and Geography, administration and economics and (3) Domestic Science, including hygiene, first aid, etc. The first of these series is urgently needed as new schools are being opened with an agricultural

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.								
		Recurring.	Non-recurring.	Total.										
1	2	3	4	5	6	7								
	31, Education (Transferred)—contd. Minister in charge— HONOURABLE DR. PARANJPYE.	Rs.	Rs.	Rs.	Rs.									
160	Grant of special scholarships to non-Mahomedan backward classes and to Mahomedans in secondary schools :— Rs. (a) Backward Classes 15,732 (b) Mahomedans 24,144	39,876	...	39,876	39,876	<p>bias, while the third is required especially for girls' schools. These books will also serve as supplementary readers for the higher standards of primary schools. It is estimated that the completion of the three series will take about three years and that an allotment of Rs. 5,000 will be required for the production of the three series in one vernacular.—Please see also the note appended (Appendix A).</p> <p>The present value of the scholarships reserved for backward classes including Mahomedans in secondary schools is Rs. 5 per mensem in high schools and Rs. 3 per mensem in middle schools (Rs. 5 per mensem in middle schools in Sind). Schemes for special scholarships for these classes are under the consideration of Government. In the meanwhile it is proposed to increase the value of the existing scholarships as follows :—</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>Standards I to III</td> <td style="text-align: right;">8</td> </tr> <tr> <td> " IV and V</td> <td style="text-align: right;">10</td> </tr> <tr> <td> " VI and VII</td> <td style="text-align: right;">12</td> </tr> </table> <p>The cost on account of scholarships for Mahomedans is estimated at Rs. 36,216, but a provision of Rs. 24,144 only is made after making allowance for vacancies up to one-third of the total number of scholarships.</p>		Rs.	Standards I to III	8	" IV and V	10	" VI and VII	12
	Rs.													
Standards I to III	8													
" IV and V	10													
" VI and VII	12													

<i>Gujarat College, Ahmedabad.</i>						
161	(1) Creation of a post of Lecturer in Physics in the Bombay Educational Service on Rs. 250 per mensem.	2,250	...	2,250	3,000	(1) Both the Professor of Physics and his assistant are overworked and have to put in about 21-23 periods of actual teaching work in a week in addition, in the case of the former, to the various other duties in the college and the general management of the Department. It is therefore proposed to entertain a lecturer in the subject.
	(2) Recurring grant on account of research work in chemistry.	1,000	...	1,000	1,000	(2) Research work in chemistry is suffering for want of apparatus for which there is no sufficient provision. It is, therefore, proposed to increase the recurring grant for apparatus by Rs. 1,000.
162	Provision for science teaching to the medical students at the Gujarat College, Ahmedabad.	7,435	1,000	8,435	17,635	It is proposed to provide science teaching for medical students at the Gujarat College, Ahmedabad, for which otherwise, they will have to go to Bombay. The increased income from fees will be available as a set off against the proposed expenditure.
	<i>Physics Department.</i>					
	One Demonstrator Rs. 100—10—250.					
		Rs. 900				for 9 months.
	One Hamal Rs. 15	...				Do.
	Increase in recurring grant for apparatus.	525				
	Non-recurring grant for Physics apparatus.	1,000				
	Raising the pay of Mechanic from Rs. 70 to Rs. 70—5—100.	Nil.				
	<i>Chemistry Department.</i>					
	Assistant in Chemistry Rs. 150—10—250.					
		1,350				for 9 months.
	One Demonstrator Rs. 100—10—250	900				Do.
	Recurring grant for Chemistry	1,000				
	Increase in contingency	150				
	1 Assistant in Biology Rs. 150—10—250.					
		1,350				for 9 months.
	One Demonstrator Rs. 100—10—250.	900				Do.
	1 Laboratory Assistant Rs. 25—1—35.	225				Do.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	<i>31, Education (Transferred).</i>					
	Minister in charge— HONOURABLE DR. PARANJPYE.					
163	(a) Increase in the grant for apparatus for Botanical Department. (b) Special grant for zoological books.	550	1,350	1,900	550	Owing to the rise in the prices of scientific apparatus and material the increase of Rs. 550 is considered necessary. The amount of Rs. 1,350 is required for the purchase of a complete set of the Proceedings of the Zoological Society of London for the library of the college. These Proceedings are constantly required for purpose of reference. A similar provision was made in the current year's budget estimates but had to be omitted for want of funds.
164	Increase in the contingent grant of the workshop attached to the College of Engineering, Poona, from Rs. 10,000 to Rs. 13,500.	3,500	...	3,500	3,500	The increase asked for is necessary owing to an increase in the number of students, the charges for labour and certain materials and also on account of the introduction of the teaching of certain new subjects, such as practical masonry, plumbing and glazing, etc., which involve new expenditure.
165	Special grant for the purchase of certain survey instruments for the College of Engineering, Poona.	...	2,500	2,500.	.....	The purchase of these instruments, which are of new design and greatly improved and standard pattern, is necessary. It is most desirable that students should be trained in the use of these instruments and shown how to adjust and handle them as it is expected that

<i>Sydenham College of Commerce and Economics, Bombay.</i>					
166	(i) Increase in the library grant from Rs. 2,000 to Rs. 2,500.	500	...	500	500
	(ii) Grant of three fellowships at Rs. 50 per mensem.	1,350 (for nine months.)	...	1,350	1,800
167	Non-recurring charges in connection with the Anglo-Urdu High School, Hubli :—	...	500	500	...
	Rs.				
	(a) Gymnastic appliances	250			
	(b) Library books	150			
	(c) Maps	100			
		500			

they will come into general use shortly. A sum of Rs. 1,500 will, in addition, be provided under the head 40, Exchange.

(i) The increase asked for is necessary owing to the rise in prices of books and in view of the necessity for keeping the library of the College up-to-date.

(ii) The graduates of the College have expressed their desire to carry on research work particularly of economic character for which the institution is best suited both from the point of view of the subjects in which students are trained as well as the teaching staff. They are, however, prevented by the absence of a higher degree than B. Com. and the want of fellowships attached to the College. In order to encourage research work in the College it is proposed to provide for 3 fellowships. The Principal of the College proposes to approach the University with a proposal to institute the degree of M. Com.

In 1921, a non-recurring grant of Rs. 10,000 was sanctioned for the school on account of furniture, equipment, etc. The school was established by taking over the aided school of the local Anjuman-i-Islam and all the furniture, equipment, etc., belonging to that school was purchased at a cost of Rs. 2,000. This furniture and equipment was not sufficient for all the requirements but the whole question of purchasing additional furniture, etc., out of the unspent balance of Rs. 8,000 was postponed till the appointment of a permanent Head Master (since appointed). It has now been represented that the need for gymnastic appliances, library books and maps is urgent. It is therefore proposed to make the necessary provision for the purpose.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>31, Education (Transferred)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE DR. PARANJPYE.					
168	Charges in connection with the Training College for Men, Poona :— <i>Recurring.</i> Comforts for students at the College during illness. Rs. 150 <i>Non-Recurring.</i> Gymnastic apparatus and musical instruments for the College. Rs. 700	150	700	850	150	The grant for comforts is intended to provide special diet, e.g., milk, sago, fruit, soda water, ice, etc., when boarders, who as a class are too poor to procure such things, fall ill. The gymnastic apparatus is required to replace some of the existing apparatus which is completely worn out and cannot be used in the new gymnasium. Additional musical instruments are required for the efficient teaching of music, the existing ones being insufficient. Provision was made on this account in the current year's budget but was subsequently omitted owing to financial stringency.
169	Charges in connection with the Urdu Training Classes at Ahmedabad :— <i>Recurring.</i> Entertainment of an additional cook on Rs. 24 per mensem. <i>Non-Recurring.</i> Charges for equipment for nature study, gardening, sloyd and physical charts ... Rs. 815	264	815	1,079	288	The existing number of cooks (2) is found to be insufficient. The non-recurring charges are necessary to enable the Head Master to teach the subjects efficiently to the students. The necessary provision on this account was made in the current year's budget but was subsequently retrenched owing to financial stringency.

31, Education (Reserved).

Member in charge—
HONOURABLE MR. HAYWARD.

170 Provision for expenditure in connection with the Kindergarten and Junior School Certificate Examination:—

	Rs.
(a) Remuneration for setting and marking papers.	400
(b) Remuneration for the Practical Examiner.	100
(c) Remuneration for the Music Examiner.	50
(d) Travelling expenses of the Practical Examiner.	100
(e) Contingencies	50
Total ...	700

31, Education (Transferred).
Minister in charge—
HONOURABLE DR. PARANJPYE.

171 Proposal to open Government primary schools at headquarter police lines in the Bombay Presidency.

10,675

790

11,465

10,675

In 1919, Government approved a proposal to establish a Kindergarten Examination for teachers in European and English-teaching schools in the Presidency as well as the syllabus framed in connection therewith. Since the examination was started no remuneration has ever been paid to any of the lady examiners who set and correct the written papers and the Inspector of European Schools has annually to ask various lady experts in different parts of India to do the work gratis. Their out-of-pocket expenses are met partly from the fees collected and partly from the contract grant of the Inspector, which is just sufficient for his own needs. Government consider that the time has come when the examination should no longer be conducted at the expense of private individuals. It is intended to ask the Government of the Punjab, who send candidates for the examination, to bear their share of the expenditure. Fee receipts amounting to Rs. 100 will be available as a set-off against the proposed expenditure.

In the interest of the Police force in this Presidency it has been suggested that primary schools should be opened at each place where there are no schools in the headquarter police lines. As there are already either Municipal or Local Board primary schools in certain of the Police Lines, 12 additional schools only will be required. It is intended for the present to open 4 such schools and the places where they are to be opened will be settled after the budget provision has been passed by the Council. This provision was originally proposed to be made in the current year's budget but was subsequently omitted on account of financial stringency.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring	Total.		
1	2	3	4	5	6	7
	<i>31, Education (Transferred)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
172	Minister in charge— HONOURABLE DR. PARANJPYE. Special grants to the District Local Boards, Nawabshah and Thar Parkar, for the improvement of their Anglo-Vernacular schools.	8,000	...	8,000	8,000	<p>It is the policy of Government to maintain a secondary school in each district of the Presidency. There are, however, no Government secondary schools in the Thar Parkar and Nawabshah Districts. Out of the five Anglo-Vernacular schools in these two districts, 3 are maintained by the District Local Board, Nawabshah, and the other 2 by the District Local Board, Thar Parkar. It is reported that the schools are in an unsatisfactory condition mainly owing to want of funds and that their condition will not improve unless the pay of the teaching staff is so enhanced as to attract suitable men and to keep them contented. It is, therefore, recommended that the scales of pay sanctioned by Government for secondary teachers should be made applicable to these teachers also. It is estimated that the cost on this account will be Rs. 5,302 for the 3 schools managed by Nawabshah Board and Rs. 4,278 for those maintained by the Thar Parkar Board.</p> <p>In accordance with their policy, Government do not consider it necessary to aid in the manner suggested more than one school in each of the two districts. They think it desirable, however, to give special grants equal to the contributions made from Local Funds for these two schools. The total amount involved is, therefore, Rs. 8,811 as follows:—</p>

173	Provision for building grants to schools	...	50,000	...	50,000	50,000
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	Contribution.	Improvement of pay.
(1) Naushahro Madressah (Nawabshah District)...Rs.	3,155	Rs. 2,476
(2) Mirpurkhas Madressah (Thar Parkar District)...,,	1,782	„ 1,398
	<u>Rs. 4,937</u>	<u>3,874</u>

Allowing an amount of Rs. 800 for increased fees in the latter Madressah, the provision required is Rs. 8,000 in round figures.

The provision for ordinary building grants usually made in the budget till last year was Rs. 2,50,000 (Rs. 2,10,000 for Indian schools + Rs. 40,000 for European schools). As the demands for building grants have been steadily growing and as the usual provision was found insufficient especially for the requirements of the European and English teaching schools, an additional amount of Rs. 40,000 was proposed to be provided in the current year's budget making the total provision of Rs. 2,90,000 in all; but in view of the financial stringency a total amount of Rs. 30,000 only (Rs. 20,000 for primary schools + Rs. 10,000 for special schools) was ultimately allowed to stand. It is reported that this amount is much too small for actual requirements and that it will be necessary to refuse many claims for want of funds. It is, therefore, proposed to make an additional provision of Rs. 50,000 in the budget and to distribute the total provision of Rs. 80,000 as follows:—

Rs. 24,800 for primary schools (includes Rs. 4,960 for European schools).

Rs. 42,800 for secondary schools (includes Rs. 22,960 for European schools).

Rs. 12,400 for special schools.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	31, Education (Transferred)—contd.	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE DR. PARANJPYE.					
	<i>Non-recurring.</i>					
	1. Purchase of furniture, etc. ... Rs. 14,450					
	2. Purchase of cooking utensils ... 2,000					
174	Non-recurring charges as shown below for the Training College for Women, Dharwar :—	...	700	700	...	
	(1) Cooking utensils ... Rs. 500					
	(2) Two boilers ... 200					
175	Purchase of desks for the Hyderabad High School ...	...	600	600	...	

The cooking utensils supplied in 1912 to the hostel attached to the College have been found to be quite insufficient owing to the increase in the number of resident students. Similarly the present arrangements for warming the bath water are found unsatisfactory as they lead to waste of time and wood. The provision of Rs. 700 made for the purpose in the current year's budget was retrenched on account of financial stringency.

Some of the classes in the school have been provided with old backless benches and the boys are required to take down notes, etc., in the class with their legs either folded or crossed. As this state of things is far from satisfactory desks are proposed to be provided. A provision of Rs. 600 was made on this account in the current year's budget but was subsequently retrenched.

176	Non-recurring charges in connection with the Training College for Women, Hyderabad :— Rs. (a) Construction of three additional class rooms ... 4,000 (b) Purchase of books and equipment... 2,000	...	2,000	2,000	...	Provision for these items was originally proposed to be made in the current year's budget but owing to the financial stringency no amount was provided. The items are reported to be urgent. The amount of Rs. 4,000 required for class rooms is to be met from the discretionary grant placed at the disposal of the Director of Public Instruction by the Public Works Department for original minor works.
177	Provision for two State technical scholarships as under :— Rs. 8,700 on account of the grant of scholarships at the rate of £200 (£200 scholarships + £40 bonus + £50 fees, travelling allowances, etc.) payable in England. Rs. 2,160 on account of passages payable in India.	3,867	2,160	6,027	8,700	It is proposed to award two technical scholarships every year and to make a beginning from next year. The amount was provided in the current year's budget but was subsequently omitted owing to financial stringency. Provision is made for grant of scholarships from September 1923. A sum of Rs. 1,933 will also be provided under the head 40, Exchange.
178	Additional provision for the education of criminal tribes.	1,852	...	1,852	1,852	The current year's provision for the education of criminal tribes is Rs 24,870. The additional amount is required on account of the Gadag Factory School transferred to the Criminal Tribes Settlement Officer charges for current repairs to school-buildings, and increments to teachers.
179	Proposal to raise the post of Master in the Sub-Overseers' Class attached to the College of Engineering, Poona, to the status of B. E. S.	66	...	66	1,880	This post is filled by a suitable subordinate of the Public Works Department who has at present to train lower subordinates for the Public Works Department. It is understood that the class will in future have to train a higher class of students. In view of the responsible duties of a technical nature attached to the post and as the other two branches of instruction connected with the College Workshop, <i>viz.</i> , those for Mechanical and Electrical apprentices, are under the charge of a member of the B. E. S., it is very desirable that this post should be included in the B. E. S.

205

Serial No.	Description of Item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>31, Education (Transferred)—concl'd.</i>	Rs.	Rs.	Rs.	Rs.	
180	Minister in charge— HONOURABLE DR. PARANJPYE.					
	Creation of one post of drawing teacher for workshops at the Sir J. J. School of Art on Rs. 60-4-100 per mensem.	540 for 9 months.	...	540	1,013	The Life classes, i.e., Modelling drawing and Painting from the draped and undraped model are the most important classes in the curriculum of all first class schools of art but on account of insufficient provision they are continued at the school under very great difficulties. The requisite provision is therefore urgently necessary.
	Creation of one post of studio Assistant for drawing and painting classes on Rs. 100-5-150 per mensem.	900 for 9 months.	...	900	1,567	
	Increase in the contract grant of the Sir J. J. School of Art.	1,500	...	1,500	1,500	
	Total ...	20,99,942	81,065	21,81,007	21,27,153	

32, Medical (Transferred).

		Minister in charge— HONOURABLE DR. PARANJPYE.				
181	Increase in the pay of the artist at the Grant Medical College.	204	...	204	1,920	The present scale of pay of the Artist at the Grant Medical College was fixed at Rs. 50— $\frac{10}{2}$ —100 on pre-war conditions. This scale has been found quite inadequate in consideration of the nature of the work he is required to do. It is therefore proposed to revise the pay of the appointment and fix it at Rs. 100— $\frac{10}{2}$ —160 with effect from 1st March 1923. Provision is made to cover the extra cost involved after taking into account the provision for Temporary and Provisional allowance.
182	Creation of an appointment of a clerk at the Mental Hospital, Ahmedabad.	440	...	440	960	The clerical work at this hospital is at present carried on by a Subordinate Medical Service Officer which occupies most of his time which should be properly devoted to his professional work. An appointment of a clerk on the scale of pay of Rs. 30— $\frac{5}{2}$ —80 is therefore considered a necessity. If a qualified clerk is entertained he will start at Rs. 40 in the scale. Provision is made for eleven months of next year.
183	Advance increments to certain compounders	...	...	4,308	4,308	...
						Under the general orders of Government regarding the revision of pay of subordinate establishments, increments are due to certain compounders. The proposals are still under consideration. As estimated at present the proposals involve an expenditure of Rs. 4,308.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.						
		Recurring.	Non-recurring.	Total.								
1	2	3	4	5	6	7						
	<i>32, Medical (Transferred) —contd.</i>	Rs.	Rs.	Rs.	Rs.							
184	Minister in charge— HONOURABLE DR. PARANJPYE. Reorganization of the medical staff at the N. M. Mental Hospital, Naupada, Thana.	825	...	825	8,764	<p>The appointment of Superintendent, Mental Hospital, Naupada, Thana, is at present held by the Civil Surgeon, Thana, as a collateral charge in addition to his other duties. For performing this additional work he gets an allowance of Rs. 150 per mensem and he is assisted by a Resident Medical Officer and an officer of the Subordinate Medical Service. None of these officers is a trained alienist. Government are not satisfied with the existing arrangements; they are of opinion that it is not right or desirable to have a big Mental Hospital like the one at Naupada without a trained alienist as its supervising medical officer specially qualified to treat the mental cases under his care. It is therefore considered necessary that a trained alienist should be appointed as Superintendent of the Mental Hospital and for this purpose the medical staff at the institution will have to be slightly reorganized. The arrangements which Government propose to make and the financial effect thereof are indicated below:—</p> <p><i>The existing staff of medical officers and its cost.</i></p> <table border="0"> <thead> <tr> <th></th> <th>Present cost per mensem.</th> <th>Average cost per mensem.</th> </tr> </thead> <tbody> <tr> <td>Superintendent's Allowance</td> <td>Rs. 150</td> <td>Rs. 150</td> </tr> </tbody> </table>		Present cost per mensem.	Average cost per mensem.	Superintendent's Allowance	Rs. 150	Rs. 150
	Present cost per mensem.	Average cost per mensem.										
Superintendent's Allowance	Rs. 150	Rs. 150										

Pay of Resident Medical Officer.	200	336
Allowance of Resident Medical Officer	...	...
Pay of Sub-Assistant Surgeon...	75	75
Allowance to Sub-Assistant Surgeon	102	130

	25	25
	<u>552</u>	<u>716</u>

The proposed staff of medical officers and its cost.

	Cost per mensem in 1923-24.	Proposed average cost per mensem.
	Rs.	Rs.
Pay of Superintendent (Rs. 500—50—900)	...	...
Pay of one Sub-Assistant Surgeon	500	754
Allowance to Sub-Assistant Surgeon	...	...
	102	130

	25	25
	<u>627</u>	<u>909</u>

It will be seen from the details given above that the proposals when given effect to will involve an average extra expenditure of Rs. 2,316 per annum, the extra charge for the year 1923-24 being Rs. 825.

185 Entertainment of a peon under the Presidency Surgeon, Second District, Bombay.

319

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It has been considered necessary to make the office of the Presidency Surgeon, Second District, self-dependent as regards its menial work which is done at present by the menials of the Byculla Education Society. Government accordingly approved the proposals for the entertainment of a peon and a hamal in 1920 on a pay of Rs. 10 plus temporary and provisional allowance of Rs. 6 and Rs. 7 house-rent. It was however found impossible to secure men on the pay and allowances sanctioned by Government. It is therefore now proposed to entertain only one peon on pay of Rs. 12 plus temporary and provisional allowance of Rs. 10 plus Rs. 7 house-rent. Provision is made for 11 months of next year.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>32, Medical—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE DR. PARANJPYE.					
186	Increase in the pay of the menial establishment at the Mental Hospital, Dharwar.	96	...	96	96	There are three temporary menials, one of whom is paid Rs. 8 as pay <i>plus</i> Rs. 6 temporary and provisional allowance and the other two are paid at the rate of Rs. 7 as pay <i>plus</i> the temporary and provisional allowance of Rs. 6. The wages given are quite inadequate for the maintenance of the families of the menials. It is therefore proposed to increase the pay of all of them to Rs. 10 with the usual temporary and provisional allowance of Rs. 6.
187	Revision of the menial establishment of the Central Mental Hospital, Yeravda.	1,800	..	1,800	1,800	In order to secure efficient discharge of work and to safeguard against accidents of which there are always possibilities in institutions like a Central Mental Hospital at Yeravda, it is found necessary to augment the existing menial staff owing to the increased number of inmates. To keep the staff contented by increasing their present remuneration, which is comparatively lower than is paid to establishments doing somewhat similar duties in jails, it is proposed to revise their emoluments. The proposals are at present under consideration. It is estimated that the proposed revision will cost about Rs. 1,800 during 1923-24.
188	Entertainment of female attendants at certain Mental Hospitals for escorting female insanes.	176	...	176	192	There are no female attendants for escorting female insanes at the Mental Hospitals at Ratnagiri, Dharwar, Ahmedabad and Hyderabad, and it is difficult to supply a female attendant in addition to the police escort as required by rules under the Indian Lunacy Act. It was

189	Grant-in-aid to the dispensary at Vambhori in the Ahmednagar District.	...	1,335	1,335	...	therefore proposed to entertain one female attendant at each of the four Mental Hospitals mentioned above on a monthly pay of Rs. 16. It has however been decided to entertain only one female attendant at the Mental Hospital at Ratnagiri. Provision is made for 11 months of next year.
190	Grant-in-aid to the Medha Dispensary in the Kolaba District.	900	...	900	900	The District Local Board, Ahmednagar, opened a dispensary at Vambhori in anticipation of a grant-in-aid from Government. Owing to financial difficulties the Local Board is unable to maintain the institution without a Government grant. Government are however unable to undertake any recurring liabilities in this respect. As the dispensary was, however, opened in anticipation of the usual grant-in-aid from Government, it is proposed to sanction a grant of Rs. 1,335 to the dispensary at the rate of Rs. 950 per annum for the period from 5th February 1921 to 30th June 1922 during which the institution was working.
191	(a) Purchase of beds for the Civil Hospital, Jacobabad.	...	1,350	1,350	...	It has been brought to the notice of Government that there is urgent necessity for a dispensary at Medha in the Kolaba District. An amount of Rs. 12,500 has already been collected by local contributions for a dispensary building. The District Local Board of Kolaba is also prepared to bear half the maintenance charges of the dispensary. To encourage the local public it is proposed to sanction a grant-in-aid of Rs. 900 per year for the maintenance of the proposed dispensary.
						(a) Many of the beds at the Civil Hospital, Jacobabad, are old and unfit for use and therefore require to be replaced at once.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>3a, Medical—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE DR. PARANJPYE.					
	(b) Purchase of certain instruments, etc., for the Civil Hospital, Ahmednagar.	...	1,000	1,000	...	(b) Certain surgical instruments at the Civil Hospital, Ahmednagar, are very old. They have been in use for some 30 years and the purchase of new ones is essential and urgently required in the interest of the efficiency of surgical work. The ordinary provision for the purchase of medicines and instruments for the hospital is barely sufficient for its ordinary annual requirements of medicines, etc. A special grant of Rs. 1,000 is therefore required for the purchase of new instruments.
	(c) Additional contract grant for the purchase of furniture for the Central Mental Hospital, Yeravda.	...	10,000	10,000	...	(c) It is urgently necessary to purchase new furniture for the Central Mental Hospital at Yeravda as no furniture has been bought for the institution since 1913 when only a few chairs and certain other articles were purchased. It is to be observed that the number of patients at the hospital has increased from 323 in 1913 to 513 at present and also that furniture in an institution like a Mental Hospital is more liable to wear and tear than in other institutions.
192	Reprint of the Bombay Civil Medical Code	...	1,000	1,000	...	The Civil Medical Code issued in 1914 contains information only up to 1910. Correction slips have been issued from time to time. The corrections have however been so very numerous that a convenient reference to the

193	Grant-in-aid to the Municipal Dispensary at Bhusaval .	1,500	...	1,500	1,500
194	Grant for the free supply of clothing to menials at the Civil Hospital, Hyderabad.	128	...	128	128
195	Additional grants to the Civil Hospital, Dhulia, for :—				
	(i) Pay of Establishment... ..	360	...	360	360
	(2) (a) Surgical instruments ... ..	...	378	378	...
	(b) Medical and Surgical appliances ... ..	...	373	373	...
	(c) Sundries ... ..	...	72	72	...
	(d) Furniture ... ..	...	3,870	3,870	...
	(e) Cooking utensils... ..	...	150	150	...
	(f) Clothing ... ..	...	542	542	...
	(g) Diet	450	...	450	450
	(h) Clothing	132	...	132	132
	(i) Contract	300	...	300	300
		1,242	5,385	6,627	1,242

book is impossible. The book is very useful for reference, and for rapid and efficient disposal of the work of the Civil Medical Department in various offices. It is therefore urgently necessary that the book should be reprinted with necessary modifications. It is proposed to pay an honorarium of Rs. 1,000 to a suitable person for carrying out the revision.

The question of medical relief in Bhusaval is of pressing necessity and imperative urgency. Although the local Municipality is primarily responsible for the provision of adequate medical relief, in its present financial position that body is unable to bear all the charges on account of the maintenance of a dispensary proposed to be opened at Bhusaval. It is, therefore, proposed to sanction an annual grant-in-aid of Rs. 1,500 equal to half of the total maintenance charges of the dispensary.

Since 1918, the number of menials at the Civil Hospital, Hyderabad, has increased from 23 to 31. As in the case of the old servants, it is necessary to supply free clothing to 8 new servants and an annual provision of Rs. 128 at the rate of Rs. 16 per each servant is necessary.

A new maternity ward is under construction at the Civil Hospital, Dhulia, and is expected to be ready for use by the beginning of April 1923. The existing grants of the hospital are not sufficient to meet the increased requirements of the hospital owing to the additional maternity ward. The necessary additional grants have therefore been asked for.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>32, Medical—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE DR. PARANJPYE.					
196	Additional nursing grant to the European General Hospital, Aden.	1,191	...	1,191	1,191	An additional grant of Rs. 1,228 was asked for for the year 1922-23. In the absence of the necessary provision in the budget it was not possible to sanction it. In accordance with the general policy, Government bear half of the total expenditure on nursing arrangements at hospitals, undertaken by private Associations to whom the necessary grants-in-aid are sanctioned. An extra grant of Rs. 1,191 is required in addition to the sanctioned grant of Rs. 8,959 to cover half of the total expenditure on nursing at the European General Hospital at Aden.
197	House rent to permanent Subordinate Medical Service officers on general duty in lieu of free quarters.	3,000	8,500	11,500	3,000	Subordinate Medical Service officers whether in sanctioned appointments or on general duty are entitled to house-rent allowance in lieu of free quarters. Increased house rent has been sanctioned to the officers holding sanctioned appointments. It is only fair that similar concessions should be granted to other members of that service who are on general duty. The officers stationed in Bombay get at present Rs. 15 per mensem as house-rent allowance while those in the mofussil towns only Rs. 6. House rent has enormously increased everywhere. It is therefore proposed to increase the existing rates of house-rent allowance granted to officers of the Subordinate Medical Service on general duty as shown below:—

198 House rent to temporary Subordinate Medical Service officers in lieu of free quarters. ... 3,774 3,774 ...

	Present rate of house rent.	Proposed rate of house rent.
	Rs.	Rs.
Bombay ...	15	30
Poona ...	6	20
Ahmedabad ...	6	20
Karachi ...	6	25
Other Hospitals ...	6	10

The total additional expenditure on account of the proposed increase is estimated to be Rs. 3,000 per year. As in the case of the officers holding sanctioned appointments it is necessary to give the house rent at the proposed increased rates with effect from 1st April 1920, an amount of Rs. 11,500 will be required to meet the expenditure on account of these proposals.

Permanent Subordinate Medical Service officers whether in sanctioned appointments or on general duty are entitled to house-rent allowance in lieu of free quarters. Increased house rent has been sanctioned to the officers holding sanctioned appointments. It is only fair that the similar concessions should be granted to temporary members of that service. The officers stationed in Bombay get Rs. 15 per mensem as house-rent allowance while those in the mofussil towns only Rs. 6. House-rent has enormously increased everywhere. It is therefore proposed to increase the existing rates of house rent allowance granted to temporary officers of the Subordinate Medical Service as shown below:—

	Present rate of house rent.	Proposed rate of house rent.
	Rs.	Rs.
Bombay ...	15	30
Poona ...	6	20
Ahmedabad ...	6	20
Karachi ...	6	25
Other hospitals ...	6	10

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>32, Medical—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE DR. PARANJPYE.					
199	House-rent allowance to the First Physician, Cama and Allbless Hospitals.	2,200	...	2,200	2,400	No recurring expenditure is involved in the proposals because as a measure of retrenchment the reserve of the cadre of the Subordinate Medical Service has been reduced by 5 per cent. and permanent Sub-Assistant Surgeons have now returned from Military duties, the services of all temporary officers have been dispensed with. However those officers who were in service have to be paid the house-rent allowance due to them. The difficulties of finding out suitable quarters in Bombay need no emphasis. To enable the First Physician, Cama and Allbless Hospitals, to secure suitable quarters in the vicinity of the Hospitals so that her services may be available at any time without unnecessary delay, it is proposed to grant her a house-rent allowance of Rs. 200 per mensem. Provision is made for 11 months of next year.
200	Appointment of an Indian Medical Service Officer of the rank of Lieutenant-Colonel to make investigations as regards indigenous drugs.	...	15,000	15,000	...	As a result of the discussion in the Legislative Council on the subject of the encouragement to the practice of Ayurvedic and Unani systems of medical treatment Government contemplated last year to appoint, for a period of one year in the first instance, an officer of the Indian Medical Service of the rank of Lieutenant-Colonel to report on the questions of the State-aid to be given to foster the practice of these systems and the standardization of indigenous drugs. A provision for 11 months as indicated below was made in the budget estimate for 1922-23 :—

Salary of the officer Rs. 2,250 × 11	...	Rs. 24,750
Pay of peon Rs. 20 × 11	...	" 220
Travelling Allowance and contingencies.	"	2,760

27,730

201	Duty allowance to European supervisors and overseers at the Central Mental Hospital, Yeravda.	1,500	...	1,500	1,500
202	Increase in the house-rent allowance given to the steward at the Civil Hospital, Ahmedabad.	55	...	55	60

Although this amount was provided for in the budget estimates for 1922-23 it was afterwards found necessary to postpone the expenditure as a measure of retrenchment in connection with the reductions from the budgetted expenditure presented by Government to the Legislative Council. It is now proposed to depute an officer for the work for a period of six months only.

For the encouragement of the study of special books on administration of lunatic asylums, the matrons and nurses at the Yeravda Mental Hospital are given a special allowance of Rs. 25 per mensem after they pass the examination in the subject-matter of the English Asylum Attendants' Handbook and Asylum Rules. The European Supervisors and Overseers have also to do duties similar to those performed by Matrons and Nurses and it is equally necessary that European supervisors and overseers should be acquainted with the books mentioned above. As in the case of matrons and nurses, it is also proposed to give a special allowance of Rs. 25 per mensem to those European supervisors and overseers who pass the examination referred to. There are five European supervisors and overseers at the Hospital. A provision of Rs. 1,500 is therefore likely to be required, in connection with the proposals.

The steward at the Civil Hospital at Ahmedabad at present gets a house-rent allowance of Rs. 15 per mensem. Owing to high rates of rent prevailing in Ahmedabad it is not possible to find suitable quarters for the steward in the vicinity of the hospital. It is therefore necessary to increase the house-rent allowance of the steward from Rs. 15 to Rs. 20 per mensem. Provision is made for 11 months of next year.

Serial No.	Description of Item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>32, Medical—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge — HONOURABLE DR. PARANJPYE.					
203	Passage to the Assistant Lady Superintendent of nurses at the Sassoon Hospitals, Poona.	...	2,000	2,000	...	Under the agreement of her service, the Assistant Lady Superintendent of the nurses at the Sassoon Hospitals at Poona is entitled to a return passage home when she proposes to go on furlough after completing her 10 years' service. As she intends to go on furlough after April 1923, the necessary provision for her passage has to be made.
204	Building grant to the Lady Willingdon Female Hospital, Jacobabad.	...	19,901	19,901	...	In 1915 the buildings of the Lady Willingdon Female Hospital at Jacobabad were estimated to cost about Rs. 26,500. Government then promised to sanction a building grant of Rs. 12,000. In 1919 the estimates of the buildings had to be revised and it was found that owing to increased cost of materials the buildings would cost about Rs. 53,667. On certain consideration Government then sanctioned a grant-in-aid of Rs. 29,000. The work of the hospital buildings was however not taken up until April 1920 when it was found that the revised estimates of the cost of the building would amount to Rs. 86,951. It is now proposed that a grant-in-aid of Rs. 19,901 should be sanctioned as the balance of Rs. 67,050 (Estimate Rs. 86,951—Rs. 19,901 proposed grant) is to be met from local contributions. It may be noted that against this Government will recoup Rs. 16,829 as Public Works Department charges on account of Establishment tools and plant charges. The net grant will therefore come to Rs. 3,072 only.

205	Purchase of a Ring Magnet for the Ophthalmic Hospital, Bombay.	...	2,200	2,200	...
206	House-rent to the Assistant Steward, Sassoon Hospitals, Poona.	220	...	220	240
207	Additional grant to the Grant Medical College for service postage and telegrams	100	...	100	100

A hospital like the Ophthalmic Hospital, Bombay, should have up-to-date apparatus for the treatment of eye diseases. It is, therefore, proposed to purchase a ring magnet such as is used in London hospitals. The magnet requires an electric motor to work it. The revised estimate of the whole apparatus including wiring comes to about Rs. 6,144. As the provision of Rs. 2,960 in the budget estimate of 1922-23 was not sufficient to cover the charges, the necessary provision has been proposed in the budget estimate for 1923-24. The amount of Rs. 6,144 is made up of Rs. 2,200 for a ring-magnet debitable to the head "32—Medical" and Rs. 3,944 for an electric motor debitable to the head "41—Civil Works."

The stewards at other hospitals are either provided with free quarters or are given house-rent in lieu. It has therefore been proposed to give a house-rent allowance to the Assistant Steward at the Sassoon Hospitals, Poona, until he is provided with free quarters. Provision is made for eleven months of next year.

The additional grant is necessary as, owing to increased rates for postage and telegrams and the increased correspondence on account of various enquiries from a larger number of students and their guardians than before, the expenditure has also correspondingly increased.

Serial No.	Description of Item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total		
1	2	3	4	5	6	7
	<i>32, Medical—contd.</i>	Rs.	Rs.	Rs.	Rs.	
208	Minister in charge— HONOURABLE DR. PARANJPYE. Conversion of the Municipal Dispensary at Mirpurkhas into a Civil Hospital.	3,670	...	3,670	3,670	There is an urgent necessity of establishing a Civil Hospital at Mirpurkhas in Sind as the dispensary maintained by the Mirpurkhas Municipality does not meet with the requirements of medical relief for the whole District. The Municipality pleads its inability to run a dispensary at a heavy cost from their finances to meet the needs of the population outside the municipal area. Government at present spend Rs. 5,400 (Rs. 2,400 on account of the salary of the Medical Officer in charge of the Municipal Dispensary who is also the Medical Officer for the District plus Rs. 3,000 grant to the Municipal Dispensary). It has therefore been proposed to establish a Civil Hospital at Mirpurkhas. The Municipality is prepared to make some contribution towards the maintenance of the proposed hospital. The proposals are yet under consideration but it is estimated that they would involve a total expenditure of about Rs. 10,070 and deducting the expenditure at present borne by Government and the promised Municipal contribution of Rs. 1,000 from the estimated total charge, the net additional cost to Government will be about Rs. 3,670.

209	Grants-in-aid to the dispensaries at Ashta and Vita ...	550 (Ashta).	...	550	550	The American Presbyterian Mission maintains dispensaries at Ashta and Vita in the Satara District. Both are municipal towns but the municipalities being very poor are unable to maintain the dispensaries but have undertaken to contribute Rs. 200 and Rs. 325 respectively for the maintenance of the Mission Dispensaries. The Mission authorities have also applied for grants-in-aid from Government towards the maintenance of these institutions to supplement the small municipal grants. For encouraging the Mission in its philanthropic work it is proposed to sanction annual grants of Rs. 550 to the dispensary at Ashta and Rs. 325 to the Dispensary at Vita.
		325 (Vita).	...	325	325	
		875	...	875	875	
210	Increase in the contract grant of the Civil Hospital, Hyderabad, for X-ray apparatus and the entertainment of a Mistri for that apparatus.	400 (Contract).	...	400	400	With a view to keep the expenditure of the Civil Hospital, Hyderabad, within sanctioned grant it has been proposed to close down the X-ray treatment as it is not possible to continue it without additional grants. X-Ray treatment is however considered to be an important part of modern medical treatment and facilities for it do not exist anywhere in the neighbourhood of Hyderabad. An additional contract grant of Rs. 400 is absolutely necessary to maintain the apparatus together with the services of a Mistri on a pay of Rs. 75 per mensem.
		900 (Pay of Mistri).	...	900	900	
211	Additional grants required for the Bai Mollibai and Petit Hospitals for:—	(1) Diet	6,000	6,000	Expenditure on hospitals and other medical institutions in Bombay has been regularly increasing from year to year. The increase is generally due to (1) rise in prices of articles of diets and other supplies required in connection with Medical institutions and (2) the increased number of patients receiving in-door or out-door treatment at those institutions. In spite of serious warnings to keep expenditure within limits of sanctioned grants and the consequent efforts of the officers in charge of the institutions to effect economy in all possible directions, it has been found impossible to keep expenditure within
		(2) Contract ... ..	...	3,212	3,212

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	32, Medical—contd. Minister in charge— HONOURABLE DR. PARANJPYE.	Rs.	Rs.	Rs.	Rs.	
212	Additional contract grant for the G. T. Hospital ...	1,000	...	1,000	1,000	<p>sanctioned grants. So far as it can be foreseen at present an amount of Rs. 9,212 in round figures will be required to meet these additional excess charges on diets and contract contingencies of these hospitals. Government are bound under the Police Charges Act, 1907, to maintain these hospitals efficiently. To enable Government to discharge their statutory responsibility which they own (under Act VII of 1907 referred to above) to the Municipal Corporation, Bombay, the requisite additional grants have to be provided for. The demand has been based on the actuals of the past years.</p> <p>The expenditure of the hospital on contract contingencies has been exceeded during past years. Moreover, Government are under obligation to maintain the hospital efficiently in accordance with the Police Charges Act, 1907. The additional grant of Rs. 1,000 is necessary to enable Government to discharge their statutory responsibility.</p>

213	Additional grants required for the Civil Hospital, Karachi for—						
	(1) Contract	3,000	...	3,000	3,000		There has been a large increase in the number of patients attending the hospital. The prices of all articles of contract contingencies and the postal charges have also increased. In spite of strictest economy it has not been found possible to keep the expenditure of the hospital on these items within the limits of sanctioned grants. The additional grants asked for have therefore to be provided for.
	(2) Postage and Telegram charges	270	...	270	270		
214	Additional contract grant for the Cama and Allbless Hospitals.	4,000	...	4,000	4,000		Owing to increased prices of all articles of contract contingencies the sanctioned grant is found quite insufficient to meet the requirements of the hospitals in spite of rigorous economy. Under the Bombay Police Charges Act, 1907, Government are bound to maintain these hospitals efficiently, and for this purpose the additional grant asked for is necessarily required.
215	Additional grant for the Mental Hospital, Dharwar, for—						
	(1) Diet	2,000	...	2,000	2,000		Accommodation at the Mental Hospital has been recently increased to meet the demand made for it. The number of inmates at the hospital has also increased accordingly. The additional grants asked for for diets and contract contingencies are required to meet the increased expenditure on these items.
	(2) Contract	600	...	600	600		
216	Additional contract grant for the Civil Hospital, Belgaum.	600	...	600	600		The grant for contract contingencies of the Civil Hospital, Belgaum, has exceeded the sanctioned grants during past years. An additional grant of Rs. 600 is quite necessary to meet the requirements of the Hospital in this respect.

Serial No.	Description of item'	Amount provided for 1923-24			Ultimate annual recurring expenditure.	Remarks.																		
		Recurring.	Non-recurring.	Total.																				
1	a	3	4	5	6	7																		
217	<p style="text-align: center;"><i>32, Medical—contd.</i></p> <p>Minister in charge— HONOURABLE DR. PARANJPYE.</p> <p>Additional grant for expenditure on "contingencies" at the J. J. Hospital:—</p> <p style="text-align: right;"><i>Recurring.</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>(a) Diet ...</td> <td style="text-align: right;">50,000</td> </tr> <tr> <td>(b) Clothing to patients ...</td> <td style="text-align: right;">5,200</td> </tr> <tr> <td>(c) Medicines and instruments ...</td> <td style="text-align: right;">18,400</td> </tr> <tr> <td>(d) Up-keep of X-ray ...</td> <td style="text-align: right;">6,400</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">80,000</td> </tr> </table> <p style="text-align: right;"><i>Non-recurring.</i></p> <table style="width: 100%; border-collapse: collapse;"> <tr> <td>(a) Equipment for the Outpatients' Deptt.</td> <td style="text-align: right;">1,00,000</td> </tr> <tr> <td>(b) Two Clinical Laboratories and fittings.</td> <td style="text-align: right;">12,000</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">1,12,000</td> </tr> </table>		Rs.	(a) Diet ...	50,000	(b) Clothing to patients ...	5,200	(c) Medicines and instruments ...	18,400	(d) Up-keep of X-ray ...	6,400		80,000	(a) Equipment for the Outpatients' Deptt.	1,00,000	(b) Two Clinical Laboratories and fittings.	12,000		1,12,000	Rs. 80,000	Rs. 1,12,000	Rs. 1,92,000	Rs. 80,000	<p>Expenditure on hospitals and other medical institutions in Bombay has been regularly increasing from year to year. The increase is generally due to (1) rise in prices of articles of diets and other supplies required in connection with medical institutions and (2) the increased number of patients receiving in-door or out-door treatment at those institutions. In spite of serious warnings to keep expenditure within limits of sanctioned grants and the consequent efforts of the officers in charge of the institutions to effect economy in all possible directions, it has been found impossible to keep expenditure within sanctioned grants. An amount of Rs. 1,00,000 in round figures has been sanctioned to meet the excess charges in connection with the J. J. Hospital during the current year, and the Surgeon General has asked for additional grants next year. Government have realised in general the necessity of the additional grants asked for. Details are however to be examined as yet. It should however be understood that Government will scrutinize the proposals relating to the additional grants for which provisions have been proposed before they are sanctioned. Government are bound under the Police Charges Act, 1907, to maintain this hospital efficiently. To enable Government to discharge their statutory responsibility which they own (under Act VII of 1907) to the Municipal Corporation, Bombay, the requisite additional grants have to be provided for.</p>
	Rs.																							
(a) Diet ...	50,000																							
(b) Clothing to patients ...	5,200																							
(c) Medicines and instruments ...	18,400																							
(d) Up-keep of X-ray ...	6,400																							
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(a) Equipment for the Outpatients' Deptt.	1,00,000																							
(b) Two Clinical Laboratories and fittings.	12,000																							
	1,12,000																							

218	Grant to the G. T. Hospital for a Clinical Laboratory—	750	5,000	5,750	750
	(i) Equipment ...		5,000		
	(ii) Upkeep ...		750		
	<u>5,750</u>				

219	Expenditure in connection with a new Maternity Ward at the Cama and Allbless Hospitals.	16,094	8,000	24,094	16,316
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At present there is no clinical laboratory at the G. T. Hospital. It has been represented that in a city like Bombay a hospital ought to be equipped with up-to-date conveniences and apparatus. It is therefore proposed to found a clinical laboratory at the hospital. It is estimated that the equipment of the laboratory will cost about Rs. 5,000 and its maintenance will involve recurring charge of about Rs. 750 per year.

The non-recurring grant of Rs. 8,000 is required for the purchase of furniture, crockery and clothing for the new maternity ward at the Cama and Allbless Hospitals. A recurring grant of Rs. 16,094 is on account of the entertainment of additional staff of nurses and menials and for charges on account of diet, clothing, medicine and other contingencies in connection with the new ward as shown below :—

	Rs.
Additional Nursing staff	1,304
Additional Menial staff	1,144
Diet	9,000
Medicine	1,000
Clothing	500
Office expense	350
Rents, rates and taxes	296
Contract contingencies	2,500
Total	<u>16,094</u>

Serial No.	Description of Item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>3a, Medical—concl.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE DR. PARANJPYE.					
220	Grant of house-rent at a uniform rate to certain menials at the Hospitals in Bombay City mentioned below who are not provided with free quarters :—	2,064	...	2,064	2,064	Menials at hospitals are generally provided with free quarters or are given house-rent in lieu of quarters. There are no quarters for a few of them while others get house-rent at the rate of Rs. 4 per mensem instead of Rs. 7, the usual rate of house-rent given to other menials at Hospitals as well as those in other Government Departments in Bombay. It is only fair and just that all the menials at least doing similar duties should receive equal treatment. The proposals on the subject have been examined by Government and it is proposed to sanction them. The proposals involve an expenditure of about Rs. 2,064.
	Rs. (i) J. J. Hospital ... 1,008 (ii) Cama and Allbless Hospitals ... 720 (iii) Bai Motlibai and Petit Hospitals ... 336 Total ... 2,064					
221	Payment to the Trustees of the European Mental Hospital at Ranchi.	..	7,000	7,000	...	Under the provisions of the Indian Lunacy Act, local Governments are responsible for the charges on account of the maintenance of lunatics transferred to Mental Hospitals in other provinces. Since 1921, there are four lunatics transferred from this Presidency to the European Mental Hospital at Ranchi. The Government of Bihar and Orissa has preferred a claim for the recovery of charges of these lunatics for the year 1921-22. The amount of the claim has not yet been settled and paid. It is however anticipated that the local Government will have to pay the maintenance charges of these lunatics for the financial year 1922-23 to the Board of Trustees who is now responsible for the management of the Mental Hospital at Ranchi.

222	Additional grant to the St. George's Hospital Nursing Association for the entertainment of additional nursing staff at the hospital.	6,391	...	6,391	6,391	The existing nursing staff of the St. George's Hospital is quite inadequate. In the interest of patients it is absolutely necessary to increase the existing staff, and the Nursing Association has undertaken to bear half of the additional charges, Government being responsible to bear the other half. Nine new nurses have been temporarily engaged since January 1922. It is now proposed to make these nurses permanent. Accordingly an additional annual grant of Rs. 6,391 equal to half of the total additional expenditure on account of these nurses is due to the Nursing Association.
223	Compensatory allowance to the House Surgeon at the Cama and Allbless Hospitals, Bombay, for being debarred from private practice.	825 (for 11 months).	...	825	900	The House Surgeon at the Cama and Allbless Hospitals, Bombay, is at present debarred from private practice which is not the case with other women Assistant Surgeons to which class the House Surgeon belongs. As it is not desirable, in view of the nature of the duties of the post, to allow its incumbent the privilege of private practice, it is proposed to grant her an allowance of Rs. 75 per mensem as compensation for the loss of the privilege.
224	Grant of house rent allowance to Assistant Professor of Anatomy, Grant Medical College, and to the three Assistant Chemical Analysers.	2,160	4,320	6,480	2,160	In accordance with orders in Government Resolution, Finance Department, No. 68, dated the 3rd January 1922, house rent allowance has been sanctioned to certain members of the Provincial and Subordinate services in Bombay City. But the cases of the Assistant Professor of Anatomy at the Grant Medical College and the Assistant Chemical Analysers at Bombay were left out of consideration. The Surgeon General with the Government of Bombay recommended that their cases are analogous to those of other officers who have been granted house rent allowance as their services are not likely to be transferred from Bombay in the ordinary course. It has therefore been proposed to grant the house rent allowance to these officers on the scale sanctioned by Government in the order referred to above.
Total ...		1,50,707	2,12,073	3,62,780	1,61,449	

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>33, Public Health (Transferred).</i>	Rs.	Rs.	Rs.	Rs.	
225	Minister in charge— HONOURABLE DR. PARANJPYE. Grant-in-aid to the Karachi Health Association for a maternity home at Karachi.	1,000	...	1,000	1,000	The Karachi Health Association has proposed to start a maternity home of about 12 beds in the Old Town Quarter of the City. The financial position of the Association is not such that they could maintain this Home which is badly needed, without the help of the Municipality and Government. The Municipality has already sanctioned their contribution of Rs. 1,500 towards the maintenance of the Home, and it is proposed by Government to make an annual grant of Rs. 1,000 for the purpose as recommended by the Commissioner in Sind.
226	Expenditure in connection with outbreaks of cholera, etc., for cholera treatments and potassium permanganate for disinfecting village water-supplies.	...	15,000	15,000	...	Revenue and other officers frequently send requisitions for necessary medicines and apparatus to the Director of Public Health for this purpose when scarcity of water or cholera threatens. Last year the Director of Public Health had applied for a grant of Rs. 25,000 but in view of the financial stringency the grant was not allowed to stand in the budget estimates for the current year. During the current year cholera occurred in an epidemic form at many places, particularly in East Khandesh. The proposed provision is necessary as a safeguard against a threatened epidemic.

227	Apparatus and chemicals for experimental purposes and models of sanitary appliances for demonstration purposes in the training class for vaccinators at the Vaccine Institute, Belgaum.	...	200	200	...	These are required for demonstration purposes in connection with a class for the training of vaccinators which is held every year for about three months at the Institute. The contract grant of the Vaccine Institute is insufficient to meet this expense. The item is small and if not provided this year will have to be asked for next year.
228	Construction of a septic tank latrine at the Vaccine Institute, Belgaum.	...	316	316	...	The work was sanctioned in February 1921 but the grant sanctioned for it lapsed to Government as it could not be utilised before the end of the last financial year.
229	Special apparatus for use in the laboratory at the Vaccine Institute, Belgaum.	...	350	350	...	Last year a provision of Rs. 200 was proposed by the Director of Public Health on account of the item but it was omitted. This year the Director has asked for Rs. 350 as an additional apparatus is necessary. The contract grant of the institute is insufficient to bear the charge.
230	Provision for anti-rabic treatments in the Presidency	11,500	...	11,500	11,500	A provision of Rs. 4,000 has been made in the current year's budget under "33—Public Health" for Pasteur Institutes at Kasauli and Coonoor. The grants to the said Institutes have been discontinued with effect from the 1st September 1922, as anti-rabic treatment is now available at the Bombay Bacteriological Laboratory and certain hospitals in the mofussil. The Surgeon General has proposed to provide in next year's estimates Rs. 4,000 for the Bombay Bacteriological Laboratory and Rs. 1,500 for each of the five hospitals at Karachi, Poona, Ahmedabad, Belgaum and Ahmednagar.
231	Equipment for the Infectious Diseases Hospital, Poona.	...	36,120	36,120	...	The European and Parsi wards at the new Infectious Diseases Hospital are ready, and equipment is required for them. Government have approved of the estimate of the equipment and agreed to make a provision of Rs. 36,120 on this account in the estimates for 1922-23. But in view of the financial stringency the item was not allowed to stand in the final estimates. It is considered necessary to repeat the provision in next year's estimates.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>33, Public Health (Transferred)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.					
232	Ahmedabad Town Planning Schemes ... ..	..	5,000	5,000	...	The provision is required to meet immediate demands. The amount is recoverable from the various town planning schemes at Ahmedabad and would be credited to Government in due course.
233	Compensation to be given to the Mahars for the removal of Maharwada at Kopergaon.	...	3,000	3,000	...	In connection with the Kopergaon Development Scheme the existing Maharwada has to be removed to a new site. The proposed provision is for the payment of compensation to the Mahars for such removal.
234	Panchgani Town Planning Scheme ... ..	...	3,083	3,083	...	Certain Maharki watan lands which are included in the town planning scheme have been resumed by Government and they are therefore liable to pay as owners a contribution of Rs. 3,083 towards the cost of the scheme.—
235	Working Boring Plants ... ..	...	36,000	36,000	...	The current year's provision is Rs. 75,000. The provision was originally made under "41—Civil Works" but was subsequently transferred to "33—Public Health" with the sanction of the Legislative Council.

236	Trial surveys and preliminary investigations of sanitary projects.	...	5,000	5,000	...	The current year's provision is Rs. 15,000. The provision was originally made under "41—Civil Works" but was subsequently transferred to "33—Public Health" with the sanction of the Legislative Council.
237	Treating the water at Poona Settling Tanks with chloride of lime.	...	10,000	10,000	...	In 1919 Government agreed to contribute one-third of the cost of the chemical treatment for a period of three years ending 1923-24. The proposed provision is on account of the Government share of the cost which is estimated at Rs. 30,000.
238	Hyderabad Water Works ... ..	...	1,12,288	1,12,288	...	Government have already sanctioned to the Hyderabad Municipality a 50 per cent. grant-in-aid of Rs. 1,75,212 for the improvement of its water-supply. The Superintending Engineer, Indus Right Bank Division, has now reported that the total excess on the original estimated cost of the scheme (Rs. 3,50,424) amounts to Rs. 2,24,576. Half of this excess is payable by Government to the Municipality as a grant-in-aid.
	Minister in charge— HONOURABLE DR. PARANJPYE.					
239	Grant. of house rent allowance to the Assistant Surgeon at the Bombay Bacteriological Laboratory.	540	1,080	1,620	540	In accordance with orders in Government Resolution, Finance Department, No. 68, dated 3rd January 1922, house rent allowance has been sanctioned to certain members of the Provincial and Subordinate services in Bombay City but the case of one of the Assistant Surgeons at the Bombay Bacteriological Laboratory was left out of consideration through oversight. The Surgeon General with the Government of Bombay has recommended that his case is analogous to those of other officers who have been granted house rent allowance as his services are not likely to be transferred from Bombay in the ordinary course. It has therefore been proposed to grant the house rent allowance to this officer on the scale sanctioned by Government in the order referred to above.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.										
		Recurring.	Non-recurring.	Total.												
1	2	3	4	5	6	7										
	<i>33, Public Health (Transferred)—contd.</i>	Rs.	Rs.	Rs.	Rs.											
	Minister in charge— HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.															
240	Karad Water Works	10,502	9,955	20,457	10,502	<p>Government propose to take over the entire control of the Karad Water Works from the Karad Municipality and to sell water to that body for consumption in the town. The proposed provision is made up of the following items :—</p> <table style="margin-left: auto; margin-right: auto;"> <tr> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>1. Additions and alterations to the water works</td> <td style="text-align: right;">6,795</td> </tr> <tr> <td>2. Maintenance charges</td> <td style="text-align: right;">10,502</td> </tr> <tr> <td>3. Approximate cost of the Meter to be installed at the water works</td> <td style="text-align: right;">3,160</td> </tr> <tr> <td></td> <td style="text-align: right; border-top: 1px solid black;">20,457</td> </tr> </table>		Rs.	1. Additions and alterations to the water works	6,795	2. Maintenance charges	10,502	3. Approximate cost of the Meter to be installed at the water works	3,160		20,457
	Rs.															
1. Additions and alterations to the water works	6,795															
2. Maintenance charges	10,502															
3. Approximate cost of the Meter to be installed at the water works	3,160															
	20,457															
241	Grant-in-aid to the Dharwar Municipality to carry out the scheme for masonry gutters.	...	5,000	5,000	...	<p>In connection with the scheme Government have promised a grant-in-aid of Rs. 5,000 to the Dharwar Municipality provided it applies for a loan of Rs. 15,000. The Municipality has accordingly applied for the loan. The payment of the loan is likely to be sanctioned during the current year. It is therefore necessary to provide for the promised grant-in-aid of Rs. 5,000.</p>										

242	Poona Drainage Scheme	...	...	...	1,60,000	1,60,000	...
243	<i>Temporary—</i>						
	<i>Pay of Establishment.</i>						
	Temporary Upper Subordinates—						
	1 Upper Subordinate at Rs. 350 for 11 months.		3,850	...	3,850	4,200	
	2 Lower Subordinates at Rs. 90 each for 11 months.		1,980	...	1,980	2,160	
	Temporary Sub-divisional Establishment—						
	1 Clerk at Rs. 70	}	2,332	...	2,332	2,544	
	1 Clerk at Rs. 60						
	1 Tracer at Rs. 50						
	2 Peons at Rs. 16 each						

The Poona Drainage Scheme has been divided into two sections. The revised estimated cost of the first section, which includes Poona City arrangements and the gravitation sewer and settling tanks, amounts at present to Rs. 33 lakhs. The Poona Municipality is to be given a free grant of half of this cost. The estimated cost of the second section which includes removal and disposal of sewage by pumping machinery and irrigation after it has been brought to the gravitation sewer out-fall and the Settling tanks is Rs. 18 lakhs and the entire cost is to be met by Government. The proposed provision of Rs. 1,60,000 is made for a grant-in-aid to the Municipality on account of the *first section*. In addition, it is also proposed to provide from loan funds Rs. 2,75,000 for the second section.

The additional establishment is required for the construction work of the Poona Drainage Remodelling Scheme. The work is likely to last for more than five years and hence the provision made at present is necessary. Provision for one sub-division only has been made for the present.

Serial No.	Description of Item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>33, Public Health (Transferred)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.					
244	Mechanical Engineer to Government ...	27,500	...	27,500	27,500	The post of a Mechanical Engineer to Government already existed in the Public Works Department up to the year 1919 for the purpose of inspecting the pumping plants, etc., installed by the several Municipalities in the Presidency and of advising Government in relevant matters and an officer of the rank and status of a S. E. was appointed for it by the Secretary of State. The officer also held charge of the Public Works Department workshop at Dapuri and assisted the Sanitary Engineer in the mechanical side of his work. The post however was held temporarily in abeyance in 1919 when the workshop and the officer in question was transferred to the Department of Industries. It has been found necessary to reduce that department's programme of mechanical engineering work and Government propose in the interests of economy to revert to the former position as both the Public Health and Public Works Department are in urgent need of technical advice and supervision in respect of the valuable mechanical plant for which Government have contributed to the extent of 50 per cent. The cost of the existing plants is approximately Rs. 15 lakhs and that of the plants likely to be purchased in the near future about Rs. 6 lakhs. It
	Rs.					
	Pay and leave allowances... .. 25,000 Travelling allowance 2,500					

245 Special establishment for the Special Land Acquisition Officer, Ahmedabad.

... 1,200 1,200 ...

Total ...	59,204	4,03,592	4,62,796	59,946
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will thus be seen that the Government interest at stake varies from Rs. 7½ to 10½ lakhs and in order to safeguard their interest the services of a Mechanical Engineer are necessary.

The amount of land acquisition work at Ahmedabad having largely increased owing to large municipal and Railway projects, Government in May last sanctioned the appointment of Mr. T. M. Kazi, an officer on the staff of the Consulting Surveyor to Government, to be Special Land Acquisition Officer, Ahmedabad. As the work has not yet sufficiently advanced, Mr. Kazi has been able to carry on without any special establishment up to now. The volume of work is likely to increase considerably by the beginning of the next financial year, and it is anticipated that extra establishment costing about Rs. 100 per mensem will be required. A provision of Rs. 1,200 has accordingly been made. The charges on account of the Special Officer and his establishment will be recovered *pro-rata* from the acquiring bodies, and hence Government will really spend nothing. On the other hand the properties will be valued by a trained expert and the arrangement will thus be to the benefit of both the acquiring bodies and the public. The appointment of Special Officer is likely to continue for 2 or 3 years.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>34, Agriculture (Transferred).</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. MEHTA.					
246	Entertainment of one clerk on Rs. 30—5/2—80 per mensem in the office of the Director of Agriculture.	440	...	440	960	In order to help Government and the public to ascertain the stocks of foodgrains in famine times it has been decided to publish forecasts of foodcrops like jowari and bajri on the same principles as are applicable to the other commercial crops of the Presidency. A clerk is necessary in the office of the Director of Agriculture for this work as the existing establishment is not sufficiently strong to undertake it. Provision is proposed for 11 months at the rate of Rs. 40 per mensem.
247	Lecturer in Entomology on Rs. 150—5—200 per mensem at the Agricultural College.	1,800	...	1,800	2,400	The number of students in advanced Entomology at the Agricultural College has been increasing year by year, and the Assistant Professor of Entomology finds it difficult to carry on single-handed the work of lecturing for both the optional and ordinary courses in addition to the advisory work in connection with insect pests. The post was first sanctioned temporarily in June 1920 and has been continued since. It is now found necessary to make it permanent.
248	Honorarium for giving lectures on the mechanical portion of land development.	200	...	200	200	The services of Mr. S. D. Chitale, Assistant to the Agricultural Engineer, are being utilized for the purpose of giving lectures in the mechanical portion of land improvement at the Agricultural College. The work entails extra labour out of office hours, and an honorarium at the rate of Rs. 25 per mensem is given

249	Repairs and upkeep of temporary buildings at the Agricultural College.	2,500	...	2,500	2,500	to Mr. Chitale. The expenditure during 1922-23 was met by re-appropriation. This arrangement is more economical than the entertainment of a whole-time lecturer.
250	Purchase of a pump for the Chharodi Cattle Farm	...	3,000	3,000	...	Some of the temporary structures put up by the Military authorities on the College grounds were purchased last year for accommodating several offices belonging to the College and the Agricultural Department as no space was available in the main building. The structures are temporary and require to be kept in repair.
251	Purchase of the dairy at Government House, Ganeshkhind. Maintenance of the dairy till the end of the financial year 1923-24.	...	9,200	9,200	...	Green fodder is raised on the farm for the cattle. A pump is required to make the work on cattle breeding more effective.
						His Excellency Lord Willingdon started a model dairy farm attached to Government House, Ganeshkhind, as the personal property of the Governor. At the time of his departure the dairy was purchased by Government and maintained until it was purchased by the new Governor. Similar procedure will have to be followed at the end of 1923 when His Excellency Sir George Lloyd gives over charge.
						The live and dead stock of the dairy has been valued at Rs. 7,500 and the maintenance charges of the concern, until the new Governor decides to take it, at Rs. 950 per mensem. If, however, the new Governor does not take up the concern, it will have to be maintained by Government and the animals will be transferred to the Agricultural College Dairy, as they are an exceedingly valuable herd from the breeding point of view. The cost of maintenance at the College dairy is estimated at Rs. 344 per mensem. A provision of Rs. 1,700 is necessary for maintenance charges for the remaining portion of the year. The monthly receipts of the dairy exceed the expenditure.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>34. Agriculture (Transferred)—contd.</i>	Rs.	Rs.	Rs.	Rs.	
252	Minister in charge— HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH. Entertainment of five Veterinary Assistants in the Presidency proper.	3,960	...	3,960	6,120	In 1906 His Majesty's Secretary of State for India sanctioned the formation of a pensionable Provincial Subordinate Civil Veterinary Service consisting ultimately of 215 Veterinary Assistants, 24 Inspectors and 4 Deputy Superintendents. The scheme is being introduced gradually, a careful forecast of probable requirements being made every five years. In 1913 orders were issued sanctioning the development of the Department within the scheme during a period of five years from 1st April 1914, the limit of the staff being fixed at 4 Veterinary Inspectors and 100 Veterinary Assistants. Proposals for a further reorganisation of the Department in the Presidency proper have been submitted to Government but their consideration has been held up pending improvement of the financial situation. Five new Veterinary dispensaries are likely to be opened next year, but there are not sufficient men to take charge of them. It is therefore proposed to appoint five additional Veterinary Assistants, one on Rs. 100—3—130 and four on Rs. 65—3—95 each. The proposed provision is for 11 months from 1st April 1923.
253	Grant-in-aid to the Jacobabad Horse Show ...	1,450	...	1,450	1,450	The horse-breeding operations in Sind have been taken over from the Army Remount Department and are now being conducted by the Civil Veterinary Department with the aid of the District Local Board stallions. An Imperial grant of Rs. 1,450 was made to the annual Jacobabad Horse Show, but it has now ceased. The Jacobabad Show is the most important in the province of Sind and is the principal source of Remount supply for the Sind Police. It is proposed to continue the grant from Provincial funds.

Minister in charge— HONOURABLE MR. MEHTA.						
254	Creation of an additional post of Auditor of Co-operative Societies, First grade, on Rs. 200—10—300.	2,200	...	2,200	3,600	It is incumbent on Government to have the accounts of every registered society audited once every year. The number of societies in the Presidency proper is expected to go up to 3,500 at the beginning of next year. The number of auditors in the Presidency proper, excluding two Special Auditors and one Assistant, is 27. The sanctioned scale of audit is 100 societies per auditor. An increase in the number of auditors is therefore absolutely essential. In order to observe economy in expenditure compatible with efficiency it is proposed to appoint only four additional auditors for the Presidency for the present with four clerks and four peons. Provision is proposed for eleven months of next year.
255	Entertainment of 3 Auditors of Co-operative Societies, Second grade, on Rs. 150—5—200 each.	4,950	...	4,950	7,200	
256	Entertainment of 4 clerks for Auditors, on Rs. 30—5/2—80 each (starting pay Rs. 40.)	1,760	...	1,760	3,840	
257	Entertainment of 4 peons for Auditors, 3 on Rs. 16 each and 1 on Rs. 18.	726	...	726	792	
258	Creation of an additional post of clerk in the office of the Registrar of Co-operative Societies on Rs. 85—5/2—100.	935	...	935	1,200	The Registrar's clerical staff consisted of one head clerk and six clerks up to 1918 when one additional clerk was sanctioned, and in 1920 a stenographer was added. The work has since grown considerably as is evident from the number of societies which stood at 1,460 in 1918 and is expected to go up to 4,000. It is therefore no longer possible for the present establishment to cope with the increased work. In order to secure a man of the required stamp it is proposed to create one additional appointment on Rs. 85—5/2—100. Provision is proposed for eleven months of next year.
259	Appointment of three peons, one for the Industrial Organiser, Bombay, on Rs. 20 plus Rs. 7 house-rent, and two on Rs. 16 each for the agricultural organiser and the weaving assistant.	649	...	649	708	It is proposed to give one peon to the industrial organiser, agricultural organiser and weaving assistant. These posts were created recently, but sanction to the peons was not accorded through oversight. Provision is proposed for eleven months of next year.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>34, Agriculture (Transferred)—concl'd.</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. MEHTA.					
260	Subsidy to the Bombay Central Co-operative Institute .	10,000	...	10,000	10,000	A subsidy of Rs. 4,000 a year to the Bombay Central Co-operative Institute was first sanctioned in the year 1919-20 for two years, and it was subsequently raised to Rs. 5,000 for three years from 1921-22. The Registrar recently inspected the office arrangements of the Institute and made suggestions for their improvement which were accepted by the Vice-President and the Honorary Secretary. A special officer was also deputed by Government to stimulate the working of the Branches of the Institute. An application was made by the Institute in May 1922 for an additional grant in proportion to the income of the Institute and for an immediate additional grant of Rs. 10,000 as the inadequacy of funds proved a great obstacle to the Institute and its Branches in launching out any definite programme of work. Government have accepted the policy of getting as much of co-operative propaganda and development work carried on through unofficial agency as possible. They accordingly allowed an additional grant of Rs. 5,000 in the current year by re-appropriation and left the question of giving the full grant of Rs. 15,000 for the ensuing year for consideration at the time of framing the budget.
	Total ...	31,570	12,200	43,770	40,850	

35. *Industries (Transferred).*

Minister in charge—
HONOURABLE DR. PARANJPYE.

261	British Empire Exhibition	1,80,000	1,80,000	...
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It is proposed to hold the exhibition in London in the summer of 1924 and to make it representative of the industries and resources of the British Empire. The objects of the exhibition are to foster inter-imperial interests from both a commercial and a political standpoint and to demonstrate the natural resources of the territories of the Empire and the inventive and the manufacturing energy of its peoples. The exhibition has received official recognition and support. The question whether India should participate officially in the exhibition was discussed at two successive conferences of Directors of Industries, and the opinion was unanimously held that India should participate and on a worthy scale befitting her position in the Empire. This view has been accepted by the Legislative Assembly. His Majesty's Secretary of State has sanctioned the appointment of a Commissioner for India in connection with the Exhibition. The position of Bombay as a leading industrial province makes it imperative that it should participate in the exhibition. This is proposed to be done in two ways, *viz.*, by co-operation in an all-India exhibit or series of exhibits and by display of some of the Presidency's peculiar or characteristic products, arts and crafts, modes of living and the like in a separate area. The total gross cost is estimated at Rs. 1,80,000 and net expenditure at Rs. 1,00,000. As almost the whole of the expenditure will have to be incurred during the ensuing year it is proposed to provide the whole of the amount of Rs. 1,80,000 in the ensuing year's budget.

Part of the expenditure will be recouped by subscriptions, etc.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
262	<p><i>35, Industries (Transferred)—concl'd</i></p> <p>Minister in charge— HONOURABLE DR. PARANJPYE.</p> <p>Increase from Rs. 20—2—30 to Rs. 30—2—40 of the pay of the existing assistant weaving masters (8).</p>	840	...	840	960	<p>It is found impossible to obtain competent assistant masters on the sanctioned scale (Rs. 20—2—30). There have been frequent resignations in the last 18 months and men belonging to non-weaving castes, who had picked up little weaving, had to be engaged. Only weavers below the average ability earn less than Rs. 35 per month. The sanctioned number of assistant masters is 8, and the increased ultimate expenditure by raising the pay to Rs. 30—2—40 comes to Rs. 960 per annum. The actual increase next year will be Rs. 840.</p>
	Total ...	840	1,80,000	1,80,840	960	

37, *Miscellaneous Departments (Reserved).*

Member in charge—

HONOURABLE MR. HAYWARD.

263	One Investigator at Ahmedabad—on Rs. 275—15—350 with a conveyance allowance of Rs. 40 per mensem.	3,465	...	3,465	4,680
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In order to get reliable statistical and other information from the centres of industrial activity it will be ultimately necessary to have whole-time investigators or labour correspondents at Ahmedabad, Karachi and Sholapur. Their work will include not merely the collection of price statistics of food articles but of details regarding fuel, lighting, clothing and house-rents for the cost of living index, the collection of information relating to industrial disputes and the supervision of work connected with family budgets. The pay of an investigator in the districts has been administratively fixed on the same scale as that of the select grade of Mamlatdars in order to obtain, if possible, a distinguished graduate of the University for the post. It is proposed to make provision for only one appointment in 1923-24, at Ahmedabad, with effect from 1st April 1923.

Last year provision was proposed for Investigators at all the three places, but had to be cut out owing to financial stringency.

264	Sorting and tabulating machines	3,336	3,336	...
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There is a considerable amount of statistical work in connection with prices, wages, strikes and other labour statistics to be done daily in the Labour Office and a labour saving apparatus for statistical work is necessary. Such machines more than cover their expenses.

Serial No.	Description of Item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.														
		Recurring.	Non-recurring.	Total.																
1	2	3	4	5	6	7														
	<i>37, Miscellaneous Departments (Reserved)—contd.</i>	Rs.	Rs.	Rs.	Rs.															
265	Member in charge— HONOURABLE SIR IBRAHIM RAHIMTOOLA. Additional provision required for the reorganisation of the Amalgamated Department.	24,000	...	24,000	44,000	<p>The principle on which the present amalgamated Factory, Boiler and Smoke Nuisances Department was constituted in July 1920 has not proved satisfactory. Under the amalgamation scheme there are Inspectors doing very different kinds of work requiring different standards of education and ability on the same scale of pay. This has resulted in one class not being paid adequately while another class is paid more than is reasonably required. On the whole a Factory Inspector should be paid more and an Inspector of smoke nuisances less than a Boiler Inspector. It is also believed that Indians can be obtained on lower salaries than those paid to the present Boiler Inspectors. It has been proposed that the Amalgamated Department should be separated into I—Factory Department, and II—Boiler and Smoke Nuisances Department, with the following appointments:—</p> <p>I—Factory Department</p> <table style="margin-left: 40px;"> <tr> <td></td> <td style="text-align: right;">Rs.</td> </tr> <tr> <td>1 Chief Inspector ...</td> <td style="text-align: right;">... 1,000—50—1,250</td> </tr> <tr> <td>2 Inspectors ...</td> <td style="text-align: right;">... 500—40—900</td> </tr> <tr> <td>3 Assistant Inspectors ...</td> <td style="text-align: right;">... 300—25—500</td> </tr> </table> <p>II—Boiler and Smoke Nuisances Department.</p> <table style="margin-left: 40px;"> <tr> <td>1 Chief Inspector ...</td> <td style="text-align: right;">... 1,000—50—1,250</td> </tr> <tr> <td>1 Inspector ...</td> <td style="text-align: right;">... 600—20—700</td> </tr> <tr> <td>8 Inspectors ...</td> <td style="text-align: right;">... 400—20—600</td> </tr> </table>		Rs.	1 Chief Inspector 1,000—50—1,250	2 Inspectors 500—40—900	3 Assistant Inspectors 300—25—500	1 Chief Inspector 1,000—50—1,250	1 Inspector 600—20—700	8 Inspectors 400—20—600
	Rs.																			
1 Chief Inspector 1,000—50—1,250																			
2 Inspectors 500—40—900																			
3 Assistant Inspectors 300—25—500																			
1 Chief Inspector 1,000—50—1,250																			
1 Inspector 600—20—700																			
8 Inspectors 400—20—600																			

The average annual cost of each of the new departments is shown below. The extra cost for the year 1923-24 has been calculated at Rs. 44,000 but the figure is being reconsidered, and in the meantime a provision of Rs. 24,000 has been entered. The additional expenditure will be required if the proposed separation of the Departments is sanctioned.

Annual average cost of new Department of Boiler Inspection and Smoke Nuisances :—

Salaries.

	Average monthly cost. Rs.
1 Chief Inspector on 1,000—50—1,250 ...	1,166 $\frac{2}{3}$
1 Inspector on 600—20—700 ...	666 $\frac{2}{3}$
8 Inspectors on 400—20—600 ...	4,177 $\frac{2}{3}$
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
	6,011 $\frac{1}{3}$
	× 12
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
Annual average ...	72,133 $\frac{1}{3}$

245

Conveyance Allowance.

1 Chief Inspector ...	150
3 Inspectors Rs. 150 each ...	450
3 Inspectors Rs. 75 each ...	225
3 Inspectors—average monthly for all three.	75
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
	900
	× 12
	<hr style="width: 100px; margin-left: auto; margin-right: 0;"/>
Annual average ...	10,800

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring	Total.		
1	2	3	4	5	6	7
	<p>37, <i>Miscellaneous Departments (Reserved)</i>—contd.</p> <p>Member in charge— HONOURABLE SIR IBRAHIM RAHIMTOOLA.</p>	Rs.	Rs.	Rs.	Rs.	<p style="text-align: center;"><i>House Rent.</i></p> <p>1 Chief Inspector, average ... 105 3 Inspectors (Karachi and Ahmedabad)... 150 6 Inspectors (Bombay), average ... 750</p> <p style="text-align: right;">1,005 × 12 — Annual average ... 12,060</p> <p style="text-align: center;"><i>Clerical Establishment.</i></p> <p>Monthly cost including allowances ... 1,619 × 12 — Annual average ... 19,428</p> <p style="text-align: center;"><i>Menial Establishment.</i></p> <p>Monthly cost including allowances ... 307 × 12 — Annual average ... 3,684 Total annual average cost ... 1,18,105½</p>

Annual average cost of the proposed new Factory Department establishment:—

Salaries.

	Average monthly cost.
	Rs.
1 Chief Inspector on 1,000—50—1,250...	1,166 $\frac{2}{3}$
2 Inspectors on 500—40—900	... 1,488 $\frac{2}{3}$
3 Assistant Inspectors on 300—25—500...	1,280
	<u>3,935$\frac{2}{3}$</u>
	× 12
Annual average	... 47,226 $\frac{2}{3}$

Conveyance Allowance.

1 Chief Inspector	... 150
1 Inspector	... 150
1 Assistant Inspector	... 75
1 Inspector and 2 Assistants (Monthly for all three)	... <u>75</u>
	450
	× 12
Annual average	... 5,400

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<p><i>37, Miscellaneous Departments (Reserved)—contd.</i></p> <p>Member in charge— HONOURABLE SIR IBRAHIM RAHIMTOOLA.</p>	Rs.	Rs.	Rs.	Rs.	<p><i>House Rent.</i></p> <p>Rs.</p> <p>1-Chief Inspector, average ... 105</p> <p>1 Inspector (Bombay), average ... 125</p> <p>1 Inspector (Ahmedabad) ... 50</p> <p>2 Assistant Inspectors (Bombay), average. 165</p> <p>1 Assistant Inspector (Ahmedabad) ... 25</p> <hr/> <p>470</p> <p>x 12</p> <hr/> <p>Annual average ... 5,640</p> <p><i>Clerical Establishment.</i></p> <p>Monthly average ... 779</p> <hr/> <p>Annual average ... 9,348</p> <p><i>Menial Establishment.</i></p> <p>Monthly cost including allowances ... 260</p> <p>x 12</p> <hr/> <p>Annual average ... 3,120</p> <p>Total annual average cost ... 70,734²</p>

266	Appointment of a Certifying Surgeon at Ahmedabad and his staff.	7,200	...	7,200	7,728
	Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD,				
267	Entertainment of establishment for the Rent Controller, Aden.	...	900	900	...
	Total ...	54,665	4,236	58,901	56,408

The appointment of a full-time Surgeon at Ahmedabad is considered a matter of urgency and it is argued that it will be for the benefit of the labouring classes. The appointment is proposed to be created during the current year. The Honourable member in the Finance Department is ready to accept the proposal on the assurance that Factory Inspection can be made self-supporting. This question is not finally decided; pending its decision the provision is proposed in next year's budget. The cost of the establishment, recurring and non-recurring, is shown below :—

Recurring.

- 1 Certifying Surgeon Rs. 200—40/3—50—450 p. m.
- Duty allowance Rs. 100 p. m.
- Conveyance allowance Rs. 75 p. m.
- 1 clerk Rs. 30—5/2—80 p. m.
- 1 peon Rs. 15 + 1 local allowance p. m.
- Rent Rs. 100 p. m.
- Contingencies Rs. 700 per annum.

Non-recurring.

Furniture Rs. 300.

The Political Resident, Aden, reported that in order to make the operation of the Bombay Rent Acts in Aden more effective and to help the poorer and the ignorant classes of the local inhabitants to take fuller advantage of the Acts it was necessary to appoint a Rent Controller. Accordingly one was appointed during the current year. The Controller is not a full time officer, but works in addition to his duties as Chairman of the Aden Settlement. A clerk on Rs. 50 per mensem and a peon on Rs. 25 per mensem are proposed to be given for his establishment next year.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>46, Stationery and Printing—(Reserved).</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD.					
268	Issue of the Bombay Civil List every quarter instead of half-yearly as at present.	2,600	...	2,600	2,600	Prior to 1917 the Civil List used to be issued every quarter. As a measure of war economy the issue was made half-yearly in 1917. It is necessary to issue the list quarterly, and hence this provision is proposed.
269	Entertainment of two clerks for checking model indents.	...	1,265	1,265	...	Government are of opinion that a considerable saving would result if model indents for the supply of standard forms to each office in the Presidency were framed and have accordingly asked the Superintendent of Government Printing and Stationery to frame and submit such indents for the approval of Government. The proposed temporary clerks are to be entertained in connection with this work.
270	Printing of Historical Statistics of Canals in the Bombay Presidency.	...	2,000	2,000	...	On account of financial stringency no provision was made for the printing of this very useful volume in the current year's budget, although it was long overdue. It is accordingly proposed to make the necessary provision in next year's budget.
271	Printing of rules regarding Treasury Lock-up and Quarter Guards, etc., in vernacular.	...	1,000	1,000	...	Superintendents of Police report that the vernacular translations of the rules regarding Treasury Lock-up and Quarter Guards, etc., which were supplied many years ago have become worn out and unserviceable and require replacement; additional copies are also required for the use of newly opened police stations.

272	Binding of Form No. XIII of the Indian Arms Rules into booklet form.	...	1,100	1,100	...	The cost on account of the printing and binding of these forms will be recovered by the levy of fees from license holders to whom they are to be supplied.
273	Printing of the Manual of the Civil Circulars issued by the High Court of Judicature at Bombay.	...	3,000	3,000	...	In view of financial stringency no provision was made on account of this item in the current year's budget although the High Court had requested that the necessary provision might be made. As the previous edition of this Manual is now wholly exhausted, it is necessary to reprint it.
274	Printing of the revised edition of brochure of plans and specifications of houses for working classes.	...	3,000	3,000	...	The first edition of the brochure was published in the latter part of 1919 and it had a very rapid sale. And as there is still a very considerable demand for copies of the publication, it is proposed to reprint 500 copies of it. It is proposed to fix the sale price of a copy of the revised edition at Rs. 7-8-0 so that the cost of printing will be fully recouped by the sale-proceeds of the brochure.
275	Entertainment of one clerk for the Machine Binding section of the Press.	660	...	660	900	At present the clerical work in the Machine and Binding section of the Yeravda Prison Press, Poona, is being carried out by the supervising staff with the help of convict clerks and thereby much of the valuable time of the supervising staff is taken up by this work which can more advantageously be used in increasing the outturn of the Press. The pay of the clerk will be Rs. 55- $\frac{5}{2}$ -75.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>46, Stationery and Printing (Reserved)—concl'd.</i>	Rs.	Rs.	Rs.	Rs.	
	Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD.					
276	Entertainment of one clerk for keeping separate account of the cost of work done for officers of the Central Government.	1,020	...	1,020	1,200	Stationery to officers of the Central Government stationed in this Presidency is supplied by the Superintendent of Government Printing and Stationery, and as the price of all stationery is to be charged to that Government it is necessary to keep separate account and the entertainment of an additional clerk is necessary. A charge of 5 per cent. on issue rates to provincial officers is added in the case of stationery supplied to officers of the Central Government so as to cover rent, clerical and other charges, so that the entertainment of the proposed clerk will not really involve any additional charge on provincial revenues. A scale of Rs. 85— $\frac{5}{2}$ —100 per mensem is proposed for the clerk. These are required for the Government Central Press, Bombay.
277	Shaw's Automatic Striker Ruling Machine ...	...	1,500	1,500	...	
278	The Rotary Metal Furnace ...	...	750	750	...	
279	Drummond Lathe ...	...	9,000	9,000	...	
280	Value of, and freight on, Europe Stores required for the Press of the Commissioner in Sind.	2,500	...	2,500	2,500	As no indent for Europe stores has been preferred by the Press since 1916-1917 on account of Government orders <i>re</i> the strict observance of economy, there is no stock of these stores in the press, and as articles like rexine, binding cloth, inks, Binder's linen thread, rust-proof stitching wire, etc., are required annually, it is proposed to obtain these supplies from England where they can be obtained cheaper and of better quality than in India.

281	Cost of transporting Stationery to Poona and incidental expenses consequent on the removal of the Stationery Stores to Poona.	...	5,000	5,000	...
282	Reprinting of the Bombay Legislative Council Manual.	...	1,200	1,200	...
	Total ...	6,780	28,815	35,595	7,200

Government consider that a considerable amount of economy can be effected by the transfer of the Stationery Stores to Poona and have accordingly called for detailed plans and estimates in this connection from the Superintendent of Government Printing and Stationery. The proposed provision is on account of the transportation charges of stationery to the proposed new stationery stores at Poona.

The Bombay Legislative Council Manual has now been extensively corrected and is out of date as regards the Bombay electoral regulations which have been entirely re-drafted. It is also desirable to include certain new matter in the Manual. As copies of the Manual will be required for distribution among Government Officers and members of the Legislative Council it is proposed to reprint it.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>47, Miscellaneous (partly Reserved and partly Transferred).</i>	Rs.	Rs.	Rs.	Rs.	
283	Minister in charge— HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH. Grant-in-aid to the Thana District Local Board for the abolition of tolls on the Bandra-Ghodbandar Road.	12,904	...	12,904	12,904	Please see the note attached. (Appendix B.)
284	Member in charge— HONOURABLE MR. HAYWARD. Telephone for the new Government Male Workhouse, Bombay, for European vagrants.	135	...	135	135	Telephone is necessary for this institution.
285	Grant to the Board of Cinema Film Censors ...	...	10,000	10,000	...	The Government of India have decided that a local fund should be started and the receipts realised by the Board of Cinema Film Censors should be credited and the expenditure incurred by it debited to that Fund, Government meeting any deficiency that may arise by a grant. A grant of Rs. 15,000 was accordingly provided for the current year. As a result of steps since taken to economise expenditure it is estimated that Rs. 10,000 will suffice during the next year.

	Member in charge— HONOURABLE MR. HAYWARD.				
286	Grant to the Society for the Prevention of Cruelty to Animals, Bombay.	27,500	...	27,500	27,500
287	Poor box in the Court of the City Magistrate, Karachi.	500	...	500	500
	Total ...	41,039	10,000	51,039	41,039

Though technically a new item, this does not involve extra expenditure. The fines in cases conducted by the Society, which have hitherto been credited to the Society, will now be credited to Government, and out of this provision a grant will be made to the Society less by 5 per cent. than the actual fines recovered, the Society continuing to meet the charges on account of—

- (1) Admission fees to Panjrapole,
- (2) Feeding and watering charges of the Municipal Hospital and
- (3) Pay of the special clerk.

A poor box is maintained in the Courts of the Presidency Magistrates, Bombay, and Government contribute a grant of Rs. 1,000 towards its upkeep. Indigent and distressed persons present petitions to the Chief Presidency Magistrate who gives money on the merits of each case. It has been proposed to start a similar poor box in the Court of the City Magistrate, Karachi, and to allot an annual grant of Rs. 500 towards its maintenance. The box, as in the case of Bombay, will derive its income also from the parties to criminal cases.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<i>52-A.—Forest Capital Outlay (Transferred).</i>	Rs.	Rs.	Rs.	Rs.	
	Minister in charge— HONOURABLE MR. MEHTA.					
288	Shed for sandalwood at Dharwar ...	...	3,000	3,000	...	Nearly all the sandalwood for the Southern Circle of an annual value of over half a lakh of rupees is stocked and sold at Dharwar. At present a bungalow is hired for the purpose. But this is unsuitable and facilities for inspecting the sandalwood are poor. With a decent shed and better facilities more security and better prices would be obtained. It is proposed to build a shed in the compound of the forest office.
	Total ...	...	3,000	3,000	...	

286

*55, Construction of Irrigation, Navigation,
Embankment and Drainage Works (Reserved).*

Member in charge—

HONOURABLE SIR CHIMANLAL SETALVAD.

A.—Irrigation Works.

(Productive.)

Begari Canal—

289 Subordinate's landhi with outhouses, etc., mile 7/1
Choi. ... 8,000 8,000 ...

The construction of the landhi is very necessary for better and efficient control of the working of the distributaries especially during the rotation periods as there is no landhi between head and 13th mile of Choi branch whereas there are cross regulators in that length of the branch.

Sind Canal—

290 Widening Munghirwah below 14th mile ... 18,000 18,000 ...

There is chronic deficiency of water-supply in the tail of Munghirwah. This can only be removed if Munghirwah below 14th mile is widened.

Lundiwah—

291 Additions and alterations to the Public Works
Inspection bungalow at Sarhad. ... 2,500 2,500 ...

Accommodation in the bungalow is quite insufficient.

Shikarpur Canals District—

292 Constructing pucca sluices ... 10,000 10,000 ...

Kacha heads draw excessive supply of water with the result that the tail portions of canals suffer greatly.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	<i>55, Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—continued.</i>					
	Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD.					
	<i>A.—Irrigation Works—contd. (Productive)—contd.</i>					
293	Sukkur Canal— Constructing new sluices over existing kacha heads...	...	8,000	8,000	...	Owing to kacha heads water supply is not distributed evenly, breaches occur in the canal banks and inspection is rendered very difficult during inundation. It is therefore necessary to construct masonry sluices over them.
294	Additions and alterations to the Inspection Landhi at Drakhan.	...	2,000	2,000	...	The proposed additions and alterations are necessary as the present accommodation consisting of one room, 14' x 12', with a verandah in front is quite inadequate for the subordinates occupying it.
295	Ghar Canals— Constructing new sluices over existing kacha heads .	...	10,000	10,000	...	Owing to kacha heads water supply is not distributed evenly, breaches occur in the canal banks and inspection is rendered very difficult during inundation. It is therefore necessary to construct masonry sluices over them.
296	Western Nara— Regulator across Western Nara below Abad Bridge .	...	2,00,000	2,00,000	...	The river has approached close to the existing head regulator at Khalid which is in danger and a new regulator is an urgent necessity, there being no other regulator on the Nara to control the supply.

