

DETAIL ESTIMATES
AND
DEMANDS FOR GRANTS

FOR
Expenditure of the Central Government,
charged to Revenue and Capital
and also of Disbursements

OF
LOANS AND ADVANCES

FOR
1923-24



NOTE

This volume contains the detailed estimates in support of demands for grants other than those for railways and posts and telegraphs as well as the estimates under the non-voted heads other than military services. The details in respect of the excepted heads are given in separate volumes.

The new items of expenditure included in the Budget Estimates for 1923-24 are printed in thick type. Such of the items as have received the approval of the Standing Finance Committee are marked with an asterisk. Non-voted items are printed in italics. Brief explanations of important variations in details are furnished in the form of footnotes to the detailed estimates.

The grants for minor areas, *e.g.*, Coorg, Delhi, Baluchistan, etc., are brought together under a separate demand for each area.

Schedule of demands for grants for expenditure of the Central Government for the year 1923-24 submitted for the vote of the Legislative Assembly.

Number of demand.	Service, Administration or Area to which demand relates.	Head of Account.	Amount.	Reference to page of detailed statements.	
A.—Expenditure from Revenue.					
			₹		
1	Customs	Customs	66,86,000	1—8	
2	Taxes on Income	Taxes on Income	58,93,000	9—15	
3	Salt	Salt	1,14,68,000	16—21	
4	Opium	Opium	1,87,53,000	22—24	
5	Excise	Excise	1,000	25	
6	Stamps	Stamps	2,52,000	26	
7	Forests	Forests	9,83,000	27—28	
8	Railways (inclusive of Working Expenses and payment of Surplus Profits to Railway Companies).	State Railways, Subsidised Companies, Miscellaneous Railway Expenditure.	87,47,79,000	29	
9	Irrigation (including Working Expenses), Navigation, Embankment and Drainage Works.	Works for which capital accounts are kept, Miscellaneous Irrigation Expenditure, Construction of Irrigation, etc., Works.	18,12,000	30	
10	Indian Postal and Telegraph Department (including Working Expenses).	Posts and Telegraphs	8,10,98,000	31	
11	Indo-European Telegraph Department (including Working Expenses).		27,31,000	32	
12	Interest on Debt and Sinking Funds	Interest on ordinary Debt	22,000	33—34	
13	Interest on Miscellaneous Obligations	Interest on other Obligations	3,20,93,000	35	
14	General Administration	General Administration	81,58,000	36—48	
15	Audit	Audit	69,72,000	49—56	
16	Jails and Convict Settlements	Jails and Convict Settlements	2,000	57	
17	Police	Police	22,000	58	
18	Ports and Pilotage	Ports and Pilotage	11,08,000	59—63	
19	Survey of India	Scientific Departments	26,47,000	64—71	
20	Meteorology	" "	5,84,000	72—74	
21	Geological Survey	" "	1,72,000	75	
22	Botanical Survey	" "	18,35,000	76	
23	Zoological Survey	" "	1,30,000	77	
24	Archæology	" "	15,45,000	78—79	
25	Mines	" "	1,06,000	80	
26	Other Scientific Departments	" "	5,70,000	81—82	
27	Education	Education	2,80,000	83	
28	Medical Services	Medical	8,06,000	84—86	
29	Public Health	Public Health	8,62,000	87—88	
30	Agriculture	Agriculture	7,05,000	89—94	
31	Civil Veterinary Services	"	6,46,000	95—96	
32	Industries	Industries	44,000	97	
33	Aviation	Aviation	29,000	98	
34	Commercial Intelligence	Miscellaneous Departments	2,63,000	99—100	
35	Census	" "	89,000	101	
36A.	Emigration—Internal	" "	56,000	102—103	
36B.	" External	" "	44,000	104—105	
37	Joint-Stock Companies	" "	1,33,000	106—107	
38	Miscellaneous Departments	" "	20,27,000	108—112	
39	Currency	Currency	49,68,000	113—118	
40	Mint	Mint	16,33,000	119—120	
41	Civil Works (under the control of the Public Works Department).	Civil Works	1,27,07,000	121—136	
42	Superannuation Allowances and Pensions	Superannuation Allowances and Pensions	39,44,000	137	
43	Stationery and Printing	Stationery and Printing	70,49,000	138—148	
44	Miscellaneous	Miscellaneous	21,43,000	149—152	
45	Adjustments with Provincial Governments	Miscellaneous Adjustments between Central and Provincial Governments.	3,62,000	153	
46	Refunds		7,17,000	154	
47	North-West Frontier	Distributed over respective heads of account .	1,05,40,000	155—179	
48	Baluchistan		27,54,000	180—197	
49	Delhi		30,58,000	198—212	
50	Coorg		13,89,000	213—226	
51	Ajmer and Merwara		15,17,000	227—240	
52	Andamans and Nicobar Islands		41,59,000	241—246	
53	Rajputana		4,73,000	247—253	
54	Central India		6,59,000	254—263	
55	Hyderabad		1,86,000	264—269	
56	Expenditure in England—Secretary of State for India			15,82,000	270—271
57	Expenditure in England—High Commissioner for India			82,46,000	272—274
Non-voted	Ecclesiastical, Political, etc.				275—287
	Lump allowance for further retrenchment in Civil expenditure (including Railways).			93,39,42,000 —4,00,00,000	
	TOTAL			(a) 89,39,42,000	
B.—Expenditure charged to Capital.					
58	Railways	Construction of State Railways	38,61,93,000	288	
59	Irrigation	Construction of Irrigation Works	22, 00	289	
60	Telegraphs	Capital outlay on Telegraphs	96,22, 000	290	
61	New Capital at Delhi	Initial Expenditure on New Capital at Delhi	1,93,24,000	291—293	
	TOTAL		41,51,81,000		
C.—Disbursements of Loans and Advances.					
62	Interest free advances		9,18,69,000	294	
63	Loans and advances bearing interest		14,48,68,000		
	TOTAL		23,67,37,000		
	GRAND TOTAL		1,54,53,40,000		

(a) This is made up of ₹13,55,79,000 shown as voted expenditure in Statement B of the Budget, ₹75,76,03,000 as in footnotes (a), (b), (d) and (e) in Statement A and ₹7,60,000 on account of Refunds of which ₹7,17,000 only appears under the subject demand, the balance of ₹43,000 having been included in the Area demands.

BUDGET 1923-24.

Abstract of Demands showing voted expenditure by heads of account.

[In thousands of rupees.]

	N. W. Frontier Province.	Baluchistan.	Dellii.	Coorg.	Ajmer.	Andamans and Nicobar Islands.	Rajputana.	Central India.	Hyderabad.	Departmental.	Total India.	England.	Exchange.	GRAND TOTAL.
Customs . . . . .	...	14	15	...	7	...	...	...	...	66,68	66,68	36	18	67,22
Taxes on Income	62	14	15	...	7	...	...	...	...	58,85	59,83	16	8	60,07
Salt . . . . .	...	...	...	...	...	...	...	...	...	1,14,53	1,14,53	29	15	1,14,97
Opium . . . . .	...	...	...	...	...	...	...	6	...	1,87,44	1,87,50	17	9	1,87,76
Land Revenue	4,43	3,10	39	1,62	1,24	...	5	2	...	...	10,85	1	...	10,86
Excise	35	17	14	6	31	...	1	44	...	...	1,48	3	1	1,52
Stamps	13	2	12	1	7	...	...	1	1	-37,98	-37,61	27,00	13,50	2,89
Forest	6,79	39	...	7,37	48	12,26	...	12	...	8,09	35,50	3,48	1,74	40,72
Registration	21	8	8	3	2	...	...	1	...	...	38	...	...	38
Railways . . . . .	...	...	...	...	...	...	...	...	...	67,32,17	67,32,17	10,41	5,21	67,47,79
Irrigation . . . . .	...	...	...	...	...	...	...	...	...	12,96	12,96	11	5	13,12
Indian Postal and Telegraph Department.	...	...	...	...	...	...	...	...	...	7,71,73	7,71,73	26,17	13,08	8,10,98
Indo-European Telegraph Department.	...	...	...	...	...	...	...	...	...	23,61	23,61	2,47	1,23	27,31
Interest on Debt . . . . .	...	...	...	...	...	...	...	...	...	...	...	15	7	22
Interest on Miscellaneous obligations.	...	14	...	...	...	...	...	...	...	3,20,93	3,21,07	...	...	3,21,07
General Administration	12,62	1,71	2,34	18	1,28	...	...	9	...	76,40	94,62	10,36	5,18	1,10,16
Audit . . . . .	...	39	...	...	...	...	...	8	...	69,22	69,22	1,00	50	70,72
Administration of Justice	4,23	1,13	1,27	18	67	29,31	...	4	2	...	7,75	...	...	7,75
Jails & Convict Settlements	6,06	11,86	8,16	1,03	4,08	...	3,46	2,55	24	14	79,32	16	8	79,56
Police	47,80	...	...	...	...	...	...	...	...	10,97	10,97	21	11	11,29
Ports and Pilotage . . . . .	...	...	...	...	...	...	...	...	...	26,47	26,47	...	...	26,47
Survey of India . . . . .	...	...	...	...	...	...	...	...	...	5,84	5,84	...	...	5,84
Meteorology . . . . .	...	...	...	...	...	...	...	...	...	1,72	1,72	...	...	1,72
Geological Survey . . . . .	...	...	...	...	...	...	...	...	...	18,35	18,35	5,43	2,71	81,61
Botanical Survey . . . . .	...	...	...	...	...	...	...	...	...	1,30	1,30	...	...	1,30
Zoological Survey . . . . .	...	...	...	...	...	...	...	...	...	15,45	15,45	...	...	15,45
Archæology . . . . .	...	...	...	...	...	...	...	...	...	1,06	1,06	...	...	1,06
Mines . . . . .	...	12	4	...	6	...	...	...	...	2,99	3,28	17	9	28,04
Other Scientific Departments	7	2,44	5,52	1,40	2,54	...	86	1,04	28	2,71	27,78	...	...	27,78
Education	10,99	3,16	3,10	68	39	...	4	55	7	7,30	17,96	1,52	76	20,24
Medical	2,67	14	79	5	3	...	2	1	10	8,52	10,64	20	10	10,94
Public Health	98	23	10	6	29	...	...	...	...	6,78	8,18	54	27	16,79
Agriculture	67	64	3	8	...	...	...	...	...	6,46	7,80	7	3	55
Civil Veterinary Services	60	...	...	...	...	...	...	1	...	41	45	...	...	29
Industries . . . . .	...	...	...	...	...	...	...	...	...	29	29	...	...	29
Aviation . . . . .	...	...	...	...	...	...	...	...	...	2,63	2,63	...	...	2,63
Commercial Intelligence . . . . .	...	...	...	...	...	...	...	...	...	39	39	...	...	39
Census . . . . .	...	...	...	...	...	...	...	...	...	56	56	17,55	8,78	43,35
Emigration Internal . . . . .	...	...	...	...	...	...	...	...	...	44	44	...	...	44
" External . . . . .	...	...	...	...	...	...	...	...	...	1,33	1,33	...	...	1,33
Joint Stock Companies . . . . .	...	6	...	...	3	...	...	...	...	11,49	11,67	42,60	21,30	92,89
Miscellaneous Departments	9	4	9	1	35	...	...	5	3	28,38	28,99	31	16	16,64
Currency	4	4	9	1	35	...	...	5	3	16,17	16,17	36	18	1,27,07
Mint . . . . .	...	...	...	...	...	...	...	...	...	1,26,53	1,26,53	...	...	5
Civil Works . . . . .	...	...	...	...	...	...	5	...	...	...	5	...	...	5
Famine Relief . . . . .	...	71	2,65	49	1,83	2	...	78	93	27,07	38,00	8,25	4,12	50,37
Superannuation, etc.	3,52	1	10	4	12	...	1	1	14	42,12	43,69	18,91	9,46	72,06
Stationery and Printing	1,14	76	4,01	9	28	...	3	72	4	14,62	21,80	13,61	6,81	42,22
Miscellaneous	1,25	...	...	...	...	...	...	...	...	3,62	3,62	...	...	3,62
Adjustments with Provincial Governments.	...	...	...	...	...	...	...	...	...	7,17	7,60	...	...	7,60
Refunds	14	10	16	...	3	...	...	...	...	-4,00,00	-4,00,00	...	...	-4,00,00
Lump allowance for further retrenchment in Civil expenditure (including Railways).	...	...	...	...	...	...	...	...	...	...	...	...	...	...
TOTAL	1,05,40	27,54	80,58	13,89	15,17	41,59	4,73	6,59	-1,86	84,03,91	86,51,26	1,92,11	96,05	89,39,42