297	Pinyari Canal— Improvements	...	...	50,000	50,000	...	The canal is gradually silting and its regime deteriorating and improvements are therefore necessary.
298	Constructing Subordinates' Landhis (Marho Bulakhan).	...	...	7,600	7,600	...	The work is urgently required for the administration of the canal.
299	Baulkshed and Tindal's quarters at Shorewah	...	...	2,000	2,000	...	The works are urgently required as there are no quarters at this place.
300	Constructing regulator over Rahimwah	...	...	2,000	2,000	...	Rahimwah was improved to feed Shahwah from Pinyari and requires a regulator at head.
301	Constructing Daroga's landhi at Shorewah	...	...	3,500	3,500	...	The landhi is required for Darogas to live in as there is no accommodation for them at this out-of-the-way place.
302	Constructing road bridge over new cut Sheikha on Mirpur Abrial road.	...	...	1,500	1,500	...	The bridge is required for traffic where the road crosses the new cut.
303	Kalri Canal— Constructing a Daroga's landhi at Kalri Road bridge.	...	...	3,500	3,500	...	Accommodation is very necessary.
304	Jamrao Canal— Constructing Lower Subordinates' quarters at Jhando Mari.	...	...	1,400	1,400	..	The general accommodation at Jhando Mari is poor and subordinates' quarters are very necessary.
305	Additions and alterations to the Inspection bungalow at Landhi.	...	...	3,600	3,600	...	The side rooms of this bungalow are very small and the additions and alterations are therefore very necessary.
306	Conversion of sluice establishment quarters at 22nd mile West Branch into Subordinates' quarters.	...	...	2,000	2,000	...	Funds granted for this work during 1922-23 have been reappropriated to some other work.
307	Sluice establishment quarters at 73rd mile	...	...	4,600	4,600	...	These are necessary as a component part of the new regulator at 73rd mile.
308	New distributary <i>ex</i> 52nd mile, West Branch	...	...	3,000	3,000	...	
309	New distributary <i>ex</i> 105th mile, Jamrao Canal	...	...	6,500	6,500	...	
310	New distributary <i>ex</i> 113th mile, Jamrao Canal	...	...	2,500	2,500	...	
311	Extension of Mubarak Minor	...	...	2,000	2,000	...	The works are required for ensuring a more economical distribution of water.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<p>55—Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—contd.</p> <p>Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD.</p> <p>A.—Irrigation Works—contd. (Productive)—concl'd.</p>	Rs.	Rs.	Rs.	Rs.	
312	Eastern Nara Works— Regulating sluice at mile 68/4 <i>ex</i> Mithrao Canal ...	...	1,050	1,050	...	This work is required in place of distributary <i>ex</i> 65th mile Mithrao Canal which is considered now necessary.
313	Providing compound wall, kitchen, bath and privy to the signaller's quarters at Kanher (Mithrao) and Karnari (Thar Canal).	...	2,200	2,200	...	This work is very necessary as no signaller can live with his family in these barren places without additions.
314	Store room at Bakhoro ...	...	2,000	2,000	...	There being no room, there is likelihood of the stores being stolen away and spoiled by exposure.
315	Constructing intermediate regulator one span of 8 feet at 3/6 of the Nurwah.	...	2,600	2,600	...	This regulator is required to improve the distribution of water.
316	Construction of outlets or sluices to water courses <i>ex</i> 3rd and 7th mile distributaries <i>ex</i> Thar Canal. (Unproductive.)	...	2,500	2,500	...	The work is necessary for ensuring an equitable distribution of water.
317	Mahiwah— Constructing rice distributary along Deharwah mile 31 to 37.	...	15,000	15,000	...	This is necessary for passing more water to the tail of the Canal.

318	Extension of Sonan Branch <i>ex</i> Mahiwah	...	...	15,000	15,000	...	The Head Regulator on the Sonan Branch remains partially closed. To make use of this surplus water it is necessary to extend the branch.
319	Dad Canal— Remodelling Lower Dad Project	...	...	49,000	49,000	...	The work is necessary for improving water supply at the tail of canal.
320	Kadwa River Works— Constructing six telegraph offices on the Kadwa River System.	...	...	18,000	18,000	...	The provision is necessary consequent upon the decision to provide telegraphic communication.
321	Nira Canal and Shetphal Tank combined— Telegraph office and signallers' quarters at Haturna...	...	...	4,500	4,500	...	The necessity for the work is that the telegraph office is at present inadequately located in one of the outhouses of the Inspection Bungalow, while the signaller has to live in the village nearly 1½ miles away where too accommodation is scarce.
322	Sub-overseers' quarters at Baramati	...	...	2,200	2,200	...	Provision of quarters for the canal establishment in the Poona Irrigation District generally has become necessary as the men live either with the cultivators whom they are expected to control in irrigation matters or in houses rented from such cultivators or in villages situated at long distances from their beats. This state of affairs does not make for efficiency and the need of such quarters is very badly felt in Baramati.
323	West Khandesh District— Extension of the Shahada Channel	...	...	5,000	5,000	...	A good return of revenue is expected by executing the work as the river has perennial flow and the land is eminently suited for irrigation.
324	Krishna Canal— New overbridges where necessary	...	...	8,000	8,000	...	The works are necessary for the facility of traffic crossing the canal.
325	Yerla River Irrigation Works— Constructing a culvert of 8' span in mile No. 1 near Bhandewadi.	...	...	1,000	1,000	...	The work is necessary for the improvement of the canal.
326	Maini Tank Canal— Additions and alterations to the head works on Maini Tank.	...	...	4,000	4,000	...	These are necessary for the safeguarding of the waste weir and the training wall of Maini Tank.

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
	<p>55—Construction of Irrigation, Navigation, Embankment and Drainage Works (Reserved)—concl'd.</p> <p>Member in charge— HONOURABLE SIR CHIMANLAL SETALVAD.</p> <p>A.—Irrigation Works—concl'd. (Unproductive)—concl'd.</p>	Rs.	Rs.	Rs.	Rs.	
327	Gokak Canal first section and storage works— Raising the crest of the Dhupdal weir ..	...	30,000	30,000	...	The capacity of the tank is much reduced owing to the accumulation of silt. The total amount of silt measured in 1921 was 192 million Cft. In order to meet the demand of the Mills throughout the year and to supply water to Rabi and perennial irrigation under the canal it is proposed to raise the weir permanently.
328	<p>Malsiras District— Nira Right Bank Canal— Additional temporary establishment required— 3 Upper Subordinates at Rs. 150 per mensem each, Rs. 450. 19 Lower Subordinates at Rs. 85 per mensem each, Rs. 1,615. 7 Office establishment (clerks, traçers, computers and peons), Rs. 350. 17 Petty establishment (store clerk, messengers, peons, tapalis, watchmen and store chowkidars), Rs. 283.</p>	32,376	...	32,376	32,376	The work of the construction of the tail portion of the Nira Right Bank Canal has been sanctioned by Government and the establishment in question is absolutely necessary to prepare the working plans of the works concerned.
	Total ...	32,376	5,16,250	5,48,626	32,376	

56-A.—Capital Outlay on improvements on Public Health—(Transferred).																											
Minister in charge— HONOURABLE KHAN BAHADUR GHULAM HUSSAIN HIDAYATALLAH.																											
329	Poona Town Planning Scheme No. 1	1,29,600	1,29,600	...	<p>An amount of Rs. 1,29,600 is required to meet the cost of acquisition of land comprised in the scheme and is arrived at as follows:—</p> <table> <tr> <td>Government Colony</td> <td>55 acres.</td> </tr> <tr> <td>Clerks</td> <td>25 "</td> </tr> <tr> <td>Total</td> <td>80 acres at Rs. 1,300 per acre.</td> </tr> <tr> <td></td> <td>Rs. 1,04,000</td> </tr> <tr> <td>District Court</td> <td>12 acres at Rs. 1,300 per acre.</td> </tr> <tr> <td></td> <td>Rs. 15,600</td> </tr> <tr> <td></td> <td>Rs. 1,19,600</td> </tr> <tr> <td>Arbitration</td> <td>...</td> </tr> <tr> <td></td> <td>Rs. 10,000</td> </tr> <tr> <td></td> <td>Rs. 1,29,600</td> </tr> </table> <p>It is proposed to provide this amount from loan funds.</p>	Government Colony	55 acres.	Clerks	25 "	Total	80 acres at Rs. 1,300 per acre.		Rs. 1,04,000	District Court	12 acres at Rs. 1,300 per acre.		Rs. 15,600		Rs. 1,19,600	Arbitration	...		Rs. 10,000		Rs. 1,29,600
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	Rs. 15,600																										
	Rs. 1,19,600																										
Arbitration	...																										
	Rs. 10,000																										
	Rs. 1,29,600																										
330	Poona Drainage Scheme, 2nd section	2,75,000	2,75,000	...	<p><i>Vide</i> remarks against item No. 242 under "33, Public Health".</p>																				
Total			...	4,04,600	4,04,600	...																					

Serial No.	Description of item.	Amount provided for 1923-24.			Ultimate annual recurring expenditure.	Remarks.
		Recurring.	Non-recurring.	Total.		
1	2	3	4	5	6	7
		Rs.	Rs.	Rs.	Rs.	
	<i>60-A.—Other Provincial Expenditure not charged to Revenue (Transferred).</i>					
	Minister in charge— HONOURABLE MR. MEHTA.					
331	Payment of compensation for distillery plant ...	...	2,00,000	2,00,000	...	The Dhulia Distillery country spirit supply contract expires on 31st March 1923 and the distillery is to be closed after that date, as the requirements of the area served by it can be met from the Government Distillery, Nasik. The plant at the Dhulia Distillery and the attached warehouses, which was paid for by the distilling contractor, will therefore have to be taken over by Government at a valuation in accordance with the terms of the license. The payment to be made to the contractor is expected to come to Rs. 2,00,000. Important parts of the plant will be transferred to the Government Distillery, Nasik.
332	Quarters and Peons' lines for the Excise establishment at Mal-Talasri and Udhwa in the Thana District.	...	20,000	20,000	...	Owing to the very low price at which liquor is sold at the shops in the Nagar Avely Pargana and in the Dharampur State, there is a great possibility of large quantities of liquor being smuggled into British territory to the detriment of revenue. In order to check the illicit importation as well as the export of mhowra, jaggery, molasses, etc., to Nagar Avely a strong preventive force is absolutely necessary. Several important cases have already been detected. The necessity for the staff is greater now owing to the introduction of the ration-

333	Acquisition of land for the Agricultural College ...	...	1,00,000	1,00,000	...
	Total ...	...	3,20,000	3,20,000	...
	Grand total of items 1 @ 333 ...	32,00,303	26,60,033	58,60,336	34,34,667

ing system. The staff has been located in kutchha huts as no houses are available on the frontier. The villages on the frontier are inhabited by Varlis, Kolis and Dublas and the staff has to obtain provisions from a considerable distance. These stations are at present considered as penal settlements by the staff. It is therefore necessary that the men should be provided with quarters now that the staff is to be retained permanently. The provision of Rs. 20,000 is for the Assistant Inspector's quarters at Mal-Talasri and peons' lines at Mal-Talasri and Udhwa.

Land aggregating 122 acres 21 gunthas required for the extension of the Agricultural College grounds and the Dairy School was notified for acquisition in 1920. Out of this 33 acres and 33 gunthas have been acquired and paid for. The remaining portion has still to be acquired. It is very important that this land should be acquired, otherwise the College may be hemmed in and its progress impeded.

APPENDIX A.

(*Vide* item No. 159 under the head 31, Education.)

Encouragement of Vernacular Literature.

Government have had under consideration for some time past the question of encouraging the production of vernacular literature suitable for the self-education of those people who know the vernacular only or whose knowledge of English is very slight. In the European languages there is a large number of suitable books written with this object in view and these afford everybody a chance of self-education. In this country such books are practically non-existent in most vernacular languages. What books there are, with a few exceptions, are generally unsuitable. The primary schools in this Presidency are turning out a large number of literate people and the mental pabulum that they now receive is usually merely bad fiction or political literature which is often unhealthy in character, besides newspapers which are generally ill-informed and controversial.

2. It is therefore proposed that steps should be taken to encourage the production of the following two kinds of books:—

(a) books of a fairly *advanced* type by competent authors in the vernaculars of this Presidency and in Urdu on various subjects especially of an educative character such as—

- (1) History of various countries, periods and movements; biography;
- (2) Economics; politics and political theories; social movements; sociology, anthropology and ethnology;
- (3) Various physical and natural sciences; agriculture technology; history of sciences;
- (4) Mathematics, astronomy, statistics;
- (5) Philosophy; histories of various religions; biographies of philosophers (including a description of their system);
- (6) Histories of various European and other languages; literary movements, linguistics and philology;
- (7) Geography; history of geographical discovery; lives of explorers.

(b) Graduated series of books of an elementary type on the following subjects in the various vernaculars and Urdu which would be useful for the self-education of literate villagers and at the same time serve as supplementary readers for the higher standards of vernacular primary schools:—

- (1) Agriculture; nature study; natural sciences;
- (2) History; elementary economics; elementary ideas on politics and political institutions; administration;
- (3) Physical sciences like physics, chemistry, astronomy, geology; technical subjects;
- (4) Domestic economy; elementary medicine and physiology; first-aid; sanitation and public health.

3. Owing to the existing financial stringency, it is not proposed to proceed at present with proposal (a) in paragraph 2 above, which will involve considerable expenditure. Proposal (b) is not expected to cost much and the expenditure will be spread over a period of about three years. It is accordingly intended that the following three series, each consisting for the present of three or four graduated readers on a concentric basis should be taken in hand:—

- (1) Agriculture together with subsidiary subjects like Botany, Zoology (including entomology); veterinary science; meteorology.
- (2) History and geography; administration; economics; political science.
- (3) Domestic science including hygiene and first-aid, common diseases, nursing, etc.

4. Steps will be taken to have the proposed three series prepared first in one of the vernaculars. They will be translated or adapted later into the other vernaculars and Urdu. Government propose to offer a subsidy at the approximate rate of Rs. 2-4-0 per octavo page to competent persons who may offer to write the proposed books and will reserve the option of acquiring the copy-right on payment of an equal amount of subsidy after the first edition is exhausted.

5. The total cost of the production of the three series in one vernacular is estimated at Rs. 5,000 and it is proposed to provide for this in next year's budget estimates.

APPENDIX B.

(Vide item No. 283 under the head 47, Miscellaneous.)

Note on the proposal for a grant-in-aid to the District Local Board, Thana, for the abolition of tolls on the Bandra-Ghodbandar Road.

In 1908 Government instituted the policy of abolishing tolls on provincial roads and the same policy was extended to district local board roads in 1914. As the resources of the boards were very inelastic and as Government considered that the loss of revenue derived from tolls would affect the finances of the boards to a considerable extent, they decided to compensate the boards by the payment of grants-in-aid equivalent to the average receipts of the five years preceding the date of abolition of tolls by the board concerned. This decision of Government was communicated to the boards in Circular memorandum no. 6380, dated the 12th August 1914. In accordance with this policy in 1919, the two tolls then levied on the Bandra-Ghodbandar Road were abolished as their existence had proved a very serious impediment to the development of Salsette by hampering traffic between Bandra on the one hand and Santa Cruz and Andheri on the other; and in view of the importance of the road which required to be kept in proper repairs it was taken over by Government from the District Local Board, Thana, and provincialised. The Board which received an annual income of Rs. 25,800 from the tolls and spent only Rs. 12,896 on the maintenance of this road, thus making a net profit of Rs. 12,904, was unwilling to hand the road over to Government. The reasons put forth by the Board for doing so are enumerated in their Resolution dated the 15th September 1917, which are as follows:—

“I. That it does not admit that the road was constructed by the Portuguese Government.

“II. That the road is vested in the Board for over half a century, and that it has spent several lakhs of rupees over it from its revenues, and that it does not wish to part with it.

“III. That the statement in the letter of Government that the Board has in recent years secured profit by the levy of tolls on this road loses all its force, when it is considered that the Board spends annually a large amount towards the construction and maintenance of the roads branching off from that road, and when it is remembered that the Board has in the past spent huge amounts over the road itself. Besides the Board is not bound to spend all the money derived from the toll on the particular road, so long as it spends all the amount so derived on roads.

“IV. That the very large principal traffic of the country carts pay almost the whole of the toll revenue, and they have never asked for any widening which the Government suggest in their letter.

“V. That the Board is given to understand that there are very serious objections raised by the Bandra people against the said scheme of widening.

“VI. That the Board has reasons to believe that widening is proposed to be undertaken for the benefit of the Bombay Motorists who regard the toll as a nuisance.

“VII. That the Board denies that the existence of the toll on this road has proved a very serious impediment towards the development of Salsette by hampering the traffic between Bandra on the one hand and Santa Cruz and Andheri on the other. A comparison of the toll revenues of this toll and the Bombay Municipal toll at Mahim will make it clear that there is very little traffic between Bandra on the one hand and Santa Cruz and Andheri on the other, and that almost the entire traffic is between Bombay and places north of Santa Cruz.

“VIII. That the decision of Government for the removal of the present toll bar to the north of Malad is unfair, unwarranted and highly detrimental to the best interests of a Local Self-governing body.

“IX. That Government be pleased to reconsider their decision with regard to the removal of the present toll and if they are not disposed to reconsider their decision that compensation as outlined in their Circular memorandum no. 6380 of the 12th August 1914 be paid to the Board in lieu of the abolition of the present toll at Santa Cruz.”

In view of the importance of this road over which heavy traffic was carried between the City and the suburbs it was necessary not only to abolish the tolls which were a hindrance to traffic but to take over the road from the board in order to keep it in proper repair which the board was unable to do in view of its limited resources. Now under section 3 of the Bombay Tolls Act Government have the power to refuse their sanction to the levy of a toll by a district local board but they have no power under any law to provincialize a road which vests in a local authority. Therefore the provincialization of the Bandra-Ghodbandar Road was only a matter of mutual agreement between Government and the Thana Board and the latter claimed a net compensation of Rs. 12,904 equivalent to the estimated loss which it incurred by the provincialization. In the peculiar circumstances of the case as Government wanted to take back the road from the Board they had no course left open to them but to agree to the payment of an annual grant-in-aid of Rs. 12,904. Accordingly in Government Resolution, Financial Department, no. 5987, dated the 6th October 1919, a grant-in-aid of this amount was sanctioned.

2. Last year when orders were issued permitting local boards to reimpose tolls and discontinuing the payment of Government grants for the abolition of tolls which they hitherto received, the fact was lost sight of (until the Commissioner drew the attention of Government to it) that the Bandra-Ghodbandar Road was provincial and hence the District Local Board could not reimpose tolls on it, and thus no provision on account of the compensation of Rs. 12,904 to be paid annually to the Board was made in the budget of 1922-23. In view of the special circumstances of the case Government consider that the District Local Board, Thana, is entitled to the continuance of the grant-in-aid which it is proposed to pay during the current year by reappropriation, from the Reserve with Government (F. D.) under the budget head "47-Miscellaneous" to which head also such grants are debitable.

3. In this connection Government have also considered the possibility of deprovincializing the road (and thus obviating the necessity of paying the grant to the Local Board) and permitting the local body to reimpose tolls. The local officers who were consulted are definitely against the suggestion, as being very detrimental to the Development Schemes which to some extent depend on the supply of materials from Salsette which have to be carried over this road. Government consider that there is much force in this argument and the suggestion to deprovincialize the road has not therefore been adopted.

4. This case was submitted to the Finance Committee for consideration and it has advised that Government must at any rate pay this year.* The claim is, however, a permanent one so long as the conditions on which the present agreement in the matter was made remain the same and the charge, therefore, will be a recurring one and will have to be provided for every year.

STATEMENT E.

LISTS OF MAJOR WORKS.

A.—WORKS FOR WHICH GOVERNMENT ARE COMMITTED OR WORKS
THE POSTPONEMENT OF WHICH WOULD INVOLVE
LOSS OF REVENUE.

B.—VERY URGENT MAJOR WORKS THE POSTPONEMENT OF WHICH
IS HIGHLY UNDESIRABLE.

A.

No.	Executive District.	Locality.	Name of work.	Amount of estimate.	Demand.	Remarks.
			<i>General Administration.</i>	Rs.	Rs.	
1	Karachi Buildings ...	Karachi ...	Connecting Government House and subsidiary buildings with the municipal drainage system.	31,749	31,500	Administratively approved in Government Order, Public Works Department, No. C.W.—12690, dated 19th August 1921. This is in accordance with the requirement of the Karachi Municipality. All the surrounding buildings have been connected with the municipal drainage system and the Government buildings have remained unconnected as yet. The Municipality is therefore urgently pressing for the work.
			<i>Communications.</i>	.....	1,00,000	
2	Thana ...	.....	Instalment in respect. of the contribution of Government (Rs. 4,00,000) towards the cost of constructing a new bridge across the Bassein creek to carry the water mains.		1,31,500	Government memorandum No. 1840-W. of 18th August 1922. Contracts have been given by the Municipality.

B

H 1200-59

No.	Executive District.	Locality.	Name of Work.	Amount of Estimate.	Demand.	Remarks.
			<i>Revenue Department.</i>	Rs.	Rs.	
1	East Khandesh ...	Jalgaon ...	Bungalow at Jalgaon for the Sub-Divisional Forest Officer, East Khandesh.	17,380	17,000	The work has been approved administratively by Government (<i>vide</i> Government Resolution, Public Works Department, No. 586 dated 22nd February 1922). There is no Government bungalow available in Jalgaon for the Forest Sub-Divisional Officer, East Khandesh, and the greatest difficulty is experienced in securing suitable accommodation in the absence of good and convenient private houses suitable for occupation by Government officers. The need becomes more acute when the Government officer happens to be other than a Hindu or Mahomedan or of a Hindu community of which there are no other members in the neighbourhood.
2	Sukkur ...	Shikarpur ...	Office and quarters for the Divisional Forest Officer, Shikarpur, and outhouses for peons.	25,000	25,000	No bungalow is available at Sukkur even for hire for the office and residence of the Divisional Forest Officer. At present the Divisional Forest Officer resides and holds his office in part of the bungalow belonging to the Church Missionary Society for which rent is paid. The lease of this building expires on 30th April 1923 and the Church Missionary Society has expressed its inability to enter into agreement for any further extension. The work is a matter of urgent necessity and construction of it has recently been approved administratively.
			<i>General Administration (Finance Department).</i>		42,000	
3	Government House ...	Bombay ...	Re-roofing the State bungalow at Government House, Bombay.	.....	40,000	The plan and estimate for the work are ready. The approval of the Secretary of State to the work will not be necessary if the classification thereof as special repairs is accepted by the Accountant General.

No.	Executive District.	Locality.	Name of Work.	Amount of Estimate.	Demand.	Remarks.
4	Karachi	Karachi	<i>Administration of Justice.</i> Judicial Commissioner's Court...	Rs. 43,00,000	Rs. 10,00,000	The Court is situated at present in old bank premises which have for years been wholly inadequate for the growing needs of the Court. The public have recently made strenuous demands for the adequate housing of the Chief Court of Sind.
5	Poona	Poona	District and Sessions Courts, Small Causes Courts, First and Second Class Subordinate Courts.	10,00,000	5,00,000	The District and Sessions Courts will shortly have to be removed owing to the acquisition of a part of the land for diversion of the Railway. The Small Causes Courts and Subordinate Civil Courts have had to be removed recently from the Shanawar Wada and are at present temporarily housed in wholly inadequate quarters in the Visram Bagh.
6	Kaira	Nadiad	Judicial Buildings	2,45,000	2,00,000	The Secretary of State sanctioned in September 1921 the creation of a separate judicial district for Kaira. The previous rough estimate for the Courts in Kaira amounted to Rs. 3,79,500. The Executive Engineer, Kaira and Panch Mahals, has however submitted a revised estimate of Rs. 2,45,500 for the Court house and bungalows for the District Judge and Assistant District Judge. The buildings are urgently required for the institution of a separate District and Sessions Court for Kaira.
			<i>Fails.</i>	.....	17,00,000	
7	Presidency	Bombay	New Prison at Arthur Road for under-trial and short-term prisoners in the City of Bombay.	14,00,000 for housing. 9,00,000 for site.	4,80,000 9,00,000	The project in fair has been prepared and is being revised at the request of the Finance Department. This work, the need of which has been recognised for at least 10 years, is now one of imperative urgency. The prison arrangements in Bombay have long been condemned and this scheme is a part of the programme of jail accommodation which Government has undertaken to carry out as speedily as possible. The new prison will take the place of the Common Prison and the House of Correction and will set free the sites, the value of which has been estimated as high as Rs. 25 lakhs.

8	Ahmedabad	...	Sabarmati	...	Tubercle ward with 6 cells	...	34,223	25,000	} The provision of separate tubercle wards in each Central Jail has been strongly recommended by the Jail Committee.	
9	Poona	...	Yeravda	...	Tubercle ward for 8 beds	...	13,055	13,000		
10	Karachi	...	Hyderabad	...	Tubercle ward with 3 cells	...	21,178	21,000		
								14,39,000		
<i>Police.</i>										
11	Presidency	...	Bombay	...	Constructing Dock Police Lines on the Bombay Port Trust site between Raichur Street and Sholapur Street for one Officer and 264 Constables.		5,87,112	3,50,000	This work is an instalment in the existing scheme for housing the Dock Police, half of the annual charges of which will be borne by the Port Trust.	
12	Do.	...	Do.	..	Carrying out additional works in the compound of the lines for the Mounted Police at Byculla (Shepperd Road) for the accommodation of 97 Mounted Police and also for 80 Unmounted Police for the Nagpada Police Station.		4,95,340	3,20,000	The existing lines were built in 1883 and have been condemned as insanitary. New lines are urgently required and opportunity is being taken to provide for the men at Nagpada Police Station.	
13	Do.	...	Do.	...	New lines and extension of existing lines at Agripada Police Station to accommodate 68 Police.		1,26,000	1,26,000	The work is necessary to house the rest of the police force at this station.	
14	Do.	...	Do.	...	Quarters for four Sub-Inspectors of Police at Picket Road.		49,120	49,000	The accommodation is urgently required for the Police Officers of neighbouring police stations.	

No.	Executive District.	Locality.	Name of Work.	Amount of Estimate.	Demand.	Remarks.
15	Presidency	Bombay	Providing for quarters for the officers of the police station and also sufficient office accommodation on the ground floor of Agripada Police Station. Additional rooms for servants are also required.	Rs. 62,973	Rs. 52,000	The officers' quarters are both inadequate and insufficient for the number of officers at the Police Station.
16	Do.	Do.	Additions and alterations to the Police Station and cells at Pydhowni.	43,938	43,500	The scheme is urgently required and improvement of the cells is imperative.
17	Do.	Do.	Proposed construction of an underground water storage tank fitted with an electric pump in the compound of the Nagpada Police Station in order to ensure adequate water supply in the officers' quarters and Police Lines in that compound.	11,348	11,000	The work is urgently necessary on sanitary grounds. The pressure in the municipal mains is insufficient to carry water to the top of the building.
18	Do.	Do.	Proposed additions and alterations to the Police Lines at Nagpada in the compound of the Nagpada Police Station.	37,403	37,000	The work is necessary on sanitary grounds and provision has to be made for the extra men.
19	Do.	Do.	Provision of electric installations in quarters occupied by 102 officers of the Bombay City Police Force of and above the rank of Sub-Inspectors and for the lighting of passages in Police chawls.	1,72,746	1,00,000	Electric light has so far been provided only in some of the offices, and quarters, and oil lamps have to be used in some of the chawls, an arrangement which is both uneconomical and unsatisfactory. The completion of the scheme is urgently required for the improvement of the health of the Force.

20	Presidency	..	Bombay	...	Proposed demolition of the existing pucca built police chowki at the junction of the Arthur Road and Clark Road (Jacob Circle) and the construction of a large chowki on the site of the existing small chowki which will serve as a temporary Police headquarters in times of disturbances in the north of the Island.	49,946	47,500	Jacob Circle is a strategic centre at all times of serious general disturbance in Bombay, and the necessity for proper accommodation for temporary police headquarters has been repeatedly experienced.
21	Do.	...	Do.	...	Additions and alterations to the Northcote Police Hospital at Nagpada.	2,50,000	2,00,000	The inadequate accommodation and the insufficiency of the staff has long been felt. The work is one of urgent necessity.
22	Do.	...	Dadar	...	Quarters for 2 Railway Police Inspectors and 5 Sergeants.	1,96,000	50,000	Great difficulty is experienced in obtaining quarters for officers in Bombay. Owing to the wholly unsuitable quarters they have now to occupy the health of these officers and their families suffers.
23	Bombay District.	Suburban	Ville Parle	..	Station house and quarters for 1 Sub-Inspector, 8 Head constables and 26 constables.	99,500	50,000	It is impossible to get hired quarters without paying prohibitive rent, and the men are forced therefore to live in houses which are unhealthy and insanitary.
24	Ahmedabad	...	Ahmedabad City	..	Construction of additional Police Lines for 16 Jamadars, 16 head constables and 203 constables.	3,16,727	50,000	All constabulary cannot be accommodated in the existing lines. Great difficulty is experienced in obtaining hired accommodation.

No.	Executive District.	Locality.	Name of Work.	Amount of Estimate.	Demand.	Remarks.
				Rs.	Rs.	
25	Ahmedabad.	Bavla	Police Lines for 3 head constables and 6 constables.	12,107	12,000	There are no lines at this place and house accommodation is practically impossible to obtain.
26	Surat and Broach	Pardi	Quarters and lines for 1 Sub-Inspector, 8 head constables and 20 constables.	24,000	24,000	Existing accommodation is inadequate. It is therefore proposed to reconstruct and enlarge the existing insanitary quarters.
27	Thana	Bhiwandi	Quarters and lines for 1 Sub-Inspector, 9 head constables and 18 constables.	26,538	26,000	Bhiwandi is growing in importance and it is essential that lines should be built as soon as possible.
28	Do.	Virar	Police Lines, Office and lock-up, etc., for 1 Sub-Inspector, 4 head constables and 8 constables.	30,500	15,000	There is a great dearth of houses owing to the Railway local service from Bombay.
29	Kolaba	Roha	Conversion of existing and construction of additional quarters for 1 Sub-Inspector, 7 head constables and 16 constables.	37,158	37,000	Suitable hired accommodation is not available and new quarters are urgently required.
30	Poona	Poona City	Quarters for 1 Inspector, 1 Sergeant and 100 policemen.	1,79,150	50,000	About a hundred police have to find quarters in the town as there is no accommodation for them in the lines.
31	Do.	Poona Cantonment.	Police Station house	28,682	15,000	There is no proper police station. The present building neither provides suitable rooms for receiving reports and making investigations nor cells for the safe custody of prisoners.

32	Nasik	... Manmad	... Quarters for 1 Sub-Inspector, 8 head constables and 25 constables.	94,417	50,000	There are no police lines at Manmad as the old lines were vacated when a portion of the building collapsed and killed two persons.
33	West Khandesh	... Nawapur	... Quarters for 1 Sub-Inspector, 7 head constables and 16 constables.	25,520	25,500	The existing rooms are without any sort of conveniences and require to be reconstructed. The town is unhealthy and quarters are difficult to find.
34	Satara	... Karad	... Quarters for 3 Sub-Inspectors, 14 head constables and 38 constables.	51,700	20,000	Karad is one of the largest and most populous towns in the district and the quarters available are antiquated and quite inadequate.
35	Dharwar	... Hubli	... Quarters for 1 Police Inspector, 1 Sergeant, 1 Sub-Inspector, 8 head constables and 22 constables.	48,000	24,000	The present lines are very unsatisfactory and are required by the Railway company. New quarters on a site outside Railway limits are an urgent necessity.
36	Karachi	... Karachi City	... Quarters for 7 head constables and 39 constables on the site adjoining City Police Station, Karachi.	1,08,307	50,000	The City Police Station is in the centre of the city while there are no police residing any where in this locality. It is essential that the men of the station should reside closely.
37	Do.	... Karachi Harbour	Police Station and quarters for the harbour police at Kiamari for 6 officers and 66 policemen.	2,04,700	75,000	The present quarters are not sufficient for the number of men stationed at Kiamari and are also small, dark and insanitary. The Sub-Inspector and Sergeants' quarters have to be hired and suitable quarters are very difficult to find.
38	Do.	... Bagdadi	... New Police Station. Quarters and lines at Bagdadi.	1,36,558	50,000	With the growth of the Bagdadi quarter new police lines are essential.

No.	Executive District.	Locality.	Name of Work.	Amount of Estimate.	Demand.	Remarks.
39	Hyderabad	Hyderabad City	Construction of quarters for 11 constables in the market quarters of Hyderabad City with compound wall.	Rs. 19,900	Rs. 19,900	A new police chowky and quarters at the Musafirkhana police station in Hyderabad are urgently required.
					19,89,400	
			<i>Education.</i>			
40	Poona	Poona	Expansion of the College of Engineering, Poona.	.....	1,00,000	To give effect to a resolution of the Legislative Council.
			<i>Medical.</i>		1,00,000	
41	Thana	Naupada (Thana).	Additional ward in the Mental Hospital.	28,337	28,000	Administratively approved in Government Order, General Department, No. 2621, dated 10th March 1921. At present there is overcrowding at every Mental hospital and patients (even violent ones) have to be refused admission. Some of these patients are left on the hands of the police. The police and the relatives of the patients have made strong representations to Government against the want of accommodation for patients at Mental hospitals. The work is therefore very urgent.

42	Presidency	... Bombay	... Construction of a block in juxtaposition to the Petit Hospital, consisting of office, store-room, operation room with accessories and Gynæcological Out-patient Department.	.....	} 3,60,000	The Indian Medical Degrees have been recognized by the British Medical Council on the distinct understanding that proper arrangements are made for the training of medical students in midwifery. The recognition will not extend beyond June 1923 if proper steps are not taken for the training of midwifery. The works are therefore urgent.
43	Do.	... Do	... A block consisting of a reception room for parturient women, operation rooms, septic and clean bath rooms for students and probationers on duty at the Motlibai Hospital.	1,25,000		
44	Do.	... Do.	... Construction of new buildings for St. George's Hospital.	.....	8,00,000	A new hospital of about 200 beds is to be constructed to replace St. George's Hospital in Bombay. The present site is both unhealthy and unsuitable for a large hospital. The cost of the new building will be recouped by the sale of the site and buildings so that the net expense to Government will be <i>nil</i> .
					11,88,000	
			<i>Miscellaneous Departments.</i>			
45	Sanitary Engineer	... Poona	... Yeravda water-supply	... 3,63,251	3,00,000	M. B. 792/14644. Revised Plans and Estimates sanctioned in Government Resolution, Public Works Department, No. C.W.—12332 of 10th August 1921.

No.	Executive District.	Locality.	Name of Work.	Amount of Estimate.	Demand.	Remarks.
			<i>Communications, (P. W. D.).</i>			
46	Kaira and Panch Mahals.	Dakor	Strengthening the bridge over the river Shedi.	50,721	40,000	
47	Poona	Poona	Road joining the Shaik Salla Bridge with the Ganeshkhind Road.	32,730	32,500	Estimate prepared.
48	Malsiras	.....	Strengthening the bridge over the Nira river at Sarola on Poona-Bangalore Road.	.....	79,000	Government Memorandum No. 167-W. of 14th August 1922. (The revised estimate amounts to Rs. 82,000.)
49	Poona	.....	Ferry at Aundh	35,928	10,000	
50	Ahmednagar	.....	Strengthening the bridge in mile 20 on Nagar-Poona Road.	.....	40,000	This bridge is in a dangerous condition.
					2,01,500	
51	.....	.....	Lump allotment for officers' bungalows.	.....	10,00,000	



Government of Bombay

FINAL ISSUE

**CIVIL BUDGET
ESTIMATE**

(PROVINCIAL)

FOR THE YEAR

1923-24

BOMBAY
PRINTED AT THE GOVERNMENT CENTRAL PRESS
1923

[Price—Rs. 1-14-0]

A.—Statement of the Revenue of the Government

Head of Revenue. 1	Refer- ence to detailed estimate. 2	Accounts, 1921-1922.			Budget Estimate, 1922-	
		India. 3	England. 4	Total. 5	India. 6	England. 7
Principal Heads of Revenue—	Page.	Rs.	Rs.	Rs.	Rs.	Rs.
II.—Taxes on Income	22	1,14,58,462		1,14,58,462	3,00,000	
V.—Land Revenue	22	5,47,43,707		5,47,43,707	5,97,25,000	
VI.—Excise	23	3,42,68,752		3,42,68,752	3,70,76,000	
VII.—Stamps—						
A. Non-Judicial	26	84,38,699		84,38,699	1,30,00,000	
B. Judicial		79,97,658		79,97,658	1,00,00,000	
VIII.—Forest	27	74,93,563		74,93,563	88,70,000	
IX.—Registration	28	13,27,203		13,27,203	14,50,000	
		12,57,28,044		12,57,28,044	13,04,21,000	
Irrigation—						
XIII.—Works for which capital accounts are kept—	28					
(1) Productive Works—						
Direct Receipts		2,59,620		2,59,620	2,46,000	
Portion of Land Revenue due to Irrigation...		43,02,591		43,02,591	25,35,000	
Deduct—Working Expenses		- 24,43,374		- 24,43,374	18,88,100	46,000
Net receipts or payments		21,18,837		21,18,837	8,92,900	46,000
Net receipts or payments						
(3) Unproductive Works—						
Direct Receipts		25,34,367		25,34,367	23,53,000	
Portion of Land Revenue due to Irrigation...		5,12,229		5,12,229	4,13,000	
Deduct—Working Expenses		- 13,44,801		- 13,44,801	10,48,900	
Net receipts or payments		17,01,795		17,01,795	17,17,100	
Deduct—Charges in Civil Department on ac- count of Land Revenue due to Irrigation.		3,81,733		3,81,733	- 2,28,000	
Total net receipts		34,38,899		34,38,899	23,82,000	46,000
XIV.—Works for which no capital accounts are kept.	29	1,30,958		1,30,958	1,20,000	
Debt Service—						
XVI.—Interest	29	66,14,262		66,14,262	76,44,000	
Carried over		13,59,12,163		13,59,12,163	14,05,67,000	46,000

1923.	Revised Estimate, 1922-1923.			Increase + or Decrease - as compared with Budget, 1922-1923. 12	Budget Estimate, 1923-1924.			Increase + or Decrease - as compared with Revised Estimate column 15 and column 11. 16
	Total. 8	India. 9	England. 10		Total. 11	India. 13	England. 14		Total. 15
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
3,00,000	15,00,000	.....	15,00,000	+ 12,00,000	.....	.....	.....	- 15,00,000
5,97,25,000	5,84,92,000	.....	5,84,92,000	- 12,33,000	5,75,11,000	.....	5,75,11,000	- 9,81,000
3,70,76,000	4,07,15,000	.....	4,07,15,000	+ 36,39,000	4,01,81,000	.....	4,01,81,000	- 5,34,000
1,30,00,000	1,00,00,000	.....	1,00,00,000	- 30,00,000	1,16,35,000	.....	1,16,35,000	+ 16,35,000
1,00,00,000	90,00,000	.....	90,00,000	- 10,00,000	90,00,000	.....	90,00,000	.....
88,70,000	77,00,000	.....	77,00,000	- 11,70,000	82,79,000	.....	82,79,000	+ 5,79,000
14,50,000	13,75,000	.....	13,75,000	- 75,000	13,85,000	.....	13,85,000	+ 10,000
13,04,21,000	12,87,82,000	.....	12,87,82,000	- 16,39,000	12,79,91,000	.....	12,79,91,000	- 7,91,000
2,46,000	2,80,000	.....	2,80,000	+ 34,000	2,56,000	.....	2,56,000	- 24,000
25,35,000	46,15,000	.....	46,15,000	+ 20,80,000	46,91,000	.....	46,91,000	+ 76,000
19,34,100	19,66,885	51,000	20,17,885	+ 83,785	17,96,720	31,000	18,27,720	- 1,90,165
8,46,900	29,28,115	51,000	28,77,115	+ 20,30,215	31,50,280	31,000	31,19,280	+ 2,42,165
23,53,000	24,20,000	.....	24,20,000	+ 67,000	22,53,000	.....	22,53,000	- 1,67,000
4,13,000	3,58,000	.....	3,58,000	- 55,000	3,93,000	.....	3,93,000	+ 35,000
10,48,900	11,67,115	.....	11,67,115	+ 1,18,215	9,91,280	.....	9,91,280	- 1,75,835
17,17,100	16,10,885	.....	16,10,885	- 1,06,215	16,54,720	.....	16,54,720	+ 43,835
- 2,28,000	- 3,82,000	.....	- 3,82,000	+ 1,54,000	- 3,84,000	.....	- 3,84,000	+ 2,000
23,36,000	41,57,000	51,000	41,06,000	+ 17,70,000	44,21,000	31,000	43,90,000	+ 2,84,000
1,20,000	1,40,000	.....	1,40,000	+ 20,000	1,40,000	.....	1,40,000	.....
76,44,000	77,24,000	.....	77,24,000	+ 80,000	1,00,05,000	.....	1,00,05,000	+ 22,81,000
14,05,21,000	14,08,03,000	51,000	14,07,52,000	+ 2,91,000	14,25,57,000	31,000	14,25,26,000	+ 17,74,000

Head of Revenue. 1	Refer- ence to detailed estimate. 2	Accounts, 1921-1922.			Budget Estimate, 1922	
		India. 3	England. 4	Total. 5	India. 6	England. 7
Brought forward ...	Page.	Rs. 13,59,12,163	Rs. /	Rs. 13,59,12,163	Rs. 14,05,67,000	Rs. 46,000
Civil Administration—						
XVII.—Administration of Justice ...	80	10,73,273		10,73,273	10,50,000	.....
XVIII.—Jails and Convict Settlements ...	81	4,60,881		4,60,881	4,58,000	.....
XIX.—Police ...	82	2,42,621		2,42,621	2,19,000	.....
XX.—Ports and Pilotage ...	83	40,468		40,468	53,000	.....
XXI.—Education ...	83					.....
A. University ...		2,52,525		2,52,525	3,14,000	.....
B. Secondary ...		3,10,152		3,10,152	3,63,000	.....
C. Primary ...		19,549		19,549	1,000	.....
D. Special ...		13,464		13,464	9,000	.....
E. General ...		1,79,311		1,79,311	1,78,000	.....
Deduct—Refunds ...		- 5,032		- 5,032	.....	.....
XII.—Medical ...	84	5,71,515		5,71,515	5,88,000	.....
XXIII.—Public Health ...	85	16,426		16,426	12,000	.....
XXIV.—Agriculture ...	85	2,87,188		2,87,188	2,90,000	.....
XXV.—Industries ...	86	21,999		21,999	22,000	.....
XXVI.—Miscellaneous Departments ...	86	1,06,634		1,06,634	89,000	.....
Total ...		35,90,924		35,90,924	36,46,000	.....
				
				
Buildings and Roads—						
XXX.—Civil works (Civil) ...	86	.....		.....	4,000	.....
XXX.—Civil works (P. W.) ...	86	20,87,490		20,87,490	7,25,000	.....
Total ...		20,87,490		20,87,490	7,29,000	.....
Miscellaneous—						
XXXIII.—Receipts in aid of Superannuation ...	87	10,47,958		10,47,958	8,90,000	.....
XXXIV.—Stationery and Printing ...	87	2,33,148		2,33,148	1,92,000	.....
XXXV.—Miscellaneous ...	88	11,50,253		11,50,253	2,45,000	.....
Total ...		24,31,359		24,31,359	13,27,000	.....
Contributions and Assignments to the Central Government by Provincial Governments—						
XXXIX.—Contribution and Assignments to the Central Government by Provincial Government ...		- 56,00,000		- 56,00,000	.....	.....
XI.—Miscellaneous adjustments between the Central and Provincial Governments ...	88	- 73,49,347		- 73,49,347	.....	.....
Total ...		- 1,29,49,347		- 1,29,49,347 ^(a)	.....	.....
GRAND TOTAL ...		13,10,72,589		13,10,72,589	14,62,69,000	46,000

(a) Represents net transactions. The receipts and payments in details are shown separately in the body of the estimate under the respective Revenue and Expenditure heads.

- 1923.	Revised Estimate, 1922-1923.			Increase + or Decrease — as compared with Budget, 1922-1923.	Budget Estimate, 1923-1924.			Increase + or Decrease — as compared with Revised Estimate Column 15 and Column 11.
	Total	India.	England.		Total	India.	England.		Total
8	9	10	11	12	13	14	15	16
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
14,05,21,000	14,08,03,000	51,000	14,07,52,000	+ 2,31,000	14,25,57,000	31,000	14,25,26,000	+ 17,74,000
10,50,000	13,50,000	.....	13,50,000	+ 3,00,000	17,46,000	.....	17,46,000	+ 3,96,000
4,58,000	5,00,000	.....	5,00,000	+ 42,000	4,76,000	.....	4,76,000	- 24,000
2,19,000	1,90,000	.....	1,90,000	- 29,000	1,62,000	.....	1,62,000	- 28,000
53,000	40,000	.....	40,000	- 13,000	.....	.....	.....	- 40,000
3,14,000	3,73,000	.....	3,73,000	+ 59,000	4,03,000	.....	4,03,000	+ 30,000
3,63,000	3,73,000	.....	3,73,000	+ 10,000	3,78,000	.....	3,78,000	+ 5,000
1,000	24,000	.....	24,000	+ 23,000	21,000	.....	21,000	- 3,000
9,000	8,000	.....	8,000	- 1,000	10,000	.....	10,000	+ 2,000
1,78,000	1,72,000	.....	1,72,000	- 6,000	1,93,000	.....	1,93,000	+ 21,000
5,88,000	5,00,000	.....	5,00,000	- 88,000	6,23,000	.....	6,23,000	+ 1,23,000
12,000	2,67,000	.....	2,67,000	+ 2,55,000	2,68,000	.....	2,68,000	+ 1,000
2,90,000	3,24,000	.....	3,24,000	+ 34,000	3,11,000	.....	3,11,000	- 13,000
22,000	22,000	.....	22,000	.....	1,09,000	.....	1,09,000	+ 87,000
89,000	1,18,000	.....	1,18,000	+ 29,000	1,18,000	.....	1,18,000	.....
36,46,000	42,61,000	.....	42,61,000	+ 6,15,000	48,18,000	.....	48,18,000	+ 5,57,000
4,000	.....	.....	.....	- 4,000	.....	.....	.....	.....
7,25,000	14,00,000	.....	14,00,000	+ 6,75,000	14,68,000	.....	14,68,000	+ 68,000
7,29,000	14,00,000	.....	14,00,000	+ 6,71,000	14,68,000	.....	14,68,000	+ 68,000
8,90,000	12,57,000	.....	12,57,000	+ 3,67,000	12,93,000	.....	12,93,000	+ 36,000
1,92,000	2,85,000	.....	2,85,000	+ 93,000	2,30,000	.....	2,30,000	- 55,000
2,45,000	4,55,000	.....	4,55,000	+ 2,10,000	3,11,000	.....	3,11,000	- 1,44,000
13,27,000	19,97,000	.....	19,97,000	+ 6,70,000	18,34,000	.....	18,34,000	- 1,63,000
.....
.....	14,15,000	.....	14,15,000	+ 14,15,000	12,57,000	.....	12,57,000	- 1,58,000
.....	14,15,000	.....	14,15,000	+ 14,15,000	12,57,000	.....	12,57,000	- 1,58,000
14,62,23,000	14,98,76,000	51,000	14,98,25,000	+ 36,02,000	15,19,34,000	31,000	15,19,03,000	+ 20,78,000

Heads of Expenditure.	Reference to detailed estimate.	Accounts, 1921-1922.						
		India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6	7	8	9
	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Direct Demands on the Revenue—								
2.—Taxes on Income ...		1,65,982	...	1,65,982	1,65,982	.....	.....	.....
5.—Land Revenue ...	42	1,64,32,006	21,075	1,64,53,081	58,75,256	1,05,77,825	.....	.....
6.—Excise ...	52	28,70,353	9,845	28,80,198	.....	.....	21,06,786	7,73,412
7.—Stamps—								
A.—Non-judicial ...	56	3,52,226	...	3,52,226	3,52,226	.....	.....	.....
B.—Judicial ...								
8.—Forest ...	58	50,08,801	71,083	50,79,884	.....	.....	46,87,094	3,92,790
9.—Registration ...	60	6,67,241	...	6,67,241	.....	.....	6,67,241	.....
Total ...		2,54,96,609	1,02,003	2,55,98,612	68,93,464	1,05,77,825	74,61,121	11,66,202
Irrigation Revenue Account—								
14.—Interest on Works for which capital accounts are kept—Irrigation works ...	62	39,53,910	...	39,53,910	.....	39,53,910	.....	.....
15.—Other Revenue expenditure Financed from ordinary Revenue ...	62	42,76,623	49,471	43,26,094	40,89,653	2,36,441	.....	.....
A.—Irrigation Works ...	62							
B.—Navigation Embankment and Drainage Works ...	62							
Do. (Civil) ...	62	711	...	711	711	.....	.....	.....
15.—(1) Other Revenue Expenditure financed from Famine Insurance Grants ...	62	...	...	.....	.....	.....	.....	.....
Total ...		82,31,244	49,471	82,80,715	40,90,364	41,90,351	.....	.....
Irrigation Capital Account (Charged to Revenue)—								
16.—Construction of Irrigation Works—								
A.—Financed from Famine Insurance Grants ...	62	41,85,000	...	41,85,000	41,85,000	.....	.....	.....
B.—Financed from ordinary Revenues ...	62							
Total ...		41,85,000	...	41,85,000	41,85,000	.....	.....	.....
Debt Services—								
19.—Interest on Ordinary Debt ...	63	75,38,609	...	75,38,609	.....	75,38,609	.....	.....
21.—Sinking Funds ...	63	9,38,933	...	9,38,933	.....	9,38,933	.....	.....
Total ...		84,77,542	...	84,77,542	.....	84,77,542	.....	.....
Civil Administration—								
22.—General Administration—								
A.—Heads of Provinces (including Governor General) and Executive Councils ...	64	1,19,36,028	3,25,912	1,22,61,940	97,67,494	24,94,446	.....	.....
B.—Legislative Bodies ...								
C.—Secretariat and headquarters establishment ...								
D.—Commissioners and District Officers ...								
24.—Administration of Justice ...	82	70,11,647	87,211	70,98,858	58,54,585	12,44,273	.....	.....
25.—Jails and Convict Settlements...	94	31,27,583	11,559	31,39,142	30,61,430	77,712	.....	.....
Carried over ...		2,20,75,258	4,24,682	2,24,99,940	1,86,83,509	38,16,431	.....	.....
		4,63,90,395	1,51,474	4,65,41,869	1,46,68,828	2,32,45,718	74,61,121	11,66,202

Budget Estimate, 1922-1923.							
Reference to detailed Estimate.	India.	England.	Total.	Distribution of total into			
				Reserved.		Transferred.	
				Voted.	Non-voted.	Voted.	Non-voted.
10	11	12	13	14	15	16	17
Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	..... 2,10,81,000	..... 54,000	..... 2,10,85,000	..... 1,08,14,000	..... 1,07,71,000	..........	..........
	29,44,000	10,000	29,54,000	.....	.....	20,77,000	8,77,000
	} 3,65,000	} 1,49,000	} 5,14,000	} 5,14,000	.....	.....	.....
	55,58,000	78,000	56,81,000	.....	.....	50,79,000	5,52,000
	7,61,000	.....	7,61,000	.....	.....	7,61,000	.....
	3,06,54,000	2,91,000	3,09,45,000	1,08,28,000	1,07,71,000	79,17,000	14,29,000
	35,56,000	.....	35,56,000	.....	35,56,000	.....	.....
	43,26,000	48,000	43,74,000	42,30,000	1,44,000	.....	.....
	25,000	.....	25,000	25,000	.....	.....	.....

	79,07,000	48,000	79,55,000	42,55,000	37,00,000	.....	.....

	1,13,52,000	4,000	1,13,56,000	.....	1,13,56,000	.....	.....
	9,77,000	.....	9,77,000	.....	9,77,000	.....	.....
	1,23,29,000	4,000	1,23,33,000	.....	1,23,33,000	.....	.....
	} 71,19,000	3,69,000	73,88,000	49,53,000	24,35,000	.....	.....
	64,48,000	1,15,000	65,63,000	54,37,000	11,26,000	.....	.....
	26,98,000	84,000	27,32,000	25,89,000	1,43,000	.....	.....
	1,62,65,000	4,18,000	1,66,83,000	1,29,79,000	37,04,000	.....	.....
	5,08,90,000	3,43,000	5,12,33,000	1,50,83,000	2,68,04,000	79,17,000	14,29,000

Revised Estimate, 1922-1923.

Heads of Expenditure.	Reference to detailed Estimate.	India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
	18	19	20	21	22	23	24	25
Direct Demands on the Revenue—	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5.—Land Revenue	42	1,66,87,000	44,000	1,67,31,000	61,64,000	1,05,67,000	.....	.....
6.—Excise	52	33,01,000	22,000	33,23,000	.....	.....	24,46,000	8,77,000
7.—Stamps—								
A—Non-Judicial	56	4,18,000	1,17,000	5,35,000	5,35,000	.....	.....	.....
B—Judicial								
8.—Forest	58	45,06,000	53,000	45,59,000	.....	.....	42,69,000	2,90,000
9.—Registration	60	7,76,000	...	7,76,000	.....	...	7,76,000	.....
Total		2,56,88,000	2,36,000	2,59,24,000	66,99,000	1,05,67,000	74,91,000	11,67,000
Irrigation Revenue Account—								
14.—Interest on Works for which capital accounts are kept—Irrigation Works	62	45,52,000	.....	45,52,000	.....	45,52,000	.....	.....
15.—Other Revenue Expenditure financed from ordinary Revenue—	62	43,46,000	28,000	43,74,000	42,30,000	1,44,000	.....	.....
A.—Irrigation Works	62	...	.....	.....	.....	.....	.....	.....
B.—Navigation, Embankment and Drainage Works	62	...	.....	.....	.....	.....	.....	.....
Do. Do. (Civil)	62	25,000	...	25,000	25,000	.....	.....	.....
15(1).—Other Revenue Expenditure financed from Famine Insurance Grants	62	...	.....	.....	.....	.....	.....	.....
Total		89,23,000	28,000	89,51,000	42,55,000	46,96,000	.....	.....
Irrigation Capital Account (charged to Revenue)—								
16.—Construction of Irrigation Works—								
A.—Financed from Famine Insurance Grants	62	...	.....	.....	.....	.....	.....	.....
B.—Financed from Ordinary Revenues	62	...	.....	.....	.....	.....	.....	.....
Total ... ..		...	.....	.....	.....	.....	.....	.....
Debt Services—								
19.—Interest on Ordinary Debt	63	99,89,000	4,000	99,93,000	.....	99,93,000	.....	.....
21.—Sinking Funds	63	9,39,000	...	9,39,000	.....	9,39,000	.....	.....
Total		1,09,28,000	4,000	1,09,32,000	.....	1,09,32,000	.....	.....
Civil Administration—								
22.—General Administration—								
A.—Heads of Provinces (including Governor General) and Executive Councils	64	1,12,86,000	2,88,000	1,15,74,000	90,95,000	24,79,000	.....	.....
B.—Legislative Bodies								
C.—Secretariat and headquarters establishment								
D.—Commissioners and District Officers								
24.—Administration of Justice	82	66,40,000	1,61,000	68,01,000	55,59,000	12,42,000	.....	.....
25.—Jails and Convict Settlements	94	29,10,000	45,000	29,55,000	28,43,000	1,12,000	.....	.....
Carried over		2,08,36,000	4,94,000	2,13,30,000	1,74,97,000	38,33,000	.....	.....
		4,55,39,000	2,68,000	4,58,07,000	1,09,54,000	2,61,95,000	74,91,000	11,67,000

Increase + or decrease — as compared with the Budget estimate 1922-1923, columns 13 and 21.	Budget Estimate, 1923-1924.								Number of demands for Grants.
	India.	England.	Total.	Increase + or decrease — as compared with the revised estimate 1922-1923, columns 21 and 29.	Distribution of total into				
					Reserved.		Transferred.		
					Voted.	Non-voted.	Voted.	Non-voted.	
26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
-43,54,000	1,69,21,000	68,000	1,69,89,000	+2,58,000	62,90,000	1,06,99,000	.....	.....
+3,69,000	38,86,000	14,000	39,00,000	+5,77,000	.....	.....	22,21,000	16,79,000	
+21,000	6,32,000	.....	6,32,000	+97,000	6,32,000	.....	.....	.....
-10,72,000	46,83,000	68,000	47,51,000	+1,92,000	.....	.....	43,23,000	4,28,000	
+15,000	7,43,000	.....	7,43,000	-33,000	.....	.....	7,43,000	.....
-50,21,000	2,68,65,000	1,50,000	2,70,15,000	+10,91,000	69,22,000	1,06,99,000	72,87,000	21,07,000	
+9,96,000	50,03,000	.....	50,03,000	+4,51,000	.....	50,03,000	.....	.....
.....	42,57,000	15,000	42,72,000	-1,02,000	40,45,000	2,27,000	.....	.....
.....	21,000	.....	21,000	+21,000	20,000	1,000	.....	.....
.....	20,000	.....	20,000	-5,000	20,000	.....	.....	.....
.....	2,00,000	.....	2,00,000	+2,00,000	2,00,000	.....	.....	.....
+9,96,000	95,01,000	15,000	95,16,000	+5,65,000	42,85,000	52,31,000	.....	.....
.....	30,00,000	.....	30,00,000	+30,00,000	30,00,000	.....	.....	.....
.....	30,00,000	.....	30,00,000	+30,00,000	30,00,000	.....	.....	.....
-13,63,000	1,48,65,000	.....	1,48,65,000	+48,72,000	.....	1,48,65,000	.....	.....
-38,000	9,39,000	.....	9,39,000	.....	.....	9,39,000	.....	.....
-14,01,000	1,58,04,000	.....	1,58,04,000	+48,72,000	.....	1,58,04,000	.....	.....
+41,86,000	1,16,49,000	3,03,000	1,19,51,000	+3,77,000	92,74,000	26,77,000	.....	.....
+2,38,000	71,37,000	1,21,000	72,58,000	+4,57,000	58,77,000	13,81,000	.....	.....
+2,23,000	27,10,000	39,000	27,49,000	-2,06,000	25,88,000	1,61,000	.....	.....
+46,47,000	2,14,96,000	4,62,000	2,19,58,000	+6,23,000	1,77,39,000	42,19,000	.....	.....
-54,26,000	5,51,70,000	1,65,000	5,53,35,000	+95,23,000	1,42,07,000	3,17,34,000	72,87,000	21,07,000	

Heads of Expenditure.	Reference to detailed estimate.	Accounts, 1921-1922.						
		India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
1	2	3	4	5	6	7	8	9
Brought forward ...	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		4,63,90,395	1,51,474	4,65,41,869	1,46,68,828	2,32,45,718	74,61,121	11,66,202
Civil Administration—contd.		2,20,75,288	4,24,682	2,24,99,940	1,86,83,509	38,16,431	.....	.....
26.—Police ...	103	1,90,64,555	1,35,873	1,92,00,428	1,80,25,634	11,74,794	.....	.....
27.—Ports and Pilotage ...	129	1,50,418	...	1,50,418	1,18,982	31,436	.....	.....
30.—Scientific Departments ...	131	1,32,542	...	1,32,542	41,742	.....	90,800	.....
31.—Education—								
A.—University ...								
B.—Secondary ...								
C.—Primary ...	132	1,71,66,207	78,377	1,72,44,584	5,87,612	.....	1,60,40,705	6,16,267
D.—Special ...								
E.—General Expenditure ...								
32.—Medical ...	152	45,08,296	92,209	46,00,505	7,505	.....	37,92,830	8,00,170
33.—Public Health ...	165	28,79,691	34,672	29,14,363	.....	.....	26,64,153	2,50,210
34.—Agriculture ...	175	29,25,687	62,704	29,88,391	.....	.....	27,21,991	2,66,400
35.—Industries ...	189	7,57,007	2,891	7,59,898	.....	.....	7,16,040	43,858
37.—Miscellaneous Departments ...	193	4,51,490	21,713	4,73,203	4,37,790	14,743	20,670	.....
Total ...		7,01,11,151	8,53,121	7,09,64,272	3,79,02,774	50,37,404	2,60,47,189	19,76,905
Currency, Mint and Exchange.								
40.—Exchange on transactions with London.	196	...	...	.....	.....	.....	.....	.....
Total ...		...	...	.....	.....	.....	.....	.....
Building Road and Miscellaneous Public Improvements—								
41.—Civil Works (Civil) ...	196	...						
41.—Civil Works (P. W.) ...	197	1,87,30,680	81,840	1,88,12,520	17,46,512		1,63,47,935	7,18,073
Total ...		1,87,30,680	81,840	1,88,12,520	17,46,512		1,63,47,935	7,18,073
Carried over ...		13,52,32,226	10,86,435	13,63,18,661	5,43,18,114	2,82,83,122	4,98,56,245	38,61,180

Budget Estimate, 1922-1923.							
Reference to detailed estimate. 10	India. 11	England. 12	Total. 13	Distribution of total into			
				Reserved.		Transferred.	
				Voted. 14	Non-voted. 15	Voted. 16	Non-voted. 17
	Rs. 5,08,90,000	Rs. 3,43,000	Rs. 5,12,33,000	Rs. 1,50,83,000	Rs. 2,68,04,000	Rs. 79,17,000	Rs. 14,29,000
	1,62,65,000	4,18,000	1,66,83,000	1,29,79,000	37,04,000	.....	.....
	1,86,53,000	1,69,000	1,88,22,000	1,72,70,000	15,52,000	.....	.....
	1,20,000	.....	1,20,000	54,000	66,000	.....	.....
	60,000	.....	60,000	.....	.....	60,000	.....
	12,67,000	.....	.....	.....	.....	8,42,000	4,25,000
	22,09,000	.....	.....	5,48,000	.....	16,19,000	42,000
	1,01,82,000	.....	.....	4,000	.....	1,01,78,000	.....
	.....	1,03,000	1,73,68,000	.....	.....	59,000	44,000
	14,40,000	.....	.....	1,23,000	.....	12,63,000	54,000
	21,67,000	.....	.....	19,000	19,000	19,36,000	1,93,000
	41,56,000	93,000	42,49,000	8,000	.....	33,30,000	9,11,000
	17,97,000	39,000	18,36,000	.....	.....	15,02,000	3,34,000
	24,92,000	20,000	25,12,000	.....	.....	22,02,000	3,10,000
	4,49,000	14,000	4,63,000	.....	.....	3,75,000	88,000
	4,48,000	22,000	4,70,000	3,58,000	93,000	19,000	.....
	6,17,05,000	8,73,000	6,25,83,000	3,13,63,000	54,34,000	2,33,85,000	24,01,000
	13,02,000	.....	13,02,000	7,37,000	5,65,000	.....	.....
	13,02,000	.....	13,02,000	7,37,000	5,65,000	.....	.....
	14,50,000	.....	14,50,000	8,000	.....	14,42,000	.....
	1,19,92,000	3,16,000	1,23,08,000	3,43,000	.....	1,13,93,000	5,67,000
	1,34,42,000	3,16,000	1,37,58,000	3,51,000	.....	1,23,40,000	5,67,000
	12,73,39,000	15,37,000	12,88,76,000	4,75,34,000	3,23,03,000	4,41,42,000	43,97,000

Heads of Expenditure.	Reference to detailed Estimate.	Revised Estimate, 1922-1923.						
		India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred	
					Voted.	Non-voted.	Voted.	Non-voted.
18	19	20	21	22	23	24	25	
Brought forward ...	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		4,55,39,000	2,68,000	4,58,07,000	1,09,54,000	2,61,95,000	74,91,000	11,67,000
Civil Administration—(contd.)		2,08,96,000	4,94,000	2,13,30,000	1,74,97,000	38,33,000		
26.—Police ...	103	1,78,84,000	1,59,000	1,80,43,000	1,67,00,000	13,43,000	.....	.....
27.—Ports and Pilotage ...	129	1,68,000	.....	1,68,000	93,000	75,000	.....	.....
30.—Scientific Departments ...	131	79,000	.....	79,000	.....	18,000	61,000	.....
31.—Education—								
A.—University ...								
B.—Secondary ...								
C.—Primary ...	132	1,75,91,000	1,22,000	1,77,13,000	7,08,000	19,000	1,62,22,000	7,64,000
D.—Special ...								
E.—General Expenditure ...								
32.—Medical ...	152	43,38,000	1,23,000	44,61,000	8,000	.....	36,54,000	7,99,000
33.—Public Health ...	165	22,25,000	27,000	22,52,000	.....	.....	19,68,000	2,84,000
34.—Agriculture ...	175	24,26,000	57,000	24,83,000	.....	.....	21,81,000	3,02,000
35.—Industries ...	189	8,88,000	26,000	4,14,000	.....	.....	3,39,000	75,000
37.—Miscellaneous Departments ...	193	4,41,000	22,000	4,63,000	3,75,000	69,000	19,000	.....
Total ...		6,63,76,000	10,30,000	6,74,06,000	3,53,81,000	53,57,000	2,44,44,000	22,24,000
Currency, Mint and Exchange.								
40.—Exchange on transactions with London.	196	.....	.....	.....	.....	.....	.....	.....
Total ...		.....	.....	.....	.....	.....	.....	.....
Building, Road and Miscellaneous Public Improvements—								
41.—Civil Works (Civil) ...	196	.....	.....	.....	.....	.....	.....	.....
41.—Civil Works (P.W.) ...	197	1,05,97,000	3,95,000	1,09,92,000	3,97,000	.....	1,00,28,000	5,67,000
Total ...		1,05,97,000	3,95,000	1,09,92,000	3,97,000	.....	1,00,28,000	5,67,000
Carried over ...		12,25,12,000	18,93,000	12,42,05,000	4,67,32,000	3,15,52,000	4,19,63,000	39,58,000

Budget Estimate, 1923-1924.									
Increase + or decrease — as compared with the Budget estimate 1922-1923. Columns 12 and 21.	India.	England.	Total.	Increase + or decrease — as compared with the Revised estimate 1922-1923. Columns 21 and 29.	Distribution of total into				Number of demands for Grants.
					Reserved.		Transferred.		
					Voted.	Non-voted.	Voted.	Non-voted.	
26	27	28	29	30	31	32	33	34	35
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
- 54,26,000.	5,51,70,000	1,65,000	5,53,35,000	+ 95,28,000	1,42,07,000	3,17,34,000	72,87,000	21,07,000	
+ 46,47,000	2,14,96,000	4,62,000	2,19,58,000	+ 6,28,000	1,77,39,000	42,19,000			
- 7,79,000	1,67,03,000	1,51,000	1,88,54,000	+ 8,11,000	1,73,40,000	15,14,000	.....	.....
+ 48,000	36,000	.....	36,000	- 1,32,000	36,000	.....	.....	.....
+ 19,000	67,000	.....	67,000	- 12,000	.....	.....	67,000	.....
+ 3,45,000	1,88,04,000	1,80,000	1,89,84,000	+ 12,71,000	6,49,000	17,000	1,74,30,000	8,28,000	
+ 2,12,000	47,69,000	1,11,000	48,80,000	+ 4,19,000	8,000	.....	37,04,000	11,68,000	
+ 4,16,000	21,89,000	41,000	22,30,000	- 22,000	.....	.....	18,99,000	3,21,000	
- 29,000	25,81,000	14,000	25,95,000	+ 1,12,000	.....	.....	33,22,000	2,73,000	
- 49,000	3,60,000	3,000	3,63,000	- 51,000	.....	.....	3,26,000	37,000	
- 7,000	4,94,000	8,000	5,02,000	+ 39,000	3,80,000	1,03,000	19,000	.....
+ 48,23,000	6,94,99,000	9,70,000	7,04,69,000	+ 30,63,000	3,61,52,000	58,53,000	2,58,27,000	26,37,000	
- 13,02,000	.....	.....	.....	.....	.....	.....	.....	.....
- 13,02,000	.....	.....	.....	.....	.....	.....	.....	.....
- 14,50,000	.....	.....	.....	.....	.....	.....	.....	.....
- 13,16,000	1,12,26,000	3,79,000	1,16,05,000	+ 6,13,000	3,04,000	.....	1,05,37,000	7,64,000	
- 27,66,000	1,12,26,000	3,79,000	1,16,05,000	+ 6,13,000	3,04,000	.....	1,05,37,000	7,64,000	
- 46,71,000	13,58,95,000	15,14,000	13,74,09,000	+ 1,32,04,000	5,06,63,000	3,75,87,000	4,36,51,000	65,18,000	

B.—Statement of the Expenditure charged to Revenue

Heads of Expenditure. 1	Reference to detailed estimate. 2	Accounts, 1921-1922						
		India. 3	England. 4	Total. 5	Distribution of total into			
					Reserved.		Transferred.	
					Voted. 6	Non-voted. 7	Voted. 8	Non-voted. 9
Brought forward ...	Page.	Rs. 13,62,82,226	Rs. 10,86,435	Rs. 13,63,18,861	Rs. 5,43,18,114	Rs. 2,82,83,122	Rs. 4,93,56,245	Rs. 38,61,180
Miscellaneous—								
43.—Famine Relief and Insurance—								
A.—Famine Relief ...	197	27,27,166	.....	27,27,166	27,27,166	.....	.....	.....
B.—Transfers to Famine Insurance Fund ...	197				.. ..		
45.—Superannuation Allowances and Pensions ...	198	48,43,431	83,038	49,32,469	48,18,945	1,13,524	.....	.....
46.—Stationery and Printing ...	199	22,50,526	18,730	22,69,256	21,09,321	5,131	1,54,804	.....
47.—Miscellaneous ...	208	39,27,205	18,192	39,45,397	17,64,923	539	21,79,935	.....
Total ...		1,37,54,328	1,19,960	1,38,74,288	1,14,20,355	1,19,194	23,34,739	.....
Contributions and Assignments to the Central Government by Provincial Governments—								
51.—Contributions and Assignments to the Central Government by Provincial Governments .	214							
52.—Miscellaneous adjustments between the Central and Provincial Governments.	214							
Total ...								
Total Expenditure charged to Revenue ...		14,89,88,554	12,06,895	15,01,92,949	6,57,38,469	2,84,02,316	5,21,90,984	38,61,180

Budget Estimate, 1922-1923.							
Reference to detailed Estimate.	India.	England.	Total.	Distribution of total into			
				Reserved.		Transferred.	
				Voted.	Non-voted.	Voted.	Non-voted.
10	11	12	13	14	15	16	17
Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	12,73,39,000	15,37,000	12,88,76,000	4,75,34,000	3,28,03,000	4,41,42,000	43,97,000
	63,32,000	19,000	63,51,000	.....	63,51,000	.....	.....

	49,89,000	3,60,000	53,49,000	49,47,000	4,02,000	.....	.....
	12,76,000	7,27,000	20,03,000	17,41,000	5,000	2,57,000	.....
	29,92,000	13,000	30,05,000	15,44,000	2,000	14,59,000	.....
	1,55,89,000	11,19,000	1,67,08,000	82,32,000	67,60,000	17,16,000	.....
	56,00,000	.....	56,00,000	.....	56,00,000	.....	.....
	50,000	.....	50,000	50,000	.....	.....	.....
	56,50,000	.....	56,50,000	50,000	56,00,000	.....	.....
	14,85,79,000	26,56,000	15,12,34,000	5,59,16,000	4,51,63,000	4,58,58,000	43,97,000

B.—Statement of the Expenditure charged to Revenue

Heads of Expenditure.	Reference to detailed Estimate.	Revised Estimate, 1922-1923.						
		India.	England.	Total.	Distribution of total into			
					Reserved.		Transferred.	
					Voted.	Non-voted.	Voted.	Non-voted.
18	19	20	21	22	23	24	25	
Brought forward ...	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		12,25,12,000	16,93,000	12,42,05,000	4,67,32,000	3,15,52,000	4,19,63,000	39,58,000
Miscellaneous—								
43.—Famine Relief and Insurance—								
A.—Famine Relief ...	197	3,37,000	... ..	3,37,000	3,37,000	.....	.....	...
B.—Transfers to Famine Insurance Fund ...	197	60,23,000	.....	60,23,000	.....	60,23,000		
45.—Superannuation Allowances and Pensions ...	198	51,48,000	2,91,000	54,39,000	51,64,000	2,75,000	.....	...
46.—Stationery and Printing ...	199	14,48,000	3,09,000	17,57,000	14,98,000	5,000	2,54,000	...
47.—Miscellaneous ...	208	29,90,000	17,000	30,07,000	13,95,000	4,000	16,08,000	...
Total ...		1,59,46,000	6,17,000	1,65,63,000	83,94,000	63,07,000	18,62,000	.....
Contributions and Assignments to the Central Government by Provincial Governments—								
51.—Contributions and Assignments to the Central Governments by Provincial Governments.	214	56,00,000	.....	56,00,000	.....	56,00,000(a)	.....	...
52.—Miscellaneous adjustments between the Central and Provincial Governments ...	214	50,000	.....	50,000	50,000(a)	.....	.....	...
Total ...		56,50,000	... ..	56,50,000	50,000	56,00,000	... ..	.....
Total Expenditure charged to Revenue ...		14,41,08,000	23,10,000	14,64,18,000	5,51,76,000	4,34,59,000	4,38,25,000	39,58,000

(a) In the absence of Total Column the entries have been shown under Reserved.

Increase + or decrease — as compared with the Budget Estimate 1922-1923. Columns 13 and 21. 26	Budget Estimate, 1923-1924.								Number of demands for Grants. 35
	India. 27	England. 28	Total. 29	Increase + or decrease — as compared with the Revised Estimate 1922-1923. Columns 21 and 29. 30	Distribution of total into				
					Reserved.		Transferred.		
					Voted. 31	Non-voted. 32	Voted. 33	Non-voted. 34	
Rs. — 46,71,000	Rs. 13,58,95,000	Rs. 15,14,000	Rs. 13,74,09,000	Rs. + 1,32,04,000	Rs. 5,06,63,000	Rs. 3,75,87,000	Rs. 4,36,51,000	Rs. 55,08,000	
- 60,14,000	31,60,000	.....	31,60,000	+ 28,23,000	31,60,000	.....	.....	.....
+ 60,23,000	.....	.....	.....	- 60,23,000	.....	.....	.....	.....
+ 90,000	51,49,000	3,65,000	55,14,000	+ 75,000	51,41,000	3,73,000	.....	.....
- 2,46,000	16,34,000	5,01,000	21,35,000	+ 3,78,000	17,58,000	7,000	3,70,000	.....
+ 2,000	34,33,000	19,000	34,52,000	+ 4,45,000	14,69,000	.....	19,83,000	.....
- 1,45,000	1,33,76,000	8,85,000	1,42,61,000	- 23,02,000	1,15,23,000	3,80,000	23,53,000		
.....	56,00,000	.....	56,00,000	.....	.....	56,00,000	(a) .....	.....
.....	.....	.....	.....	- 50,000	.....	.....	.....	.....
.....	56,00,000		56,00,000	- 50,000		56,00,000			
- 48,16,000	15,48,71,000	23,99,000	15,72,70,000	+ 1,08,52,000	6,21,91,000	4,35,67,000	4,60,04,000	55,08,000	

(a) see vide foot note on page 16.

C.—Statement of Receipts and Disbursements of the Government of Bombay in India and England. 19

Receipts.	Reference to detailed estimate.	Accounts, 1931-1933.			Revised Estimate, 1933-1933.			Budget Estimate, 1933-1934.		
		India.	England.	Total.	India.	England.	Total.	India.	England.	Total.
1	2	3	4	5	6	7	8	9	10	11
Revenue from (statement A)	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		13,10,72,589		13,10,72,589	14,98,76,000	51,000	14,98,95,000	15,19,34,000	31,000	15,19,05,000
Excess of revenue over (expenditure charged to Revenue) ...		...	...	...	...	...	34,07,000	...	...	...
Capital Account not charged to Revenue—										
XIII.—Bombay Development Scheme ...	38	20,50,235	...	20,50,235	50,16,000	...	50,16,000	1,06,75,000	...	1,06,75,000
Total, Capital Account Receipts ...	39	20,50,235		20,50,235	50,16,000	...	50,16,000	1,06,75,000	...	1,06,75,000
Debt, Deposits and Advances—										
Deposits and Advances—										
(1) Famine Insurance Funds.		...	...	...	60,23,000	...	60,23,000	2,50,000	...	2,50,000
(2) Deposits of Sinking Funds ...		19,31,766	...	19,31,766	10,30,000	...	10,30,000	11,28,000	...	11,28,000
(3) Other Deposits ...		3,00,00,000	...	3,00,00,000	...	...	...	...	...	...
Loans and Advances by Provincial Government—										
For Development ...		1,61,07,745	...	1,61,07,745	2,34,000	...	2,34,000	3,12,000	...	3,12,000
For other purposes ...		61,13,689	...	61,13,689	87,35,000	...	87,35,000	77,42,000	...	77,42,000
Loans between Central and Provincial Governments ...		15,51,63,836	...	15,51,63,836	7,71,16,000	...	7,71,16,000	11,89,77,000	...	11,89,77,000
Total Debt, Deposits and Advances ...		21,33,17,035	...	21,33,17,035	9,31,38,000	...	9,31,38,000	12,84,09,000	...	12,84,09,000
Total Receipts ...		34,54,39,824	...	34,54,39,824	34,30,30,000	51,000	34,79,79,000	29,10,18,000	31,000	29,09,57,000
Opening balance ...		...	...	(a) 3,06,57,711	...	...	(b) 2,14,13,000	...	...	(c) 3,66,76,000
Grand Total ...				37,60,67,563	...	...	36,93,92,000	...	...	32,76,63,000

(a) Ordinary Balance ...Rs. 3,11,01,679
Development ,, ...Rs. —4,73,963

(b) Ordinary Balance ...Rs. 1,93,73,000
DevelopmentRs. 21,41,000

(c) Ordinary Balance ...Rs. 3,43,05,000
Development ...Rs. 18,71,000

		Accounts, 1921-1922.					Revised
Disbursements.	Reference to detailed estimate.				Distribution of Total into		India.
		India.	England.	Total.	Voted.	Non-voted.	
12	13	14	15	16	17	18	19
Expenditure from (statement B)—	Page.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		14,89,86,554	12,06,395	15,01,92,949	11,79,29,453	3,22,63,496	14,41,08,000
Excess of expenditure over revenue ...		.....	.....	1,91,20,360	.....	.....	.....
Capital Account not charged to Revenue—							
52A. Forest Capital outlay (Transferred) ...	215	.....	53,240	53,240	53,240	.....	5,40,000
55. Construction of Irrigation works (Reserved)...	216	8,08,710	11,954	8,20,664	7,32,428	88,236	60,27,000
56A. Capital outlay on improvement on Public Health (Transferred) .	216	3,50,000	.....	3,50,000	3,50,000	.....	8,26,000
59. Bombay Development Scheme (Reserved) ...	216	2,35,11,261	74,64,095	3,09,75,356	3,09,75,356	.....	2,68,84,000
60. Capital outlay for Civil Works (P. W.) (Transferred) ...	217	.....	.....	.....	.....	.....	50,00,000
60A. Other Provincial Expenditure not charged to Revenue (Transferred) ...	217	.....	.....	.....	.....	.....	17,50,000
Total, Capital Account Disbursements ...	217	2,46,69,971	75,29,289	3,21,99,260	3,21,11,024	88,236	4,10,27,000
Debt, Deposits and Advances (Reserved)—	217						
Famine Insurance Funds ...		.....	.....	.....	.....	.....	.....
Suspense Accounts ...		9,38,885	.....	9,38,885	.....	9,38,885	.....
Bombay Development ...		.....	.....	.....	.....	.....	.....
Deposits and Advances—							
Sinking Funds ...		9,92,833	.....	9,92,833	.....	9,92,833	10,30,000
Other Deposits ...		.....	.....	.....	.....	.....	.....
Government Account ...		12,11,63,828	.....	12,11,63,828	.....	12,11,63,828	.....
Loans and Advances by Provincial Government—							
For Development ...		} 4,91,66,529	.....	} 4,91,66,529	4,91,66,529	.....	3,40,00,000
For other purposes ...			.....			.....	35,52,000
Loans between Central and Provincial Governments ...		.....	.....	.....	.....	.....	29,00,000
Total Debt, Deposits and Advances ...		17,22,62,075	.....	17,22,62,075	4,91,66,529	12,30,55,546	4,14,82,000
Total Disbursements ...		34,59,18,600	87,35,684	35,46,45,284	19,92,07,006	15,54,47,278	22,66,17,000
Closing balance ...		.....	.....	4,2,14,13,279	.....	.....	.....
Grand Total ...		.....	.....	37,60,67,563	.....	.....	.....

A Includes Rs. 21,41,248 for Bombay-Development Scheme.

Estimate, 1922-1923.				Budget Estimate, 1923-1924.					Number of demand for Grants.
England.	Total.	Distribution of Total into		India.	England.	Total.	Distribution of Total into		
		Voted.	Non-voted.				Voted.	Non-voted.	
20	21	22	23	24	25	26	27	28	29
Rs. 23,10,000	Rs. 14,64,18,000	Rs. 9,90,01,000	Rs. 4,74,17,000	Rs. 15,48,71,000	Rs. 23,99,000	Rs. 15,72,70,000	Rs. 10,81,95,000	Rs. 4,90,75,000	
.....	.....	.....	.....	...	...	53,67,000	.....	.....
.....	5,40,000	5,40,000	.....	6,68,000	...	6,68,000	6,68,000	.....
4,73,000	65,00,000	62,67,000	2,33,000	50,82,000	1,90,000	52,72,000	50,81,000	2,41,000	
.....	8,26,000	8,26,000	.....	4,05,000	...	4,05,000	4,05,000	.....
33,16,000	3,02,00,000	2,97,79,000	4,21,000	2,81,09,000	15,82,000	2,96,91,000	2,92,39,000	4,52,000	
.....	50,00,000	50,00,000	.....	1,03,62,000	...	1,03,62,000	1,03,62,000	.....
.....	17,50,000	17,50,000	.....	3,20,000	...	3,20,000	3,20,000	.....
37,89,000	4,48,16,000	4,41,62,000	6,54,000	4,49,46,000	17,72,000	4,67,18,000	4,60,25,000	6,93,000	
.....	
.....	
.....	
.....	10,30,000	.....	10,30,000	11,28,000	...	11,28,000	.....	11,28,000	
.....	
.....	
.....	3,40,00,000	3,40,00,000	.....	7,40,00,000	...	7,40,00,000	7,40,00,000	.....
.....	35,52,000	35,52,000	.....	43,81,000	...	43,81,000	43,81,000	.....
.....	29,00,000	.....	29,00,000	29,00,000	...	29,00,000	.....	29,00,000	
.....	4,14,82,000	3,75,52,000	39,30,000	8,24,09,000	...	8,24,09,000	7,83,81,000	40,28,000	
60,99,000	23,27,16,000	18,07,15,000	5,20,01,000	28,22,26,000	41,71,000	28,63,97,000	23,26,01,000	5,37,96,000	
.....	B 3,66,76,000	.....	.....	.....	.....	4,16,66,000	.....	.....
.....	26,93,92,000	.....	.....	.....	.....	32,76,63,000	.....	.....

B Includes Rs. 18,71,000 for Bombay Development Scheme.
 C Do. Rs. 52,32,000 Do. do.

Statement showing the actual amounts voted by the Council under various heads of Budget 21A

Head of Budget.	Amount Voted by the Council.
	Rs.
5, Land Revenue and 7 Stamps	68,84,000
6, Excise	22,07,000
8, Forest	42,97,000
9, Registration	7,43,000
13A. Irrigation, and 15 and 55 Irrigation, etc.,	98,58,000
22, General Administration	92,62,000
24, Administration of Justice	58,71,000
25, Jails and Convicts	25,69,000
26, Police	1,73,23,000
27, Ports and Pilotage	36,000
30, Scientific Departments	67,000
31, Education	6,49,000—Reserved.
32, Medical	1,74,20,000—Transferred. 8,000—Reserved.
33, Public Health	36,87,000—Transferred.
34, Agriculture	18,92,500
35, Industries	23,14,000
37, Miscellaneous Departments	3,26,000
41, Civil Works	3,77,000—Reserved. 19,000—Transferred.
43, Famine Relief and Insurance	1,02,78,000—Transferred.
45, Superannuation allowances, etc.	3,04,000—Reserved.
46, Stationery and Printing	31,60,000
47, Miscellaneous	51,06,000
Forest Capital Outlay	13,49,000—Reserved.
55, Construction of Irrigation Works, etc.	2,85,000—Transferred.
59, Development Scheme	14,50,000—Reserved.
Public Health—	19,83,000—Transferred.
(Capital outlay on improvement on Public Health	6,68,000
Other Provincial Expenditure not charged to Revenue	50,31,000
Deposits and Advances	2,92,39,000
Expenditure in England—Secretary of State	4,05,000
High Commissioner	3,20,000
60, Civil Works	7,83,81,000
	14,000—Reserved.
	4,000—Transferred.
	5,46,000—Reserved.
	4,82,000—Transferred.

<i>(Civil Major Works as Mentioned in Statement E of the Budget).</i>	
Grant for Works under—	
General Administration	10,31,500
Justice, Jails and Police	46,23,400
Forest	42,000
Education	1,00,000
Medical	11,89,000
Miscellaneous Departments and Communications under the Hon'ble Minister for Civil Works	33,72,075

CIVIL BUDGET ESTIMATE OF PROVINCIAL REVENUE AND RECEIPTS

FOR THE YEAR

1923-24

	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
		Rs.	Rs.	Rs.	Rs.
II.—TAXES ON INCOME.					
SHARE OF RECEIPTS DUE TO THE PROVINCIAL GOVERNMENT ...		.....	15,00,000	3,00,000	1,14,58,462
V.—LAND REVENUE.					
ORDINARY REVENUE	VA	5,30,31,000	5,37,00,000	5,30,16,000	4,98,79,075
MISCELLANEOUS	VB	2,92,000	5,00,000	3,00,000	3,55,546
		5,33,23,000	5,42,00,000	5,33,16,000	5,02,34,621
<i>Deduct</i> —PORTION OF LAND REVENUE DUE TO IRRIGATION (page) ...		47,00,000	45,91,000	27,20,000	44,33,087
NET TOTAL ...		4,86,23,000	4,96,09,000	5,05,96,000	4,58,01,534
ASSESSMENT OF ALIENATED LANDS, QUIT-RENTS	VC	93,48,000	93,43,000	94,89,000	94,22,925
TOTAL, LAND REVENUE ...		5,79,71,000	5,89,52,000	6,00,85,000	5,52,24,459
<i>Deduct</i> —REFUNDS		4,60,000	4,60,000	3,60,000	4,80,752
TOTAL ...		5,75,11,000	5,84,92,000	5,97,25,000	5,47,43,707
DETAILED ACCOUNT No. VA. LAND REVENUE. Ordinary Revenue.					
Fixed Collections—					
Ordinary Fixed Revenue		4,13,97,000	4,22,00,000	4,21,16,000	3,57,92,887
Revenue from Canals (Sind)		90,81,000	90,00,000	90,00,000	1,03,87,661
Fluctuating Collections—					
Miscellaneous Land Revenue appearing in Tharavbands		25,53,000	25,00,000	19,00,000	37,48,527
TOTAL ...		5,30,31,000	5,37,00,000	5,30,16,000	4,98,79,075

DETAILED ACCOUNT No. VB. LAND REVENUE. Miscellaneous.					Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
					Rs.	Rs.	Rs.	Rs.
Recoveries of Law charges in England on account of appeals to His Majesty's Privy Council	...	...	...	...			.....	11,280
Other Items	...	...	...	...	2,92,000	5,00,000	3,00,000	3,44,816
TOTAL					2,92,000	5,00,000	3,00,000	3,55,546
DETAILED ACCOUNT No. VC. LAND REVENUE. Assessment of Alienated Lands, less Quit-rents.								
Non-Service Lands—								
Warshasans and Dewasthans (charitable allowances and allowances to temples and mosques)	...	...	...	...	9,32,000	9,32,000	9,18,000	} 80,81,359
Inams	...	...	...	...	63,03,000	63,03,000	64,50,000	
District and Village Officers	...	...	...	...	7,98,000	7,98,000	7,83,000	
Service Lands—								
Village Servants useful to Communities	...	...	...	...	2,04,000	2,04,000	2,11,000	2,12,655
Village Servants useful to Government—								
Revenue	...	...	...	...	7,13,000	7,13,000	7,36,000	7,41,311
Police	...	...	...	...	3,98,000	3,93,000	3,91,000	3,87,600
TOTAL					93,48,000	93,43,000	94,89,000	94,22,925
VI.—EXCISE.				Detailed Account No.				
LICENSE AND DISTILLERY FEES AND DUTIES FOR THE SALE OF LIQUORS	...	...	...	VIA	3,61,79,000	3,68,09,000	3,30,72,000	3,04,19,503
GAIN ON SALE-PROCEEDS OF EXCISE OPIUM	...	...	...	VIB	18,00,000	17,00,000	18,50,000	16,79,066
HEMP DRUGS; GANJA, BEANG AND CHARAS	...	...	...	VIC	25,52,000	24,50,000	25,44,000	25,88,232
FINES, CONFISCATIONS AND MISCELLANEOUS	...	...	...	VID	1,20,000	2,06,000	98,000	1,05,071
TOTAL					4,06,51,000	4,11,65,000	3,75,64,000	3,47,41,872
Deduct—REFUNDS	...	...	...	...	4,70,000	4,50,000	4,88,000	4,73,120
TOTAL					4,01,81,000	4,07,15,000	3,70,76,000	3,42,68,752
DETAILED ACCOUNT No. VIA. EXCISE. License and Distillery Fees, etc.								
SUMMARY.								
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	3,33,98,000	3,40,76,000	3,10,09,000	2,77,81,433
SIND EXCISE DEPARTMENT	...	...	...	...	25,88,000	24,92,000	18,80,000	23,86,557
OTHER MINOR DEPARTMENTS	...	...	...	...	2,48,000	2,41,000	1,89,000	2,51,463
TOTAL					3,61,79,000	3,68,09,000	3,30,72,000	3,04,19,503

BOMBAY—REVENUE AND RECEIPTS.