Demand No. 1.

CUSTOMS.

Rs. 66,86,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
India . . . . .	...	...	...	...	...	...	...	30,000
Madras	3,37,377	6,42,492	3,41,600	6,86,400	5,34,000	6,64,000	5,51,600	7,05,400
Bombay	1,31,165	22,75,911	1,47,000	25,94,000	89,000	25,50,000	1,59,000	27,25,000
Bengal	82,892	18,46,269	94,500	19,83,500	92,000	19,33,000	97,000	21,74,000
Punjab	7,161	...	23,000	...	36,000	...	23,000	...
Burma	38,579	10,66,090	50,000	11,17,000	67,000	9,63,000	84,000	10,15,000
Bihar and Orissa . . . . .	...	21,244	...	20,000	...	19,000	...	17,000
Central Provinces . . . . .	...	413	...	1,000	...	1,000	...	2,000
Exchange . . . . .	...	46,903	...	...	23,000	25,000	27,000	18,000
For rounding . . . . .	...	...	-100	+100	...	...	+400	-400
	5,97,114	58,99,322	6,56,000	64,02,000	8,41,000	61,60,000	9,42,000	66,86,000
Lump reduction made by the Assembly . . . . .	...	...	...	-3,53,000	...	...	...	...
	5,97,114	58,99,322	6,56,000	60,49,000	8,41,000	61,60,000	9,42,000	66,86,000
NET TOTAL		64,96,436		67,05,000		70,01,000		76,28,000

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.							
Pay of Officers—	Assistant Collectors (voted) . . . . .	...	...	...	...	...	(a)30,000*
MADRAS.							
SEA CUSTOMS.							
Pay of Officers—	Existing strength.						
	1 Collector (2,250—100—2,750)		30,200			28,200	
	2 Assistant Collectors (350—1,750)		23,400			23,400	
Pay of Establishment—	1 Assistant Collector (350—1,750)	50,025	12,600		48,900	8,500	(b)60,100
	269 Appraisers, Preventive Officers, Clerks, etc., at varying rates from Rs. 15 to Rs. 700	10,810	4,860	66,200	7,200	5,828	
	Temporary Establishment		2,40,951			2,46,608	
	Entertainment of 3 appraisers, 1 auditor and 3 clerks		4,860			5,828	
Allowances, honoraria, etc—	Travelling and Tentage Allowance	2,26,128	...	2,45,811	2,53,300	9,550	(c)2,61,986
	Overtime and Holiday Allowances §		12,000			9,600	
Supplies and services—	Rewards, etc.	43,829	30,000	42,000	100	30,000	39,600
	Purchase and Repair of Boats		10,000		40,000	4,000	
Contingencies—	Contract Contingencies	5,966	650	10,650	4,600	650	4,650
	Liveries and Clothing		4,000			4,000	
	Rates and Taxes		1,000			1,000	
	Telephone Charges		2,005			2,000	
	Other Contingent Expenditure		1,000			1,100	
			3,560			3,360	
		18,222		11,565	12,900		11,460
	For rounding			+474			+504
	Total Sea Customs	3,54,980		3,76,700	3,67,000		3,78,300

(a) Provision intended for 3 appointments of Assistant Collectors in the non-civilian cadre for temporary increase in the leave reserve of the Imperial Customs Service.
 (b) Includes Rs. 1,300 for leave salary.
 (c) Includes Rs. 25,235 for leave salary.
 § See note at the end of the demand.