DETAILED ACCOUNT No. VIA. EXCISE. License and Distillery Fees, etc.— <i>continued.</i>					Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Actuals, 1921-22.
					Rs.	Rs.	Rs.	Rs.
PRESIDENCY EXCISE DEPARTMENT.								
Country Spirits—								
Still-head duty	...	...	...	...	2,00,00,000	1,97,00,000	1,87,76,000	1,93,67,201
Fees from distilleries	...	...	...	...	73,07,000	74,19,000	64,00,000	6,33,699
			Vend Fees	...				23,77,427
Fees for sale of distillery spirit	...	...	License Fees	...	4,87,500	12,26,000	4,00,000	12,73,754
Receipts from out-still system	...	...	...	...	500	.....	.....	.....
Toddy—								
Tree-tax receipts	...	...	...	...	16,50,000	15,77,000	17,50,000	15,05,645
			Vend Fees	...	17,65,000	14,67,000	15,00,000	9,21,846
Fees for sale of toddy	...	...	License Fees	...	85,400	5,50,000	1,52,810	3,42,212
Malt Liquors—								
Duty on beer manufactured in India	...	...	...	...	250	10,000	.....	.....
License fees for sale of beer manufactured in India or elsewhere	...	...	...	...	100	5,000	225	1,780
Wines and Spirits—								
Duty on Indian-made wines and spirits excised at tariff rate	...	...	...	...	4,57,750	4,58,000	5,70,000	5,58,029
License fees for sale of Foreign liquors generally—whether imported or Indian-made	...	...	...	...	5,00,000	4,98,000	4,56,000	2,55,210
Receipts from commercial spirits including medicated wines	...	...	...	...	4,500	5,000	1,00,000	5,487
Excise pass fee on foreign liquor	...	...	...	...	5,00,000	4,60,000	.....	.....
Opium—								
Fees for sale of opium	...	...	Vend fees	...	6,00,000	5,00,000	8,87,255	3,15,392
			License Fees	...	35,000	2,01,000	10,710	2,23,801
TOTAL					3,33,93,000	3,40,76,000	3,10,03,000	2,77,81,483
DETAILS.								
SIND EXCISE DEPARTMENT.								
Country Spirits—								
Still-head duty	...	...	...	...	12,57,800	12,28,000	11,28,000	12,55,752
Fees for sale of distillery spirit	...	...	Vend Fees	...	7,61,400	7,51,000	4,00,000	7,75,041
			License Fees	...	.....	.....	.....	7,846
Receipts from out-still system	...	...	...	...	.....	.....	.....	380
Toddy—								
Fees for sale of toddy	...	...	Vend Fees	...	4,000	4,000	1,200	9,608
			License Fees	...	.....	.....	.....	.....
Malt Liquors—								
Duty on Beer Manufactured in India	...	...	...	...	.....	23,000	.....	5,197
License fees for sale of beer manufactured in India or elsewhere	...	...	...	...	33,000	10,000	9,500	3,378
Wines and Spirits—								
Duty on Indian-made wines and spirits excised at tariff rates	...	...	...	...	.....	4,000	.....	700
License fees for sale of Foreign liquors generally—whether imported or Indian-made	...	...	...	...	2,71,300	2,67,000	1,39,840	1,16,716
Receipt from commercial spirits including medicated wines	...	...	...	...	.....	.....	.....	14
Opium—								
Fees for sale of opium	...	...	Vend Fees	...	2,10,500	2,05,000	2,01,460	2,01,820
			License Fees	...	.....	.....	.....	10,105
TOTAL					25,38,000	24,92,000	18,80,000	23,86,557
OTHER MINOR DEPARTMENTS.								
Country Spirits—								
Still-head duty	...	...	...	...	59,700	53,000	55,515	55,019
Fees from Distilleries	...	...	...	...	1,500	2,000	1,600	8,925
Fees for sale of distillery spirit	...	...	Vend Fees	...	200	.....	260	181
			License Fees	...	.....	.....	.....	.....
Wines and Spirits—								
License fees for sale of Foreign liquors generally—whether imported or Indian-made	...	...	...	...	1,85,400	1,85,000	1,30,545	1,86,117
Opium—								
Fees for sale of opium	...	...	Vend Fees	...	200	.....	180	1,221
			License Fees	...	1,000	1,000	900	.....
TOTAL					2,48,000	2,41,000	1,89,000	2,51,463

DETAILED ACCOUNT No. VIB. EXCISE. Gain on Sale-proceeds of Excise Oplum.					Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Actuals, 1921-22.
					Rs.	Rs.	Rs.	Rs.
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	15,75,000	15,00,000	16,00,000	14,69,695
SIND EXCISE DEPARTMENT	...	...	...	...	2,25,000	2,00,000	2,50,000	2,09,871
TOTAL					18,00,000	17,00,000	18,50,000	16,79,066
DETAILED ACCOUNT No. VIC. EXCISE. Duty on Hemp Drugs; Ganja, Bhang and Charas.								
SUMMARY.								
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	17,02,000	16,44,000	17,81,040	17,12,021
SIND EXCISE DEPARTMENT	...	...	...	...	8,45,000	8,00,000	7,57,200	8,21,497
OTHER MINOR DEPARTMENTS	...	...	...	...	5,000	6,000	5,760	4,714
TOTAL					25,52,000	24,50,000	25,44,000	25,38,232
DETAILS.								
PRESIDENCY EXCISE DEPARTMENT.								
Hemp Drugs—								
Duty on Ganja	...	...	...	...	11,40,700	10,65,000	11,00,000	8,35,542
Duty on Bhang	...	...	...	...	36,800	48,000	38,040	41,669
Duty on Charas	...	...	...	...	.....	.....	.....	3,63,617
Vend Fees (wholesale, retail and warehouse dues)	...	...	...	...	5,25,000	5,31,000	6,43,000	4,71,193
TOTAL, PRESIDENCY EXCISE DEPARTMENT					17,02,000	16,44,000	17,81,040	17,12,021
SIND EXCISE DEPARTMENT.								
Hemp Drugs—								
Duty on Ganja	...	...	...	...	2,05,800	1,76,000	1,79,200	2,31,997
Duty on Bhang	...	...	...	...	2,25,000	2,28,000	2,18,000	1,14,450
Duty on Charas	...	...	...	...	62,800	63,000	40,000	1,04,681
Vend Fees (wholesale, retail and warehouse dues)	...	...	...	...	3,51,400	3,33,000	3,20,000	3,70,369
TOTAL, SIND EXCISE DEPARTMENT					8,45,000	8,90,000	7,57,200	8,21,497
OTHER MINOR DEPARTMENTS.								
Hemp Drugs—								
Duty on Ganja	...	...	...	...	4,250	5,000	5,180	2,975
Duty on Bhang	...	...	...	...	20		15	20
Duty on Charas	...	...	...	...	180	1,000	220	240
Vend Fees (wholesale, retail and warehouse dues)	...	...	...	...	550		845	1,479
TOTAL, OTHER MINOR DEPARTMENTS					5,000	6,000	5,760	4,714
DETAILED ACCOUNT No. VID. EXCISE. Fines, Confiscations and Miscellaneous.								
PRESIDENCY EXCISE DEPARTMENT	...	...	...	...	1,14,100	1,98,000	82,035	83,746
SIND EXCISE DEPARTMENT	...	...	...	...	3,700	5,000	13,465	18,707
OTHER MINOR DEPARTMENTS	...	...	...	...	2,200	3,000	2,500	2,618
TOTAL					1,20,000	2,06,000	98,000	1,05,071

BOMBAY—REVENUE AND RECEIPTS.

VII.—STAMPS.				Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
					Rs.	Rs.	Rs.	Rs.
A.—Non-Judicial—								
SALE OF GENERAL STAMPS	...	...	...	VIIA	90,00,000	90,00,000	86,00,000	77,25,270
DUTY ON IMPRESSING DOCUMENTS	...	...	...	VII B	10,00,000	10,00,000	4,00,000	4,98,258
FINES AND PENALTIES	...	...	...		35,000	35,000	23,000	33,213
MISCELLANEOUS	...	...	...	VII C	1,00,000	1,00,000	77,000	3,29,139
UNALLOCATED REVENUE	...	...	...		.....	.....	40,00,000	.....
TOTAL A—NON-JUDICIAL STAMPS					1,01,35,000	1,01,35,000	1,31,00,000	85,85,880
Deduct—REFUNDS					1,35,000	1,35,000	-1,00,000	1,47,181
TOTAL					1,00,00,000	1,00,00,000	1,30,00,000	84,38,699
B.—Judicial—								
SALE OF COURT-FEE STAMPS	...	...	...		91,40,000	91,40,000	81,00,000	81,43,445
FINES AND PENALTIES	...	...	...		5,000	5,000	9,000	300
MISCELLANEOUS	...	...	...	VII D	1,000	1,000	1,000	102
UNALLOCATED REVENUE	...	...	...		.....	.....	20,00,000	.....
TOTAL B—JUDICIAL STAMPS					91,46,000	91,46,000	1,01,10,000	81,43,847
Deduct—REFUNDS					1,46,000	1,46,000	-1,10,000	1,46,189
TOTAL					90,00,000	90,00,000	1,00,00,000	79,97,658
RECEIPTS FROM THE BOMBAY ENTERTAINMENTS DUTY ACT					16,35,000	...	.....	.....
GRAND TOTAL					2,06,35,000	1,90,00,000	2,30,00,000	1,64,36,357
DETAILED ACCOUNT No. VIIA. STAMPS. Sale of General Stamps.								
SALE OF GENERAL (NON-JUDICIAL) STAMPS.								
Impressed Stamps—								
Impressed Stamp Papers	...	...	...		32,00,000	32,00,000	26,75,000	25,93,872
Bills of Lading	...	...	...		80,000	80,000	54,000	60,939
Hundi Stamped Papers	...	...	...		4,80,000	4,80,000	4,30,000	4,49,404
Special Impressed (Adhesive) labels—								
Hundies or Bills of Exchange denoted with Special Adhesive Stamps	...	...	...		4,80,000	4,80,000	3,50,000	4,28,393
Insurance Policies	...	...	...		3,00,000	3,00,000	3,50,000	52,299
Advocates, Vakils and Attorneys (High Court)	...	...	...		1,20,000	1,20,000	28,000	47,500
Unstamped Documents	...	...	...		20,20,000	20,20,000	24,00,000	19,46,103
Foreign Bill Stamps—								
Foreign Bill	...	...	...		4,80,000	4,80,000	4,20,000	3,45,684
Notarial	...	...	...		10,000	10,000	8,000	6,085
Share Transfer Stamps	...	...	...		14,40,000	14,40,000	14,60,000	13,52,047
Civil Department's share of sale-proceeds of Unified Stamps	...	...	...		3,20,000	3,20,000	3,80,000	3,30,000
Broker's Notes Stamps	...	...	...		20,000	20,000	5,000	5,324
Agreement Stamps	...	...	...		1,00,000	1,00,000	90,000	1,07,589
Embossed cheque forms (kept in stock)	...	...	...		.....	.....	.....	31
TOTAL					90,00,000	90,00,000	86,00,000	77,25,270
DETAILED ACCOUNT No. VII B. STAMPS. Duty on Impressing Documents.								
Duty on embossing receipt, cheque and other stamps					3,70,000	3,70,000	3,40,000	3,01,941
Do. do. two-anna Stamps on forms of agreements and contracts	...	...	...		5,000	5,000	9,000	9,584
Do. documents voluntarily brought for adjudication (sec. 31, Act II of 1899)	...	...	...		83,000	83,000	20,000	79,352
Do. unstamped or insufficiently stamped documents levied under chapter IV of Act II of 1899	...	...	...		5,40,000	5,40,000	30,000	1,06,798
Other Items	...	...	...		2,000	2,000	1,000	583
TOTAL					10,00,000	10,00,000	4,00,000	4,98,258
DETAILED ACCOUNT No. VII C. STAMPS. Miscellaneous.								
Adjudication Fees					1,000	1,000	600	829
Composition of Stamp Duty					97,000	97,000	75,000	3,25,000
Other Items					2,000	2,000	1,400	3,310
TOTAL					1,00,000	1,00,000	77,000	3,29,139

DETAILED ACCOUNT No. VII.D. STAMPS. Miscellaneous.					Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.	
					Rs.	Rs.	Rs.	Rs.	
Adjudication fees	...	...	...	...	100	.....	100	.....
Composition of Stamp Duty	...	...	...	...	.....	.....	.....	.....
Other Items	...	...	...	...	900	1,000	900	102
TOTAL					1,000	1,000	1,000	102	
VIII.—FOREST.									
					Detailed Account, No.				
I.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY GOVERNMENT AGENCY					VIIIA	86,75,000	84,00,000	42,27,000	29,26,440
II.—TIMBER AND OTHER PRODUCE REMOVED FROM THE FORESTS BY CONSUMERS OR PURCHASERS					VIIIB	44,42,000	41,00,000	44,79,000	43,27,548
III.—DRIFT AND WAIF WOOD AND CONFISCATED FOREST PRODUCE						8,000	4,000	6,000	3,023
IV.—REVENUE FROM FORESTS NOT MANAGED BY GOVERNMENT					VIIIC	10,000	10,000	12,000	10,435
V.—MISCELLANEOUS					VIIID	1,82,000	2,00,000	1,79,000	2,35,781
TOTAL						89,12,000	77,14,000	89,03,000	75,03,227
<i>Deduct—REFUNDS</i>						33,000	14,000	33,000	9,664
TOTAL						82,79,000	77,00,000	88,70,000	74,93,563
DETAILED ACCOUNT No. VIIIA. FOREST. Timber, etc., removed from the Forests by Government Agency.									
(a) Timber	...	...	...	...	28,00,000	25,00,000	32,03,000	19,90,774
(b) Firewood and charcoal	...	...	...	...	8,11,000	8,00,000	9,36,000	6,99,132
(c) Bamboos	...	...	...	...	.....	.....	1,000	.....
(d) Sandalwood	...	...	...	...	46,000	80,000	52,000	19,754
(e) Grass and other minor produce	...	...	...	...	18,000	20,000	35,000	2,16,780
(f) Famine fodder	...	...	...	...	.....	.....	.....	.....
TOTAL						86,75,000	84,00,000	42,27,000	29,26,440
DETAILED ACCOUNT No. VIIIB. FOREST. Timber, etc., removed from the Forests by Consumers or Purchasers.									
(a) Timber	...	...	...	...	30,09,000	27,00,000	31,00,000	29,24,248
(b) Firewood and charcoal	...	...	...	...	5,40,000	5,50,000	6,33,000	6,42,209
(c) Bamboo	...	...	...	...	1,09,000	1,00,000	98,000	1,12,732
(d) Grazing and fodder grass	...	...	...	...	6,09,000	6,50,000	4,70,000	4,79,925
(e) Other minor produce	...	...	...	...	1,75,000	1,00,000	1,78,000	1,68,434
TOTAL						44,42,000	41,00,000	44,79,000	43,27,548
DETAILED ACCOUNT No. VIIIC. FOREST. Revenue from Forests not managed by Government.									
(a) Duty on foreign timber and other forest produce	...	...	...	...	8,000	8,000	8,000	7,651
(b) Revenue from shared and private forests	...	...	...	...	2,000	2,000	4,000	2,784
TOTAL						10,000	10,000	12,000	10,435
DETAILED ACCOUNT No. VIID. FOREST. Miscellaneous.									
(a) Fines and Forfeiture	...	...	...	...	21,000	27,000	20,000	33,213
(b) Refunds	...	...	...	...	2,000	3,000	2,000	10,568
(c) Other sources	...	...	...	...	1,59,000	1,70,000	1,57,000	1,92,000
TOTAL						1,82,000	2,00,000	1,79,000	2,35,781

BOMBAY—REVENUE AND RECEIPTS.

IX.—REGISTRATION.				Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
					Rs.	Rs.	Rs.	Rs.
Fees for registering documents	...	...	...	IX A	13,23,400	13,18,000	13,82,000	12,72,559
Fees for copies of registered documents	...	...	...		30,600	30,000	36,000	31,391
Miscellaneous	...	...	...		41,000	35,000	40,000	39,155
TOTAL	...	...	...		13,95,000	13,83,000	14,58,000	13,43,105
<i>Deduct—REFUNDS</i>	...	...	...		<i>- 10,000</i>	<i>8,000</i>	<i>- 8,000</i>	<i>- 15,902</i>
TOTAL	...	...	...		13,85,000	13,75,000	14,50,000	13,27,203
DETAILED ACCOUNT No. IXA. REGISTRATION. Miscellaneous.								
Fines and Penalties	...	...	...		29,000	29,000	27,000	31,959
Fees for authentication of Powers of Attorney	...	...	...		2,000	2,000	2,000	147
Other Items	...	...	...		10,000	4,000	11,000	4,019
TOTAL	...	...	...		41,000	35,000	40,000	39,155
XIII.—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT. (a)								
(1) Productive Works—								
Direct Receipts	...	...	...		2,56,000	2,80,000	2,46,000	2,59,620
Portion of Land Revenue due to Irrigation	...	...	...		46,91,000	46,15,000	25,35,000	43,02,591
TOTAL	...	...	...		49,47,000	48,95,000	27,81,000	45,62,211
<i>Deduct—Working Expenses</i>	...	...	...		<i>17,96,720</i>	<i>19,68,885 (b)</i>	<i>13,88,100</i>	<i>24,43,374</i>
Net receipts	...	...	...		31,50,280	29,26,115	8,92,900	21,18,837
(3) Unproductive Works—								
Direct Receipts	...	...	...		22,53,000	24,20,000	23,53,000	25,34,367
Portion of Land Revenue due to Irrigation	...	...	...		3,93,000	3,58,000	4,13,000	5,12,229
TOTAL	...	...	...		26,46,000	27,78,000	27,66,000	30,46,596
<i>Deduct—Working Expenses</i>	...	...	...		<i>9,91,280</i>	<i>11,67,115</i>	<i>10,48,900</i>	<i>13,44,801</i>
Net receipts	...	...	...		16,54,720	16,10,885	17,17,100	17,01,795
Net Total receipts	...	...	...		48,05,000	45,37,000	26,10,000	38,20,632
<i>Deduct—</i>								
(1) Collection charges in Civil Department in respect of Land Revenue due to Irrigation	...	...	...		3,84,000	3,82,000	2,28,000	3,81,733
(2) Expenditure in England (leave allowances)	...	...	...		31,000	49,000	46,000	.....
TOTAL	...	...	...		4,15,000	4,31,000	2,74,000	3,81,733
Net receipts	...	...	...		43,90,000	41,06,000	23,36,000	34,38,899
Working Expenses—								
Voted—								
Productive	...	...	...		16,76,000	19,45,000	18,57,100	23,12,007
Unproductive	...	...	...		9,09,000	11,26,000	10,11,900	13,43,801
TOTAL	...	...	...		25,85,000	30,71,000	28,69,000	36,55,808
Non-voted—								
Productive	...	...	...		1,52,000	72,000	77,000	1,32,367
Unproductive	...	...	...		82,000	42,000	37,000	.....
TOTAL	...	...	...		2,34,000	1,14,000	1,14,000	1,32,367

(a) Details are available in the Public Works Issues.

(b) Includes Rs. 2,000 on account of Expenditure in England.

XIV.—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT. (a)		Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
		Rs.	Rs.	Rs.	Rs.
Works for which only-revenue accounts are kept	...	1,05,000	99,000	86,000	95,652
Works for which neither capital nor revenue accounts are kept	...	85,000	41,000	84,000	85,306
TOTAL		1,40,000	1,40,000	1,20,000	1,80,958
XVI.—INTEREST.					
	Detailed Account No.				
INTEREST ON LOANS GRANTED BY BOMBAY DEVELOPMENT DEPARTMENT	...	79,48,000	54,57,000	60,55,000	45,08,107
INTEREST ON LOANS AND ADVANCES BY PROVINCIAL GOVERNMENT	... XVIA	16,80,000	17,79,000	15,80,000	15,91,166
INTEREST ON ARREARS OF REVENUE	...	11,000	12,000	7,000	9,876
MISCELLANEOUS	...	4,26,000 ^c	4,87,000 ^d	2,000	5,11,262
TOTAL		1,00,15,000	77,35,000	76,44,000	66,19,911
	<i>Deduct—REFUNDS</i>	<i>10,000</i>	<i>11,000</i>	<i>.....</i>	<i>5,649</i>
TOTAL		1,00,05,000	77,24,000	76,44,000	66,14,262
<p>DETAILED ACCOUNT No. XVIA. INTEREST. Interest on Loans and Advances by Provincial Government.</p>					
SUMMARY.					
INTEREST ON LOANS TO INDIAN STATES	...	1,73,000	1,62,000	1,59,000	1,89,652
INTEREST ON LOANS TO MUNICIPAL AND OTHER PUBLIC CORPORATIONS (excluding Presidency Corporations) (b)	...	2,83,000	2,43,000	2,42,000	2,76,992
INTEREST ON LOANS TO LANDHOLDERS AND OTHER NOTABILITIES	...	2,000	2,000	2,000	1,697
“ ADVANCES UNDER SPECIAL LAWS	...	80,000	40,000	20,000	81,427
“ TO CULTIVATORS	...	11,57,000	13,06,000	11,88,000	10,64,515
“ LOANS TO CO-OPERATIVE CREDIT SOCIETIES	...	13,000	11,000	10,000	9,959
“ MISCELLANEOUS LOANS AND ADVANCES	...	22,000	15,000	9,000	16,924
TOTAL		16,80,000	17,79,000	15,80,000	15,91,166

(a) Details are available in the Public Works Issues.

(b) Vide details on page (30).

(c) 424 for Development.

(d) 484 Do.

BOMBAY—REVENUE AND RECEIPTS.

DETAILED ACCOUNT No. XVIIA. INTEREST. Interest on Loans and Advances by Provincial Government—concl'd.					Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
DETAILS.					Rs.	Rs.	Rs.	Rs.
Interest on Loans to Municipal and other Public Corporations (excluding Presidency Corporations)—								
Bombay Municipality					88,000		88,000	
Amalner					899		1,099	
Pen					192		212	
Savda					588		622	
Ahmednagar					472		1,134	
Bandra					629		949	
Bijapur					3,862		4,212	
Bhusaval					618		806	
Chiplun					79		89	
Dharwar					4,292		4,714	
Dhulia							18	
Gadag-Bettigiri Municipality								
Gokak								
Karad							3,230	
Lonavla					7,392		7,837	
Nasik					7,669		5,705	
Panvel					60		103	
Boha Ashtami								
Hubli					6,600		6,600	
Ranebennur					650		464	
Sholapur					23,859		18,353	
Jalgaon					318		499	
Poona City					36,275		41,261	
Barsi					15,000		17,292	
East Khandesh District Local Board					11,890		13,212	
West Khandesh					1,820		1,943	
Aden Port Trust					21,011		23,599	
Karachi Port Trust								
Hyderabad (Sind) Municipality								
Nawabshah District Local Board					567		584	
Trimbak								
Sangamner					310			
TOTAL					2,33,052		2,42,537	
For rounding					52		537	
TOTAL					2,33,000	2,43,000	2,42,000	2,76,993
XVII.—ADMINISTRATION OF JUSTICE.								
SALE-PROCEEDS OF UNCLAIMED AND ESCHEATED PROPERTY					68,000	60,000	75,000	60,139
COURT-FEES REALISED IN CASH					70,000	70,000	70,000	84,188
GENERAL FEES, FINES AND FORFEITURES					15,10,000	11,50,000	8,45,000	8,58,045
PLEADERSHIP EXAMINATION FEES					3,000	5,000	3,000	3,420
MISCELLANEOUS FEES AND FINES					1,01,000	70,000	67,000	67,856
MISCELLANEOUS					44,000	45,000	40,000	44,113
TOTAL					17,96,000	14,00,000	11,00,000	11,17,766
Deduct—REFUNDS					—50,000	—50,000	—50,000	—44,493
TOTAL					17,46,000	13,50,000	10,50,000	10,73,273
DETAILED ACCOUNT No. XVIIA. ADMINISTRATION OF JUSTICE. Court-fees realised in Cash.								
Process-servers Fees					500	1,000	500	546
Recoveries in Pauper Suits					27,500	30,000	27,500	30,011
Other Items					42,000	39,000	42,000	53,631
TOTAL					70,000	70,000	70,000	84,188

DETAILED ACCOUNT No. XVIIIB. ADMINISTRATION OF JUSTICE. General Fees, etc.					Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
					Rs.	Rs.	Rs.	Rs.
Fees of the High Court	...	...	...	...	1,00,000	.....	54,000	.....
Sheriffs' Fees	...	...	...	...	69,000	1,40,000	35,000	81,407
Fees and receipts on Deposits of the Administrator General and Official Assignee	...	...	...	...	40,000	60,000	20,000	36,236
Fees of the District and Subordinate Courts	...	...	...	...	15,000	10,000	26,000	14,217
Fines by Civil and Sessions Courts	...	...	...	...	35,000	40,000	6,67,000	32,707
Magisterial Fines	...	...	...	...	7,68,000	8,60,000	.....	6,49,909
Other Items	...	...	...	...	4,80,000	38,000	40,000	41,542
Fees realized by Registrar of Courts of Political Agent, Aden, for management of Estates, etc.	...	...	...	...	3,000	2,000	3,000	2,027
TOTAL					15,10,000	11,50,000	8,45,000	8,58,045
DETAILED ACCOUNT No. XVIIIC. ADMINISTRATION OF JUSTICE. Miscellaneous Fees and Fines.								
Cash Receipts of Record-rooms in offices which are charged to Law and Justice	...	...	...	...	60,000	60,000	60,000	60,679
Fines recovered by Government Officers under Act XXVI of 1881	...	...	...	...	1,000	1,000	1,000	676
Poundage fees	...	...	...	...	6,000	.....	.....	.....
Other Items	...	...	...	...	34,000	9,000	6,000	6,501
TOTAL					1,01,000	70,000	67,000	67,856
XVIII.—JAILS AND CONVICT SETTLEMENTS.								
				Detailed Account No.				
JAILS	...	...	...	XVIII A	1,23,000	1,63,000	1,20,000	1,36,800
JAIL MANUFACTURES—								
SALE-PROCEEDS OF JAIL MANUFACTURES	...	...	...		3,54,000	3,38,000	3,38,000	3,25,096
TOTAL					4,77,000	5,01,000	4,58,000	4,61,896
<i>Deduct—REFUNDS</i>					<i>1,000</i>	<i>1,000</i>	<i>.....</i>	<i>1,065</i>
TOTAL					4,76,000	5,00,000	4,58,000	4,60,831
DETAILED ACCOUNT No. XVIIIA. JAILS AND CONVICT SETTLEMENTS.								
Hire of Convicts	...	...	...		89,000	} 1,63,000	80,000	83,928
Recoveries of Transportation and Jail Charges from Indian States—Provincial and Colonial Governments	...	...	...		22,000		15,000	11,265
Miscellaneous	...	...	...		12,000		25,000	41,607
TOTAL					1,23,000	1,63,000	1,20,000	1,36,800

BOMBAY—REVENUE AND RECEIPTS.

XIX.—POLICE.		Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts 1921-22.
			Rs.	Rs.	Rs.	Rs.
PRESIDENCY POLICE	...	XIXA	97,000	1,09,000	1,44,000	1,60,706
CASH RECEIPTS UNDER THE ARMS ACT	...		4,000	4,000	1,000	4,396
FEES, FINES AND FORFEITURES	...	XIXB	43,000	60,000	38,000	61,717
MISCELLANEOUS	...	XIXC	19,000	19,000	37,000	16,282
	TOTAL	...	1,63,000	1,92,000	2,20,000	2,43,101
	Deduct—REFUNDS	...	- 1,000	- 2,000	- 1,000	480
	TOTAL	...	1,62,000	1,90,000	2,19,000	2,42,621
DETAILED ACCOUNT No. XIXA. POLICE. Presidency Police.						
Cattle Pounds	...		25,000	32,000	25,000	26,283
Fees recoverable for Licenses granted under the Police Act	...		5,000	5,000	5,000	5,968
Do. do. Motor Act	...		25,000	34,000	80,000	62,638
Do. do. Arms Act	...		25,000	37,000	.....	.....
Miscellaneous	...		15,000	.....	15,000	63,672
Cash Receipts under the Petroleum Act	...		2,000	1,000	4,000	2,145
Fees for the examination and certification of films	...		.....	.....	15,000	.....
	TOTAL	...	97,000	1,09,000	1,44,000	1,60,706
DETAILED ACCOUNT No. XIXB. POLICE. Fees, Fines and Forfeitures.						
Cash Receipts under the Petroleum Act, VIII of 1981	...		18,000	24,000	13,000	24,648
Miscellaneous	...		25,000	36,000	25,000	37,069
	TOTAL	...	43,000	60,000	38,000	61,717
DETAILED ACCOUNT No. XIXC. POLICE. Miscellaneous.						
SPECIAL POLICE.						
Mahi Kantha—Miscellaneous	...					.....
Political Agencies—Miscellaneous	...					609
Palanpur—Miscellaneous	...					.....
Special Railway Police—Miscellaneous	...		1,000	1,000	2,000	.....
Sind Railway Police—Miscellaneous	...					188
Rewa Kantha—Miscellaneous	...					.....
	TOTAL	...	1,000	1,000	2,000	797
DISTRICT POLICE.						
Other Items	...		15,000	17,000	29,000	15,485
Ordnance stores returned by the Police Department	...		3,000	1,000	6,000	.....
	TOTAL	...	19,000	19,000	37,000	16,282

XX.—PORTS AND PILOTAGE.				Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
				Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS	...	...	...	.....	40,000	53,000	40,468
TOTAL				.....	40,000	53,000	40,468
XXI.—EDUCATION.				Detailed Account No.			
A.—University—							
FEEES, GOVERNMENT ARTS COLLEGES	...	...	...	1,91,000	1,83,000	1,51,000	1,22,645
FEEES, GOVERNMENT PROFESSIONAL COLLEGES	...	...	...	2,12,000	1,90,000	1,63,000	1,29,880
TOTAL				4,03,000	3,73,000	3,14,000	2,52,525
B.—Secondary—							
FEEES, GOVERNMENT SECONDARY SCHOOLS	...	...	...	3,78,000	3,73,000	3,63,000	3,10,152
C.—Primary—							
FEEES, GOVERNMENT PRIMARY SCHOOLS	...	...	...	21,000	24,000	1,000	19,549
D.—Special—							
FEEES, GOVERNMENT SPECIAL SCHOOLS	...	...	...	10,000	8,000	9,000	13,464
E.—General—							
CONTRIBUTIONS	...	...	...	6,400	3,000	3,000	765
INCOME FROM ENDOWMENTS	...	...	...	1,01,600	90,000	89,000	93,105
MISCELLANEOUS	...	...	...	87,000	80,000	88,000	85,441
TOTAL GENERAL				1,95,000	1,73,000	1,80,000	1,79,311
<i>Deduct—REFUNDS</i>				- 2,000	- 1,000	- 2,000	- 5,032
GRAND TOTAL				10,05,000	9,50,000	8,65,000	7,69,969
DETAILED ACCOUNT No. XXIA. EDUCATION.							
A.—University—Fees, Government Professional Colleges.							
Fees, Government Professional Colleges—							
Law College	...	...	...	1,06,000	1,10,000	81,000	74,293
Engineering or Science College	...	...	...	56,000	32,000	47,000	24,661
Sydenham College of Commerce and Economics, Bombay	...	...	...	50,000	48,000	35,000	30,926
TOTAL				2,12,000	1,90,000	1,63,000	1,29,880
DETAILED ACCOUNT No. XXIB. EDUCATION.							
D.—Special.							
Fees, Government Special Schools—							
Sir J. J. School of Art, Bombay	...	...	...	6,000	5,000	6,000	4,486
Training and Industrial Schools	...	...	...	4,000	3,000	3,000	8,978
TOTAL				10,000	8,000	9,000	13,464

DETAILED ACCOUNT No. XXIC. EDUCATION. General.					Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
					Rs.	Rs.	Rs.	Rs.
Miscellaneous—								
School Final Examination Fees	...	...	...	...	.....	.....	.....	178
Sale-proceeds of Books	...	...	...	...	30,000	28,000	30,000	30,437
Workshop Receipts	...	...	...	...	6,100	6,000	6,800	5,868
Yeravda Reformatory School Receipts	...	...	...	...	3,000	1,000	3,000	8
Cambridge Senior Local Examination Fees	...	...	...	...	.....	.....	.....	7,789
Vernacular Final Examination Fees	...	...	...	...	17,000	18,000	14,900	11,906
London Chamber of Commerce Certificate Examination Fees	...	...	...	...	5,000	8,000	5,000	6,837
Drawing and Arts Examination Fees at the School of Art	...	...	...	...	15,000	9,000	15,000	9,875
Government Scholarship Examination Fees	...	...	...	...	1,800	.....	1,900	358
Secondary Teachers' Examination Fees	...	...	...	...	400	} 1,000	400	295
First year Arts Examination Fees	...	...	...	...	250		.....	.....
Other Items	...	...	...	...	8,450	9,000	11,000	11,890
				TOTAL	87,000	80,000	88,000	85,441
XXII.—MEDICAL.								
				Detailed Account No.				
MEDICAL SCHOOL AND COLLEGE FEES	...	...	...	...	2,82,000	3,21,000	2,85,800	2,30,173
HOSPITAL RECEIPTS	...	...	...	XXIIA	2,35,800	3,02,000	2,15,000	2,70,228
MENTAL HOSPITAL RECEIPTS	...	...	...	XXIIB	45,000	30,000	45,000	36,915
MEDICINES SOLD BY CIVIL SURGEONS	...	...	...	...	200	.....	200	.....
CONTRIBUTIONS	...	...	...	XXIIC	45,000	41,000	41,000	41,761
INCOME FROM ENDOWMENT	...	...	...	...	16,000	16,000	16,000	16,474
MISCELLANEOUS	...	...	...	XXIID	5,000	6,000	5,000	5,727
				TOTAL	6,29,000	7,16,000	6,08,000	6,01,278
				<i>Deduct—REFUNDS</i>	- 6,000	- 2,16,000	- 20,000	- 29,763
				TOTAL	6,23,000	5,00,000	5,88,000	5,71,515
DETAILED ACCOUNT No. XXIIA. MEDICAL. Hospital Receipts.								
Receipts from Paying Patients	...	...	...	...	2,20,000	2,74,000	1,91,000	2,53,034
Receipts on account of Leper Asylum	...	...	...	...	.....	.....	.....	500
Nursing Fees	...	...	...	...	6,000	2,000	10,000	6,543
Other Items	...	...	...	...	9,800	26,000	14,000	10,151
				TOTAL	2,35,800	3,02,000	2,15,000	2,70,228
DETAILED ACCOUNT No. XXIIB. MEDICAL. Mental Hospital Receipts.								
Payments for the maintenance of non-pauper Patients	...	...	...	...	37,000	27,000	37,000	33,053
Proceeds of Patients' Labour	...	...	...	...	5,000	.....	7,000	.....
Other Items	...	...	...	...	3,000	3,000	1,000	3,862
				TOTAL	45,000	30,000	45,000	36,915

DETAILED ACCOUNT No. XXII-C. MEDICAL. Contributions.					Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.	
					Rs.	Rs.	Rs.	Rs.	
Contributions by the Bombay Port Trust towards the maintenance of the European					31,202	31,000	31,000	31,202	
General Hospital					13,798	10,000	10,000	10,559	
Other Contributions									
TOTAL					45,000	41,000	41,000	41,761	
DETAILED ACCOUNT No. XXII-D. MEDICAL. Miscellaneous.									
Fees for Chemical Analysis					300	300	300	957	
Miscellaneous					4,700	5,700	4,700	4,770	
TOTAL					5,000	6,000	5,000	5,727	
XXIII.—PUBLIC HEALTH.									
SALE-PROCEEDS OF SERA AND VACCINES, ETC.					10,000	12,000	7,400	11,252	
CONTRIBUTIONS					3,900	1,000	1,100	4,988	
MISCELLANEOUS					2,54,100	2,54,000	3,500	4,111	
TOTAL					2,68,000	2,67,000	12,000	20,451	
<i>Deduct REFUNDS</i>								4,025	
TOTAL					2,68,000	2,67,000	12,000	16,426	
XXIV.—AGRICULTURE.					Detailed Account No.				
AGRICULTURAL RECEIPTS					XXIV-A	3,03,000	3,10,000	2,78,000	2,72,760
VETERINARY RECEIPTS					XXIV-B	8,000	15,000	13,000	14,428
TOTAL						3,11,000	3,25,000	2,91,000	2,87,188
<i>Deduct REFUNDS</i>							1,000		
TOTAL						3,11,000	3,24,000	2,90,000	2,87,188
DETAILED ACCOUNT No. XXIV-A. AGRICULTURE. Agricultural Receipts.									
Agricultural College and School Fees					14,500	3,000	12,000	2,701	
Receipts on account of Experimental Cultivation					2,45,000	1,88,000	1,92,000	1,75,775	
Botanical and other Public Garden Receipts					3,500	3,000	3,000	363	
Other sale-proceeds					10,000	1,00,000	35,000	81,335	
Agricultural Engineers Receipts					26,000	4,000	32,000	3,540	
Government Bull Receipts						2,000		580	
Veterinary Dispensary Fees (Bhambhurda)					2,000		2,000		
Receipts of the Registrar, Co-operative Societies						8,000		6,279	
Miscellaneous					2,000	2,000	2,000	2,187	
TOTAL					3,03,000	3,10,000	2,78,000	2,72,760	
DETAILED ACCOUNT No. XXIV-B. AGRICULTURE. Veterinary Receipts.									
Veterinary College Fees					3,900	3,000	4,000	3,547	
Municipal Contribution to Veterinary College, Bombay					2,500	2,500	2,500		
Government Stallion Receipts...					1,500		1,500	1,279	
Other Receipts					100	9,500	5,000	9,602	
TOTAL					8,000	15,000	13,000	14,428	

XXV.—INDUSTRIES.					Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
						Rs.	Rs.	Rs.	Rs.
INDUSTRIES	...	...	...	...	XXV-A	1,09,000	22,000	22,000	22,224
<i>Deduct—REFUNDS</i>					.....	.....	.....	.....	225
TOTAL					...	1,09,000	22,000	22,000	21,999
DETAILED ACCOUNT NO. XXV-A—INDUSTRIES.									
Receipts from Dapuri Workshop	...	...	...	...	.....	.....	21,000	21,000	.....
Industries	...	...	...	...	.....	.....	.....	.....	6,328
Miscellaneous	...	...	...	...	.....	1,000	1,000	1,000	15,896
Pottery	...	...	...	...	.....	28,000	.....	.....	.....
Subscription etc., for British Empire Exhibition	...	...	...	...	.....	80,000	.....	.....	.....
TOTAL					...	1,09,000	22,000	22,000	22,224
XXVI.—MISCELLANEOUS DEPARTMENTS.									
SALE OF STORES AND MATERIALS	...	...	...	...	.....	.....	.....	.....	25
EXAMINATION FEES	...	...	...	...	.....	10,000	10,000	10,000	18,392
FEES FOR INSPECTION OF STEAM BOILERS (INCLUDING EXAMINATION FEES)	...	...	...	...	.....	90,000	90,000	80,000	73,572
MISCELLANEOUS	...	...	...	...	XXVI-A.	20,000	20,000	.....	17,333
TOTAL					...	1,20,000	1,20,000	90,000	1,09,322
<i>Deduct—REFUNDS</i>					...	- 2,000	- 2,000	- 1,000	- 2,688
TOTAL					...	1,18,000	1,18,000	89,000	1,06,634
XXVI-A.—MISCELLANEOUS DEPARTMENTS. Miscellaneous.									
Other items	...	...	...	...	.....	.....	.....	.....	2,732
Miscellaneous	...	...	...	...	.....	20,000	20,000	.....	14,601
TOTAL					...	20,000	20,000	.....	17,333
XXX.—CIVIL WORKS.					Detailed Account No.				
IN CHARGE OF PUBLIC WORKS OFFICERS (a)	...	...	...	...	.....	14,68,000	14,01,000	7,25,000	20,87,490
IN CHARGE OF CIVIL OFFICERS	...	...	...	...	XXX-A	.....	.....	4,000	.....
<i>Deduct—REFUNDS</i>					...	.....	1,000	.....	.....
TOTAL					...	14,68,000	14,00,000	7,29,000	20,87,490
XXX-A.—CIVIL WORKS. In charge of Civil Officers.									
Travellers' Bungalows	...	...	...	...	.....	.....	.....	280	.....
Miscellaneous	...	...	...	...	.....	.....	.....	.....	.....
Miscellaneous Public Improvements	...	...	...	...	.....	.....	.....	3,720	.....
TOTAL					...	.....	.....	4,000	.....

(a) Details are available in Public Works Issues.

XXXIII.—RECEIPTS IN AID OF SUPERANNUATION.				Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1923-23.	Budget Estimate, 1923-23.	Accounts, 1921-22.
					Rs.	Rs.	Rs.	Rs.
CONTRIBUTIONS FOR PENSIONS AND GRATUITIES	...	...	...	XXXIII-A	11,95,000	11,95,000	7,92,000	9,44,815
COMMUTED VALUE OF PENSIONS	...	...	...	XXXIII-B	1,00,000	64,000	1,00,000	1,06,861
MISCELLANEOUS	...	...	...		.....	.....	.....	1,747
TOTAL					12,95,000	12,59,000	8,92,000	10,53,423
<i>Deduct—REFUNDS</i>					<i>2,000</i>	<i>2,000</i>	<i>2,000</i>	<i>5,465</i>
TOTAL					12,93,000	12,57,000	8,90,000	10,47,958
DETAILED ACCOUNT No. XXXIII-A. SUPERANNUATION, etc. Contributions for Pensions and Gratuities.								
Officers lent to Foreign Service—								
District Local Fund Officers	...	...	...		8,50,000	8,50,000	5,11,000	6,44,421
Municipal and other (excluding District) Local Fund Officers	...	...	...		2,00,000	2,00,000	1,53,000	1,78,129
Other Foreign Service	...	...	...		1,45,000	1,45,000	1,28,000	1,22,265
TOTAL					11,95,000	11,95,000	7,92,000	9,44,815
DETAILED ACCOUNT No. XXXIII-B. SUPERANNUATION, etc. Commutated value of Pensions.								
Commutated value of Pensions paid by Bombay Government on behalf of Central	...	...	...		50,000	21,000	1,00,000	1,06,861
Commutated value of Pensions paid by Bombay Government on behalf of other Provincial Governments	...	...	...		50,000	43,000	.....	.....
TOTAL					1,00,000	64,000	1,00,000	1,06,861
XXXIV.—STATIONERY AND PRINTING.				Detailed Account No.				
STATIONERY RECEIPTS	...	...	...	XXXIV-A	23,000	20,000	23,000	34,421
SALE OF GAZETTES AND OTHER PUBLICATIONS	...	...	...	XXXIV-B	42,000	60,000	37,000	28,890
OTHER PRESS RECEIPTS	...	...	...	XXXIV-C	1,60,000	2,05,000	1,27,000	1,69,921
TOTAL					2,30,000	2,85,000	1,92,000	2,33,232
<i>Deduct—REFUNDS</i>								<i>84</i>
								2,33,148
DETAILED ACCOUNT No. XXXIV-A. STATIONERY AND PRINTING. Stationery Receipts.								
Sale-proceeds of other Stationery and Stationery Boxes	...	...	...		28,000	20,000	28,000	34,421
Sale-proceeds of Stationery Boxes	...	...	...		.....	.....	.....	.....
TOTAL					28,000	20,000	28,000	34,421
DETAILED ACCOUNT No. XXXIV-B. STATIONERY AND PRINTING. Sale of Gazettes and other Publications.								
Indian Law Reports	...	...	...		10,000	16,000	9,300	3,574
Government Central Press	...	...	...		16,000	13,000	16,000	9,549
Commissioner in Sind's Press	...	...	...		.....	.....	.....	.....
High Court Press	...	...	...		16,000	31,000	11,700	15,767
Jail Press	...	...	...		.....	.....	.....	.....
Other Presses	...	...	...		.....	.....	.....	.....
TOTAL					42,000	60,000	37,000	28,890
DETAILED ACCOUNT No. XXXIV-C. STATIONERY AND PRINTING. Other Press Receipts.								
High Court Press	...	...	...		1,000	.....	1,000	.....
Government Central Press	...	...	...		30,000	.....	25,000	.....
Commissioner in Sind's Press	...	...	...		19,000	.....	16,000	.....
Jail Press	...	...	...		.....	.....	.....	.....
Other Presses	...	...	...		1,10,000	.....	65,000	1,69,921
TOTAL					1,60,000	2,05,000	1,27,000	1,69,921

XXXV.—MISCELLANEOUS.	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
		Rs.	Rs.	Rs.	Rs.
UNCLAIMED DEPOSITS		175,000	1,75,000	.....	1,66,223
TREASURE TROVE		800	200	1,000	148
SALE OF OLD STORES AND MATERIALS		9,000	1,59,000	9,100	7,711
PERCENTAGE ON CAPITAL COST OF FURNITURE SUPPLIED TO HIGH OFFICERS		200	100	200	99
FEES FOR GOVERNMENT AUDITS	XXXV-A	200	900	900	115
RENTS		10,000	10,000	10,000	10,117
OTHER FEES, FINES AND FORFEITURES	XXXV-B	25,000	20,000	15,000	82,458
MISCELLANEOUS... ..	XXXV-C	60,000	60,000	51,000	3,50,626
SALE-PROCEEDS OF DARBAR PRESENTS		800	300	800	.....
SALE OF LAND AND HOUSES		1,10,000	1,05,000	1,65,000	5,53,259
CONTRIBUTIONS ... ..		.....	4,500	.....	.....
		3,91,000	5,35,000	2,53,000	11,70,756
<i>Deduct—REFUNDS</i>		80,000	80,000	8,000	20,503
TOTAL		3,11,000	4,55,000	2,45,000	11,50,253
DETAILED ACCOUNT No. XXXV-A. MISCELLANEOUS. Fees for Government Audits.					
Local Audit Fees		200	900	900	115
TOTAL		200	900	900	115
DETAILED ACCOUNT No. XXXV-B. MISCELLANEOUS. Other Fees, Fines and Forfeitures.					
Marriage and Burial Fees					
Fees for Pilgrims' Brokers' Licenses					
Fees for Stamping Weights and Measures		25,000	20,000	15,000	82,458
Fees for Registering Copyrights, Inspecting and Copying Declarations					
Other Items					
TOTAL		25,000	20,000	15,000	82,458
DETAILED ACCOUNT No. XXXV-C, MISCELLANEOUS. Miscellaneous.					
Cash Recoveries of Service Payments in previous years		30,000	30,000	40,000	1,02,637
Other Items		15,000	15,000	11,000	235,630
Refund of Contributions by Local Boards for overdrawal of balances ... ..		.....	.....	.....	2,854
Cash recoveries of service payments of Rs. 10 and below		15,000	15,000	.....	9,505
TOTAL		60,000	60,000	51,000	3,50,626
XL.—MISCELLANEOUS ADJUSTMENTS BETWEEN THE CENTRAL AND PROVINCIAL GOVERNMENT.					
Assignment on account of Income-tax, <i>vide</i> G. I., F. D., No. 147-A, dated 23rd February 1922 and G. I., F. D., No. 51-A, dated 15th January 1923 ... ..		.....	.....	.....	26,36,300
Adjustments in connection with Railway Police charges and Income Tax Agency Work.		12,00,000	.....	.....	.....
Assignment on account of Famine operations of past years ... ..		.....	14,00,000	.....	.....
Interest realized from securities of the Gujrat College, Ahmedabad (G. I., F. D., No. 763-A, 763, dated 9th November 1922)		15,000	15,000	.....	14,667
Rent payable by the Military for certain land at Karachi (<i>vide</i> Government, G. D. No. 355—A, dated 21st October 1922, to the Government of India)		42,000	.....	.....	.....
Cost of printing work done by Bombay Government Press for Military and Marine Department in 1920-21 (Government of India, Industries A-87, dated 29th January 1923) ... ..		.....	.....	.....	23,633
TOTAL		12,57,000	14,15,000		26,74,600
XLII.—BOMBAY DEVELOPMENT SCHEME.					
Sale of Land		78,00,000	28,75,000	70,00,000	43,588
Sale of Water		1,05,000	95,000	95,000	920
Rents from properties		7,20,000	1,56,000	1,83,000	9,357
Cotton Cess Revenue		18,50,000	18,50,000	17,00,000	19,58,907
Miscellaneous		20,000	10,000	10,000	37,463
Payment into Treasuries by the Audit Officer ... ..		.....	.....	.....	.....
Sale of electricity		1,80,000	30,000
TOTAL		1,06,75,000	50,16,000	89,93,000	20,50,235

BOMBAY—RECEIPTS.

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DEBT DEPOSITS AND ADVANCES.					Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
					Rs.	Rs.	Rs.	Rs.
Permanent Debt incurred—								
(1) For Bombay Development	...	...	...	...	.....	.....	7,90,00,000	.....
(2) For other purposes	...	...	...	...	.....	.....	1,98,31,000	.....
Deposits and Advances—								
(1) Famine Insurance Fund	...	...	...	...	2,50,000	60,23,000	.....	.....
(2) Deposits of Sinking Funds—								
Bombay Development Loan	...	...	...	...	11,28,000	10,30,000	9,95,000	19,31,766
Other Sinking Funds Deposits	...	...	...	...	.....	.....	83,000	.....
(3) Other Deposits—								
Bombay Development	...	...	...	...	.....	.....	.....	3,00,00,000
Loans and Advances by Provincial Governments—								
(1) Bombay Development—								
Bombay Port Trust...	...	...	...	...	3,12,000	2,34,000	1,14,000	1,07,745
Deposit with Bank	...	...	...	...	.....	.....	.....	1,60,00,000
Total, Bombay Development					3,12,000	2,34,000	1,14,000	1,61,07,745
(2) Other purposes—								
Loans to Port funds—Port Trust	...	...	...	...	.....	.....	.....	1,08,135
Loans to District and other Local fund committees	...	...	...	...	.....	.....	.....	26,258
Class I—Advances to Cultivators, Co-operative Societies	...	...	...	...	70,00,000	77,87,000	77,87,000	54,24,492
Class II—Advances under special laws	...	...	...	...	71,000	70,000	54,000	19,914
Class III—Loans to landholders and Indian States	...	...	...	...	4,46,000	4,96,000	4,96,000	3,37,352
Class IV—Loans to mofussil Municipalities	...	...	...	...	2,06,000	2,62,000	2,61,000	1,73,046
Class V—Miscellaneous loans and advances...	...	...	...	...	19,000	1,20,000	1,06,000	24,492
Total, Other purposes					77,42,000	87,35,000	87,04,000	61,13,689
Total, Loans and Advances by Provincial Governments					80,54,000	89,69,000	88,18,000	2,22,21,434
Loans between Central and Provincial Governments—								
(1) For Bombay Development	...	...	...	...	10,19,50,000	6,25,00,000	1,90,00,000	2,90,00,000
(2) For other purposes	...	...	...	...	1,70,27,000	1,46,16,000	.....	12,91,63,828
Total Loans between Central and Provincial Governments					11,89,77,000	7,71,16,000	1,90,00,000	15,81,63,828

CIVIL BUDGET ESTIMATE OF PROVINCIAL EXPENDITURE

FOR THE YEAR

1923-24

N.B.—The figures within brackets indicate the number of appointments during the year 1922-23 and those beside for the year 1923-24.

5.—LAND REVENUE (RESERVED).			Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
				Rs.	Rs.	Rs.	Rs.
CHARGES OF ADMINISTRATION (a) ..	{ VOTED ...	5-A	4,37,000	4,20,000	44,19,000	1,49,985	
	{ NON-VOTED ...		32,000	30,000	38,000	7,383	
SURVEY AND SETTLEMENT ...	{ VOTED ...	5-B	1,13,000	1,70,000	1,88,000	1,65,547	
	{ NON-VOTED ...		...	60,000	34,000	54,702
LAND RECORDS ...	{ VOTED ...	5-C	49,50,000	48,00,000	50,10,000	48,24,671	
	{ NON-VOTED ...		45,000	10,000	17,000	19,868	
ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS (a).	{ VOTED ...	5-D	7,15,000	7,25,000	7,50,000	7,05,098	
	{ NON-VOTED ...		89,50,000	89,50,000	90,98,000	90,35,325	
COMPENSATIONS ...	{ VOTED ...	5-E	3,000	.....	5,000	105
	{ NON-VOTED ...		16,42,000	15,00,000	15,77,000	14,56,937	
EXCHANGE ...	{ VOTED ...		34,000	22,000	.....	12,385
	{ NON-VOTED ...		.....	.....	.....	.....
			1,69,21,000	1,66,87,000	2,11,16,000	1,64,32,006	
Add—EXPENDITURE IN ENGLAND	{ VOTED ...		38,000	27,000	47,000	17,465	
	{ NON-VOTED ...		30,000	17,000	7,000	3,610	
					2,11,70,000		
Deduct for Probable Saving ...			.....	.....	- 85,000	
TOTAL ...			1,69,89,000	1,67,31,000	2,10,85,000	1,64,53,081	
Voted ...			62,90,000	61,64,000	1,03,14,000	58,75,256	
Non-voted ...			1,06,99,000	1,05,67,000	1,07,71,000	1,05,77,825	
DETAILED ACCOUNT No. 5A.							
LAND REVENUE.							
Charges of Administration.							
SUMMARY.							
Payments to officers of other provinces ...							
General Establishments ...			90,000	1,05,000	17,24,000	1,37,766	
Sub-Divisional Establishments...					22,42,000		
Contingencies ...			3,79,000	3,45,000	8,15,000	19,602	
Leave and deputation allowance to officers and establishment ...					50,000		
				4,69,000	4,50,000	48,31,000	1,57,368
(b) Deduct—							
Fixed amount transferred to "7, Stamps—Superintendence—District Establishments" (page) on account of Establishment charges of Collectors ...					18,000		
Do. transferred to "6, Excise—District, Executive Establishment" (page) on account of Establishment charges of Collectors ...					18,000		
Do. transferred to "2, Income Tax—Collection of Income Tax—Upcountry or Mofussil charges" on account of Establishment charges of Collectors ...					3,000		
Do. transferred to "9, Registration—District charges" (page) on account of Establishment charges of Collectors in Sind ...					1,000		
Do. transferred to "22, General Administration—General Establishment of Local Funds" (page) on account of Establishment charges of Collectors...					59,000		
Do. transferred to "24, Administration of Justice—Courts of Law—Civil and Sessions Courts—Process-serving Establishment" (page) on account of Establishment charges of Collectors ...					24,000		
Do. transferred to "24, Administration of Justice—Courts of Law—Criminal Courts—General Establishment" (pages and) on account of Salaries of Collectors, etc., and Establishment charges of Collectors.—Vide foot note on this page ...					2,05,000		
Do. transferred to "24, Administration of Justice—Courts of Law—Criminal Courts—Judicial Establishment" (page) on account of Establishment charges of Collectors...					18,000		
Do. transferred to "29, Political—Political Agents—Minor Agencies" on account of Establishment charges of Collectors. ...					18,000		
Do. to Army Estimates as per G. O., R. D., No. 11151, dated 15th September 1917...					9,804		
					3,73,804		
Add or deduct ...					44,57,196		
For rounding ...					- 196		
TOTAL ...			4,69,000	4,50,000	44,57,000	1,57,368	
Voted ...			4,37,000	4,20,000	44,19,000	1,49,985	
Non-voted ...			32,000	30,000	38,000	7,383	

DETAILED ACCOUNT No. 5A. LAND REVENUE. Charges of Administration—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
GENERAL ESTABLISHMENTS.								
Pay of Officers—								
(1) 1 Collectors (600 to 2,500 + Dy. A. 150) ...	31,800				32,650			
Dy. Commissioner ...								
Assistant Collectors (a) ...								
Local Allowance to Collectors and Assistant Collectors in Sind 8 (100) ...								
		31,800		22,000		32,650		
Chitnis ...								
(1) 1 Manager (350—1,200 D. A. 200) ...	10,200				14,450		7,383	
(1) 1 Assistant Manager (350 to 1,200 D. A. 100) ...	7,800						7,937	
(2) 2 Deputy Manager (200—350 D. A. 50) ...	6,540	24,540		24,000	6,540	20,990	5,127	20,447
1 Dy. Collectors (300—1,200) ...	4,300							
Local Account Officers ...					35,600			
Probationers ...								
Local Allowance to Deputy Collectors ...								
Provision in lump on account of revision ...		4,300		4,000		35,600		
Pay of Establishment—								
58 Clerks (30—300) ...	51,600				13,20,720		63,801	
45 Book Binders and Servants (8—21) ...	7,032				1,26,188		12,473	
Temporary Establishment ...	18,976				44,816		78,409	
Establishment in connection with preparation of Survey Registers ...	19,917				48,000			
Leave allowance ...	3,000							
Temporary and Provisional Allowance ...	7,525				75,000			
		1,08,050		1,35,000		16,14,724		1,54,683
Allowances, Honoraria, etc.—								
Travelling Allowance ...	19,593				1,16,940		17,907	
House-rent Allowance ...	2,010				3,312		3,370	
		21,600		20,000		1,20,252		21,277
		1,90,290		2,05,000		18,24,216		1,96,407
Deduct—								
Contribution from Manager, Encumbered Estates in Sind ...		-1,00,290		-1,00,000		-1,00,000		
Contribution from Talukdari Settlement Officer ...								
						17,24,216		-71,020
For rounding ...						- 216		1,25,387
Add—Fixed adjustment transferred from " 22 General Administration "								+ 12,379
TOTAL ...		90,000		1,05,000		17,24,000		1,37,766
Voted ...		58,000		75,000		16,86,000		1,30,383
Non-voted ...		32,000		30,000		38,000		7,383

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 5A. LAND REVENUE. Charges of Administration— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...					...
SUB-DIVISIONAL ESTABLISHMENTS— <i>concluded.</i>								
Pay of Establishment—								
Mahalkaries ...					...
Clerks ...					14,69,897			
Servants ...					8,30,000			
Temporary Establishment ...					55,476			
Appointment of temporary special mamlatdar for preparation of the Irrigation Record of Rights ...					...
Bad Climate Allowance ...					...
<i>Deduct—</i> Contribution from Local Boards ...					...	18,55,373		
Allowances, Honoraria, etc.—								
Bad Climate Allowance ...					3,720			
Temporary Provisional Allowance ...					2,50,000			
Travelling Allowance ...					1,32,650			
						3,86,370		
						22,41,748		
<i>Add or deduct for rounding</i> ...						+ 257		
TOTAL ...						22,42,000		
Voted ...						22,42,000		
<i>Non-voted</i> ...						...
CONTINGENCIES.								
Contingencies—								
Service Postage and Telegrams ...	7,296				4,54,000			
Rents, Rates and Taxes ...	96,367				39,573			
Construction and repairs of Chawdis (Village offices) ...	20,000				15,000			
Cost of Boundary Marks and division of Survey numbers ...	14,715				10,000			
Petty Construction and Repairs ...	1,000				1,050			
Purchase and improvement of Land ...	1,450				1,500			
Service of processes against defaulters and diet money ...	5,000				5,425			
Charges for conducting Law Suits... ..	3,000				2,900			
Telephone charges ...	1,350				1,350			
Office Expenses and Miscellaneous ...	12,387				13,251		19,602	
Commissioners' Discretionary Grants ...	...				8,650			
Contract Contingenoes ...	2,72,704				2,61,134			
Construction of Ghat paths ...	4,000				800			
		3,79,269		3,45,000		8,14,633		19,602
Recoveries from Public Bodies and private persons on account of village sites ...						...
Rounding ...		269				367		
TOTAL ...		3,79,000		3,45,000		8,15,000		19,602
Voted ...		3,79,000		3,45,000		8,15,000		19,602
<i>Non-voted</i> ...		...		...		...

DETAILED ACCOUNT No. 5B. LAND REVENUE. Survey and Settlement.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
SUMMARY.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COST OF CADASTRAL MAPS	...	1,13,000			1,00,000	1,00,000		95,766	
CONSULTING SURVEYOR TO GOVERNMENT AND HIS ESTABLISHMENT	...				1,30,000	1,19,000		1,24,483	
LEAVE AND DEPUTATION ALLOWANCE TO OFFICERS AND ESTABLISHMENT	...					3,000			
					2,30,000				
Add or deduct for rounding	...								
TOTAL	...		1,13,000		2,30,000		2,22,000		2,20,249
Voted	...		1,13,000		1,70,000		1,88,000		1,65,547
Non-voted	...				60,000		34,000		54,702
COST OF CADASTRAL MAPS. (a)									
Pay of Officers.									
(1) 1 Manager (1,000)	...	12,000							
Leave Allowance	...	1,440							
			13,440		12,000		12,000		12,463
Pay of Establishment—									
144 Photographers	...					18,384		31,168	
Draftsmen (15—300)	...					16,956			
Clerks	...	69,132				5,436		4,996	
Printers, Compositors, Pressmen, etc.	...					27,096		24,200	
5 Servants (11—20)	...	636				636		1,346	
Temporary Establishment	...	1,560				1,560		4,339	
7 Mounting Establishment (15—23)	...	1,620				1,632			
Contract Establishment Allowance	...	500				500			
Leave Allowance	...	5,002							
Temporary and Provisional Allowance	...	360				360			
			78,810		73,000		72,560		66,049
Allowances, Honoraria, etc.—									
Overtime Allowance	...	500				500			
Travelling Allowance	...	200						665	
			700		1,000		500		665
Contingencies—									
Freight on, and value of, Europe Stores	...							3,776	
Chemicals	...	2,000				2,000		1,325	
Mapping Charges	...	5,000				5,000		7,541	
Instruments and Materials	...	5,200				200		7	
Service Postage and Telegram Charges	...	750				500		424	
Forwarding Charges	...	600				500		487	
Rents, rates and taxes	...	160						54	
Office Expenses and Miscellaneous	...	6,340				6,300		2,975	16,589
			20,050		14,000		14,500		
Rounding	...						99,560 + 440		
TOTAL	...		1,13,000		1,00,000		1,00,000		95,766
Voted	...		1,13,000		1,00,000		1,00,000		95,766
Non-voted	...								

(a) Under the control of the Director of Land Records.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 5B. LAND REVENUE. Survey and Settlement—concluded.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CONSULTING SURVEYOR TO GOVERNMENT.								
Pay of Officers—								
1 Consulting Surveyor (1,500—50—2,250) ...					23,900		28,657	
1 Asstt. do. do. (750—50—1,250) ...					10,150		24,576	
Asstt. and Dy. Com. Consulting Surveyor ...					15,540			
Tempy. Appointment for an Assistant to Consulting Surveyor ...					10,200		1,469	
Special Officers ...					...		1,660	
				60,000		59,790		56,862
Pay of Establishment—								
Clerks, etc. ...					27,720		16,828	
Servants ...					408		1,145	
Temporary Establishment ...					10,000		15,111	
Estt. for the Land Acquisition Officer, Poona .					5,220			
				40,000		43,848		33,084
Allowances, Honoraria, etc.—								
Temporary and Provisional Allowance ...					216			
Travelling Allowance ...					8,730		20,172	
House-rent Allowance ...					...		60	
				20,000		8,946		20,232
Contingencies—								
Office Expenses and Miscellaneous ...					...		5,615	
Service postage and telegram charges ...					7,000		...	
Contract Contingencies ...					...		1,915	
Carriage of tents and records ...				10,000	...	7,000	7,275	
								14,805
TOTAL ...				1,30,000		1,19,084		1,24,483
Rounding ...						84		
						1,19,000		69,781
Voted ...				70,000		85,000		
Non-voted ...				60,000		34,000		54,702
DETAILED ACCOUNT No. 5C. LAND REVENUE. Land Records.								
SUMMARY.								
PRESIDENCY PROPER AND SIND.								
SUPERINTENDENCE (a) ...	2,45,000			2,10,000	1,57,000		2,32,907	
SUPERINTENDENT, CITY LAND RECORDS, BOMBAY ...	92,000			85,000	86,000		1,08,902	
ALIENATION OFFICE, POONA (b) ...	10,000			10,000	9,000		10,113	
DISTRICT CHARGES ...	46,48,000			45,05,000	47,54,000		44,92,617	
LEAVE AND DEPUTATION ALLOWANCE TO OFFICERS AND ESTABLISHMENT ...					21,000		...	
		49,95,000		48,10,000		50,27,000		48,44,539
For rounding ...								
TOTAL ...		49,95,000		48,10,000		50,27,000		48,44,539
Voted ...		49,50,000		48,00,000		50,10,000		48,24,671
Non-voted ...		45,000		10,000		17,000		19,868

(a) Under the control of the Director of Land Records.

(b) Under the control of the Commissioner in Sind.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 5C. LAND REVENUE. Land Records—contd.	Budget Estimate, 1928-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
ALIENATION OFFICE, POONA. (a)								
Pay of Establishment—								
6 Clerks (40—120) ...	6,540			6,420		6,370		
8 Servants (18—20) ...	1,788			1,356		2,038		
Temporary establishment ...						860		
Leave Allowances ...	562							
Temporary and Provisional Allowance ...				792				
		8,890		9,000		8,568		
							9,268	
Allowances, Honoraria, etc.—								
Travelling Allowance ...	100			100		100	55	
		100					55	
Contingencies—								
Service Postage and Telegram Charges ...	800			300		181		
Office Expenses and Miscellaneous ...	710			515		609		
		1,010		1,000		815		
						9,483		
Add or deduct for rounding ...						483		
TOTAL ...		10,000		10,000		9,000	10,113	
Voted ...		10,000		10,000		9,000	10,113	
Non-voted ...								
DISTRICT CHARGES.								
KANUNGO ESTABLISHMENTS.								
Pay of Officers								
20 District Inspectors and Masters (200—300) ...	59,940							
Leave allowances ...	3,900							
		63,240		75,000				
Pay of Establishment—								
1,914 Assistant Inspectors, Clerks, Tapedars and Circle Inspectors (20—200) ...	9,64,427			11,82,316		12,34,001		
1,628 Servants and Kotors (8—21) ...	2,84,971			1,90,564		2,64,795		
Temporary Establishment for Record of Rights ...	10,000					35,252		
Do. for the maintenance of city surveys ...								
Do. for Akarband work ...	36,000			25,000				
Do. for Settlement work ...	18,000			13,000				
Training of Distt. Inspectors, Circle Inspectors, etc. ...	2,300					211		
Temporary Establishment ...	37,936			24,268				
Leave Allowance ...	58,000							
Temporary and Provisional Allowance ...	1,94,346			2,75,096				
		16,00,980		15,25,000		16,60,244	16,00,462	
Allowances, Honoraria, etc.—								
Travelling Allowance ...	4,59,427			3,94,460		4,39,579		
House Rent Allowance ...	2,956			48		1,104		
Plague Allowance ...	85							
Cycle Allowance ...	1,572			252		36		
Scholarships ...	9,360			9,400		13,275		
		4,73,400		4,50,000		4,04,160	4,53,994	
Contingencies—								
Service Postage and Telegrams ...	7,550			7,365		12,557		
Office Expenses and Miscellaneous ...	75,000			70,845		73,245		
		82,550		60,000			85,802	
						21,42,614	21,40,258	
Deduct—Contributions from Municipalities and for probable savings ...		- 3,170		- 5,000		- 10,000	- 95,035	
For rounding ...						+ 336		
TOTAL ...		22,17,000		21,05,000		21,33,000	20,45,223	
Carried over ...		22,17,000		21,05,000		21,33,000	20,45,223	

(a) Under the control of the Commissioner, Central Division.

DETAILED ACCOUNT No. 5C. LAND REVENUE. Land Records— <i>continued</i> .	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT CHARGES.— <i>contd.</i>								
Brought forward ...	...	22,17,000	...	21,05,000	...	21,33,000	...	20,45,223
PAY AND ALLOWANCES TO DISTRICT AND VILLAGE OFFICERS.								
Allowances, Honoraria, etc.—								
4,568 Talatis (20—40) ...	16,76,338				18,08,370		19,22,505	
Village Accountants Allowances ...	3,25,043				3,17,134		3,90,367	
Village Servants useful to Government ...	2,53,377				3,14,665		3,90,367	
Servants ...	7,655				...		8,660	
Bad Climate Allowance ...	6,076				4,680		...	
Local Allowance ...	3,024				...		6,222	
Travelling Allowance ...	6,200				10,470		13,580	
House-rent Allowance ...	96				...		486	
Plague Allowance ...	...				...		3	
Leave Allowance ...	34,781				...		...
Fees for free grants of copies of entries in the Record-of-Rights ...	150				175		...	
		23,17,740		23,00,000		24,55,494		23,41,823
Contingencies—								
Talatis ...	73,785				82,500		93,408	
Village Accountants ...	36,065				33,625		12,453	
Village Servants useful to Government ...	3,410				3,510		...	
Temporary and Provisional Allowance ...		1,13,260		1,00,000		1,19,635		1,05,861
						45,000		
				24,00,000		26,20,129		24,47,634
<i>Deduct</i> —Amount recoverable from municipi- palities and for rounding ...						871		- 290
		24,31,000		45,05,000		26,21,000		24,47,394
TOTAL ...		46,48,000		45,05,000		47,54,000		44,92,617
Voted ...		46,48,000		45,05,000		47,54,000		44,92,617
Non-voted ...								
DETAILED ACCOUNT No. 5D. LAND REVENUE. Allowances to District and Village Officers.								
SUMMARY.								
PARGANA AND VILLAGE WATANDARS AND VIL- LAGE EXPENSES ...	7,15,000			7,25,000	7,30,000		7,05,098	
ASSESSMENT, OF ALIENATED LANDS LESS QUIT RENTS ...	89,50,000			89,50,000	90,98,000		90,35,325	
TOTAL ...		96,65,000		96,75,000		98,28,000		97,40,423
Voted ...		7,15,000		7,25,000		7,30,000		7,05,098
Non-voted ...		89,50,000		89,50,000		90,98,000		90,35,325
DETAILS.								
PARGANA AND VILLAGE WATANDARS AND VILLAGE EXPENSES.								
Allowances—								
Village Executive Officers ...	5,65,610				5,65,230		5,45,514	
House-rent and other allowances ...	...				...		23,433	
Remuneration for the Collectors of Land Revenue ...	20,160				28,027		...	
Extra allowance in connection with Famine... ...	...	5,85,770		6,00,000	...	5,93,257	19,509	5,88,456
Supplies and Services and Contingen- cies—								
Village Executive Officers ...	1,25,873				1,26,734		1,01,308	
Rest-houses, etc. ...	950				2,550		10,228	
Commutations ...	100				5,100		2,705	
Rewards ...	2,950				2,000		2,401	
		1,29,873		1,25,000		1,36,384		1,16,642
		7,15,643		7,25,000		7,29,641		
<i>Add or deduct</i> for rounding and probable savings ...		- 643				359		
TOTAL ...		7,15,000		7,25,000		7,30,000		7,05,098
Voted ...		7,15,000		7,25,000		7,30,000		7,05,098
Non-voted ...								

DETAILED ACCOUNT No. 5D. LAND REVENUE. Allowances to District and Village Officers—continued.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ASSESSMENT OF ALIENATED LANDS, LESS QUIT RENTS.									
Non-Service Lands—									
<i>Warshasans and Dewashans (charitable allow- ances and allowances to temples and mosques) ...</i>									
		9,32,000		9,32,000	9,18,000		8,66,129		
<i>Inams ...</i>									
		63,03,000		63,03,000	64,49,000		64,24,404		
<i>District and Village Officers ...</i>									
		7,98,000		7,98,000	7,83,000		7,90,756		
Service Lands—									
<i>Village Servants useful to Communities ...</i>									
		2,04,000		2,04,000	2,11,000		2,12,658		
<i>Village Servants useful to Government— Revenue ...</i>									
		7,13,000		7,13,000	7,37,000		7,41,348		
	TOTAL		89,50,000	89,50,000	90,98,000		90,35,325		
	Voted								
	Non-voted		89,50,000	89,50,000	90,98,000		90,35,325		
DETAILED ACCOUNT No. 5E. LAND REVENUE. Compensations.									
SUMMARY.									
INAMDARS									
		1,000		4,55,000	2,000	4,05,952			
		5,79,000		6,15,000	5,25,000	105			
DISTRICT AND VILLAGE OFFICERS									
		2,000			3,000	6,27,705			
		5,66,000			6,25,000				
VILLAGE SERVANTS USEFUL TO COMMUNITIES									
		58,000		35,000	25,000	19,242			
DEVASTHANS									
		3,74,000		3,30,000	3,37,000	3,39,766			
MISCELLANEOUS LAND REVENUE COMPENSATIONS									
		65,000		65,000	65,000	64,272			
	TOTAL		16,45,000	15,00,000	15,82,000	14,57,042			
	Voted		3,000		5,000	105			
	Non-voted		16,42,000	15,00,000	15,77,000	14,56,937			
DETAILS.									
INAMDARS.									
Exceeding Rs. 5,000 per annum—									
<i>Jagirdar of Sangli ...</i>									
		6,850			6,850				
<i>Raja of Rajpipla ...</i>									
		12,286			12,286				
<i>Pant Sachio of Bhor ...</i>									
		23,740			23,740				
<i>Seikh Gulam Jalani of Wai ...</i>									
		22,070			22,070				
<i>Pant Pratimiki of Vishalgad ...</i>									
		29,807			29,807				
<i>Fattasing Raja Bhasle Akalkotkar ...</i>									
		6,441			6,441				
<i>Jalasing Bharatsingh of Surat ...</i>									
		7,253			7,253				
<i>Narpatsing Gomansingh Chatursing of Surat...</i>									
		5,579			5,579				
<i>Gunpatsingh Rai Sing Bawn Sing of Umeta...</i>									
		5,191			5,191				
<i>Ranitsingh Chadrasingh and others of Surat.</i>									
		7,197		1,25,000	1,26,414	82,054			
			1,26,414						
Not exceeding Rs. 5,000 per annum—									
<i>Inams not exceeding Rs. 5,000 per annum ...</i>									
		4,52,406			3,98,687	3,22,518			
<i>Commutations ...</i>									
						1,080			
<i>Fluctuating allowances ...</i>									
		1,340		3,30,000	1,618				
			4,53,746		4,00,505	3,23,696			
			5,80,160		5,26,919				
	For rounding		160		+81				
	TOTAL		5,80,000	4,55,000	5,27,000	4,05,952			
	Voted		1,000		2,000				
	Non-voted		5,79,000	4,55,000	5,25,000	4,05,952			

DETAILED ACCOUNT No. 5E. LAND REVENUE. Compensations—continued.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT AND VILLAGE OFFICERS.								
<i>Fixed Allowances</i>	5,22,566			6,14,000	6,24,575		6,17,384	
<i>Fluctuating Allowances</i>	2,058				3,400		105	
<i>Commutations</i>	43,220			1,000	...		10,321	
		5,67,844				6,27,975		
For rounding		156				25		
TOTAL		5,68,000		6,15,000		6,28,000		6,27,810
Voted		2,000		...		3,000		105
Non-voted		5,66,000		6,15,000		6,25,000		6,27,705
VILLAGE SERVANTS USEFUL TO COMMUNITIES.								
<i>Bhil Nemrukhs</i>	2,035			2,000	2,035		2,523	
<i>Cash Allowances, Fixed</i>	23,574			33,000	22,344		15,902	
<i>Cash Allowances, Fluctuating</i>	32,674				124		638	
<i>Commutations</i> ... ..	...				400		179	
		58,283				24,903		
For rounding		283				97		
TOTAL		58,000		35,000		25,000		19,242
Voted ... ..		...		...		...		...
Non-voted		58,000		35,000		25,000		19,242
DEWASTHANS.								
Allowances to Temples and Mosques—								
<i>Annual Payment exceeding Rs. 5,000—</i>								
<i>Narsingh Dev (Poona)</i>					5,655			
<i>Temple of Parwati (Poona)</i>					17,862			
<i>Trimbakeshwar (Nasik)</i>					11,462			
TOTAL		34,979		30,000		34,979		71,513
<i>Annual payments not exceeding Rs. 5,000</i>	3,37,063				3,01,979		2,68,017	
<i>Commutations</i>	1,850				...		236	
		3,38,913		3,00,000		3,01,979		2,68,253
Rounding		3,73,892				3,36,958		
		108				+ 42		
TOTAL		3,74,000		3,30,000		3,37,000		3,39,766
Voted ... ..		...		...		...		...
Non-voted		3,74,000		3,30,000		3,37,000		3,39,766
MISCELLANEOUS LAND REVENUE COMPENSATIONS.								
<i>Exceeding Rs. 5,000 per annum—</i>								
<i>Jehangir, son of Sir Cawasji Jehangir Ready-money, Baronet</i>	50,000				50,000		32,252	
<i>Pant Sachiv of Bhor</i>	6,331				6,331			
<i>Not exceeding Rs. 5,000 per annum</i>	9,023				9,023		32,020	
		65,354		65,000		65,354		
For rounding		- 354				- 354		
TOTAL		65,000		65,000		65,000		64,272
Voted ... ..		...		...		...		...
Non-voted		65,000		65,000		65,000		64,272

6.—EXCISE (a). (Transferred).	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.		
		Rs.	Rs.	Rs.	Rs.		
SUMMARY.							
PRESIDENCY ESTABLISHMENT ...	VOTED ... 6A	— 6,000	— 7,000	47,000	33,181		
	NON-VOTED...	.....	.....	.....	.....
DISTRICT EXECUTIVE ESTABLISHMENT ...	VOTED ... 6B	19,02,000	18,07,000	17,23,000	17,64,658		
	NON-VOTED...	11,000	12,000	17,000	.....	
DISTILLERIES ...	VOTED ... 6C	3,04,000	3,04,000	3,04,000	2,99,127		
	NON-VOTED...	16,68,000	8,53,000	8,53,000	7,68,236		
EXCHANGE ...	VOTED ...	7,000	11,000	.....	5,151		
		38,86,000	33,01,000	29,44,000	28,70,353		
EXPENDITURE IN ENG- LAND ...	VOTED ...	14,000	10,000	3,000	4,669		
	NON-VOTED...	.....	12,000	7,000	5,176		
TOTAL ...		39,00,000	33,23,000	29,54,000	28,80,198		
	Voted ...	22,21,000	24,46,000	20,77,000	21,06,786		
	Non-voted ...	16,79,000	8,77,000	8,77,000	7,73,412		
DETAILED ACCOUNT No. 6A. EXCISE. Presidency Establishment.							
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTION AND PREVENTIVE ESTABLISHMENT.							
Pay of Establishment—							
Servants ...				19,802		39,233	
Temporary and Provisional Allowance ...				16,556			
					36,358		39,233
ESTABLISHMENT IN COLLECTORS' Etc. OFFICES.							
Servants ...						151	
TOTAL ...							151
TOBACCO ESTABLISHMENT.							
Pay of Establishment—							
Assistant Collector (Allowance), (150) ...		1,800		1,800			
1 Supervisor, (450) ...		5,400		5,400		5,850	
6 Inspectors, (220—10—300), 150— $\frac{10}{2}$ —220), 4 (105—5—145) ...		10,740		10,020		10,933	
5 Clerks (60—4—100—3—160) ...		4,920		4,752		4,201	
99 Servants varying from Rs. 20 to Rs. 43 ...		23,280		23,292		19,470	
Provision for Leave Allowances ...		2,040		2,000			
		48,180	48,000	47,264			40,454
Carried over ...		48,180	48,000	83,622			79,838

(a) Under the control of the Commissioner of Customs, Salt and Excise, in the Presidency, and of the Commissioner in Sind in that Province.

DETAILED ACCOUNT No. 6A. EXCISE. Presidency Establishment— <i>continued.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TOBACCO ESTABLISHMENT—<i>continued.</i>								
Brought-forward ...		48,180		48,000		83,622		79,838
Allowances, Honoraria, etc.—								
Travelling Allowance ...	2,700				2,340		2,719	
Plague Allowance ...	...				50		...	
Grain Compensation Allowance ...	...				...		1	
House-rent Allowance ...	10,120				10,116		12,147	
		12,820		13,000		12,506		14,867
Establishment charges recoverable from other Governments, etc.—								
<i>Deduct</i> —Contribution from the Bombay Municipality ...		—67,000		—68,000		—59,781		—67,261
TOTAL ...						86,347		27,444
Allowances, Honoraria, etc.—								
Travelling Allowance ...	...				3,500		1,107	
House-rent Allowance ...	...				6,132		4,537	
						9,632		5,644
Contingencies—								
Provincial Share of Customs and Excise Laboratory, Bombay ...	...				1,000		1,000	
For rounding ...						46,979 21		
Contingencies of the Presidency Establishment.								93
TOTAL—VOTED ...		—6,000		—7,000		47,000		33,181
DETAILED ACCOUNT No. 6B. EXCISE. District Executive Establishment.								
INSPECTION AND PREVENTIVE ESTABLISHMENT.								
Pay of Officers—								
Deputy Commissioner of Excise ...	...				...		...
Pay of Establishment—								
2 Sub-Inspectors ...	1,944				1,920		2,861	
Gaugers and Assistant Gaugers ...	...				4,860		813	
1 Clerk ...	660				...		8,476	
18 Servants and Guards varying from Rs. 20 to Rs. 34 ...	5,201				1,96,615		3,25,635	
Boat Establishment ...	...				600		1,026	
Temporary Establishment ...	...				3,983		225	
Provision for leave allowance ...	125				700		...	
		7,930		8,000		2,08,678		3,39,036
Carried over ...		7,930		8,000		2,08,678		3,39,036

DETAILED ACCOUNT No. 6B. EXCISE. District Executive Establishment— <i>continued.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
INSPECTION AND PREVENTIVE ESTABLISHMENT— <i>continued.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...			7,980		8,000		2,08,678		3,39,036
Allowances, Honoraria, etc.—									
Temporary and Provisional Allowance ...	...	...				1,13,970	...	...
Travelling Allowance ...	...	...				52,000	1,02,866	...	
Plague Allowance ...	...	...				580	...	...
House-rent Allowance ...	...	460				3,477	2,048	...	
			460		1,000		1,70,027		1,04,914
Contingencies—									
Rewards ...	...	100				100	4	...	
Rents, Rates and Taxes ...	...	80				51	402	...	
Clothing charges ...	...	...				15,000	...	...
Petty construction and repairs ...	...	3,510				4,460	...	...
Service Postage and Telegrams ...	...	65				70	1,444	...	
Office Expenses and miscellaneous ...	...	...				200	457	...	
Cost of working purification plant at Khana- pur ...	...	11,925				11,900	...	...
Measures for abating nuisance due to the effluent from Surat Distillery ...	...	...				4,000	...	...
Compensation to Contractors ...	...	...				...	4,575	...	
Contract Contingencies ...	...	1,120				1,120	3,137	...	
			16,200		21,000		36,301		10,019
Establishment charges payable to other Governments, etc.—									
<i>Add</i> —Fixed amount transferred from "22. General Administration" on account of establishment charges of Collectors (page 79) ...	...	18,000				18,000	33,081	...	
<i>Add</i> —Portion from "3.—Salt" on account of Combined Establishments ...	...	19,20,410				13,07,000	12,77,608	...	
<i>Deduct</i> —Probable saving ...	...	—50,000				...	...	...
			18,88,410		17,89,000		13,25,000		13,10,688
For rounding ...	...						—6		
TOTAL ...	...		19,13,000		18,19,000		17,40,000		17,64,658
Voted		19,02,000		18,07,000		17,23,000		17,64,658
<i>Non-voted</i>		11,000		12,000		17,000		...

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 60. EXCISE. Compensations.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ASSIGNMENTS AND COMPENSATIONS.								
Native States—								
<i>Akalkot</i>	19,200				19,200			
<i>Aundh</i>	11,500				11,500			
<i>Bavisi Villages</i>	2,549				2,549			
<i>Bhor</i>	38,150				38,150			
<i>Chickli</i>	1,599				1,599			
<i>Daslapur</i>	450				450			
<i>Ghadasar and Haldarvas</i>	2,450				2,450			
<i>Jamkhandi State and Inamdars</i>	43,600				43,600			
<i>Jath</i>	4,700				4,700			
<i>Jawhar</i>	47,400				47,400			
<i>Kathi</i>	10,414				10,414			
<i>Kurundwad (Senior)</i>	9,706				9,706			
<i>Kurundwad (Junior)</i>	17,696				17,696			
<i>Mahi Kantha Agency</i>	1,06,666				1,18,402			
<i>Miraj (Senior)</i>	41,500				41,500			
<i>Miraj (Junior)</i>	5,700				5,700			
<i>Mudhol</i>	22,400				22,400			
<i>Nale</i>	3,186				3,186			
<i>Nawalpur</i>	1,107				1,107			
<i>Phaltan</i>	9,000				9,000			
<i>Raisingpur</i>	1,034				1,034			
<i>Ramdurg</i>	12,600				12,600			
<i>Rewa Kantha Agency</i>	78,589				78,589			
<i>Sangli</i>	82,600				82,600		3,87,740	
<i>Sachin</i>	32,000				32,000			
<i>Singpur</i>	4,278				4,278			
<i>Wadikar's Estate</i>	58				58			
<i>Adjustment of the amount of Compensation paid to Native States for the lease of their abkari revenue</i>	9,50,975				...		2,18,936	
<i>Compensation for leasing the hemp drugs revenue of certain Native States</i>	1,05,793				2,30,234		1,33,680	
<i>Jagirdar of Bhagdari</i>	907				907			
<i>Surplus compensation payable to certain States in respect of their abkari and hemp drug leases</i> ... ..	...				...		27,880	
		16,67,807				8,53,009		7,68,236
Other Parties—								
<i>Contributions to Local Boards in lieu of one-anna cess on excise revenue</i>	1,55,000				1,55,000		1,43,632	
<i>Bombay Municipality</i>	1,43,750				1,43,750		1,43,750	
<i>Private Parties</i>	5,701				5,701	3,04,451	11,745	
		3,04,451				11,57,460		2,99,127
		19,72,258						
<i>For rounding</i>		- 258					- 460	
TOTAL		19,72,000		11,57,000		11,57,000		10,67,363
<i>Voted</i>		3,04,000		3,04,000		3,04,000		2,99,127
<i>Non-voted</i>		16,68,000		8,53,000		8,53,000		7,68,236

BOMBAY—EXPENDITURE.