	Existing strength		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OUTPOSTS.								
<i>Pay of Officers—</i>	59	Inspectors, Assistant and Sub-Inspectors (at varying rates from Rs. 60 to Rs. 500)		1,05,065			1,03,565	
		Temporary Establishment		4,200		4,200		
<i>Pay of Establishment—</i>	122	Clerks at varying rates from Rs. 20 to Rs. 20	99,682		1,09,265	97,600		1,07,765
	200	Servants at varying rates from Rs. 12 to Rs. 25		55,246		55,477		
		Temporary Establishment		34,752		35,076		
		Temporary Establishment		11,920		9,940		
<i>Allowances, honoraria, etc—</i>		Travelling Allowance	80,329	15,000	1,01,918	90,000	10,400	1,00,400
		House-rent and other Allowances		916		1,180		
		Overtime and Holiday Allowances		24,000		24,000		
<i>Supplies and Services—</i>		Rewards	43,041	3,500	39,916	35,000	3,500	35,580
<i>Contingencies—</i>		Petty construction and repairs	1,656	5,500	3,500	2,500	6,500	3,500
		Rates and Taxes		3,000			3,000	
		Other Contingent Expenditure		4,700			4,400	
		Contract Contingencies		6,000			6,000	
		For rounding	20,217		19,200 +1	17,900		19,900 +62
		Total Outposts	2,53,925		2,73,800	2,43,000		2,67,300
LAND CUSTOMS.								
<i>Pay of Officers—</i>	15	Inspectors, Assistant and Sub-Inspectors at varying rates from Rs. 60 to Rs. 300		18,980			19,700	
		Temporary Establishment		...		3,240		
<i>Pay of Establishment—</i>	44	Clerks at varying rates from Rs. 20 to Rs. 60	20,783	18,942	18,980	21,600	19,734	22,940
	271	Servants at varying rates from Rs. 12 to Rs. 25		31,320			47,568	
		Temporary Establishment		...			1,440	
<i>Allowances, honoraria, etc—</i>		Travelling allowance	44,154	8,000	50,262	58,400	7,700	(a) 68,742
		House Rent and other allowances		726			786	
<i>Supplies and Services—</i>		Rewards	5,998		8,726	9,800		8,486
<i>Contingencies—</i>		Petty construction and repairs	6,521	4,000	1,500	2,500	4,000	1,500
		Rates and Taxes		300			300	
		Other contingent expenditure		2,300			2,300	
		Contract contingencies		3,000			3,000	
		For rounding	6,156		9,600	7,700		9,600
		For rounding	...		+432			+32
		Total Land Customs	83,612		89,500	1,03,000		1,11,300
<i>Assignments and Compensations—</i>		To Travancore and Cochin States	2,87,352		2,88,000	4,85,000		(b) 5,00,000
		For rounding	...		...			+100
		TOTAL MADRAS	9,79,86		10,28,000	11,98,000		12,57,000
		Non-voted	3,37,377		3,41,600	5,34,000		5,51,600
		Voted	6,42,492		6,86,400	6,64,000		7,05,400
BOMBAY.								
COMMISSIONER.								
<i>Pay of Officers—</i>	1	Commissioner (3,000)	41,910					
<i>Pay of Establishment—</i>	14	Other Gazetted officers	1,600		36,000	40,000	36,000	
		Servants at varying rates from Rs. 10 to Rs. 20		3,848		2,400	2,380	38,380
<i>Allowances, honoraria, etc—</i>		Local allowance				4,000		
		Travelling Allowance		1,921			1,680	
		House Rent and other Allowances	6,199	5,000			4,410	
				1,894			1,230	
		For rounding			8,315	6,000	600	7,900
		For rounding			+285			+700
		Total Commissioner	53,557		47,000	50,000		47,000

(a) The increase as compared with the Budget, 1922-23, is due to the preventive party of 10 petty officers and 80 peons on the Pondicherry frontier having been transferred from Salt to Customs Department in order to guard against the illicit importation of gold thread, matches etc.

(b) A sum of Rs. 4,85,042 was paid this year. With an allowance for an improvement in the trade of Cochin Rs. 5,00,000 is provided for next year.

	Existing strength.		Actuals.	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRESIDENCY DIVISION.								
<i>Pay of Officers—</i>	1	Collector, (3,000)		36,000			36,000	
	2	Assistant Collectors, (350--1,750)		44,900			25,710	
	4	Collectors and Assistant Collectors, (350--1,750)						
			23,169	49,300	1,30,200	13,000	65,000	1,26,750
			81,415			1,00,000		
<i>Pay of Establishment—</i>	267	Clerks, Probationers, etc. at varying rates from Rs. 60 to Rs. 600		3,72,156			3,78,128	
	45	Gate-keepers, Tallymen and wharfingers at varying rates from Rs. 50 to Rs. 250		1,38,696			1,65,211	
	78	Inspectors and Preventive Officers at varying rates from Rs. 200 to Rs. 675		3,35,160			(a) 2,81,280	
	60	Appraisers 1 on Rs. 800 and rest at rates varying from Rs. 150 to Rs. 725		2,40,300			2,31,880	
	436	Servants and guards at varying rates from Rs. 6-12-6 to Rs. 30		57,344			58,790	
	64	Boat Establishment at varying rates from Rs. 15 to Rs. 150		14,520			14,400	
		Temporary Establishment		16,836			(b) 66,265	
		Leave allowance		...			62,000	
		Establishment for carrying on the analytical works of Bombay custom house		...			4,338	
			11,65,656		11,75,012	11,62,000		12,62,290
<i>Allowances, honoraria, etc.—</i>		Travelling Allowance		9,900			11,440	
		Grain Compensation		...			...
		House-rent and other Allowances		93,803			97,630 2,700	
		Overtime and holiday allowances §		2,06,000	3,09,703	2,54,000	§2,05,000	3,17,770
			2,18,984					
<i>Supplies and Services—</i>		Petty Construction and Repairs		1,000			1,000	
		Purchase of Stores and Material		26,250			30,000	
		Rewards		36,400			1,00,000	
		Purchase and repair of Boats and Steam Launches, etc.		...			...
		Recruitment of ex-soldiers for customs service		6,000	69,650	55,000	6,000	1,37,000
			39,478					
<i>Contingencies—</i>		Rents, Rates and Taxes		4,000			5,080	
		Service Postage and Telegrams		8,000			7,000	
		Telephone charges		6,965			6,965	
		Contract Contingencies		20,000			23,500	
		Other Contingent Expenditure		12,703			7,975	
			53,916		51,663	46,000		50,520
<i>Grants-in-aid, Contributions and Donations—</i>		Payment to Customs Preventive Service (Grants and Loans Fund)			37,157	37,000		29,990
<i>Establishment charges payable to other Governments, Departments, etc.—</i>		Central Government's share of cost of combined Salt, Customs and Excise Establishment		1,88,431			2,24,030	
		Share debitable to Customs of the combined Salt and Customs Establishment		1,56,288			23,150	
			2,65,487		3,44,719	2,44,000		2,47,180
<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>		Deduct—Contributions on account of Customs Establishment at Private Wharves		—69,126	—64,693	—57,000		—56,970
		For rounding		...	—84	...		+470
		Total Presidency Division	17,79,029	20,53,500	18,54,000		21,15,000	

(a) The decrease is due to the fact that certain additional staff for which provision was made in 1922-23 has been treated as temporary and shown under Temporary Establishment pending the decision of the Retrenchment Committee.

(b) Includes the additional staff above mentioned.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SIND DIVISION.								
<i>Pay of Officers—</i>	1	Collector (2,250—100—2,750)	31,000 26,055	30,100	55,700	15,000 41,000	33,000	66,250
	2	Assistant Collectors (350—1,750)		25,600			33,250	
<i>Pay of Establishment—</i>	73	Inspectors, Preventive Officers and Appraisers at varying rates from Rs. 45 to Rs. 500		1,45,040			1,80,708	
	124	Clerks at varying rates from Rs. 30 to Rs. 600		77,100			1,35,565	
	172	Servants at varying rates from Rs. 10 to Rs. 18		21,996			22,052	
	41	Gatekeepers and Wharfingers at varying rates from Rs. 45 to Rs. 190		19,260			33,480	
	36	Boat Establishment at varying rates from Rs. 13 to Rs. 45		6,744			10,440	
		Revision of pay of Establishment		2,815			3,120	
		Improvement of edible oyster culture in Sind		1,500			1,675	
		Leave and Deputation allowance		1,500			30,000	
		Re-organisation of the Subordinate Preventive, Appraising and clerical establishments of the Karachi Customs House		95,416			...	
			3,50,920		3,61,871	4,30,000	...	4,17,040
<i>Allowances, honoraria etc.—</i>		Travelling Allowance		3,000			3,040	
		Overtime and Holiday Allowances		52,520			52,520	
		House-rent and other Allowances		23,310			24,970	
			53,964		78,830	1,08,000		80,530
<i>Supplies and services—</i>		Purchase and repair of boats, motor launches, etc.		...			...
		Purchase of Stores and Material		13,500			13,500	
		Rewards		9,000			9,000	
		Petty Construction and Repairs		500			500	
			18,991		23,900	24,000		23,000
<i>Contingencies—</i>		Rents, Rates and Taxes		9,174			9,176	
		Postage and Telegrams		2,000			2,000	
		Telephone Charges		2,000			1,750	
		Contract Contingencies		7,500			7,500	
		Other Contingent expenditure		4,380			5,434	
			25,644		25,354	28,000		25,860
		Deduct—Contribution from contractors on account of improvement of edible oyster culture in Sind		—10,089		—3,000		—1,675
		For rounding		...	—255	...		—5
		Total Sind Division	4,96,485		5,44,500	6,43,000		6,11,000
COTTON EXCISE ESTABLISHMENT.								
<i>Pay of Officers—</i>	1	Assistant Inspector					6,070	
<i>Pay of Establishment—</i>	1	Inspector (840)			10,080	13,000	9,990	16,060
	17	Clerks at varying rates from Rs. 60 to Rs. 425		24,972			28,090	
	9	Servants at varying rates from Rs. 7 to Rs. 20		1,860			1,420	
		Leave and Deputation allowance		...			7,000	
		Temporary Establishment	31,270		26,832	27,000		36,510
<i>Allowances honoraria, etc.—</i>		Local Allowance		1,440			...	
		Travelling Allowance		11,800			11,320	
		Grain Compensation		...			...
		House-rent and other allowances	4,802	2,508			3,530	
<i>Contingencies—</i>		Contingencies		15,748		8,000		14,850
		For rounding	544		1,375	2,000		1,480
					—35			+ 100
<i>Establishment charges recoverable from other Governments Departments, etc.—</i>		Deduct amount recoverable from the Provincial Government for Inspection of Factories	—20,505		...	...		...
<i>Assignments and compensations—</i>		Total Cotton Excise Establishment	16,111		54,000	50,000		69,000
		<i>Sar Dessi of Savantvadi</i>		11,743			11,743	
		Chief of Akalkot	35,066	9,606			9,606	
		Not exceeding Rs. 5,000 per annum	26,828	20,297	41,646	21,000	20,297	
		For rounding	...		+ 354			41,646 + 354
		Total	61,894		42,000	42,000		42,000
		TOTAL BOMBAY	24,07,076		27,41,000	26,30,000		28,34,000
		Non-voted	1,31,165		1,47,000	89,000		1,59,000
		Voted	22,75,911		25,94,000	25,50,000		27,25,000