7, STAMPS (a) Reserved.	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
A.—NON-JUDICIAL					
SUPERINTENDENCE ...	7A	Rs. 1,09,000	Rs. 1,00,000	Rs. 96,000	Rs. 1,02,319
CHARGES FOR THE SALE OF GENERAL STAMPS ...	7B	1,68,000	1,40,000	1,62,000	1,07,486
STAMPS SUPPLIED FROM CENTRAL STORES, ...		1,46,000	.....	.....	23,901
TOTAL, VOTED ...		4,23,000	2,40,000	2,58,000	2,33,706
B.—JUDICIAL					
SUPERINTENDENCE ...	7A	1,08,000	90,000	85,000	90,602
CHARGES FOR THE SALE OF COURT-FEE STAMPS ...	7C	28,000	30,000	22,000	27,918
TOTAL, VOTED ...		1,36,000	1,20,000	1,07,000	1,18,520
EXCHANGE—VOTED ...		73,000	58,000	.....	.....
EXPENDITURE IN ENGLAND, VOTED ...		.....	1,17,000	1,49,000	.....
GRAND TOTAL—VOTED ...		6,32,000	5,35,000	5,14,000	3,52,226
DETAILED ACCOUNT No. 7A. STAMPS. Superintendence.					
SUMMARY.					
PRESIDENCY EXECUTIVE ESTABLISHMENT ...		1,84,000	1,49,000	1,47,000	1,44,226
DISTRICT ESTABLISHMENTS ...		33,000	41,000	34,000	48,695
TOTAL—VOTED ...		2,17,000	1,90,000	1,81,000	1,92,921
DETAILS.					
PRESIDENCY EXECUTIVE ESTABLISH- MENT.					
STAMP OFFICE.					
Pay of Officers—					
1 Assistant Superintendent (600—750) ...		7,680		7,350	6,245
Assistant Superintendent's Allowance ...		1,200		1,200	...
Leave Allowance ...		900		1,100	900
		9,780	9,000	9,650	7,145
Pay of Establishment—					
35 Clerks (30—350) ...		66,555		64,716	69,284
63 Servants (7—25) ...		10,644		9,984	17,563
Establishment for the Administration of the Entertainment Duty Act ...		35,060		...	...
Temporary and Provisional Allowance ...		7,902		7,368	...
Leave Allowance ...		5,619		6,000	...
Typing Allowance ...		120		170	230
		1,25,840	90,000	88,238	87,077
Allowances, Honoraria, etc.—					
House-rent Allowance ...		3,700		5,112	4,973
		3,700	5,000	5,112	4,973
Contingencies—					
Rents, Rates and Taxes ...		15,000		15,000	15,300
Service, Postage and Telegrams ...		2,200		1,975	1,921
Office Expenses and Miscellaneous ...		650		650	4,166
Pay of menials ...		830		822	...
Contract Contingencies ...		26,000		26,000	23,644
		44,680	45,000	44,447	45,031
				1,47,447	
Rounding ...				- 447	
TOTAL ...		1,84,000	1,49,000	1,47,000	1,44,226
<i>Non-voted</i> ...				...
<i>Voted</i> ...		1,84,000	1,49,000	1,47,000	1,44,226

(a) Expenditure controlled by the Superintendent of Stamps, Bombay, in the Presidency Proper and by the Superintendent of Stamps, Karachi, in Sind.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 7A. STAMPS. Superintendence— <i>continued.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT ESTABLISHMENTS.								
Pay of Establishment—								
Clerks							4,180	
Servants						1,800	400	4,580
Allowances, Honoraria, etc.—								
Travelling Allowance	100			100	100		120	
House Rent Allowance ... ..	...			...	432		67	
Temporary and Provisional Allowance ... ..	...	100		100	532		...	187
Contingencies—								
Service Postage and Telegram Charges	1,439			1,020	1,020		1,528	
Contract Contingencies	13,461	14,900		14,900	12,696		16,388	17,916
Establishment Charges payable to other Governments' Departments, etc.—								
<i>Add—Fixed amount transferred from 22, General Administration—Charges of District Administration," page 79 on account of Establishment Charges of Collectors</i>		18,000		26,000	18,000			26,012
							34,048	
							- 48	
TOTAL		33,000		41,000	34,000			48,695
<i>Non-voted</i> ... ..		...		...	...			...
<i>Voted</i>		33,000		41,000	34,000			48,695
DETAILED ACCOUNT No. 7B. STAMPS. Charges for the sale of General Stamps.								
Contingencies—								
Commission ... ..	...			...	...		272	
Discount	1,68,450	1,68,450		1,40,000	1,62,000		1,07,214	1,07,486
<i>For rounding</i>		- 450						
TOTAL		1,68,000		1,40,000	1,62,000			1,07,486
<i>Non-voted</i> ... ..		...		...	...			...
<i>Voted</i>		1,68,000		1,40,000	1,62,000			1,07,486
DETAILED ACCOUNT No. 7C. STAMPS. Charges on sale of Court-fee Stamps.								
Contingencies—								
Commission	200			200	200		41	
Discount	28,180	28,380		30,000	22,000		27,877	
<i>For rounding</i>		- 380					- 200	
TOTAL		28,000		30,000	22,000			27,918
<i>Non-voted</i> ... ..		...		...	...			...
<i>Voted</i>		28,000		30,000	22,000			27,918

8, FOREST. (Transferred).	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1921-22.	Budget Estimate, 1922-23.	Accounts, 1921-22.	
SUMMARY.						
		Rs.	Rs.	Rs.	Rs.	
A.—CONSERVANCY AND WORKS ...	VOTED ...	8A	20,46,000	20,28,000	28,20,000	24,70,417
	VOTED ...	8B	22,17,000	22,08,000	22,26,000	21,52,655
B.—ESTABLISHMENTS ...	Non-voted ...		3,86,000	2,49,000	5,07,000	3,47,636
INTEREST ON CAPITAL OUTLAY NOT CHARGED TO REVENUE ...	Non-voted ...		.....	.....	.....	1,730
	Voted ...		34,000	23,000	.....	.....
EXCHANGE ...	Non-voted ...		.....	.....	.....	36,368
	VOTED ...		26,000	12,000	33,000	27,659
EXPENDITURE IN ENG- LAND.	Non-voted ...		42,000	41,000	45,000	43,424
TOTAL ...			47,51,000	45,59,000	56,31,000	50,79,894
	Voted ...		43,23,000	42,69,000	50,79,000	46,87,094
	Non-voted ...		4,28,000	2,90,000	5,52,000	3,92,790
DETAILED ACCOUNT No. 8A. FORESTS. A.—Conservancy and Works.						
I.—Timber and other produce removed from the Forests by Government Agency—		Rs.	Rs.	Rs.	Rs.	Rs.
(a) Timber ...		10,48,385		16,58,769		8,65,207
(b) Firewood and Charcoal ...		4,08,270		4,43,450		4,41,373
(c) Bamboos ...		.....		700		909
(d) Sandalwood ...		6,720		4,375		7,653
(e) Grass and other minor produce ...		7,700		15,700		2,79,668
Berad Settlement at Khanapur ...		4,500		.....		11,454
TOTAL ...		14,75,575		13,81,000		21,22,994
II.—Timber and other produce removed from the forests by Consumers or Purchasers ...			52,735	50,000		77,530
III.—Drift and Waif wood and confiscated forest produce ...			730	1,000		760
V.—Rent of leased forests and payments to Shareholders in Forests managed by Government ...			52,670	50,000		61,170
VI.—Live-stock, Stores, Tools and Plant—						
(a) Purchase of Cattle ...		2,000		1,900		2,351
(b) Feed and keep of Cattle ...		10,300		11,500		17,413
(c) Purchase of Stores, Tools and Plant ...		27,050		27,864		49,651
TOTAL ...		39,350		35,000		41,264
VII.—Communications and Buildings—						
(a) Roads and Bridges ...		71,500		82,800		2,51,723
(b) Buildings ...		65,352		53,135		1,01,518
(c) Other works ...		19,518		25,430		24,926
TOTAL ...		1,56,370		1,70,000		1,61,365
VIII.—Demarcation, Improvement and Extension of Forests—						
(a) Demarcation ...		8,050		8,055		4,868
(b) Cost of Forest Settlements compen- sation for land and rights ...		13,850		54,270		45,117
(c) Surveys ...		1,000		1,000		1,706
(d) Working Plans ...		13,350		14,070		8,881
(e) Sowing and Planting ...		97,650		1,24,695		1,00,206
(f) Protection from Fire ...		56,750		60,355		46,802
(g) Other works ...		7,670		6,330		2,898
TOTAL ...		1,98,320		2,60,000		2,68,775
IX.—Miscellaneous—						
(a) Law Charges ...		600		600		21
(b) Grain Compensation Allowance ...		5,368		10,575		7,088
(c) Other Charges ...		63,664		74,690		92,546
TOTAL ...		69,632		81,000		85,865
For rounding ...			20,45,382	20,28,000	28,19,723	277
TOTAL ...		20,46,000	20,28,000	28,20,000		24,70,417
Voted ...		20,46,000	20,28,000	28,20,000		24,70,417
Non-voted

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 8B. FORESTS. B.—Establishment.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
I.—Pay of Officers—								
(1) 1 Chief Conservator (2,500—125—2,750)...	33,000				33,000		34,688	
(3) 3 Conservators (1,750—100—2,150) ...	73,400				74,400		73,277	
(25) 26 Superior Officers } 200 to 1,600 ...	3,08,550	}			3,34,030		2,39,671	
(33) 31 Superior Officers }	1,68,940				2,00,470		1,83,267	
	4,200							
Pay of recruits of the Imperial Forest Officers ...	4,200				59,257		...	
Provision for Temporary Forest Officers ...	33,540				7,850		...	
Probable savings ...		6,25,830		2,57,000		7,09,007		5,80,903
		40,000		2,43,000				
		5,85,830						
II.—Pay of Establishment—								
3,392 Subordinate Forest and Depot Establishments (15—200) ...	10,62,628				9,87,557		10,90,509	
503 Office Establishments (11—300) ...	3,13,048				3,25,100		3,27,507	
Temporary Establishments ...	36,100				37,360		...	
Leave Allowance ...	75,924				30,000		...	
Lump provision for certain Subordinate Forest Establishment ...	...				69,075		...	
		14,87,700		14,06,000		14,49,092		14,18,016
III.—Allowances, Honoraria, etc.—								
Deputation and special allowances ...	6,300				6,000		...	
Deputation and special allowances ...	1,16,590				1,47,130		1,37,195	
Plague allowance ...	150				1,900		...	
Travelling allowances ...	2,94,760				3,21,208		3,12,523	
Forest School ...	3,050				...		4,859	
Grain Compensation ...	...				..		224	
		4,20,850		4,43,000		4,76,238		4,54,801
				6,000				
IV.—Contingencies—								
Stationery ...	9,680				10,670		7,003	
Carriage of Tents and Records ...	16,480				14,710		14,280	
Rents, Rates and Taxes ...	13,590				13,025		15,462	
Service Postage and Telegram Charges ...	36,910				36,565		35,931	
Utilization circle ...	...				4,000		...	
Sundries ...	31,660				19,830		23,895	
		1,08,620						
				1,00,000		98,800		96,571
For rounding ...						-137		
TOTAL ...		26,03,000		24,55,000		27,33,000		25,00,291
Voted ...		22,17,000		22,06,000		22,26,000		21,52,655
Non-voted ...		3,86,000		2,49,000		5,07,000		3,47,636

BOMBAY—EXPENDITURE.

9 REGISTRATION. (a) (Transferred).	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
		Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE ... VOTED ...	9A	36,000	32,000	29,000	37,307
DISTRICT CHARGES ... VOTED ...	9B	7,07,000	7,44,000	7,32,000	6,29,934
TOTAL, Voted ...		7,43,000	7,76,000	7,61,000	6,67,241
DETAILED ACCOUNT No. 9A. REGISTRATION. Superintendence.		Rs.	Rs.	Rs.	Rs.
Pay of Establishment—					
(5) 6 Inspectors of Registration Offices 5 (250), 1 (270) ...		18,240		13,920	17,051
Leave Allowance ...		837		...	...
6 Clerks 1 (58), 4 (54), 1 (50) ...		3,888		2,772	7,967
7 Servants 1 (20), 1 (19), 5 (16) ...		1,428		600	2,592
Leave Allowance ...		240		390	...
Temporary and Provisional Allowance ...		100		540	...
For Rounding ...		-173			...
			24,560	25,000	18,222
					27,610
Allowances, Honoraria, etc.—					
Travelling Allowance ...		10,300		9,720	6,864
House-rent Allowance ...		50		48	118
			10,350	6,000	9,768
					6,992
Contingencies—					
Service Postage and Telegram ...		135		125	1,217
Contract Contingencies ...		955		955	1,438
Miscellaneous Office Expenses ...		...		...	60
			1,090	1,000	1,080
					2,715
				29,070	
For rounding ...				70	
TOTAL, Voted ...		36,000	32,000	29,000	37,307

(a) Under the control of the Inspector-General of Registration.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 9B. REGISTRATION. District Charges.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—								
(2) 2 Sub-Registrars, Bombay 1 (480 for 8 months and 510 for 4 months) 1 (330 for 3 months and 360 for 9 months) ...	10,110				9,240		14,964	
Leave Allowance ...	423				1,386		...	
For Rounding ...	+ 142	10,680		14,000	...	10,626	...	14,964
Pay of Establishment—								
306 Special Sub-Registrars and Village Registrars (a) (varying from Rs. 30 to Rs. 300) ...	3,58,240				3,19,892		3,31,365	
Leave Allowance of Special Sub-Registrars ...	12,020				...		...
297 Clerks (varying from Rs. 30 to Rs. 115) ...	1,44,968				1,31,652		1,26,267	
135 Servants (Do. Rs. 8 to Rs. 20) ...	20,166				12,750		20,382	
Leave Allowance ...	9,670				9,243		...	
Temporary and Provisional Allowance ...	5,051				12,192		...	
Temporary Establishment ...	37,600				18,561		23,285	
Discretionary Grant ...	...				2,820		...	
Additional Staff ...	...				10,000		...	
Revision of Establishment ...	...				1,13,780		...	
For Rounding ...	+ 155	5,87,870		6,34,000	...	6,30,890	...	5,01,299
Allowances, Honoraria, etc.—								
Travelling Allowance ...	9,000				6,500		23,261	
Commission to Sub-Registrars and Village Registrar (a) ...	552				572		...	
House-rent Allowance ...	2,091				2,302		1,592	
Plague Allowance ...	57				107		208	
Grain Compensation ...	...	11,700		14,000	...	9,481	25	25,086
Contingencies—								
Petty Construction and Repairs ...	350				350		5	
Purchase of Carpets ...	...				...		326	
Rent, Rates and Taxes ...	3,395				3,534		5,890	
Service Postage and Telegrams ...	52,000				60,000		50,024	
Pay of Menials ...	...				...		523	
Office Expenses and Miscellaneous ...	12,877				275		11,312	
Contract Contingencies ...	17,128				17,407		18,424	
Conservancy Charges ...	...	95,750		81,000	...	81,566	1,769	88,273
						7,32,563		
Establishment charges payable to other Government Departments, etc.—								
Add—Fixed amount transferred from "22.—General Administration" ...	...	1,000		1,000	...	...	...	312
For rounding ...	...				...	563	...	
TOTAL Voted ...		7,07,000		7,44,000		7,32,000		6,29,934

(a) 50 per cent. to Sub-Registrars, Karachi and Mirpurkhas.

14.—INTEREST ON WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT. (Reserved.)	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
IRRIGATION WORKS.	Rs.	Rs.	Rs.	Rs.
(a) Interest on capital outlay to end of 1920-21—				
(i) Financed from advances from Government of India	33,25,000	33,25,000	34,55,000	33,25,182
(ii) Financed from Provincial Revenues and Local Funds	9,000	9,000	9,000	9,628
(b) Interest on capital outlay from 1921-22—				
Financed from Provincial Revenues	16,69,000	12,18,000	92,000	6,19,100
TOTAL Non-voted	50,03,000	45,52,000	35,56,000	39,53,910
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUES (a). (Reserved.)				
A.—Irrigation Works.				
WORKS FOR WHICH ONLY REVENUE ACCOUNTS ARE KEPT	{ VOTED ... 14,15,100 Non-voted ... 76,000	{ 14,95,000 52,000	{ 16,17,000 52,000	{ 15,97,591 1,92,911
WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT.	{ VOTED ... 27,69,000 Non-voted ... 1,48,000	{ 26,47,700 89,000	{ 25,41,000 84,000	{ 25,01,958
MISCELLANEOUS EXPENDITURE	{ VOTED ... 61,100 Non-voted ... 3,000	{ 87,300 3,000	{ 72,000 8,000	{ -9,896 43,530
TOTAL	44,72,200	43,74,000	43,74,000	43,26,094
B.—Navigation, Embankment and Drainage Works.—				
(2) WORKS FOR WHICH NEITHER CAPITAL NOR REVENUE ACCOUNTS ARE KEPT	{ VOTED ... 19,800 Non-voted ... 1,000	{	{	{
TOTAL	20,800	.....	.....	.....
GRAND TOTAL	44,93,000	43,74,000	43,74,000	43,26,094
Deduct—Amount financed from— Famine Insurance Grants	2,00,000	.....	.....	.....
Net amount charged to Ordinary Revenues	42,93,000	43,74,000	43,74,000	43,26,094
VOTED	40,65,000	42,30,000	42,30,000	40,89,653
Non-voted	2,28,000	1,44,000	1,44,000	2,36,441
15.—OTHER REVENUE EXPENDITURE FINANCED FROM ORDINARY REVENUE.				
B.—Navigation, Embankments and Drainage Works—Works for which neither Capital nor Revenue Accounts are kept.				
RESERVED.				
Civil.				
Free grants for encouragements of irrigation in precarious tracts	(b) 20,000	25,000	25,000	711
15 (1) OTHER REVENUE EXPENDITURE FINANCED FROM FAMINE INSURANCE GRANTS.				
Irrigation Works	2,00,000	.....	.....	.....
TOTAL	2,00,000	.....	.....	.....
VOTED	2,00,000	.....	.....	.....
16.—CONSTRUCTION OF PROTECTIVE IRRIGATION WORKS (a). (Reserved.)				
A. FINANCED FROM FAMINE INSURANCE GRANTS	30,00,000	.....	.....	40,84,000
B. FINANCED FROM ORDINARY REVENUE	{ VOTED ... Non-voted ...	{	{	{ 1,01,000
TOTAL VOTED	30,00,000	.....	.....	41,85,000

(a) Details are available in Public Works Final Issues.

(b) This is distributed as under :—
Commissioner, Northern Division Rs. 18,400.
Do. Central Division " 1,000.
Do. Southern Division " 600.

Total ... " 20,000.

BOMBAY—EXPENDITURE.

19.—INTEREST ON ORDINARY DEBT. (Reserved.)	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
Interest on Provincial Loans.					
<i>Interest on Bombay Development Loan</i>	19A	Rs. 66,64,000	Rs. 66,12,000	Rs. 66,12,000	Rs. 64,06,006
Other items.					
<i>Interest payable to Central Government on—</i>					
(a) <i>Advances on account of Provincial Loan Accounts</i>	12,02,000	13,38,000	13,31,000	14,74,208
(b) <i>Advance in respect of Irrigation Capital Expenditure</i>	33,25,000	33,25,000	.....	33,25,120
(c) <i>Other advances</i>	19B	83,77,000	32,64,000	34,09,000	2,87,193
<i>Management of Debt (Development)</i>	3,00,000	.....	.....	1,722
<i>Exchange</i> ... (Do.)	2,000	...	...
<i>Expenditure in England</i>	4,000	4,000	...
TOTAL ...		1,98,68,000	1,45,45,000	1,13,56,000	1,14,94,249
Deduct— <i>Interest transferred to Commercial Departments</i> ...		50,03,000	45,52,000	.....	39,53,910
Do. Do. <i>Forest Departments</i> ...		.....	.....	.....	1,730
TOTAL Non-voted ...		1,48,65,000	99,93,000	1,13,56,000	75,38,609
DETAILED ACCOUNT No. 19A. (Interest on Bombay Development Loan.)					
<i>Loan of 1920-21 at 6½ per cent.</i>	66,64,000	66,12,000	66,12,000	...
DETAILED ACCOUNT No. 19B. Other Advances.					
<i>For Bombay Development—</i>					
1921-22	18,85,000	15,64,000	26,99,000	...
1922-23	44,69,000	6,40,000	.....	...
1923-24
<i>For other purposes—</i>					
1921-22	5,85,000	5,85,000	5,85,000	...
1922-23	9,50,000	4,75,000	1,25,000	...
1923-24	4,88,000	.....	.....	...
TOTAL ...		83,77,000	32,64,000	34,09,000	...
21.—SINKING FUNDS. (Reserved.)					
<i>Sinking Fund for the Bombay Development Loan</i>	9,39,000	9,39,000	9,39,000	38,933
<i>Other Sinking Fund Deposits</i>	38,000	.....
Non-voted ...		9,39,000	9,39,000	9,77,000	33,933

22.—GENERAL ADMINISTRATION. (Reserved.)				Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
A.—HEADS OF PROVINCES.					Rs.	Rs.	Rs.	Rs.
Salary of the Governor	...	Non-voted	...		1,20,000	1,20,000	1,20,000	1,20,000
SUMPTUARY ALLOWANCE OF THE GOVERNOR	...	VOTED	...		32,000	33,000	33,000	34,083
STAFF AND HOUSEHOLD OF THE GOVERNOR	...	VOTED	...	22A(a)	6,13,000	4,88,000	4,38,000	5,42,945
	...	Non-voted	...		1,07,000	90,000	91,000	85,759
EXPENDITURE FROM CONTRACT ALLOWANCE	...	VOTED	...	(a)	1,00,000	1,00,000	(a) 1,00,000	1,00,905
TOUR EXPENSES	...	VOTED	...	22A (b)	80,000	80,000	80,000	93,989
EXECUTIVE COUNCIL	...	VOTED	...	22A (c)	13,000	23,000	23,000	16,944
	...	Non-voted	...		2,56,000	2,56,000	2,56,000	2,59,860
MINISTERS	...	VOTED	...	22A (d)	1,54,000	1,92,000	1,92,000	1,88,676
		TOTAL	...		14,75,000	13,82,000	13,33,000	14,43,161
		VOTED	...		9,92,000	9,16,000	8,66,000	9,77,542
		Non-voted	...		4,83,000	4,66,000	4,67,000	4,65,619
B.—PROVINCIAL LEGISLATIVE COUNCILS.								
Salary of the President and Deputy President	...	Non-voted	...	22B(a)	39,000	39,000	42,000	37,060
PROVINCIAL LEGISLATIVE COUNCILS	...	VOTED	...		2,84,000	1,16,000	88,000	82,648
		TOTAL	...		3,23,000	1,55,000	1,30,000	1,19,708
C.—SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENTS.								
CIVIL SECRETARIAT	...	VOTED	...	22C(a)	12,53,000	12,54,000	12,77,000	12,73,730
	...	Non-voted	...		3,71,000	4,03,000	3,95,000	3,93,985
LOCAL FUND AUDIT ESTABLISHMENTS	...	VOTED	...	22C(b)	1,69,000	1,38,000	1,46,000	1,51,732
	...	Non-voted	...		.....	.....	.....	.....
DIRECTOR OF LAND RECORDS AND INSPECTOR GENERAL OF REGISTRATION	...	VOTED	...	22C(c)	29,000	27,000	39,000	29,106
	...	Non-voted	...		33,000	32,000	33,000	24,446
		TOTAL	...		18,55,000	18,54,000	18,90,000	18,72,999
		VOTED	...		14,51,000	14,19,000	14,62,000	14,54,568
		Non-voted	...		4,04,000	4,35,000	4,28,000	4,18,431
D.—COMMISSIONERS.								
COMMISSIONER IN SIND.	...	VOTED	...	22D(a)	1,78,000	1,65,000	2,04,000	1,52,456
	...	Non-voted	...		80,000	71,000	65,000	91,823
COMMISSIONERS	...	VOTED	...	22D(b)	2,09,000	1,54,000	2,04,000	1,88,216
	...	Non-voted	...		1,26,000	1,16,000	1,20,000	1,10,820
		TOTAL	...		5,93,000	5,06,000	5,93,000	5,43,315
		VOTED	...		3,87,000	3,19,000	4,08,000	3,40,672
		Non-voted	...		2,06,000	1,87,000	1,85,000	2,02,643
E.—DISTRICT ADMINISTRATION.								
GENERAL ESTABLISHMENTS	...	VOTED	...	22E	59,81,000	61,53,000	21,13,000	67,42,163
	...	Non-voted	...					
SUB-DIVISIONAL ESTABLISHMENTS	...	VOTED	...		12,55,000	10,74,000	10,53,000	10,51,049
	...	Non-voted	...					
OTHER ESTABLISHMENTS	...	VOTED	...		.....	.....	.....	.....
		TOTAL	...		72,36,000	72,27,000	81,66,000	77,93,212
F.—DISCRETIONARY GRANTS.								
DISCRETIONARY GRANTS BY HEADS OF PROVINCES	...		...	22F (a)	17,000	19,000	.....	.....
RESERVE	...	VOTED	...		.....	.....	7,000	.....
EXCHANGE	...	VOTED	...		1,50,000	1,43,000	.....	1,63,633
	...	Non-voted	...		.....	.....	.....	.....
Add—EXPENDITURE IN ENGLAND	...	VOTED	...		13,000	10,000	9,000	6,268
	...	Non-voted	...		2,90,000	2,78,000	2,60,000	3,19,644
		GRAND TOTAL	...		1,19,51,000	1,15,74,000	73,88,000	1,22,61,940
		VOTED	...		92,74,000	90,95,000	49,53,000	97,67,494
		Non-voted	...		26,77,000	24,79,000	24,35,000	24,94,446

(a) Includes Rs. 8,000 for motor-car maintenance.

BOMBAY- EXPENDITURE.

65

DETAILED ACCOUNT No. 23A (a). GENERAL ADMINISTRATION— HEADS OF PROVINCES. Staff and Household of the Governor.			Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
SUMMARY.			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Private Secretary	...	... Voted ...	55,000		55,000	51,000		54,807		
		... Non-voted ...	19,000		18,000	19,000		30,244		
Military Secretary	...	... Voted ...	5,58,000		4,33,000	3,87,000		4,38,138		
		... Non-voted ...	88,000		72,000	72,000		55,515		
TOTAL ...				7,20,000	5,78,000	5,29,000				6,28,704
Voted ...				6,13,000	4,88,000	4,38,000				5,42,945
Non-voted ...				1,07,000	90,000	91,000				85,759
DETAILS.										
PRIVATE SECRETARY.										
Pay of Officers—										
(1) 1 Private Secretary (1,525—1,600)	...	...	18,670			17,425		30,244		
(1) Assistant Private Secretary...	...	...	...			1,050		...		
				18,670	18,000	18,475				30,244
Pay of Establishment—										
1 Superintendent (400—25—600)...	...	...	7,000			6,700		...		
1 European Stenographer and Typist (100-300).	...	...	2,800			5,280		...		
7 Clerks (70—500)	...	...	18,440			13,806		26,643		
Temporary Establishment	...	...	1,000			500		726		
Temporary and Provisional Allowance	...	...	...			800		...		
Leave Allowance	...	...	2,800			2,600		...		
Rounding	...	...	- 310			+ 389		...		
				31,730	26,000	30,075				27,369
Allowances, Honoraria, etc.—										
Travelling, House-rent and Hill Allowances	...	...	10,000			9,000		13,897		
				10,000	17,000	9,000				13,897
Contingencies—										
Contingencies, including rent of telephone office fuel, etc.	...	...	4,000			4,000		3,876		
Postage and Telegrams	...	...	9,000			8,000		9,095		
Subscriptions to Indian News Agency	...	...	600			450		570		
				13,600	12,000	12,450				13,541
TOTAL ...				74,000	73,000	70,000				85,051
Voted ...				55,000	55,000	51,000				54,807
Non-voted ...				19,000	18,000	19,000				30,244

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22A (a). GENERAL ADMINISTRATION— HEADS OF PROVINCES. Staff and Household of the Governor—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts. 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MILITARY SECRETARY.							
Pay of Officers—							
(1) 1 Military Secretary (1,250) ...	15,000			15,000		16,935	
(2) 2 Aides-de-Camp, 2 (1,000) ...	24,000			24,000		13,644	
1 Temporary additional Aides-de-Camp (775) ...	9,300			...		14,700	
(1) 1 Extra Aides-de-Camp (1,000) ...	12,000			9,300		...	
(1) 1 Indian Aide-de-Camp (750 + Special Allowance) ...	11,530			9,130		7,396	
(1) 1 Surgeon (1,950) ...	24,200			23,400		23,880	
(2) 1 Assistant Surgeon 400 + Special 80 ...	5,760	1,01,790	72,000 16,000	5,760	86,590	7,301	83,856
Pay of Establishment—							
Establishment of the Military Secretary—							
1 Superintendent 350—550 ...	6,600			7,000		} 31,439	
9 Clerks 50—400 ...	15,420			12,700			
40 Servants 15—30 ...	9,252			9,300			
Temporary Establishment ...	1,000			1,000		2,199	
Revision of pay of establishment ...	...			1,250		...	
Leave Allowance ...	2,200			3,700		...	
		34,472	35,000		34,950		33,638
Temporary and Provisional allowance ...		4,104			4,320		
Bodyguards Establishment—							
138 Body Guards Establishment 9—950 ...	69,211			53,556		} 4,174	
1 Sub-Assistant Surgeon 160 ...	1,920			1,812			
Conservancy Establishment ...	15,691	86,822	71,000	15,691	71,059			76,215
3 Establishment of Government House Garden (30—465) ...		7,530	7,000		7,140		5,725
Provision for establishment to look after the camp equipage ...		4,000			...		...
Dispensary Establishment—							
2 Compounders 35—45 ...	960			960		} 4,174	
3 Servants 10—16 ...	492			492			
Leave Allowance ...	145			...			
		1,597	2,000		1,452		4,174
64 Band Establishment 4—480 ...		58,140	58,000		58,020		57,961
Rounding ...		-45			-211		
Total Pay of Establishment ...		1,96,620	1,73,000		1,76,730		1,77,713
Allowances, Honoraria, etc.—							
Travelling Allowance and Other Allowance ...	39,430			39,000		37,791	
Allowance to Bandmen and Musicians ...	8,400			8,400		7,643	
Charger Allowance ...	3,000			...		...
	600	51,430	71,000	...	47,400	...	45,434
Contingencies—							
Presents and Charities ...	25,000			...		3,618	
Furniture for new buildings at Government House ...	37,760			3,760		...	
Supplies to bodyguards ...	3,000			3,000		16,811	
Contingencies of the Military Secretary includ- ing Newspapers and Telephone ...	7,500			7,500		6,689	
Postage and Telegrams ...	3,000			2,500		2,525	
Band Contingencies ...	3,000			3,000		4,723	
Rations, Clothing and fuel for Bands ...	15,000			15,000		8,818	
Household Rates and Taxes, i. e., Water Rates, etc. ...	30,000			25,000		39,332	
Carried over ...	1,24,260	3,49,840	3,32,000	59,760	3,10,720	82,516	3,07,003

DETAILED ACCOUNT No. 22A (a). GENERAL ADMINISTRATION— HEADS OF PROVINCES. Staff and Household of the Governor— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs. ...	Rs. 3,49,840	Rs. 3,32,000	Rs. ...	Rs. 3,10,720	Rs. ...	Rs. 3,07,003
Brought forward ...							
Brought forward ...	1,24,260			59,760		82,516	
Grant to Horse Fund ...	2,070			2,070		2,082	
Purchase and Repairs of Furniture, Carpets and Equipment ...	34,910			30,200		92,369	
Maintenance of Government House Gardens ...	30,000			30,000		29,050	
Purchase and Maintenance of Pictures in Government House ...	1,000			1,000		12,392	
Inauguration Grant for Furniture and Carpets ...	90,070			10,000		...	
Purchase of Tents ...	4,250			10,250		...	
Purchase of Motor Cycles ...	3,600			2,000		5,258	
Dispensary Contingencies ...	6,000			3,000		12,988	
		2,96,160	1,73,000		1,48,280		2,36,650
TOATL ...		6,46,000	5,05,000		4,59,000		5,43,653
Voted ...		5,58,000	4,33,000		3,87,000		4,88,138
Non-voted ...		88,000	72,000		72,000		55,515
DETAILED ACCOUNT No. 22A (b). GENERAL ADMINISTRATION—HEADS OF PROVINCES.—Tour Expenses.							
Maintenance and repairs of camp equipment ...						1,416	
Railway freight on tents, heavy goods, horses, etc., in connection with His Excellency's tours ...	53,000			53,000		3,651	
Carriage of goods, and cost of Special trains for the conveyance of heavy goods and stable between Government Houses ...						2,093	
Reserved accommodation for members of His Excellency's family ...	1,000			1,000		602	
Cart and coolie hire on tour ...	(a)			(a)		2,802	
Cart and coolie hire during transfer between Government Houses ...	(a)			(a)		4,580	
Saddle, horses and carriages on tour ...	(a)			(a)		695	
Payments and presents for services rendered on tour ...	2,000			2,000		916	
Railway fares and carriage of household while on tour ...	(a)			(a)		9,419	
Railway fares and carriage of household while in transit between Government Houses ...	(a)			(a)		10,433	
		56,000			56,000		
Special trains for His Excellency's own use and haulage of, and repairs to his Saloon Carriage.		24,000			24,000	57,382	
TOTAL ...		80,000	80,000		80,000		98,989
Voted ...		80,000	80,000		80,000		98,989
Non-voted ...		...	...		...		...
DETAILED ACCOUNT No. 22A (c). GENERAL ADMINISTRATION—HEADS OF PROVINCES.—Executive Council.							
Pay of Officers— (4) 4 Members of Council (5,333½) ...		2,56,000	2,56,000		2,56,000		2,59,860
Allowances, Honoraria, etc.—							
Hill Journey Allowances ...	2,000			3,500		1,577	
Travelling Allowance ...	11,500			20,000		15,207	
House Rent ...	...			...		160	
Rounding ...	- 500			- 500		...	
		13,000	23,000		23,000		16,944
TOTAL ...		2,69,000	2,79,000		2,79,000		2,76,804
Voted ...		13,000	23,000		23,000		16,944
Non-voted ...		2,56,000	2,56,000		2,56,000		2,59,860
DETAILED ACCOUNT No. 22A (d). GENERAL ADMINISTRATION—HEADS OF PROVINCES.—Ministers.							
Pay of Officers— Ministers ...		1,44,000	1,92,000		1,92,000		1,88,676
Allowances, Honoraria, etc.—							
Hill Journey Allowance ...	1,500						
Travelling Allowance ...	8,500	10,000					
Total ...		1,54,000	1,92,000		1,92,000		1,88,676

DETAILED ACCOUNT No. 22B (a). GENERAL ADMINISTRATION— PROVINCIAL LEGISLATIVE COUNCILS.— Secretary, Legislative Council.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LEGISLATIVE COUNCILS.									
Pay of Establishment—									
7 Superintendents and Reporters (260—400).		25,920							
3 Clerks (64—75)		3,402							
10 Servants (10—25)		2,028							
Duty Allowance		600							
Leave Allowance		600							
Temporary and Provisional Allowance		960							
Rounding		-960							
			32,550	22,000					
Allowances, Honoraria, etc.—									
Travelling Allowance		72,000							
Hill Journey Allowance		20,778							
House-rent Allowance		672							
			98,450	85,000					
Contingencies—									
Service, Postage and Telegram		2,500							
Office Expenses and Miscellaneous		5,500							
Revision of Electoral rolls		1,50,000							
			1,58,000	9,000					
TOTAL			2,84,000	1,16,000		88,000		82,648	
DETAILED ACCOUNT No. 22C (a). GENERAL ADMINISTRATION—SECRE- TARIAT AND HEAD-QUARTERS ESTABLISHMENTS.—Civil Secretariat.									
SUMMARY.									
HOME DEPARTMENT AND HOME DEPARTMENT (POLITICAL)		{ 2,30,000 66,000		3,67,000 99,000		2,19,000 66,000		3,89,299 1,09,087	
POLITICAL DEPARTMENT		{ 1,88,000 36,000		... ... 33,000		1,60,000 33,000		... ...
FINANCE DEPARTMENT		{ 1,47,000 71,000		1,57,000 1,01,000		1,63,000 95,000		2,00,791 1,08,035	
REVENUE DEPARTMENT		{ 2,11,000 62,000		2,08,000 71,000		1,94,000 63,000		1,73,438 56,187	
GENERAL, EDUCATIONAL, MARINE, ECCLESIASTICAL AND PLAGUE DEPARTMENTS		{ 2,25,000 59,000		2,08,000 57,000		2,25,000 55,000		2,12,698 50,786	
LEGAL DEPARTMENT		{ 88,000 77,000		1,03,000 75,000		1,23,000 83,000		1,26,182 69,890	
SEPARATE DEPARTMENT		{ 1,02,000		1,04,000		86,000		1,03,591	
TRANSLATORS' DEPARTMENT		{ 92,000		91,000		91,000		90,924	
SECRETARIAT RECORD OFFICE		{ 20,000		16,000		16,000		26,807	
TOTAL			16,24,000	16,57,000		16,72,000		16,67,715	
Voted			12,53,000	12,54,000		12,77,000		12,73,730	
Non-voted			3,71,000	4,03,000		3,95,000		3,93,985	

DETAILED ACCOUNT No. 22C. GENERAL ADMINISTRATION.—Secretariat and Head-Quarters Establishments—contd.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HOME DEPARTMENT AND HOME DEPARTMENT (POLITICAL).									
Pay of Officers—									
(1) 1 Secretary (3,000) ...	36,000				36,000		59,488		
(1) 1 Deputy Secretary 2,300—2,350 + 200 Dy. A. ...	30,250				29,650		27,312		
Under Secretary ...	...				...		17,637		
(2) 2 Assistant Secretaries (650—50—850— 950 + L. A. 170) ...	20,340				18,545		30,234		
Leave Allowance ...	1,500				2,046		...		
Director of Labour Bureau ...	...				...		3,150		
			88,090		99,000 80,000		86,241		1,37,821
Pay of Establishment—									
30 Superintendents and Assistant Superinten- dents (100—600) ...	91,910				84,765		1,21,005		
25 Clerks, Reservists (60—200) ...	37,812				39,675		56,922		
15 Servants (10—12) ...	2,088				1,632		8,825		
Temporary Establishment ...	6,696				7,716		21,942		
Leave Allowance ...	13,257				9,000		...		
Temporary and Provisional Allowance ...	1,800				1,440		...		
Rounding ...	+ 237				- 260		...		
			1,53,800		2,52,000		1,43,968		2,08,694
Allowances, Honoraria, etc.—									
Travelling Allowance ...	2,000				3,200		4,685		
Hill Journey Allowance ...	13,502				12,000		18,659		
House-rent Allowance ...	2,768				2,476		5,851		
Allowance for passport work ...	...				...		1,500		
			18,270		30,000		17,676		30,695
Contingencies—									
Purchase and repairs of Furniture ...	...				1,500		607		
Rents, Rates and Taxes ...	1,000				1,000		63		
Service Postage and Telegrams ...	16,000				17,000		29,564		
Contract Contingencies ...	18,840				17,000		28,853		
Indian News Agency Telegrams ...	...				615		12,089		
			85,840		55,000		37,115		71,176
TOTAL ...		2,96,000		4,66,000		2,85,000		4,48,386	
Voted ...		2,30,000		3,67,000		2,19,000		3,39,299	
Non-voted ...		66,000		99,000		66,000		1,09,087	
DETAILED ACCOUNT No. 22C (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.									
POLITICAL DEPARTMENT.									
Pay of Officers—									
(1) 1 Secretary (2,750—2,875) ...	34,250				33,000				
(1) 1 Assistant Secretary (650—50—850— 950) ...	9,700				9,100				
Leave allowance ...	1,450				1,024				
Temporary Officer ...	1,500				...				
			46,900				43,124		
Pay of Establishment—									
18 Superintendents and Assistant Superin- tendents (120—600) ...	52,285				54,240				
19 Clerks, Reservists (60—200) ...	28,808				31,872				
1 Stenographer (150—10—300) ...	2,900				...				
11 Servants (10—12) ...	1,560				1,152				
Temporary Establishment ...	216				15,924				
Leave allowance ...	6,700				6,750				
Temporary and Provisional Allowance ...	1,320				960				
Rounding ...	+ 511				+ 299				
			94,300				1,11,197		
Carried over ...			1,41,200				1,54,321		

DETAILED ACCOUNT No. 220 (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
DETAILS—continued.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
POLITICAL DEPARTMENT—continued.									
	Brought over ...		1,41,200			1,54,321			
Allowances, Honoraria, etc.—									
	Travelling Allowance ...	1,000			1,200				
	Hill Journey Allowance ...	6,000			7,664				
	House-rent Allowance ...	2,400			1,800				
	Allowance for passport work ...	...	9,400			10,664			
Contingencies—									
	Indian News Agency Telegrams ...	...			615				
	Service Postage and Telegrams ...	10,000			13,000				
	Contract Contingencies ...	13,000			13,000				
	Purchase and repairs of furniture ...	400	23,400		1,400				
	TOTAL ...		1,74,000			1,93,000			
	Voted ...		1,38,000			1,60,000			
	Non voted ...		36,000			33,000			
FINANCE DEPARTMENT.									
Pay of Officers—									
	(1) 1 Chief Secretary (3,750) ...	45,000			45,000		59,470		
	(1) 1 Deputy Secretary (1,750—1,850 + Dy. A. 200) ...	23,900			22,875		22,057		
	Under Secretary ...	...			...		13,099		
	(1) 1 Assistant Secretary (650—50—850—950) ...	9,350			10,200		12,224		
	(1) ... Secretary to the Retrenchment Committee ...	...			27,429		...		
	(1) ... Assistant do. do. ...	...			12,000		...		
	Officers on Special Duty ...	...			...		13,409		
	Leave Allowance ...	750			1,147		30,526		
	1 Additional Deputy Secretary ...	1,950	80,950		...		...
	Pay of Establishment—				1,01,000		1,18,651		1,50,785.
	21 Superintendents and Assistant Superintendents (100—525) ...	59,060		20,000	-				
	15 Clerks, Reservists (60—200) ...	18,460			52,680		59,905		
	3 Stenographers (200—275) ...	9,225			27,518		30,118		
	14 Servants (10—15) ...	1,896			1,608		5,284		
	Leave Allowance ...	6,000			6,000		...		
	Temporary Establishment ...	10,000			8,000		22,358		
	Duty Allowance ...	800			...		...
	Establishment of Secretary, Retrenchment Committee ...	...			9,360		...		
	Temporary and Provisional Allowance ...	1,680			1,440		...		
	Rounding ...	-151	1,06,470		-20		...		
	Allowances, Honoraria, etc.—				1,05,000		1,06,586		1,17,665.
	Travelling Allowance ...	3,006			10,000		4,944		
	Hill Journey Allowance ...	6,000			2,000		5,848		
	House-rent Allowance ...	2,774			2,348		3,388		
	Grain Compensation Allowance ...	...	11,780		...		7		
	Contingencies—				14,000		14,348		14,187
	Service Postage and Telegrams ...	7,500			6,000		10,624		
	Indian News Agency Telegrams ...	...			615		...		
	Contingencies of Secretary, Retrenchment Committee ...	...			2,000		...		
	Contract Contingencies ...	10,000			9,000		15,565		
	Purchase of Furniture ...	...	17,500		800		...		
	Establishment and other charges payable to other Government Departments, etc.—				18,000		18,415		26,189.
	Amount payable to Central Government on account of entertainment of a clerk in the Accountant General, Bombay's office for the preparation of Civil List ...	...	1,300		...		...		...
	TOTAL ...		2,18,000		2,58,000		2,53,000		3,08,826
	Voted ...		1,47,000		1,57,000		1,63,000		2,00,791
	Non-voted ...		71,000		1,01,000		95,000		1,08,035.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22G (a) GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments—contd.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22
LEGAL DEPARTMENT.				
Secretary and Remembrancer of Legal Affairs.				
Pay of Officers—				
(1) 1 Secretary and Legal Remembrancer (3,000) ...	36,000		37,800	36,019
(1) 1 Deputy Secretary (2,250—2,300) 200 Dy. A. ...	26,650		28,700	16,000
(1) 1 Assist. Legal Remembrancer & Ex-officio Secy. to the Leg. Council (1,400—1,500) ...	14,425		16,450	17,838
Officer on Special Duty ...	...		...	{ 430 3,400
Other Gazetted Officer's ...	...		...	{ 12,633 800
(1) 1 Assistant Secretary (950) ...	11,400		11,400	7,800
Leave Allowance ...	1,715		1,283	...
	90,190	75,000 22,000	95,633	94,920
Pay of Establishment—				
11 Superintendents and Assistant Superinten- dents (100—575) ...	36,150		48,180	53,595
14 Clerks (60—200) ...	16,319		19,260	20,875
11 Servants (10—15) ...	1,500		3,264	5,907
Temporary Establishment ...	...		1,260	...
Duty Allowance ...	120		600	...
Leave Allowance ...	4,048		5,250	1,839
Revision of pay of Establishment ...	...		9,540	...
Temporary and Provisional Allowance ...	1,320		1,920	...
Rounding ...	+ 463		- 117	...
	59,920	66,000	89,157	82,216
Allowances, Honoraria, etc.—				
Travelling Allowance ...	2,000		5,000	1,864
House-rent and other Allowances... ..	4,584		3,744	3,276
Hill Journey Allowance ...	3,466		4,631	4,996
Grain Compensation Allowance ...	...		...	12
	10,050	9,000	13,375	10,148
Contingencies—				
Service Postage and Telegrams ...	2,005		4,500	3,674
Purchase of Books ...	1,000		1,000	960
Discretionary grant ...	...		500	...
Contract Contingencies ...	1,835		1,835	4,154
	4,840	6,000	7,835	8,788
TOTAL ...	1,65,000	1,78,000	2,06,000	1,96,072
Voted ...	88,000	1,03,000	1,23,000	1,26,182
Non-voted ...	77,000	75,000	83,000	69,890

DETAILED ACCOUNT No. 22C (a). GENERAL ADMINISTRATION—Secretariat and Head-Quarters Establishments— <i>contd.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
SEPARATE DEPARTMENT.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment—									
3 Clerks (104—200)	4,968				4,872		5,854		
Leave Allowance	500				375		...		
68 Servants (10—26)	10,704				10,992		18,264		
Temporary Establishment (Messengers at Poona)	1,536				3,134		1,247		
Temporary and Provisional Allowance	8,040				8,760		...		
Rounding	+ 292				- 376		...		
		26,040		28,000		27,757		25,365	
Allowances, Honoraria, etc.—									
Travelling Allowance	442				1,300		410		
Hill Journey Allowance	2,900				1,500		2,834		
House-rent and other Allowances	5,208				5,628		4,640		
		8,550		9,000		8,428		7,914	
Contingencies—									
Rates and Taxes	2,000				2,000		89		
Service Postage and Telegrams	3,607				1,600		3,574		
Subscription to Newspapers	2,400				2,400		2,273		
Garden Charges	1,000				1,000		642		
Pay of Menials	2,940				2,640		3,170		
Indian News Agency Telegrams ... ..	...				3,075		406		
Office Expenses and Miscellaneous	792				600		8,050		
Purchase of Furniture for High Officials at Poona	1,208				3,900		...		
Contract Contingencies	53,463				32,600		52,108		
		67,410		67,000		49,815		70,312	
TOTAL		1,02,000		1,04,000		86,000		1,03,591	
Voted		1,02,000		1,04,000		86,000		1,03,591	
Non-voted ... ..		...		...		...		...
TRANSLATORS' DEPARTMENT.									
Pay of Officers—									
(1) 1 Oriental Translator (1,050)	12,600				12,400		11,205		
(1) 1 Portuguese Translator (75)	900				900		900		
Leave Allowance	1,890				1,395		6,269		
		15,390		18,000		14,695		18,374	
Pay of Establishment—									
28 Assistant Translators (90—475)	54,730				51,210		31,470		
Additional Staff ... ..	...				3,630		...		
6 Clerks (60—160)	5,538				8,049		30,496		
7 Servants (10—14)	936				936		1,919		
Temporary Establishment	192				4,500		...		
Leave Allowance	6,255				...		...
Temporary and Provisional Allowance	840				840		...		
Rounding	- 201				+ 349		...		
		68,340		65,000		69,514		63,885	
Allowances, Honoraria, etc.—									
Travelling Allowance	752				740		1,357		
House-rent and other Allowances	588				588		606		
Hill Journey Allowance	2,900				2,500		2,729		
Honoraria to reviewers	600				1,000		500		
		4,840		5,000		4,828		5,192	
Contingencies—									
Service Postage and Telegrams	1,206				1,000		1,075		
Purchase of Books and Newspapers	200				200		200		
Telephone Charges ... ..	...				263		75		
Office Expenses and Miscellaneous	324				...		613		
Contract Contingencies	500				500		1,510		
Purchase and Repairs of Furniture	1,200				...		...
		3,430		3,000		1,963		3,473	
TOTAL		92,000		91,000		91,000		90,924	
Voted		92,000		91,000		91,000		90,924	
Non-voted ... ..		...		...		...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 220(a). GENERAL ADMINISTRATION. Secretariat and Head Quarters Establishments—concl'd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SECRETARIAT RECORD OFFICE.								
Pay of Establishment—								
1 Record-keeper (200—10—300) ...	2,760				2,640		2,100	
7 Clerks (60—4—180) ...	8,252				7,716		7,238	
Leave Allowance ...	1,272				750		...	
10 Servants (10—25) ...	1,713				1,980		2,609	
Temporary Establishment ...	3,210				...		13,898	
Temporary and Provisional Allowance ...	1,200				1,320		...	
Rounding ...	+ 293				+ 438		...	
		18,800		14,800		14,844		25,845
Allowances, Honoraria, etc.—								
House-rent Allowance ...	840				924		768	
		840		900		924		768
Contingencies—								
Rates and Taxes ...	42				42		42	
Service Postage and Telegrams ...	18				10		21	
Contract Contingencies ...	300				180		131	
		360		300		232		194
TOTAL ...		20,000		16,000		16,000		26,907
Voted ...		20,000		16,000		16,000		26,807
Non-voted

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 22C (b). GENERAL ADMINISTRATION. Local Fund Audit Establishments.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LOCAL FUND AUDIT ESTABLISHMENTS.								
Pay of Officers—								
(1) 1 Examiner (900+200 L. A.) ...	13,200				13,200		10,775	
(1) 1 Assistant Examiner (500—800 L. A. 100) ...	10,800				10,600		10,451	
Leave Allowance ...	3,600				750		...	
		27,600		24,000		24,550		21,226
Pay of Establishment—								
21 Auditors (150—15—240—20—450) ...	72,180				63,780		73,865	
45 Clerks (30—170) ...	57,276				57,444		42,142	
14 Servants (9—12) ...	2,736				2,544		4,180	
Temporary Establishment ...					..		10,090	
Temporary and Provisional Allowance ...	2,112				1,776			
Rounding ...	-924				+15			
		1,33,380		1,23,000		1,25,559		1,30,277
Allowances, Honoraria, etc.—								
Travelling Allowance ...	55,000				40,000		45,557	
House-rent Allowance ...	2,220				2,136		1,674	
Grain Compensation Allowance ...	...				...		10	
		57,220		33,000		42,136		47,241
Contingencies—								
Service Postage and Telegrams ...	2,500				2,500		1,576	
Contract Contingencies ...	2,500				2,000		2,092	
		5,000		4,000		4,500		3,668
Establishment and other charges recoverable from other Governments, Departments, etc.—								
Deduct 1/4th debit to Central ...		2,23,200		1,84,000		1,96,745		2,02,412
		-54,200		-46,000		-50,745		-50,680
TOTAL ...		1,69,000		1,38,000		1,46,000		1,51,732
Voted ...		1,69,000		1,38,000		1,46,000		1,51,732
Non-voted ...		...		...		...		...
DETAILED ACCOUNT No. 22C(c). GENERAL ADMINISTRATION. Director of Land Records and Inspector General of Registration.								
DETAILS.								
Pay of officers—								
(1) 1 Director (3,500+250 Dy. A.) ...	33,000				33,000		24,446	
(1) 1 Superintendent (320) ...	3,840				...		...
Leave allowance ...	570				...		...
		37,410		32,000		33,000		24,446
Pay of Establishment—								
8 Clerks and register writers (65—300) ...	11,740				22,440		19,798	
7 Servants (11—23) ...	1,540				1,128		1,520	
Temporary Establishment ...	501				100		1,828	
Leave Allowance ...	500				2,000		250	
Local and War Allowance ...	360				1,008		...	
Rounding ...	-301				-326		...	
		14,340		20,000		26,350		23,396
Allowances, Honoraria, etc.—								
Travelling Allowance ...		4,000		3,000		5,000		3,497
Carried forward ...		55,750		55,000		64,350		51,939

DETAILED ACCOUNT No. 22C (c). GENERAL ADMINISTRATION. Director of Land Records and Inspector General of Registration— <i>contd.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
DETAILS— <i>continued.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...			55,750		55,000		64,350		51,339
Contingencies—									
Service Postage and Telegrams ...	...	1,500				1,500		1,393	
Office Expenses and Miscellaneous ...	...	2,750				2,650		178	
Discretionary grant ...	...	...				1,500		...	
Contract Contingencies ...	...	2,000				2,000		642	
			6,250		4,000		7,650		2,213
TOTAL ...	...		62,000		59,000		72,000		53,552
Voted ...	...		29,000		27,000		39,000		29,106
Non-voted ...	...		33,000		32,000		33,000		24,446
DETAILED ACCOUNT No. 22D (a). GENERAL ADMINISTRATION. Commissioner in Sind.									
SINDHI TRANSLATOR'S OFFICE.									
Pay of officers—									
(1) 1 First Assistant Translator (400) ...	...	4,800				4,500			
Leave Allowance ...	...	720				675			
			5,520		5,000		5,175		
Pay of Establishment—									
5 Assistant and Junior Translator (90—255) ...	...	8,600				8,340			
1 Clerk (64) ...	...	768				720			
Temporary Establishment ...	...	1,000							
2 Servants (10) ...	...	240				384			
Leave Allowance ...	...	1,000							
Temporary and Provisional Allowance ...	...	144				216			
Rounding ...	...	-272				+571			
			11,480		9,000		10,231		
Allowances, Honoraria, etc.—									
Travelling Allowance ...	...	504				500			
Sindhi Translator's Allowance ...	...	1,200							
House rent Allowance ...	...	96				144			
			1,800		400		644		
Contingencies—									
Service Postage and Telegrams ...	...	750				500			
Purchase of Books and Newspapers ...	...	50				50			
Purchase and repairs of furniture ...	...	175				175			
Peon's uniforms and belts ...	...	50				50			
Office Expenses and Miscellaneous ...	...	175				175			
			1,200		600		950		
TOTAL ...	...		20,000		15,000		17,000		
COMMISSIONER IN SIND.									
Pay of officers—									
(1) 1 Commissioner (3,500 + 500 Dy. A.) ...	...	48,000				48,000		62,243	
(1) 1 Assistant Commissioner (1,525) ...	...	18,300				17,425		29,580	
(3) 3 Assistant Commissioners (900—550 + Dy. Allowance 100)	...	22,950				24,450		6,860	
Leave Allowance ...	...	760				3,126		...	
			90,010		71,000		93,001		98,683
					22,000				
Carried forward ...	...		90,010		93,000		93,001		98,683
Sindhi Translator's office		20,000		15,000		17,000		...

Actuals not separately available.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 22D (a). GENERAL ADMINISTRATION. Commissioner in Sind.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COMMISSIONER IN SIND—contd.								
Brought forward, Sindhi Translator's Office ...		20,000		15,000		17,000		...
Brought forward ...		90,010		93,000		93,001		98,683
Pay of Establishment—								
47 Clerks (64—350) ...	71,254				46,932		72,858	
Leave Allowance ...	4,203				4,000		...	
Sub-Assistant Surgeon ...	...				1,080		736	
34 Servants (10—20) ...	4,800				5,520		7,149	
2 Book Binders (39) ...	996				480		...	
Temporary Establishment ...	1,656				1,098		5,524	
Temporary Establishment (Records) ...	...				2,000		...	
Discretionary grant for Temporary Establishment. ...	...				2,000		...	
Lump provision for revision of Establishment ...	...				5,472		...	
Re-organization of Establishment... ...	...				14,000		...	
Temporary and Provisional Allowance ...	2,443				3,216		...	
Typing Allowance ...	960				960		...	
Confidential and Short-hand Allowance ...	2,280				2,880		...	
Rounding ...	+146				-41		...	
		88,680		90,000		89,597		86,267
Allowances, Honoraria, etc.—								
Travelling Allowance ...	11,840 } 8,160 }				26,000		18,737	
Sumptuary Allowance ...	6,000				6,000		3,500	
House-rent Allowance ...	3,500				5,500		2,026	
Grain Compensation Allowance ...	...				108		6	
		29,500		30,000		37,608		24,269
Contingencies—								
Garden Charges ...	3,000				3,000		...	
Indian News Agency Telegram ...	600				...		...
Supply of Medicines ...	...				300		94	
Annual Grant for the upkeep and renewal of Furniture of Government House ...	613				613		...	
Electric installation ...	1,600				1,600		...	
Rents, Rates and Taxes ...	3,120				3,120		13,436	
Service Postage and Telegrams ...	8,501				8,500		7,769	
Purchase of Books and Periodicals ...	700				1,200		316	
Conservancy Charges ...	376				376		...	
Rent of Telephone Lines ...	1,000				1,000		740	
Contract Contingencies ...	10,000				11,785		12,705	
		29,510		8,000		31,494		35,060
Grants-in-aid, Contributions, and Donations—								
Donation for prizes ...		300				300		
TOTAL, Commissioner in Sind's Office ...		2,38,000		2,21,000		2,52,000		2,44,279
TOTAL, Commissioner in Sind and Sindhi Translator's Office.		2,53,000		2,36,000		2,69,000		2,44,279
Voted ...		1,78,000		1,65,000		2,04,000		1,52,456
Non-voted ...		80,000		71,000		65,000		91,823

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 22D(b). GENERAL ADMINISTRATION. Commissioners.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COMMISSIONERS.									
Pay of Officers—									
(3) 3 Commissioners (3,500) ...	...	1,26,000				1,20,000		1,09,308	
(6) 6 Asstt. Commissioners (450—1,100 + 100 Duty Allowance to each)	...	57,350				52,050		62,768	
Leave Allowance ...	...	1,530				4,000		...	
Exchange Compensation Allowance ...	...	...		1,16,000		...		1,512	
			1,84,880	46,000		1,76,050		1,73,582	
Pay of Establishment—									
54 Clerks (40—350) ...	...	74,002				73,860		66,385	
54 Servants (15—23) ...	...	10,872				6,600		9,623	
5 Book-Binders and Daftarbands... Duty allowance ...	...	1,612				1,608		647	
Temporary Establishment ...	...	480				368		1,270	
Duty Allowance to Assistant Commissioner (Alienation Office Commission)...	...	...				600		...	
Leave Allowance ...	...	3,700				6,000		...	
Temporary and Provisional Allowance ...	...	1,440				4,320		...	
Typing and Shorthand Allowance... Rounding ...	...	840 + 664				360 + 292		659	
			96,010	72,000		94,008		78,589	
Allowances—									
Travelling Allowance ...	...	21,000				24,000		30,659	
Plague Allowance ...	...	...	21,000	21,000		200	24,200	...	30,659
Contingencies—									
Rents, Rates and Taxes ...	...	10,151				10,100		52	
Service, Postage and Telegrams ...	...	11,900				9,600		8,309	
Pay of Menials ...	...	292				292		...	
Office Expenses and Miscellaneous ...	...	1,867				1,050		7,229	
Contract Contingencies ...	...	8,000	32,210	15,000		7,800	28,842	610	16,200
Grants-in-aid, Contributions and Donations—									
Donation for Prizes ...	...		900			900		...	
TOTAL ...	...		3,35,000	2,70,000		3,24,000		2,99,036	
Voted ...	...		2,09,000	1,54,000		2,04,000		1,88,216	
Non-voted ...	...		1,26,000	1,16,000		1,20,000		1,10,820	

DETAILED ACCOUNT No. 22E. GENERAL ADMINISTRATION. Charges of District Administration.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
General Establishment	37,74,000			40,30,000	21,17,000		33,88,379	
Sub-Divisional Establishment	33,17,000			31,35,000	9,88,000		34,56,637	
Other Establishment	...			...	61,000		...	
Contingencies	4,60,000			3,77,000	...		8,07,466	
		75,51,000		75,42,000		31,66,000		81,52,482
<i>Deduct</i> —Fixed amount transferred to "7 Stamps Superintendence" District Establishment on account of Establishment Charges	18,000							
Fixed amount transferred to "6 Excise"—District Executive Establishment—District Establishment on account of Establishment Charges	18,000							
Fixed amount transferred to "2 Taxes on Income Collection of Income Tax"—Upcountry or Mofussil Charges on account of Establishment Charges	3,000							
Fixed amount transferred to "9 Registration" District Charges on account of Establishment charges of Collectors in Sind	1,000							
Fixed amount transferred to "24 Administration of Justice Courts of Law—Civil and Sessions Courts Process"—Serving Establishment on account of Establishment Charges of Collectors	24,000							
Fixed amount transferred to "24 Administration of Justice Courts of Law—Criminal Courts" General Establishment on account of Salaries of Collectors, etc., and Establishment Charges of Collectors	2,05,000							
Fixed amount transferred to "24 Administration of Justice Courts of Law, Criminal Courts, Judicial Establishment on account of Establishment Charges of Collectors	18,000							
Fixed amount transferred to "29 Pol., Political Agents, Minor Agencies on account of Establishment Charges of Collectors	18,000							
Fixed amount transferred to "Army Estimates" as per G. O., R. D., No. 4151, dated 15th September 1917	10,000							
		3,15,000		3,15,000		.....		3,59,270
TOTAL		72,36,000		72,27,000		31,66,000		77,93,212
Voted		59,81,000		61,53,000		21,13,000		67,42,163
Non-voted		12,55,000		10,74,000		10,53,000		10,51,049
COLLECTORS AND ASSISTANT COLLECTORS.								
Pay of Officers—								
(23) 23 Collectors and Magistrates (2,350—2,500)	6,83,950				6,80,750		7,05,580	
(2) 2 Collectors and Magistrates (1,500—2,000)	42,900				40,450		81,734	
(1) 1 Deputy Commissioner (1,150—1,750)	20,475				19,575		68,499	
(44) 43 Assistant Collectors and Magistrate 700—1,600	6,81,150				6,84,600		2,75,970	
7 Supernumerary Assistant Collectors 500—800	50,150				...		...
5 New Recruits to the L.C.S.	31,050				54,000		...	
DEPUTY COLLECTORS AND MAGISTRATES.								
(2) 1 Selection grade (1,000—1,200)	14,400				26,400		} 6,24,472 1,000	
(10) 12 First grade 700—850	1,11,900				94,550			
(60) 54 Second grade 300—650	3,33,400				3,51,150			
(47) 47 Head Clerks and Chitnises to Collector (200—250)	1,28,305				1,19,400		1,05,673	
Settlement Allowance to Asstt. and Deputy Collectors	5,000				7,000		...	
Leave Allowance	18,000				53,000		...	
Temporary appointment of Deputy Collectors	4,500				18,000		...	
Probable savings	2,27,000				4,00,000		...	
Rounding	...	18,98,180		10,74,000 7,42,000	+ 625	17,49,500		18,62,923
Carried over		18,98,180		18,16,000		17,49,500		18,62,923

DETAILED ACCOUNT No. 22E. GENERAL ADMINISTRATION. Charges of District Administration— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		18,98,180		18,16,000		17,49,500		18,62,928
DEPUTY COLLECTORS AND MAGISTRATES—<i>contd.</i>								
Pay of Establishment—								
1,075 Clerks (30—200) ...	8,33,291						12,89,788	
Revision of pay of book-binders in Collectors' Offices in S. D. and C. D. ...	2,944						...	
856 Servants and Book-binders (15—27) ...	1,41,504						1,92,153	
Typing and Shorthand Allowance... ..	480						...	
Temporary Establishment ...	27,499						55,583	
Leave Allowance ...	35,000						...	
Temporary and Provisional Allowance ...	16,384						...	
Provision for revision of pay of menial ...	12						...	
Revision of pay of the Subordinate Revenue Service in Bombay Suburban District ...	1,000						...	
Rounding ...	+96	10,58,150		18,48,000			...	15,37,524
Allowances, Honoraria, etc.—								
Travelling and Tentage Allowance ...	3,98,858				3,50,000		4,82,438	
<i>2,520</i>							...	
Passage to England for Candidates of the I.C.S. ...	2,500				2,500		...	
House-rent Allowance ...	7,197				...		5,489	
Plague Allowance ...	95				...		...
Local Allowance ...	13,200				13,200		...	
<i>1,800</i>		4,25,670		3,66,000	1,800	3,67,500		4,87,927
Total Collectors' and Assistant Collectors' Establishment ...		33,82,000		40,30,000		21,17,000		38,88,379
TREASURY ESTABLISHMENT.								
Pay of officers—								
4 Huzur Account Officers (300—650) ...	28,450							
Leave Allowance ...	1,020							
Pay of Establishment—		29,470						
312 Head Accountants and Clerks (30—300) ...	3,15,591							
124 Servants and Book-binders (7—20) ...	23,377							
Temporary and Provisional Allowance ...	5,294							
Leave Allowance ...	14,600							
Rounding ...	-2	3,58,860						
Allowances, Honoraria, etc.—								
Travelling and tentage Allowance ...	3,400							
House-rent allowances ...	270							
		3,670						
Total Treasury Establishment ...		3,92,000						
Total General Establishment ...		37,74,000		40,30,000		21,17,000		38,88,379
Voted ...		25,19,000		29,56,000		10,64,000		28,37,330
Non-voted ...		12,55,000		10,74,000		10,53,000		10,51,049
SUB-DIVISIONAL ESTABLISHMENT.								
Pay of Officers—								
(215) 214 Mamlatdars and Mukhtiarkars, 200—350 ...	6,67,630				6,13,260		6,68,697	
(4) 4 Probationary Mukhtiarkars (100) ...	4,800				4,800		...	
(1) 1 Head Record Keeper (215) ...	2,580				2,220		...	
Leave Allowance ...	39,420				76,667		...	
Lump provision for the revision of pay of the Subordinate Revenue Service in Bombay Suburban District ...	2,500				...		...
Revision of pay of the Mamlatdars and Mukhtiarkars ...	...				75,000		...	
Pay of Establishment—		7,16,930		6,16,000		7,71,947		6,68,697
33 Mahalkaris (150—5—200) ...	65,430				62,000		1,57,473	
2,090 Clerks (30—140) ...	15,86,007				...		15,50,507	
Bad Climate Allowance ...	840				...		...
3,070 Servants (9—18) ...	5,30,962				...		5,72,850	
Temporary Establishment ...	37,797				1,560		78,519	
Temporary and Provisional Allowance ...	28,584				...		...
Leave Allowance ...	99,086				...		...
Shorthand Allowance ...	180				...		...
Rounding ...	+154	23,49,040		22,28,000	-411	63,149		23,59,349
Carried over ...		30,65,970		28,44,000		8,35,096		30,28,046

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 22E (a)- GENERAL ADMINISTRATION. Charges of District Administration— <i>concl'd.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		30,65,970		28,44,000		8,35,096		30,28,046	
SUBDIVISIONAL ESTABLISHMENT.									
Allowances, Honoraria, etc.—									
Travelling Allowance ...	2,45,000						4,22,891		
House-rent Allowance ...	4,522						2,539		
Plague Allowance ...	368						495		
Local Allowance ...	1,140					1,584			
Grain Compensation ...	...						2,666		
		2,51,030		2,91,000		1,51,320		4,28,591	
Total Subdivisional Establishment ... Voted .		33,17,000		31,35,000		9,68,000		34,56,637	
Contingencies—									
Service Postage and Telegrams ...	4,60,350			3,77,000			3,89,566		
Other Contingencies ...	...						4,17,898		
For rounding ...	-350								
TOTAL ...		4,60,000		3,77,000		...		8,07,466	
DETAILED ACCOUNT No. 22E. GENERAL ADMINISTRATION. Charges of District Administration— Other Establishments.									
Fixed adjustment for Collectors, Local Fund Establishment ...	...					59,000			
Travelling allowances ...	...					2,000			
		...		...		61,000			
DETAILED ACCOUNT No. 22F (a)- GENERAL ADMINISTRATION. Discretionary grants by Heads of Provinces, etc.									
Commissioner in Sind ...	3,500								
Do. in N. D. ...	3,500								
Do. in C. D. ...	3,400								
Do. in S. D. ...	3,750								
Director of Land Records and Inspector General of Registration ...	1,900								
Legal Department of Secretariat ...	500								
		16,550							
For rounding ...		+ 450							
TOTAL ...		17,000		19,000		...		...

24.—ADMINISTRATION OF JUSTICE (Reserved).		Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
			Rs.	Rs.	Rs.	Rs.
HIGH COURT	{ VOTED ...	24a	6,09,000	5,34,000	6,11,000	5,86,392
	{ NON-VOTED...		4,92,000	4,37,000	4,39,000	4,40,905
LAW OFFICERS	{ VOTED ...	24b	3,81,000	4,11,000	3,57,000	5,25,626
	{ NON-VOTED...		29,000	29,000	24,000	24,800
ADMINISTRATOR GENERAL AND OFFICIAL TRUSTEE.	{ VOTED ...	24c	29,000	29,000	29,000	20,661
	{ NON-VOTED...		.....	.....	.....	.....
CORONER'S COURT	{ VOTED ...	24d	12,000	11,000	11,000	10,898
PRESIDENCY MAGIS- TRATES' COURTS	{ VOTED ...	24e	1,98,000	2,05,000	2,05,000	2,20,404
JUDICIAL COMMISSIONERS	{ VOTED ...	24f	1,92,000	1,84,000	1,67,000	1,14,718
	{ NON-VOTED...		98,000	80,000	78,000	1,47,470
CIVIL AND SESSIONS COURTS.	{ VOTED ...	24g	33,62,000	31,10,000	31,09,000	32,34,828
	{ NON-VOTED...		6,47,000	5,45,000	4,85,000	5,62,522
COURTS OF SMALL CAUSES.	{ VOTED ...	24h	3,93,000	3,90,000	4,17,000	3,90,147
	{ NON-VOTED...		.....	.....	.....	.....
CRIMINAL COURTS PLEADERSHIP EXAMINA- TION CHARGES	{ VOTED ...	24i	6,34,000	5,94,000	6,39,000	6,88,829
	{ VOTED ...		1,000	1,000	1,000	253
EXCHANGE	{ VOTED ...		60,000	80,000	.....	43,194
	{ NON-VOTED...		.....	.....	.....	.....
Add—EXPENDITURE IN ENGLAND.			71,37,000	66,40,000	65,72,000	70,11,647
	{ VOTED ...		6,000	10,000	15,000	18,635
	{ NON-VOTED...		1,15,000	1,51,000	1,00,000	68,576
LUMP DEDUCTION ORDERED BY LEGIS- LATIVE COUNCIL			.....	.....	66,87,000 - 1,24,000	
TOTAL			72,58,000	68,01,000	65,63,000	70,98,858
VOTED			53,77,000	55,59,000	54,37,000	58,54,585
Non-voted			13,81,000	12,42,000	11,26,000	12,44,273

DETAILED ACCOUNT No. 24(a). ADMINISTRATION OF JUSTICE. High Court.							
SUMMARY.							
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Judges	3,000	}		4,15,000	4,04,000		4,11,301
	4,67,000						
PROTHONOTARY AND REGISTRAR, ORIGINAL SIDE ...	2,19,000			1,88,000	1,76,000		1,97,482
COMMISSIONER FOR TAKING ACCOUNTS AND TAXING MASTER	54,000			50,000	48,000		51,641
CLERK OF INSOLVENCY	16,000			14,000	14,000		24,891
CLERK OF CROWN	16,000			16,000	15,000		30,721
SHERIFF	34,000			35,000	31,000		37,247
TRANSLATORS, ORIGINAL SIDE	82,000			79,000	68,000		80,437
REGISTRAR, APPELLATE SIDE	1,32,000			1,14,000	1,14,000	}	1,58,954
	25,000			22,000	22,000		
TRANSLATORS, APPELLATE SIDE	29,000			24,000	31,000		20,026
REPORTER	15,000			14,000	14,000		14,597
LEAVE AND DEPUTATION ALLOWANCE TO OFFICERS AND ESTABLISHMENT	...				20,000		
PROVISION FOR THE REVISION OF THE PAY OF THE HIGH COURT, AND SIND JUDICIAL ESTAB- LISHMENT	...				13,000		
INCREASE IN INITIAL PAY OF GRADUATES IN BOMBAY OFFICERS	9,000				1,00,000		
LUMP REDUCTION IN THE HIGH COURT ESTAB- LISHMENT BY 5 PER CENT.	...				...
					10,70,000 - 20,000		
TOTAL			11,01,000	9,71,000	10,50,000		10,27,297
VOTED			6,09,000	5,34,000	6,11,000		5,86,392
Non-voted			4,92,000	4,37,000	4,39,000		4,40,905

DETAILED ACCOUNT No. 24(a). ADMINISTRATION OF JUSTICE. High Court— <i>continued</i> .		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JUDGES.									
Pay of Officers—									
(1) 1 Chief Justice (5,000)	60,000			60,000	60,000			60,000	
(6) 6 Puisne Judges, 6 (4,000)	2,88,000				2,88,000			3,41,594	
(1) 2 Provision for appointments of temporary additional High Court Judges	96,000			3,52,000	48,000			...	
Leave Allowance	12,600								
			4,56,600	4,12,000			3,96,000		
Allowances—									
Tour of inspection of the High Court Judge	3,000			3,000	...			184	
Exchange Compensation	10,800		13,800	3,000	8,340		8,340	9,523	
			4,70,400				4,04,340		
For rounding			-400				-340		
TOTAL			4,70,000	4,15,000			4,04,000		4,11,301
Voted			3,000	...			...		...
Non-voted			4,67,000	4,15,000			4,04,000		4,11,301
PROTHONOTARY AND REGISTRAR, ORIGINAL SIDE.									
Pay of Officers—									
(1) 1 Prothonotary and Registrar (1,700—60,000)	23,100				22,380			28,938	
(1) 1 Chief Clerk, Insolvent Debtor's Court(950)	11,400				11,400			5,030	
(1) 1 Head Assistant (1,000)	12,000				12,000			7,196	
(3) 4 Deputy Registrars (450), (430), (600), (350)	21,960				17,280			21,674	
(3) 3 Judge's Clerks, 2 (400), 1 (350)	13,800				13,800			12,422	
Leave Allowance	4,130				...			...
			86,330	85,000			76,860		75,260
Pay of Establishment—									
50 Clerks	65,922				37,452			61,453	
Court keepers and criers ... ..	...				...			2,802	
45 Chobdars and Servants	6,564				6,564			10,957	
Temporary Establishment	20,352				12,752			10,276	
Temporary and Provisional Allowance	5,400				18,319			...	
Leave Allowance	2,670				...			...
Rounding	-268				...			...
			1,00,640	71,000			75,087		85,488
Allowances.—									
Travelling Allowance	500				500			2,944	
House Rent and other Allowances... ..	3,780				3,780			3,905	
			4,280	4,000			4,280		6,849
Contingencies—									
Rent of Telephone	520				...			888	
Rents, Rates and Taxes	3,000				2,998			445	
Service Postage	70				70			70	
Lighting Charges	5,000				4,400			7,704	
Section-work	15,000				8,000			15,879	
Office Expenses and Miscellaneous	600				1,045			1,210	
Contract Contingencies	3,500				3,500			3,689	
			27,690	28,000			20,013		29,885
For rounding							1,76,240 -240		
TOTAL			2,19,000	1,88,000			1,76,000		1,97,482
Voted			2,19,000	1,88,000			1,76,000		1,97,482
Non-voted ... ..			...	...			...		...

DETAILED ACCOUNT No. 24a. ADMINISTRATION OF JUSTICE— High Court— <i>continued.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1921-22.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
SHERIFF.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment—									
(1) 1 Deputy Sheriff (600—25—800)	...	9,600			9,000				
Leave Allowance	...	480			...				
			10,080	9,000		9,000			4,614
9 Clerks and Bailiffs	...	14,532			12,516			22,420	
11 Servants	...	1,560			1,680			3,229	
Temporary and Provisional Allowance	...	1,320			1,440			...	
Leave Allowance	...	581			...			...
Rounding	...	-13			...			...
Allowances, Honoraria, etc.—			17,980	19,000		15,636			25,649
House-rent and other Allowances	...	930			1,008			995	
Contingencies—			930	1,000		1,008			995
Fees for summoning witnesses	...	2,000			1,800			2,182	
Sessions Charges	...	2,000			2,700			990	
Service Postage and Telegrams	...	10			5			...	
Contract Contingencies	...	1,000			1,000			2,817	
			5,010	6,000		5,005			5,989
								80,649	
Rounding	...							351	
TOTAL	...		34,000	35,000		31,000			37,247
Voted	...		34,000	35,000		31,000			37,247
Non-voted	...		...	...		...			...
TRANSLATORS, ORIGINAL SIDE.									
Pay of Establishment—									
21 Translators and Interpreters	...	56,740			50,220			52,191	
17 Clerks (175) (60—4—100—3—160) 16	...	19,044			8,880			25,182	
6 Servants (14), (11), 4 (10)	...	780			780			1,680	
Temporary Establishment	...	1,260			1,260			630	
Leave Allowance	...	3,031			...			...
Temporary and Provisional Allowance	...	720			6,450			...	
Rounding	...	-385			...			...
Allowances, Honoraria, etc.—			81,190	78,000		67,590			79,633
House-rent and other Allowances	...	510			504			504	
Contingencies—			510	500		504			504
Contract Contingencies	...	300			300			300	
			300	500		300			300
								68,394	
Rounding	...							-394	
TOTAL	...		82,000	79,000		68,000			80,437
Voted	...		82,000	79,000		68,000			80,437
Non-voted	...		...	...		...			...
REGISTRAR, APPELLATE SIDE.									
Pay of Officers—									
(1) 1 Registrar (1,850)	...	24,500			22,200			29,604	
(1) 1 Deputy Registrar (700—50—900)	...	10,800			10,800			13,895	
(1) 1 Assistant Registrar (550—50—700)	...	8,400			9,000			7,094	
Leave Allowance	...	960			...			...
Pay of Establishment—			44,660	16,000		42,000			50,593
52 Clerks and Superintendents	...	83,288			49,956			79,458	
44 Servants	...	6,420			7,020			12,869	
Temporary Establishment	...	...			2,256			2,374	
Leave Allowance	...	3,331			...			...
Temporary and Provisional Allowance	...	5,280			20,658			1,394	
Rounding	...	-89			...			...
Allowances, Honoraria, etc.—			98,230	88,000		79,890			96,095
Travelling Allowance	...	290			200			...	
Grain Compensation	...	...			...			...
House-Rent and other Allowances	...	4,050			5,376			736	
		900			...			4,650	
Contingencies—			5,240	5,000		5,576			5,886
Service Postage and Telegrams	...	3,000			3,000			1,501	
Diet and Road Charges to Witnesses	...	25			475			89	
Office Expenses and Miscellaneous	...	2,445			2,400			2,519	
Contract Contingencies	...	3,400			2,500			2,771	
			8,870	5,000		8,375			6,880
								1,35,841	
Rounding	...							159	
TOTAL	...		1,57,000	1,36,000		1,36,000			1,58,954
Voted	...		1,32,000	1,14,000		1,14,000			1,29,351
Non-voted	...		25,000	22,000		22,000			29,603

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 24a. ADMINISTRATION OF JUSTICE— High Court—concluded.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
TRANSLATORS, APPELLATE SIDE.									
Pay of Establishment—									
9 Translators and Interpreters (75—5—100— 10—150—15—300) ...		19,150			23,640		13,821		
9 Clerks (60—4—100—3—160) ...		8,268			3,960		5,944		
Servants ...		120			120		193		
Leave Allowance ...		1,096		23,900	...		...
Temporary and Provisional Allowance ...		120			2,892		...		
Rounding ...		156	28,910		...	30,612		19,958	
Allowances—			90			84		68	
House-rent and other Allowances ...				100		84			68
			90				30,696		
Rounding ...							304		
TOTAL ...			29,000	24,000		31,000		20,026	
Voted ...			29,000	24,000		31,000		20,026	
Non-voted ...			...	...		...		...
REPORTER.									
Pay of Officers—									
(1) 1 Reporter (1,000) ...		12,000			12,000				
Leave Allowance ...		700	12,700	12,000		12,000		12,000	
Pay of Establishment—									
1 Clerk ...		2,030			1,920				
Leave Allowance ...		80			...				
Contingencies—			2,110	1,900		1,920		1,650	
Service Postage and Telegrams ...		55		...	50		325		
Contract Contingencies ...		45	100	100	45		622		
Rounding ...			90			95		947	
						14,015			
						— 15			
TOTAL ...			15,000	14,000		14,000		14,597	
Voted ...			15,000	14,000		14,000		14,597	
Non-voted ...			...	...		...		...
DETAILED ACCOUNT No. 24b. ADMINISTRATION OF JUSTICE. Law Officers.									
SUMMARY.									
ENGLISH LAW OFFICERS ...		56,000		67,000	51,000		1,27,219		
LEGAL REMEMBRANCER AND HIGH COURT PLEADER ...		29,000		29,000	24,000		...		
MOFUSSIL ESTABLISHMENT ...		60,000		68,000	66,000		48,656		
LEAVE AND DEPUTATION ALLOWANCE TO OFFICERS AND ESTABLISHMENT ...		2,65,000		2,76,000	2,38,000		3,74,551		
		...		...	2,000		...		
TOTAL ...			4,10,000	4,40,000	3,81,000			5,50,426	
Voted ...			3,81,000	4,11,000	3,57,000			5,25,626	
Non-voted ...			29,000	29,000	24,000			24,800	
DETAILS.									
ENGLISH LAW OFFICERS.									
Pay of Officers—									
(1) 1 Advocate General (2,000) ...		24,000		{	25,000	30,000	54,000	24,800	30,000
(1) 1 Government Solicitor (2,500) ...		30,000	54,000							30,000	30,000	54,800
Pay of Establishment—									
Allowance to Advocate General for Establish- ment and other Charges ...		4,800			4,800		4,026		
Allowance to Solicitor for Establishment and other Charges ...		6,000			...		...
House-rent and other Allowances ...		...			...		1,242		
Travelling Allowance ...		...			...		109		
Contingencies—			10,800	11,000		4,800		5,377	
Law Charges ...		20,000			15,500		66,753		
Office Expenses and Miscellaneous ...		80			50		...		
Contract Contingencies ...		160	20,240	30,000	200	15,750	289		
Rounding ...			85,040			74,550			
			— 40			+ 450			
TOTAL ...			85,000	96,000		75,000		1,27,219	
Voted ...			56,000	67,000		51,000		1,02,419	
Non-voted ...			29,000	29,000		24,000		24,800	

DETAILED ACCOUNT No. 24b. ADMINISTRATION OF JUSTICE. Law Officers—continued.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LEGAL REMEMBRANCER AND HIGH COURT PLEADER (a).									
Pay of Officers—									
(1) 1 Government Pleader (500) ...		6,000		6,000		6,000		6,193	
Pay of Establishment—									
7 Clerks ...	7,326				6,660		7,129		
2 Servants ...	240				240		509		
Leave allowance ...	732								
Temporary and Provisional Allowance ...	240				240				
Rounding ...	322								
		8,860		9,000		7,140		7,638	
Allowances, Honoraria, etc.—									
Public Prosecutor's fees in Criminal Cases ...	20,000				20,000		14,668		
Government Pleader's fees in Pauper and Civil Suits ...	8,000				5,000		5,124		
Charges for Special Counsel ...	6,000				11,000		450		
Fees to Pleaders in Murder Cases ...	2,000				4,000		1,890		
Plague Allowance ...							30		
House-rent and other Allowances ...	170				168		168		
		36,170		40,000		40,168		22,325	
Contingencies—									
Copying and Translation Charges ...	3,500				2,500		1,384		
Law Charges ...	5,000				10,000		10,228		
Court-fee Stamps ...	100				75		422		
Service Postage and Telegram Charges ...	200				150		164		
Contract Contingencies ...	165				165		255		
Office Expenses and Miscellaneous ...	5						97		
		8,970		13,000		12,890		12,500	
For rounding ...						66,198 - 198		48,656	
TOTAL ...		60,000		68,000		66,000		48,656	
Voted ...		60,000		68,000		66,000		48,656	
Non-voted ...									
MOFUSSIL ESTABLISHMENT. (a)									
Pay of Officers—									
Government Pleaders and Public Prosecutors ...	31,500								
Leave Allowance ...	1,000								
Temporary Establishment ...	350								
		32,850		26,000		32,100		29,929	
Allowances, Honoraria, etc.—									
Office Allowance ...	1,800				4,020		450		
Travelling Allowance ...	3,250				5,000		20,223		
Fees in Criminal Cases ...	1,36,800				1,37,900		2,53,158		
Fees in Murder Cases ...	10,000				10,000		9,688		
Fees in Civil Cases ...	37,130				20,000		48,801		
Fees for Special Counsel ...	30,000				20,000		4,718		
		2,18,980		2,35,000		1,96,920		3,37,038	
Contingencies—									
Copying Charges ...	7,980				4,185		2,843		
Law Charges ...	4,225				3,295	8,720	2,709		
Office Expenses and Miscellaneous ...	1,385				1,240		2,032		
		13,590		15,000		2,37,740		7,584	
For rounding ...		2,65,420 - 420				260			
TOTAL ...		2,65,000		2,76,000		2,38,000		3,74,551	
Voted ...		2,65,000		2,76,000		2,38,000		3,74,551	
Non-voted ...									

(a) Expenditure controlled by the Remembrancer of Legal Affairs.

DETAILED ACCOUNT No. 24c. ADMINISTRATION OF JUSTICE. Administrator General and Official Trustee.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Pay of Officers—							
1 Administrator General and Official Trustee...	11,850		12,000	12,000			6,000
Leave Allowance	570			2,000			
		11,920			14,000		
Pay of Establishment—							
Clerks	12,712			12,444		12,037	
Servants	816			816		1,452	
Leave Allowance	550						13,489
Temporary and Provisional Allowance	720			720			
Rounding	+272						
		15,070	15,500		13,980		
Allowances, Honoraria, etc.—							
House-rent and other Allowances		500	500	504	504	458	458
Contingencies—							
Contract Contingencies		1,510	1,000	714	714	714	714
<i>Add or Deduct for rounding</i>					29,198		
					-198		
TOTAL		29,000	29,000		29,000		20,661
Voted		29,000	29,000		29,000		20,661
Non-voted							
DETAILED ACCOUNT No. 24d. ADMINISTRATION OF JUSTICE. Coroner's Court.							
Pay of Officers—							
1 Coroner (350)	4,200			4,200		4,320	
1 Other Gazetted Officer	3,800					3,272	
Leave Allowance	190			3,320			
		8,190	7,000		7,520		7,592
Pay of Establishment—							
Servants	516			516		996	
Temporary and Provisional Allowance	480			480			
Rounding	64						
		1,060	1,000		996		996
Allowances, Honoraria, etc.—							
Sub-Assistant Surgeon's Allowance	360			360			
Travelling Allowance	1,200			1,200		1,200	
House-rent and other Allowances	400			400		280	
		1,960	2,000		1,960		1,480
Contingencies—							
Telephone Charges	440			363		363	
Office Expenses and Miscellaneous						39	
Contract Contingencies	575		1,000	470		428	
		1,015			833		830
		12,225					
<i>Add or Deduct for rounding</i>		-225			11,809		10,898
					-309		
TOTAL		12,000	11,000		11,000		10,898
Voted		12,000	11,000		11,000		
Non-voted							

DETAILED ACCOUNT No. 24e. ADMINISTRATION OF JUSTICE. Presidency Magistrates' Courts.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—									
1 Chief Presidency Magistrate (2,000)	24,000				24,000			20,698	
(4)—4 Presidency Magistrates (1,250), (1,000) 2 (800)	46,200				46,200			65,464	
Duty allowance					540				
					5,760			6,660	
Additional Presidency Magistrate	9,600								
Leave Allowance	3,510				13,608				
		83,310		98,000		90,108			92,822
Pay of Establishment—									
42 { Clerks and Interpreters	69,966				47,448			60,972	
92 Servants	4,080				14,100			18,886	
Temporary Establishment	9,006				4,440			8,673	
Leave allowance	2,740							9,127	
Temporary and Provisional Allowance	3,840				4,200				
Rounding	758								
Allowances—		90,890		82,000		70,188			97,108
Travelling Allowance	362				360			800	
House-rent and other Allowances	2,688				2,940			3,368	
		3,050		3,000		3,300			3,668
Contingencies—									
Rents, Rates and Taxes	12,544				27,816			5,371	
Service Postage and Telegrams	400				200			200	
Pay of Menials	516				516			387	
Telephone Charges	2,310				1,550			1,510	
Diet and Road money to Witnesses	1,000				1,000			4,695	
Office Expenses and Miscellaneous	1,500				1,500			9,502	
Contract Contingencies	4,900				3,000			3,764	
Lighting Charges		23,170		27,000				1,377	
							35,582		
Leave allowance to officers and Establishment.		1,99,920					6,000		26,806
<i>Deduct—</i> Contribution from the Society for the prevention of cruelty to animals and for rounding		-1,920					-178		2,20,404
TOTAL		1,98,000		2,05,000		2,05,000		2,20,404	
Voted		1,98,000		2,05,000		2,05,000		2,20,404	
Non-voted									
DETAILED ACCOUNT No. 24f. ADMINISTRATION OF JUSTICE. Judicial Commissioners.									
Pay of Officers—									
(2)—2 Judicial Commissioners (3,500), (3,000)	78,000				78,000			1,45,685	
1 Additional Do.	18,000								
(2)—2 Judicial Commissioners (3,000) 2	72,000				72,000			1,400	
1 (1) Registrar	7,800				7,800			15,550	
Leave Allowance	3,600								
Pay of Establishment—		1,79,400		82,000		1,57,800			1,62,685
47 Deputy Registrar, Názir, Deputy Názir and Clerks	64,425			80,000					
1 Book-binder	456				45,240			59,383	
99 Servants	5,268				240			4,298	
Temporary Establishment	3,280				5,268			7,751	
Leave Allowance	2,480			83,000				3,810	
Temporary and Provisional Allowance	3,865				12,481				
Rounding	96								
Allowances—		79,870				63,179			75,242
Exchange Compensation Allowance	2,160				1,668			1,815	
Travelling Allowance	4,500				2,800			4,176	
Local Allowance	7,692								
House Rent and other Allowances	1,488				1,728			2,083	
Contingencies—		15,780		4,000		6,196			8,074
Diet and Road money to witnesses and discharged persons, etc.	6,000				4,000			3,772	
Rents, Rates and Taxes	1,290				1,250			106	
Service Postage and Telegram Charges	1,350				1,200			1,102	
Office Expenses and Miscellaneous	450							3,372	
Discretionary Grant	100				100				
Contract Contingencies	3,000				3,000			2,085	
Purchase of tents								1,600	
Process-serving Establishment—		12,190		13,000		9,550			12,037
7 Process-servers	1,920				1,920			2,514	2,514
Temporary and Provisional Allowance	770	2,690							
Travelling Allowance to Process-servers	70	70		2,000		1,920		1,686	1,686
Leave and Deputation Allowance to Officers and Establishments...						6,000			
<i>Add or Deduct for rounding</i>						2,44,645			
						855			
TOTAL		2,90,000		2,64,000		2,45,000		2,62,188	
Voted		1,92,000		1,84,000		1,67,000		1,14,718	
Non-voted		98,000		80,000		78,000		1,47,470	

DETAILED ACCOUNT No. 24g. ADMINISTRATION OF JUSTICE. Civil and Sessions Courts.		Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
SUMMARY.					
	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT AND SESSIONS JUDGES ...	7,12,000		8,75,000	8,18,000	15,41,006
SUBORDINATE JUDGES ...	6,47,000		5,45,000	4,85,000	
PROCESS-SERVING ESTABLISHMENTS ...	20,10,000		18,37,000	18,75,000	
LEAVE AND DEPUTATION ALLOWANCE TO OFFICERS AND ESTABLISHMENT ...	4,24,000		3,98,000	4,16,000	3,95,800
TEMPORARY AND PROVISIONAL ALLOWANCE ...				75,000	
LUMP PROVISION FOR THE REVISION OF ESTABLISH- MENT ...	2,16,000				36,69,000
Lump reduction on account of Mofussil Establish- ments by 5 per cent. ...					-75,000
PAYMENTS TO OFFICERS OF OTHER PROVINCES ...					12,920
TOTAL ...		40,09,000	36,55,000	35,94,000	37,97,350
Voted ...		33,62,000	31,10,000	31,09,000	32,34,828
Non-voted ...		6,47,000	5,45,000	4,85,000	5,62,522
DETAILS.					
DISTRICT AND SESSIONS JUDGES. (a)					
Pay of Officers—					
Civil and Sessions Judges—					
(1)—1 1st grade (3,000) ...	36,000			36,000	6,40,614
(14)—14 Do. on superior time scale— Judicial Allowance ...	4,42,350			4,46,150	
(3)—3 Do. (Provincial) Do. 1 (2250), 2 (2100). Other Gazetted Officers ...	83,800			70,080	
(3)—3 Assistant Judges drawing pay according to superior time-scale of pay—Judicial Allowance ...	72,000			72,000	800
Amounts transferred from "22 General Admi- nistration Charges of administration" on account of Assistant Judges ...	92,150			92,170	
Officer on special duty ...					800
(7)—7 Joint and Assistant Judges (Provincial) ...	87,300			81,450	1,48,784
Lump provision for the scheme of creation of four new District Judgeships ...					
1 Registrar to District Judges ...				16,200	
Sind allowance to gazetted Judicial Officers ...	4,800			4,800	
Leave allowance ...	8,800				
		8,27,200		8,18,850	7,90,198
Deduct for probable savings ...		-2,00,000	{ 2,00,000 5,45,000 }	{ 32,000 1,66,000 }	1,98,000
Pay of Establishment—		6,27,200		6,20,850	
649 { Nazirs and Deputy Nazirs and ...	3,97,062			3,90,000	73,110
310 { Clerks ...					3,29,158
{ Servants and ...	36,016			25,000	40,739
{ Book-binders ...					7,766
Temporary Establishment ...	22,968			19,200	29,339
Leave Allowance ...	15,882				
Temporary and Provisional Allowance ...	19,168			20,000	
Shorthand and Typing Allowance to Clerks ...	3,830				
Rounding ...	-366				
		4,94,560	4,70,000	4,54,200	4,80,112
Allowances—					
Travelling Allowance ...	20,000			25,000	36,511
Grain Compensation ...					218
Plague Allowance ...				5,000	29,037
		20,000	30,000	30,000	65,766
Contingencies—					
Diet and Road Allowance to Witnesses ...	97,497			75,000	1,02,321
Rents, Rates and Taxes ...	7,660			8,142	9,296
Service Postage and Telegrams ...	40,000			40,000	41,796
Petty Construction ...					773
Office Expenses and Miscellaneous ...	589			1,956	13,591
Contract Contingencies ...	71,494			73,750	37,153
		2,17,240	1,75,000	1,98,848	2,04,930
For rounding ...				18,03,898 -898	
TOTAL ...		13,59,000	14,20,000	13,03,000	15,41,006
Voted ...		7,12,000	8,75,000	8,18,000	9,78,484
Non-voted ...		6,47,000	5,45,000	4,85,000	5,62,522

(a) Expenditure controlled by District Judges.