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		BENGAL.					
		CALCUTTA.					
<i>Pay of Officers—</i>	Existing strength.						
	1	Collector (2,600)				31,200	
	3	Assistant Collectors 1 (800), 2 (450 to 600)		30,000		22,200	
	3	Assistant Collectors 1 (1,375), 1 (1,150), 1 (1,000)		31,200			
	1	Chemical Examiner (1,650)		40,200		42,300	
		Leave salary		19,200		19,800	
		For rounding		{ 5,000 4,000 100 300		{ 4,000 5,000 -300 +800	
			82,892		1,30,000	92,000	
			31,191		25,000		1,25,000
	<i>Pay of Establishment—</i>	247	Preventive officers at varying rates from Rs. 140 to Rs. 675		6,59,000		7,84,600
310		Clerks at varying rates from Rs. 40 to Rs. 600		2,01,048		4,14,231	
27		Appraisers 1 on Rs. 800 and rest at varying rates from Rs. 290 to Rs. 725		1,60,000		1,72,260	
281		Servants at varying rates from Rs. 8-8-0 to Rs. 35		53,766		57,319	
		Temporary establishment		26,790		19,430	
144		Boat establishment		38,976		27,392	
		Revision of pay of the Chemical Examiner's Laboratory Assistants		1,15,000		255*	
		For rounding		-580		+13	
			12,13,795		12,54,000	18,05,000	14,85,500
<i>Allowances, honoraria, etc.—</i>			Travelling allowance		5,000		9,500
		Overtime and holiday allowances		3,90,000		3,40,000	
<i>Supplies and services—</i>		House-rent and other allowances		9,000		11,000	
		Clothing charges	3,51,748	22,650	4,03,000	3,35,000	3,60,500
		Purchase and repair of boats		45,000		45,500	
		Purchase of dockyard supplies		25,000		30,400	
<i>Contingencies—</i>		Rewards		40,000		35,000	
		Rents, rates and taxes	98,650	22,000	1,32,650	94,000	1,33,550
		Office expenses and miscellaneous		45,000		23,000	
		For rounding	66,626		67,000	82,000	68,000
				+350		-50	
	TOTAL CALCUTTA	18,44,902		19,87,000	19,33,000	21,72,500	
		CHITTAGONG.					
<i>Pay of Officers—</i>	Existing strength.						
	1	Collector (950—1,000)	11,104		11,000	11,000	11,550
	37	Clerical and other establishment at varying rates from Rs. 35 to Rs. 350		43,304		52,640	
	13	Servants on Rs. 17 and less		2,292		2,316	
		Temporary establishment		720		790	
	26	Boat establishment at rates from Rs. 14 to 44		6,084		6,220	
		Leave salary		...		5,000	
		Revision of pay of the clerical and menial establishments	55,145	7,298	59,696	60,000	68,966
							(a)
<i>Allowances, honoraria, etc.—</i>		Travelling allowance		...		120	
		Overtime and holiday allowances		15,000		14,000	
<i>Supplies and services—</i>		Rewards	11,483	200	15,000	15,000	14,120
		Purchase and repair of boats		1,500		1,500	
		Purchase of dockyard supplies		600		450	
<i>Contingencies—</i>		Rents, rates and taxes	2,932	788	2,300	2,200	2,150
		Other non-contract charges		700		1,057	
		Contract contingencies		1,345		620	
		For rounding	3,595		2,833	3,800	4,277
				+171		-563	
	TOTAL CHITTAGONG	84,259		91,000	92,000	98,500	
	TOTAL BENGAL	19,29,161		20,78,000	20,25,000	22,71,000	
	Non-voted	82,892		94,500	92,000	97,000	
	Voted	18,46,269		19,83,500	19,33,000	21,74,000	

(a) The increase is due to (1) augmentation of the rummaging and ministerial staff (2) inclusion of duty allowance and (3) normal increments of pay.

			Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Assignments and Compensations</i>	PUNJAB.		7,101		23,000	36,000		23,000
	BURMA.							
	RANGOON.							
<i>Pay of Officers</i>	Existing strength.	1 Chief Collector (2,250—2,750)		28,860		30,900		
		1 Assistant Collector (350—1,500) + O. S. P. 200		25,800		10,200		
		1 Assistant Collector (350—1,500)		14,000		8,825		
		1 Superintendent Preventive Service (600—1,600)	31,063			44,800	19,032	
			36,423		68,660	12,800		68,957
<i>Pay of Establish- ment</i>		12 Appraisers at varying rates from Rs. 200 to Rs. 700		61,200		58,960		
		93 Inspectors and Preventive officers at varying rates from Rs. 40 to Rs. 450		2,59,140		2,65,108		
		143 Clerical and other establishments at varying rates from Rs. 25 to Rs. 450		2,42,107		2,00,814		
		143 Servants at varying rates from Rs. 6 to Rs. 25		25,985		38,482		
		Temporary Establishment		...		7,700		
		Revision of pay of menial establishment		5,595		...		(b)
<i>Allowances honoraria, etc.</i>		Travelling Allowance	4,73,980	5,94,027	5,37,700	...	5,71,064	
		House rent and other allowances		4,000		3,200		
		Overtime and holiday allowances		1,11,420		12,240		
				90,000		3,239		
						1,30,000		
<i>Supplies and Services</i>		Purchase and Repairs to Bicycles and Pre- ventive Service Boats	1,40,297	2,05,420	10,200	1,38,800		1,53,679
		Rewards		3,000		1,500		
		Uniform to Boat Lascars		5,000		5,000		
				8,400		8,274		
<i>Contingencies</i>		Contract Contingencies	10,128	16,400	15,400	20,000	14,774	
		Rents, Rates, and Taxes		18,900		16,000		
		Other Contingent expenditure	44,123	100	...	...
		Steam Launch Charges.		34,000	34,000	...	36,000	
<i>Pay of Establishment</i>		Crew (45 men at varying rates from Rs. 15 to Rs. 50)		19,380		15,040		
		Leave allowances		...		1,000		
			14,986	19,380	14,500	...	16,040	
<i>Supplies and Services.</i>		Building, Repairs and Outfit (Material)		12,000		12,000		
		Building, Repairs and Outfit (Personnel)		8,000		8,000		
		Coal and wood fuel		70,000		55,000		
		Purchase of ships		...		...
		Maintenance of two new motor launches		...		...
<i>Contingencies</i>		Miscellaneous	2,14,057	90,000	62,000	...	75,000	
			1,984	2,624	2,300	...	2,400	
		TOTAL RANGOON	9,67,041	10,30,511	8,72,500	...	9,37,914	
	Existing strength	OUTPORTS.						
<i>Pay of Officers</i>	3	Collector (also Port Officer) (200)	7,516	7,200	7,400	...	7,200	
<i>Pay of Estab- lishment</i>	18	Preventive Officers at varying rates from Rs. 70 to Rs. 350		49,708		40,732		
	22	Clerks and Servants at varying rates from Rs. 25 to Rs. 250 and Rs. 12 to Rs. 15.		22,848		34,116		
	81	Boat and Hulk Establishment (varying from Rs. 12 to Rs. 20)		13,044		22,460		
		Temporary Establishment		1,966		4,472		
		Revision of pay of tindals, lascars, etc.	93,430	3,863	90,989	94,500	(a) 1,01,780	
		Carried over	1,00,946	98,189	1,01,900	...	1,08,980	

(a) The increase is due to the entertainment of additional staff.

(b) This includes provision for leave salary of the various establishments concerned amounting to Rs. 20,000.

CUSTOMS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	1,00,946		98,189	1,01,900		1,08,980
<i>Allowances, hono- raria, etc.—</i>	Overtime and holiday allowances§		10,800			30,000	
	Travelling Allowance		2,565			2,160	
	House rent and other allowances		12,920		4,600	4,680	
<i>Supplies and Services—</i>	Rewards	27,522		26,285	30,100	251	
	Purchase and Repairs to bicycles and Preventive Service Boats		1,075			1,075	
	Value of stores and equipment to boats		995			1,200	
		3,172		2,370	2,300	350	
<i>Contingencies—</i>	Postage and Telegram charges		1,180			1,280	
	Rents, Rates and Taxes		1,241			1,270	
	Other contingent expenditure		7,021			9,985	
		5,088		9,442	23,600		12,485
	Total Outports	1,37,628		1,36,286	1,62,500		1,61,181
	For rounding { Non-voted . . . . .	...		--60			--252
	{ Voted . . . . .	...		+263			+157
	TOTAL BURMA	11,04,669		11,67,000	10,35,000		10,99,000
	Non-voted	38,579		50,000	67,000		84,000
	Voted	10,66,090		11,17,000	9,68,000		10,15,000
<i>Pay of Estab- lishment—</i>	Existing strength.						
	7 Preventive officers and clerks at rates varying from Rs. 15 to Rs. 250		10,080			9,859	
<i>Allowances, hono- raria, etc.—</i>	4 Servants at varying rates from Rs. 8 to Rs. 10		516			372	
	Boat Establishment		5,088			1,380	
	Temporary Establishment		150			...	
	Travelling Allowances	17,087		15,824	13,900		11,611
	House rent and other Allowances		1,000			762	
<i>Supplies and Services—</i>	Petty Construction and Repairs	1,016		1,638	1,900	1,196	
		...		1,156	60		1,958
<i>Contingencies</i>	Miscellaneous contingent charges	3,141		1,585	2,940		3,033
	For rounding . . . . .	...		--213	+200		+338
	Total (Voted)	21,244		20,000	19,000		17,000
CENTRAL PROVINCES.							
COTTON EXCISE ESTABLISHMENT.							
<i>Pay of Establishment— Allowances, honoraria, etc.— Contingencies—</i>	1 clerk (30—2—80)		331		690	690	690
	Allowances		82		120	120	920
	Miscellaneous . . . . .		...		190	190	190
	For rounding . . . . .		...		...	...	+200
	Total (Voted)		413		1,000	1,000	(a)2,000