DETAILED ACCOUNT No. 24J. ADMINISTRATION OF JUSTICE. Civil and Sessions Courts—concl'd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUBORDINATE JUDGES.								
Pay of Officers—								
4 Selection posts 3 (1,100), (1,000)...	52,500				49,200			
(21)—21 1st class, 1st grade 18 (850), 3 (800) ...	2,12,850				2,10,600			
(114)—114 2nd class, 1st grade ...	6,61,650				6,06,650			
Entertainment of Sub-Judges for leave and deputation reserve ...	12,000				18,000			
Leave Allowance ...	13,270							
		9,52,270		8,42,000		8,84,450		8,38,518
Pay of Establishment—								
1,214 Clerks ...	8,43,896				7,90,000		7,78,569	
591 Servants ...	69,523				75,000		1,15,856	
Leave Allowance ...	27,200							
Temporary Establishments ...	20,736							
Temporary Establishment for Village Munsiffs ...	4,672				25,920		35,243	
Temporary and Provisional Allowance ...	51,040				40,000			
Rounding ...	328							
		10,17,400		9,55,000		9,30,920		9,29,668
Allowances, Honoraria, etc.—								
Travelling Allowance ...	40,000				60,000		78,421	
Grain Compensation ...							732	
Plague Allowance ...	330						285	
		40,330		40,000		60,000		79,438
For rounding ...						18,75,370		
						—370		
TOTAL ...		20,10,000		18,37,000		18,75,000		18,47,624
Voted ...		20,10,000		18,37,000		18,75,000		18,47,624
Non-voted ...								
PROCESS-SERVING ESTABLISHMENTS (a)								
DISTRICT COURTS.								
Pay of Establishment—								
212 Process-servers ...	38,016						911	
Leave Allowance ...	1,524						50,557	
		39,540		1,25,000		30,000		
SUBORDINATE JUDGES' COURTS.								
1,412 Process-servers ...	2,29,563				2,12,000		3,29,904	
Temporary Establishment ...							2,574	
Leave Allowance ...	9,182							
Temporary and Provisional Allowance ...	1,11,159				1,40,000			
Rounding ...	457							
		3,50,360		2,39,000		3,52,000		3,83,946
COLLECTORS' AND MAGISTRATES' COURTS.								
Add—Fixed amount transferred from "22 Gene- ral Administration" ...		24,000		24,000		24,000		
Allowances—								
Travelling Allowance ...	10,000				10,000		11,854	
Plague Allowance ...	100							
		10,100		10,000		10,000		11,854
TOTAL ...		4,24,000		3,98,000		4,16,000		3,95,800
Voted ...		4,24,000		3,98,000		4,16,000		3,95,800
Non-voted ...								
DETAILED ACCOUNT No. 24h. ADMINISTRATION OF JUSTICE. Courts of Small Causes.								
SUMMARY.								
PRESIDENCY COURTS ...	2,76,000			2,70,000	2,80,000		2,77,655	
MOFUSSIL COURTS ...	1,17,000			1,20,000	1,23,000		1,12,492	
LEAVE AND DEPUTATION ALLOWANCE TO OFFICERS AND ESTABLISHMENTS ...					14,000			
TOTAL ...		3,93,000		3,90,000		4,17,000		3,90,147
Voted ...		3,93,000		3,90,000		4,17,000		3,90,147
Non-voted ...								

(a) Expenditure controlled by the District Judges and Collectors respectively.

DETAILED ACCOUNT No. 24i. ADMINISTRATION OF JUSTICE. Criminal Courts.		Budget Estimate, 1928-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
GENERAL ESTABLISHMENT	...	6,01,000		5,67,000	6,04,000		4,50,959		
JUDICIAL ESTABLISHMENT	...	88,000		27,000	80,000		2,87,870		
LEAVE AND DEPUTATION ALLOWANCE TO OFFICERS	...				5,000				
TOTAL	...		6,84,000	5,94,000		6,89,000		6,88,829	
Voted	...		6,84,000	5,94,000		6,89,000		6,88,829	
Non-voted	...								
DETAILS.									
GENERAL ESTABLISHMENT.									
Pay of Officers—									
(29)—Resident and City Magistrates(1,200),(850), (600), (450), 3 (350—50—500), 10 (275—15—350), 2 (280), 10 (200— $\frac{15}{2}$ —260), 2 (300—50—550— $\frac{50}{2}$ —650) and Allowances Rs. 7,200).	...	1,41,820			1,18,950		{ 62,672 92,818		
Allowance to Railway Magistrates	...				1,200		270		
Leave Allowance	...	6,040							
			1,47,860	1,29,000		1,20,150		1,55,260	
Pay of Establishment—									
City Magistrate (Allowance)	...	1,080			1,020		14,627		
Temporary Establishment	...	11,799			54,288				
Add—Fixed amount transferred from "22 General Administration—Charges of Administration"	...	1,65,000			1,65,000				
Add—Rounding	...	571							
			1,78,450	1,79,000		2,20,308		14,627	
Allowances, Honoraria, etc.—									
Travelling Allowance	...	12,128			12,000		21,460		
Plague Allowance	...						5		
Grain Compensation	...						14		
House Rent Allowance...	...	12					201		
			12,140	12,000		12,000		21,680	
Contingencies—									
Diet and Road money to witnesses, accused persons and lunatics	...	2,00,520			1,85,000		2,26,270		
Rewards	...	800			925		819		
Rewards to private persons for gallantry displayed in resisting violent crimes	...	1,000			1,000				
Rents, Rates and Taxes	...	4,758			7,008		3,936		
Service Postage and Telegrams	...	1,000					2,474		
Office Expenses and Miscellaneous	...	857			5,493		3,718		
Telephone Charges	...						245		
Contract Contingencies	...	18,615				12,241	21,930		
			2,22,550						
Add—Fixed amount transferred from "22 General Administration—Charges of Administration"	...		40,000		40,000				
				2,47,000		2,51,607		2,59,892	
Add or Deduct for rounding	...					6,04,065 -65			
TOTAL	...		6,01,000	5,67,000		6,04,000		4,50,959	
Voted	...		6,01,000	5,67,000		6,04,000		4,50,959	
Non-voted	...								

DETAILED ACCOUNT No. 24i. ADMINISTRATION OF JUSTICE Criminal Courts—concl'd.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JUDICIAL ESTABLISHMENT.									
<i>Add</i> —Fixed amount transferred from "22 General Administration—Charges of Administration" on account of Establishment Charges of Collectors									
			18,000		18,000		18,000		2,31,425
Pay of Establishment—									
	Temporary Establishment							46	46
Allowances, Honoraria, etc.—									
	Travelling Allowance		850		1,000		1,000		510
Contingencies—									
	Diet and Road money to witnesses, accused persons, released, etc.	7,394				5,000		5,545	
	Rewards							59	
	Rents, Rates and Taxes	3,146				2,709			
	Service Postage and Telegram Charges	1,205				1,080		287	
	Water Supply							6	
	Office Expenses and Miscellaneous	450				800		340	
	Contract Contingencies	1,777				1,427		398	
			13,972		8,000		11,016		6,585
			32,822				30,016		2,38,566
	<i>Deduct</i> —Contribution from Municipalities								—696
	For rounding		+178				-16		
	TOTAL		33,000		27,000		30,000		2,37,870
	Voted		33,000		27,000		30,000		2,37,870
	<i>Non-voted</i>								
25 JAILS AND CONVICT SETTLEMENTS (a) RESERVED.		Detailed Account No.							
JAILS	{ VOTED	23,22,000		25,37,000		26,11,000		27,69,485	
	{ NON-VOTED	1,41,000		85,000		1,27,000		67,165	
JAIL MANUFACTURES	VOTED	2,27,000		2,66,000		2,10,000		2,85,009	
EXCHANGE	{ VOTED	20,000		22,000		.....		5,924	
	{ NON-VOTED ... ..	.....		.....		.....		.....
EXPENDITURE IN ENGLAND	{ VOTED	19,000		18,000		18,000		1,012	
	{ NON-VOTED	20,000		27,000		16,000		10,547	
LUMP REDUCTION PROMISED TO THE LEGISLATIVE COUNCIL ... ..		.....		.....		—2,50,000		.....
	TOTAL	27,49,000		29,55,000		27,32,000		31,39,142	
	Voted	25,88,000		28,43,000		25,89,000		30,61,430	
	<i>Non-voted</i>	1,61,000		1,12,000		1,43,000		77,712	

(a) Expenditure controlled by the Inspector-General of Prisons, Poona.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails.				Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
				Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.											
PAY OF OFFICERS	{	80,000		81,000		62,000		79,912			
		1,12,000		60,000		1,02,000		67,165			
PAY OF ESTABLISHMENT		5,13,600		5,32,000		7,06,000		4,54,198			
ALLOWANCES, HONORARIA, ETC.		81,000		25,000		27,000		27,746			
DIETARY CHARGES		10,76,000		11,50,000		11,50,000		13,79,088			
HOSPITAL CHARGES		63,250		80,000		60,000		1,24,544			
CLOTHING AND BEDDING OF PRISONERS		6,580		2,500		6,100		1,18,762			
SANITATION CHARGES		31,380		31,000		35,000		31,355			
CHARGES FOR MOVING PRISONERS		61,650		1,00,000		68,200		1,13,659			
MISCELLANEOUS SERVICES AND SUPPLIES		64,500		76,000		59,500		94,843			
MINOR WORKS		2,500		27,500		2,500		...			
CONTINGENT CHARGES		18,420		40,000		15,300		41,667			
EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT		21,720		5,000		12,900		21,059			
GRANT FOR THE RELEASED PRISONERS' AID SOCIETY, BOMBAY AND BIJAPUR		3,300		3,300		3,300		2,000			
GRANT TO THE SALVATION ARMY FOR CHARGES FOR REFORMATION OF CRIMINAL TRIBES		5,100		5,100		5,100		3,002			
PROVISION FOR REWARD ALLOWANCE FOR SUB- ASSISTANT SURGEONS ATTACHED TO JAILS ... ..		...		...		6,000		...			
Do. IN CONNECTION WITH RELEASED PRISONERS' HOME		3,600		3,600		3,600		...			
CHARGES IN CONNECTION WITH SETTLEMENT OF CRIMINAL TRIBES	{	2,09,000		2,16,000		2,35,000		2,77,650			
		29,000		25,000		25,000					
			23,32,600		24,63,000		25,79,500			28,36,650	
<i>Add—Transfers from Jail Manufactures.</i>			1,30,400		1,59,000		1,58,470				
							27,37,970				
							+ 30				
TOTAL JAILS			24,63,000		26,22,000		27,38,000			28,36,650	
Voted			23,22,000		25,37,000		26,11,000			27,69,485	
Non-voted			1,41,000		85,000		1,27,000			67,165	
REDISTRIBUTION OF THE ABOVE—											
SUPERINTENDENCE		58,515				52,123		90,902			
PRESIDENCY JAILS		1,34,729				1,31,967		1,43,999			
CENTRAL JAILS		6,88,535				5,55,398		7,02,121			
DISTRICT JAILS		7,20,333				8,11,650		9,33,099			
LOCK-UPS		99,805				92,110		1,39,534			
CONVICT CAMPS		3,60,281				4,23,167		4,76,928			
MINOR WORKS		2,500				2,500		...			
UNDISTRIBUTED		2,67,902				5,10,615		2,90,067			
<i>Add—TRANSFERS FROM JAIL MANUFACTURES—</i>											
PRESIDENCY JAILS											
CENTRAL JAILS											
DISTRICT JAILS		1,30,400				1,58,470					
For rounding											
TOTAL			24,63,000		26,22,000		27,38,000			28,36,650	
Voted			23,22,000		25,37,000		26,11,000			27,69,485	
Non-voted			1,41,000		85,000		1,27,000			67,165	

DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DETAILS.								
PAY OF OFFICERS.								
Superintendence—								
(1) 1 Inspector General (2,450—2,500) ...	29,550				29,000		31,188	
Superintendents ...	...				...		6,090	
Special officers ...	...				...		4,000	
Presidency Jails—		29,550				29,000		41,278
(2) 2 Superintendents, 1 (400+80 P. A.) 1 (350+80 P. A.) ...	10,920				11,520		9,254	
Superintendents' allowance ...	...				1,200		...	
(1) 1 Assistant Surgeon (400) ...	4,800				5,040		3,259	
Central Jails—		15,720				17,760		12,513
(3) 4 Superintendents, 1 (1,900), 1 (1,650), 1 (1,350), 1 (600) ...	60,370				62,400		16,610	
	7,200						10,180	
(1) 4 Assistant Surgeons (200) ...	9,600				2,400		8,080	
District Jails—		77,170				64,800		34,870
(3) 3 Superintendents, 1 (600), 1 (460), 1 (375) plus P. A. ...	19,764				20,004		25,233	
Superintendents' Allowances ...	2,700				2,100		9,277	
(1) 1 Assistant Surgeon (200) ...	2,400				3,600		1,471	
Convict Camps—		33,864				34,704		35,981
Superintendents' allowance ...	3,000				...		6,164	
(1) 2 Superintendents 1 (600+120 P. A.) 1 (240) ...	11,520				9,480		12,617	
(2) 1 Assistant Surgeon (200) ...	2,400				2,160		3,654	
Leave allowance ...	5,426				...		...
	12,960		35,306		6,150		17,790	22,435
Total ...		1,91,610		1,41,000		1,64,054		1,47,077
Rounding ...		+390		...		-54		
TOTAL, PAY OF OFFICERS ...		1,92,000		1,41,000		1,64,000		1,47,077
Voted ...		80,000		81,000		62,000		79,912
Non-voted ...		1,12,000		60,000		1,02,000		67,165
PAY OF ESTABLISHMENT.								
JAILORS, DEPUTY AND ASSISTANT JAILORS.								
Presidency Jails—								
(3) 4 Jailors, 175—220... ..	9,120				6,660		4,202	
Temporary and provisional allowance ...	...				375		...	
Central Jails—		9,120				7,035		4,202
(9) 9 Jailors (75—815) ...	20,140				13,380		6,744	
Deputy Jailors ...	...				4,200		3,454	
Temporary and provisional allowance ...	...				1,913		...	
District Jails—		20,140				19,493		10,198
(10) 9 Jailors, 125—260 ...	21,290				48,600		39,946	
Deputy Jailors ...	...				1,980		3,449	
(9) 10 Jailors, Sub-Jail, 40—100 ...	6,345				5,424		...	
Jailors' allowance ...	1,915				1,560		...	
Temporary and provisional allowance ...	...				294		...	
Lock-up—		29,550				57,858		43,395
Jailors ...	...				...		160	
Convict Camps—								160
4 (4) { Jailors (75—325) ...	8,140				1,920		4,283	
Deputy Jailors ...	...				2,040		1,370	
Inspector for the Hur Camp ...	...	8,140			...	3,960	...	5,653
Provision for revision of Hur Settlements ...	...				...	720	...	
Provision for increase in pay of the Muccadams in Hur Settlement... ..	...				...	342	...	
Jailor's allowance ...	...				...	228	...	
Leave allowance ...	...	4,000			...	360	...	
TOTAL, JAILORS, ETC. ...		70,950		84,000		97,996		63,608
Voted ...		70,950		84,000		97,996		63,608
CLERICAL, EDUCATIONAL AND MECHANICAL ESTABLISHMENT.								
Superintendence—								
(12) 12 Clerks (50—420) ...	18,060				13,380		18,628	
Presidency Jails—		18,060				13,380		18,628
(5) 5 Clerks (60—145) ...	6,780				7,648		7,282	
Temporary Establishment ...	720				720		...	
Central Jails—		7,500				8,368		7,282
(15) 20 Clerks and Teachers (40—160) ...	17,735				14,220		12,605	
Temporary Establishment ...	3,240				1,440		32	
Temporary and provisional allowance ...	...				252		1,206	
District Jails—		20,975				15,912		13,843
(23) 21 Clerks, 30—110 ...	17,040				19,680		21,075	
(5) 5 Teachers of Carpentry (45—100) ...	4,005				2,472		635	
Temporary Establishment ...	1,176				1,506		2,862	
Local allowance ...	750				1,695		...	
Convict Camps—		22,971				25,353		24,572
(4) 4 Clerks (50—100) ...	3,685				4,560		4,095	
Temporary Establishment ...	2,785				1,110		...	
Temporary and provisional allowance ...	...				180		...	
Leave allowance ...	...	6,470			...	5,850	...	4,095
	...	3,000			...	6,000	...	
TOTAL CLERICAL, ETC., ESTABLISHMENT. Voted ...		78,976		75,000		74,863		68,420
Carried over ...		1,49,926		1,59,000		1,72,859		1,33,028

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,49,926		1,59,000		1,72,859		1,32,028
WARDER ESTABLISHMENT.								
Presidency Jails—								
(14) 13 Chief and Head Warders (24—44) ...	4,487				6,684		7,278	
(48) 48 Warders 20—22 ...	12,872				7,764		11,926	
(1) 1 Matron 75 ...	900				600		1,198	
Temporary Establishment ...	480				1,056		418	
Temporary and Provisional Allowance ...	1,470				7,516	29,620	...	20,815
		19,709						
Central Jails—								
(62) 61 Chief and Head Warders, 24—65 ...	21,860				16,212		43,575	
(212) 322 Assistant Warders, 20—22 ...	85,164				39,540		47,756	
Tailor ...	...				...		782	
(7) 6 Matrons, 20—40 ...	1,824				1,920		1,264	
Temporary Establishment ...	4,906				5,992		881	
Temporary and Provisional Allowance ...	...				23,814	87,478	...	94,258
		1,13,254						
District Jails—								
(57) 57 Chief and Head Warders, 24—53 ...	20,112				12,228		32,126	
(296) 273 Assistant Warders, 7—27 ...	66,492				45,876		57,339	
(6) 6 Matrons, 23—60 ...	2,928				1,404		5,408	
Temporary Establishment ...	6,148				7,152		6,078	
Temporary do. (plague) ...	...				...		19	
Temporary and Provisional Allowance ...	6,114				28,442	95,104	...	1,00,970
		1,01,194						
Convict Camps—								
(36) 36 Chief and Head Warders, 24—61 ...	12,207				7,704		12,262	
(157) 161 Assistant Warders, 21—22 ...	41,988				26,724		40,615	
Temporary Establishment ...	24,889				26,539		21,168	
Temporary and Provisional Allowance ...	...				14,220	75,187	...	74,045
Leave Allowance ...	...	79,084			...	20,000	...	...
		6,429						
TOTAL WARDER ESTABLISHMENT. Voted ...		3,19,670		3,05,000		3,01,387		2,90,088
MENIAL AND OTHER ESTABLISHMENT.								
Superintendence—								
(4) 4 Servants, 18—20... ...	906				528		759	
Temporary Establishment ...	...				192		...	
Temporary and Provisional Allowance ...	...				288	1,008	...	759
		906						
Presidency Jails—								
Servants ...	...				...		121	
Temporary Establishment ...	696				...		189	
		696					...	310
District Jails—								
1 (1) Servant, 13 + L. A. ...	174				174		409	
Temporary Establishment ...	...				240		545	
Temporary and Provisional Allowance ...	...				48	4 3	...	954
		174						
Central Jails—								
Temporary Establishment ...	...				...		392	392
Convict Camps—								
Temporary Establishment ...	360				...	180	...	...
		360						
Lockups—								
Servants ...	...				...		521	521
TOTAL MENIAL AND OTHER ESTABLISHMENT ...		2,196		6,000		1,650		2,936
MEDICAL ESTABLISHMENT.								
Presidency Jails—								
(2) 2 Sub-Assistant Surgeons, 74—165 ...	2,868				1,560		2,391	
(1) 1 Compounder, 30 ...	360				420		...	
Temporary and Provisional Allowance ...	...				240		...	
Duty Allowance ...	60				...		...
Allowance to Medical Officers ...	1,740				660	2,880	...	2,391
		5,028						
Carried over ...		5,028		...		2,880		2,391
		4,71,732		4,70,000		4,75,896		4,25,052

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Brought forward ...		4,71,732		4,70,000		4,75,896	4,25,052
MEDICAL ESTABLISHMENT—contd.		5,028				2,880	2,391
Central Jail—							
(6) 8 Sub-Assistant Surgeons, 60—88 ...	5,328			5,220		3,688	
(3) 2 Compounders, 25—75 ...	900			1,440		...	
Temporary and Provisional Allowance ...	...			893		...	
Temporary Establishment ...	...			...		...
Duty Allowance ...	180			...		...
Allowance to Medical Officers ...	5,100			2,160		...	
		11,508				9,653	3,688
Convict Camps—							
(4) 4 Sub-Assistant Surgeons, 67—146 ...	3,484			5,460		5,278	
(2) 2 Compounders (25—30) ...	660			2,880		...	
Temporary Establishment ...	600			...		...
Temporary and Provisional Allowance ...	...			5,136		...	
Duty Allowance ...	120			...		...
Allowance to Medical Officers ...	2,160			1,440		...	
		7,024				14,916	5,278
District Jails—							
(7) 6 Sub-Assistant Surgeons, 74—116 ...	6,420			3,120		16,658	
(6) 6 Compounders, 20—40 ...	2,100			980		1,131	
Temporary and Provisional Allowance ...	...			1,078		...	
Allowance to Medical Officers ...	6,040			5,460		...	
Duty Allowance ...	300			...		...
		14,860				10,638	17,789
Leave Allowance ...		1,500				...	
TOTAL MEDICAL ESTABLISHMENT ...		39,920		62,000		38,087	29,146
Provision for revision and arrears payments of establishment in Jail Department ...		...				2,92,024	
Total ...		5,11,652				8,06,007	4,54,198
<i>Add or Deduct—Probable savings and rounding.</i>		+1,948				-1,00,007	
Total pay of Establishment ...		5,13,600		5,32,000		7,06,000	4,54,198
ALLOWANCES, HONORARIA, ETC.							
Travelling Allowance to Gazetted Officers—							
Superintendence ...	5,000			...		7,632	
Central Jails ...	1,800			4,000		3,762	
District Jails ...	600			3,000		3,722	
Convict Camps ...	1,750			2,000		1,875	
Presidency Jails ...	150			1,000		427	
		9,300		10,000		10,000	17,418
Clothing Allowance—							
Presidency Jails ...		480		...		...	...
Local and Jail allowance (Central Jail) ...		1,920		...		...	...
House Rent Allowances—							
Presidency Jails ...	4,196			4,584		416	
District Jails ...	840			1,344		1,870	
Central Jails ...	304			300		426	
Convict camps ...	...			...		164	
		5,340		6,000		6,228	2,876
Plague Allowance—							
Superintendence ...	20			...		...
District Jails ...	20			20		...	
		40		...		20	
Grain compensation—							
Superintendence ...	...			...		20	
Central Jails ...	...			...		6	
District Jails		11	37
Carried forward ...		17,080		16,000		16,248	20,331

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—contd.			Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought forward ...		17,080		16,000		16,248		20,331		
Travelling allowance to Non. G. O.'s.—										
Superintendence	2,300				1,800					
Presidency Jails	1,310				1,100					
Central Jails	3,300				1,900					
District Jails	5,420				3,600					
Convict Camps	1,275				1,900					
		13,605		9,000		10,900		7,415		
Total ...		30,685		25,000		26,548		27,746		
Rounding ...		+ 315				+ 452				
TOTAL, ALLOWANCES, HONORARIA, ETC. ...		31,000		25,000		27,000		27,746		
Voted ...		31,000		25,000		27,000		27,746		
CONTINGENCIES.										
DIETARY CHARGES.										
Presidency Jails	49,739				47,000			57,511		
Central Jails	3,44,888				2,86,000			3,70,411		
District Jails... ..	4,14,041				4,64,000			5,62,451		
Lock-ups	73,215				75,000			99,541		
Convict Camps	1,89,617				2,78,000			2,89,174		
TOTAL, DIETARY CHARGES ...		10,76,000		11,50,000		11,50,000		13,79,088		
Voted ...		10,76,000		11,50,000		11,50,000		13,79,088		
Non-voted ...		...		...		...		...
HOSPITAL CHARGES.										
Presidency Jails	4,643				4,400			12,589		
Central Jails	31,832				28,000			48,712		
District Jails... ..	16,574				18,300			30,274		
Lock-ups	158				60			3,398		
Convict Camps	10,043				9,240			29,571		
TOTAL, HOSPITAL CHARGES ...		63,250		80,000		60,000		1,24,544		
Voted ...		63,250		80,000		60,000		1,24,544		
Non-voted ...		...		...		...		...
CLOTHING AND BEDDING OF PRISONERS.										
Presidency Jails	173				200			7,065		
Central Jails	175				200			50,039		
District Jails... ..	4,876				4,600			35,675		
Lock-ups	1,183				900			3,544		
Convict Camps	173				200			22,389		
TOTAL, CLOTHING, ETC. ...		6,580		2,500		6,100		1,18,762		
Voted ...		6,580		2,500		6,100		1,18,762		
Non-voted ...		...		...		...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts. 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SANITATION CHARGES.								
Presidency Jails	3,593				4,800		4,738	
Central Jails	15,030				12,800		9,848	
District Jails... ..	12,038				16,100		15,343	
Lock-ups	77				300		94	
Convict Camps	642				1,000		1,332	
TOTAL, SANITATION CHARGES		31,380		31,000		35,000		31,355
Voted		31,380		31,000		35,000		31,355
Non-voted ... ..		...		...		...		...
CHARGES FOR MOVING PRISONERS.								
Presidency Jails	4,360				4,300		3,117	
Central Jails	10,603				8,000		18,492	
District Jails	24,646				31,500		61,158	
Lock-ups	17,447				13,000		27,665	
Convict Camps	4,594				6,400		3,227	
TOTAL, CHARGES FOR MOVING PRISONERS. Voted.		61,650		1,00,000		63,200		1,13,659
MISCELLANEOUS SERVICES AND SUPPLIES.								
Superintendence	10				65		742	
Presidency Jails	6,358				5,035		8,307	
Central Jails	17,622				11,050		30,832	
District Jails... ..	26,163				29,800		38,327	
Lock-ups	2,371				2,550		2,676	
Convict Camps	11,976				11,000		13,959	
TOTAL, MISCELLANEOUS SERVICES AND SUPPLIES—Voted		64,500		76,000		59,500		94,843
Works, Repairs, etc— Minor Works		2,500		27,500		2,500		...
CONTINGENT CHARGES.								
Superintendence	2,669				2,870		21,843	
Presidency Jails	1,437				840		1,170	
Central Jails	6,950				4,150		6,174	
District Jails... ..	6,452				6,650		11,292	
Lock-ups	8				20		109	
Convict Camps	904				770		1,079	
TOTAL, CONTINGENT CHARGES—Voted		18,420		40,000		15,300		41,667
EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT.								
Presidency Jails	517				420		1,096	
Central Jails	11,564				4,200		6,120	
District Jails	6,370				5,200		9,315	
Lock-ups	346				280		1,826	
Convict Camps	2,923				2,800		2,702	
TOTAL, EXTRAORDINARY CHARGES FOR LIVE STOCK, TOOLS AND PLANT—Voted		21,720		5,000		12,900		21,059
CHARGES IN CONNECTION WITH SETTLEMENT OF CRIMINAL TRIBES.								
Pay of Officers— (1) 1 Settlement Officer (2,150—2,250)	26,300				25,000			
1 Lady Superintendent (410—420)	5,000				...			
Leave allowance	750				...			
		32,050				25,000		
Pay of Establishment— 64 Pay of the Staff (14—200)	41,070				41,051			
Leave allowance	4,100							
Temporary and Provisional Allowance	1,188							
Rounding	-300				-363			
		46,058				40,688		
Allowances, Honoraria, etc.— Travelling allowance	14,838				18,000			
Bicycle do.	1,534				1,368			
Permanent Travelling Allowances	2,760				1,656			
Local allowance ... ..	...				300			
Typing do.	120				120			
Plague do.	400				300			
House-rent allowance	2,100				2,000			
		21,802				23,744		
Carried over		99,910				89,432		

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 25a. JAILS AND CONVICT SETTLEMENTS. Jails—concl'd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		99,910				89,492		
CHARGES IN CONNECTION WITH SETTLEMENT OF CRIMINAL TRIBES—cont'd.								
Contingencies—								
Service Postage and Telegrams ...	2,300				1,500			
Discretionary grants ...	1,000				1,000			
Miscellaneous expenses ...	19,590				12,000			
Current repairs ...	3,000				2,500			
		25,890				17,000		
Special Charges—								
Capitation grant for Sholapur Settlement ...	38,700				38,700			
Do. Hubli do. ...	27,900				24,700			
Do. Gokak Falls do. ...	8,840				8,840			
Do. Baramati do. ...	4,500				3,600			
New Settlement Work... ..	8,000				8,000			
Children's Homes	8,860				8,256			
Bijapur Settlement.								
Penal Settlement	6,000				15,000			
Gadag Settlement.								
Lock-up rooms					1,300			
Land acquisition					4,800			
Extra amount for compensation for land acquisition					14,500			
Acquisition of Land and improvement of convict Settlements at Gadag and Hubli	10,000							
Hubli Settlement.								
Balance for bungalows for Manager and Lady Superintendents					16,328			
Small Children's Home					3,500			
Acquisition of land					3,200			
Road and water pipes					606			
Baramati Settlement.								
Half cost of 2 Assistant S. I. Quarters					1,500			
Purchase of a field and repairing well					975			
Expenditure on account of Bestar gang					363			
		1,12,200				1,53,568		
TOTAL ...		2,38,000		2,41,000		2,60,000		2,77,650
Voted ...		2,09,000		2,16,000		2,35,000		2,77,650
Non-voted ...		29,000		25,000		25,000		
DETAILED ACCOUNT No. 25b.								
JAILS AND CONVICT SETTLEMENTS.								
Jail Manufactures.								
SUMMARY.								
SUPPLIES AND SERVICES	3,51,360				3,64,500		2,76,775	
CONTINGENT CHARGES	6,200				4,000		8,234	
		3,57,560				3,68,500		
Deduct—Amount transferred to Jails (page 95)		-1,30,400				-1,58,470		
		2,27,160				2,10,030		
Add or deduct for rounding		-160				- 30		
TOTAL ...		2,27,000		2,66,000		2,10,000		2,85,000
Voted ...		2,27,000		2,66,000		2,10,000		2,85,000
Non-voted ...								

26.—POLICE. (Reserved).	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
		Rs.	Rs.	Rs.	Rs.
PRESIDENCY POLICE	26A	29,78,200	22,75,000	30,00,500	23,26,885
	{ VOTED ...	56,800	55,000	61,500	60,669
	{ Non-voted...				
SUPERINTENDENCE	26B	1,74,000	1,73,000	1,85,200	1,80,260
	{ VOTED ...	1,27,000	1,07,000	1,29,800	1,08,372
	{ Non-voted...				
DISTRICT EXECUTIVE FORCE	26C	1,10,61,100	1,12,04,000	1,21,91,300	1,25,37,206
	{ VOTED ...	6,42,900	4,96,000	6,57,700	3,73,297
	{ Non-voted...				
VILLAGE POLICE	26D	5,33,000	6,02,000	5,30,000	5,53,337
	{ VOTED ...	3,98,000	3,93,000	3,91,000	3,87,599
	{ Non-voted...				
SPECIAL POLICE	26E	9,31,000	9,45,000	10,42,000	9,53,147
	{ VOTED ...	22,000	20,000	17,000	21,844
	{ Non-voted...				
RAILWAY POLICE	26F	10,03,600	8,52,000	9,83,000	8,95,586
	{ VOTED ...	49,400	48,000	62,000	47,338
	{ Non-voted...				
CRIMINAL INVESTIGATION DEPARTMENT	26G	5,66,100	5,40,000	5,71,000	5,00,852
	{ VOTED ...	83,900	90,000	81,000	49,306
	{ Non-voted...				
EXPENDITURE IN ENGLAND		17,000	25,000	17,000	9,504
	{ VOTED ...	1,34,000	1,34,000	1,52,000	1,26,369
	{ Non-voted...				
EXCHANGE		76,000	84,000	.....	68,857
	{ VOTED ...	.....	.....	.....	.....
	{ Non-voted...				
LUMP DEDUCTION ORDERED BY THE LEGISLATIVE COUNCIL				-12,50,000	
TOTAL		1,88,54,000	1,80,43,000	1,88,22,000	1,92,00,428
Voted		1,73,40,000	1,67,00,000	1,72,70,000	1,80,25,634
Non-voted		15,14,000	13,43,000	15,52,000	11,74,794

DETAILED ACCOUNT No. 26A.
POLICE.
Presidency Police.

SUMMARY.

	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	1,33,180		1,40,000	1,55,505		1,56,424	
SANITARY POLICE	17,190			17,506			
CITY POLICE	24,43,440		18,52,000	24,75,027		18,61,050	
CATTLE POUNDS	18,160		9,000	8,379		8,540	
MUSIC LICENSING DEPARTMENT	-360		-400	-400		-403	
MOTOR, ETC., LICENSING DEPARTMENT	6,620		3,400	18,500		5,512	
PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT	-3,740		-5,000	7,000		15,020	
RIVER, HARBOUR OR MARINE POLICE	1,11,050		4,05,000	1,08,030		3,63,799	
DOCKYARD POLICE	62,970		53,000	63,865		50,076	
GUARDS FOR PUBLIC BUILDINGS	75,060		70,000	77,118		70,627	
SPECIAL POLICE	3,46,690		2,000	3,32,989		1,836	
HOSPITAL CHARGES	69,720		38,000	35,743		33,465	
ESTABLISHMENT FOR THE WORKING OF THE GLANDERS AND FARCY ACT	8,220		8,000	8,077		7,635	
		32,88,200		25,75,000		33,07,339	
Establishment Charges recoverable from Provincial Governments, Departments, etc.—							25,88,581
Deduct—Contribution on account of Harbour, Dock and Municipal Police		-2,53,200		-2,45,000		-2,45,339	-1,96,027
TOTAL		30,35,000		23,30,000		30,62,000	23,87,554
Voted		29,78,200		22,75,000		30,00,500	23,26,885
Non-voted		56,800		55,000		61,500	60,669

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26A. POLICE. Presidency Proper—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.								
Pay of Officers—								
(1) 1 Commissioner (2,000—100—2,500) ...	24,900				29,468		27,170	
(1) 1 Deputy Commissioner (1,075. for 8 months and 1,075 for 4 months + L. A. 200) ...	15,100				16,040		23,048 4,750	
		40,000		40,000		45,508		54,968
Pay of Establishment—								
53 Clerks (60 to 400) ...	65,258				56,148		55,567	
Allowances to Clerks ...	...				...		70	
Temporary Establishment ...	...				2,520		4,109	
Pilgrims' Department—								
Protector ...	...				3,000		3,000	
Clerks ...	...				6,834		6,985	
Servants ...	...				144		185	
Interpreter ...	...				667		1,733	
Temporary Establishment ...	...				9,676		7,133	
Fees payable to the members of the Cine- matograph Censorship Board for their attendance at meetings of the Board and other charges ...	...				...		1,650	
Honorarium to Clerks of the Pilgrim Depart- ment ...	...				400		292	
Temporary and Provisional Allowance ...	...				120		...	
For rounding ...	- 8				...		...
		65,250		72,000		79,509		80,724
Allowances, Honoraria, etc.—								
Travelling Allowance ...	3,000				4,800		6,076	
Plague Allowance ...	...				...		...
Grain Compensation ...	720				1,688		137	
House-rent Allowance ...	...				...		1,818	
Exchange Compensation Allowance ...	2,000	5,720		4,000	...	6,488	...	8,081
Contingencies—								
Clothing Charges ...	...				200		...	
Rents, Rates and Taxes ...	4,200				5,160		...	
Service Postage and Telegrams ...	8,000				8,000		4,121	
Motor Car Contingencies ...	1,000				1,000		5,976	
Pilgrim Department do. ...	...				300		2,237	
Peons' Uniforms and Belts ...	...				...		...
Other Telephone Charges ...	100				100		42	
Office Expenses and Miscellaneous ...	3,070				3,070		3,581	
Contract Contingencies ...	5,840				6,170		7,075	
		22,210		24,000		24,000		23,032
Establishment charges recoverable from Provincial Government, Departments, etc.—								
		1,33,180						1,66,755
Deduct—Contribution ...	...							331
TOTAL ...		1,33,180		1,40,000		1,55,505		1,66,424
Voted ...		91,180		1,00,000		1,09,997		1,14,388
Non-voted ...		42,000		40,000		45,508		52,036

DETAILED ACCOUNT No. 26A. POLICE. Presidency Proper—contd.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SANITARY POLICE.*									
Pay of Officers—									
(1) 1 Inspector (300—16—400) ...	4,080	4,080			4,440				
Pay of Establishment—									
(1) 1 Sergeant (200—5—250) ...	2,580				2,520				
(1) 1 Head Constable (38—1—50) ...	504				492				
(7) 7 Native Constables (30 to 36) ...	2,808				2,772				
Good Service Pay ...	12				12				
Local and Duty Allowance ...	...				24			
Temporary Establishment ...	1,920				1,920				
For rounding ...	-4				...				
		7,820			7,740				
Allowances, Honoraria, etc.									
Travelling Allowance ...	540				540				
House-rent Allowance ...	876				876				
Allowance for Overtime Work ...	1,100				1,100				
For rounding ...	+4				...				
		2,520			2,516				
Contingencies—									
Clothing Charges ...	450				450				
Rents, Rates, and Taxes ...	2,292				2,286				
Office Expenses and Miscellaneous ...	24				24				
Contract Contingencies ...	...				50			
For rounding ...	+4				...				
		2,770			2,810				
TOTAL ...		17,190			17,506				
Voted ...		17,190			17,506				
Non-voted ...		...			...
CITY POLICE.									
Police Force.									
Pay of Officers—									
(7) 7 Superintendents (500—50—800) ...	53,100	53,100		54,000	54,600	54,600	54,671	54,671	
Pay of Establishment—									
(32) 23 Inspectors (300—10—400) ...	96,360				98,880		1,13,028		
(17) 17 Deputy Inspectors (275) ...	56,100				56,100		44,169		
(40) 41 Sub-Inspectors (125—5—200) ...	71,160				72,420		54,651		
(32) 32 Sergeants (200—5—250) ...	81,840				81,600		58,441		
(20) 22 Jemadars (60—3—75), ...	17,856				16,680		11,987		
(196) 213 Havildars (38—1—50) ...	1,06,680				99,324		93,219		
(2,256) 2,339 Native Constables (30 to 36) ...	8,89,476				8,64,780		7,05,708		
Temporary Establishment ...	2,988				11,634		964		
Traffic Duty Allowance ...	3,168				3,048		...		
Carried over ...	13,25,628	53,100		54,000	13,04,466	54,600	10,82,161	54,671	

* For account purposes this head is amalgamated with the head City Police.

DETAILED ACCOUNT No. 26A. POLICE. Presidency Police— <i>continued.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CITY POLICE—<i>continued.</i>									
Police Force—<i>continued.</i>									
	Brought over ...	18,25,628	53,100	54,000	13,04,466	54,600	10,82,161	54,671	
Mounted Police Establishment—									
(1)	1 Commandant (400+H. A. 50) ...	5,400			5,400		5,400		
(1)	1 Inspector (400+H. A. 40) ...	5,280			4,560		23,893		
(3)	3 Sergeants (200—5—250+H. A. 40) ...	8,880			8,880		11,939		
(4)	4 Head Constables (38—1—50+H. A. 30) ...	3,360			3,324		78,651		
(1)	1 Resaldar (125—5—200+H. A. 30) ...	1,920			2,280		2,128		
(2)	2 Jemadars (60—3—75+H. A. 30) ...	2,412			2,400		3,718		
(6)	6 Duffadars (38—1—50+H. A. 30) ...	5,376			5,676		5,608		
(3)	3 Naiks (38—1—50+H. A. 30) ...	2,640			2,724		2,684		
(1)	1 Trumpeter (38—1—50+H. A. 30) ...	840			960		926		
(2)	2 Farriers (40+H. A. 30) ...	1,680			1,764		1,780		
(2)	2 Drill Masters (40) (39)+H. A. 2 (30) ...	1,668			1,596		1,805		
(79)	79 Sowars (30 to 36+H. A. 30) ...	57,996			58,560		5,6181		
	Increase in the armed strength of the Bombay City Police and of Police Stations ...	1,02,641			55,516		...		
	Good Service Pay ...	2,904			2,796		1,949		
	War Fodder Allowance ...	15,120			15,120		...		
	Special Pay ...	13,200			22,560		...		
	For Probable Savings ...	-1,015			...		...
			15,55,930	13,75,000		14,98,642		12,78,223	
Allowances, Honoraria, etc.—									
	Overtime Allowance ...	...			...		484		
	Travelling Allowance ...	70,720			64,900		67,217		
	Grain Compensation ...	...			...		10,138		
	House-rent Allowance ...	83,292			85,260		80,673		
	Cost of Railway Warrants ...	14,000			14,000		4,482		
	For rounding ...	-2			...		...
			1,68,010	1,53,000		1,64,160		1,62,994	
Contingencies—									
	Petty Construction and Repairs ...	300			300		180		
	Clothing Charges ...	59,525			58,325		79,232		
	Rewards ...	2,000			2,000		2,227		
	Carriage of Constabulary ...	...			...		40,772		
	Maintenance for the Prison Van ...	...			...		...
	Rent for City Police ...	...			...		...
	Charges for moving prisoners, etc. ...	...			5,500		605		
	Purchase of horses ...	800			1,600		3,000		
	Purchase and upkeep of Motor Lorries ...	18,510			29,330		...		
	Purchase of books and stationery for the recruits attending Training School ...	250			250		2,170		
	Ordnance Stores ...	5,000			5,000		...		
	Accoutrements ...	...			...		114		
	Rents, Rates and Taxes ...	4,65,825			5,41,817		1,12,566		
	Other Telephone Charges ...	5,930			680		1,441		
	Water-supply ...	26,720			16,000		10,688		
	Value of etc., European Stores ...	...			...		436		
	Charges in connection with dead bodies ...	4,000			4,000		10,153		
	Carriage of furniture ...	...			...		15		
	Free supply of outfit to Sergeants and Sub- Inspectors on Enlistment ...	9,600			9,600		...		
	Supply of Medicines ...	...			...		...
	Medical Charges ...	1,000			1,000		5,034		
	Prison van Contingencies ...	...			...		28,508		
	Office Expenses and Miscellaneous ...	1,603			13,523		6,331		
	Contract Contingencies ...	65,340			63,700		61,690		
	For rounding ...	-3			...		...
			6,66,400	2,70,000		7,57,625		3,65,162	
	TOTAL ...		24,43,440	18,52,000		24,75,027		18,61,050	
	Voted ...		24,43,440	18,52,000		24,75,027		18,61,050	
	Non-voted	

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 26A. POLICE, Presidency Police— <i>continued.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
CATTLE POUNDS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment—									
(1) 1 Pound-keeper (150)	...	1,800			1,800		2,213		
(1) 1 Clerk (88+32 for increment)	...	1,088			1,040		1,114		
(2) 2 Havildars (41) (40)	...	972			960		780		
(8) 8 Constables (30—36)	...	3,288			3,240		3,372		
Good Service Pay	...	12			12		12		
Special Pay	...	90			90		...		
			7,250	7,200		7,142			7,491
Allowances, Honoraria, etc.—									
House-rent and other Allowances	...	912			492		912		
Hutting Money	...	...			...		...
For rounding	...	-2			...		...
			910	1,000		492			912
Contingencies—									
Clothing Charges	...	200			200		4		
Office Expenses and Miscellaneous	...	9,650			395		20		
Contract Contingencies	...	150			150		47		
Rents, rates and taxes	...	...			...		17		
Water-supply	...	...			...		49		
			10,000	800		745			137
TOTAL	...		18,160	9,000		8,379			8,540
Voted	...		18,160	9,000		8,379			8,540
Non-voted	...		...	...		...			...
MUSIC LICENSING DEPARTMENT.									
Pay of Establishment—									
(2) 2 Clerks (106) (76)	...	2,184			2,108		2,414		
For rounding	...	-4							
			2,180	2,200		2,108			2,414
Contingencies—									
Contract Contingencies	...	200		200	200		42		42
			200	200		200			
Establishment charges recoverable from Provincial Governments, Departments, etc.—			2,380	2,400		2,308			2,456
Deduct—Receipts retained to meet charges	...		-2,740	-2,800		-2,708			-2,859
TOTAL	...		-360	-400		-400			-403
Voted	...		-360	-400		-400			-403
Non-voted	...		...	...		...			...
MOTOR, etc., LICENSING DEPARTMENT.									
Pay of Officers—									
(1) 1 Superintendent (500—50—800) and D.A. 150	...	10,450	10,450		22,090		22,945		
Pay of Establishment—									
(3) 3 Inspectors (300—10—400)	...	12,720			13,032		13,632		
(13) 13 Clerks (60 to 200)	...	14,676			3,000		...		
Special Pay	...	1,200			...		...
For rounding	...	-6			...		...
			28,590	36,000		38,122			36,577
Allowances, Honoraria, etc.—									
Travelling and Conveyance Allowance	...	2,920	2,920	3,000	2,920	2,920	2,923		2,923
Contingencies—									
Rents, Rates and Taxes	...	6,624			5,610		5,597		
Purchase and Carriage of Furniture	...	29			29		250		
Office Expenses and Miscellaneous	...	2,050			2,050		800		
Contract Contingencies	...	3,000			1,775		2,235		
Clothing Charges	...	360			360		2,478		
Service Postage and Telegrams	...	...			...		568		
For rounding	...	-3			...		...
			12,060	10,000		9,824			11,928
Establishment charges recoverable from Provincial Governments, Departments, etc.—									
Deduct—Receipts retained to meet charges	...		54,020	49,000		50,866			51,428
			-47,400	-45,600		-32,366			-45,916
TOTAL	...		6,620	3,400		18,500			5,512
Voted	...		6,620	3,400		18,500			5,512
Non-voted	...		...	...		...			...

DETAILED ACCOUNT No. 26A. POLICE. Presidency Police—continued.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
PUBLIC LAND CONVEYANCE LICENSING DEPARTMENT.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Establishment—									
(1) 1 Sergeant (200—50—250) ...	...	2,580			2,520		2,469		
(1) 1 Inspector (300—10—400) ...	...	4,800			4,800		6,016		
(1) 1 Deputy Inspector (275) ...	...	3,900			3,300		2,094		
(6) 6 Constables (30 to 36) ...	...	2,532			2,496		2,496		
4 Clerks (106), (88), 2 (68) ...	...	3,960			3,915		3,317		
For rounding ...	...	- 2			...		...
			17,170	17,000		17,031			16,392
Allowances, Honoraria, etc.—									
Travelling Allowance ...	...	1,200			1,200		1,017		
House-rent Allowance ...	...	504			420		504		
For rounding ...	...	- 4			...		...
			1,700	2,000		1,620			1,521
Contingencies—									
Plates, Badges, etc. ...	...	25,000			25,000		12,660		
Clothing Charges ...	...	460			...		360		
Rents, Rates and Taxes ...	...	5,876			990		290		
Office Expenses and Miscellaneous ...	...	18			478		5		
Contract Contingencies ...	...	3,400			2,250		2,762		
For rounding ...	...	- 4			...		...
			34,250	31,000		28,718			16,077
			53,120	50,000		47,369			33,990
Establishment charges recoverable from Provincial Governments, Departments, etc.—									
Deduct—Receipts retained to meet charges ...	...		56,860	- 55,000		- 40,369			18,970
TOTAL ...	...		- 3,740	- 5,000		7,000			15,020
Voted ...	...		- 3,740	- 5,000		7,000			15,020
Non-voted ...	...		...	...		...			...
RIVER, HARBOUR OR MARINE POLICE.*									
Pay of Officers—									
Deputy Commissioners ...	...	...		15,000	...		8,633		
Superintendents ...	...	...		13,000	...		8,100		
			...						16,733
Pay of Establishment—									
(1) 1 Inspector (300—10—400) ...	...	4,800		28,000	3,960		9,834		
(1) 1 Sub-Inspector (125—5—200) ...	...	1,860			1,800		...		
(10) 10 Jemadar and Havildars (75), 9 (38— 1—50) ...	...	- 5,772			...		7,691		
(4) 4 Sergeants (200—5—250) ...	...	9,900			4,908		23,839		
(104) 104 Native Constables (30 to 36) ...	...	39,936			9,840		14,365		
Steam-launch Establishment—					40,884		1,93,116		
(3) 3 Engine Drivers (94 to 150) ...	...	4,056			3,901		4,658		
Good Service Pay ...	...	120			120		449		
Temporary Establishment ...	...	...			...		...
Local Allowance (Special Pay) ...	...	120			120		...		
Allowance for duty of Fireman ...	...	168			168		...		
Traffic Duty Allowance ...	...	120			120		12		
For rounding ...	...	- 2			...		...
			66,850	2,70,000		65,821			2,53,964
Allowances, Honoraria, etc.—									
Travelling Allowance ...	...	780			780		3,993		
Grain Compensation ...	...	...			...		19		
House-rent Allowance ...	...	1,680			1,584		20,582		
			2,460	31,000		2,364			24,594
Contingencies—									
Clothing Charges ...	...	3,030			2,770		5,060		
Purchase and Repairs of Boats ...	...	32,400			32,400		24,743		
Hire of a Steam Launch ...	...	...			...		...
Rents, Rates and Taxes ...	...	3,508			1,918		29,259		
Purchase of Coal ...	...	...			...		...
Rent of Telephone Lines ...	...	25			25		1,167		
Office Expenses and Miscellaneous ...	...	1,072			1,072		1,792		
Contract Contingencies ...	...	...			...		5,746		
Water-supply ...	...	1,700			1,660		741		
For rounding ...	...	+ 5			...		...
			41,740	76,000		39,845			68,508
TOTAL ...	...		1,11,050	4,05,000		1,08,030			3,63,799
Voted ...	...		1,11,050	3,90,000		1,08,030			3,55,166
Non-voted ...	...		...	15,000		...			8,633

* For account purposes the head "Special Police—Port Trust Establishment" is amalgamated with this head.

DETAILED ACCOUNT No. 26A. POLICE. Presidency Police— <i>continued</i> .	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DOCKYARD POLICE.								
Pay of Officer, etc.—								
(2) 2 Inspectors (300—10—400) ...		9,360	10,000		9,240		10,258	
Pay of Establishment—								
(2) 2 Sergeants (200—5—250) ...	5,040			4,980		2,669		
(5) 5 Jemadars and Havildars (75), 4 (38—1—50).	3,012			2,964		5,015		
(93) 93 Native Constables (30 to 36)	35,520			35,700		25,100		
Good Service Pay	120			120		151		
Temporary establishment	...			...		...
Traffic Duty Allowance	120			120		...		
For rounding	- 2	43,810	34,500	...	43,884	...	32,935	
Allowances, Honoraria, etc.—								
Travelling Allowance	900			900		729		
Plague Allowance	...			...		4	
Clothing Allowance	...			...		30	
House-rent Allowance	5,640	6,540	5,500	5,976	6,876	3,835	4,598	
Contingencies—								
Clothing Charges	2,690			2,800		848		
Rents, Rates and Taxes	...			822		583		
Other Telephone Charges	10			10		...		
Office Expenses and Miscellaneous	58			58		...		
Contract Contingencies	500			675		5		
For rounding	- 2	3,260	3,000	...	3,865	849	2,285	
TOTAL		62,970	53,000		63,865		50,076	
Voted		62,970	53,000		63,865		50,076	
Non-voted		...	...		...		...
GUARDS FOR PUBLIC BUILDINGS.								
Pay of Establishment—								
165 Subedars 2 (125—5—200), Jemadars 2 (100), 1 (60—3—75), Havildars and Constables 9 (38—1—50), 151 (30 to 36).	68,736			68,520		3,393 3,190 58,529		
Good Service Pay	180			180		183		
Traffic Duty Allowance	180			192		...		
For rounding	- 6	69,090	64,000	...	68,892	...	65,295	
Allowances, Honoraria, etc.—								
Conveyance Allowance	...			...		60	
House-rent Allowance	1,180	1,180	2,500	4,116	4,116	3,853	3,913	
Contingencies—								
Clothing Charges	4,070			3,340		20		
Office Expenses and Miscellaneous	720			720		739		
Contract Contingencies	...			50		180		
For rounding	...	4,790	3,500	...	4,110	480	1,419	
TOTAL		75,060	70,000		77,118		70,627	
Voted		75,060	70,000		77,118		70,627	
Non-voted		...	...		...		...
SPECIAL POLICE.								
Port Trust Establishment.*								
PRINCE'S AND VICTORIA DOCK POLICE.								
Pay of Officers—								
(1) 1 Deputy Commissioner (1,025 for 8 months and 1,050 for 4 months. + L. A. 200)	14,800			16,040				
(1) 1 Superintendent (750)	9,000	23,800		8,850	24,390			
Pay of Establishment—								
(1) 1 Inspector (300—10—400)	4,200			3,840				
(1) 1 Deputy Inspector (275)	3,300			3,300				
(6) 6 Sergeants (200—5—250)	14,880			15,000				
(3) 3 Sub-Inspectors (125—5—200)	5,040			5,220				
(1) 1 Jemadar (60—3—75)	792			756				
(37) 37 Havildars (38—1—50)	18,960			19,080				
(147) 474 Native Constables (30 to 36)	1,83,876			1,83,468				
Local Allowance (Special Pay)	480			480				
Good Service Pay	564			564				
Traffic Duty Allowance	600			600				
For rounding	- 2	2,32,690		...	2,32,308			
Carried over		2,56,490			2,56,698			

* For account purposes this head is amalgamated with the head "River Harbour or Marine Police".

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26A. POLICE. Presidency Police—concluded.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SPECIAL POLICE—concluded.							
Port Trust Establishment—concluded.							
PRINCE'S AND VICTORIA DOCK POLICE—concl'd.							
Brought over ...		2,56,490			2,56,698		
Allowances, Honoraria, etc.—							
Travelling Allowance ...	5,880			7,080			
House-rent Allowances ...	23,220			21,708			
		29,100			28,788		
Contingencies—							
Water Supply ...	1,600			1,600			
Clothing Charges ...	11,830			8,000			
Rents, Rates and Taxes ...	41,231			31,654			
Telephone Charges ...	15			15			
Office Expenses and Miscellaneous ...	65			1,575			
Contract Contingencies ...	4,504			2,795			
For rounding ...	-5			...			
		59,240			45,639		
UNIVERSITY.							
Pay of Establishment—							
(4) 4 Constables (30 to 36) ...	1,480	1,480		1,488	1,488	1,476	1,476
Allowances, Honoraria, etc.—							
Grain Compensation ...	...		2,000	...		1	
House-rent Allowance ...	340	340		336	336	313	314
Contingencies—							
Clothing Charges ...	40	40		40	40	46	46
TOTAL ...		3,46,690	2,000		3,32,989		1,836
Voted ...		3,31,890	2,000		3,16,949		1,836
Non-voted ...		14,800	...		16,040		...
HOSPITAL CHARGES.							
Pay of Officers—							
(1) 1 Surgeon (500—100—1,000) ...	9,500			8,300		6,299	
Establishment charges payable to other Governments, Departments, etc.—							
Deduct—Portion debitable to "24 Administration of Justice—Coroner's Court" ...	-3,800	5,700	6,000	-3,320	4,980		6,299
Pay of Establishment—							
(3) 3 Sub-Assistant Surgeon 1 (144 + L. A. 30) and Compounder and Dresser (42) (18) (a) ...	2,808			2,136		3,039	
(1) 1 Clerk (68) ...	816			720		795	
(13) 13 Servants (12 to 15) ...	2,076			2,076		3,582	
Special Pay ...	1,796			2,048		...	
Lump provision for the revision of the Northcote Police Hospital ...	28,000			...		...
For rounding ...	-6			...		...
		35,490	7,500		6,980		7,416
Allowances, Honoraria, etc.—							
Travelling Allowances ...	1,440			240		1,404	
House-rent Allowance ...	516			516		684	
For rounding ...	+4			...		...
		1,960	2,000		756		2,038
Contingencies—							
Rents, Rates and Taxes ...	6,900			6,677		6,889	
Dieting Charges ...	...			...		1,998	
Water-supply ...	350			350		197	
Office Expenses and Miscellaneous ...	16,436			14,000		6,324	
Contract Contingencies ...	2,880			2,000		2,304	
For rounding ...	+4			...		...
		26,570	22,500		23,027		17,712
TOTAL ...		69,720	38,000		35,743		33,465
Voted ...		69,720	38,000		35,743		33,465
Non-voted ...		...	...		...		...

(a) Draws an allowance of Rs. 30 per mensem as Assistant to the Coroner's Surgeon, vide page 102 footnote (a).

DETAILED ACCOUNT No. 26A. POLICE. Presidency Police—concl'd.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ESTABLISHMENT FOR THE WORKING OF THE GLANDERS AND FARCY ACT.									
Pay of Establishment—									
(15) 15 Havildars, Constables 3 (38—1—50) and 12 (30 to 36) ...			6,640	6,500		6,612		6,406	
Allowances, Honoraria, etc.—									
House-rent Allowance ...			1,370	1,300		1,200		1,223	
Contingencies—									
Clothing Charges ...		210			240		6		
Contract Contingencies ...			210		25			6	
				200		265			
TOTAL ...			8,220	8,000		8,077		7,635	
Voted ...			8,220	8,000		8,077		7,635	
Non-voted ...									
DETAILED ACCOUNT No. 26B. POLICE. Superintendence.									
SUMMARY.									
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL ...									
		3,01,000	3,01,000	2,80,000	3,15,000	3,15,000	2,88,632	2,88,632	
Voted ...			1,74,000	1,73,000		1,85,200		1,80,260	
Non-voted ...			1,27,000	1,07,000		1,29,800		1,08,372	
DETAILS.									
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL.									
Pay of Officers—									
(1) 1 Inspector-General (2,625 for 1 month and at 2,750 for 11 months) ...		32,875			36,000		30,305		
(3) 3 Deputy Inspectors-General (1,750—100—2,150) ...		71,900			78,440		60,207		
(1) 1 Personal Assistant (1,000 for 8 months and 1,025 for 4 months. + L. A. 200) ...		14,500			15,400		22,493		
For rounding ...		- 75							
			1,19,200	1,01,000		1,29,840		1,03,005	
Pay of Establishment—									
(2) 2 Sub-Inspectors (75 to 160) ...		3,180			3,180		3,271		
(1) 1 Office Superintendent (400) ...		4,800			4,800		2,700		
73 Clerks (35 to 200) ...		1,00,400			90,420		1,04,668		
12 Servants (11 to 23) ...		2,356			684		972		
Local Allowance (Special pay) ...		5,400			9,735				
Constables ...							226		
Temporary Establishment ...		2,176			16,715		1,955		
For rounding ...		- 182							
			1,18,130	1,18,000		1,25,584		1,18,792	
Allowances, Honoraria, etc.—									
Exchange Compensation Allowance ...		7,852					5,367		
Travelling Allowance ...		27,240			30,000		21,036		
Plague Allowance ...		100			100				
Grain Compensation Allowance ...							11		
House-rent Allowance ...		268			288		1,033		
For rounding ...		- 50		25,000					
			35,410	6,000		30,388		27,447	
Carried over ...			2,72,740	2,50,000		2,85,762		2,44,244	

DETAILED ACCOUNT No. 26B. POLICE. Superintendence—concl'd.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OFFICES OF THE INSPECTOR-GENERAL AND DEPUTY INSPECTORS-GENERAL— concluded.									
	Brought forward ...		2,72,740		2,50,000		2,85,762		2,44,244
Contingencies—									
	Purchase and repairs of furniture...	...				...		1,416	
	Purchase of Bicycles ...	...				250		...	
	Rewards ...	...				...		465	
	Rents, Rates and Taxes ...	8,550				9,650		6,910	
	Service Postage and Telegrams ...	6,500				7,200		7,065	
	Office Expenses and Miscellaneous ...	700				400		7,175	
	Contract Contingencies ...	12,511				12,543		21,207	
	Pay of menials ...	...				...		150	
	For rounding ...	-1					30,043		
			28,260		30,000				44,388
	For rounding ...						3,15,805		
							- 805		
	TOTAL ...		3,01,000		2,80,000		3,15,000		2,88,632
	Voted ...		1,74,000		1,73,000		1,85,200		1,80,260
	Non-voted ...		1,27,000		1,07,000		1,29,800		1,08,372
DETAILED ACCOUNT No. 26C. POLICE. District Executive Force.									
SUMMARY. DISTRICT POLICE.									
	PAY OF OFFICERS ...	8,12,000		7,30,000		8,48,785		6,20,084	
	PAY OF ESTABLISHMENT ...	82,70,100		83,55,000		86,61,265		89,06,737	
	HOSPITAL CHARGES ...	10,000		10,000		10,000		34,875	
	ALLOWANCES, HONORARIA, ETC. ...	15,35,400		15,50,000		19,98,535		24,11,099	
	CONTINGENCIES ...	10,04,500		9,98,000		11,65,415		9,12,756	
			1,16,32,000		1,16,43,000		1,26,84,000		1,28,85,491
OTHER POLICE.									
	HARBOUR POLICE ...	1,25,000		1,07,000		91,000		90,668	
	POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS ...	81,000		62,000		61,000		62,713	
	ADDITIONAL POLICE ESTABLISHMENT (not fixed)...	1,03,000		1,10,000		1,16,000		- 38,424	
	VILLAGE POLICE (Shetsandi Police) ...	12,000		12,000		12,000		12,786	
	POLICE TRAINING SCHOOL ...	97,000		50,000		1,49,000		1,14,166	
			4,18,000		3,41,000		4,29,000		2,41,909
			1,20,50,000		1,19,84,000		1,31,13,000		1,31,27,400
	Establishment Charges recoverable from Provincial Governments, Departments, etc.—								
	Deduct—Contribution from Port Trust, Municipalities, etc. ...		- 2,61,000		- 2,04,000		- 1,74,000		- 1,36,206
	Deduct—1/4th share of the cost of the Panch Mahals and Rewa Kantha Combined Police transferred to Special Police (page 120) ...		- 85,000		- 80,000		- 90,000		- 80,691
	TOTAL ...		1,17,04,000		1,17,00,000		1,28,49,000		1,29,10,503
	Voted ...		1,10,61,100		1,12,04,000		1,21,91,300		1,25,37,306
	Non-voted ...		6,42,900		4,96,000		6,57,700		3,73,297

DETAILED ACCOUNT No. 26C. POLICE.—District Executive Force. REDISTRIBUTION OF THE ABOVE.				Undistri- buted Lump provision.	Presidency Proper.	Sind.	Aden.	Total.
				Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—								
Superintendents	...	...	...	.....	8,04,250	1,26,875	.....	4,81,125
Assistant Superintendents	...	...	...	.....	1,27,025	76,050	.....	2,03,075
Deputy do.	...	...	...	.....	1,27,890	43,720	7,060	1,78,670
Do. do. Temporary	...	...	...	44,000	.....	.....	.....	44,000
Lump provision for advance increment and certain allowances to Imperial Police Officers	...	...	...	41,000	.....	.....	.....	41,000
TOTAL				85,000	5,59,165	2,46,645	7,060	8,97,870
Probable Savings				.....	-66,165	-19,645	-60	-85,870
Salaries				85,000	4,93,000	2,27,000	7,000	8,12,000
Pay of Establishment—								
POLICE FORCE.								
Inspectors	...	...	...	.....	2,17,100	87,430	6,300	3,10,830
Sub-Inspectors	...	...	...	.....	6,79,590	2,05,134	1,800	8,86,524
Local and Duty Allowance	...	...	...	.....	2,66,218	1,57,788	1,926	4,25,932
Literary Allowance	...	...	...	.....	28,592	14,054	.....	42,646
Camel Allowance	...	...	...	.....	.....	.....	5,600	5,600
Sergeants	...	...	...	.....	40,650	24,777	.....	65,427
Head Constables, Unarmed	...	...	...	.....	9,57,412	1,05,618	9,300	10,72,330
Do. Armed	...	...	...	.....	4,77,556	1,29,204	.....	6,06,760
Constables, Unarmed	...	...	...	.....	17,22,855	3,60,390	56,088	21,39,333
Do. Armed	...	...	...	.....	15,27,294	4,40,958	.....	19,68,252
Temporary and Provisional Allowance	...	...	...	.....	.....	.....	16,800	16,800
Pagi Allowance	...	...	...	.....	.....	4,908	.....	4,908
TOTAL				.....	59,17,267	15,30,261	97,814	75,45,342
Probable Savings				.....	-3,06,267	-74,261	-414	-3,80,942
Police Force				.....	56,11,000	14,56,000	97,400	71,64,400
MOUNTED POLICE				.....	59,293	6,05,850	3,696	6,68,839
Add or deduct for Probable Savings				.....	-88	-750	-6	-839
Mounted Police				.....	59,210	6,05,100	3,690	6,68,000
CLERICAL AND OTHER ESTABLISHMENTS				.....	2,88,540	1,36,548	12,856	4,37,944
For rounding				.....	.....	-248	+4	-244
Clerical, etc., Establishment				.....	2,88,540	1,36,300	12,860	4,37,700
Total Pay of Establishment				.....	59,58,750	21,97,400	1,13,950	82,70,100
Carried over				85,000	64,51,750	24,24,400	1,20,950	90,82,100

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26C. POLICE.—District Executive Force. REDISTRIBUTION OF THE ABOVE.		Undistri- buted Lump provision.	Presidency Proper.	Sind.	Aden.	Total.
		Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	85,000	64,51,750	24,24,400	1,20,950	90,82,100
Allowances, Honoraria, etc.—						
	Exchange Compensation Allowance	.....	13,280	5,224	.....	18,504
	Cost of Railway Warrants	.....	1,97,551	42,633	.....	2,40,184
	Travelling Allowance	.....	7,11,208	2,31,630	6,860	9,49,698
	House Rent Allowance	.....	78,082	33,050	1,930	1,13,062
	Hutting Money	.....	1,16,340	65,241	.....	1,81,581
	Boat Allowance	.....	.....	3,390	.....	3,390
	Assami Compensation	.....	.....	520	.....	520
	Clothing Allowance	.....	21,320	7,395	255	28,970
	TOTAL	.....	11,37,781	3,89,083	9,045	15,35,909
	Probable Savings	.....	- 421	- 83	- 5	- 509
	Allowances, Honoraria, etc.	.....	11,37,360	3,89,000	9,040	15,35,400
CONTINGENCIES						
		+ 7,000	7,60,741	3,25,156	16,647	10,04,544
	Probable Savings	- 1,05,000	- 41	+ 4	- 7	- 44
	Contingencies	- 98,000	7,60,700	3,25,160	16,640	10,04,500
HOSPITAL CHARGES						
		.....	10,000	.....	.....	10,000
Other Police—						
	POLICE TRAINING SCHOOLS	.....	97,000	.....	.....	97,000
	VILLAGE POLICE (Shet Sandi Police)	.....	12,000	.....	.....	12,000
	Police supplied to private persons, etc.	.....	69,400	11,600	.....	81,000
	Additional Police	.....	76,400	26,600	.....	1,03,000
	Harbour Police	.....	.....	82,700	42,300	1,25,000
		.....	2,54,800	1,20,900	42,300	4,18,000
	TOTAL	- 13,000	86,14,610	32,59,460	1,88,930	1,20,50,000
Establishment Charges recoverable from Provincial Govern- ments, Departments, etc.—						
	Deduct—Contribution from Port Trusts, Municipalities, etc.	.....	- 1,51,000	- 86,500	- 23,500	- 2,61,000
	Deduct—1/4th share of the Panch Mahals Police transferred to Special Police (page 120)	.....	- 85,000	.....	.....	- 85,000
	Total District Executive Force	- 13,000	83,78,610	31,72,960	1,65,430	1,17,04,000
	Voted	- 54,000	79,59,710	29,89,960	1,65,430	1,10,61,100
	Non-voted	41,000	4,18,900	1,83,000	.....	6,42,900

DETAILED ACCOUNT No. 260. POLICE. District Executive Force.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT POLICE.								
SALARIES.								
Pay of Officers—								
(3) Superintendents	...	...	...	29,975	...	83,101	...
(23) 28 Superintendents (600 to 1,350 plus overseas pay and Sind Allowance)	4,31,125	...	4,80,000	3,79,468	...	2,79,915	...	
(20) 27 Assistant Superintendents (325—25—675 plus overseas pay and Sind Allowance)	2,03,075	...	...	1,74,425	...	54,891	...
(5) Assistant Superintendents	...	...	...	33,825	...	1,450	...
Lump provision for Advance increments and certain allowances, Imperial Police Officers	41,000	...	...	...	...	...	...
Lump provision for overseas allowance	...	...	...	42,000	...	...	...
Local Allowance	...	...	...	6,600	...	...	...
(31) 32 Deputy Superintendents (200 to 700) with Sind and Aden Allowance	1,78,670	...	2,50,000	1,58,575	...	2,00,727	...	
Temporary Deputy Superintendents	44,000	...	...	24,000	...	...	...
		8,97,870			8,48,868			
		- 85,200						
Deduct—Probable Savings		- 670			- 83			
TOTAL		8,12,000		7,30,000	8,48,785		6,20,084	
Voted		2,22,000		2,50,000	2,46,285		2,85,278	
Non-voted		5,90,000		4,80,000	6,02,500		3,34,806	
Pay of Establishment—								
POLICE FORCE.								
(116) 106 Inspectors (150 to 300)	3,10,830	...	...	3,26,135	...	18,44,533	...
(705) 653 Sub-Inspectors to (75 to 160)	8,86,524	...	...	8,94,680	...		
(24) 33 European Sergeants (150—5—200)	65,427	...	...	50,165	...		...
(3,251) 2,603 Head Constables, Unarmed (25 to 65)	10,72,330	...	...	13,40,496	...		...
(1,236) 1,506 Head Constables, Armed (27 to 50)	6,06,760	...	...	5,06,580	...	2,978	...
(10,584) 3,854 Constables, Unarmed (18 rising to 24)	21,39,333	...	...	27,85,584	...	63,08,321	...
(6,331) 7,381 Constables, Armed (18 rising to 24)	19,68,252	...	...	16,90,140	...	41,417	...
Increments	...	...	...	9,017	...	407	...
Temporary and Provisional Allowance	16,800	...	...	14,940	...	...	...
Local and Duty Allowance	4,25,932	...	...	4,79,802	...	...	...
Literary Allowance	42,646	...	...	41,292	...	...	...
Camel Allowance	5,600	...	...	4,995	...	...	...
Pagi Allowance	4,908	...	...	4,908	...	...	...
		75,45,342			81,48,734			
Deduct—Probable Savings		- 3,80,942			- 7,48,982			
TOTAL		71,64,400		71,95,000	73,99,752		77,87,056	
Voted		71,64,400		71,95,000	73,99,752		77,87,056	
Non-voted		...		...	...		...
MOUNTED POLICE.								
(89) 92 Mounted Police in the Presidency Proper including Aden (16 to 41)	6,68,587	...	...	7,12,068	...	6,48,120	...
(1,039) 969 Mounted Police in Sind (21 to 50)		60	...	839	...
Allowance to Farrier, Major, etc.	252	...	...	...	...	...	...
		6,68,839			7,12,128			
Add or Deduct—Probable Savings		- 839			- 68			
TOTAL		6,68,000		6,80,000	7,12,060		6,48,959	
Voted		6,68,000		6,80,000	7,12,060		6,48,959	
Non-voted		...		...	...		...
Carried over		78,32,400		78,75,000	81,11,812		84,36,015	

DETAILED ACCOUNT No. 26C. POLICE. District Executive Force— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
DISTRICT POLICE— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...		78,32,400	78,75,000		81,11,812		84,36,015
CLERICAL AND OTHER ESTABLISHMENTS.							
364 Accountants, Shirastadars, Clerks, Karkuns and Munshis (30 to 200) ...	3,35,725			4,18,547		1,17,495	
3 Book-Binders 3 (13) ...	648					2,48,129	
Temporary Establishment ...	47,262			1,26,350		180	
Do. do. (Plague) ...	3,768			3,898		97,363	
Do. do. (Famine) ...						553	
Lump provision for the Executive and Clerical Establishment of the Superintendent of Police, Karachi Town ...	24,000					5,529	
For rounding ...		4,11,403 —203	4,70,000		5,48,795		4,69,249
		4,11,200					
MENTAL ESTABLISHMENTS.							
119 Servants (15 to 19) ...	25,752			288		1,020	
Allowances, Sagbara ...	453			453		453	
Armourers, etc. ...	336			60			
For rounding ...		26,541 —41	10,000		801		1,473
For probable Savings ...		26,500			86,61,408 —143		
TOTAL ...		82,70,100	83,55,000		86,61,265		89,06,737
Voted ...		82,70,100	83,55,000		86,46,265		89,06,737
Non-voted ...					15,000		
HOSPITAL CHARGES. (a)							
Pay of Establishment—							
(2) 2 Sub-Assistant Surgeons (144) (123) ...	3,204			2,640		1,759	
(7) 7 Servants (7 to 12) ...	780			792		1,433	
Temporary and Provisional Allowance ...	216			611			
Local and Duty Allowance ...	648			360			
For rounding ...		+2					
		4,850	4,000		4,403		3,192
Allowances, Honoraria, etc.—							
Travelling Allowance ...	1,900			2,485		13,225	
Grain Compensation ...						9	
		1,900	2,500		2,485		13,234
Contingencies—							
Service postage ...						3,511	
Rents, Rates and Taxes ...						1,811	
Clothing Charges ...	100			40		3,409	
Purchase and repairs of Furniture ...	10			10			
Lighting Charges ...	26			30		203	
Office Expenses and Miscellaneous ...	2,782			2,782		1,991	
Contract Contingencies ...	334			250		1,306	
Dieting Charges ...						6,218	
For rounding ...		-2					
		3,250	3,500		3,112		18,449
TOTAL ...		10,000	10,000		10,000		34,875
Voted ...		10,000	10,000		10,000		34,875
Non-voted ...							

(a) Under the control of the Surgeon-General with the Government of Bombay.

DETAILED ACCOUNT No. 26C. POLICE. District Executive Force— <i>contd.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT POLICE—<i>contd.</i>									
ALLOWANCES.									
Allowances, Honoraria, etc.—									
Clothing Allowance	...	28,970			32,585		...		
Cost of Railway Warrants	...	2,40,184			2,95,538		3,12,036		
Travelling Allowance	...	9,49,698			12,70,472		16,85,126		
House-rent Allowance	...	1,13,062			1,31,323		1,67,320		
Hutting Money	...	1,81,581			2,63,801		1,54,199		
Boat Allowance	...	3,390			3,540		...		
Assami Compensation	...	520			920		4,066		
Grants-in to Mounted Police	...	...			...		2,270		
Grain Compensation Allowance	...	...			...		77,739		
Plague Allowance	...	...			850		35		
Exchange Compensation	...	18,504					8,248		
			15,35,909			19,99,029			
<i>Deduct—For rounding</i>	...		- 509			- 494			
TOTAL	...		15,35,400		15,50,000		19,98,535		24,11,039
Voted	...		15,17,400		15,50,000		19,98,535		24,02,791
<i>Non-voted</i>	...		18,000		...		...		8,248
CONTINGENCIES.									
Contingencies—									
Bands	...	1,240			...		...		...
Purchase of Muskets	...	7,000			...		...		...
Gymnastic Apparatus	...	3,500			3,500		2,281		...
Petty construction and repairs	...	65,990			77,400		67,932		...
Clothing charges	...	2,01,762			3,17,278		2,30,087		...
Ordinance Stores	...	46,233			11,350		22,876		...
Accoutrements	...	14,145			40,014		14,448		...
Rewards	...	65,700			66,200		66,152		...
Conveyances of corpses of wounded persons	...	...			6,764		1,040		...
Medicines and Chemicals	...	6,395			...		948		...
Purchase of Handcuffs, Targets, Bugles, etc.	...	4,631			4,875		2,917		...
Purchase of Land	...	1,000			7,116		508		...
Value of freight on Europe stores	...	...			...		988		...
<i>Post-mortem</i> Examination charges	...	2,000			1,500		2,940		...
Allowance to witness, etc.	...	2,200			2,200		1,321		...
Purchase of Bicycles	...	1,000			31,000		1,243		...
Purchase of Horses and Equipment	...	39,126			72,531		2,748		...
Accommodating Policemen in infected areas	...	2,000			500		228		...
Purchase of tents	...	200			6,033		18		...
Rents, Rates and Taxes	...	52,986			50,516		45,992		...
Telephone charges	...	11,975			7,163		3,265		...
Service Postage and Telegrams	...	1,58,265			2,02,450		1,54,524		...
Fees to process servers	...	9,000			...		...		...
Ordinance Stores	...	...			...		2,870		...
Prison van Contingencies	...	5,700			5,700		8,332		...
Water-supply	...	44,312			43,795		35,984		...
Discretionary grants	...	10,000			10,400		...		...
Lighting charges	...	3,180			4,180		4,790		...
Kit carts	...	5,989			6,560		4,875		...
Expenses in connection with War	...	...			...		6		...
Roll-call of Criminal tribes	...	1,000			3,600		...		...
Office Expenses and miscellaneous	...	3,515			2,314		25,894		...
Contract contingencies	...	2,34,500			1,80,173		2,07,049		...
			10,04,544			11,65,112			
<i>Add or Deduct—Probable Savings</i>	...		- 44			+ 303			
TOTAL	...		10,04,500		9,98,000		11,65,415		9,12,756
Voted	...		10,04,500		9,98,000		11,65,415		9,12,756
<i>Non-voted</i>	...		...		...		...		...

DETAILED ACCOUNT No. 26C. POLICE. District Executive Force—contd.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.		Budget Estimate, 1921-22.		Accounts, 1920-21.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
OTHER POLICE.								
HARBOUR POLICE.								
Pay of Establishment—								
(3) 5 Inspectors (100 to 255) ...	9,900			7,635			19,279	
(1) 7 Sub-Inspectors (75 to 145) ...	9,924			960				
(3) 5 Sergeants (150 to 200) ...	12,195			6,480				
(27) 32 Head Constables (25 to 70) ...	12,672			10,440				43,382
(99) 111 Constables (16 to 25) ...	28,200			24,144				
1 Clerk (50) ...	600			600			1,092	
12 Drivers, Sukanis, Tindals, Firemen, etc. (20 to 58) ...	4,780			4,380			6,713	
Steam cutters establishment ...							5,270	
Personal and Local Allowance ...	16,710			10,308				
For rounding ...	- 441							
		9,4540		83,000		64,947		75,736
Allowances, Honoraria, etc.—								
Clothing Allowance ...	749							
Travelling Allowance ...	3,080			1,280			1,399	
House-rent Allowance ...	7,817			4,200			2,084	
Hutting Money ...	1,386			990			1,226	
Grain Compensation Allowance ...							755	
For rounding ...	- 2							
		13,030		5,500		6,470		5,464
Contingencies—								
Petty Repairs ...	500			500			1,421	
Clothing Charges ...	3,126			876				
Boat stores and Repairs and Coal Contingen- cies ...	7,000			11,000			3,316	
Rents, Rates and Taxes ...	1,047			1,047				
Water-supply ...	3,320			3,320			1,253	
Office Expenses and Miscellaneous ...	2,438			2,438			3,478	
For rounding ...	- 1							
		17,430		18,500		19,181		9,468
<i>Add or deduct—For rounding</i> ...						90,598 + 402		
TOTAL ...		1,25,000		1,07,000		91,000		90,668
Voted ...		1,25,000		1,07,000		91,000		90,668
Non-voted ...								
POLICE SUPPLIED TO PRIVATE COMPANIES AND PERSONS.								
Pay of Establishment—								
(31) 37 Head Constables on varying rates ...	14,496			11,520			53,931	
(135) 152 Constables (on varying rates) ...	50,355			37,087				
Local Allowance ...	6,924			5,324				
For rounding ...	- 895							
		70,880						
Allowances, Honoraria, etc.—								
Hutting Money ...	7,605			5,501			62,713	
For rounding ...	- 5							
		7,600				5,501		
Contingencies—								
Clothing Charges ...	2,141			1,653				
Office Expenses and Miscellaneous ...	376			19				
For rounding ...	+ 3							
For rounding ...		2,520				1,672 - 104		
TOTAL ...		81,000		62,000		61,000		62,713
Voted ...		81,000		62,000		61,000		62,713
Non-voted ...								
ADDITIONAL POLICE ESTABLISHMENT.								
Pay of Establishment—								
Police Force (not fixed) ...	79,098			98,168			- 43,954	
For probable saving ...	- 648							
		78,390		94,000		98,168		- 43,954
Allowances, Honoraria, etc.—								
Hutting Money ...	8,832			3,286				
House-rent Allowance ...	1,001			3,538			2,213	
Grain Compensation Allowance ...							1,281	
Travelling Allowance ...	7,120			5,680			125	
For rounding ...	- 3							
		16,950		10,000		12,454		3,619
Carried over ...		95,840		1,04,000		1,10,622		- 40,335

DETAILED ACCOUNT No. 26C. POLICE. District Executive Force—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OTHER POLICE—contd.							
Brought forward ...		95,840	1,04,000		1,10,622		- 40,385
ADDITIONAL POLICE ESTABLISHMENT.							
Contingencies—							
Water Supply ...	144			4,052		1,554	
Clothing Charges ...	5,403			204			
Lighting Charges ...	594			1,352	5,608	357	
Office Expenses and Miscellaneous ...	1,520						
For rounding ...	-1						
		7,660	6,000		1,16,230		1,911
For rounding ...					- 230		
TOTAL ...		1,03,000	1,10,000		1,16,000		- 38,424
Voted ...		1,03,000	1,10,000		1,16,000		- 38,424
Non-voted ...							
POLICE TRAINING SCHOOL.							
Pay of Officers—							
(1) 1 Principal (1,950 for 8 months and at 1,400 for 4 months, and L. A. 100) ...	17,600			18,584		15,457	
(4) 3 Probationers (450) ...	16,200			21,600		14,087	
(1) Probationers ...				3,900		2,291	
1 Deputy Superintendent (820) ...	3,840						
For rounding ...	+ 370		16,000				
		38,010	2,000		44,084		31,835
Pay of Establishment—							
(1) 1 Sub-Assistant Surgeon (100 for 2 months) ...	200			900		1,064	
(5) 5 Inspectors (180 to 300) ...	7,160			15,300			
(3) 3 Sub-Inspectors (75— $\frac{10}{3}$ —145) ...	590			3,420		18,670	
Local Allowance ...	2,030						
Servants ...	424			624		877	
Head Constables ...							
Constables, Armed ...						3,026	
Temporary Establishment ...	1,200			1,200			
Temporary and Provisional Allowance ...	72					60	
For rounding ...	- 6						
		11,670	7,000		21,444		23,697
Allowances, Honoraria, etc.—							
Exchange Compensation Allowance ...	1,312					699	
Travelling Allowance ...	3,000			6,000			
Local Allowance ...				4,680		4,547	
Allowance to students ...	8,970			44,084		38,910	
Allowances and Rewards for proficiency in shorthand reporting ...	60			420			
Temporary and Provisional Allowance ...				552			
Cost of railway warrants ...						767	
Clothing Allowance ...	81						
For rounding ...	- 13						
		13,410	18,000		55,736		44,923
Contingencies—							
Purchase and Upkeep of Horses ...	21,000			11,600		5,648	
Do. of uniform, Horse, Saddlery for Probationary Assistant Superintendents ...	7,200			6,300			
Purchase of Handcuffs, Bugles, etc. ...				60		432	
Clothing Charges ...				345			
Charges in connection with Police Officer mess. Petty Construction and Repairs ...	200					269	
Office Expenses and Miscellaneous ...				1,000		393	
Ordnance stores ...	100					868	
Accoutrements ...	50			1,090			
Rents ...				100			
Medicines and Chemicals ...						92	
Prizes to Students ...				600		54	
Service Postage and Telegrams ...	205			250			
Water-supply ...	900			330		220	
Grant-in-aid for the maintenance of Police Officers' Mess ...	400			1,400		1,404	
Contract Contingencies ...	3,859			400			
For rounding ...	- 4			3,859		4,331	
		33,910	7,000		27,334		13,711
<i>Add or deduct for rounding</i> ...					1,48,598		
					+ 402		
TOTAL ...		97,000	50,000		1,49,000		1,14,166
Voted ...		62,100	34,000		1,08,800		83,923
Non-voted ...		34,900	16,000		40,200		30,243

DETAILED ACCOUNT No. 26D. POLICE. Village Police.	Budget Estimate, 1923-24.		Revised Estimate, 1923-23.		Budget Estimate, 1922-23.		Accounts, 1921,22.	
	Rs.	- Rs.	Rs.	- Rs.	Rs.	Rs.	Rs.	
Allowances, Honoraria, etc.—								
499 Pagis or Village Trackers 139 (15), 360 (10)	68,220		68,500	68,220		69,662		
Grain Compensation Allowance .....	...		...	...		...
Temporary and Provisional Allowance .....	...		...	...		30	
(a) 33,754 Allowances to Heads of Village Police and Watchmen	5,15,394		5,33,500	5,15,394		4,83,637		
Charges for renewals and repairs to sheaths for swords of Police Sanadies	200		...	200		...		
Allowances to Village Officers in Sind .....	...		...	...		...
Extra Allowance in connection with famine .....	...		...	...		8	
<i>Assessment of alienated lands</i>	3,98,000		3,93,000	3,91,000		3,87,599		
<i>Deduct—Probable savings</i>		3,81,814 —50,814				9,74,814 —53,814		
TOTAL		9,31,000	9,95,000		9,21,000		9,40,936	
Voted		5,33,000	6,02,000		5,30,000		5,53,337	
Non-voted		3,98,000	3,93,000		3,91,000		3,87,599	
DETAILED ACCOUNT No. 26E. POLICE. Special Police.								
SUMMARY.								
Agency Police, Gujarat—								
AGENCY POLICE, KATHIAWAR	4,53,256		} 8,10,000	4,85,205		8,04,864		
" MAHI KANTHA	1,85,000			1,91,924		...		
" PALANPUR	1,63,000			1,77,789		...		
Add— $\frac{1}{2}$ SHARE OF THE COST OF THE PANCH MAHALS AND BEWA KANTHA COMBINED POLICE TRANSFERRED FROM District Executive Force (page 112)	85,000		80,000	90,000		79,371		
		8,84,250	8,90,000		9,44,918		8,84,235	
Mewasis and Bhils—								
MEWASIS	3,450		3,500	3,450		2,309		
BHIL REMNUE	480		500	460		619		
CAMEL LEVY	53,870		60,000	99,156		79,692		
DANGS POLICE	10,950		11,000	10,718		8,136		
		63,750	75,000		1,13,784		90,756	
					10,58,702			
<i>Deduct—Probable savings</i>					+ 298			
TOTAL		9,53,000	9,65,300		10,59,000		9,74,991	
Voted		9,31,000	9,45,000		10,42,000		9,53,147	
Non-voted		22,000	20,000		17,000		21,844	
DETAILS.*								
AGENCY POLICE, KATHIAWAR.								
Pay of Officers—								
(1) 1 Superintendent (1,075 for 9 months and 1,100 for 3 months L. A. 150)	14,775		} 49,000	17,064		16,650		
(1) 1 Assistant Superintendent (600 for 1 month and 625 for 11 months)	7,475			6,350		5,194		
(1) 1 Deputy Superintendent (500)	6,000			20,000*	4,740	16,420		
(1) Probationer .....	...			2,400		...	
For rounding	—250	28,000	69,000		30,454		38,264	
Carried over		28,000	69,000		30,454		38,264	

*For purposes of account the three sub-heads (1) Agency Police, Kathiawar, (2) Agency Police, Mahi Kantha, and (3) Agency Police, Palanpur, have been amalgamated into 1 sub-head.

(a) The rates of pay vary according to the importance of each village.

DETAILED ACCOUNT No. 26E. POLICE. Special Police—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGENCY POLICE, KATHIAWAR—contd.								
Brought forward ...		28,000		69,000		30,454		38,264
Pay of Establishment—								
(5) 6 Inspectors (180 to 300) ...	17,940				15,300		45,935	
(14) 14 Chief Constables, (75 to 160) ...	18,560				15,720			
(186) 199 Head Constables, Unarmed (28 to 50) ...	78,264				73,500			
(763) 679 Constables, Unarmed (20 to 24) ...	1,77,300				1,98,648		4,08,411	
(139) 139 Mounted Police, Risaldar 138 (20 to 50 + H.A. 35) 1 (135 + 38—5—4 H.A.) ...	99,636				1,00,116		1,59,821	
(7) 7 Camel Sowars (20 to 24 + C.A. 17) ...	3,336				3,108		11,053	
Local Allowance ...								
Temporary Establishment ...					1,956		1,674	
Extra Horse and Camel Allowances ...								
Temporary and Provisional Allowance ...								
ACCOUNTS BRANCH.								
28 Accountants, Clerks, Karkuns, Schoolmaster. (20 to 100) ...	21,270				3,624		28,968	
1 Book Binder (18) ...	216							
1 Servant (8) ...	96							
Literacy Allowance ...	2,460				8,826			
Sheristadars, Clerks, Karkuns ...								
Local and Duty Allowance ...	6,572							
Farrier's and Staff Allowance ...	276							
Revision of Establishment ...					9,472			
ASSISTANT SUPERINTENDENT'S OFFICE								
Clerks, Karkuns, Schoolmasters ...					1,680			
Servants ...					96			
Farrier's Allowance ...							100	
Staff Allowance ...							60	
Temporary Establishment ...								
Head Quarters Police Hospital Compounder ...					324			
For rounding ...	-756							
		4,23,170		6,50,000		4,32,370		6,56,022
Allowances, Honoraria, etc.—								
Grain Compensation Allowance ...							4,617	
Travelling Allowance ...	32,792				26,120		77,111	
House-rent Allowance ...	1,200				1,050			
Hutting Money ...	632				632			
Cost of Railway Warrants ...	6,000				6,000		3,424	
Literacy Allowance ...					4,460			
Local Allowance ...					12,244		10,276	
Temporary and Provisional Allowance ...					180			
Clothing Allowance ...	830				216		13,630	
For rounding ...	-4				60			
		41,450		95,000		50,962		1,09,058
Contingencies—								
Purchase of Land ...	30				30			
Petty Construction and Repairs ...	3,000				3,000			
Clothing Charges ...	10,000				20,870		14,697	
Ordnance Stores ...	5,256				5,256		805	
Accoutrements ...							8,734	
Rewards ...	340				340		1,814	
Hospital Charges ...	1,025				1,025			
Post-mortem Examination Charges ...	100				100		20	
Rents, Rates and Taxes ...	620				620		1,227	
Service Postage and Telegrams ...	4,740				4,740		7,942	
Office Expenses and Miscellaneous ...	1,808				1,808		3,569	
Carriage of Kit ...					290		516	
Purchase of Cycles, etc. ...					11,340		5,651	
Contract Contingencies ...	11,340						16,891	
For rounding ...	+1							
Deduct—Contribution, Foreign service		33,260		74,000		49,419		61,866
Establishment charges recoverable from Provincial Governments, Departments, etc.—		5,30,880		8,88,000		5,63,205		8,65,210
Deduct—Contributions from Native States and Private Bodies ...		-78,630		-78,000		-78,000		-60,346
TOTAL ...		4,52,250		8,10,000		4,85,205		8,04,864
Voted ...		4,30,250		7,90,000		4,68,205		7,83,020
Non-voted ...		22,000		20,000		17,000		21,844

DETAILED ACCOUNT No. 26E. POLICE. Special Police—contd.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
AGENCY POLICE, MAHI KANTHA.		Rs.	Rs.			Rs.	Rs.	Rs.	Rs.
Pay of Officers—									
(1) 1 Deputy Superintendent (520 for 9 months and 540 for 3 months.) ...	...	6,300				6,240			
			6,300				6,240		
Pay of Establishment—									
(1) 1 Inspector (180— $\frac{15}{2}$ —255) ...	...	2,340				2,340			
(9) 9 Chief Constables, (75 to 180) ...	...	11,750				11,340			
(60) 59 Head Constables, (28 to 50) ...	...	24,504				24,840			
(269) 267 Constables (20 to 24) ...	...	71,670				70,692			
(42) 42 Mounted Police (24 to 50) ...	...	13,116				13,092			
(10) 10 Camel Sowars (24) ...	...	2,880				2,880			
Clerks and Schoolmasters ...	...	...				5,203			
Camel and Horse Allowance ...	...	19,440				19,440			
Literacy Allowance ...	...	600				840			
Local and Duty Allowance ...	...	480				360			
			1,46,786				1,51,027		
Allowances, Honoraria, etc.—									
Cost of Railway Warrants ...	...	1,240				1,200			
Travelling Allowance ...	...	10,822				13,420			
House-rent Allowance ...	...	250				584			
For rounding ...	...	-122				...			
			12,190				15,204		
Contingencies—									
Bands ...	...	100				...			
Petty Construction and Repairs ...	...	1,500				1,500			
Clothing Charges ...	...	9,865				9,983			
Accountments ...	...	1,100				3,000			
Allowance to witness, etc. ...	...	75				75			
Ordnance Stores ...	...	1,800				1,100			
Purchase of Handcuffs ...	...	125				125			
Do. Tents ...	...	...				...
Rents, Rates and Taxes ...	...	25				40			
Service Postage and Telegrams ...	...	1,500				1,210			
Office Expenses and Miscellaneous ...	...	100				100			
Contract Contingencies ...	...	4,080				...			
Gymnastic Apparatus ...	...	75				3,100			
For rounding ...	...	-5				...			
			20,340				20,233		
Establishment charges recoverable from Provincial Governments, Departments, etc.—									
Deduct—Contribution from Agency Local Fund ...	...		1,85,610				1,92,704		
			-610				-780		
TOTAL ...	...		1,85,000				1,91,924		
Voted ...	...		1,85,000				1,91,924		
Non-voted ...	...		...				...
AGENCY POLICE, PALANPUR.									
Pay of Officers—									
(1) 1 Deputy Superintendent (380 for 7 months and 400 for 5 months.) ...	...	4,660				4,880			
			4,660				4,880		
Pay of Establishment—									
(1) 1 Inspector (180— $\frac{15}{2}$ —255) ...	...	2,340				2,880			
(9) 9 Chief Constables (75 to 180) ...	...	11,130				10,440			
(55) 51 Head Constables (28 to 50) ...	...	21,000				22,968			
(211) 202 Constables (20 to 24) ...	...	52,412				55,500			
(58) 58 Mounted Police (20 to 50) ...	...	17,640				17,496			
(6) 6 Camel Sowars (20 to 24) ...	...	1,608				1,608			
Camel and Horse Allowance ...	...	21,960				25,440			
Clerks and Schoolmasters ...	...	...				5,677			
Literacy Allowance ...	...	225				250			
For rounding ...	...	-175				...			
			1,28,140				1,42,259		
Allowance, Honoraria, etc.—									
Clothing Allowance ...	...	365				...			
Travelling Allowance ...	...	11,180				11,360			
Cost of Railway Warrants ...	...	750				750			
Plague Allowance ...	...	...				200			
House-rent Allowance ...	...	288				584			
For rounding ...	...	-3				...			
			12,580				12,894		
Carried over ...	...		1,45,880				1,60,033		

DETAILED ACCOUNT No. 26E. POLICE. Special Police—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
AGENCY POLICE, PALANPUR—contd.								
Brought forward ...		1,45,980			...	1,60,038	...	...
Contingencies—								
Bands ...	50							
Potty Construction and Repairs ...	1,800				1,800			
Clothing Charges ...	7,940				8,645			
Allowance to witnesses in the course of inquiry before the Police ...	100				100			
Rewards ...	50				50			
Accountments ...	471				725			
Ordnance Stores ...	711				817			
Post-mortem Examination Charges ...	100				100			
Purchase of Hand-cuffs ...	90				105			
Water Supply ...	50				50			
Rents, Rates and Taxes ...	206				296			
Service Postage and Telegrams ...	1,200				1,320			
Office expenses and Miscellaneous ...	150				150			
Contract Contingencies ...	4,036				4,098			
Gymnastic Apparatus ...	75				...			
For rounding ...	+1							
		16,620				17,756		
TOTAL ...		1,62,000				1,77,789		
Voted ...		1,62,000				1,77,789		
Non-voted ...		...				...
MEWASIS.								
Pay of Establishment—								
Mewas Police—								
106 Rakhwaddars (48) and 105 (Rates varying from 2 to 12) ...	8,450				8,450		2,809	
TOTAL ...		8,450		3,500		8,450		2,809
Voted ...		8,450		2,500		8,450		2,809
Non-voted ...		...		...		...		...
BHIL NEMNUK.								
Pay of Establishment—								
(1) 1 Rakhwaddar (14) ...	168				84		593	
(1) 1 Jamadar (26) ...	812				232		20	
Temporary and Provisional Allowances ...	...				144		...	
TOTAL ...		480		500		460		619
Voted ...		480		500		460		619
Non-voted ...		...		...		...		...
CAMEL LEVY.								
Pay of Establishment—								
(24) 24 Head Constables (28 to 50) ...	9,456				9,816		1,817	
(170) 97 Constables (21 to 25) ...	26,856				46,920		77,712	
Camel Allowance ...	17,448				41,904		...	
Local Allowance ...	108				516		...	
For rounding ...	+2							
		53,870				99,156		79,529
Allowances, Honoraria, etc.—								
Travelling Allowance ...	...				...		10	
Hutting money ...	...				...		3	
Grain Compensation Allowance ...	...				...		150	
		...						163
TOTAL ...		53,870		60,000		99,156		79,692
Voted ...		53,870		60,000		99,156		79,692
Non-voted ...		...		...		...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 26E. POLICE. Special Police—concluded.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DANGS POLICE.								
Pay of Establishment—								
5 Head Constables (28 to 50) ...	2,316				2,316		1,796	
19 Constables (20 to 24) ...	4,884				4,812		5,231	
Local Allowance ...	1,860				1,860		...	
		9,060		9,000		8,988		7,027
Allowance, Honoraria, etc.—								
Horse Allowance ...	360				180		...	
Travelling Allowances ...	500				500		...	
Grain Compensation ...	...				...		...
Clothing Charges ...	605				605		545	
Hutting money ...	...				...		37	
Office expenses and Miscellaneous... ..	175				150		30	
Post-mortem Examination charges ...	20				20		40	
Rewards ...	50				75		416	
Cost of Railway warrants ...	175				200		41	
For rounding ...	+5				...		...
		1,890		2,000		1,730		1,109
TOTAL ...		10,950		11,000		10,718		8,136
Voted ...		10,950		11,000		10,718		8,136
Non-voted ...		...		...		...		...
DETAILED ACCOUNT No. 26F. POLICE. Railway Police.								
SUMMARY.								
BOMBAY BARODA AND CENTRAL INDIA RAILWAY POLICE (INCLUDING THE S.-R. SECTION OF THE R.M. RAILWAY) ...	3,35,900			3,00,000	3,47,578		3,22,439	
GREAT INDIAN PENINSULA AND MADRAS AND SOUTH- ERN MAHRATTA RAILWAYS POLICE ...	4,69,000			4,00,000	4,71,036		4,19,450	
BARSI LIGHT RAILWAY POLICE ...	...			...	...		386	
SIND RAILWAYS POLICE ...	2,23,100			2,00,000	2,26,457		2,00,649	
LUMP PROVISION FOR GRANT OF LOCAL ALLOWANCE TO INSPECTORS AND SUB-INSPECTORS ON RAILWAYS IN BOMBAY AND BALSETTI ...	17,820				...		...
RENT FOR TWO PLOTS FOR RAILWAY POLICE QUAR- TERS ON DADAR MATUNGA ESTATE AND RENTAL OF RAILWAY SALOONS ...	7,853				...		...
		10,53,673				10,45,071		
Deduct—Probable saving ...		- 673				- 71		
TOTAL ...		10,53,000		9,00,000		10,45,000		9,42,924
Voted ...		10,03,600		8,52,000		9,33,000		8,95,686
Non-voted ...		49,400		48,000		62,000		47,338
DETAILS.								
B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway).								
Pay of Officers—								
(1) 1 Superintendent, (1050 for 9 months and at 1075 for 3 months + L.A. 150) ...	14,475				17,276		15,985	
For rounding ...	+ 25							
		14,500		15,000		17,276		15,985
Pay of Establishment—								
(5) 5 Inspectors (180 to 300) ...	14,955				12,720		9,915	
(18) 18 Sub-Inspectors (75 to 180) ...	24,130				22,620		18,961	
(4) 4 Sergeants (150—5—200) ...	8,225				8,400		6,884	
(112) 154 Head Constables (28 to 50) Executive Subordinates ...	63,852				46,176		53,855	
(397) 304 Constables (20 to 24) ...	82,620				1,06,212		99,204	
11 Clerks (60 to 185) ...	13,152				12,156		14,964	
2 Servants (22) (21) ...	516				...		...
Local and Duty Allowance ...	16,752				8,256		...	
Carried over ...	2,24,202	14,500		15,000	2,16,540	17,276	2,05,142	15,985

DETAILED ACCOUNT No. 26F. POLICE. Railway Police—continued.		Budget Estimate, 1928-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	...	2,24,202	14,500		15,000	2,16,540	17,276	2,05,142	15,985
B. B. & C. I. RAILWAY POLICE (including the S. R. Section of the R. M. Railway)—contd.									
Literacy Allowance	...	1,500				1,500			
Plain Clothes Allowance	...	2,100							
Temporary Establishment	...							4,660	
For rounding	...	- 52							
			2,27,750		2,08,000		2,18,040		2,09,802
Allowances, Honoraria, etc.—									
Cost of Railway warrants	...	6,000							
Travelling Allowance	...	29,560				40,300		44,513	
House-rent Allowance	...	7,345				8,500		7,735	
Grain Compensation Allowance	...								
Clothing Allowance	...	860						4,606	
Exchange Compensation Allowance	...								
For rounding	...	- 5						815	
			43,760		44,000		48,800		57,669
Contingencies—									
Gymnastic Apparatus	...	50							
Rewards	...	2,000				2,000		1,917	
Clothing Charges	...	4,740				13,800		1,789	
Purchase of Land	...								
Ordnance Stores	...	1,075				1,635		1,184	
Interest and maintenance charges of officers									
Saloons and rent for hire of a I class family carriage on metre gauge	...	130							
Accommodation of Policemen in infested areas.	...	500							
Rents, rates and taxes	...	17,778				20,688		19,488	
Service Postage and Telegrams	...	4,000				7,200		1,153	
Office Expenses and Miscellaneous	...	3,580				3,175		9,113	
Contract Contingencies	...	9,745				7,295		5,797	
Petty construction and repairs	...	200							
For rounding	...	+ 2							
			43,800		40,000		55,299		40,441
Additional Police Establishment—									
Additional Police Establishment	...	7,773							
Travelling Allowance	...	1,000							
Clothing Charges	...	575							
House rent Allowance	...	1,104							
Contingencies	...	118							
			10,570						
Deduct—Contribution	...								
			3,29,810		3,02,000		3,39,409		
Establishment charges recoverable from Provincial Governments, Departments, etc.—									
Deduct—On account of Constable engaged on Gaikwar's Dabhoi-Rajpipla State Railway	...	- 2,930							
On account of Additional Police	...	-12,150				- 2,000		-2,931	
			3,25,800		3,00,000		3,36,478		
Add—On account of Railway quarters occupied by Police	...		+10,600				11,100		
TOTAL	...		3,85,900		3,00,000		3,47,578		3,22,439
Voted	...		3,21,430		2,85,000		3,30,302		3,05,639
Non-voted	...		14,470		15,000		17,276		16,800
GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS.									
Pay of Officers—									
(1) 1 Superintendent (1,150 for 8 months and 1,200 for 4 months + L.A. 150)	...	15,800				15,200		14,718	
(1) 1 Assistant Superintendent (375 for 4 months and at 400 for 8 months + L.A. 100)	...	8,900				10,300		5,101	
			21,700		20,000		25,500		19,819
Carried over	...		21,700		20,000		25,500		19,819

BOMBAY—EXPENDITURE.

*DETAILED ACCOUNT No. 26F. POLICE. Railway Police— <i>continued.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		21,700		20,000		25,500		...	19,819
GREAT INDIAN PENINSULA AND M. & S. M. RAILWAYS—<i>continued.</i>									
Pay of Establishment—									
(5) 5 Inspectors (180 to 300) ...	14,775				14,460			18,281	
(24) 24 Sub-Inspectors (75 to 180)...	32,590				33,300			24,031	
(9) 9 Sergeants (150—5—200) ...	18,835				17,880			16,525	
(161) 159 Head Constables (28 to 50)	65,904				66,660			...	532
Executive Subordinates ...	...				...			...	2,01,494
(486) 476 Constables (20 to 24) ...	1,31,242				1,49,916			18,074	
15 Clerks (40 to 140) ...	12,960				11,700			...	...
Local Allowance ...	25,776				6,660			...	...
Plain Clothes Allowance ...	1,632				1,632			...	95
Literary Allowance ...	1,800				3,200			...	...
Bad Climate Allowance ...	...				...			...	...
Temporary Establishment ...	...				...			...	...
3 Servants (19) 2 (18) ...	660				...			...	...
For rounding ...	—5				...			...	...
		3,06,170		2,60,000		3,05,408			2,79,032
Allowances, Honoraria, etc.—									
Travelling Allowances ...	38,260				42,440			49,201	
Grain Compensation ...	...				16,014			1,612	
House-rent Allowance ...	...				...			16,747	
Hutting money ...	7,650				9,762			592	
Cost of Railway Warrants. ...	9,000				5,000			952	
		54,910		54,000		73,216			69,104
Contingencies—									
Gymnastic apparatus ...	50				...			...	1,898
Rewards ...	4,600				4,600			...	...
Clothing Charges ...	7,770				17,675			...	2,637
Stationery and Petty Supplies ...	...				230			...	328
Accoutrements ...	180				...			...	1,111
Secret Service money ...	...				175			...	...
Petty construction ...	200				...			...	713
Allowances to witness, etc. ...	100				950			...	17,668
Ordnance Stores ...	1,416				...			...	...
Rents, Rates and Taxes ...	17,354				180			...	9,134
Service Postage and Telegrams ...	11,500				16,000			...	...
Telephone Charges ...	...				210			...	79
Water Supply ...	...				...			...	4,721
Office Expenses and Miscellaneous ...	3,847				3,042			...	5,510
Contract Contingencies ...	10,459				7,550			...	...
Accommodation of Policemen in infected area...	500				...			...	...
For rounding ...	—6				...			...	43,799
		57,970		50,000		50,612			43,799
		4,40,750		3,84,000		4,54,736			4,11,754
Additional Police.									
Additional Police establishment ...	29,060				...			...	...
Travelling Allowance ...	480				...			...	...
Hutting Money ...	3,550				...			...	...
Clothing charges ...	1,440				...			...	...
House-rent Allowance ...	240				...			...	...
Rewards ...	500				...			...	...
Office expenses and miscellaneous...	300				...			...	...
		29,570			...			...	...
		4,70,320		3,84,000		4,54,736			4,11,754
Establishment charges recoverable from Provincial Governments, Departments, etc.—									
<i>Deduct</i> —Barsi Light Railway Share, ...	...				...			...	— 386
On account of additional Police ...	— 34,020				...			...	...
		4,36,300		3,84,000		4,54,736			4,11,368
<i>Add</i> —On account of Interest on Capital expended on quarters ...	...				...			...	8,082
		82,700		16,000		16,300			8,082
TOTAL ...		4,69,000		4,00,000		4,71,036			4,19,450
Voted ...		4,47,800		3,80,000		4,45,536			3,99,631
<i>Non-voted</i> ...		21,700		20,000		25,500			19,819

DETAILED ACCOUNT No. 26F. POLICE. Railway Police— <i>continued</i> .		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SIND RAILWAYS POLICE—<i>contd.</i>									
Pay of Officers—									
(1) 1 Superintendent (925 for 8 months and at 1,000 for 4 months + L.A. 150) ...	13,200					19,184		10,331	
		13,200		13,000		19,184		10,331	
Pay of Establishment—									
(3) 3 Inspectors (180 to 300) ...	8,470					9,225		8,455	
(12) 10 Sub-Inspectors (75 to 145) ...	11,520					15,420		15,968	
(3) 3 European Sergeants (150—5—200) ...	6,480					5,965		3,120	
(59) 55 Head Constables (28 to 50) ...	23,064					24,504		47	
(271) 254 Constables (23—8) ...	71,628					72,108		92,429	
13 Clerks (30 to 160) ...	8,855					8,995		10,322	
Local and Duty Allowance ...	16,438					7,488			
Literacy Allowance ...	792					750			
Police supplied to private persons and Companies ...	564								
For rounding ...	-21								
		1,47,790		1,27,000		1,44,455		1,30,341	
Allowances, Honoraria, etc.—									
Travelling Allowance ...	17,880					22,580		17,850	
House-rent Allowance ...	360					1,777		7,947	
Hutting Money ...	12,228					6,852		21	
Grain Compensation Allowance ...								2,329	
Clothing Allowance ...	450								
Exchange Compensation Allowance ...									
For rounding ...	-8							388	
		30,910		28,000		31,209		28,535	
Contingencies—									
Purchase of land ...						500			
Accoutrements ...	100					100			
Medicines and Chemicals ...	70					75		193	
Ordnance Stores ...	85					110		68	
Purchase of Hand-cuffs ...	40					10		410	
Secret Service Money ...									
Allowances to witnesses, etc. ...								120	
Clothing Charges ...	7,860					9,740		8,256	
Rewards ...	1,100					700		1,000	
Rents, Rates and Taxes ...	14,724					12,900		13,266	
Service Postage and Telegrams ...	3,500					3,000		2,075	
Water Supply ...	204					204		60	
Office expenses and Miscellaneous ...								1,069	
Contract contingencies ...	4,270					4,270		4,985	
For rounding ...	-3								
		31,950		32,000		31,609		31,442	
Establishment charges recoverable from Provincial Governments, Departments, etc.—									
Deduct—Contribution ...		-750							
TOTAL ...		2,23,100		2,00,000		2,26,457		2,00,649	
Voted ...		2,09,900		1,87,000		2,07,273		1,89,930	
Non-voted ...		13,200		13,000		19,184		10,719	
DETAILED ACCOUNT No. 26G. POLICE. Criminal Investigation Department.									
CRIMINAL INVESTIGATION DEPARTMENT.									
Pay of Officers—									
(1) 1 Deputy Inspector General of Police, Criminal Investigation Department (1,950 for 1 month and 2,050 for 11 months) ...	24,500					24,698		21,805	
(1) 1 Deputy Commissioner (1,100 for 8 months and 1,150 for 4 months + L.A. 200) ...	15,800					17,948		13,354	
(1) 1 Additional Deputy Commissioner (950 + L.A. 200) ...	13,800					11,400			
Carried over ...	54,100					54,046		35,159	

DETAILED ACCOUNT No. 26G. POLICE. Criminal Investigation Department— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	54,100				54,046		35,159	
CRIMINAL INVESTIGATION DEPARTMENT—concluded.								
(1) 1 Personal Assistant to the Deputy Inspector General of Police (1,000 for 8 months and 1,025 for 4 months + D.A. 100) ...	13,300				13,375		11,790	
(4) 4 Superintendents— 1 (1,075 for 9 months and 1,100 for 3 months + D. A. Rs. 150) ...	14,775				17,630		22,772	
3 (700) (360 for 7 months and 380 for 5 months (320) + D. A. at Rs. 75 and L.A. to 2 at Rs. 100) ...	21,760				13,000			
For rounding ...	+245							
		1,04,180		{ 90,000 20,000		98,551		69,721
Pay of Establishment—								
(24) 24 Inspectors (180 to 400) ...	83,173				81,255		83,898	
(59) 59 Sub-Inspectors, (75 to 200)...	81,110				84,220		92,936	
(82) 65 Jamadars, Havildars and Head Constables (23 to 66) ...	31,812				33,900		17,156	
(1) Sergeant ...					2,140		721	
(44) 63 Constables (21 to 36) ...	22,212				17,424		43,353	
Good Service Pay ...	48				48			
Local and Duty Allowance (special pay) ...	56,849				49,272			
5 Clerks (55 to 240) ...	7,980				432		1,740	
26 Servants (18 to 22) ...	5,856							
Temporary Establishment ...	26,448				29,745		32,046	
Literacy Allowance ...	690				268			
Increase in the staff of Short-hand writer Sub-Inspectors ...					23,064			
Reorganisation of the Department...								
Lump provision for Special Staff employed for Anti-Bolshevik Operations ...								
For rounding ...	-48							
		3,16,130		3,30,000		3,21,768		2,71,850
Allowances—								
Exchange Compensation Allowance ...	1,960						2,357	
Clothing Allowance ...	5,955							
Grain Compensation ...							203	
Cost of Railway Warrants ...	8,690				3,100		210	
Travelling Allowance ...	1,06,802				1,15,260		1,05,102	
House-rent Allowance ...	23,814				23,918		20,643	
Hutting Allowances ...	3,396				1,668		350	
Plague Allowance ...	50				50			
For rounding ...	+3							
		1,50,670		1,10,000		1,43,996		1,28,865
Contingencies—								
Ammunition ...					3,000		509	
Photographs of Criminals ...	3,000				50			
Hire of Horses ...							4,628	
Clothing Charges ...	420				6,595		5,458	
Rewards ...	2,800				2,000		198	
Subscription to Newspapers ...	800				300		30,832	
Rents, Rates and Taxes ...	28,824				34,602		3,717	
Secret Service Money ...	11,500				9,000		2,075	
Service Postage and Telegrams ...	5,550				5,300		121	
Carriage of Furniture ...	550				50		420	
Other Telephone Charges ...	100				100		52	
Stationery and other Petty Supplies ...					2,000		12,574	
Office Expenses and Miscellaneous ...	3,760				3,585		13,145	
Contract Contingencies ...	21,666				20,716		993	
Good Service Pay ...								
Contract Contingencies ...								
Purchase of Bicycles ...	250							
Water Supply ...	120							
Pay of Menials ...	180							
For rounding and probable savings ...		79,020		80,000		87,998		79,722
						6,51,613 +387		
TOTAL ...		6,50,000		6,30,000		6,52,000		5,50,158
Voted ...		5,66,100		5,40,000		5,71,000		5,00,852
Non-voted ...		83,900		90,000		81,000		49,306

BOMBAY—EXPENDITURE.

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27.—PORTS AND PILOTAGE. (Reserved).	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
		Rs.	Rs.	Rs.	Rs.
SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT (a) ... VOTED ...	27A	11,500	11,000	12,000	10,841
PURCHASE OF MARINE STORES, ETC. (a) ... VOTED ...	27B	4,500	5,000	5,000	7,190
PORTS ESTABLISHMENTS ...	VOTED ...	4,000	28,000	37,000	22,061
	Non-voted... 27C	.....	75,000	66,000	31,436
MISCELLANEOUS ... VOTED ...	27D	.....	.....	.....	10,890
WORKS ... VOTED ...	27E	16,000	49,000	.....	68,500
TOTAL ...		36,000	1,68,000	1,20,000	1,50,418
Voted ...		36,000	93,000	54,000	1,18,982
Non-voted ...		.....	75,000	66,000	31,436
DETAILED ACCOUNT No. 27A.					
PORTS AND PILOTAGE.					
Salaries and Allowances of Officers and Men Afloat.					
STEAMER "JHELM" AND FLAT "MOOLTAN".					
		Rs.	Rs.	Rs.	Rs.
Pay of Officers—					
(1) 1 Commander (240) ...		2,915		3,000	2,675
Provision for Leave Allowances ...		...		300	...
For rounding ...		5			
			2,920	3,300	2,675
Pay of Establishment, etc.—					
Permanent Establishment—					
14 Captain, Engine Driver, Clerk, Carpenter, Fitter, etc. (varying from Rs. 18 to Rs. 61) ...		5,574		5,514	8,166
Temporary Establishment—					
21 Quarter Master, Lascars, etc. (varying from Rs. 21 to Rs. 27) ...		2,355		2,355	...
Provision for Leave Allowance ...		260		550	...
For rounding ...		+31			
			8,220	8,419	8,166
Allowances, Honoraria, etc.—					
House-rent Allowance ...		...	360		
For rounding ...				11,719	
				281	
TOTAL VOTED ...		11,500	11,000	12,000	10,841
DETAILED ACCOUNT No. 27B.					
PORTS AND PILOTAGE.					
Purchase of Marine Stores, etc.					
Stores ...		1,000		1,000	939
Serving Postage and Telegrams ...		6		6	84
Coal and Fuel ...		2,000		1,500	1,497
Repairs ...		125		125	8,126
Miscellaneous ...		1,500		2,500	1,544
			4,631	5,131	7,190
For rounding ...		-181		-131	
TOTAL VOTED ...		4,500	5,000	5,000	7,190

(a) Controlled by the Commissioner in Sind.

DETAILED ACCOUNT No. 27C. PORTS AND PILOTAGE. Ports Establishments.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHARGES FOR THE SURVEY OF STEAM VESSELS.								
Pay of Officers—								
(1) Principal Engineer and Ship Surveyors ...					13,200		31,436	
(3) Ship Surveyors ...					29,100		...	
Lump provision on account of revision of pay and entertainment of Shipwright Surveyor...					23,650		...	
				71,000		65,950		31,436
Pay of Establishment—								
Clerks ...					7,008		6,612	
Servants ...					432		504	
Revision of Establishment ...					1,176		...	
Provision for Leave Allowance ...					500		...	
				11,000		9,116		7,116
Allowances, Honoraria, etc.—								
Allowance for Overtime, etc. ...					...		200	
Travelling Allowance ...					560		5,540	
Motor car Allowance ...					5,500		...	
House-rent and other allowances ...					11,760		4,457	
Temporary and Provisional Allowance ...					1,797		...	
Fees ...					5,600		2,934	
				4,000 } 14,000 }		25,217		13,131
Contingencies—								
Contingencies ...					2,000		1,654	
Refunds ...					875		...	
Office Expenses and Miscellaneous ...					...		160	
				3,000		2,875		1,814
						1,03,158		
Establishment charges payable to other Government Departments—								
Add—Local Government's share at 7 per cent. of net cost of the Marine Survey Department ...	3,651							
For rounding ...	+ 359							
		4,000						
For rounding ...						- 158		
TOTAL ...		4,000		1,03,000		1,03,000		53,497
Voted ...		4,000		28,000		37,000		22,061
Non-voted ...				75,000		66,000		31,436
DETAILED ACCOUNT No. 27D. PORTS AND PILOTAGE. Miscellaneous.								
Contribution to the landing and wharfage for funds ...							10,000	
Office Expenses and Miscellaneous ...							390	
TOTAL VOTED ...								10,390
DETAILED ACCOUNT No. 27E. PORTS AND PILOTAGE. Works.								
Percentage charges ...							12,812	
Repairs ...							350	
Original works ...							55,338	
TOTAL VOTED ...		16,000		49,000				68,500

Provision made in the Central Estimates.

30—SCIENTIFIC DEPARTMENTS. Partly Reserved and Partly Transferred.	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
		Rs.	Rs.	Rs.	Rs.
PROVINCIAL MUSEUMS (TRANS- FERRED) ... VOTED ...	30A	36,000	34,000	32,000	30,000
DONATIONS TO SCIENTIFIC SOCIE- TIES (TRANSFERRED) ... VOTED ...	30B	31,000	27,000	27,000	60,800
					41,742
HYDRO-ELECTRIC SURVEY { VOTED ...		.....	.....	.....	.....
(RESERVED) ... { Non-voted ...		.....	18,000	.....	.....
Rounding ...				1,000	
TOTAL ...		67,000	79,000	60,000	1,32,542
Voted { Reserved ...		.....	.....	.....	41,742
{ Transferred ...		67,000	61,000	60,000	90,800
Non-voted { Reserved ...		.....	18,000	.....	.....
{ Transferred ...		.....	.....	.....	.....
DETAILED ACCOUNT No. 30A. SCIENTIFIC DEPARTMENTS. Provincial Museums—Transferred.		Rs.	Rs.	Rs.	Rs.
Grant-in-aid to Historical Museum at Satara ...			3,600	...	
Grant-in-aid to Nagar-Khana Museum at Bijapur ...			2,000	2,000	
Prince of Wales' Museum of Western India ...		55,000		55,000	55,000
Deduct—Contribution from the Bombay Municipality.		- 25,000	30,000	- 25,000	- 25,000
				30,000	30,000
TOTAL ...			35,600	32,000	
Rounding ...			+ 400	...	
Total ...			36,000	34,000	30,000
Voted ...			36,000	34,000	30,000
Non-voted ...			...	...	...
DETAILED ACCOUNT No. 30B. SCIENTIFIC DEPARTMENTS. Donations to Scientific Societies—Transferred.					
Royal Asiatic Society ...		8,600		6,600	
Sassoon's Mechanics' Institute ...		300		300	
Geographical Society ...		600		600	
Dnyan Prasarak Mandali ...		300		300	
Bombay Art Society ...		500		500	
Natural History Society ...		19,000		17,500	
Teachers' Association, Bombay ...		200		200	
Anthropological Society of Bombay ...		1,000		1,000	
TOTAL ...			30,500	27,000	
Rounding ...			+ 500	...	
Total ...			31,000	27,000	60,800
Voted ...			31,000	27,000	60,800
Non-voted ...			...	...

Details not available.

31.—EDUCATION. (a).—Partly Reserved and Partly Transferred.		Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
A.—UNIVERSITY.			Rs.	Rs.	Rs.	Rs.
Transferred.						
GRANTS TO UNIVERSITIES	...	31 A	92,000	67,000	67,000	67,000
GOVERNMENT ARTS COLLEGES	...		5,81,000	5,70,000	5,70,000	4,73,505
GRANTS TO NON-GOVERNMENT ARTS COLLEGES	...		1,44,000	89,000	89,000	1,63,979
GOVERNMENT PROFESSIONAL COLLEGES	...		6,17,000	5,34,000	5,34,000	5,38,372
GRANTS TO NON-GOVERNMENT PROFESSIONAL COLLEGES	...		.....	.....	.....	.....
TOTAL	...		14,34,000	12,60,000	12,67,000	12,42,856
VOTED	...		9,89,000	8,40,000	8,42,000	9,23,507
Non-voted	...		4,45,000	4,20,000	4,25,000	3,19,349
B.—SECONDARY.						
GOVERNMENT SECONDARY SCHOOLS	...	31 B	10,74,000	10,20,000	10,54,000	10,05,763
DIRECT GRANTS TO NON-GOVERNMENT SECONDARY SCHOOLS	...		13,18,000	13,08,000	11,55,000	12,68,214
GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION	...		10,000	.....	.....	.....
TOTAL	...		24,02,000	23,28,000	22,09,000	22,73,977
RESERVED	{ VOTED		4,97,000	5,62,000	5,48,000	4,35,842
	{ Non-voted		.....	.....	.....	.....
TRANSFERRED	{ VOTED		18,74,000	17,28,000	16,19,000	18,08,089
	{ Non-voted		31,000	38,000	42,000	30,046
C.—PRIMARY.						
GOVERNMENT PRIMARY SCHOOLS	...	31 C	1,19,000	99,000	1,33,000	78,167
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS	...		6,60,000	6,71,000	6,61,000	10,78,316
GRANTS TO LOCAL BODIES FOR PRIMARY EDUCATION	...		1,09,04,000	93,13,000	93,88,000	90,22,447
TOTAL	...		1,16,83,000	1,00,83,000	1,01,82,000	1,01,78,930
RESERVED	{ VOTED		5,000	4,000	4,000	95,386
	{ Non-voted		.....	.....	.....	.....
TRANSFERRED	{ VOTED		1,16,78,000	1,00,79,000	1,01,78,000	1,00,83,544
	{ Non-voted		.....	.....	.....	.....
D.—SPECIAL.						
GOVERNMENT SPECIAL SCHOOLS	...	31 D	9,76,000	10,75,000	11,25,000	11,01,249
DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS	...		3,16,000	7,10,000	3,10,000	4,31,001
GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION	...		5,000	5,000	5,000	50,222
TOTAL	...		12,97,000	17,90,000	14,40,000	15,82,472
RESERVED	{ VOTED		1,21,000	1,23,000	1,23,000	8,569
	{ Non-voted		.....	.....	.....	.....
TRANSFERRED	{ VOTED		11,28,000	16,13,000	12,63,000	15,22,085
	{ Non-voted		48,000	54,000	54,000	51,818
E.—GENERAL.						
DIRECTION	...	31 E	1,37,000	1,38,000	1,38,000	1,39,889
INSPECTION	...		12,98,000	15,00,000	16,21,000	13,33,342
SCHOLARSHIPS	...		2,89,000	2,65,000	2,45,000	2,33,764
MISCELLANEOUS	...		1,74,000	1,63,000	1,63,000	1,40,057
TOTAL	...		18,98,000	20,66,000	21,67,000	18,47,052
RESERVED	{ VOTED		26,000	19,000	19,000	47,815
	{ Non-voted		17,000	19,000	19,000	.....
TRANSFERRED	{ VOTED		16,61,000	18,46,000	19,36,000	16,30,288
	{ Non-voted		1,94,000	1,82,000	1,93,000	1,63,949
EXCHANGE	{ VOTED		90,000	64,000	.....	40,920
	{ Non-voted		.....	.....	.....	.....
			1,88,04,000	1,75,91,000	1,72,65,000	1,71,66,207
EXPENDITURE IN ENGLAND	{ VOTED		70,000	52,000	59,000	32,272
	{ Non-voted		1,10,000	70,000	44,000	46,105
GRAND TOTAL	...		1,89,84,000	1,77,13,000	1,73,68,000	1,72,44,584
VOTED	{ RESERVED		6,49,000	7,08,000	6,94,000	5,87,612
	{ TRANSFERRED		1,74,90,000	1,62,22,000	1,58,97,000	1,60,40,705
Non-voted	{ Reserved		17,000	19,000	19,000	.....
	{ Transferred		8,28,000	7,64,000	7,58,000	6,16,267

(a) Expenditure controlled by the Director of Public Instruction, Poona.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 31A. EDUCATION. University—continued.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANTS TO UNIVERSITIES.							
Recurring Grants							
Grants-in-aid, Contributions and Donations—							
To Bombay University	92,000			67,000		67,000	
TOTAL, Voted		92,000	67,000		67,000		67,000
GOVERNMENT ARTS COLLEGES.							
Pay of Officers—							
(5) 5 Principals and Vice-Principals (1,750), 3 (1,350—50—1,500), (400—50—1,250), overseas pay at 250 each and duty allowance (250), 3 (150) ...	1,06,100			1,03,150		77,085	
(19) 19 Professors 2 (1,350—50—1,500), 17 (400— 50—1,250), O. S. P. 5 (250), (200), 3 (150) + Duty allowance (200) ...	2,08,500			1,89,400		1,31,756	
(7) 16 Professors (250—20—650) ...	70,740			33,100		75,489	
(5) 4 Lecturers 3 (250—20—650) and one for nine months ...	14,210			19,790		24,181	
Provisions for leave allowance ...	1,660			7,900		...	
For probable savings		4,01,210 - 28,810	1,35,000 2,82,000		3,53,340		3,08,511
Pay of Establishment—		3,72,400					
(40) 29 Assistant Professors, Masters and Teachers, varying from Rs. 35 to Rs. 270 ...	58,960			70,380		66,106	
(4) 3 Superintendents varying from Rs. 115 to Rs. 150 ...	4,620			5,280		2,396	
13 Clerks and Librarian varying from Rs. 45 to Rs. 175 ...	14,373			18,540		15,815	
18 Laboratory Assistants and Demons- trators varying from Rs. 16 to Rs. 130.	15,096			11,100		10,322	
(1) 1 Sub-Assistant Surgeons, compound- ers, etc. ...	480			1,140		1,010	
50 Servants varying from Rs. 8 to Rs. 21 .	6,972			7,152		10,600	
Temporary Establishment ...	24,240			19,172		4,148	
Provision for leave allowance ...	1,854			5,000		...	
Do. for Science teaching to Medi- cal Students ...	5,625			...		...
Temporary and provisional Allowance .	5,590			13,969		...	
Allowances, honoraria, etc.—		1,37,810	1,00,000		1,51,733		1,09,897
Travelling Allowance ...	5,000			4,770		5,215	
House-rent and other Allowances ...	(a) 7,480			840		1,220	
Allowance for medical charge ...	2,460			3,480		2,735	
Plague Allowance ...	200			200		...	
Provision for house-rent to certain members of Bombay Educational Subordinate Services .	6,840			6,660		...	
Contingencies—		21,980	10,000 3,000		15,950		9,170
Conservancy charges ...	1,542			...		...
Petty repairs ...	500			500		1,240	
Text Books and Library Charges ...	1,000			2,075		1,121	
Telephone charges ...	250			...		150	
Purchase of Apparatus ...	10,200			11,200		11,254	
Laboratory Expenses ...	1,000			1,000		20	
Water Supply ...	2,124			...		...
Excursion charges ...	...			...		1,109	
Rents, Rates and Taxes ...	1,429			2,593		3,784	
Service Postage and Telegrams ...	830			600		635	
Pay of Menials ...	3,084			3,360		1,489	
Office Expenses and Miscellaneous ...	8,371			11,040		17,365	
Contract Contingencies ...	11,920			13,465		7,760	
Provision for Science teaching to Medical Students ...	2,810			...		...
Special provision for Zoological books ...	1,350			...		...
Discretionary grant ...	200			...		...
Grant for research work in chemistry ...	1,000			...		...
Grants-in-aid, Contribution and Dona- tions—		47,610	40,000		45,833		45,927
Contribution towards the University	1,200				- 856		
TOTAL		5,81,000	5,70,000		5,66,000		4,73,505
Voted		2,89,000	2,85,000		2,74,000		2,64,664
Non-voted		2,92,000	2,85,000		2,92,000		2,08,841

* Includes Rs. 5,280 on account of a non-voted item.

DETAILED ACCOUNT No. 31A. EDUCATION. University— <i>continued</i> .	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GRANTS TO NON-GOVERNMENT ARTS' COLLEGES.								
Recurring Grants.								
Grants-in-aid, contributions and Dona- tion—								
Wilson College				16,250		40,876		
St. Xavier's College				16,250		49,689		
Sind Arts College	99,900			20,150		26,621		
Fergusson College				16,250		33,270		
New Poona College ... ..				...		13,523		
Provision for additional Grant to Aided Colleges.	50,000	1,43,900		...		...
					68,900			1,63,979
For rounding		100			100			
TOTAL, Voted		1,44,000		89,000		69,000		1,63,979
GOVERNMENT PROFESSIONAL COLLEGES. SUMMARY.								
LAW COLLEGE	71,600		61,000	73,000		64,677		
COLLEGE OF ENGINEERING, POONA	2,19,500		1,94,000	1,93,000		1,87,591		
ROYAL INSTITUTE OF SCIENCE, BOMBAY	1,91,700		1,41,000	1,62,000		1,51,403		
TRAINING COLLEGE FOR SECONDARY TEACHERS	57,600		51,000	50,000		46,155		
SYDENHAM COLLEGE OF COMMERCE AND ECONO- MICS, BOMBAY	76,600		87,000	87,000		88,546		
TOTAL		6,17,000	5,34,000		5,65,000		5,38,372	
Voted		4,64,000	3,99,000		4,32,000		4,27,864	
Non-voted		1,53,000	1,35,000		1,33,000		1,10,508	
DETAILS.								
LAW COLLEGE.								
Pay of Officers—								
(12) 12 Principal and Professors (450), 11 (350). Provision for leave allowance	51,600				51,600		53,402	53,402
		52,630	50,000		51,600			
Pay of Establishment—								
4 Clerks and Librarian varying from Rs. 72 to Rs. 160	5,388				5,004		6,313	
4 Servants varying from Rs. 14 to Rs. 14	528				528		1,028	
Temporary Establishments	8,400				8,724		317	
Provision for leave allowances	114				3,000		...	
Temporary and Provisional Allowance	480				600		...	
		14,910	6,000		17,856			7,658
For rounding		40						
		14,950						
Allowances, honoraria, etc.—								
Plague Allowance	54				50		...	
House-rent Allowance	386				420		336	
Travelling allowance	100						...	
		490	1,000		470		336	336
Contingencies—								
Discretionary Grant	80						190	
Prizes and scholarships ... ..	...				125		342	
Service Postage and Telegrams	150				3,000		2,670	
Contract Contingencies	3,000				...		199	
Miscellaneous office expenses ... ..	...						...
		3,230	4,000		3,125		...	3,231
Grants-in-aid, Contributions and Dona- tions—								
Contribution towards the University	300	300						
For rounding						- 51		
TOTAL, Voted		71,600	61,000		73,000		64,677	

DETAILED ACCOUNT No. 31A. EDUCATION. University—continued.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PROFESSIONAL									
• COLLEGES—continued.									
COLLEGE OF ENGINEERING, POONA.									
Pay of Officers—									
(1) 1 Principal (1,350—50—1,500) (+ overseas pay 250 + Principal's Allowances 150) ...	20,950				16,800		20,961		
(2) 3 Professors (400—50—1,250) (+ overseas pay 200), 2 (150) ...	32,500				22,900		19,246		
(2) 1 Professor (660) ...	7,900				21,250		31,878		
(4) 4 Assistant Professors and Lecturers (250—20—650) ...	21,974				16,480		13,057		
1 Temporary Professor of Mechanical Engineering (650) ...	7,800				7,800		5,828		
1 Superintendent, Electric Workshops ...	8,490				3,220				
1 Inspector of Engineering, etc. (250—20—650) ...	6,320				1,800		5,963		
(1) Librarian ...					3,220				
Provision for leave allowance ...	890				2,500				
Do. to raise the post of a Master to B. E. S. ...	66								
		1,06,890		59,000		95,950		96,933	
				41,000					
For probable savings ...		-1,420							
		1,05,470							
Pay of Establishment—									
(9) 10 Masters and Teachers (244), (308), (180), 3 (170) (150), (140), 130, (90). Temporary Establishment ...	19,824				11,592		15,156		
(4) 4 Fellowships 2 (50), 2 (40) for 2 months. Provision for revision of Subordinate staff ...	1,360				1,360		1,840		
9 Clerks, Herbarium-keeper, Curator, Observatory and Laboratory Assistants varying from Rs. 34 to Rs. 130. ...	8,148				6,660		7,756		
10 Workshop Establishment. Do. from Rs. 54 to Rs. 240 ...	11,364				8,832		11,139		
15 Servants. Do. from Rs. 14 to Rs. 20 ...	3,096				1,968		3,121		
8 Engineering Laboratory Establishment. Do. from Rs. 51 to Rs. 190. Provision for leave allowance ...	10,116				6,528		9,433		
Temporary and Provisional Allowance ...	480				2,000				
		55,370		50,000		48,940		48,559	
Allowances, Honoraria, etc.—									
Stipends ...	8,380				8,280				
Travelling Allowance ...	5,600				1,900		5,744		
House-rent and other Allowances ...					2,500		50		
Plague Allowance ...	200				200		200		
Grant for Survey Project ...	450				450		150		
Allowance for Medical Charge ...	600				600				
Discretionary allowance for tours ...	2,500								
		17,630		7,000		13,930		6,144	
				1,000					
Contingencies—									
Laboratory Expenses ...	2,500						1,620		
Workshop Charges ...	5,792				5,792		3,716		
Rents, Rates and Taxes ...	300				300				
Service Postage and Telegrams ...	500				400		485		
Workshops Contingencies ...	7,708				4,208		6,884		
Pay of Menials ...	803				804		402		
Conservancy Charges ...	340								
Water supply ...	1,300								
Telephone Charges ...	270								
Office Expenses and Miscellaneous ...	20				1,806		5,535		
Discretionary Grant ...	80								
Contract Contingencies ...	21,117				21,117		17,313		
		40,730		36,000		34,427		35,955	
Grant-in-aid, Contribution and Donations—									
Contribution towards the University. ...	300	300							
For rounding ...						-247			
TOTAL ...		2,19,500		1,94,000		1,93,000		1,87,591	
Voted ...		1,59,500		1,52,000		1,53,000		1,47,384	
Non-voted ...		60,000		41,000		40,000		40,207	

DETAILED ACCOUNT No. 31A. EDUCATION. University—continued.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PROFESSIONAL COLLEGE—continued.							
ROYAL INSTITUTE OF SCIENCE, BOMBAY.							
Pay of Officers—							
(1) 1 Principal (1,350—50—1,500), (+ 250 Overseas pay + 250 Special allowance) ...	22,150			18,000		24,199	
(2) 3 Professors (400—50—1,250), Overseas pay to one (150) ...	26,500			22,710		6,596	
(10) 5 Professors (650—30—800), 4 (250—20—650) ...	25,590			26,100		20,675	
Provision for leave allowance ...	510			2,500		...	
Deduct for probable Saving ...		74,750 —860	35,000 40,000		69,310		51,470
Pay of Establishments—		73,890					
3 Clerks, Superintendents, etc., varying from Rs. 60 to 220 ...	4,560			4,356		6,755	
7 Laboratory Assistants, etc. Do. Rs. 90 to 120. ...	8,175			10,825		6,093	
5 Fellowships (70) ...	3,780			...		...
6 Demonstrators and Lecturers ...	13,680			...		...
15 Servants varying from Rs. 10 to 15 ...	1,920			2,166		2,658	
Provision for leave allowance ...	525			1,500		...	
Temporary and Provisional allowance ...	1,800			1,560		...	
Allowances, Honoraria, etc.—		34,440	17,000		20,407		15,506
House-rent and other Allowances ...	(a) 3,300			2,508		2,992	
Travelling Allowances ...	400			...		392	
Contingencies—		3,700	6,000		2,508		3,384
Discretionary Grants ...	80			...		...
Rents, Rates and Taxes ...	725			725		62	
Conservancy Charges ...	846			846		...	
Service Postage and Telegrams ...	200			125		55	
Library charges ...	4,500			4,500		13,639	
Pay of Menials ...	648			1,296		...	
Water supply ...	500			500		213	
Purchase of Apparatus ...	9,000			59,000		63,052	
Electric Energy ...	1,200			1,200		...	
Equipment Grant ...	60,000			...		...
Office Expenses and Miscellaneous ...	1,471			1,467		4,022	
Workshop Grants ...	500			...		...
For rounding ...		79,670	43,000		69,659		81,043
TOTAL ...		1,91,700	1,41,000		1,62,000		1,51,403
Voted ...		1,42,700	1,01,000		1,21,000		1,20,603
Non-voted ...		49,000	40,000		41,000		30,795
TRAINING COLLEGE FOR SECONDARY TEACHERS.							
Pay of Officers—							
(1) 1 Principal (400—50—1,250) + 150 Overseas pay + 150 duty allowance ...	11,750			10,800		12,981	
4 Lecturers (250—20—650) ...	12,000			2,250		438	
Provision for leave allowance ...	240			...		...
Deduct—Probable Saving ...		23,990 —250	2,000 13,000		13,050		13,419
Pay of Establishment—		23,740					
1 Clerk (103) and allowance (15) ...	1,416			6,552		8,864	
3 Servants (10) ...	360			360		753	
Provision for leave allowance ...	34			650		...	
Temporary and Provisional Allowance ...	360			...		...
Allowances, Honoraria, etc.—		2,170	10,000		7,562		9,617
Local Allowance ...	3,540			1,148		...	
Allowance for Medical Charge ...	360			360		...	
Travelling Allowance ...	1,200			600		1,224	
Plague Allowance ...	50			50		...	
Grain Compensation Allowances ...	...			...		75	
Honorarium ...	75			75		75	
Stipends ...	23,755			21,011		19,686	
Carried over ...		28,980	23,000		23,244		21,060
		54,890	48,000		43,856		44,096

(a) Includes Rs. 1,500 for non-voted item.

DETAILED ACCOUNT No. 31A. EDUCATION. University—concluded.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PROFESSIONAL COLLEGES—concluded.								
TRAINING COLLEGE FOR SECONDARY TEACHERS—continued.								
Brought over ...	...	54,890	48,000	...	43,856	...	44,096	
Contingencies—								
Discretionary Grant ...	80			...		40		
Service Postage and Telegrams ...	60			40		40		
Purchase of Books ...	...			8,500		...		
Pay of Menials ...	264			264		363		
Conservancy Charges ...	436			...		163		
Office Expenses and Miscellaneous ...	300			932		435		
Water supply ...	200			...		60		
Contract Contingencies ...	1,070			1,070		998		
		2,410	3,000		5,806		2,059	
Grants-in-aid, Contributions and Donations—								
Contribution towards the University ...	300	300						
For rounding ...	...	...			338			
TOTAL ...		57,600	51,000		50,000		46,155	
Voted ...		45,600	38,000		39,000		33,174	
Non-voted ...		12,000	13,000		11,000		12,981	
SYDENHAM COLLEGE OF COMMERCE AND ECONOMICS, BOMBAY.								
Pay of Officers—								
(1) 1 Principal (400—50—1,250) + 150 duty allowance ...	11,700			12,000		13,085		
(4) 3 Professors (400—50—1,250) + 50 local allowance ...	20,700			29,400		13,440		
(1) 1 Do. do. (250) ...	3,000			4,800		15,445		
(5) 5 Lecturers, 1 (300), 3 (200), (100) ...	12,000			15,000		6,932		
Provision for leave allowance ...	300			2,000		...		
		47,700	18,000		63,200		48,902	
Deduct—Probable Saving ...		-310	40,000					
		47,390						
Pay of Establishment—								
3 Clerks, Librarians, etc., varying from Rs. 72 to 160. ...	4,164			3,616		7,075		
1 Shorthand Instructor (150) ...	1,800			2,259		...		
7 Servants varying from Rs. 10 to 11 and allowance to 1 at Rs. 6 ...	926			936		2,183		
3 Fellowships (50) ...	1,350			...		...
Temporary Establishment ...	...			...		100		
Provision for leave allowance ...	120			400		...		
Temporary and provisional allowance ...	970			1,095		...		
		9,330	7,000		8,306		9,358	
Allowances, Honoraria, etc.								
Allowance for Medical charge ...	600			600		550		
Travelling Allowance ...	100			1,500		60		
Plague Allowance ...	30			25		...		
House-rent and other allowances ...	590			2,172		3,735		
		1,320	2,000		4,297		4,345	
Contingencies—								
Telephone Charges ...	300			...		...
Text Books and Library Charges ...	2,500			2,500		3,982		
Rents, Rates and Taxes ...	8,110			3,520		19,780		
Service Postage and Telegrams ...	295			295		120		
Purchase and Repairs of Furniture ...	720			720		290		
Water-supply ...	1,620			120		100		
Conservancy Charges ...	280			282		165		
Pay of menials ...	1,745			816		676		
Peons' Uniforms and Belts ...	60			60		7		
Electric Energy ...	1,200			1,240		237		
Discretionary Grant ...	80			...		...
Office Expenses and Miscellaneous ...	1,350			1,560		584		
		18,260	20,000		11,113		25,941	
Grants-in-aid, Contributions and Donations—								
Contribution towards the University ...	300	300						
For rounding ...	...	...			84			
TOTAL ...		76,600	87,000		87,000		88,546	
Voted ...		44,600	47,000		46,000		62,021	
Non-voted ...		32,000	40,000		41,000		26,525	

DETAILED ACCOUNT No. 31B. EDUCATION. Secondary.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
GOVERNMENT SECONDARY SCHOOLS.								
SUMMARY.								
Secondary Schools for boys	9,48,000		9,10,000	9,38,000		9,11,226		
Secondary Schools for girls	1,26,000		1,10,000	1,16,000		94,537		
TOTAL		10,74,000		10,20,000		10,54,000	10,05,768	
Voted		10,43,000		9,82,000		10,12,000	9,75,717	
Non-voted		31,000		38,000		42,000	30,046	
DETAILS.								
SECONDARY SCHOOLS FOR BOYS.								
Pay of Officers—								
(1) 1 Principal (400—50—1,250 + 150 over- seas allowance)	6,600			13,800		1,200		
(3) 3 Headmasters 400—50—1,250) and over- seas allowance (250) and (150)	19,400			28,300		28,846		
(18) 20 Head Masters, (250—20—650)	1,08,760			1,08,320		90,948		
Provision for leave allowance	2,180			16,400		...		
		1,36,940		90,000 38,000		1,66,820	1,20,994	
Pay of Establishment—								
(288) 488 Head Masters and Masters, Gym- nasts, Monitors, etc., 4 (270), 2 (260), (250), 12 (240), 9 (220), 10 (200), 8 (180), 4 (170), 10 (160), 22 (150), 13 (140), 8 (135), 15 (130), 16 (125), 24 (120), 20 (115), 23 (110), 16 (105), 34 (100) and the rest between Rs. 25 and 100 and allowance to Drawing Master, Sanskrit teachers and sloyd teachers Rs. 2,144	6,85,758			5,40,324		6,08,698		
1 Superintendent	1,200			...		...
51 Laboratory Assistants and Clerks varying from Rs. 15 to Rs. 109	27,504			28,812		29,465		
151 Servants varying from Rs. 5 to 20	17,988			15,504		28,475		
Temporary establishment	9,808			12,736		14,036		
Provision for leave allowance	13,050			28,000		...		
Temporary and provisional allowance	29,000			31,243		...		
Provision for Middle School, Karachi ... ..	...			21,724		...	
Provision for two temporary teachers in High School, Godhra ... ..	...			1,680		...	
Provision for the revision of pay of Urdu Teachers	192			...		...
		7,34,500						
Deduct—Probable saving		- 32,180						
		7,02,320		6,85,000		6,80,023	6,80,674	
Allowances, Honoraria, etc.—								
Travelling Allowance	7,000			2,265		7,544		
Allowance for Medical Charge	(a) 3,120			(a) 3,000		2,228		
Plague Allowance	1,400			1,400		...		
Special allowance to M.A.'s & M.Sc.'s in Edu- cational Department	800			3,300		...		
Remuneration to teachers in Government Secondary Schools for examining Ex- students	620			620		...		
House Rent and other Allowances	6,520			264		987		
		19,460		10,000		10,849	10,759	
Special Charges—								
Lectures on common diseases of children ... ..	...			...		40	40
Carried over		8,58,720		8,23,000		8,57,692	8,12,467	

(a) Includes Rs. 720 on account of Reserved subjects.

DETAILED ACCOUNT No. 81B. EDUCATION. Secondary—continued.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...		8,58,720	8,23,000		8,57,692		8,12,467
GOVERNMENT SECONDARY SCHOOLS—continued.							
DETAILS—continued.							
SECONDARY SCHOOLS FOR BOYS—continued.							
Contingencies—							
Gymnastic appliances and maps for Hubli High School ...	350						360
Prizes, etc. ...							8,932
Excursion Charges ...							3,753
Magic lantern and slides ...							
Supply of pictures and post cards... ..	415			415			
Conservancy charges ...	6,633						
Text Books and other Library Charges ...	400						2,645
Rents, Rates and Taxes ...	16,342			13,349			11,573
Service Postage and Telegrams ...	1,940			1,545			2,337
Purchase and Repairs of Furniture ...	600			1,248			10,162
Water-supply ...	4,342			3,162			1,830
Lighting Charges ...	480			480			509
Pay of Manials ...	13,561			13,020			10,435
Sloyd Contingencies ...	1,638			1,638			1,234
Office Expenses and Miscellaneous ...	8,917			5,827			13,651
Contract Contingencies ...	33,062			33,707			31,238
Discretionary grant ...	600						
		89,280	87,000		79,391		98,759
For rounding ...					917		
TOTAL ...		9,48,000	9,10,000		9,38,000		9,11,226
Voted ...		9,22,000	8,72,000		8,96,000		8,81,180
Non-voted ...		26,000	38,000		42,000		30,046
SECONDARY SCHOOLS FOR GIRLS.							
Pay of Officers—							
1 Lady Superintendent (425) ...	5,075						
(2) 2 Lady Superintendents (320), (220) ...	6,460			7,200			8,635
Provision for leave allowance ...	135			800			
		11,670	9,000		8,000		8,635
Pay of Establishment—							
(57) 59 Head Mistresses, Masters and Mistresses							
Gymnasts, Monitors, 3 (270), (220) (210), 4 (200), (165), 3 (160), (150), (140), 5 (120), 3 (115), (110), 2 (105), 3 (100), the rest between Rs. 40 and Rs. 100, allowance to teachers (1,200.d)	82,572			72,216			69,100
4 Laboratory Assistants and Clerks from Rs. 16 to Rs. 65 ...	2,292			3,780			3,006
Temporary Establishment ...							449
21 Servants varying from Rs. 6 to Rs. 18... ..	2,724			3,240			3,032
Provision for leave allowance ...	1,612			4,000			
Temporary and provisional allowance ...	2,720			2,789			
Provision for branch Anglo-Vernacular Girls' School, Nasik ...				830			
Add for rounding ...		91,920					
		210					
		92,130	81,000		86,855		69,587
Allowances, Honoraria, etc.—							
Travelling Allowance ...	400			2,270			383
Plague Allowance ...	100			100			
House Rent and other Allowances... ..	810			1,380			581
Allowance for Medical charge ...							291
		1,310	2,000		3,750		1,255
Carried over ...		1,05,110	92,000		98,605		79,477

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 81B. EDUCATION. Secondary—continued.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over ...		1,05,110	92,000		98,605		79,477
GOVERNMENT SECONDARY SCHOOLS—continued.							
SECONDARY SCHOOLS FOR GIRLS—continued.							
Contingencies—							
Text Books and other Library Charges ...	500			500		371	
Prizes, etc. ...	100			100		400	
Office Expenses and Miscellaneous ...	64					539	
Rents, Rates and Taxes ...	18,060			14,796		9,708	
Supply of Picture Post Cards ...						464	
Service Postage and Telegrams ...	180			100		276	
Magic Lantern and Slides ...						12	
Purchase and Repairs of Furniture ...						1,000	
Pay of Menials ...						94	
Contract Contingencies ...	1,700			1,700		2,057	
Water-supply ...	86					139	
Discretionary grant ...	200						
		20,890	18,000		17,196		15,060
For rounding ...					199		
TOTAL ...		1,26,000	1,10,000		1,16,000		94,537
Voted ...		1,21,000	1,10,000		1,16,000		94,537
Non-voted ...		5,000					
DIRECT GRANT TO NON-GOVERN- MENT SECONDARY SCHOOLS.							
Special grants-in-aid.							
For European and Anglo-Indian Education (Reserved) ...	1,17,658			1,59,883		1,92,594	
For Mahomedan Education ...	95,965			95,965		24,450	
Israelites' Schools ...	3,000			3,000		3,230	
Other Schools ...	13,800			13,800		25,232	
Grant to Soldiers' children attending European and English teaching schools (Reserved) ...	13,000			13,000		10,515	
Grants to aided schools for the proper medical supervision of students in hostels attached to them ...				9,000			
Ordinary Grants-in-aid.							
Secondary Schools { Reserved ...	3,39,407			3,72,023		1,19,252	
{ Transferred ...	7,40,490			5,40,374		7,65,140	
Y. W. C. Association for Physical Training Class.	3,480						
Building grants { Reserved ...	22,960					44,962	
{ Transferred ...	19,840					72,911	
Grants for apparatus, books and furniture. { Reserved ...	3,200			3,200		6,809	
{ Transferred ...	4,800			4,800		3,119	
Equipment grant to the Kundernal Girls' High School, Hyderabad, Sind ...				91			
For rounding ...		13,17,600 400			11,54,636 364		
TOTAL—VOTED ...		13,18,000	13,08,000		11,55,000		12,68,214
GRANTS TO LOCAL BODIES FOR SECONDARY EDUCATION...		10,220					
For rounding ...		- 220					
TOTAL—Voted ...		10,000					

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 31C. EDUCATION. Primary.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRIMARY SCHOOLS.									
Primary Schools for Boys	...	95,000		74,000	1,09,024		57,536		
Primary Schools for Girls	...	24,000		25,000	24,227		20,681		
						1,33,251			
	For rounding					- 251			
	TOTAL—VOTED		1,19,000	99,000		1,33,000			78,167
PRIMARY SCHOOLS FOR BOYS.									
Pay of Establishment—									
(32) 61 Head Masters, Masters, etc., varying from Rs. 20 to Rs. 75, allowance to Head Master (276)	...	25,150			9,408		45,613		
7 Servants varying from Rs. 10 to Rs. 15.	...	528			216		759		
Provision for leave allowance	...	270			500		...		
Temporary and provisional Allowance	...	1,960			5,153		...		
Provision for a Central School for Mahomedans	...	2,442			1,505		...		
Temporary Establishment	...	...			...		692		
Schools of Children of Criminal Tribes	...	13,000			...		...
Anglo-vernacular classes in Primary School	...	14,180			...		...
			57,530	48,000		16,782			47,064
	For rounding		-250						
			57,280						
Allowances, Honoraria, etc.—									
Travelling Allowance	...	175			20		88		
Stipends	...	8,000			3,600		1,305		
Plague Allowance	...	85			40		...		
Schools of Children of Criminal Tribes	...	2,000			...		...
Anglo-vernacular classes in Primary School	...	4,640			...		...
			14,850	3,000		3,660			1,393
Contingencies—									
Prizes, Books, Maps, etc.	...	135			120		1,971		
Library Charges	...	65			40		359		
Rents, Rates and Taxes	...	840			720		3,084		
Service Postage and Telegram Charges	...	...			...		5		
Water-supply	...	144			144		189		
Upkeep of Bullocks	...	...			...		624		
Conservancy Charges	...	72			72		72		
Discretionary Grants	...	100			...		...
Pay of Menials	...	613			612		260		
Purchase of Furniture	...	30			30		556		
Stationery and Other Petty Supplies	...	90			90		15		
Office Expenses and Miscellaneous	...	5,121			686		1,944		
Schools of Children of Criminal Tribes	...	12,970			...		...
Anglo-vernacular classes in Primary School	...	2,690			...		...
			22,370	5,000		2,514			9,079
Lump provisions—									
Compulsory Primary Education Committee	...	...			656		...		
Provision on account of the scheme for the introduction of the teaching of English in primary Schools	...	...			16,542		...		
Do. for the Schools of the children of the Criminal tribes	...	...		8,000	24,870		...		
Grants for opening new Primary Schools in Surat District	...	...		10,000	44,000	86,068	...		
			95,000	74,000		1,09,024			57,536
PRIMARY SCHOOLS FOR GIRLS.									
Pay of Establishment—									
(16) 16 Masters, Mistresses, etc., varying from Rs. 35 to Rs. 130	...	7,488			6,804		11,013		
7 Servants varying from Rs. 14 to Rs. 21.	...	1,164			528		1,470		
Provision for leave allowances	...	148			200		...		
Temporary Establishment	...	1,320			1,080		1,049		
Temporary and Provisional Allowance	...	1,060			2,969		...		
			11,180						
	For rounding		-30						
			11,150	14,000		11,581			13,532
	Carried over		11,150	14,000		11,581			13,532

DETAILED ACCOUNT No. 81C. EDUCATION. Primary—concluded.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
PRIMARY SCHOOLS FOR GIRLS—contd.								
Brought forward ...		11,150	14,000		11,581		13,532	
Allowances, Honoraria, etc.—								
Lagage Allowance ...	10			10		90		
Travelling Allowance ...						1,762		
Stipends ...	3,600		2,000	3,600			1,852	
Contingencies—		3,610			3,610			
Purchase of Furniture ...						2,065		
Rents, Rates and Taxes ...	900			900		491		
Pay of menials ...						28		
Prizes ...	6,000			6,000		150		
Stationery and other Petty supplies ...						37		
Purchase and Upkeep of Bullocks, Dhamni, etc. ...	2,020			2,016		1,136		
Library Charges ...						9		
Office Expenses and Miscellaneous ...	120			120		1,316		
Water supply ...						15		
Discretionary Grant ...	200							
		9,240	9,000		9,036		5,247	
TOTAL—VOTED ...		24,000	25,000		24,227		20,631	
DIRECT GRANTS TO NON-GOVERNMENT PRIMARY SCHOOLS. Recurring Grants.								
Grants-in-aid—								
Primary Schools ...	4,52,018			4,52,018		7,03,968		
Grants for more liberal encouragement to Maktabs adopting a secular course ...	7,000			7,000				
Mulla Schools in Sind ...	1,64,202			1,70,202		68,150		
Building Grants ... { Reserved ...	4,960			4,000		95,386		
... { Transferred ...	19,840			16,000		1,58,970		
Grants for apparatus, Books and furniture— Grants to indigenous schools for Books and slates ...	9,905			9,905		35,682		
Equipment grant to Primary Schools ...	2,000			2,000		16,160		
		6,59,925			6,61,125			
For rounding ...		75			—125			
TOTAL—VOTED ...		6,60,000	6,71,000		6,61,000		10,78,316	
GRANT TO LOCAL BODIES FOR PRIMARY EDUCATION. Recurring Grants.								
Grant for the education of the children of the Criminal Tribes ...						10,402		
Additional Grants to Local Boards for new Primary Schools opened since 1908 ...	6,90,534			6,92,614		42,919		
Additional Grants to Local Boards for the im- provement of pay of Primary School Teachers ...	51,53,229			56,84,938		11,45,892		
Payment in support of Local Board Primary Schools ...	12,10,413			12,10,413		64,43,097		
Payment in support of Municipal Schools ...	16,97,076			11,15,367		12,58,389		
Building grant to the Bombay Municipality ...				50,000				
Provision for the introduction of Compulsory Primary Education in Municipal areas ...				25,000				
Provision for the introduction of the Scheme formulated by the Compulsory Primary Educa- tion Committee ...	16,00,000							
Improvement of the Training of Primary School Teachers ...						7,422		
Expenditure on account of providing special facilities for the Education of backward classes ...	96,100			96,100				
Grant to the Bombay Municipality for the exten- sion and improvement of Primary Education ...	5,04,000			5,04,000				
Grants to pupils of depressed classes in Local Board Schools ...	10,000			10,000				
Additional provision to meet the extra cost of giving code pay to Trained Primary School Teachers ...	1,50,000					1,14,326		
Grant to District Local Boards for Agricultural course ...	5,555							
Non-recurring Grants.								
Grant to District Local Boards for Agricultural course ...	1,000				93,88,432		90,22,447	
For Probable Savings ...		1,11,17,907			—432			
TOTAL—VOTED ...		1,09,04,000	98,18,000		93,88,000		90,22,447	

DETAILED ACCOUNT No. 81D. EDUCATION. Special.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rg.
GOVERNMENT SPECIAL SCHOOLS.								
SUMMARY.								
TRAINING SCHOOLS FOR BOYS	5,68,900		6,52,000	6,87,000	6,71,050			
TRAINING SCHOOLS FOR GIRLS	1,85,000		1,80,000	1,90,000	1,78,791			
SCHOOL OF ART	1,47,000		1,67,000	1,72,000	1,68,180			
REFORMATORY SCHOOLS	46,200		46,000	46,000	60,896			
RANCHHODLAL CHHOTALAL TECHNICAL INSTITUTE, AHMEDABAD	26,300		27,000	27,000	24,670			
JBRANGIR DINSHAW VAKIL COMMERCIAL SCHOOL, BROACH	2,700		3,000	3,000	2,662			
TOTAL		9,76,000		10,75,000	11,25,000			11,01,249
Voted		9,28,000		10,21,000	10,71,000			10,49,431
Non-voted		48,000		54,000	54,000			51,818
DETAILS.								
GOVERNMENT SPECIAL SCHOOLS.								
TRAINING SCHOOLS FOR BOYS.								
Pay of Officers—								
(5) 5 Principals, and Head Master 3 (650—800) 2 (250—20—650)	37,100			38,180	41,003			
Provision for leave allowances	710			3,000				
For probable savings		37,810—160		42,000	41,180			41,003
		37,650						
Pay of Establishment—								
(184) 127 Head Masters, Assistant Masters, Mistresses and Monitors, (280), (270), 2 (260), 3 (250), (240), 2 (220), 3 (200), 2 (190), 2 (180), 4 (170), (165), 4 (160), 4 (150), 6 (140), 8 (135), 3 (130), 7 (120), 3 (115), 2 (110), (105), 7 (100) and the rest between Rs. 40 and Rs. 100 and allowance to teachers for teaching different subjects in District Training Schools (16,062).	1,96,518			1,67,514	1,47,471			
(60) 60 Head Masters, Assistants, etc., in practising schools, varying from Rs. 28 to Rs. 75. Inclusion of Head Masters of certain training schools in cadre of Secondary teachers	29,724			26,244	1,04,919			
129 Laboratory Assistants, Clerks and Servants.	29,004			33,156	39,206			
Provision for leave allowance	4,684			3,000				
Temporary and Provisional Allowance	19,910			28,642				
Provision for District Training Schools				36,000				
Temporary Establishment					2,871			
		2,79,840						
Deduct—on accounts of abolition of certain post		—1,300						
		2,78,540		2,65,000	3,02,341			2,94,467
Allowances, honoraria, etc.—								
Travelling Allowance	10,500			3,125	10,751			
Allowance for Medical Charge	5,202			5,316	4,441			
House-rent and other allowances	228			288	2,479			
Plague Allowance	250			250				
Grain Compensation					771			
		16,180		15,000	8,979			18,442
Scholarships—								
Scholarships	1,58,360			2,60,740	2,25,242			
		1,58,360		2,50,000	2,60,740			2,25,242
Carried over		4,90,730		5,72,000	6,13,240			5,79,154

DETAILED ACCOUNT No. 31D. EDUCATION. Special— <i>continued</i> .	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SPECIAL SCHOOLS— <i>continued.</i>								
TRAINING SCHOOLS FOR BOYS—<i>contd.</i>								
Brought forward ...		4,90,730		5,72,000		6,13,240		5,79,154
Contingencies—								
Rents, Rates and Taxes ...	26,576				25,380		29,823	
Workshop Contingencies ...	...				...		30	
Conservancy charges ...	2,664				...		...
Service Postage and Telegrams ...	1,485				1,350		1,878	
Apparatus and Musical Instruments ...	700				700		...	
Telephone Charges ...	320				320		...	
Sloyd contingency ...	2,330				...		...
Play grounds ...	100				100		...	
Water-supply ...	2,300				1,328		556	
Library Charges ...	700				750		...	
Comforts ...	250				250		...	
Pay of menials ...	20,340				22,174		22,828	
Discretionary grant ...	400				...		...
Additional Cook for Urdu Training Class, Ahmedabad, and equipment grant, etc. ...	1,079				1,079		...	
Office Expenses and Miscellaneous ...	10,982				12,881		18,569	
Contract Contingencies ...	7,944				7,944		18,212	
For rounding ...		78,170		80,000		74,256 - 496		91,896
TOTAL VOTED ...		5,68,900		6,52,000		6,87,000		6,71,050
TRAINING SCHOOLS FOR GIRLS.								
Pay of Officers—								
(2) 3 Lady Superintendents, (850), 2 (550) + Overseas pay 2 (50) ...	23,300				15,325		11,545	
(2) 2 Lady Superintendents and Assistant Lady Superintendent, (330), (220) ...	6,580				9,270		13,039	
Provision for reorganization of Women's branch of Provincial Education Service ...	...				12,000		...	
Provision for leave allowance ...	140				1,600		...	
Deduct probable saving ...		30,020 -2,180		15,000 10,000		38,195		24,584
Pay of Establishment—		27,840						
(39) 40 Head Masters, Assistant Masters, Mis- tresses and Monitors, 3 (200), (180), (165), 2 (160), (150), 4 (120), 3 (115), (112), (110), (105), 8 (100), and the rest between Rs. 46 and Rs. 100 ...	51,924				44,844		54,499	
(32) 35 Head Masters, Assistants, etc., in practising schools, varying from Rs. 29 to Rs. 75 ...	17,988				14,796		20,736	
Revision of pay of matrons ...	...				1,102		...	
Provision for two third year trained teachers in Training College for Women, Hyderabad ...	...				1,440		...	
Temporary Establishment ...	...				...		1,279	
61 Laboratory Assistants, Clerks and Servants, varying from Rs. 6 to 75 ...	10,608				9,768		15,054	
Provision for leave allowance ...	1,460				4,000		...	
Temporary and Provisional Allowance ...	7,700				12,021		...	
		89,680		90,000		87,971		91,568
Allowances, honoraria, etc.—								
Travelling Allowance ...	500				...		...
Allowance for Medical charge ...	1,450				1,000		1,545	
House-rent Allowance ...	1,680				1,680		1,075	
Plague Allowance ...	720				1,320		622	
	250				250		...	
		4,700		4,000		4,250		3,242
Scholarships—								
Scholarships ...	42,290			35,000	42,288		33,020	
		42,290				42,288		33,020
Carried over ...		1,64,510		1,54,000		1,72,704		1,52,414

DETAILED ACCOUNT No. 81D. EDUCATION. Special—continued.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SPECIAL SCHOOLS —continued.									
TRAINING SCHOOLS FOR GIRLS —continued.									
Brought forward ...			1,64,510		1,54,000		1,72,704		1,52,414
Contingencies—									
Comforts ...	100								
Prizes ...	200				200		39		
Rents, Rates and Taxes ...	9,328				8,637		15,007		
Purchase of furniture ...	700				700				
Service Postage and Telegrams ...	350				305		211		
Water-supply ...	1,379				870		1,113		
Pay of Menials ...							585		
Office Expenses and Miscellaneous ...	2,165				3,304		6,934		
Contract Contingencies ...	2,924				2,924		2,488		
Conservancy charges ...	1,044								
Provision for books, etc., for T. C., Hyderabad... ..	2,000								
Discretionary grant ...	300								
			20,490		26,000		16,940		26,377
For rounding ...							356		
TOTAL ...			1,85,000		1,80,000		1,90,000		1,78,791
Voted ...			1,63,000		1,70,000		1,75,000		1,67,246
Non-voted ...			22,000		10,000		15,000		11,545
SCHOOL OF ART.									
Pay of Officers—									
(2) 2 Principal and Professor (400—50—1,250), overseas pay (250) (150) ...	27,200				24,860		28,717		
2 Teachers (250—20—650) ...	8,120								
(1) 1 Inspector of Drawing and Craft work (1,000) and personal allowance (200) ...					14,000		11,557		
1 Superintendent of Workshop (250—20—650) ...	4,180								
(1) 1 Superintendent of Pottery (700) ...	8,400				8,400		8,400		
Provision for leave allowance ...	420				2,000				
			48,320		7,000		49,260		48,674
Deduct—Probable Saving ...			- 2,840		44,000				
			45,480						
Pay of Establishment—									
7 Teachers (220), 3 (200), 2 (190) + 540 ...	14,940				12,360		20,492		
Superintendent of Workshops ...					2,400		4,609		
3 Clerks (175) (133) (60) ...	4,416				7,128		8,166		
22 Servants varying from Rs. 10 to Rs. 14 ...	2,736				3,996		4,744		
15 Workshop Establishment varying from Rs. 40 to 136 ...	16,306				16,992		26,472		
2 Pupil Teachers (30) ...	480				960		680		
Temporary Establishment ...	2,020				720		923		
2 Studio Assistants ...	2,140								
7 Pottery Establishment varying from Rs. 55 to Rs. 139 ...	8,028				7,506				
Provision for School of Architecture ...					7,077				
Temporary and Provisional Allowances ...	2,650				6,844				
Provision for leave allowances ...	874				1,000				
Allowances, honoraria, etc.—			54,590		68,000		66,983		66,086
Travelling Allowance ...	5,000				1,000		4,112		
Plague Allowance ...					150				
House-rent Allowance ...	(a) 1,960				3,540		7,006		
Allowances for Drawing and Art Exami- nations, Prizes and Medals ...					18,775		(b) 9,703		
Fees to Lecturers in the Architectural, &c., Classes ...	14,690				10,730		7,335		
Honorarium to Assistant Architect for visits to School of Art ...							810		
			21,650		26,000		34,195		28,966
Contingencies—									
Purchase of Art Specimen ...	1,390				1,390		100		
Excursion Charges ...	3,000						1,056		
Inspection Charges ...	660				660				
Rents, Rates and Taxes ...	1,048				1,048		1,041		
Service Postage and Telegrams ...	250				795		794		
Conservancy charges ...	75								
Pay of Menials ...	1,400				1,272		1,137		
Workshop Contingencies ...	6,208				6,208		6,208		
Water-supply ...	1,860				1,860		668		
Office Expenses and Miscellaneous ...	215				287		281		
Contract Contingencies ...	9,174				8,174		8,169		
			25,280		22,000		21,694		19,454
For rounding ...							-132		
TOTAL ...			1,47,000		1,67,000		1,72,000		1,63,180
Voted ...			1,21,000		1,23,000		1,33,000		1,22,906
Non-voted ...			26,000		44,000		39,000		40,274

(a) Includes Rs. 1,200 on account of Non-voted Item.

(b) Includes Rs. 8,569 on account of Reserved subjects.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 31D. EDUCATION. Special—concluded.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT SPECIAL SCHOOLS —continued.								
REFORMATORY SCHOOL, YERAVDA RESERVED.								
Pay of Officers—								
(2) 1 Superintendent (250—20—650) ...	4,900				5,930		8,571	
Provision for leave allowance ...	250							
		5,150		9,000		5,930		8,571
Pay of Establishments—								
1 Deputy Superintendent ...	1,560							
(7) 7 Teachers varying from Rs. 30 to Rs. 50 ...	3,420				2,388		3,475	
(1) 1 Sub-Assistant Surgeon (81) ...	972				1,440		938	
1 Clerk ...	600				660		526	
15 Servants varying from Rs. 20 to Rs. 50 ...	4,176				2,508		3,686	
Provision for leave allowance ...	336				1,000			
Temporary and provisional allowance ...	186				2,508			
		11,250		8,000		10,504		8,625
<i>Deduct—Probable Saving</i> ...		- 80						
		11,170						
Allowances, honoraria, etc.—								
Travelling Allowance ...	505				425		523	
House rent allowance ...	165							
		670		1,000		425		523
Contingencies—								
Water supply ...	1,000							
Rations ...	16,000				16,000		29,114	
Medicines and Hospital Equipment ...	300				300		1,417	
Clothing and Bedding ...	4,000				4,000		5,347	
Rewards for Recapture and Service ...	400				400		265	
Service Postage and Telegrams ...	75				265		169	
Pay of Menials ...	409							
Medical Charges ...							96	
Purchase of Raw Materials ...	3,500				3,500		2,663	
Workshop Contingencies ...	250				250		127	
Telephone Charges ...	250						95	
Office Expenses and Miscellaneous ...	2,801				4,488		3,612	
Contract Contingencies ...							272	
Conservancy Charges ...	225							
		29,210		28,000		29,203		43,177
<i>For rounding</i> ...						- 62		
TOTAL—VOTED ...		46,200		46,000		46,000		60,896
RANCHHODLAL CHHOTALAL TECHNICAL INSTITUTE, AHMEDABAD.								
Pay of Officers—								
(1) 1 Principal (250—20—650) ...	4,480				4,180		3,658	
Provision for leave allowance ...	90							
		4,570		4,000		4,180		3,658
Pay of Establishment—								
(19) 19 Masters, Teachers, etc., varying from Rs. 10 to Rs. 200 ...	9,336				9,576		9,042	
2 Superintendent and Clerk (55), (45) ...	1,200				660		6,978	
Provision of leave allowance ...	212				1,000			
3 Servants varying from Rs. 9 to Rs. 12 ...	372				492		3,754	
Temporary and provisional Allowance ...	2,960				2,942			
		14,080		15,000		14,670		13,774
<i>For probable savings</i> ...		- 130						
Allowances, honoraria, etc.—								
Travelling Allowance ...	50						12	
		13,950						12
		50						
Contingencies—								
Prizes ...	50				50		50	
Rents, Rates and Taxes ...	86				250		212	
Service Postage and Telegrams ...	90				60		100	
Stores ...	5,000				5,000		2,909	
Conservancy Charges ...	192				192			
Grant for wear and tear of tools ...	500				500			
Pay of Menials ...	1,248				1,248		1,192	
Office Expenses and Miscellaneous ...	300				300		2,763	
Water supply ...	164							
		7,630		8,000		7,600		7,226
<i>For rounding</i> ...						550		
TOTAL—VOTED ...		26,200		27,000		27,000		24,670

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 31D. EDUCATION. Special—continued.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Account, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDUSTRIAL SCHOOLS.								
JEHANGIR DINSHAH VAKIL COMMERCIAL SCHOOL, BROACH.								
Pay of Establishment— (2) 2 Instructors (50)	1,200				1,200		1,697	
Allowance to a clerk	96				96		96	
Provision for leave allowance	24				100		...	
1 Servant	120				120		192	
Temporary and provisional Allowance ...	550				552		...	
For rounding		1,990 - 20		2,000		2,068		1,925
		1,970						
Contingencies—								
Rents, Rates and Taxes	600				600		600	
Office Expenses and Miscellaneous ...	130				125		137	
For rounding		730		1,000		725		737
For rounding						207		
TOTAL—VOTED		2,700		3,000		3,000		2,662
DETAILED ACCOUNT No. 31-E. EDUCATION.								
DIRECT GRANTS TO NON-GOVERNMENT SPECIAL SCHOOLS.								
Recurring Grants.								
Industrial Schools	10,000				10,000		10,851	
Technical Institutes	1,30,452				1,30,452		1,28,675	
Reformatory Institutes (Reserved)	72,275				64,975		44,648	
Grants for Hospitals, Homes, etc. (Reserved) ...	3,000				(a) 6,600		11,515	
Other Special Schools	8,100				8,100		62,712	
Provision for the education of defectives ...	2,620				2,620		...	
Grants-in-aid by results—								
Normal, Special and Technical Schools ...	77,585				77,585		92,661	
Building Grants	12,400				10,000		79,939	
		3,16,432				3,10,332		
For rounding		- 432				- 332		
TOTAL—VOTED		3,16,000		7,10,000		3,10,000		4,31,001
GRANTS TO LOCAL BODIES FOR SPECIAL EDUCATION.								
Recurring Grants.								
Grants to District Local Boards for stipends in Training Colleges	5,000				5,000		50,222	
TOTAL—VOTED		5,000		5,000		5,000		50,222

(a) Includes Rs. 3,000 for Reserve subjects.

DETAILED ACCOUNT No. 81E. EDUCATION. General.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.								
Pay of Officers—								
(1) 1 Director, (2,900)	34,800			34,700		31,045		
Provision to revise the post of the Dy. Director (1) 1 Assistant Director, (1,350—50—1,500) + (250) overseas pay and (150) Dy. allowance...	5,400			...		...
(2) 2 Superintendents (250—20—650)	21,750			21,150		21,715		
Provision for leave allowance	9,560			8,340		8,738		
	480			1,000		...		
		71,990		7,000		65,190		61,498
Deduct—Probable savings		-11,040		53,000				
		60,950						
Pay of Establishment—								
86 Assistant Superintendent, and Clerks vary- ing from Rs. 55 to Rs. 220	50,412			50,820		56,825		
Provision for leave allowances	2,454			3,000		...		
14 Servants varying from Rs. 16 to Rs. 23	3,624			1,920		2,822		
Temporary Establishment ... ..	...			1,500		2,362		
		56,490		60,000		57,240		62,009
Allowances, honoraria, etc.—								
Temporary and Provisional Allowance ... ..	...			1,080		...		
Travelling Allowance	6,000			4,000		8,092		
Plague Allowance	300			300		...		
		6,300		8,000		5,380		8,092
Contingencies—								
Service Postage and Telegrams	5,000			3,800		3,593		
Text-Books and other Library Charts	500			960		1,147		
Purchase of Furniture	150			...		...
Discretionary Grant	5,400			4,000		...		
Telephone Charges	560			...		80		
Office Expenses and Miscellaneous ... ..	...			420		1,003		
Contract Contingencies	1,150			1,150		2,467		
Prizes	500			500		...		
		13,260		10,000		10,830		8,290
For rounding						-640		
TOTAL		1,37,000		1,38,000		1,38,000		1,39,889
Voted		85,000		85,000		82,000		87,129
Non-voted		52,000		53,000		56,000		52,760
INSPECTION. (a)								
Pay of Officers—								
(7) 8 Inspectors and Deputy Inspectors, 5 (400 —50—1,250), (1,350—50—1,500), and 2 (1,550—100—1,750) and oversea allow- ances 3 (250), 215	1,29,000			98,850		1,16,191		
(1) Inspector ... ..	...			6,120		47,374		
Provision for three posts in Indian Educational Services ... ..	...			15,000		...		
Provision for deputation of an officer as Pro- vincial Secretary of Boy Scouts	18,000			25,084		...		
Provision for Inspectors of Night Schools opened by Co-operative Department ... ..	...			6,124		...		
(40) 41 Deputy Inspectors (250—20—650)	2,09,440			2,05,300		1,77,284		
(6) Medical Inspectors of Schools ... ..	...			38,700		8,751		
(2) 2 Inspectresses, (500), (400) and oversea allowance to 1 (50)	11,500			17,125		...		
2 Inspectresses (320), 2 (200)	6,230			9,200		20,072		
Provision for leave allowances	11,358			38,000		...		
Provision for the reconstitutions of the Pro- vincial Education Service	39,000			50,000		...		
		4,24,528		3,22,000		5,09,503		3,69,672
				1,48,000				
Deduct—Probable Saving		-7,528						
		4,17,000						
Carried over		4,17,000		4,70,000		5,09,503		3,69,672

(a) Includes on account of Reserved subjects as under :—

Pay of officers ...	Rs. 17,000	Allowances ...	Rs. 4,000
Pay of establishment ...	" 5,000	Contingencies ...	" 1,000

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 31E. EDUCATION. General—continued.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTION—contd.									
	Brought forward ...		4,17,000	4,70,000		5,09,508			3,69,672
Pay of Establishment—									
	(127) 141 Assistant Deputy Inspectors varying from Rs. 70 to Rs. 240 ...	2,72,376			1,97,840		2,59,873		
	270 Clerks varying from Rs. 25 to Rs. 205 ...	2,54,061			2,61,464		...		
	Provision for leave allowance ...	26,515			25,000		2,84,727		
	331 Servants varying from Rs. 8 to Rs. 20 ...	42,528			35,796		62,434		
	Temporary Establishment ...	...			1,841		20,512		
	Temporary and Provisional Allowance ...	24,650			26,637		...		
	Provision for revision of pay of the Superior Establishment in the Educational Department ...	...			3,00,000		...		
	Boyscouts Establishments ...	2,304			...		...
			6,22,434	7,00,000		8,47,578		6,27,546	
	Deduct—Probable saving ...		- 71,504		...		...
			5,50,930						
Allowances, honoraria, etc.—									
	Travelling Allowance ...	(b) 2,03,758			1,44,440		2,02,144		
	House-rent Allowance ...	(c) 9,052			5,520		6,068		
	Grain Compensation ...	...			1,000		6		
	Plague Allowance ...	1,000			...		...
			2,13,810	2,02,000		1,50,960		2,08,218	
Contingencies—									
	Water supply ...	291			...		...
	Prizes ...	1,500			1,500		...		
	Rents, Rates and Taxes ...	22,581			25,248		25,401		
	Service Postage and Telegrams ...	45,046			41,409		37,188		
	Telephone charges ...	500			...		75		
	Pay of Menials ...	372			696		1,890		
	Office Expenses and Miscellaneous ...	831			2,090		24,183		
	Contract Contingencies ...	34,799			34,376		40,714		
	Magic lanterns and slides ...	7,600			7,600		504		
	Conservancy charges ...	372			...		...
	Discretionary grants ...	1,200			...		...
	Boyscouts Contingencies ...	1,168			...		...
	Deduct—Contribution ...	...			...		- 2,049		
			1,16,260	1,28,000		1,12,919		1,27,906	
	For rounding ...		...		...	40			
	TOTAL ...		12,98,000	15,00,000		16,21,000		13,33,342	
	Voted ...		11,39,000	13,52,000		14,65,000		12,17,151	
	Non-voted ...		1,59,000	1,48,000		1,56,000		1,16,191	
SCHOLARSHIPS.									
Scholarships—									
	In Arts Colleges ...	65,967			60,297		55,264		
	State Scholarship tenable in England ...	...			...		3,168		
	In Professional Colleges ...	35,090			36,710		11,598		
	In Secondary Schools ...	(d) 1,28,096			88,320		98,154		
	In Primary Schools ...	21,820			29,820		13,098		
	In Special Schools ...	32,045			25,325		52,332		
	Provision for cost of passage of scholars ...	2,160			750		...		
	Provision for grant of Scholarships to daughters of indigenous midwives ...	4,000			4,000		150		
			2,89,178			2,45,122			
	For rounding ...		- 178			- 122			
	TOTAL—VOTED ...		2,89,000	2,65,000		2,45,000		2,33,762	

(b) Includes Rs. 4,168 on account of Non-voted items and Rs. 4,800 for Boyscouts.
(c) Includes Rs. 4,560 do. do.
(d) Includes Rs. 7,000 on account of Reserved subjects.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 31E. EDUCATION—continued. General—Miscellaneous.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
PROVISION FOR PREPARATION OF URDU TEXT BOOKS.	6,800		21,000	21,324	...	...	...	...
GRANTS FOR THE ENCOURAGEMENT OF LITERATURE	10,000		5,000	5,000	...	...	...	...
DAKSHINA GRANTS FOR THE ENCOURAGEMENT OF LITERATURE	20,700		20,000	20,683	37,054	37,054	37,054	37,054
SIND BOOK DEPÔT	33,400		27,000	27,849	46,086	46,086	46,086	46,086
CHARGES IN CONNECTION WITH INDIAN STUDENT IN ENGLAND	5,500		6,000	6,000	6,595	6,595	6,595	6,595
EXAMINATION CHARGES	42,200		30,000	27,255	30,974	30,974	30,974	30,974
PUBLICATION OF SANSKRIT SERIES	18,000		18,000	18,000	12,000	12,000	12,000	12,000
DEPARTMENTAL PUBLICATIONS	8,000		8,000	8,000	...	...	...	...
PROVISION IN CONNECTION WITH THE PRIMARY, MIDDLE AND HIGH SCHOOL SCHOLARSHIP EXAMINATIONS	4,200		4,000	4,200	...	...	...	...
GRANT OF PERSONAL ALLOWANCES TO CERTAIN PANDITS AND MAULVIS WHO ARE NOT IN THE SERVICE OF GOVERNMENT	1,200		1,000	1,200	...	...	...	...
PROVISION FOR A MAGAZINE FOR MULLA SCHOOLS IN SIND	1,200		...	...	...	...	...	...
GRANTS FOR THE EDUCATION OF JUNIOR TALPUBS...	8,000		8,000	8,000	7,348	7,348	7,348	7,348
COMMITTEE OF DIRECTION FOR INDUSTRIAL AND TECHNICAL SCHOOLS	15,000		15,000	15,000	...	...	...	...
		1,73,700			1,62,511	1,62,511	1,62,511	1,62,511
For rounding		+ 300			+ 489	+ 489	+ 489	+ 489
TOTAL—VOTED		1,74,000		1,63,000	1,63,000	1,63,000	1,63,000	1,40,057
MISCELLANEOUS.								
DAKSHINA GRANT FOR THE ENCOURAGEMENT OF LITERATURE.								
Allowances to Dakshina Fellows—	2,400			2,400	1,053	1,053	1,053	1,053
Gujarat College, Ahmedabad	3,600			3,750	900	900	900	900
Deccan College, Poona	1,800			1,800	450	450	450	450
Fergusson College, Poona	3,600			3,600	3,594	3,594	3,594	3,594
Elphinstone College, Bombay	1,800			1,800	1,800	1,800	1,800	1,800
Wilson College, Bombay	1,800			1,800	1,800	1,800	1,800	1,800
St. Xavier's College, Bombay	1,800			1,800	1,800	1,800	1,800	1,800
Sind College, Karachi		16,800	11,000	16,950	11,397	11,397	11,397	11,397
Other Allowances and Contributions—								
Deccan Gymkhana	...			...	11,000	11,000	11,000	11,000
Poona Boarding House	700			696	8,332	8,332	8,332	8,332
Provision in connection with Primary M. S. Scholarship Examination	...			...	2,021	2,021	2,021	2,021
Dharwar Boarding House	600			600	2,080	2,080	2,080	2,080
Allowance to Lady teacher for Physical culture	...	1,300	7,000	1,296	195	195	195	195
Rewards to Authors—								
By Director of Public Instruction	...			...	428	428	428	428
By Dakshina Prize Committee	2,600		2,000	2,437	1,651	1,651	1,651	1,651
		2,600						
TOTAL—VOTED		20,700		20,000	20,683	20,683	20,683	37,054
SIND BOOK DEPOT.								
Pay of Establishment—								
(1) 1 Curator	2,700			1,800	2,509	2,509	2,509	2,509
2 Clerks (55) (40)	1,140			840	2,341	2,341	2,341	2,341
Provision for leave allowance	200			300	...	...	...	...
3 Servants	360			360	576	576	576	576
Temporary and Provisional Allowance	410			1,119	...	...	...	...
		4,810	5,000	4,419	5,426	5,426	5,426	5,426
Allowances—								
Travelling Allowance	300			200	440	440	440	440
Plague Allowance	20			20	...	...	...	...
Commission to Sub-Book Depôt-keepers and Wholesale Purchasers	1,900			1,900	1,736	1,736	1,736	1,736
		2,220	1,000	2,120	2,176	2,176	2,176	2,176
Contingencies—								
Printing Purchase and binding of Books	25,000			20,000	36,449	36,449	36,449	36,449
Rents, Rates and Taxes	100			100	122	122	122	122
Service Postage and Telegrams	260			260	183	183	183	183
Purchase and Repairs of Furniture	50			50	...	...	...	...
Carriage of Books	700			700	1,405	1,405	1,405	1,405
Office Expenses and Miscellaneous	200			200	325	325	325	325
For rounding	60			...	...	...	...	...
		26,370	21,000	21,310	38,494	38,494	38,494	38,494
TOTAL—VOTED		33,400		27,000	27,849	27,849	27,849	46,086

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 81E. EDUCATION—continued. General—continued.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, *1922-23.		Accounts, 1922-23.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS—continued.							
CHARGES IN CONNECTION WITH INDIAN STUDENTS IN ENGLAND.							
BOMBAY PROVINCIAL ADVISORY COMMITTEE.							
Pay of Establishment—							
(1) 1 Secretary (200)	2,400			2,400		2,400	
1 Clerk	1,104			960		973	
Provision for leave allowance	114			400			
1 Servant	132			252		492	
Temporary and Provisional Allowance	120			240			
For rounding	30			70			
		3,900	4,000		4,322		3,865
Allowances, honoraria, etc.—							
Travelling Allowance	31			25		572	
Plague Allowance	25			25			
House rent Allowance	84			168		168	
		140			218		740
Contingencies—							
Rents, Rates and Taxes	960			960		1,545	
Library charges						24	
Service Postage and Telegrams	350			350		250	
Office Expenses and miscellaneous						80	
Contract Contingencies	150			150		91	
		1,460	2,000		1,460		1,990
TOTAL—VOTED		5,500	6,000		6,000		6,595
EXAMINATION CHARGES.							
Kinder Garten and Junior School Certificate Examination	700						
Drawing and Arts Examinations	(a) 15,780						
Commercial Examinations	5,500			5,000		4,956	
Miscellaneous Examination						1,455	
Cambridge Senior Local Examination	300			800		6,947	
Vernacular Final Examination	19,790			21,378		17,516	
Teacher's Certificate Examination	80			77		100	
For rounding		42,150 50					
TOTAL—VOTED		42,200	30,000		27,255		20,974

(a) Includes Rs. 9,000 on account of Reserved subjects.

DETAILED ACCOUNT No. 32A. MEDICAL. Medical Establishment—concl'd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT MEDICAL OFFICERS.								
Pay of Officers—								
(14) 15 Lieut.-Cols., I.M.S. 6 (2,100), 2 (1,850 for 5 months, 1,950 for 7 months), 3 (1,750), 1 (1,750 for 5 months, and 1,850 for 7 months) 3 (1,850) ...	3,48,300				3,21,500		2,79,828	
(7) 7 Majors 1 (1,750), 3 (1,350), 1 (1,500 for 11 months, 1,750 for 1 month), 2 (1,350 for 11 months and 1,500 for 1 month, + 100 duty allowance) ...	1,21,750				1,22,600		1,00,163	
(7) 7 Officers of the Bombay Medical Service 2 (1,000), 1 (750), 3 (700), 1 (550) ...	64,800				52,200		92,289	
Leave allowance to Non-I.M.S. 1 ...	...				7,830		...	
(5) 5 Allowance to Medical Officers for Civil duties, 3 (100), 1 (125), 1 (30) ...	5,460				5,460		4,954	
I.M.S. officers to bring up the cadre ...	1,98,000				...		...
(2) 2 Allowance to Superintendents of Matharan and Mahableshwar 2 (100) ...	2,400				2,400		1,356	
2 Sind Allowances to certain Gazetted Officers ...	2,400				2,400		...	
Appointment of an I.M.S. Officer of the rank of Lieut.-Col. to make investigation as regard indigenous drugs ...	15,000				...		...
For probable savings ...	7,58,110 84,760				...		...
		6,73,350		4,05,000 50,000		5,14,390		4,78,590
Pay of Establishment—								
Subordinate Medical Service Officer 1 (123) L. A. 15) ...	1,660				1,800		3,997	
Servants ...	560				240		551	
Temporary and Provisional Allowance ...	240				240		...	
Allowances, Honoraria, etc.—		2,460		1,000		2,280		4,548
Travelling Allowance ...	20,000				20,000		18,313	
House-rent Allowances ...	530				348		1,503	
Plague Allowance ...	...				...		14	
Contingencies—		20,530		14,000		20,348		19,830
Medicines and Instruments ...	132				100		...	
Rents ...	...				2,400		1	
Service Postage and Telegrams ...	32				32		17	
Contract Contingencies ...	426				301		781	
Office Expenses and Miscellaneous ...	...				...		41	
		590		1,000		2,833		840
TOTAL ...		6,96,930		4,71,000		5,39,851		5,03,808
Voted ...		18,620		66,000		85,491		1,20,337
Non-voted ...		6,78,310		4,05,000		4,54,360		3,83,471
RESERVE MEDICAL SUBORDINATES.								
Pay of Officers—								
13 Officers of the Bombay Medical Service 10 (200), 3 (350) ...	36,600			25,000	28,200		5,981	
Pay of Establishment—								
84 Office of the Subordinate Medical Service 60—7—200 ...	1,31,040			25,000	1,04,880		42,539	
Temporary Establishment ...	...				...		15,786	
For rounding ...	-340				...		...
Allowances, Honoraria, etc.—		1,67,300				1,33,080		63,706
Travelling Allowance ...	20,000				20,000		22,027	
Plague Allowance ...	...				200		...	
House-rent Allowance ...	6,120			10,000	6,120		1,739	
Payment to officers of other Provinces ...	...				...		...	23,766 862
For probable Savings ...	1,93,420 -31,960				1,59,400 -30,400		...	
TOTAL ...		1,61,460		60,000		1,29,000		88,334
Voted ...		1,61,460		60,000		1,29,000		88,334
Non-voted ...								

DETAILED ACCOUNT No. 32B. MEDICAL. Hospitals and Dispensaries.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts. 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
Presidency Hospitals and Dispensaries—								
JAMSETJI JIJIBHAI HOSPITAL ...	5,90,860			3,98,000	2,82,805		3,95,933	
BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS ...	68,920			57,000	57,890		59,215	
OPHTHALMIC HOSPITAL ...	33,750			35,000	33,603		32,116	
ST. GEORGE'S HOSPITAL ...	3,75,540			3,72,000	3,55,575		4,60,803	
GOKULDAS TEJPAL HOSPITAL ...	1,54,300			1,52,000	1,57,838		1,45,641	
PESTONJI KAMA AND ALLBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY ...	1,88,880			1,50,000	1,50,011		1,41,012	
EDUCATIONAL AND CHARITABLE INSTITUTIONS. SCHEME FOR THE SUPPLY OF MILK TO POOR WOMEN AND THEIR BABIES ...	2,390			1,000	1,920		562	
GENERAL INCREASE OF 34 PER CENT. IN THE GRANTS FOR MEDICINES AND INSTRUMENTS OF MEDICAL INSTITUTIONS ...					99,802			
<i>Deduct—CONTRIBUTION PAYABLE BY THE BOM- BAY MUNICIPALITY TOWARDS THE COST OF HOSPITALS, ETC.</i> ...	14,14,040			11,65,000	10,80,949		12,35,282	
	-4,14,500			4,15,000	-4,14,500		4,14,700	
	9,99,540			7,50,000	6,66,449		8,20,582	
MOFUSSIL HOSPITAL AND DISPENSARIES ...	11,13,290			12,94,000	11,53,479		13,78,707	
GRANTS TO HOSPITALS AND DISPENSARIES ...	2,96,170			3,44,000	2,72,994		4,10,385	
GRANT TO THE BOMBAY MEDICAL COUNCIL ...	8,000			8,000	8,200		7,505	
		24,17,000				21,01,122		122
For rounding ...								
TOTAL ...		24,17,000		23,96,000		21,01,000		26,17,179
Voted ...		23,44,000		23,23,000		20,14,000		25,38,013
Non-voted ...		73,000		73,000		87,000		79,166
DETAILS.								
PRESIDENCY HOSPITALS AND DISPENSARIES.								
JAMSETJI JIJIBHAI HOSPITAL.								
Pay of Officers—								
(1) 1 House Surgeon 650 S.A. 200... Physician ...	10,200				10,200		41,617	
(5) 5 Officers of the Bombay Medical Service Staff 2 (400), 1 (350), 2 (240) L. A. 1 (30) 2 (50) ...	21,120				22,320		1,762	
Pay of Establishment—		31,320		40,000		32,520		43,379
9 Compounders and Dressers 1 (81), 1 (78), 2 (66), 1 (51), 1 (36), 1 (33), 1 (30), 1 (18) ...	5,509				3,300		7,535	
2 Stewards and Assistants 1 (300), 1 (142) ...	5,304				6,600		7,313	
7 Clerks, 1 (115), 1 (72), 2 (68), 3 (64) ...	6,180				7,572		5,712	
124 Servants varying from Rs. 10 to 18	18,840				19,320		32,361	
Leave and Deputation Allowance...	1,000				2,000			
Temporary Establishment ...							368	
Temporary and Provisional Allowance ...	16,932				16,440			
Engineer 1 (65) ...	780							
Linen keeper and board ...	1,575							
3 Laboratory Assistants, (47), (38), (25) ...	1,320							
		57,440		50,000		55,232		53,289
Allowances, Honoraria, etc.—								
Grants to Nursing Association ...	65,000				65,000		71,078	
House-rent Allowance ...	9,235				4,872		8,262	
Uniform Allowance to Linen Room-keeper ...	15				15		15	
Plague Allowance ...					180			
Travelling Allowance ...	1,000				1,000		350	
Allowance to Roman Catholic Priest ...	600				600		4,219	
Equipment for the out patients Departments...	1,00,000							
Two clinical laboratories and fittings ...	12,000							
		1,87,850		80,000		71,667		83,924
Carried over ...		2,76,610		1,70,000		1,59,419		1,80,592

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 32B. MEDICAL. Hospitals and Dispensaries— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		2,76,610		1,70,000		1,59,419		1,80,592
PRESIDENCY HOSPITALS AND DISPENSARIES—<i>contd.</i>								
JAMSETJI JIJIBHAI HOSPITAL—<i>contd.</i>								
Contingencies—								
Expenditure in connection with tuberculosis ward ...	8,754				8,754			210
Allowance X-ray Works ...								
Purchase of a Sterilizer ...					3,193			
Diet of Patients ...	1,60,000				54,990		1,00,430	
Clothing to Patients ...	15,000				4,505		14,179	
Medicines and Instruments ...	50,006				13,543		46,719	
Washing Charges ...	4,320				4,320		4,320	
Upkeep of X-Ray Apparatus ...	10,000				1,500		1,590	
Rents, Rates and Taxes ...	4,000				1,900		2,542	
Service, Postage and Telegrams ...	150				60			
Office expenses and Miscellaneous ...	4,000				3,160		3,014	
Contract Contingencies ...	58,020				27,461		40,436	
Value of and freight on Europe Stores ...							1,901	
		3,14,250		2,28,000		1,23,386		2,15,341
TOTAL		5,90,860		3,98,000		2,82,805		3,95,933
Voted ...		5,90,860		3,98,000		2,82,805		3,95,933
Non-voted ...								
BAI MOTLIBAI AND SIR DINSHAW MANECKJI PETIT HOSPITALS.								
Pay of Officers—								
House Surgeon ...							5,100	
Physician ...							649	
(1) 1 Officer of the Bombay Medical Service 1 (560).		6,720		7,000		6,720		
Pay of Establishment—								
3 Compounders and Dresser 1 (81) 1 (72) 1 (18).	2,052				1,116		1,935	
1 Steward 1 (136) ...	1,632				1,596		2,216	
1 Clerk 1 (92) ...	1,104				1,056		1,560	
32 Servants at varying rates from Rs. 10 to Rs. 17.	4,944				4,944		1,121	
Leave and Deputation Allowance ...	506				500		9,175	
Sub-Assistant Surgeon ...							404	
Temporary and Provisional Allowance ...	3,992				4,621			
Allowances, Honoraria, etc.—		14,230		14,000		13,833		22,160
Scholarship ...	366				360		50	
Plague Allowance ...					60			
House-rent Allowance ...	984				648		703	
Allowance to House Surgeon ...					360			
Contingencies—		1,350		1,000		1,428		753
Dieting Charges ...	22,001				16,000		21,054	
Medicines and Instruments ...	7,833				6,500		901	
Clothing to Patients ...	1,500				1,500		2,100	
Washing Charges ...	1,320				1,320		1,320	
Rents, Rates and Taxes ...	486				486		243	
Service Postage and Telegrams ...	15				15		15	
Office Expenses and Miscellaneous ...	800				800		1,381	
Contract Contingencies ...	12,065				9,288		9,288	
		46,020		35,000		35,909		36,302
TOTAL		68,320		57,000		57,890		59,215
Voted ...		68,320		57,000		57,890		59,215
Non-voted ...								
OPHTHALMIC HOSPITAL.								
Pay of Establishment—								
3 Officers of the Subordinate Medical Service								
1 (165) 1 (88) 1 (74) L. A. 3 (10) 1 (30) ...	4,650				4,500		6,165	
3 Compounders 1 (60) 1 (42) 1 (18) ...	1,440				840		1,645	
24 Servants Varying from Rs. 11 to 18	3,970				3,876		7,054	
Clerk 1 (68) ...	816				1,872		1,461	
Temporary and Provisional Allowance ...	2,792				3,228			
Leave and Deputation Allowance ...	900				900			
1 Steward and Assistant ...	1,152							
Carried over ...		15,720		18,000		15,216		16,325

DETAILED ACCOUNT No. 82B. MEDICAL. Hospitals and Dispensaries— <i>contd.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		15,720		18,000		15,216			16,325
PRESIDENCY HOSPITALS AND DISPENSARIES—<i>contd.</i>									
OPHTHALMIC HOSPITAL—<i>contd.</i>									
Allowances Honoraria, etc.—									
Plague Allowance	...				100				
Travelling Allowance	...	100			100			610	
House-rent Allowance	...	3,050			3,048			2,936	
		3,150		4,000		3,248			3,546
Contingencies—									
Medicines and Instruments	...	6,893			6,000			6,287	
Rents, Rates and Taxes	...	1,102			1,102			310	
Service Postage and Telegram	...	30			30			30	
Office Expenses and Miscellaneous	...	629			625			624	
Purchase of a ring Magnet	...	2,200			2,960				
Contract Contingencies	...	4,086			4,427			4,994	
		14,880		13,000		15,144			12,245
TOTAL		33,750		35,000		33,608			32,116
Voted		33,750		35,000		33,608			32,116
Non-voted									
ST. GEORGE'S HOSPITAL.									
Pay of Officers—									
(1) 1 Surgeon Superintendent 1 (2350)	...	28,200			28,200			40,631	
(1) 1 Resident Surgeon 1 (1400)	...	16,800			23,400			13,281	
(4) 4 Assistant Surgeons 1 (650) 2 (400) 1 (350)	...								
L. A. 6 (50) 1 (30)	...	25,560			25,800			24,568	
X-Ray Allowance	...			30,000				120	
		70,560		48,000		77,400			78,600
Pay of Establishment—									
1 Janitor 1 (150)	...	1,800			1,800				
5 Compounders and Dressers 1 (90) 2 (30)	...								
1 (18) 1 (14)	...	2,184			2,064			2,974	
1 Stewards 1 (300)	...	3,600			3,600			5,640	
2 Clerks 1 (133) 1 (160)	...	3,516			3,444			3,660	
1 Linen-keeper 1 (150)	...	1,800			1,680			1,531	
1 Engineer 1 (65)	...	780			780			585	
90 Servants Varying from Rs.10 to Rs. 20	...	13,850			14,136			25,417	
Temporary and Provisional Allowance	...	11,072			11,527				
Leave and Deputation allowance	...	1,500			1,500				
Provision for Nursing Home and Association	...	8,182			8,182				
Temporary Establishment	...	480			480			1,809	
For Menial Establishment	...	1,886							
		50,150		47,000		49,193			41,616
Allowances, Honoraria, etc.—									
X-Ray Allowance	...	360			360			57	
Grant to Nursing Hospital Staff Association. { Private	...	51,362			44,971			68,013	
		888							
House-rent Allowance	...	3,000			3,888			2,546	
Travelling Allowance	...							2,791	
Uniform Allowance	...	1,476			1,471			95	
Board Allowance to Linen keeper	...	360							
Local Allowance to Temporary Compounder	...	144							
		57,590		52,000		50,690			73,502
Contingencies—									
Diet of patients	...	1,25,008			1,15,000			1,80,122	
Clothing to patients	...	9,000			9,000			6,672	
Upkeep of X-Ray Apparatus	...	750			750			441	
Electric Lift Charges	...	705			705				
Washing Charges	...	4,536			4,536			4,506	
Medicines and Instruments	...	14,460			12,050			24,071	
Clinical Laboratory charges	...	1,627			1,627			63	
Rents, Rates and Taxes	...	1,894			1,894			1,894	
Service, Postage and Telegrams	...	120			120			120	
Office Expenses and Miscellaneous	...	5,050			5,050			5,966	
Contract Contingencies	...	35,210			28,500			43,230	
		1,98,360		1,96,000		1,79,232			2,67,085
		3,76,660		3,73,000		3,56,515			
Deduct—									
Moiety of the pay of Janitor	...	—1,120		—1,000		940			
TOTAL		3,75,540		3,72,000		3,55,575			4,60,803
Voted		3,27,540		3,24,000		3,03,975			4,06,891
Non-voted		48,000		48,000		51,600			53,912

DETAILED ACCOUNT No. 32b. MEDICAL. Hospitals and Dispensaries—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY HOSPITALS AND DISPENSARIES—contd.								
GOKULDAS TEJPAL HOSPITAL.								
Pay of Officers—								
(1) Physician 1 (2,100) ...	25,200				24,000		25,254	
(1) House Surgeon 1 (650) + 200L ...	10,200				10,200		18,707	
		35,400		25,000		34,200		43,961
				18,000				
Pay of Establishment—								
5 Officers of the Subordinate Medical Service								
1 (123), 2 (74), 1 (109), 1 (88) X-ray allowance								
1 (15) L.A. 5 (10) ...	6,400				3,960		7,062	
1 Steward 1 (200) ...	2,400				2,400		2,136	
3 Compounders and Dressers 1 (42) 1 (30) (18) ...	1,080				1,056		1,840	
1 Clerk (118) ...	1,416				1,344		815	
33 Servants varying from Rs. 11 to Rs. 17 ...	5,928				6,048		10,848	
Temporary Establishment ...							22	
Leave and Deputation Allowance ...	405				600			
Temporary and Provisional Allowance ...	4,831				5,359			
		22,460		17,000		20,767		22,728
Allowances—								
Grants to Nursing Association ...	13,630				13,626		13,632	
Travelling Allowance ...	1,600				1,600		1,529	
House-rent Allowance ...	900				900		843	
		16,130		17,000		16,126		16,004
Contingencies—								
Electric Lift charges ...	300				300			
Dieting Charges ...	39,000				39,000		32,177	
Upkeep of X-Ray Apparatus ...	750				9,940		3,833	
Medicines and Instruments ...	15,050				14,050		9,712	
Clothing to Patients ...	5,000				5,000		5,725	
Electrical treatment ...					5,000			
Washing charges ...	1,800				1,800		1,350	
Rents, Rates and Taxes ...	1,090				1,085		1,084	
Service Postage and Telegrams ...	50				50		60	
Office expenses and miscellaneous ...	1,198				1,198		1,755	
Contract Contingencies ...	10,322				9,322		7,257	
For Equipment and upkeep of clinical Laboratory ...	5,750							
		80,310		75,000		86,745		62,953
TOTAL ...		1,54,300		1,52,000		1,57,838		1,45,641
Voted ...		1,29,100		1,27,000		1,33,838		1,20,387
Non-voted ...		25,200		25,000		24,000		25,254
PESTONJI KAMA AND ALLBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.								
Pay of Officers—								
(1) 1 Physician 1 (1,000) ...	12,000				11,450		12,010	
(1) 1 Second Physician 1 (410) ...	4,920				3,600		3,200	
(2) 2 House Surgeons 1 (330) 1 (250) ...	6,960				4,800		6,030	
Leave and Deputation Allowance ...	1,500				1,260			
Compensatory allowance to House Surgeon ...	825							
		26,205		28,000		21,110		21,240
Pay of Establishment—								
1 Officer of the Subordinate Medical Service 1 (74) + 25 P.A. ...	1,190				900		1,340	
4 Compounders and Dressers 2 (30-3-90) 2 (30) ...	2,484				1,716		2,747	
1 Steward 1 (150-10-250) ...	2,760				2,640		2,676	
1 Clerk 60-4-100-3-160) ...	1,200				1,152		1,104	
43 Servants varying from Rs. 10 to Rs. 18 ...	6,504				6,484		10,729	
Leave and Deputation Allowance ...	330				700			
Additional Establishment ...	2,448							
Temporary and Provisional Allowance ...	5,162				6,055			
		22,078		18,000		19,647		18,596
Allowances—								
Grants to Nursing Association ...	32,793				32,793		29,035	
Travelling Allowance ...								
House-rent Allowance ...	5,752				2,112		1,708	
		38,545		34,000		34,905		30,743
Carried over ...		86,823		80,000		75,662		70,579

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 82b. MEDICAL. Hospitals and Dispensaries— <i>concl'd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		86,828		80,000		75,662		70,579
PRESIDENCY HOSPITALS AND DISPENSARIES—<i>concl'd.</i>								
PESTONJI KAMA AND ALLBLESS HOSPITALS AND JAFFER SULEMAN DISPENSARY.								
Contingencies—								
Purchase of furniture ...	8,000							
Dieting Charges ...	54,007				45,000		37,103	
Clothing to patients ...	2,500				2,000		2,000	
Medicines and Instruments ...	12,000				9,000		7,748	
Washing Charges ...	1,800				1,800		1,800	
Rents, Rates and Taxes ...	1,650				1,354		726	
Service Postage and Telegrams ...	20				20		20	
Office expenses and miscellaneous... ..	2,000				1,650		1,758	
Contract contingencies ...	20,075				13,525		19,278	
		1,02,052		70,000		74,349		70,433
TOTAL ...		1,88,880		1,50,000		1,50,011		1,41,012
Voted ...		1,88,880		1,50,000		1,38,561		1,41,012
Non-voted ...						11,450		...
EDUCATIONAL AND CHARITABLE INSTITUTIONS.								
Pay of Establishment.								
1 Officer of the Subordinate Medical Service Byculla School 1 (144) ...	1,730							
Allowances—		1,730				1,320		
Plague Allowance ...	...				60			
House-rent Allowance ...	180				180			
		180				240		
Contingencies—								
Medicines and Instruments ...		480				360		562
TOTAL ...		2,390		1,000		1,920		562
Voted ...		2,390		1,000		1,920		562
Non-voted ...								
MOFUSSIL HOSPITALS AND DISPENSARIES.								
Pay of Officers—								
(7) 12 Officers of the Bombay Medical Service 2 (650) 3 (950) 1 (280) 1(240) 1 (200) 4 (250) L.A. 2 (60) 2(50) 2 (10) 1(40) 5 (30) ...	54,000					97,875		1,12,536
(21) 21 Officers of the Bombay Medical Service attached to Grant-in-aid Dispensaries ...	64,560					54,075		4,155
		1,18,560		2,29,000		91,950		1,16,691
Pay of Establishment—								
(67) Officers of the Subordinate Medical Service 60—71—200 ...	1,00,694				62,464		74,922	
245 Officers of the Subordinate Medical Service attached to Grant-in-aid Dispensaries ...	2,72,160				2,51,388		1,96,833	
Women Sub-Assistant Surgeons... ..	11,124				720		...	
Revision of pay of women Assistant Surgeons...	15,740				8,000		...	
Temporary Subordinate Medical Service Officers ...	18,000				...		...
Entertainment of ten women Sub-Assistant Surgeons at Civil Hospitals ...	...				8,100		...	
Additional appointment of an Officer of the Bombay Medical Service for Poona ...	2,400				...		...
Entertainment of four women Assistant Sur- geons at certain Civil Hospitals... ..	...				7,740		...	
Revision of pay of Assistant Surgeons ...	...				1,26,000		...	
Revision of pay of Sub-Assistant Surgeons ...	...				22,000		...	
For uniform scale of charge allowance to Sub- Assistant Surgeons ...	1,082				480		...	
Carried over ...	4,21,090	1,18,560		2,29,000	4,86,892	91,950	2,71,755	1,16,691

DETAILED ACCOUNT No. 32b. MEDICAL. Hospitals and Dispensaries—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	4,21,090	1,18,560		2,29,000	4,86,892	91,950	2,71,755	1,16,691
MOFUSSIL HOSPITALS AND DISPENSARIES—contd.								
Pay of Establishment—								
Advance increment to certain Compounders ...	4,308				8,000			
6 Stewards 1(140), 1(200), 1(90), 1(100), 1(115), 1(85) ...	8,760				8,940		10,003	
1 Engineer (65) ...	780				780		750	
71 Compounders and Dressers at varying rates from Rs. 10 to Rs. 75 ...	29,807				17,682		29,396	
31 Clerks at varying rates from Rs. 27-8 to Rs. 90 ...	23,329				21,925		22,962	
Leave and Deputation Allowance ...	5,666				6,000			
492 Servants at varying rates from Rs. 6 to Rs. 25 ...	68,896				54,648		92,168	
7 Matrons and Nurses at varying rates from Rs. 8 to Rs. 19 ...	1,845				3,744		2,122	
Temporary Establishment ...	1,696				492		9,562	
Quarantine Hospital, Aden ...	240				360		706	
Native Medical Pupils ...							67	
Nursing Establishment ...							23,266	
Temporary and Provisional Allowance ...	29,953							
Reserve Compounders ...	1,320				43,923			
Additional grants to Civil Hospital, Dhulia ...	1,260							
Add—For rounding ...	+ 305							
		5,99,255		6,00,000		6,53,386		4,62,757
Allowances—								
Concessions to be extended to officers domiciled in India ...	200							
Passage to the Assistant Lady Superintendent of Nurses ...	2,000							
Travelling Allowance ...	20,000				20,000		78,049	
Scholarships ...	720						1,051	
Grants to Nursing Associations ...	1,51,342				1,52,451		81,402	
Grant to the Seva Sadan ...	12,368				12,368		8,946	
Plague Allowance ...					116			
House-rent Allowance ...	23,810				3,721		19,138	
Aden Allowance ...	1,920							
Charge Allowance ...	120							
		2,12,480		2,23,000		1,88,656		1,88,586
Contingencies—								
Purchase of beds, Jacobabad ...	1,350							
Grant to the Indian Women's aid Society, Hubli ...	4,000				4,000			
Dieting Charges ...	2,20,450				2,20,000		2,13,845	
Petty Construction and Repairs ...	70				100		2,151	
Purchase of instruments ...	1,751							
Clothing to Patients ...	39,438				38,640		30,571	
Medicines and Instruments ...	1,03,610				77,932		2,34,512	
Washing Charges ...	3,516				3,516			
Rents, Rates and Taxes ...	5,194				4,997		3,207	
Service, Postage and Telegrams ...	3,860				3,590		4,456	
Purchase of disinfectant ...							45	
Conservancy Charges ...	649				649		4,258	
Purchase and Repairs of Furniture ...	3,995				125			
Charges for Quarantine Camps at Aden ...	500				500			
Purchase of Books ...	26				26		359	
Expenditure in connection with the infectious diseases ward at the Civil Hospital, Nasik and Aden ...	4,456				4,456			
Contingent expenses in connection with promotion examinations of Assistant and Sub-Assistant Surgeons ...	200				200			
Expenditure in connection with the Clinical Laboratory ...	900				900		276	
Charges on Account of anti-malarial duty ...	2,500						327	
Pay of Menials ...	1,925				1,305		6,831	
Provision for extended use of Vaccine ...	2,000				2,000			
Stationery and other Petty Supplies ...	351				803			
Treatment of Cholera by permanganate of potash pills ...	1,500				1,500			
Office Expenses and Miscellaneous ...	10,558				8,270		34,218	
Contract Contingencies ...	71,921				59,511		76,534	
		4,84,720		4,57,000		4,32,520		6,11,590
Deduct—Contributions from Local Boards and Municipalities ...		14,15,015		15,09,000		13,66,512		13,79,624
		-3,24,960		2,33,000		2,34,897		20,201
Carried over ...		10,90,055		12,76,000		11,31,615		13,59,423

DETAILED ACCOUNT No. 32c. Grants for Medical purposes.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grant to Presidency Nursing Association ...	10,000				10,000		10,030	
TOTAL ...		10,000		10,000		10,000		10,030
Voted ...		10,000		10,000		10,000		10,030
Non-voted ...						...		...
DETAILED ACCOUNT No. 32D. MEDICAL. Medical Schools and Colleges								
SUMMARY.								
GRANT MEDICAL COLLEGE ...	4,22,650			3,85,000	3,78,357		3,64,076	
MEDICAL SCHOOLS ...	1,83,150			1,84,000	1,90,364		1,40,562	
GRANT TO THE COLLEGE OF PHYSICIANS AND SURGEONS ...	2,500			2,000	2,500		...	
SALARY OF PROFESSOR N. H. FAIRLEY, TATA PROFESSOR OF CLINICAL MEDICINE OF THE TROPICAL SCHOOL OF MEDICINE ...	36,000							
TYPING ALLOWANCE FOR CLERKS IN THE OFFICE OF SURGEON GENERAL AND THE DEAN, GRANT MEDICAL COLLEGE ...	700				700			
		6,45,000				5,71,921		
For rounding ...						921		
TOTAL ...		6,45,000		5,71,000		5,71,000		5,04,638
Voted ...		4,42,000		4,72,000		4,02,000		3,54,039
Non-voted ...		2,03,000		66,000		1,69,000		1,50,599
DETAILS.								
GRANT MEDICAL COLLEGE.								
Pay of officers—								
(1) 1 Dean 1 (2,150) ...	25,800				25,800		6,319	
(7) 7 Professors 2 (1,850 for 5 months, 1,950 for 7 months), 1 (1,750), 1 (2,200), 2 (2,000), 1 (1,050 for 1 month 1,200 for 11 months), D. A. 1 (150), (1) 1,000 ...	1,57,250							
(1) 1 Junior Professor (200) ...	2,400				1,66,350		1,38,409	
9 1 (500), 8 (200) ...	25,200				11,700		48,798	
1 Demonstrator 1 (200+L.A. 75) ...	3,300				2,400		2,759	
Leave and deputation allowance ...					25,200		...	
Local Allowance to non-practising Professors ...	10,800				4,500		...	
Assistant Surgeons as Medical and Surgical Registrars ...	6,960				1,755		...	
					10,800		...	
					5,790		915	
For probable savings ...	2,43,710				2,54,295			
	-9,210				50,024			
Pay of Establishment—		2,34,500		95,000		2,04,271		1,97,200
22 Tutors 14 (100), 8 (75) ...	24,000			1,08,000		30,450	33,858	
9 Demonstrators 9 (50) ...	5,400					600	...	
1 Appointment of a woman fellow 1 (50) ...	600					...	...
Allowance to a Tutor as Superintendent of Students' Hostel ...	360					360	...	
17 Clerks and Assistants 1(180), 2 (118), 1 (92), 1 (136), 1 (82), 1 (74), 1 (72), 4 (68), 1 (62), 3 (52), 1 (44) + 964 in lump ...	17,836					18,492	21,161	
8 Clinical Registrars 8 (50) ...	4,800					4,800	4,800	
1 Accountant 1 (130) ...	1,560					1,440	...	
38 Servants paying from Rs. 10 to Rs. 14 ...	5,797					6,388	10,889	
Temporary Establishment ...	3,684					1,956	6,006	
Leave and Deputation Allowance... Provision for Students' Hostel and refrigerating plant, etc. ...	4,831					6,000	...	
3 Artists 1 (110), 1 (18), 1 (17) ...	2,640					2,640	...	
Temporary and Provisional Allowance ...	1,740					6,600	...	
Deduct—For rounding ...	4,712					7,296	...	
	-500					...	...
Allowances—		77,460		80,000		87,022		76,714
Houses-rent Allowance ...	3,000					6,744	3,664	
Honoraria to a Lecturer on Ear and Throat diseases and to the Assistant to the Professor of Bacteriology ...	5,556					40	...	
Payment to the Bombay Municipality for practical instruction to be given to students. Scholarships ...	40					9,600	...	
Travelling Allowance ...	9,600					7,131	8,457	
	7,134					...	6,128	
		25,330		30,000		23,515		18,249
Carried over ...		3,37,290		3,13,000		3,14,808		2,92,163

DETAILED ACCOUNT No. 32d. MEDICAL. Medical Schools and Colleges—concl'd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		3,37,290	3,13,000		3,14,808		2,92,163
Contingencies—							
Value of, and Freight on, Europe Stores ...	60,000			43,000		43,577	
Clothing Charges ...	734			1,072		...	76
Pharmacological Department ...	973			972		...	1,065
Rents, Rates and Taxes ...	2,131			2,131		...	2,694
Charges for Refrigerating Plant and Students' Hostel ...	...			...		...	250
Service Postage and Telegrams ...	350			250		...	1,151
Medicines and Instruments ...	...			...		...	1,977
Office Expenses and Miscellaneous ...	1,160			1,160		...	21,123
Contract Contingencies ...	19,963			14,964		...	
		65,360	72,000		63,549		71,913
TOTAL ...		4,22,650	3,85,000		3,78,357		3,64,076
Voted ...		2,23,400	2,90,000		2,13,057		2,19,348
Non-voted ...		1,99,250	95,000		1,65,300		1,44,728
MEDICAL SCHOOLS.							
Pay of officers—							
(2) 2 Superintendents (Allowances) 2 (150) ...	3,600			3,600		5,871	
(6) 6 Assistant Teachers (Allowances) ...	19,920			15,765		36,266	
1 (280), 2 (240), 3 (200) D. A. 6 (50).							
(6) 6 Officers of the Subordinate Medical Service ...	9,314			7,380		7,124	
1 (123), 1 (165), 3 (88), 1 (74) L. A. 6 (25).							
6 Registrars and House Surgeons 6 (200) L. A. (50).	18,000			11,880		...	
Appointments of Lecturers ...	22,720			22,020		...	
Tutors ...	8,976			...		...
Leave Allowance ...	2,680		4,000	...		...
		85,210	55,000		60,645		49,261
Pay of Establishment—							
Scheme for strengthening the Lecturers Staff ...	...			3,900		...	
Leave and Deputation Allowance ...	894			2,703		...	
2 Clerks 1 (50), 1 (60) ...	1,320			1,320		1,499	
Medical Pupils ...	18,149			41,970		18,221	
16 Servants at varying rates from Rs. 10 to Rs. 14 ...	2,112			2,628		4,390	
Temporary Establishment ...	11,400			13,800		13,652	
8 Laboratory Assistants 1 (31), 3 (13), 1 (19), 1 (14), 2 (12) ...	1,404			996		...	
Temporary and Provisional Allowance ...	2,756			4,068		...	
		38,035	55,000		72,385		36,762
Allowances, Honoraria, etc.—							
Allowance to Honorary Lecturers ...	2,550			2,550		...	
For awards of stipendiary to Civil Students ...	3,150			3,150		...	
Scholarships ...	12,215			12,672		13,897	
Travelling Allowance ...	3,200			2,000		2,612	
House Rent Allowance ...	1,440			432		700	
Plague Allowance ...	...			144		...	
		22,555	17,000		20,948		17,209
Contingencies—							
Medicines and Instruments ...	1,566			1,300		1,023	
Value of, and Freight on, Europe Stores ...	3,170			3,170		4,574	
Fees for examination of Students ...	1,830			1,560		3,405	
Rents, Rates and Taxes ...	1,150			1,150		963	
Telephone Charges ...	...			300		...	
Service, Postage and Telegrams ...	170			170		...	
New laboratory at the B. J. Medical School, Ahmedabad ...	402			400		...	
Office Expenses and Miscellaneous ...	1,000			1,000		2,866	
Contract Contingencies ...	1,922			1,922		1,949	
		11,210	27,000		10,972		14,730
Grant-in-aid to the Hyderabad Medical School ...		26,140	26,000		25,414		22,550
TOTAL ...		1,83,150	1,84,000		1,90,364		1,40,562
Voted ...		1,79,550	1,80,000		1,86,764		1,34,691
Non-voted ...		3,600	4,000		3,600		5,871

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 32e. MEDICAL. Mental Hospitals.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
MENTAL HOSPITALS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—								
(1) 1 Superintendent 1 (2000)	24,000				21,500		33,415	
(5) 5 Superintendents' Allowances. 4 (150), 1 (250)	10,200				10,200		5,052	
1 Deputy Superintendent 1 (350 + L. A. 75) ...	5,100				8,400		8,642	
1 Officer of the Bombay Medical Service 1 (200 + L. A. 100)	3,600				3,555		3,321	
Leave allowance	1,530				...		...
Deduct for rounding	- 90			30,000				
		44,340		28,000		43,655		50,430
Pay of Establishment—								
10 Officers of the Subordinate Medical Service 2 (144), 4 (109), 2 (74), 2 (123) L.A. + Duty allowance 11 (25) 1 (20)	16,950				15,840		10,632	
2 Compounder and Dresser (35) (75)	1,320				720		1,286	
4 Clerks from Rs. 40 to Rs. 100	4,160				3,240		3,570	
152 Servants and Guards at varying rates from Rs. 8 to Rs. 28	23,220				22,884		48,997	
199 Warders at varying rates from Rs. 12 to Rs. 30.	34,768				34,932		36,527	
5 Matrons and Nurses from Rs. 125 to Rs. 200.	9,900				10,080		10,608	
10 Overseers and Stewards from Rs. 90 to Rs. 300	18,240				17,700		18,073	
Engine Driver ... ..	...				...		83	
Leave and Deputation Allowance	4,700				4,700		...	
Temporary Establishment	1,714				1,668		1,452	
Revision of Establishment	2,898				5,192		...	
Temporary and Provisional Allowance	29,420				29,614		...	
Duty allowance	4,200				...		...
		1,51,490		1,35,000		1,46,570		1,31,228
Allowances, Honoraria, etc.—								
Travelling and Conveyance Allowance ... {	3,000				3,000		3,017	
450								
Railway Fare and Subsistence Allowance to cured Lunatics	1,260				1,255		353	
House-rent Allowance ... ..	...				...		60	
		4,710		3,000		4,255		3,480
Contingencies—								
Payment to the trustees of Ranchi	7,000				...		...
Purchase of furniture	10,000				...		...
Diet of Patients	2,63,803				2,61,800		2,58,000	
Clothing	62,202				62,202		41,000	
Uniforms to Overseers and Matrons and Nurses attached to Central Lunatic Asylum.	306				306		...	
Medicines and Instruments	6,648				5,250		9,783	
Purchase of Materials and Stock	2,200				2,200		6,880	
Discretionary Allowance to Superintendent for amusement of Lunatics	2,970				2,970		1,920	
Rents, Rates and Taxes	51				51		110	
Service, Postage and Telegrams	593				593		330	
Water-supply	7,668				7,668		5,891	
Garden Charges	4,433				4,433		4,428	
Pay of Menials	359				359		223	
Telephone charges	65				...		...
Office Expenses and Miscellaneous	1,090				1,090		6,410	
Contract Contingencies	33,072				27,942		46,145	
		4,02,460		3,76,000		3,76,864		3,81,120
		6,03,000				5,71,344		
For rounding ... ..		...				656		
TOTAL		6,03,000		5,72,000		5,72,000		5,66,208
Voted		5,68,000		5,42,000		5,40,000		5,27,742
Non-voted		35,000		30,000		32,000		38,466

DETAILED ACCOUNT No. 32f, MEDICAL. Chemical Examiner.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHEMICAL EXAMINERS.								
Pay of officers—								
(1) 2 Chemical Examiners (1,630 for 11 months, 1,750 for 1 month), 1 (1,450) ...	37,080				40,560		27,820	
(3) 3 Assistants to ditto 3 (240 + L. A. 100) ...	12,240				12,735		8,620	
Deduct for rounding ...	—830							
		48,490		35,000 13,000		53,295		36,440
Pay of Establishment—								
12 Clerks 1 (110), 1 (180), 1 (42), 1 (55), 1 (26), 1 (106), 1 (80), 1 (100 for 5 months, 102 for 7 months), 1 (70 for 4 months, 72 for 8 months), 1 (50 for 4 months, 52 for 8 months), 1 (40 for 4 months, 41 for 8 months), 1 (35) ...	10,782				10,596		9,370	
Leaves and Deputation Allowance...	1,520				1,500		2,329	
10 Servants of varying grades from Rs. 10 to Rs. 21 ...	1,620				1,176		...	
Increase in the pay of Chemical Assistant ...	...				540		...	
Sub-Assistant Surgeons and Compounders ...	...				...		80	
Temporary and Provisional allowance ...	987				972		...	
		14,909		13,000		14,784		11,779
Allowances, Honoraria, etc.—								
Travelling Allowance ...	360 600				600		99	
Local Allowance ...	332				...		...
House-rent Allowance ...	1,260 5,484				1,740		578	
Grain Compensation and Plague Allowance ...	...				...		91	
		8,086		1,000		2,340		768
Contingencies—								
Chemicals and Instruments ...	150				525		466	
Value of, and Freight on, Europe Stores ...	...				...		7,767	
Rents, Rates and Taxes ...	1,988				1,988		1,169	
Pay of Menials ...	...				...		464	
Service Postage and Telegrams ...	285				285		492	
Cost of Packing, Carriage, etc. ...	150				150		50	
Purchase of books ...	...				...		26	
Office Expenses and Miscellaneous ...	192				192		1,925	
Contract Contingencies ...	2,800				3,220		2,935	
		5,565		15,000		6,360		14,694
For rounding ...						76,779 279		
TOTAL ...		77,000		77,000		76,500		63,681
Voted ...		88,000		42,000		36,000		35,861
Non-voted ...		39,000		35,000		40,500		27,820

33—PUBLIC HEALTH (Transferred).		Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	
		Detailed Account No.	Rs.	Rs.	Rs.	
PUBLIC HEALTH ESTABLISHMENT...	{ VOTED ... NON-VOTED ...	33a	6,45,000 1,93,000	7,41,000 2,01,000	7,71,000 2,27,000	4,42,616 1,29,218
GRANTS FOR PUBLIC HEALTH PURPOSES ...	{ VOTED ... NON-VOTED ...	33b	7,20,000 37,000	7,21,000 ...	6,22,800 1,200	13,45,496 300
EXPENSES IN CONNECTION WITH BUBONIC PLAGUE, MALARIA AND EPIDEMIC DISEASES ...	{ VOTED ... NON-VOTED ...	33c	1,02,000 ...	47,000 ...	30,000 17,000	79,034 ...
BACTERIOLOGICAL LABORATORIES	{ VOTED ... NON-VOTED ...	33d	86,000 67,000	93,000 63,000	71,000 57,000	1,17,438 86,418
PASTEUR INSTITUTES ...	{ VOTED ... NON-VOTED ...	33e	11,500...	......	......	......
WORKS ...	{ VOTED ... NON-VOTED ...	33f	3,07,000 ...	3,47,000 ...	... ...	6,62,291 ...
EXCHANGE ...	{ VOTED ... NON-VOTED ...		20,500 ...	12,000 ...	... ...	16,880 ...
EXPENDITURE IN ENGLAND ...	{ VOTED ... NON-VOTED ...		7,000 34,000	7,000 20,000	7,000 32,000	398 34,274
TOTAL ...			22,30,000	22,52,000	18,36,000	29,14,363
Voted ...			18,99,000	19,68,000	15,02,000	26,64,153
Non-voted ...			3,31,000	2,84,000	3,34,000	2,50,210
DETAILED ACCOUNT No. 33a. PUBLIC HEALTH. Public Health Establishment.						
PUBLIC HEALTH ESTABLISHMENT.						
Pay of Officers—						
(1) 1 Director of Public Health (2,340 for 9 months, 2,280 for 3 months) ...		27,900		27,160	36,105	
5 Deputy Directors of Public Health, 1 (2,000), 1 (933½), 1 (1,066-11-0), 1 (1,333½), 1 (800 for 6 months and 933½ for 6 months) ...	{	24,000 50,400		38,400 45,000	54,313	
1 Assistant to Director of Public Health 1 (400 for 6 months and 450 for 6 months) Duty Allowance + 1 (150) ...		6,900		4,660	6,372	
Health Officers ...				51,276 12,950	91,272	
Surgeon and Assistant Surgeon ...				6,000	10,625	
Lady Doctors ...				4,800	3,115	
Sub-Assistant Surgeons ...				1,920	4,780	
Extra Medical Officer ...				1,820	...	
Allowance to Assistant and Sub-Assistant Surgeon ...		7,790		...	760	
Leave Allowance ...		4,000				
For Rounding and probable savings ...		-850		1,07,000 1,19,000	-13,492	
Carried over ...		1,20,140		2,26,000	1,80,514	2,07,342

DETAILED ACCOUNT No. 33a. PUBLIC HEALTH. Public Health Establishment— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,20,140	2,26,000		1,80,514		2,07,342
PUBLIC HEALTH ESTABLISHMENT — <i>contd.</i>							
Pay of Establishment—							
Increased provision for revision of Inspectors... ..				10,900			
Leave Allowance	6,196			12,000			
32 Inspectors varying from 95—103	41,016			25,020		55,321	
2 Vaccinators 1 (31), 1 (32) + Rs. 14 in laup	770			288		12,085	
2 Assistant Superintendents 2 (100)	2,400			2,400		5,607	
64 Clerks varying from Rs. 40 to Rs. 180	71,160			68,046		1,00,650	
72 Servants varying from Rs. 7 to Rs. 15	8,412			11,532		16,261	
Steam Launch Establishment				7,894		3,769	
Temporary Establishment						8,458	
Temporary and Provisional Allowance	7,078			19,208			
		1,37,032	1,95,000		1,57,288		2,02,151
Allowances, Honoraria, etc.—							
Travelling, Conveyance and Tentage Allowances	43,080			57,477		44,743	
Local Allowance to Commissioned officers	240			1,800			
House-rent Allowances	848			5,136		7,648	
Allowances to Officers for Overtime Work				9,400			
Allowances to Health Officer, Aden, for the Inspection of Vessels... ..				1,800		8,730	
Fees to Lecturer (Sanitary Surveyor's Class)... ..	1,800			1,800		1,500	
Grant of studentship	1,200			1,200		2	
Allowance to Assistant and Sub-Assistant Surgeons... ..				2,425			
Plague Allowances				600			
		47,168	62,000		81,638		62,623
Contingencies—							
Medicines	500			1,800		1,898	
Purchase of Stores, Coal, etc.				8,000		5,798	
Discretionary grant of the Sanitary Commissioner	1,000			1,000			
Electric Fans and Lights				250			
Repairs and Maintenance of Steam Launches... ..				11,100		14,265	
Rubber Hoses				1,000		863	
Water-supply						71	
Sanitary Surveyor's Class—							
Scholarships	900			900		300	
Examination charges	1,250			1,250		3,758	
Rents, Rates and Taxes	4,394			7,236		3,280	
Service Postage and Telegrams	7,454			7,575		6,960	
Water-supply	4			79			
Purchase of Books				75			
Office Expenses and Miscellaneous	48			3,538		11,647	
Contract Contingencies	4,210			7,672		9,128	
Ground Rent for Disinfection Shed						1,377	
Anti-Malarial charges						30	
		19,760	55,000		51,475		59,375
PUBLIC HEALTH LABORATORY FOR SIND:							
Pay of officers—							
1 Officer in charge (a member of the Bacteriological Department) (746½ for 9 months and 773½ for 3 months)	9,040			8,480		7,599	
Leave Allowance	1,000			990			
Pay of Establishment—							
9 Clerks and Servants from Rs.10 to Rs. 150	4,200			4,200		5,593	
Temporary and Provisional allowance	1,683			1,683			
Leave allowance	217						
Allowances, Honoraria, etc.—							
Travelling Allowance	1,000			1,000			
House-rent Allowance... ..	240			240			
Contingencies—							
Purchase of apparatus... ..	6,000			6,000		175	
Rents	1,200			1,200			
Contingencies	5,000			5,000		12,025	
		29,580	28,000		28,793		25,392
Carried over ...		3,53,680	5,66,000		4,99,708		5,56,883

DETAILED ACCOUNT No. 83a. PUBLIC HEALTH. Public Health Establishment—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.
Brought forward ...		3,53,680	5,66,000		4,99,708		5,56,883
PUBLIC HEALTH ESTABLISHMENT —contd.							
Establishment charges recoverable from other Governments, Departments, etc.—							
<i>Deduct</i> —Recoveries from Port Trusts :—			—75,000		—75,537		—26,101
BELGAUM VACCINE INSTITUTE.							
Pay of officers—							
(i) 1 Director (I. M. S.), 1 (1,800) ...	21,600			18,600		19,540	
1 Superintendent 1(250) ...	3,000			3,000		4,153	
2 Assistant Superintendents 1 (175) 1 (90) ...	3,180			3,540		4,500	
Leave Allowance ...	1,402			2,430		...	
	29,182		18,000	27,570		28,193	
Pay of Establishment—			12,000				
Leave allowance ...	602			2,000		...	
8 Laboratory Assistants 3 (85) 3 (70) 1 (65) 1 (55) ...	7,020			6,600		7,406	
3 Clerks 1 (90) 1 (70) 1 (65) ...	2,700			1,560		2,517	
20 Servants 1 (9 varying from Rs. 8 to Rs. 12) ...	2,286			2,298		4,100	
Temporary Establishment ...	...			...		96	
Revision of Staff ...	...			360		...	
Temporary and Provisional allowance ...	1,440			2,064		...	
	14,048		14,000	14,882		14,119	
Allowances, Honoraria, etc.—	1,200						
Travelling Allowance ...	600			1,200		2,699	
	1,800		3,000	1,200		2,699	
Contingencies—							
Purchase of Heifers ...	6,000			6,000		3,515	
Rents, Rates and Taxes ...	...			...		75	
Purchase of Raw Material ...	...			...		3,960	
Special apparatus for use in the Laboratory ...	350			...		...
Construction of a Septic tank ...	316			...		...
For apparatus and chemicals ...	200			...		...
Service Postage and Telegrams ...	6,000			6,000		5,035	
Contract Contingencies ...	17,000			20,500		12,544	
Stationery and other Petty Supplies ...	...			...		810	
Office expenses and Miscellaneous... ..	...			...		2,216	
	29,866		32,000	32,500		28,155	
Establishment charges recoverable from other Governments, Departments, etc.—	74,896				76,152		73,166
<i>Deduct</i> —Contributions from Local Boards, Municipalities, etc. ...	—39,166		—40,000	—40,000		—66,646	
	35,730				36,152		6,520
LOCAL VACCINATION ESTABLISHMENT.							
Pay of Establishment, etc.—							
350 Superintendents and Vaccinators at varying rate from Rs. 8 to Rs 150 ...	1,48,716			1,00,424		1,60,920	
Local allowance ...	385			...		...
1 Clerk (40) ...	480			480		409	
Temporary and Provisional Allowance ...	3,122			39,275		435	
Servants ...	420			420		19,807	
Travelling and Pony Allowance ...	21,000			21,000		...	
Hill allowance ...	21			...		...
House-rent Allowance... ..	585			360		147	
Grain Compensation Allowance ...	...			...		8	
Plague Allowance ...	...			...		23	
Contingencies ...	287			266		103	
Moiety on account of Dange Vaccinator ...	570			246		246	
Temporary Establishment ...	...			...		512	
	1,75,586		1,75,000	1,62,471		1,82,610	
<i>Deduct</i> —Contributions from Local Boards and Municipalities ...	1,74,896		—1,75,000	1,62,105		1,59,009	
	690				366		23,601
Extra provision on account of the cost of the revision of pay of Local Funds and Municipal Vaccinators debitable to provincial revenues ...					25,000		...
Grants-in-aid, Donations, Contributions—							
Grant-in-aid to local bodies in connection with a Scheme for pay of Vaccinators ...			3,000	...	...	...	504
Carried over ...		3,90,100	5,33,000		4,85,689		5,61,607

DETAILED ACCOUNT No. 33a. PUBLIC HEALTH. Public Health Establishment.	- Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts. 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		8,90,100	5,33,000		4,85,689		5,61,607
TEMPORARY ESTABLISHMENT. Public Health Laboratory, Poona.							
Pay of officers—							
(1) 1 Officer in charge Public Health Establishment Laboratory 1 (800) for 6 months, 933½					9,600		
for 6 months	10,400				1,440		9,926
Leave Allowance	1,000						
	11,400		9,000		11,040		9,926
Pay of Establishment—							
Establishment	8,230				8,520		
Temporary and Provisional Allowance	70				144		
	8,300		8,000		8,664		
Allowances, Honoraria, etc.—							
Travelling Allowance	1,200				1,200		
	1,200		1,000		1,200		282
Contingencies—							
Tools and Plant	4,000				4,000		
Contingent Charges	5,000				5,000		19
	9,000		9,000		9,000		19
		29,900			29,904		10,227
For rounding ...					407		
Sanitary Engineer and his Staff.							
Pay of Officers—							
(1) 1 Sanitary Engineer 1 (2,050)	24,600				22,200		
(2) 2 Executive Engineers 1 (1,300), 1 (750), 1 (1,500)	24,600						
4 Assistant Engineers 1 (550), 1 (470), 1 (410), 1 (350)	18,000						
Do. Mechanical	21,360				12,900		
Drainage Engineer	25,000				12,900		
Provision for increment	900				900		
2 Assistants to Boring Engineer 2 (1,000)	690						
Leave allowance	24,000						
	2,100						
	1,41,250		22,000		58,500		
			36,000				
Pay of Establishment—							
Upper Subordinates 2 (220), 1 (160), 1 (148)	8,976				2,496		
Provision for increment	48				12		
Temporary Upper Subordinate	13,620				10,060		
Lower Subordinate (Temporary)	4,740				3,980		
Lower Subordinate (Permanent)	14,700				1,440		
Office Establishment—							
O clerks	7,440				7,200		
Provision for increment	120						
Temporary Establishment	41,592				16,276		
Head Draftsman	3,780				2,520		
Havaldars and Peons and Menial Establishments	516				516		
Petty Establishment—							
Chowkidar	96				168		
Temporary Establishment	34,282				4,428		
Leave Allowance to non-Gazetted Officers	400						
Add—For rounding	+ 660						
	1,30,970		49,000		49,096		
Allowances, Honoraria, etc.—							
Local Allowance (Sind Allowance)	160				288		
Additional Allowance					360		
Temporary and Provisional Allowance	360				420		
Travelling Allowance	45,750				18,000		
Sub-divisional Allowance	2,500						
	3,600						
	52,370		19,000		19,068		
Contingencies—							
Contingencies	24,400				9,000		
	24,400		9,000		9,000		
	3,48,990				1,35,664		
For rounding ...					664		
Carried over ...	3,48,990	4,20,000	6,95,000	1,35,000	5,16,000		5,71,834

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 33c. PUBLIC HEALTH. Sanitary Engineer and his Staff—contd.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Actuals, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought over	3,48,990	4,20,000		6,95,000	1,35,000	5,16,000			5,71,834
Executive—									
(1) Executive Engineer, 1 (1,225).	14,700				32,400				
Provision for increment					350				
1 Executive Engineer					15,600				
1 Assistant Do.					7,800				
Provision for increment					450				
Assistant Engineers,					16,920				
Temporary Engineer					21,600				
					34,800				
	14,700								
Pay of Establishment—									
Upper Subordinate					9,792				
Provision for increment					48				
Upper Subordinate (Temporary)	6,250				11,860				
Lower Subordinate (Do.)	3,120				6,120				
Do. (Permanent)					8,208				
Temporary Office Establishment	14,010				53,832				
Accountants	4,170				4,320				
Provision for revision of pay of Accountants					480				
Temporary Accountant	5,580				2,040				
Temporary Petty Establishment	1,860				62,204				
Revenue Establishment (Temporary)	12,420								
	47,410				63,000				
					1,29,920				
					76,000				
Allowances, Honoraria, etc.—									
Travelling Allowance	4,200				37,200				
Sub-Divisional Allowance					5,800				
	4,200				39,000				
					43,000				
Contingencies—									
Contingencies	2,700				15,000				
	2,700				14,900				
					3,46,724				
					276				
For rounding	69,010				3,47,000				
Total Sanitary Engineer and his staff		4,18,000				4,82,000			
GRAND TOTAL		6,38,000		9,42,000		9,98,000			5,71,834
Voted		6,45,000		7,41,000		7,71,000			4,42,616
Non-voted		1,93,000		2,01,000		2,27,000			1,29,218

DETAILED ACCOUNT No. 93b. PUBLIC HEALTH. Grants for Public Health purposes.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
CONSULTING SURVEYOR TO GOVERNMENT ...	1,28,000							
POONA DRAINAGE SCHEME 1ST SECTION ...	1,60,000							
HYDERABAD WATER WORKS ...	1,12,288							
PANORGANI TOWN PLANNING SCHEME ...	3,088							
GRANT TO KING GEORGE V ANTI-TUBERCULOSIS LEAGUE ...	15,000			15,000	15,000		15,000	
GRANT TO THE KARACHI MUNICIPALITY IN AID OF THE ESTABLISHMENT OF A TUBERCULOSIS DISPENSARY ...	9,000			9,000	9,000			
GRANTS TO VILLAGE SANITARY COMMITTEES ...	70,000			86,000	85,732		97,442	
SPECIAL CHARGES ...	1,31,540			4,25,000	4,48,540		11,90,733	
PILGRIM CHARGES ...				16,000	65,981		19,372	
DEVELOPMENT AND TOWN PLANNING SCHEME ...				50,000			23,249	
GRANT TO LOCAL BOARDS FOR VILLAGE WATER SUPPLY ...	1,20,000			1,20,000				
AHMEDABAD TOWN PLANNING SCHEME ...	5,000							
COMPENSATION TO BE GIVEN TO THE MAHARS FOR THE REMOVAL OF MAHARVADA AT KOPERGAON...	3,000							
		7,56,911				6,24,253		
For rounding ...		89				253		
TOTAL ...		7,57,000		7,21,000		6,24,000		13,45,796
Voted ...		7,20,000		7,21,000		6,22,800		13,45,496
Non-voted ...		37,000				1,200		300
DETAILS.								
Special Charges.								
Grant for Special Expenditure in connection with Sanitation ...				3,00,000	3,23,000		6,81,994	
Grant-in-aid to Local bodies connection with employment of Health officers and Sanitary Inspectors ...	1,15,000			1,15,000	1,15,000		5,01,097	
Grant to Bombay Sanitary Association ...	1,500			1,000	1,500		1,500	
Grant-in-aid to the Karachi Health Association. Scheme for admitting Engineering Graduates for training in Engineering Department ...	6,000			5,000	5,000		6,142	
Grant-in-aid to the Dharwar Municipality ...	4,040			4,000	4,040			
	5,000							
TOTAL ...		1,31,540		4,25,000		4,48,540		11,90,733
Voted ...		1,31,540		4,25,000		4,48,540		11,90,733
Non-voted ...								
PILGRIM CHARGES.								
Pay of officers—								
Medical Officer ...					5,960		300	
Lady Doctor ...					2,800			
Protector ...							5	
Sub-Assistant Surgeon ...					700		447	
				3,000		9,460		752
Pay of Establishment—								
Clerks ...							1,676	
Disinfection Staff ...							458	
Temporary Establishment ...							1,338	
Servants ...							791	
				4,000		3,395		4,263
Allowance, Honoraria, etc.—								
House-rent and other Allowances...					2,600			
Travelling Allowance ...							154	
Plague Allowance ...							1,508	
Allowance to the Health Officer for the Port of Bombay ...					1,200		2,100	
				2,000		3,800		3,762
Carried over ...				9,000		16,655		8,777

DETAILED ACCOUNT No. 39b. PUBLIC HEALTH. Grants for Public Health purposes—concl'd.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PILGRIM CHARGES—concl'd.									
	Brought forward	...	...	9,000		16,655		8,777	
Contingencies—									
	Purchase and feed of Donkeys ...	...	...			675	...	...	...
	Supply of Medicines for Pilgrims...	...	...			150	...	...	...
	Petty Repairs and Maintenance of Buoys ...	...	...			300	...	...	...
	Charges for Embarkation of Pilgrims ...	...	...			15,818	...	...	...
	Grant for Stationery, etc., required for Haj Committee, Bombay ...	...	...			100	1,610	...	...
	Charges for Accommodation of Pilgrims ...	...	...			1,000	...	...	...
	Purchase and hire of Camels ...	...	...			8,000	...	...	...
	Rents, Rates and Taxes ...	...	...			...	...	...	...
	Lighting charges ...	...	...			...	...	...	...
	Service, Postage and Telegrams ...	...	...			150	...	54	...
	Purchase of instruments ...	...	...			100	...	154	...
	Purchase and Repairs of Furniture ...	...	...			90	...	...	...
	Water-supply ...	...	...			17,818	...	118	...
	Cost of Working Clayton rat destroying Apparatus ...	...	...			3,700	3,724	...	...
	Contract Contingencies ...	...	...			...	584	...	...
	Stationery and other Petty Supplies ...	...	...			...	1	...	...
	Purchase and upkeep of boats ...	...	...			1,000	...	...	...
	Office Expenses and Miscellaneous ...	...	...			925	4,350	...	...
				7,000		49,326		10,595	
	TOTAL ...			16,000		65,981		19,372	
	Voted ...			16,000		64,781		19,072	
	Non-voted ...			...		1,200		300	
CONSULTING SURVEYOR TO GOVERNMENT.									
Pay of Officers—									
	(1) 1 Consulting Surveyor, (2,000 for 2 months 2,050 for 10 months) ...	24,500							
	(1) 1 Assistant Consulting Surveyor (850 for 1 month and 900 for 11 months) ...	10,750							
	1 Deputy Asstt. Consulting Surveyor 1 (575) ...	6,900							
	Senior Asstt. to Consulting Surveyor 1 (460) ...	5,520							
	Do. do. 340 for 9 months, 360 for 3 months) ...	4,140							
	Duty Allowance to the Special Land Acquisition Officer, Karachi ...	2,400							
	Leave Allowance ...	4,030							
	Deduct—For rounding ...	- 410							
			57,830						
Pay of Establishment—									
	Establishment for the Special Land Acquisition Officer ...	1,200							
	23 Clerks, etc., at varying rates from Rs. 45 to Rs. 235 ...	27,720							
	17 Servants at varying rates from Rs. 16 to Rs. 22 ...	3,796							
	Temporary Establishment ...	15,000							
	Land Acquisition Officer, Ahmedabad ...	816							
	Establishment for the Land Acquisition Officer, Poona ...	4,740							
	Clerk for Special Land Acquisition Officer, Karachi ...	600							
	Leave Allowance ...	2,678							
			56,550						
Allowances, Honoraria, etc.—									
	Travelling Allowance ...	5,000							
	Conveyance Allowance ...	1,800							
		2,820							
			9,620						
Contingencies—									
	Office Expenses and Miscellaneous ...	4,000							
			4,000						
	TOTAL ...		1,28,000						
	Voted ...		91,000						
	Non-voted ...		37,000						

DETAILED ACCOUNT No. 83c. PUBLIC HEALTH. Expenses in connection with bubonic plague, malaria and epidemics.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE	27,680			44,000	44,737		74,567	
EXPENSES DURING THE EPIDEMICS, ETC. ...	54,120			3,000	3,000		2,255	
EXPENSES IN CONNECTION WITH MALARIA ...	20,200			...	...		2,212	
For rounding ...						47,737 737		
TOTAL ...		1,02,000		47,000		47,000		79,034
Voted ...		1,02,000		47,000		30,000		79,034
Non-voted ...		...		...		17,000		...
DETAILS.								
EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE.								
Pay of Officers—								
Superior Medical Officers ... ..	...				14,400		18,733	
Leave allowance ... ..	...				2,160		...	
Subordinate Medical Officers ... ..	...			17,000	1,320	17,880	4,828	23,561
Pay of Establishment—								
Lady Nurses, Menial, etc. ... ..	...						4,241	
Other Establishment ... ..	...						21,886	
Deduct—for rounding ...		28,880 -560		11,000		10,618		26,127
Allowances, Honoraria, etc.—								
Travelling Allowance ... ..	...						11,952	
House Rent and other Allowance... ..	...						405	
Allowances for Over-time Work ... ..	...						955	
Plague Allowance ... ..	...	5,590		5,000		4,848	100	13,412
Contingencies—								
Dieting Charges ... ..	...						2,786	
Disinfecting Store at Aden ... ..	...						836	
Other Miscellaneous Charges ... ..	...						31,642	
Inoculation charges at various Hospitals ... ..	...						1,914	
Purchase and carriage of medicines ... ..	...						10,046	
Service Postage and Telegrams ... ..	...	37,230		56,000		56,955	3,624	50,348
Establishment charges recoverable from other Governments, Departments, etc.—		71,190		89,000		90,301		
Deduct—Contributions from Municipalities, etc.		43,510		45,000		- 45,564		- 39,381
TOTAL ...		27,680		44,000		44,737		74,567
Voted ...		27,680		44,000		28,177		74,567
Non-voted ...		...		...		16,560		...
EXPENSES DURING OTHER EPIDEMICS.								
Expenditure in connection with out-breaks of cholera, etc.	15,000						...	
Other Epidemics, etc.	2,000				2,000		2,255	
Charges in connection with the treatment of infectious diseases at Aden	1,000				1,000		...	
Equipment for the infectious diseases Hospital, Poona	36,120				...		...
TOTAL ...		54,120		3,000		3,000		2,255
Voted ...		54,120		3,000		3,000		2,255
Non-voted ...		...		...		...		...
EXPENSES IN CONNECTION WITH MALARIA, ETC.								
Purchase of "quinine treatments"	20,200						2,212	
TOTAL ...		20,200		...		...		2,212
Voted ...		20,200		...		...		2,212
Non-voted ...		...		...		...		...

DETAILED ACCOUNT No. 33d. PUBLIC HEALTH. Bacteriological Laboratories and Pasteur Vaccine Institutes.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
Bacteriological Laboratory	...	1,53,000		1,54,000	1,23,849		1,99,856		
Pasteur Institutes	...	...		2,000	4,000		4,000		
		1,53,000				1,27,849			
For rounding	...					151			
TOTAL	...		1,53,000	1,56,000		1,28,000			2,03,856
Voted	...		86,000	93,000		71,000			1,17,438
Non-voted	...		67,000	63,000		57,000			86,418
DETAILS.									
BACTERIOLOGICAL LABORATORY.									
Pay of Officers—									
(1) 1 Director 1 (2,300 for 5 months, 2,400 for 7 months)	...	28,300			27,600		55,678		
(2) 2 Superior Medical Officers 2 (1,600)	...	33,400			44,000		...		
(3) 2 (1,000), 1 (1,300)	...	39,600			36,800		36,255		
(1) 4 Subordinate Medical Officers, 1 (320), 2 (240), 1 (109+75) L. A. 2 (150), 1 (100), +3,360 in lump	...	19,968			10,260		20,137		
Provision for Leave Allowance	...	6,782			6,788		...		
For probable Savings and rounding	...	-470					...		
			1,32,580	63,000	-22,448				
Pay of Establishment—				45,000		1,03,000			1,12,070
Leave Allowance	...	4,000			4,000		...		
Other Establishments	...	55,200			50,976		67,128		
Grant for increment to some of the staff	...	...			4,200		...		
Temporary and Provisional Allowance	...	6,800			6,800		...		
Temporary Establishment	...	3,000			6,000		2,714		
			69,000	65,000		71,976			69,842
Allowances, Honoraria, etc.—									
Travelling Conveyance Allowances	...	1,500			1,260		1,150		
House-rent and other Allowances	...	6,190			3,488		2,032		
Grain Compensation	...	...			200		...		
Plague Allowance	...	...			200		593		
			7,690	4,000		5,148			3,775
Contingencies—									
Purchase of Doctor Maynard's Bottles, and Syringes	...	85,000			85,000		69,175		
Medicines and Disinfectants	...	20,000			20,000		31,698		
Rents, Rates and Taxes	...	2,000			2,000		468		
Service Postage and Telegrams	...	2,500			2,500		2,030		
Water-supply	...	1,000			1,000		989		
Miscellaneous charges for preparing anti-venum Echiscarnita	...	...			...		...
Office Expenses and Miscellaneous	...	53,230			53,225		7,444		
Specimen Examination fees	...	...			...		40,076		
Contract Contingencies	...	...			...		1,589		
Purchase of Books	...	...			...		...
			1,63,730	1,64,000		1,63,725			1,53,469
			3,73,000	3,41,000		3,43,849			3,39,156
Establishment charges recoverable from other Governments, Departments, etc.—									
Deduct—Recoveries on account of plague serum supplied to various bodies and Doctor Maynard's bottles	...	-2,20,000		1,87,000		-2,20,000			1,39,300
TOTAL	...		1,53,000	1,54,000		1,23,849			1,99,856
Voted	...		86,000	91,000		66,849			1,13,438
Non-voted	...		67,000	63,000		57,000			86,418
DETAILED ACCOUNT No. 33e. PUBLIC HEALTH. Pasteur Institutes.									
Kasauli	...	...			2,000		2,000		
Cooanoor	...	...			2,000		2,000		
Provision for antirabic treatment in the Presidency.	...	11,500		2,000		4,000			4,000
TOTAL	...		11,500	2,000		4,000			4,000
Voted	...		11,500	...		...			...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 33f. PUBLIC HEALTH.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.			Accounts, 1921-22.	
	Rs.	Rs.		Rs.	Rs.	Rs.	Rs.	Rs.
WORKS.								
Grant for Current Repairs	1,67,935							
Tools and Plant	65,300							
Karad Water Works	20,457							
Discretionary Grant	2,000							
Working Boring Plants	36,000							
Trial Surveys and Preliminary Investigation of Sanitary Projects	5,000							
Treating the Water at Poona Settling Tanks with Chlorine of Lime	10,000							
		3,06,692						
For rounding		+ 308						
TOTAL		3,07,000		3,47,000				6,62,291

34.—AGRICULTURE. Transferred.		Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1923-23.	Budget Estimate, 1923-23.	Accounts, 1921-22.
WORKS, ETC.						
AGRICULTURE	VOTED	4A	Rs. 14,12,000	Rs. 13,10,000	Rs. 13,63,000	Rs. 18,24,106
	Non-voted		1,60,000	1,50,000	1,91,000	1,18,999
VETERINARY CHARGES	VOTED	34B	4,48,000	4,41,000	4,62,300	4,60,059
	Non-voted		75,000	67,000	66,700	63,351
CO-OPERATIVE CREDIT	VOTED	34C	4,22,000	3,63,000	3,68,000	3,82,302
	Non-voted		32,000	41,000	41,000	38,830
WORKS	VOTED		25,000	25,000		23,242
REPAIRS	VOTED					—23,208
PERCENTAGE CHARGES	VOTED					1,208
EXPENDITURE IN ENGLAND	VOTED		8,000	13,000	9,000	17,484
	Non-voted		6,000	44,000	11,000	45,220
EXCHANGE	VOTED		7,000	29,000		31,798
	Non-voted					
TOTAL			25,95,000	24,83,000	25,12,000	29,88,391
	VOTED		23,22,000	21,81,000	22,02,000	27,21,991
	Non-voted		2,73,000	3,02,000	3,10,000	2,66,400
DETAILED ACCOUNT No. 34A. AGRICULTURE. Agriculture (a).						
SUMMARY.						
SUPERINTENDENCE			Rs. 92,000	Rs. 79,000	Rs. 90,000	Rs. 90,063
EXPERT STAFF			3,90,000	3,31,000	3,18,000	5,46,627
AGRICULTURAL EDUCATION			1,76,000	1,70,000	1,97,000	2,92,636
EXPERIMENTAL FARMS			7,47,000	7,41,000	7,29,000	8,21,704
BOTANICAL GARDENS			21,000	21,000	21,000	24,230
SPECIAL EXPERIMENTS			83,000	81,000	82,000	1,41,226
MISCELLANEOUS			63,000	37,000	45,000	26,619
LEAVE ALLOWANCE TO OFFICERS AND ESTABLISHMENT					72,000	
For rounding						
TOTAL			15,72,000	14,60,000	15,54,000	19,43,105
	VOTED		14,12,000	13,10,000	13,63,000	18,24,106
	Non-voted		1,60,000	1,50,000	1,91,000	1,18,999
DETAILS.						
SUPERINTENDENCE.						
Pay of Officers—						
(1) 1 Director (2,500 + 150 Dy. A.)			31,800		31,800	24,786
(1) 1 Personal Assistant (300—15—450)			3,945		3,765	5,100
Leave Allowance			720			
For rounding			345			
				4,000		
			36,810	24,000	35,565	29,886
Pay of Establishment—						
4 Superintendents and Assistant Superintendents (at rates varying from Rs. 105 to Rs. 300)			7,490		5,520	9,256
2 Price Inspectors (150—5—200)			4,500		4,620	3,202
23 Clerks and Artists (at rates varying from Rs. 30 to Rs. 170).			23,836		26,280	21,902
2 Auditor and Assistant Auditor (at rates varying from Rs. 85 to Rs. 140)			2,740		2,700	1,885
13 Servants (at rates varying from Rs. 11 to Rs. 23)			2,904		1,872	2,983
Temporary and Provisional allowance					1,008	
Leave Allowance			1,200			
Temporary Establishment					115	1,736
			41,670	36,000	42,115	40,964
Allowances, Honoraria, etc.—						
Travelling Allowance			7,360		7,000	10,847
Typing allowance for the Offices of the Director and other Agricultural Officers			240			7
Grain Compensation Allowance				9,000	7,000	
			7,600			10,854
Contingencies—						
Service Postage and Telegrams			3,000		3,000	3,339
Rain gauges			200		200	38
Office Expenses and Miscellaneous			700		600	2,339
Contract Contingencies			2,020		2,020	2,143
			5,920	6,000	5,820	8,359
For rounding					90,500	
					—500	
TOTAL			92,000	79,000	90,000	90,063
	Voted		60,000	55,000	58,000	65,277
	Non-voted		32,000	24,000	32,000	24,786

(a) Expenditure controlled by the Director of Agriculture, Poona.

DETAILED ACCOUNT No. 34A. AGRICULTURE. Agriculture—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPERT STAFF.							
Pay of Officers—							
(1) 1 Deputy Director of Agriculture, N. C. D. (500—50—1,750) ...	9,150			8,350			
(1) 1 Deputy Director of Agriculture, S. C. D. (500—50—1,750) ...	8,950			5,400			
(2) 1 Deputy Director of Agriculture, Sind (500—50—1,750) ...	19,450			18,850		40,806	27,986
(1) 1 Deputy Director of Agriculture (Gujarat), (500—50—1,750) ...	6,600			4,800			
(2) 1 Deputy Director of Agriculture, S. D. (500—50—1,750) ...	13,250			12,250			
(1) 1 Deputy Director of Agriculture, Konkan (500—50—1,750) ...	6,900			6,600			
(1) 1 District Horticultural Officer. (250— 50—750) ...	3,400			3,000		4,026	
(2) 1 Agricultural and Mechanical Engineer (1,000) ...	12,000			12,000		11,587	
(1) 1 Soil Physicist (350—50—1,500) ...	5,550			4,950		4,525	
(5) 3 Divisional Superintendents of Agricul- ture, 3 (250—20—750) ...	14,760			15,000		24,423	
(1) 1 Horticulturist (350—50—1,500) ...	5,200			4,650		1,400	
(2) 1 Plant Pathologist (350—50—1,500) ...	3,600			5,900			
(6) 5 Cotton Breeders (250—20—750) ...	17,180			18,000			
(2) 1 Plant Breeding Expert (350—50—1,500). ...	5,400			4,200		15,033	
(1) 2 Cotton Superintendents (250—50—750). Revision of pay of Provincial Agricul- tural Service ...	6,800			3,000		7,250	
(1) 1 Deputy Director of Agriculture, Animal Breeding (500—50—1,750) ...	8,700			8,100			
Leave Allowance ...	5,530						
Mycologist ...						672	
		1,52,420	{ 54,000		1,39,050		1,37,708
			96,000				
Pay of Establishment—							
1 Laboratory Assistant (178) ...	2,136			2,688		4,794	
1 Superintendent (130—10—250) ...	1,800			900		7,192	
1 Assistant to Mechanical Engineer (250— 15—400) ...	3,142			2,400		2,660	
Fieldmen ...						13,830	
3 Mechanical Superintendents (130—10—250). Assistant Economic Botanists ...	6,720			4,752		13,710	
41 Clerks and Store-keeper (at rates varying from Rs. 30 to Rs. 200) ...	32,475			14,592		38,039	
1 Pumping overseer (130—10—250) ...	2,040			1,200		1,291	
1 Insect Collector and Setter (10—2—20) ...	185			384		443	
6 Fitters (at rates varying from Rs. 48 to Rs. 130) ...	7,868			4,776		7,681	
66 Servants (at rates varying from Rs. 7 to Rs. 25) ...	6,770			5,880		16,799	
4 Malis (at rates varying from Rs. 10 to Rs. 15) ...	576			576		553	
Temporary Establishment ...	5,592					14,118	
1 Engine Driver (35— $\frac{1}{2}$ —80) ...	900			528		3,162	
1 Mechanical draftsman (80—5—130) ...	1,140			672		914	
2 Plant Collectors (25), (20) ...	540			540		239	
2 Workshop Establishment (120), (63) ...	2,196			1,800		1,670	
1 Tracer (30— $\frac{1}{2}$ —80) ...	780			456		689	
1 Mukadam (15) Overseers ...	180					12,745	
18 Boring establishment (at rates varying from Rs. 9 to Rs. 350) ...	15,192						
Temporary and Provisional Allowance ...	5,121			2,561			
Contract establishment ...	744						
Leave Allowance ...	3,015						
For rounding ...	408						
		99,520	47,000		44,705		1,43,557
Carried over ...		2,51,940	1,97,000		1,83,755		2,81,265

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 31A. AGRICULTURE. Agriculture—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		2,51,940	1,97,000		1,83,755			2,81,265
EXPERT-STAFF—concl'd.								
Allowances, Honoraria, etc.—								
Travelling Allowance ...	60,720			60,000		1,02,117		
Scholarships ...	4,160			4,160				
Grain Compensation ...								
House-rent and other allowances ...	1,150			120		627		
		66,030	64,000		64,280			1,02,744
Contingencies—								
Carriage of Tents and Records ...						146		
Purchase of Books ...	100			100		784		
Apparatus and Chemicals ...						5,029		
Oil Engines and Pumps ...						47,511		
Workshops ...	3,000							
Rents, Rates and Taxes ...	8,215			7,656		5,014		
Purchase and Repairs and Furniture ...	750			750				
Service Postage and Telegrams ...	7,200			7,150		9,410		
Purchase of Tools, Plant, etc. ...	1,000			1,000		7,079		
Do. of Stores ...	7,000			10,000		12,729		
Repairs to and running expenses of plants ...	12,000			12,000		19,526		
Cultivation Charges ...	5,000			5,000				
Pay of Menials ...	9,130			8,994		15,941		
Storage of fodder experiments ...						272		
Office Expenses and Miscellaneous ...	11,500			10,460		30,616		
Contract Contingencies ...	3,685			3,885		8,396		
Peons' uniforms ...	50			45				
Petty Construction ...	2,000			2,000				
Water Supply ...						71		
Revenue Establishment, Nangaon Pumping Plant ...	1,400			1,300		94		
		72,030	70,000		70,340			1,62,618
						3,18,375		
<i>Deduct—Probable savings and for rounding ...</i>						—375		
TOTAL ...		3,90,000	3,31,000		3,18,000		5,46,627	
Voted ...		2,85,000	2,35,000		2,18,000		4,94,234	
<i>Non-voted ...</i>		<i>1,05,000</i>	<i>96,000</i>		<i>1,00,000</i>		<i>52,393</i>	
AGRICULTURAL EDUCATION.								
Agricultural College, Poona ...	1,30,000		1,21,000	1,54,000		2,04,668		
Other Educational Charges ...	46,000		49,000	43,000		87,968		
TOTAL ...		1,76,000	1,70,000		1,97,000		2,92,636	
Voted ...		1,53,000	1,40,000		1,38,000		2,50,816	
<i>Non-voted ...</i>		<i>23,000</i>	<i>30,000</i>		<i>59,000</i>		<i>41,820</i>	

DETAILED ACCOUNT No. 34A. AGRICULTURE. •Agriculture—continued. •		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
DETAILS.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AGRICULTURAL COLLEGE, POONA.									
Pay of Officers—									
(1) 1 Principal and Agricultural Chemist (500—50—1,750) plus overseas pay and Dy. A. (150)	16,440				18,000			21,897	
(1) Economic Botanist	7,000				14,050			9,090	
(1) 1 Professor of Agriculture (500—50—1,750).					20,550			10,833	
(1) Associate Professor of Animals, Husbandry and Dairying					6,500			...	
(7) 7 Assistant Professors (250—20—750) ...	34,180				24,660			31,701	
1 Lecturer in Entomology (150—5—200) ...	1,800				...			...
(1) Inspector of Agricultural Schools ... ..	...				870			...	
Leave Allowance	3,375				...			...
For rounding	25				...			...
		62,820		31,000		84,630			73,521
				30,000					
Pay of Establishment—									
(1) 1 Veterinary Lecturer (150—10—200) ...	2,390				2,160			1,475	
(4) 4 Lecturers in Chemistry, Agriculture, Dairying, Physics and Mathematics (100 —5—150)	7,025				5,400			9,111	
(1) 1 Resident Veterinary Assistant (60—8— 100)	1,109				1,008			665	
1 Librarian (30— ⁵ / ₂ —80)	780				432			...	
2 Clerks (30 to 140)	2,035				1,020			3,796	
1 Compounder (20)	240				240			217	
12 Servants (at rates varying from Rs. 7 to Rs. 14.)	1,428				1,452			2,149	
1 Work Shop Establishment (30)	360				...			...
1 Sub-Assistant Surgeon (123), Special Allow- ance (25)	1,776				1,440			778	
1 Insect Collector and Setter (14)	168				...			70	
Fieldman ... ..	...				...			1,620	
Temporary Establishment ... ..	...				...			...
Leave Allowance	1,169				...			...
Temporary and Provisional Allowance	1,470				2,043			...	
		19,950		18,000		15,195			19,881
Allowances, Honoraria, etc.—									
House-rent and other allowances	30				1,224			2,936	
Travelling Allowance	13,000				23,000			13,237	
Scholarships	8,100				8,100			8,026	
Honorarium	200				...			...
		21,330		20,000		32,324			24,199
Contingencies—									
Apparatus	3,000				2,000			8,778	
Medicines and Instruments	700				700			598	
Service, Postage and Telegrams	600				600			648	
Water-supply	4,500				4,500			4,343	
Lighting Charges	4,000				4,000			3,423	
Agricultural Tour ... ..	...				...			3,948	
Pay of Menials	2,250				2,242			1,025	
Office Expenses and Miscellaneous	4,300				4,000			60,196	
Contract Contingencies	4,050				4,050			4,108	
Repairs and up-keep of temporary buildings at Agricultural College	2,500				...			...
		25,900		22,000		22,092			87,067
For rounding						1,54,241 — 241			
TOTAL		1,30,000		1,21,000		1,54,000			2,04,668
Voted		1,07,000		91,000		95,000			1,62,848
Non-voted		23,000		30,000		59,000			41,820

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 34A. AGRICULTURE. Agriculture—continued.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-28.		Accounts, 1921-22.	
OTHER EDUCATIONAL CHARGES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Creation of a Post of Inspector of Agricultural Schools with Clerical and Menial Establishment, ...		...	...	...	250	...	...	Details not available.	
Agricultural School at Godhra ...		7,713	...	...	8,250	...	...
Expenditure in connection with Lord Willingdon Agricultural School at Veshvi (Alibag) ...		...	...	...	1,392	...	...
Vernacular Agricultural School, Poona (Loni Kalbhor) ...		12,043	...	...	10,360	...	...
Agricultural School in Sind ...		...	...	...	2,690	...	...
Vernacular Agricultural School for Southern Maratha Country (Devi Hosur) ...		10,984	...	...	8,475	...	...
Agricultural School at Jambul ...		10,640	...	...	11,135	...	...
Scholarships to Agricultural Graduates going to Pusa ...		1,000	...	...	1,000	...	...
Agricultural School, Dhulia ...		3,355	...	...	...	...	...
For rounding	45,735 265	43,552 -552	...		
TOTAL ...		...	46,000	49,000	43,000	43,000	...	87,968	87,968
Voted ...		...	46,000	49,000	43,000	43,000	...	87,968	87,968
Non-voted ...		...	...	...	...	...	...	...	...
EXPERIMENTAL FARMS.									
Pay of Establishment—									
25 Superintendents (at rates varying from Rs. 30 to Rs. 300) ...		43,578	...	...	28,176	...	39,443	...	...
3 Assistant Superintendents (105—5—140) ...		4,620	...	...	1,512	...	624	...	...
1 Laboratory Assistant (30—5—80) ...		480	...	...	240	...	2,246	...	...
22 Clerks and Storekeepers (at rates varying from Rs. 20 to Rs. 80) ...		10,938	...	...	6,828	...	18,968	...	...
1 Dairyman (20—1—25) ...		300	...	...	288	...	419	...	...
Boring Establishment ...		...	...	...	12,828	...	...	...	...
1 Manager (150—10—250) ...		2,150	...	...	3,060	...	5,553	...	...
23 Fitters and Engine Drivers (at rates varying from Rs. 20 to Rs. 130) ...		10,665	...	...	3,516	...	7,128	...	...
62 Servants (at rates varying from Rs. 8 to Rs. 15) ...		7,152	...	...	8,712	...	18,750	...	...
1 Canvasser (130—10—250) ...		2,160	...	...	420	...	...	...	...
2 Watchmen (15), (10) ...		300	...	...	120	...	149	...	...
204 Fieldmen (at rates varying from Rs. 30 to Rs. 300) ...		2,29,130	...	...	1,83,220	...	1,40,079	...	...
29 Kamgars (20—1—25) ...		7,670	...	...	11,310	...	...	...	...
1 Carpenter (35) ...		420	...	...	420	...	1,092	...	...
Overseers in charge of Steamplough ...		...	...	...	720	...	8,777	...	...
4 Oilmen (15) ...		720	...	...	...	...	499	...	...
4 Ploughmen (20) ...		960	...	...	960	...	606	...	...
Temporary Establishment ...		...	...	...	...	...	5,799	...	...
Drivers ...		...	...	...	3,348	...	1,660	...	...
Overseer ...		...	...	...	480	...	...	...	...
Revision of pay of graduate and non-graduate fieldmen ...		...	...	...	49,000	...	...	...	...
Temporary and Provisional Allowance ...		14,359	...	...	2,175	...	...	...	...
Revision of pay of Clerical Establishment, Agricultural Department ...		...	...	...	9,000	...	...	...	...
Revision of pay of Agricultural Engineers' Establishment ...		...	...	...	13,000	...	...	...	...
Additional Establishment for improvement of Cotton Seed ...		...	...	...	2,700	...	...	...	...
11 Mukadams (at rates varying from Rs. 10 to Rs. 20) ...		2,338	...	...	480	...	...	...	...
Leave allowance ...		15,563	...	...	...	...	...	...	...
For rounding ...		...	253	...	...	...	...	...	...
		...	3,53,250	3,52,000	...	3,42,513	...	2,51,792	...
Allowances, Honoraria, etc.—									
Travelling Allowance ...		40,510	...	...	40,000	...	41,446	...	...
Horse Allowance ...		...	...	...	...	...	...	...	...
House-rent Allowance to Overseer ...		...	40,510	43,500	120	40,120	108	41,554	41,554
Carried over ...		...	3,93,760	3,95,500	...	3,82,633	...	2,93,346	2,93,346

DETAILED ACCOUNT No. 34A. AGRICULTURE. Agriculture—continued.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPERIMENTAL FARMS—concluded.								
Brought forward ...		3,93,760		3,95,500		3,82,633		2,93,346
Special Charges—								
Premium Bulls ...	2,500				2,500			3,683
Cattle farm in Sind ...	22,950				19,152			20,000
		25,450		21,500		21,652		23,683
Contingencies—								
Petty Construction and Repairs (including Road Fences, Drainage, etc.) ...	8,000				8,000			35,196
Purchase of Live-stock ...	4,000				7,270			11,754
Purchase of Implements, Machinery and Apparatus ...	8,000				...			35,306
Dairy Experiments and Labour ...	14,000				14,000			14,911
Cultivation Charges ...	1,21,397				95,157			1,35,705
Apparatus and Chemicals ...	1,500				1,000			17,294
Permanent Improvements ...	...				...			11,163
Upkeep of Live Stock ...	75,200				66,950			65,101
Distribution of Seed, Manure, etc. ...	3,075				3,075			6,515
Manure ...	10,050				10,050			10,639
Labour ...	...				24,240			37,398
Upkeep of Machinery, Implements, etc. ...	17,950				10,450			15,865
Appliances ...	...				500			106
Engine Fuel and oil ...	...				7,500			8,065
Workshops ...	7,000				7,000			8,714
Dead Stock ...	...				2,150			...
Purchase of Dairy herd, seeds, etc. ...	...				...			3,044
Purchase and Transport of seed ...	...				2,350			...
Poultry ...	...				1,200			1,464
Fodder and food of cattle ...	...				8,250			...
Rents, Rates and Taxes ...	1,194				10,698			6,889
Crop Expenses ...	...				2,000			1,546
Service Postage and Telegrams ...	3,000				3,025			3,370
Water Supply and Irrigation Charges ...	7,800				8,150			10,300
Cocconut Sub-Station (Kumta) ...	...				...			1,066
Purchase of books ...	600				775			1,599
Haulage of Coal and Water (for Steam Plough only) ...	...				...			10
Repairs to and running expenses of plants ...	...				1,500			...
Rice scientific research station (Karjat) ...	...				...			...
Pay of Menials ...	5,696				6,572			7,156
Office Expenses and Miscellaneous ...	29,428				22,350			49,459
Lump Provision for Demonstration Farm at Begalkot ...	...				...			...
Expenditure in connection with the Establish- ment of a Ginning Factory at Mirpurkhas ...	...				100			...
Purchase and repairs of furniture ...	500				...			...
Feeding charges ...	...				...			...
Provision for Demonstration Farm at Mundgod Petha in Karwar District ...	...				...			...
Purchase of dairy at Government House, Ganeshkhind and its maintenance ...	9,200				...			...
Contract contingencies ...	200				...			5,040
		3,27,790		3,24,000		3,24,312		5,04,675
<i>Deduct—Probable savings</i> ...						7,28,597 + 403		
TOTAL ...		7,47,000		7,41,000		7,29,000		8,21,704
Voted ...		7,47,000		7,41,000		7,29,000		8,21,704
<i>Non-voted</i> ...		...		...		...		...

DETAILED ACCOUNT No. 84A. AGRICULTURE. Agriculture—continued.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
BOTANICAL GARDENS.								
Ganeshkhind and Modibag Gardens.								
Pay of Establishment—								
Superintendents	...	...	...	...	...	...	2,704	...
1 Clerks and fieldmen (60)	720	...	...	492	...	...	2,744	...
Farming Contract Establishment	...	...	...	744	...	...	918	...
2 Malis in training 2 (15)	360	...	...	...	...	...	...	...
Overseers	...	...	...	...	...	...	557	...
1 Servants (10)	120	...	...	120	...	...	1,568	...
1 Head Mali (15—1—20)	240	...	...	240	...	...	...	...
1 Head Gardener (20—1—25)	300	...	...	300	...	...	...	...
1 Boy Mali (7—1—12)	84	...	...	108	...	...	...	...
1 Engine Driver (20—2—40)	326	...	...	288	...	...	...	...
1 Assistant Mali (15—1—20)	192	...	...	216	...	...	...	...
Temporary and Provisional Allowance	780	...	...	792	...	...	1	...
Temporary Establishment	...	...	...	...	...	...	187	...
Leave Allowance	108	...	...	...	...	...	...	...
		3,280		4,000		3,240		8,074
Allowances, Honoraria, etc.—								
Travelling Allowance	650	...	...	1,000	...	...	556	...
Contingencies—		650		1,000		1,000		556
Purchase of pipes for oil engines and pumps	...	...	...	...	...	...	361	...
Petty Construction	500	...	...	520	...	...	151	...
Purchase of seeds, manure, etc.	...	...	...	500	...	...	99	...
Do. of tools, plant, etc.	250	...	...	100	...	...	299	...
Cultivation Charges	11,000	...	...	10,160	...	...	10,084	...
Upkeep of live-stock	750	...	...	400	...	...	42	...
Purchase of stores	500	...	...	500	...	...	35	...
Garden expenses	...	...	...	2,315	...	...	1,642	...
Water supply	1,600	...	...	...	...	...	145	...
Repairs to and running expenses of plant	500	...	...	...	...	...	...	...
Rent, rates and taxes	...	...	...	113	...	...	...	...
Service Postage and Telegrams	150	...	...	150	...	...	195	...
Purchase and upkeep of Machinery and Implements	...	...	...	...	...	...	249	...
Pay of menials	120	...	...	120	...	...	113	...
Office Expenses and Miscellaneous	1,250	...	...	1,150	...	...	2,144	...
Purchase of fodder	...	...	...	350	...	...	101	...
Purchase and transport of seed	500	...	...	...	...	...	...	...
		17,120		16,000		16,378		15,600
TOTAL		21,000		21,000		20,618		24,230
For rounding						+ 382		
						21,000		
Voted		21,000		21,000		21,000		24,230
Non-voted		...		...		...		...

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 34A. AGRICULTURE. Agriculture—concluded.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
SPECIAL EXPERIMENTS.								
Cattle feeding experiments ... ..	...	...	...	...	...	...	1,000	
Other Agricultural Experiments	28,200			28,200			48,861	
Hydraulic do. (Including boring Estab- lishment)	53,700			53,700			91,365	
Payment of the deficit on account of the supply of denaturalised salt to agriculturists	1,000							
		82,900				81,900		1,41,226
For rounding		100				100		
TOTAL		83,000		81,000		82,000		1,41,226
Voted		83,000		81,000		82,000		1,41,226
Non-voted ... ..		...		...		...		...
MISCELLANEOUS.								
Apparatus and Chemicals	5,000							
Pig-killing Campaign	3,000				3,000			
Distribution of groundnut	1,000				250			
Sub-Stations	3,000				3,000		1,513	
Distribution of selected cotton seed	1,500				1,500			
Do. American							186	
Destruction of Insect Pests	1,000				1,000			
Purchase of Foreign Periodicals	1,200				1,200			
Demonstrations and Agricultural Shows and Exhibitions	10,000				6,300		20,626	
Implements					1,000			
Subscription to "Shetki and Shetkari"	3,500				3,500		3,180	
Expenditure in connection with the cultivation of American Cotton in Sind	8,000				8,000		1,114	
Development of propaganda work through Agri- cultural Association, etc.	25,000				16,000			
Poultry	1,200							
		63,400				44,750		
For rounding		400				250		
TOTAL		63,000		37,000		45,000		26,619
Voted		63,000		37,000		45,000		26,619
Non-voted ... ..		...		...		...		...
DETAILED ACCOUNT No. 34B. AGRICULTURE. Veterinary Charges.								
SUMMARY.								
SUPERINTENDENCE	1,00,510		1,15,000	1,15,532			1,19,999	
VETERINARY INSTRUCTION	1,10,220		1,11,000	1,03,428			1,02,491	
HOSPITALS AND DISPENSARIES	80,820		84,000	70,797			69,850	
PRIZES	1,450						800	
BREEDING OPERATIONS	16,000		16,000	13,000			16,729	
SUBORDINATE VETERINARY ESTABLISHMENTS	2,14,000		1,82,000	1,92,000			2,13,541	
LEAVE ALLOWANCES TO OFFICERS AND ESTABLISH- MENTS				35,000				
						5,29,757		
For rounding						- 757		
TOTAL		5,23,000		5,08,000		5,29,000		5,23,410
Voted		4,48,000		4,41,000		4,62,300		4,60,059
Non-voted		75,000		67,000		66,700		63,351
DETAILS.								
SUPERINTENDENCE.								
Presidency Proper.								
Pay of Officers—								
(1) 1 Superintendent (500—50—1,750)	15,450			14,850			18,400	
(3) 1 Deputy Superintendents (250—25—750)	6,975			9,108			14,162	
Leave Allowances	745							
		23,170		9,000		23,958		32,562
				15,000				
Carried over		23,170		24,000		23,958		32,562

DETAILED ACCOUNT No. 34B. AGRICULTURE. Veterinary Charges— <i>continued.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE—<i>continued.</i>							
Presidency Proper—<i>continued.</i>		23,170	24,000		23,958		32,562
Pay of Establishment—							
7 Clerks (at rates varying from Rs. 50 to Rs. 200) ...	7,980			8,640		8,421	
6 Servants (at rates varying from Rs. 18 to Rs. 22) ...	1,380			1,068		1,846	
1 Salutries (50) ...	600			600		250	
Leave Allowance ...	520						
Temporary and Provisional Allowance ...				516			
		10,480	10,000		10,824		10,517
Allowances, Honoraria, etc.—							
Travelling Allowance ...	6,800			6,500		6,885	
Special Charges—		6,800	7,000		6,500		6,885
Purchase of Anti-rinderpest Serum ...	15,000			27,000		25,813	
Rewards to persons rendering valuable assistance to the Department ...	200			200			
Expenditure under the Glanders and Farcy Act ...	500			500		1,395	
Compensation for animals destroyed as suffering from glanders ...	500			1,500			
		16,200	29,000		29,200		27,208
Contingencies—							
Supply of Medicines ...						656	
Purchase of Chemicals and Apparatus ...	1,000			1,000		236	
Office Expenses and Miscellaneous ...						1,022	
Service Postage and Telegrams ...	2,000					1,980	
Pay of menials ...				1,700		2,160	
Post-mortem Charges ...	250						
Carriage of Superintendent's Horses ...	300			400		12	
Contract Contingencies ...	6,500			200		10	
		10,050	10,000	6,500		3,469	9,545
TOTAL		66,700	80,000		80,282		86,717
SIND.							
Pay of Officers—							
(1) 1 Superintendent (500—50—1,750) ...	12,250			9,000		8,240	
(1) 1 Deputy Superintendent (250—25—750) ...	8,175			7,875		10,650	
Leave Allowance ...	740						
For rounding ...	-65						
		21,100	8,000		16,875		18,890
Pay of Establishment—			9,000				
3 Clerks (at rates varying from Rs. 30 to Rs. 200) ...	4,260			4,020		4,155	
4 Servants (20), 2 (19), (21) ...	948			516		1,072	
Temporary and Provisional Allowance ...	474			482		163	
Temporary Establishment ...	450						
Leave Allowance ...	210			3,900			
For rounding ...	= 2						
		6,340	11,000		8,868		5,390
Allowances, Honoraria, etc.—							
House-rent allowance ...	48			48			
Travelling Allowance ...	4,222			5,500		5,398	
		4,270	4,000		5,548		5,398
Contingencies—							
Rents, Rates and Taxes ...	1,140			1,140		1,140	
Service, Postage and Telegrams ...	1,000			1,000		463	
Post-mortem Charges ...	50						
Contract Contingencies ...	2,000			200		1,507	
Office expenses and miscellaneous ...				1,619		4	
Compensation for animals destroyed on account of glanders ...						490	
		4,190	3,000		3,959		3,604
Deduct—Amount recoverable from Ajmer-Merwara and for rounding		2,090					
TOTAL		33,810	35,000		35,250		33,282
TOTAL SUPERINTENDENCE		1,00,510	1,15,000		1,15,532		1,19,999
Voted		72,510	91,000		91,732		93,959
Non-voted		28,000	24,000		23,800		26,040

DETAILED ACCOUNT No. 34B. AGRICULTURE. Veterinary Charges— <i>continued</i> .	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
VETERINARY INSTRUCTION. (a)							
Veterinary College, Bombay.							
Pay of Officers—							
(1) 1 Principal (500—50—1,750 + 200 Dy. A. + 100 L. A.)	23,550				22,950		23,351
(1) 1 Assistant Principal (500—50—1,750 + 50 Dy. A.)	20,550				19,350		13,360 750
(4) 4 Professors 4 (250—25—750)	24,650				22,125		27,277
Expenses on account of the deputation of Mr. V. R. Phadke to Muktesar	940				...		...
Extra cost on account of the creation of an additional Imperial officer's post at the Bombay Veterinary College ... ..	...				600		...
Leave Allowances	740				...		...
		70,430		32,000 43,000		65,025	64,738
Pay of Establishment—							
(2) 2 Instructors and Lecturers 2(150—5—200)	4,015				3,900		4,634
(2) 2 Assistant Veterinary Officers (75), (50) ...	1,500				1,500		669
Veterinary Assistant ... ..	...				...		623
4 Clerks (60—4—100—3—160)	5,436				5,184		5,331
1 Compounder (40—4—80)	864				816		676
Temporary Provisional Allowance ... ..	...				135		...
14 Servants (at rates varying from Rs. 10 to Rs. 30)	3,658				2,408		3,385
Leave Allowance	490				...		...
For rounding	-13				...		...
		15,950		14,000		13,943	15,318
Allowances, Honoraria, etc.—							
Duty allowance to the Principal and Assistant Principal ... ..	...				...		...
Allowance to medical practitioner	900				900		...
Travelling Allowance	1,294				1,000		1,920
House-rent Allowance	2,520 996				2,016		1,222
Plague Allowance ... ..	...				100		...
Fees for Medical Supervision ... ..	...				900		750
Scholarships	8,280				7,000		6,527
		13,990		11,000		11,916	10,419
Contingencies—							
Museum Charges	200				200		...
Purchase of Subjects, etc.	900				900		781
Medicines ... ..	...				3,000		1,971
Pay of menials ... ..	...				...		591
Purchase and Repairs of Instruments and apparatus	406				200		130
Excursion charges	200				100		...
Rents, Rates and Taxes	434				434		174
Service, Postage and Telegrams	250				250		225
Water-supply	550				550		82
Riding Fees	500				500		240
Examination Fees	650				650		384
Contract contingencies	5,760				5,760		5,626
Office expenses and miscellaneous ... ..	...				...		1,812
		9,850		11,000		12,544	12,016
TOTAL		1,10,220		1,11,000		1,08,428	1,02,491
Voted		63,220		68,000		60,528	65,780
Non-voted		47,000		43,000		42,900	36,711

Expenditure controlled by the Director of Agriculture, Poona.

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DETAILED ACCOUNT No. 34B. AGRICULTURE. Veterinary Charges— <i>continued.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HOSPITALS AND DISPENSARIES.									
Establishment under the Glanders and Farcy Act.									
Pay of Officers—									
1 Deputy Superintendent (300)...	...	3,600							
Leave Allowance ...	...	125							
For rounding ...	...	-5							
			3,720						
Pay of Establishments—									
14 Veterinary Inspectors at rates varying from Rs. 75 to Rs. 350 ...	...	21,240			22,468		15,449		
1 Clerk (60—4—100—3—160) ...	...	720			768				
Temporary and Provisional Allowance ...	...				420				
4 Servants (24), 3 (20) ...	...	1,008			1,128				
Leave Allowance ...	...	1,050							
For rounding ...	...	-8							
			24,010	21,000		24,784		15,449	
Allowances, Honoraria, etc.—									
Travelling Allowance ...	...	4,982			4,000		2,769		
House Rent Allowance ...	...	168							
Plague Allowance ...	...	100			100				
			5,250	4,000		4,100		2,769	
Contingencies—									
Purchase of Malliens ...	...	1,000			1,000				
Feed of Horses and Charges for Syces ...	...	200			200		16		
Uniform Allowance to Inspectors ...	...	430							
Burning Carcasses of Horses ...	...	808			800		1,962		
Rents, Rates and Taxes ...	...	1,008			878		9		
Service Postage and Telegrams ...	...	150			150		50		
Compensation for horses destroyed under the Glanders and Farcy Act ...	...	2,000							
Office Expenses and Miscellaneous ...	...	80			1,185		3,257		
Water supply ...	...	100							
Contract Contingencies ...	...	1,339			1,339		478		
Telephone Charges ...	...	575					75		
			7,690	4,000		5,552		5,847	
Establishment charges recoverable from Provincial Governments, Departments, etc.—									
Deduct—Moiety from the Aden Settlement Committee ...	...		40,670			34,436			
			2,710			2,639			
TOTAL ...			37,960	29,000		31,797		24,065	
Grants to Veterinary Hospitals and Dispensaries (Presidency)									
Do. Sind ...	...	29,712	42,860	55,000	25,000	39,000	33,680	45,785	
For rounding ...	...	13,150			14,000		12,105		
		-2							
TOTAL ...			80,820	84,000		70,797		69,850	
Voted ...			80,820	84,000		70,797		69,850	
Non-voted ...									
PRIZES.									
Prizes of Cattle Shows ...	...							
Prizes at Horse Shows ...	...	1,450					800		
TOTAL ...			1,450					800	
Voted ...			1,450					800	
Non-voted ...									

DETAILED ACCOUNT No. 34B. AGRICULTURE. Veterinary Charges— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BREEDING OPERATIONS (a).								
HORSE BREEDING OPERATIONS.								
Pay of Establishment—								
Clerk ... ..	...	...	...	...	480	...	59	...
Syces ... ..	...	...	...	...	...	...	748	...
Servants ... ..	...	...	...	...	...	...	6	...
				1,000		480		813
Allowances, Honoraria etc.—								
Travelling Allowance ... ..	...	...	...	500	400	400	954	954
Contingencies—								
Purchase of Stallions	2,000	...	...	...	...	...	257	...
Supply of Medicines and Instruments ... ..	...	...	...	...	...	...	...	...
Maintenance of, and Stabling for, Stallions, etc.	12,080	...	...	...	10,059	...	15,176	...
Pay of Menials	2,808	...	...	...	3,096	...	1,399	...
Contract Contingencies ... ..	...	...	...	...	...	...	...	...
Office Expenses and Miscellaneous	1,190	...	...	...	1,670	...	1,197	...
For roundings	372	...	...	...	...	...	...	...
		18,450		16,500		14,825		16,029
		18,450		18,000		15,705		19,796
Establishment charges recoverable from Provincial Governments, Departments, etc.—								
<i>Deduct—Contributions from Local Boards towards the pay of Syces</i> ... ..	...	2,450	...	2,000	...	2,450	...	3,067
TOTAL		16,000		16,000		13,255		16,729
<i>Deduct—For rounding</i> ... ..		...		...		255		...
TOTAL		16,000		16,000		13,000		16,729
Voted		16,000		16,000		13,000		16,729
<i>Non-voted</i> ... ..		...		...		...		...
SUBORDINATE VETERINARY ESTABLISHMENT.								
Presidency Proper	1,73,750	...	...	1,50,000	1,56,532	...	1,80,498	...
Sind	40,250	2,14,000	...	32,000	36,000	1,92,532	33,043	2,13,541
		2,14,000		1,82,000		1,92,532		2,13,541
<i>Deduct—Probable savings</i> ... ..	...	...		...		532		...
TOTAL		2,14,000		1,82,000		1,92,000		2,13,541
Voted		2,14,000		1,82,000		1,92,000		2,13,541
<i>Non-voted</i> ... ..		...		...		...		...

(a) Expenditure controlled by the Superintendent, Civil Veterinary Department, Poona.

DETAILED ACCOUNT No. 34B. AGRICULTURE. Veterinary Charges—concl'd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-23.	
DETAILS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY PROPER.							
Pay of Establishment—							
5 Veterinary Inspectors, (at rates varying from Rs. 185 to Rs. 250) ...	12,420			11,760		14,475	
105 Veterinary Assistants, (at rates varying from Rs. 65 to Rs. 130) ...	1,12,260			1,10,928		1,21,471	
5 Servants (at rates varying from Rs. 15 to Rs. 18) ...	960			504		788	
5 Clerks (at rates varying from Rs. 30 to Rs. 55) ...	2,580			2,340		2,948	
Leave Allowance ...	10,537						
For rounding ...	- 47						
		1,38,710	1,22,000		1,25,532		1,39,672
Allowances, Honoraria, etc.—							
Travelling Allowance ...	30,000			25,000		37,761	
House-rent and other allowances ...	1,800			1,800		587	
Special Allowance to Veterinary Assistants ...	2,520			2,520		488	
Local Allowance ...				960			
		34,320	25,000		30,280		38,831
Contingencies—							
Rent, Rates and Taxes ...	720			720		580	
Office Expenses and Miscellaneous ...						1,367	
Contract Contingencies ...						48	
		720	3,000		720		1,995
TOTAL ...		1,73,750	1,50,000		1,56,532		1,80,498
SIND.							
Pay of Establishment—							
17 Veterinary Assistants, (at rates varying from Rs. 80 to Rs. 145) ...	20,928			17,424		23,328	
Special Allowances ...						741	
Dispensary Allowance ...							
Leave Allowance ...	1,830						
1 Clerk (30— ⁵ / ₂ —80) ...	960			900		898	
2 Servants (16) ...	384			240		494	
Temporary Establishment ...	120			1,343		85	
Temporary and Provisional Allowance ...	375			656			
For rounding ...	- 7						
		24,590	23,000		20,563		24,064
Allowances, Honoraria, etc.—							
Travelling Allowance ...	6,422			6,420		6,259	
House-rent Allowance ...	768			408		368	
District Local Board Allowance ...	600			600			
Dispensary Allowance ...	1,380			1,380			
		9,170	7,000		8,808		6,627
Special Charges—							
Destruction of glanders animals ...	500			2,000		29	
Prizes at Cattle shows ...							
Anti-rinderpest serum ...	5,000			4,000			
		5,500			6,000		29
Contingencies—							
Purchase and Repairs of Tents ...	25			25			
Rents, Rates and Taxes ...	490			490		405	
Service Postage and Telegrams ...	200			200		232	
Office Expenses and Miscellaneous ...	875			871		1,686	
		1,590	2,000		1,586		2,323
		40,850			36,957		
Establishment charges recoverable from Provincial Governments, Departments, etc.—							
Deduct—Amount to be recovered from the District Local Board and for rounding ...		600			957		
TOTAL ...		40,250	32,000		36,000		33,043

DETAILED ACCOUNT No. 340. AGRICULTURE. Co-operative Credit.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CO-OPERATIVE CREDIT.							
Pay of Officers—							
(1) 1 Registrar (2,500+150 Dy. A.)	31,800			30,300		38,030	
(1) Assistant Registrar	...			10,800		800	
(4) 6 Assistant Registrars (300— ⁵⁰ / ₂ —500—50—50)	...					36,836	
750) Dy. A. 1 (150), 3 (100)	30,800			21,570			
(2) 2 Special Auditors 2 (300— ⁵⁰ / ₂ —500—50—50)	...						
750)	8,500			8,420		4,305	
(2) Special Mamlatdars	...			4,065		1,153	
Leave Allowance	2,400			...		...
		73,500		30,000		75,155	
				41,000			81,124
Pay of Establishment—							
35 Auditors (at rates varying from Rs. 150 to Rs. 300)	73,990			63,540		53,280	
8 Agricultural Organizers (at rates varying from Rs. 120 to Rs. 300)	14,880			...		...
76 Clerks (at rates varying from Rs. 30 to Rs. 200)	65,335			33,180		18,700	
Circle Inspectors	...			17,160		13,194	
94 Servants (at rates varying from Rs. 11 to Rs. 27)	19,231			3,684		10,171	
1 Daftarband(23)	276			180		...	
Temporary Establishment	6,000			2,000		45,757	
Lump provision for reorganization of the Co-operative Department	...			33,975		...	
3 Weaving Staff (160) 2 (70)	3,600			...		...
Temporary and Provisional Allowance	...			5,743		...	
Leave Allowance	11,670			...		...
For rounding	—442			...		...
		1,93,940		1,64,000		1,59,462	1,41,102
Allowances, Honoraria, etc.—							
House-rent	6,096			1,704		2,571	
Plague Allowance	...			...		392	
Travelling Allowance	1,35,300			1,25,000		1,55,674	
Grain Compensation Allowance	...			...		10	
For rounding	—6			...		...
		1,41,390		1,28,000		1,26,704	1,58,647
Special charges—							
Grant to Bhil Co-operative Society	720			360		...	
		720		400		360	...
Contingencies—							
Rents, Rates and Taxes	10,000			10,190		8,111	
Service Postage and Telegrams	10,000			10,000		14,249	
Office Expenses and Miscellaneous...	23,000			22,000		25,141	
Contract Contingencies	...			...		360	
Subsidy to the Bombay Central Co-operative Institute	15,000			5,000		30	
Handloom Weaving	...			...		241	
		58,000		51,600		47,190	48,132
Leave Allowances to Officers and Establishment.							
		...		...		12,000	...
		4,67,550		4,15,000		4,20,871	4,29,005
Establishment charges recoverable from Provincial Governments, Departments, etc.—							
Deduct—Amount to be recovered from the Co-operative Society and the Central Bank... and for rounding	...	13,550		11,000		11,537	7,873
For probable savings and rounding		...				4,09,334 334	
TOTAL		4,54,000		4,04,000		4,09,000	4,21,132
Voted		4,22,000		3,63,000		3,68,000	3,82,302
Non-voted		32,000		41,000		41,000	38,830

*Voted.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 35. INDUSTRIES (Transferred).	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.		
		Rs.	Rs.	Rs.	Rs.		
INDUSTRIES ... { VOTED ... } ... { Non-voted. }	35A {	3,24,000	3,05,000	3,71,000	7,11,611		
EXCHANGE ... VOTED ...		2,000	13,000	.....	1,744		
EXPENDITURE IN ENGLAND { VOTED ... } ... { Non-voted. }		.....	21,000	4,000	2,685		
TOTAL ...		3,63,000	4,14,000	4,63,000	7,59,898		
Voted ...		3,26,000	3,39,000	3,75,000	7,16,040		
Non-voted ...		37,000	75,000	88,000	43,858		
DETAILED ACCOUNT No. 35A. INDUSTRIES.							
DIRECTOR OF INDUSTRIES ... { VOTED ... } ... { Non-voted. }		3,24,000	2,08,000	2,56,000	6,54,812		
P. W. CENTRAL STORES AND WORKSHOP AT DAPURI ... { VOTED ... } ... { Non-voted. }		.....	97,000	1,15,000	56,799		
TOTAL ...		3,58,000	3,75,000	4,49,000	7,55,263		
Voted ...			3,24,000	3,05,000	3,71,000	7,11,611	
Non-voted ...		34,000	70,000	78,000	43,652		
DETAILED ACCOUNT No. 35A. INDUSTRIES. Director of Industries.							
DIRECTOR OF INDUSTRIES.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DIRECTION.							
Pay of Officers—							
(1) 1 Director (2,500—100—3,000) ...	...	34,010			32,900		
Leave Allowance ...	...	...	34,010	35,000	2,836	85,736	
Pay of Establishment—							
13 Clerks (varying from Rs. 64 to 330) ...	...	26,100			29,277		
6 Servants, 1 (14), 1 (12), 3 (10), 1 (8) ...	...	768			1,094		
Leave Allowance ...	...	3,000			1,930		
Temporary and Provincial Allowance ...	...	600			1,040		
Typing and Shorthand Allowance ...	...	600			600		
For rounding ...	...	22			...		
			81,090	30,000		33,941	
Allowances, Honoraria, etc.—							
Travelling Allowance ...	...	4,000			5,500		
House-rent Allowance ...	...	400			728		
			4,400	8,000		6,228	
Contingencies—							
Carriage of Records ...	...	400					
Rents, Rates and Taxes ...	...	500					
Peon's Uniforms ...	...	300					
Service Postage and Telegrams ...	...	1,000					
Purchase of Books ...	...	2,500					
Office Expenses and Miscellaneous ...	...	4,000					
			8,700	25,000			
TOTAL ...			78,200	98,000		75,905	
Carried over ...			78,200	98,000		75,905	

DETAILED ACCOUNT No. 35A. INDUSTRIES. Director of Industries— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
DIRECTOR OF INDUSTRIES— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		78,200	98,000		75,905		
SUPERINTENDENCE.							
Pay of Officers—							
(1) Deputy Director (1,750—100—2,150) ...	...			23,800			
(1) 1 Assistant Director (950—50—1,200) ...	12,570			11,900			
Leave Allowance ...	1,000			2,052			
				1,553			
Pay of Establishment—		13,570	{ 23,000 12,000		39,305		
2 Weaving Assistants and Clerks, 1 (170 for 6 months and 180 for 6 months), 1 (100) ...	3,300			9,900			
2 Servants, 1 (16), 1 (10) ...	312			864			
Leave Allowance ...	330			...			
Temporary and Provisional Allowance ...	120			650			
For rounding ...	+78			360			
		4,140		6,000		11,774	
Allowances, Honoraria, etc.—							
Travelling Allowance ...	7,000			9,800			
House-rent Allowance ...	90			252			
		7,090		12,000		10,052	
TOTAL ...		24,800		53,000		61,131	
INDUSTRIAL EDUCATION.							
Pay of Officers—							
(1) Superintendent of Pottery (700) ...				8,400			
Leave Allowance ...				1,096		9,496	
Pay of Establishment—							
(4) Circle Inspectors (200) ...				9,600			
Clerks and Weaving Assistants ...				240			
(1) Servant ...	120			120			
School Masters and Apprentices ...				3,220			
23 Weaving Staff ...	11,140			11,496			
Leave Allowance ...	1,000			1,610			
Temporary and Provisional Allowance ...	120			120			
For rounding ...	+80			...			
		12,460		14,000		26,406	
Allowances, Honoraria, etc.—							
Travelling Allowance ...	1,000			1,500			
House-rent Allowance ...	90			84			
		1,090		1,400		1,584	
Scholarships—							
Scholarships to Research Scholars ...	3,300			5,760			
Do. to State Technical Scholars ...				1,440			
Do. in Weaving Schools ...	450			930			
Do. in Electrical Engineering ...				1,200			
		3,750		7,600		9,330	
Grant-in-aid, Contributions and Donations—							
Grant-in-aid to Weaving School at Sholapur.				1,000		1,000	
Contingencies—							
Working charges of weaving schools and demonstrations ...		8,000		8,000		8,000	
TOTAL ...		25,300		32,000		55,816	
Carried over ...		1,28,300		1,83,000		1,92,852	

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DETAILED ACCOUNT No. 35A. INDUSTRIES. Director of Industries— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
DIRECTOR OF INDUSTRIES— <i>contd.</i>	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		1,23,300	1,83,000		1,92,852		
INDUSTRIAL DEVELOPMENT.							
Pay of Officers—							
Deputation Allowance ...		4,800	6,000		6,000		
Pay of Establishment—							
1 Assistant Chemist (150) ...	1,800						
Button Expert ...				5,900			
1 Supervisor of Casein Factory (110) ...	1,320			3,000			
Leave Allowance ...	300			1,200			
For Rounding ...	+80			660			
		3,500	7,000		10,760		
Allowances, Honoraria, etc.—							
Travelling Allowance ...		500	1,000		1,000		
Scholarships—							
Special Travelling Scholarship ...			10,000		10,000		
Contingencies—							
Chemicals and Apparatus ...	2,000			10,000			
Working Charges of Casein Factory ...	3,200			3,200			
Experimental Works ...	15,000			20,000			
British Empire Exhibition ...	1,80,000			1,000			
Working Charges of Pottery Demonstration ...	19,000			21,044			
Experiments on the manufacture of Carbonate of Soda ...				5,000			
		2,19,200	50,000		60,244		
TOTAL ...		2,28,000	74,000		88,004		
FISHERIES.							
Pay of Officers—							
(1) 1 Marine Biologist (1,300) ...				15,000			
(1) 1 Assistant Marine Biologist (200) ...				400			
(1) 1 Superintendent of Fisheries (500—50—1,000) ...				900			
Leave Allowance ...				1,292			
				171			
			11,500				
			2,000				
					17,763		
Pay of Establishment—							
Clerks ...				2,240			
Servants ...				455			
Leave Allowance ...			3,500	150			
					2,845		
Allowances, Honoraria, etc.—							
House-rent Allowance ...				396			
Travelling Allowance ...				2,000			
Temporary and Provisional Allowance ...				480			
			2,000		2,816		
Contingencies—							
Oyster culture ...		1,700	2,000				
TOTAL ...		1,700	21,000		23,424		
Carried over ...		3,58,000	2,78,000		3,04,280		

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 85A. INDUSTRIES. Director of Industries— <i>contd.</i>		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
DIRECTOR OF INDUSTRIES— <i>contd.</i>		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...			3,58,000	2,78,000		3,04,280			
MISCELLANEOUS.									
Allowances, Honoraria, etc.—									
Honorarium for revising ethnographical proofs.						200			
Contingencies—									
Carriage of Records ...						600			
Rents, Rates and Taxes ...						13,000			
Peons' Uniforms ...						600			
Service Postage and Telegram ...						3,000			
Purchase and repairs of Furniture ...						4,000			
Purchase of Books ...						2,500			
Office Expenses and Miscellaneous ...						6,000			
						29,700			
TOTAL ...						29,900			
Total ...						3,34,180			
For rounding ...						- 180			
TOTAL ...			3,58,000	2,78,000		3,34,000			(a) 6,98,464
Voted ...			3,24,000	2,08,000		2,56,000			6,54,812
Non-voted ...			34,000	70,000		78,000			43,652
CENTRAL STORES WORKSHOP AT DAPURI.									
Pay of Officers—									
(1) Executive Engineer (900—50—1,200) ...						11,150		9,550	
Mechanical Engineer (Temporary)		500	
(1) Manager (600) ...						7,200		6,389	
Leave Allowance ...						2,000		...	
				20,000		20,350			16,439
Pay of Establishment—									
Accountant		1,025	
Establishment		1,344	
Temporary Establishment ...						27,240		33,067	
				35,000		27,240			35,436
Allowances, Honoraria, etc.—									
Travelling Allowance ...						3,000		3,000	4,001
Contingencies—									
Contingencies ...						4,000		3,000	- 9,217
Works—									
Original works ...						4,000		5,000	64,124
Repairs—									
Repairs ...						6,000		6,000	5,966
Tools and Plant—									
Tools and Plant ...						10,000		10,000	10,244
Suspense—									
Suspense Account for Stores ...						15,000		40,000	- 70,194
TOTAL ...								1,14,590	
Add or Deduct for rounding ...								+ 410	
Total, Voted ...				97,000		1,15,000			56,799

(a) Details according to the new classification are not available.

BOMBAY—EXPENDITURE.

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37 MISCELLANEOUS DEPARTMENTS Partly Reserved and Partly Transferred.	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
INSPECTION OF FACTORIES . (RESERVED).	{ VOTED ... } 37A	Rs. 2,18,000	Rs. 2,21,000	Rs. 2,01,000	Rs. 2,03,868
	{ Non-voted... }	36,000	10,000	26,000	.....
PROVINCIAL STATISTICS AND REGISTRATION OF TRAFFIC (RESERVED.)	37B	.....	.....	.....	54,523.
PRESERVATION AND TRANSLATION OF ANCIENT MANUSCRIPTS (TRANSFERRED.)	... VOTED ...	3,000	3,000	3,000	6,570.
EXAMINATIONS (TRANSFERRED.)	{ VOTED ... } 37C	16,000	16,000	16,000	14,100
	{ Non-voted... }	.....	.....	.....	.....
MISCELLANEOUS (RESERVED.)	{ VOTED ... } 37D	1,55,000	1,26,000	1,49,000	1,61,959
	{ Non-voted... }	62,000	54,000	53,000	.....
EXCHANGE	{ VOTED ... }	4,000	11,000	.....	10,470
	{ Non-voted... }	.....	.....	.....	.....
EXPENDITURE IN ENGLAND.	{ VOTED ... }	3,000	17,000	8,000	6,970
	{ Non-voted... }	5,000	5,000	14,000	14,743
TOTAL	...	5,02,000	4,63,000	4,70,000	4,73,203
VOTED	{ RESERVED ... }	3,80,000	3,75,000	3,58,000	4,37,790
	{ TRANSFERRED... }	19,000	19,000	19,000	20,670
Non-voted	{ RESERVED ... }	1,03,000	69,000	93,000	14,743
	{ TRANSFERRED... }	.....	.....	.....	.....

DETAILED ACCOUNT No. 37A. MISCELLANEOUS DEPARTMENTS. Inspection of Factories.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—								
(1) 1 Chief Inspector (1,500)	...	18,000			18,000			
(9) 10 Inspectors (400—30—300), (400)	...	66,720			61,200			
	...	10,720			8,040			
Leave Allowance	...	10,000		1,17,000				
	...	4,000		10,000				
			1,09,440			87,240		64,142
Pay of Establishment—								
16 Clerks (175—5—200), (160—3—175), 14 (60—4—100—3—160) + typing allowance (168)	...	20,750			21,852			22,207
18 Servants 3(16), 2(15), 3(12), 3(11), 5(10), 2(7).	...	2,532			2,592			3,296
Temporary Establishment	...	1,200			15,724			1,140
Leave Allowance	...	3,000			10,000			...
Re-organization of the amalgamated Factory Boiler and Smoke Nuisance Department	...	24,000			...			...
Expenditure on account of Bombay Smoke Nuisance Commission	...	...			...			5,853
Temporary and Provisional Allowance For rounding	...	1,476			2,000			...
	...	2			...			...
			52,960			52,168		32,496
Carried over	...		1,62,400		1,56,000		1,39,408	96,638

DETAILED ACCOUNT No. 37C. MISCELLANEOUS DEPARTMENTS. Examinations.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNTANCY DIPLOMA BOARD. (Transferred.)								
Pay of Officers—								
1 Secretary (300) ...		8,600	4,000				3,817	3,817
Pay of Establishment—								
2 Clerks (60—4—100—3—160) ...	1,584						1,869	
2 Servants (13), (10) ...	276						516	
Leave Allowance ...	200							
Temporary and Provisional Allowance ...	240							
Rounding ...	410							
		2,710	2,000					2,385
Allowances, Honoraria, etc.—								
Fees to Non-official Members of the Board ...	1,447						450	
Examination Charges ...	5,585						4,341	
House-rent Allowance ...	168		7,000				267	5,058
Contingencies—								
Rents, Rates and Taxes ...	1,190						1,089	
Service Postage and Telegrams ...	200						340	
Office Expenses and Miscellaneous ...	1,100						1,061	
For rounding ...		2,490	3,000					2,490
TOTAL ...		16,000	16,000					13,250
Voted ...		16,000	16,000					
Non-voted ...								
DETAILED ACCOUNT No. 37D. MISCELLANEOUS DEPARTMENTS. Miscellaneous.								
Controller of Rent ...	40,500		20,000	35,788				29,465
Director of Information (lump) ...	65,900		60,000	60,169				57,699
Provision on account of Labour Bureau ...	1,10,000		1,00,000	1,05,944				73,062
Director of Civil Supplies ...								1,733
		2,16,400				2,01,901		
For rounding ...		600				99		
TOTAL ...		2,17,000	1,80,000		2,02,000			1,61,959
Voted ...		1,55,000	1,26,000		1,49,000			1,61,959
Non-voted ...		62,000	54,000		53,000			
DETAILS.								
LABOUR BUREAU OFFICE.								
Pay of Officers—								
1 Director ...	32,300	32,300	31,000	31,100				
Pay of Establishment—								
3 Investigators ...	17,465			18,200				
Lady Doctor ...				6,000		55,300		
4 Lady Investigators ...	5,325			23,588				
18 Clerks 2 (175—25—300), 3 (180—10—250), 1 (150—10—200), 2 (100—10—150), 9 (60—4—180), 1 (80—4—180) ...	24,880			2,508				
Servants ...	1,284			2,000				
Leave Allowance ...	3,000							
Rounding ...	-414							
		51,540	50,000		28,096			
Allowances, Honoraria, etc.—								
Travelling Allowance ...	6,200			7,100				
Local Allowance to Investigators ...	1,800			1,500				
House-rent Allowance ...	1,500							
Fees for Collection of Family Budget ...	504							
Temporary and Provisional Allowance ...	5,000			5,000				
	726		10,000		13,600			
Contingencies—								
Service Postage and Telegrams ...	2,450			2,000				
Office Expenses and Miscellaneous ...	3,144			2,948				
Purchase and repairs of furniture ...	500			1,500				
Purchase of books and publications ...	1,000			2,500				
Sorting and tabulating machine ...	3,336		9,000		8,948			
For rounding ...		10,430			1,05,944			
					56			
TOTAL ...		1,10,000	1,00,000		1,06,000			73,062
Voted ...		76,000	69,000		75,000			
Non-voted ...		34,000	31,000		31,000			

No. 40. EXCHANGE ON TRANSACTIONS WITH LONDON.		Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.		
		Rs.	Rs.	Rs.	Rs.		
EXCHANGE ON PROVINCIAL TRANSACTIONS		.....	.....	13,02,000	.....	
VOTED		.....	.....	7,37,000	.....	
Non-voted		.....	.....	5,65,000	.....	
No. 41. CIVIL WORKS. Partly Reserved and Partly Transferred.		Detailed Account No.					
IN CHARGE OF CIVIL OFFICERS—							
RESERVED	... VOTED ...	} 41A	.....	8,000	.....	
TRANSFERRED	... VOTED ...		.....	14,42,000	.....	
IN CHARGE OF PUBLIC WORKS OFFICERS—							
RESERVED	... VOTED ...	} 41B	3,04,000	3,43,000	17,46,512		
TRANSFERRED	... { VOTED ...		1,05,37,000	1,00,28,000	1,13,98,000	1,63,47,935	
	... { Non-voted. }		7,64,000	5,67,000	5,67,000	7,18,073	
TOTAL	...	1,16,05,000	1,09,92,000	1,37,58,000	1,88,12,520		
	Voted	1,08,41,000	1,04,25,000	1,37,91,000	1,80,94,447		
	Non-voted	7,64,000	5,67,000	5,67,000	7,18,073		
DETAILED ACCOUNT No. 41A. CIVIL WORKS. In charge of Civil Officers. (a)		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions and Donations—							
Grant to Mahabaleshwar Station Fund				2,744			
Grants to District Local Bodies other than District Local Boards for Local Public Works				9,168			
Grants to Local Boards for Village Water-Supply				1,20,000			
Grants to Local Boards for Local Public Works.				11,00,000			
Grants-in-aid to certain Municipalities and Local Boards in respect of works carried out by Public Works Department				2,10,000			
Discretionary Grants to Commissioners for general purposes of a public nature, rewards to specially deserving persons and other objects				8,000			
Miscellaneous Public Improvements—Water Supply				...	14,49,912		
Pay of Establishments, etc.—							
Servant				120			
Allowances, etc.—							
Temporary and Provisional Allowance				72			
Grain Compensation				90			
Contingencies—							
Contingencies				...	282		
Peace Celebration				...			
					14,50,194		
	For rounding				— 194		
	TOTAL	...	...	...	14,50,000	...	...
	Voted	...	...	...	14,50,000	...	...
	Non-voted	...	...	...	...	...	...

(a) Controlled by the Commissioners.

No. 41. CIVIL WORKS. In Charge of Public Works Officers. (b)	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Actuals, 1921-22.
	Rs.	Rs.	Rs.	Rs.
Original Works—				
Civil Buildings	3,01,500	17,32,000	7,42,500	83,07,218
Communications	12,78,500	15,70,000	14,16,500	26,25,115
Repairs	47,83,000	45,31,000	46,40,000	88,14,477
Establishment	27,44,000	19,85,000	33,87,500	28,42,845
Other Items	5,37,000	3,05,000	5,70,500	7,31,133
Grant-in-aid	2,25,000	2,14,000	.....	2,89,334
Suspense	4,42,000	3,73,000	3,73,500	1,10,523
Deduct cost of English Stores	-3,74,000	-3,10,000	-3,73,500	-34,525
Expenditure in England	3,79,000	3,95,000	3,16,000	(d) 81,840
Loss or gain by exchange...	1,89,000	1,97,000	.....	(e) 45,060
Discretionary Grants	10,00,000	.. ..	11,35,000	.....
Reserve	1,00,000	.....	1,00,000	.....
TOTAL	1,16,05,000	1,09,92,000	1,23,08,000	1,88,12,520
Voted ...				
Reserved	3,04,000	3,97,000	3,43,000	17,46,512
Transferred	1,05,37,000	1,00,28,000	1,13,98,000	1,63,47,935
Non-voted	6,44,000	5,67,000	5,67,000	7,18,073
No. 43. FAMINE RELIEF AND INSURANCE. Famine Relief—Reserved.				
A—FAMINE RELIEF—RESERVED.				
CIVIL.				
Salaries and Establishment				73,798
Relief works in charge of Civil Officers				96,922
Relief to people employed otherwise than on Relief Works	(c) 31,60,000	3,37,000	(a) 63,51,000	1,52,900
Gratuitous Relief				9,10,781
Miscellaneous				-76,743
TOTAL	31,60,000	3,37,000	63,51,000	11,57,658
PUBLIC WORKS.				
Salaries and Establishments				3,310
Relief works in charge of Public Works Officers				15,66,198
Gratuitous Relief				.....
Miscellaneous				.....
TOTAL				15,69,508
TOTAL Voted	31,60,000	3,37,000	63,51,000	27,27,166
B—Transfers to Famine Insurance Fund—Reserved Non-voted...	.....	60,23,000	.....	.....

(a) Includes Rs. 19,000 for Expenditure in England.
(c) Out of this provision Rs. 2,87,000 will ultimately be transferred to "8 Forest" and Rs. 45,000 to "34 Agriculture".

(b) Details are available in Public Works Final Issue.
(d) Includes Rs. 64,610 on account of establishment.
(e) Do. Rs. 35,786 do.

BOMBAY—EXPENDITURE.

45.—SUPERANNUATION ALLOWANCES AND PENSIONS. Reserved.	Detailed Account No.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.			
		Rs.	Rs.	Rs.	Rs.			
RESERVED.								
SUPERANNUATION AND RETIRED ALLOWANCES	VOTED ... Non-voted.	46,00,000	45,73,000	47,01,000	45,71,091			
		20,000	2,000	49,000	12,170			
COMMUTED VALUE OF PENSIONS TO BE PAID TO OTHER PROVINCIAL GOVERNMENTS BY BOMBAY GOVERNMENT	45B	1,00,000	1,92,000	.....	.....	
COMPASSIONATE ALLOWANCES VOTED		57,000	57,000	57,000	51,982			
COMMUTED VALUE OF PENSIONS	VOTED ...	1,25,000	1,25,000	1,25,000	1,18,252			
GRATUITIES	VOTED ...	14,000	10,000	14,000	8,790			
Covenanted Civil Service Pensions	Non-voted.	23,000	23,000	23,000	22,449			
DONATIONS TO SERVICE FUNDS	VOTED ...	28,000	20,000	20,000	25,645			
	VOTED ...	1,82,000	1,46,000	.....	39,052		
EXCHANGE	Non-voted.	35,000	.....	.....	.....
EXPENDITURE IN ENGLAND	VOTED ...	.....	41,000	30,000	4,133		
	Non-voted	3,30,000	2,50,000	3,30,000	78,905			
TOTAL ...		55,14,000	54,39,000	53,49,000	49,32,469			
Voted ...		51,41,000	51,64,000	49,47,000	48,18,945			
Non-voted ...		3,73,000	2,75,000	4,02,000	1,13,524			
DETAILED ACCOUNT No. 45B. SUPERANNUATION etc., ALLOWANCES. Compassionate Allowances.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Compassionate Allowances	...	6,000	}	6,000	10,193			
Miscellaneous Allowances and Rewards	...	40,000		57,000	40,000	29,036		
Gratuities	...	11,000		11,000	11,000	12,753		
TOTAL ...			57,000	57,000	57,000		51,982	
Voted ...			57,000	57,000	57,000		51,982	
Non-voted	

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 46 (a). STATIONERY AND PRINTING. Stationery Office at the Presidency—concl'd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Actuals, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		19,000	...	33,136		37,942
Contingencies—								
Freight on Europe Stores			800		975	
Service Postage and Telegrams			5,000		5,171	
Office Expenses and Miscellaneous		1,036	
Contract Contingencies			22,500		37,228	
						28,300		44,410
				21,000		66,436		
For rounding				64		
TOTAL ...				40,000		66,500		82,352
Voted ...				40,000		66,500		82,352
Non-voted ...								
DETAILED ACCOUNT No. 46 (b). STATIONERY AND PRINTING. Stationery purchased in the Country.								
Land Revenue—								
Collectors and Deputy Commissioners			13,000		13,213	
Superintendent of Land Records, Sind			100		12	
Salt—								
Collectors and Assistant Collectors			10,175		285	
Combined Salt and Excise Establishment			2,235		...	
Excise—								
Collectors and their subordinates			3,495		596	
Customs—								
Collectors and Assistant Collectors			120		...	
General Administration—								
Commissioners including Sind			650		447	
Administration of Justice—								
District Judges			26,683		24,138	
Police—								
District Superintendents			43,480		38,923	
Superintendent of Police, Mahikantha			800		1,066	
Do. Kathiawar			2,850		630	
Do. Palanpur			539		537	
Agriculture—								
Director of Agriculture			30		...	
Political—								
Political Agents			2,998		...	
For rounding				1,07,155		79,867
						155		
TOTAL ...				80,000		1,07,000		79,867
Voted ...				80,000		1,07,000		79,867
Non-voted ...								

(a) For transferred subjects.

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 460. STATIONERY AND PRINTING. Government Presses.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Actuals, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.								
PROVINCIAL.								
SUPERINTENDENCE	1,06,740			60,000	89,509		49,794	
GOVERNMENT CENTRAL PRESS	5,59,000			5,35,000	5,25,746		5,44,184	
HIGH COURT PRESS	10,440			13,000	14,203		9,475	
ALIENATION DEPARTMENT PRESS, POONA	2,920			3,000	2,868		2,324	
PRESS OF THE COMMISSIONER IN SIND	1,30,210			1,34,000	1,34,429		1,09,202	
JAIL PRESSES	1,19,150			2,10,000	2,11,161		2,09,756	
REVISION OF PAY OF ASSISTANT MANAGERS					3,720			
FOR ADVANCE INCREMENTS TO THE MANAGERS OF YERAVDA PRISON AND COMMISSIONER IN SIND PRESS					1,255			
PURCHASE OF NOTE PAPERS AND ENVELOPES FOR THE USE OF THE MEMBERS OF COUNCIL				5,000	5,000			
<i>Add—For rounding</i>	+ 40				100			
		9,29,000				9,38,000		9,24,735
<i>Deduct—Recoveries on account of cost of printing work done for Central Department</i>		3,00,000		3,00,000		3,00,000		1,70,361
TOTAL		6,29,000		6,60,000		6,38,000		7,54,374
Voted		6,29,000		6,60,000		6,38,000		7,54,374
<i>Non-voted</i>								

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 46c. STATIONERY AND PRINTING. Government Presses—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT CENTRAL PRESS, BOMBAY. (a)								
I.—Government Central Press.								
Pay of Officers—								
(1) 4 Manager, Assistant Managers 1 (750 for 7 months, 780 for 5 months), 1 (400—15—550), 1 (300—10—400), 1 (150—10—200) Honorarium	19,970				19,650		17,948	1,000
Duty Allowance	2,180				1,440			
		22,150		20,000		21,090		18,948
II.—Office Establishment.								
14 Clerks including paid candidates 1 (60—4—100—3—130—3—160), 13 (60—4—100—3—160)	17,904				17,196		19,910	
29 Servants at varying rates from Rs. 7 to Rs. 20	4,308				2,964		5,687	
III.—Composing Establishment.								
12 Foremen, Store-keepers, Compositors, etc. 2 (150—5—200), 1 (75—5—100), 3 (75), 1 (60), 1 (45), 4 (60—4—100—3—160)	13,692				12,816		17,928	
68 Examiners and Readers 1 (200—10—250), 1 (175), 1 (150), 8 (110—6—140), 25 (45—3—105), 12 (40), 9 (35), 11 (30)	51,477				49,704		53,440	
Entertainment of Mono-mechanic					1,525			
51 Pressmen, Rollers, Hindustani Compositors, etc. 8 (30), 4 (28), 4 (26), 4 (25), 6 (22), 2 (21), 4 (20), 2 (60), 1 (52), 2 (50), 2 (150—5—175), 1 (125—5—150), 1 (70), 1 (55), 3 (50), 2 (48), 1 (47), 3 (45)	24,993				25,874		26,401	
IV.—Litho Department.								
10 Litho-writers, Paper layers, Spongemen, etc. 1 (75—5—100), 1 (30), 1 (25), 2 (22), 2 (21), 1 (23), 2 (20)	3,448				3,297		3,074	
V.—Machine and Press Establishment.								
9 Clerks, Press and Machine Muccadums, etc. 1 (200—10—250), 1 (35), 1 (25), 3 (60—4—100—3—160), 1 (22), 1 (50—2—60), 1 (45—1—50)	7,818				7,471		8,245	
8 Machinemen, Pressmen, Rollermen, etc. 2 (30), 2 (27), 1 (26), 2 (22), 1 (20)	2,448				2,448		2,506	
VI.—Type Foundry Establishment.								
26 Matrix-maker, Machine-caster, Rubber, etc. 1 (60—2—70), 1 (35), 2 (32), 1 (30), 3 (28), 1 (26), 1 (25), 1 (20), 1 (18), 3 (16), 2 (15), 2 (13), 3 (12), 1 (60—4—100—3—160), 1 (50), 2 (45)	8,516				8,894		9,519	
VII.—Binding Establishment.								
119 Binders, Gilders, Paper-counters, Folders, etc., varying from Rs. 12 to 180	35,090				23,227		25,054	
VIII.—Engineering Establishment.								
5 Enginemen, Fitter, Carpenters, etc., 1 (75), 1 (90), 1 (15), 1 (60), 1 (50)	3,480				2,923		3,936	
Carried forward	1,73,174	22,150		20,000	1,58,399	21,090	1,75,700	18,948

(a) Expenditure controlled by the Secretary to Government, General Department.

DETAILED ACCOUNT No. 46c. STATIONERY AND PRINTING. Government Presses— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Brought over ...	1,73,174	22,150	20,000	1,58,339	21,090	1,75,700	18,943	
GOVERNMENT CENTRAL PRESS, BOMBAY (a)—<i>contd.</i>								
IX.—Warehouse Establishment.								
7 Storekeeper, Wetter and Counter, etc., 3 (60—4—100—3—160), 2 (30), 1 (25), 1 (22)...	4,350			4,514		4,811		
Leave allowance ...	20,123			34,724				
Temporary and Provisional Allowance ...	2,520			3,000				
X.—Despatch Establishment.								
For entertainment of Clerk and Packer ...	3,748			3,960				
Clerks, Packers, etc. 3 (60—4—100—3—160), 2 (22) ...						4,633		
Contract Establishment Allowance ...	2,500			2,500				
Compositors on Piece-work ...	1,40,000			1,35,000		1,62,028		
Establishment on Task Work ...	26,000			20,000		30,804		
Bonus ...	10,000			10,000				
Temporary Establishment ...	2,520			2,160		1,068		
For rounding ...	-545							
		3,84,390	3,93,000		3,74,197		3,79,044	
Allowances, Honoraria, etc.—								
Travelling Allowance ...						185		
Overtime Allowance ...	14,000			10,000		8,321		
House-rent Allowance ...	4,164			4,584		3,033		
Grain Compensation Allowance ...						19		
Dearness Allowance ...	44,050			31,000				
Plague Allowance ...	196			200				
		62,410	15,000		45,784		11,558	
Contingencies—								
Printing of the Bombay Civil List every quarter instead of half-yearly ...	2,600							
Printing of Historical Statistics of canals in the Bombay Presidency ...	2,000							
Printing of the manual of the civil circulars issued by the High Court of Judicature at Bombay ...	3,000							
Printing of the revised edition of brochure of plans and Specifications of houses for working classes ...	3,000							
Purchase of shaw's automatic striker ruling machine ...	1,500							
Purchase of the Rotary metal furnace ...	750							
Purchase of Drummond Lathe ...	9,000							
Reprinting of the Bombay Legislative Council Manual ...	1,200							
Purchase of Dead Stock ...	3,000			3,000		3,167		
Purchase of Raw Materials ...	20,000			11,000		13,179		
Local Purchases of Government Stores ...	500			500		1,419		
Value of, and Freight on, Europe Stores ...				35,175		71,290		
Forwarding Charges ...	2,000			1,000		1,605		
Service Postage and Telegrams ...	16,000			14,000		16,089		
Lighting Charges ...	23,000			16,000		17,876		
Stationery, etc. ...						4		
Office Expenses and Miscellaneous ...	3,000			4,000		4,343		
Contract Contingencies ...						5,667		
		90,550	1,07,000		84,675		1,34,639	
TOTAL ...		5,59,500	5,35,000		5,25,746		5,44,184	
Voted ...		5,59,500	5,35,000		5,25,746		5,44,184	
Non-voted ...								

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 46c. STATIONERY AND PRINTING. Government Presses—contd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HIGH COURT PRESS. (a)							
Pay of Officers—							
1 Superintendent (Allowance) ...					600		350
Leave Allowance ...	570			1,000			
Pay of Establishment—							
9 Compositors 1 (80), 1 (65), 1 (60), 1 (50), 1 (45), 1 (40), 1 (36), 1 (32), 1 (30) ...	5,256			4,404		7,278	
2 Pressmen 2 (16) ...	384			384		729	
2 Rollers 2 (12) ...	287			288		382	
Piece-work ...	1,350			3,181			
1 Machinist 1 (15) ...	180			180		408	
Temporary and Provisional Allowance ...	1,953	9,980	12,000	3,397	12,834		8,797
Allowances, Honoraria, etc.—							
Plague Allowance ...				7			
House-rent Allowance ...	260			612		183	
Contingencies—		260			619		183
Office Expenses and Miscellaneous ...							
Contract Contingencies ...	200	200	1,000	150	150	145	145
TOTAL ...		10,440	13,000		14,203		9,475
Voted ...		10,440	13,000		14,203		9,475
Non-voted ...							
ALIENATION DEPARTMENT PRINTING PRESS, POONA.							
Pay of Establishment—							
3 Compositors 1 (75), 1 (55), 1 (40) ...	2,040			2,040		1,860	
2 Pressmen 1 (22), 1 (18) ...	480			288		432	
Leave Allowance ...	304			300			
Temporary and Provisional Allowance ...		2,824		144	2,772		2,292
Contingencies—							
Office Expenses and Miscellaneous ...		96			96	32	32
TOTAL ...		2,920	3,000		2,868		2,324
Voted ...		2,920	3,000		2,868		2,324
Non-voted ...							
PRESS OF THE COMMISSIONER IN SIND.							
Pay of Officers—							
(i) 1 Manager 1 (450—20—650) ...		6,600	6,000		6,220		6,044
Pay of Establishment—							
1 Assistant Manager (200—10—300) ...	3,000			2,890		4,557	
15 Clerks 1 (125—5—150), 1 (105—4—125), 4 (85— $\frac{5}{2}$ —100), 8 (30— $\frac{5}{2}$ —80), 1(40) ...	13,380			13,920		11,335	
Proof Examiners ...						3,915	
10 Readers 1 (150—5—175), 4 (45—3—105), 1 (40), 1 (38), 1 (35), 2 (30) ...	8,484			6,864		7,321	
1 Overseers and Outturn-writer 1 (125—5—175) ...	1,560			1,440		1,893	
Carried over ...	26,424	6,600	6,000	25,104	6,220	29,021	6,044

(a) Expenditure controlled by the Registrar, High Court, Appellate Side.

BOMBAY—EXPENDITURE.

DETAILED ACCOUNT No. 46c. STATIONERY AND PRINTING. Government Presses— <i>contd.</i>	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Actuals, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	26,424	6,600	6,000	25,104	6,220	29,021	6,044
PRESS OF THE COMMISSIONER IN SIND—<i>contd.</i>							
Pay of Establishment—<i>contd.</i>							
Leave Allowance ...	5,000						
19 Pressmen, 1 (35), 1 (33), 2 (32), 1 (25), 1 (54), 2 (40), 2 (38), 2 (36), 2 (34), 2 (30), 1 (28), 2 (27) ...				10,300		6,428	
16 Rollers, 1 (22), 7 (20), 4 (21), 3 (19), 1 (18) ...	7,788			4,020			
23 Book-binders at varying rates from Rs. 20 to Rs. 70 ...	3,852			1,896		2,802	
13 Servants varying from Rs. 12 to Rs. 35 ...	8,100			8,124		9,461	
2 Engine-drivers 2 (75) ...	3,216			8,724		3,973	
Piece-work compositors ...	1,800			1,800		544	
Type Store-keepers ...	35,000			35,000		28,926	
Temporary Establishment ...	2,328			2,364		2,596	
Temporary and Provisional Allowance ...	7,926			8,288		4,193	
For rounding ...	—504						
		1,00,930	1,06,000		1,05,620		87,944
Allowances—							
Duty Allowance to Type Store-keeper ...				123			
Travelling Allowance ...	100			100		26	
House-rent Allowance ...				2,376		1,200	
Overtime Allowance ...	1,000			1,000		37	
		1,100	4,000		3,599		1,263
Contingencies—							
Sindhi type to be obtained at the Press ...	1,000			1,000			
Cost of Materials and Stores ...	1,000			1,000		648	
Forwarding Charges ...	3,000			2,500		3,015	
Value of and freight on Europe Stores ...							
Value of printing materials ...	5,000			2,500		197	
Rents, Rates and Taxes ...	900			1,200		487	
Service, Postage and Telegrams ...	2,800			2,800		2,261	
Purchase of books ...	50			50			
Stationery and other Petty Supplies ...	7,000			7,000		6,807	
Office Expenses and Miscellaneous ...	880			940		536	
		21,580	18,000		18,990		13,951
TOTAL ...		1,30,210	1,34,000		1,34,429		1,09,202
Voted ...		1,30,210	1,34,000		1,34,429		1,09,202
Non-voted ...							
JAIL PRESSES.							
Yeravda and Aden.							
Pay of Officers—							
(1) 1 Manager (525) + 590 for increment ...		6,890	14,000		8,225		7,465
Pay of Establishment—							
Leave Allowance ...	6,500			6,000		3,593	
1 Assistant Manager (320) + 52 for increment ...	3,892			3,720		1,412	
Foreman Printer ...				1,020		1,783	
Foreman Binder ...				1,524		5,241	
Machine Foreman ...				2,028		5,520	
Proof Examiners ...				6,684			
Assistant Foremen ...				1,344		16,039	
25 Clerks, 1 (105), 1 (100), 1 (85), 1 (80), 1 (75), 2 (70), 2 (60), 5 (55), 2 (50), 8 (40), 1 (35) + 163 for increments ...	17,388			11,076		591	
Stereotypers ...				408		11,851	
21 Compositors and Pressmen, 3 (70), 6 (60), 5 (50), 4 (40), 2 (30), 1 (100) ...	13,680			2,628		1,200	
Carried over ...	41,460	6,890	14,000	36,432	8,225	47,220	7,465

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNTS No. 46c. STATIONERY AND PRINTING. Government Presses—concl'd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Actuals, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	41,460	6,890	14,000	36,432	8,225	47,220	7,465
JAIL PRESSES—concl'd.							
Yeravda and Aden—concl'd.							
Pay of Establishment—cont'd.							
2 Fitters, 1 Turner, 1 (66), 1 (52) + 44 for increments ...	1,460			792		310	
2 Peons 1 (20), 1 (18) ...	456			252		707	
Contract Establishment Allowance ...				22,000		5,729	
Temporary Establishment ...				720			
Bonus ...	1,000			1,000			
5 Composing Foremen and Type store-keepers 1 (125), 1 (79), 1 (62), 1 (45), 1 (46) + 88 for increments ...	4,372						
8 Proof Examiners and copy holders 1 (150), 1 (128), 1 (110), 1 (60), 2 (45), 2 (35) + 90 for increments ...	7,386						
8 Overseers, Pressmen and Machinemen 1 (145), 1 (79), 1 (57), 1 (50), 1 (40), 1 (35), 1 (30), 1 (25) + 34 for increments ...	5,566						
2 Binding Foremen and assistant binder 1 (105), 1 (52) + 25 for increments ...	1,909						
Temporary and Provisional Allowance ...	5,850						
20 Temporary Compositors ...	9,000						
Entertainment of one clerk for keeping separate account of the cost of work done for officers of the Central Government ...	1,020						
Entertainment of a clerk for the machine binding Section of the press ...	660						
For rounding ...	-449						
		79,690	66,000		61,196		53,966
Allowances—							
Plague Allowance ...	100			100			
Travelling Allowance ...	250			250			
Overtime Allowance ...	5,000			5,000		330	
Payment to Compositors in connection with the printing and translating audit notes of local bodies ...				1,000			
Temporary and Provisional Allowance ...		5,350	6,000	5,520	11,870		330
Contingencies—							
Printing of rules regarding Treasury Look-up and quarter guards etc., in Vernacular ...	1,000						
Binding of form No. XIII of the Indian Arms rules into booklet form ...	1,100						
Purchase types ...				1,000			
Purchase of Motar Lorry ...				10,000			
Purchase of Raw Materials ...						88,479	
Value of, and Freight on, Europe Stores ...							
Contract Contingencies ...				95,600		14,960	
Lighting Arrangement ...							
Office Expenses and Miscellaneous ...	24,870			23,270		5,980	
Telephone charges ...						3,801	
Purchase of Machinery for the Yeravda Press ...						34,670	
Knives for envelope cutting machine ...	200					105	
Conveyance charges for the above ...	50						
		27,220	1,24,000		1,29,870		1,47,995
TOTAL ...		1,19,150	2,10,000		2,11,161		2,09,756
Voted ...		1,19,150	2,10,000		2,11,161		2,09,756
Non-voted ...							
DETAILED ACCOUNT No. 46d.							
STATIONERY AND PRINTING.							
Printing at Private Presses.							
Land Revenue ...	2,785			2,630		3,019	
General Administration ...	150			150		11,601	
Administration of Justice ...	500			380		5	
Police ...	670			750		2,670	
Printing report of the Excise Committee ...	836						
For rounding ...		4,941			3,910		
		59			90		
TOTAL ...		5,000	4,000		4,000		17,295
Voted ...		5,000	4,000		4,000		17,295
Non-voted ...							

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 47A. MISCELLANEOUS. Miscellaneous and Unforeseen Charges.		Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
		Rs.	Rs.	Rs.	Rs.
Charges on account of Destitute Pilgrims ...	1,000		1,000	1,000	2
Other Unforeseen Charges ...	3,000		3,000	3,000	1,76,135
Petty Freight on Government Stores ...	1,000		1,000	1,000	1,024
Reserve with Govern- (Reserved ... Voted ...	9,00,000		7,30,000	12,00,000	...
ment (Finance Department) (Transferred ... Voted ...	6,00,000		1,68,000	8,00,000	...
TOTAL ...	15,05,000		9,03,000	20,05,000	1,77,161
Voted... { Reserved ...	9,05,000		7,35,000	12,05,000	1,77,161
{ Transferred ...	6,00,000		1,68,000	8,00,000	...
DETAILED ACCOUNT No. 47B. MISCELLANEOUS. Rewards for Proficiency in Oriental Languages, etc.					
SUMMARY.					
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES ...	3,000		4,400	3,500	2,524
CIVIL AND MILITARY EXAMINATIONS COMMITTEE ...	9,200		20,300	17,600	17,987
COMMITTEE FOR DEPARTMENTAL EXAMINATIONS ...	3,800		300	300	1,801
TOTAL ...	16,000		25,000	21,400	22,312
Voted ...	16,000		25,000	21,400	22,312
Non-voted ...	...		...	...	...
DETAILS.					
CIVIL AND MILITARY EXAMINATIONS COMMITTEE.					
Pay of Officers—					
(1) 1 Secretary (100) ...	1,200			1,200	700
Leave Allowance ...	180			...	...
For rounding ...	440				
Pay of Establishment—	940		1,200	1,200	700
(1) 1 Clerk (Allowance) (15) ...	180			180	595
(1) 1 Servant (10) ...	120			120	370
Leave Allowance ...	20			...	...
Allowances—	320		600	300	905
Travelling Allowance ...	1,000			1,000	941
House-rent Allowance ...	84			84	54
Fees to Members and Assessors ...	5,700			14,000	14,995
Plague Allowance ...	16			12	...
Local Allowance ...	120			120	...
Increase in the duty allowance of the Clerk to the Civil and Military Examination Committee and grant of an allowance to his assistant and the clerk in the Sindhi Translator's office ...	420		16,000	420	15,990
	7,340			15,636	
Carried over ...	8,600		17,800	17,136	17,595

DETAILED ACCOUNT No. 47B. MISCELLANEOUS. Rewards for Proficiency in Oriental Languages, etc.— <i>concl.</i>		Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...		8,600	17,800	17,136	17,595
CIVIL AND MILITARY EXAMINATIONS COMMITTEE.					
Contingencies—					
Office Expenses and Miscellaneous ...	450			500	100
Contract Contingencies ...	150			150	142
Service Postage and Telegrams ...	...			...	150
		600	2,500	650	392
For rounding ...				17,786 186	
TOTAL ...		9,200	20,300	17,600	17,987
Voted ...		9,200	20,300	17,600	17,987
Non-voted ...		...	...	...	...
COMMITTEE FOR DEPARTMENTAL EXAMINATIONS.					
Contingencies—					
Office Expenses and Miscellaneous ...	140			135	182
Contract Contingencies ...	250			250	1,619
Fees for setting and valuing papers for departmental examinations ...	3,500			...	...
		3,890	300	385	
For rounding ...		90		85	
TOTAL ...		3,800	300	300	1,801
Voted ...		3,800	300	300	1,801
Non-voted ...		...	...	...	...
DETAILED ACCOUNT No. 47C. MISCELLANEOUS. Donations for Charitable Purposes.					
Donations to Institutions—					
Widows' Home ...	3,400			3,400	
Female Workshop ...	2,500			2,500	
District Benevolent Society ...	7,200			7,200	
Sailors' Home ...	1,200			1,200	
Strangers' Friend Society ...	3,000			3,000	
Labour Home for European Vagrants ...	5,000			5,000	
Poor Box, Presidency Magistrate's Court ...	1,000			1,000	
Grant to Seamen's Rest ...	2,900			2,900	
Do. Institution ...	1,200			1,200	
Society for the Protection of Children in Western India ...	5,000			80,000	
Grant to the Society for the Prevention of Cruelty to Animals, Bombay ...	27,500			...	
Fort Needle Room ...	...			...
Bombay League of Mercy ...	3,000			3,000	
St. Joseph's Foundling Home ...	4,000			4,000	
Madhaghat Annachhatra Allowance ...	2,000			2,000	
Poor Box in the Court of the City Magistrate, Karachi ...	500			...	
		69,400	1,16,000	1,16,400	26,315
Charges for Interring Paupers ...	21,600			21,000	22,927
Maintenance of Destitute Persons ...	6,700			11,000	6,740
Other Items ...	5,300			2,000	24,232
Presents and Charity by His Excellency the Governor ...	...			25,000	23,044
		33,600	34,000	59,000	76,943
TOTAL ...		1,03,000	1,50,000	1,75,400	1,03,258
Voted ...		1,03,000	1,50,000	1,75,400	1,03,258
Non-voted

BOMBAY—EXPENDITURE.

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DETAILED ACCOUNT No. 47D. MISCELLANEOUS. Charges on account of European Vagrants.		Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUMMARY.									
GOVERNMENT WORKHOUSE	...	220		15,000	14,001		9,358		
OTHER VAGRANT CHARGES	...	6,220		3,000	5,400		2,953		
	For rounding		6,440			19,401			
			- 440			1			
	TOTAL		6,000	18,000		19,400			12,311
	Voted		6,000	18,000		19,400			12,311
	Non-voted		...	...		...			...
DETAILS.									
GOVERNMENT WORKHOUSE (MALE AND FEMALE).									
Pay of Officers—									
(1) Governor (allowance)	...	...			600		550		
(1) Deputy Governor (allowance)	...	...			300		289		
				900		900			839
Pay of Establishment—									
Warders	...	...			4,320		4,860		
Temporary Establishment	...	...			960		...		
				6,000		5,280			4,860
Allowances, Honoraria, etc.—									
House Rent Allowance	...	...			168		98		
Local Allowance	...	...			15		...		
Travelling Allowance	...	...			...		23		
				200		183			121
Contingencies—									
Clothing Allowance	...	...			240		47		
Rations	...	70			2,470		2,234		
Hospital Charges	...	10			160		69		
Service, Postage and Telegrams	...	5			25		5		
Purchase of Books	...	5			5		...		
Pay of Menials	...	100			244		144		
Miscellaneous Office Expenses	...	30			380		801		
Purchase of furniture	...	...			1,954		...		
Contract Contingencies	...	...			268		235		
Deportation Charges	...	...			...		3		
			220	6,000		5,746			3,538
Special Charges—									
Construction of a building for the European Workhouse	...	...		700		692			...
Contribution towards the pay of the Governor of the new Workhouse for Males	...	...		1,200		1,200			...
	TOTAL		220	15,000		14,001			9,358
	Voted		220	15,000		14,001			9,358
	Non-voted		...	...		...			...
DETAILED ACCOUNT No. 47E. MISCELLANEOUS. Petty Establishments.									
EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES.									
(i) Fishery Collection—									
Collection Charges	...	...					569		
Refunds	...	...					215		
Contributions	...	...					26,172		
(ii) Sand Quarry Receipts—									
Refunds	...	...					316		
Collection Charges	...	...					...
(iii) Rates and Taxes—									
Remuneration for collecting Local Cess	...	1,33,270		2,34,890	68,345	2,34,890	61,491		
Refunds	...	1,12,545	2,45,815		1,66,545		6,342		95,105
Deduct—Receipts retained to meet charges	...		2,45,815	2,34,890		2,34,890			95,387
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BOMBAY--EXPENDITURE.

DETAILED ACCOUNT No. 47E. MISCELLANEOUS. Petty Establishments—concl'd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.		Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXPENDITURE IN CONNECTION WITH LOCAL ASSIGNED REVENUES—concl'd.								
Pay of Establishment—								
Expenditure under Poison Act ...								
Cattle Pounds—								
60 Pound-keepers (at rates varying from Rs. 14 to Rs. 19) ...	13,192				26,314		1,39,720	
63 Herdsmen and Peons (10) ...	7,560				13,452		10	
Temporary Establishment ...	1,040				872			
Temporary and Provisional Allowance ...	10,042				17,332			
		31,834		57,970		57,970		1,39,710
Allowances, Honoraria, etc.—								
Travelling Allowance ...	150				250		1,616	
Grain Compensation Allowance ...								
Allowances to Pound-keepers and Clerks ...	83,802				86,211		74,709	
House-rent and other Allowances ...							342	
		83,952		86,461		86,461		76,667
Contingencies—								
Construction and Repairs of Pounds, etc. ...	61,420				74,315		388	
Miscellaneous charges ...							26,999	
Refunds ...	1,880				1,360		11,481	
Contributions ...	1,71,414				1,92,535		1,06,002	
		2,34,714		2,68,210		2,68,210		1,44,870
Deduct—Receipts retained to meet the cost of collection ...		3,50,500		4,12,641		4,12,641		3,61,247
		3,50,500		4,12,641		4,12,641		3,33,949
								+22,298
FERRY TOLLS.								
Contingencies ...								
Establishment, etc. ...							292	
Contribution to Local Board ...							238	
Refunds ...							112	
								642
Deduct—Receipts retained to meet the cost of collection ...								
								+642
ROADS TOLLS.								
Contingencies ...								
Contributions ...							270	
								270
Deduct—Receipts retained to meet the cost of collection ...								22,928
								22,656
TOTAL								
Voted								
Non-voted								
DETAILED ACCOUNT No. 47F. MISCELLANEOUS. Contributions.								
Normal charges for telegraph lines ...						3,290		
Guarantee for taluka headquarter telegraph lines ...	3,000					5,000		
Salary of Superintendent of Lonavla ...						900		
Grant to Lonavla Municipality ...	2,700					2,700		
Allowance to Superintendent of Panchgani ...	1,200					1,200		
Grant to Panchgani Municipality ...	2,090					2,090		
Grant-in-aid to the Kathiawar Consolidated Local Fund ...	20,000					37,000		
Subventions to District Local Boards which are to have non-official Presidents with a self-contained office ...	2,08,000					1,96,000		
Subvention to the Satara Municipality in lieu of the grazing proceeds of certain Government lands assigned to it ...	3,584					3,584		
Carried over	2,40,574					2,51,764		

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DETAILED ACCOUNT No. 47F. MISCELLANEOUS. Contributions—concl'd.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.		Accounts, 1921-22.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	2,40,574			2,51,764			
Grant to the Karachi Municipality for the upkeep of the portion of Garden Road transferred from Cantonment to the Municipality ...	...			1,366			
Lump provision for Subventions to Municipalities in connection with the appointment of their Chief Officers (including Municipal Commissioners) ...	...			50,000			
Subsidy to the Bombay Municipality in connection with abolition of tolls leviable on vehicles entering the Bombay City from Salsette ...	25,000			25,000			
Grant-in-aid to the Viramgam Municipality for the construction of a Municipal Hall ...	...			25,000			
Grant of Compensation to the N.-W. Railway on account of the abolition of tolls on the Lansdowne Bridge at Sukkur ...	21,000			21,000			
Grants to Local Boards for local Public Works ...	11,00,000			...			
Grant to Mahabaleshwar Station Fund ...	2,744			...			
Grant to Karachi Municipality towards the cost of lethal chamber ...	803			...			
Grant to the Bombay Municipality towards the cost of lethal chamber ...	2,137			...			
Grant-in-aid to the Thana District Local Board for the abolition of tolls on the Bandra-Ghodbandar Road ...	12,904			...			
Grant-in-aid to the Taluka Local Board, Sangameshwar, on account of reduction of rent of forest room at Devrukh ...	36			...			
Grant-in-aid to the Government Workhouse (Male) ...	9,560			...			
Grant to the Board of Cinema Films Censors ...	10,000			15,000			
For rounding ...		14,24,758 242			3,89,130 130		
TOTAL ...		14,25,000		14,82,000	3,89,000		21,43,920
Voted { Reserved ...		44,000		45,000	62,000		25,342
{ Transferred ...		13,81,000		14,37,000	3,27,000		21,18,578

BOMBAY—EXPENDITURE.

51.—Contribution and Assignments to the Central Government by Provincial Governments.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
	Rs.	Rs.	Rs.	Rs.
<i>Contributions</i>	56,00,000	56,00,000	56,00,000	56,00,000
TOTAL Non-voted ...	56,00,000	56,00,000	56,00,000	56,00,000
52.—Miscellaneous adjustments between the Central and Provincial Governments.				
Assignment on account of recovery from the Bombay Government of the cost of training Forest Probationers, <i>vide</i> , Government of India, Revenue and Agriculture No. 1324-85, dated 23rd October 1922. ... ..	.....	.....	.....	37,270
Arrears of pay for 1920-21 due to revision of pay of establishment in Political Agencies ...	.....	50,000	50,000	.....
Assignment on account of Oyster Culture in Sind, <i>vide</i> , Government of India, Finance Department, No. 1038 dated 4th April 1922 ...	.....	.....	.....	138
Assignment on account of Income-tax under Rule 15 (2) of the Devolution Rules ...	.....	.....	.....	99,86,539
TOTAL Voted ...	.....	50,000	50,000	1,00,23,947

CAPITAL ACCOUNT NOT CHARGED TO REVENUE. 52A.—Forest Capital Outlay.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
FOREST.				
Purchase of a Saw-mill and accessories for the Central Dangs and for Peint ...			25,000	
Surat-Ahwa-Borkhal Road—3 miles ...			5,000	
Jharia-Bhawandagad Road—8 miles ...			15,000	
Galkund-Borkhal Road (Part)—5 miles ...			5,000	
Mahal-Pimpri through Kot Jungle ...			15,500	
Pimpri-Kalibel Road (section Pimpri-Sarwar)—2 miles ...			3,000	
Ahwa-Bhawandagad Road (Part)—4 miles ...			6,000	
Degurnia-Sakalpatal Road—4½ miles ...			2,000	
Ohikli-Mahegaon Road (Part)—3 miles ...			5,000	
Mahal-Bardipada Road—2½ miles ...			3,000	
West Nasik—				
Usrapada-Udhwa Road (Part) ...			20,000	
Goldari-Usrapada Road (Part) ...			6,000	
Nanashi-Golshi Road (Part) ...			5,000	
Peint-Harsul (Part) Road—Special Improvement ...			5,000	
Peint-Ambe via Mohopada (Part) Road ...			4,000	
Chankara-Gandole (Part) Road ...			4,000	
12 miles of feeder Roads for bringing material to Saw-mills ...			6,000	
East Nasik—				
Chipghat-Halgad Road, 4 miles (Part) ...			5,000	
Babulghat-Mulher Roads, 12 miles (Part) ...			5,000	
Panch Mahals—				
Road from Dohad line quarry to Dohad Station ...			3,000	
North Thana—				
Kase-Saiwan-Udhwa Road, 17 miles (Part). Akra-Sawa Road ...			7,500	
Talasri-Dabhadi-Chinchale Road, 14 miles (Part) ...			7,500	
Manor-Barande Road, 5 miles (Part) ...			5,000	
Deolesud-Mangrul Road, 19 miles (Part) ...			1,500	
Kasara-Dolkhamb Road, 18 miles (Part) ...			7,000	
Khardi-Washala Road, 6 miles (Part) ...			5,000	
Kosta-Kinaishet Road, 5 miles (Part) ...			2,000	
5,000			5,000	
West Thana—				
Rahafoli-Murbad Road, 10 miles (Part) ...			10,000	
Surat Dangs—				
Conversion of the old Subir Rest house into Range office and quarters ...			1,200	
Dharamshala at Kudkach ...			1,000	
Dharamshala at Ugha ...			500	
Four-roomed forest post at Chankia ...			3,200	
Range office and quarters at Pimpri ...			4,500	
West Nasik—(including Peints)—				
Guards' lines at Gang Mahalungi ...			2,654	
Guards' lines at Chansala ...			2,900	
Depôt at Chinchoda in Harsul Range ...			1,687	
Rest House at Boripada ...			4,893	
Servants quarters at Ambhai ...			1,800	
Surat Dangs—				
2 Wells in connection with Saw-mills site ...			1,000	
West Nasik—				
Wells at Ambhai and Ganga Mahalungi at Rs. 500 each ...			1,000	
2 Wells in connection with Saw-mills sites ...			1,000	
North Thana—				
Well at Shigaon, Palghar Range ...			600	
Well at Kainad, Sangon Range ...			700	
Central Circle, Kolaba—				
Contribution towards Negothana-Pali Road... Part construction of the Dandeli-Kirwatti Railway ...			2,000	
Railway ...			4,00,000	
Railway siding and platform at Dandeli ...			13,250	
Weigh bridge at Dandeli ...			20,850	
Mechanical appliances for extraction of timber and fuel ...				
Purchase of Stores, tools and plant ...			2,00,000	
Roads and Bridges ...			77,766	
Buildings ...			40,000	
10,000			10,000	
anar a, Central Division—				
Hosakambi-Dongri Road, 7½ miles ...			5,000	
Arbail-Kaigadi Road, 4 miles ...			4,000	
TOTAL Voted ...	6,68,000	5,40,000	10,00,000	53,240

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CAPITAL ACCOUNT NOT CHARGED TO REVENUE—(Transferred). 60—Capital Outlay on Civil Works.	Budget Estimate, 1923-24.	Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	Accounts, 1921-22.
	Rs.	Rs.	Rs.	Rs.
Civil Works (P. W. D.) ...	1,03,62,000	50,00,000	53,01,000	
Voted ...				
CAPITAL ACCOUNT NOT CHARGED TO REVENUE.				
60A—Other Provincial expenditure not charged to Revenue—(Transferred).				
(1) Payment of compensation for the plant of the Dhulia Distillery ...	2,00,000			
(2) Construction of quarters and peons' lines for the Excise establishment at Mal Talasri and Udhwa in the Thana District.	20,000	17,50,000	17,50,000	
(3) Acquisition of land for the Agricultural College, Poona ...	1,00,000			
Total Voted ...	3,20,000	17,50,000	17,50,000	
DEBT, DEPOSITS AND ADVANCES.				
(Reserved.)				
Deposits and Advances—				
Deposits of Sinking Funds—Bombay Development (Non-voted) ...	11,28,000	10,30,000	9,90,000	9,92,833
Government Account (Non-voted) ...	.....	.....	.....	12,11,63,828
Suspense account ...	.....	.....	.....	9,38,885
Loans and advances by Provincial Government—				
(Voted.)				
(1) Bombay Development—				
Bombay Improvement Trust ...	2,60,00,000	1,72,00,000	2,32,00,000	4,12,00,000
Bombay Port Trust ...	2,00,00,000	.....	2,40,00,000	
Bombay Municipality ...	2,75,00,000	1,68,00,000	1,90,00,000	
Co-operative Housing Societies... ..	5,00,000	.....	.....
Total, Bombay Development ...	7,40,00,000	3,40,00,000	6,62,00,000	4,12,00,000
(2) Other purposes—				
Class I—Advances to Cultivators and Co-operative Societies ...	23,92,000	28,45,000	52,45,000	75,98,884
Class II—Advances under special laws ...	15,000	15,000	23,000	21,866
Class III—Loans to land holders and Indian States ...	1,10,000	82,000	1,12,000	2,31,345
Class IV—Loans to Mofussil Municipalities.	5,24,000	1,00,000	10,74,000	—3,38,322
Class V—Miscellaneous loans and advances.	13,40,000	5,10,000	12,50,000	4,52,756
Total, Other purposes ...	43,81,000	35,52,000	77,04,000	79,66,529
Total Loans and Advances by Provincial Governments ...	7,83,81,000	3,75,52,000	7,39,04,000	4,91,66,529
Loans between Central and Provincial Governments (Non-voted) ...	29,00,000	29,00,000	29,00,000	

* Details are available in the Public Works Final Issue.

APPENDIX A.

Expenditure in England under the Control of the Secretary of State for India.

	Budget Estimate, 1923-24.			Revised Estimate, 1922-23.			Budget Estimate, 1922-23.			Actuals, 1921-22.		
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Land Revenue.</i>												
Law Charges in connection with appeals from India.	8,000		8,000									
<i>General Administration.</i>												
Sundry items ...	8,000		8,000									
<i>Administration of Justice.</i>												
Sundry items ...	1,000		1,000									
<i>Police.</i>												
Sundry items ...	2,000	1,000	3,000									
<i>Education.</i>												
Sundry items ...	1,000		1,000									
<i>Medical.</i>												
Sundry items ...	1,000	1,000	2,000									
<i>Public Health.</i>												
Sundry items ...	-1,000		1,000									
<i>Civil Works.</i>												
Sundry items ...	1,000		1,000									
Total ...	18,000	2,000	20,000									

APPENDIX B—concluded.

Disbursements.	Budget Estimate, 1923-24.			Revised Estimate, 1922-23.			Budget Estimate, 1922-23.			Actuals, 1921-22.		
	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.	Voted.	Non-voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward ...	4,80,000	10,14,000	14,94,000									
45. Superannuation—												
Allowances and Pensions.												
(Reserved).												
General ...												
Indian Civil Service ...	25,000	2,40,000	2,65,000									
Annuities ...												
Commutation ...	10,000	90,000	1,00,000									
Contingencies ...												
	35,000	3,30,000	3,65,000									
46. Stationery and Printing												
(Reserved)—												
Leave and Deputation Sa-												
laries, etc. ...	4,000	7,000	11,000									
Stores ...	4,90,000		4,90,000									
	4,94,000	7,000	5,01,000									
47. Miscellaneous (Reserved)—												
Leave Allowances ...												
Allowances, etc., of selected												
Candidates for the Indian												
Civil Service...	19,000		19,000									
	19,000		19,000									
Total Expenditure Chargeable												
against Revenue ...	10,28,000	13,51,000	23,79,000									