(a) The increase represents travelling allowance of the Commercial Agent of the Industries Department who will pay visit to mills exclusively for inspections under the Cotton Duties Act, 1896.

§ *Explanatory Note.*

For a proper appreciation of the charges to be incurred under the head "Overtime and Holiday Allowances" the following *pro forma* account of receipts and expenditure relating to them is exhibited:—

	ACTUALS. 1921-22.		REVISED ESTIMATE. 1922-23.		BUDGET ESTIMATE. 1923-24.	
	Receipts.	Expenditure.	Receipts.	Expenditure.	Receipts.	Expenditure.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>I.—Overtime fees levied from Merchants and ship-owners and payments therefrom (a)—</i>						
Karachi	37,471	36,353	37,000	37,000	37,000	37,000
Chittagong	7,958	8,371	8,000	8,000	8,000	8,000
Calcutta	1,55,897	1,53,632	1,55,000	1,43,000	1,43,000	1,40,000
Bombay	1,55,539	1,42,015	1,58,000	1,49,000	1,65,000	1,56,000
Burma	54,614	54,614	67,000	67,000	67,000	67,000
Madras	42,649	44,360	42,000	41,500	45,000	41,500
Total	4,54,128	4,39,345	4,67,000	4,45,500	4,65,000	4,49,500
<i>II.—Overtime fees paid by Government (b)—</i>						
Karachi . . . . .	...	10,544	...	13,000	...	13,000
Chittagong . . . . .	...	518	...	4,000	...	4,000
Calcutta . . . . .	...	27,957	...	28,000	...	26,000
Bombay . . . . .	...	31,120	...	33,000	...	50,000
Burma . . . . .	...	7,211	...	21,000	...	23,500
Madras . . . . .	...	12,208	...	12,500	...	12,500
Total . . . . .	...	89,558	...	1,11,500	...	1,29,000
<i>III.—Penalty fees levied for work on Sundays and special holidays and payments therefrom (c)—</i>						
Karachi	24,065	2,520	23,000	2,520	23,000	2,520
Chittagong	2,226	2,330	2,000	2,000	2,000	2,000
Calcutta	1,15,850	1,55,835	1,15,000	1,03,000	1,12,000	1,05,000
Bombay	1,82,600	...	1,36,000	...	1,85,000	...
Burma	71,888	89,658	71,000	63,000	71,000	70,000
Madras . . . . .	...	...	...	...	...	...
Total	3,96,629	2,50,343	3,47,000	1,70,520	3,93,000	1,79,520
GRAND TOTAL	8,50,757	7,79,246	8,14,000	7,27,520	8,58,000	7,58,020
Excess of receipts over expenditure	71,511		(d)86,480		(d)99,980	

- (a) These fees are charged for work done by the Customs staff in the interests of merchants and ship-owners outside the free service hours, which in the case of preventive and out-door work generally are the 12 hours from sun-rise to sun-set, or on holidays and Sundays. These fees are paid in full to the staff earning them, but in practice they are first credited to Government revenues and corresponding amounts are paid to the staff by a debit to the budget grant.
- (b) These are fees paid to the staff by Government for overtime work and not recoverable from merchants, as the work for which they are earned is performed during the free service hours but is in excess of the prescribed hours, *viz.*, 9 hours a day or 54 hours a week. Such fees are also necessitated by the performance of work outside the free service hours or on holidays and Sundays in the sole interests of the Customs administration. These fees are granted in order to avoid the necessity for augmenting the staff at the ports.
- (c) These penalty fees are paid by merchants and ship-owners for working cargoes on Sundays and closed holidays, in addition to the overtime fees mentioned in (a) above. The method of expending these receipts varies from port to port, the principle ordinarily followed being to distribute them among certain specified seamen's charities and welfare institutions. In certain cases, however, a portion is paid to the staff or remains to the credit of Government revenues.
- (d) The variation in the total estimated expenditure for 1923-24 under Bengal as given in the Demand and in this note is due to the fact that the revised figures in this note were received after the estimates were closed.

REVENUE.

See notes under important heads printed at the end of the volume.

Demand No. 2.

TAXES ON INCOME.

Rs. 58,93,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	27,000	5,418	40,500	39,500	42,000	6,38,000	42,000	9,39,000
Madras	14,213	3,16,414	38,000	7,62,000	37,000	4,52,000	59,000	6,27,000
Bombay	5,042	6,58,885	...	11,04,000	...	8,98,000	...	14,79,000
Bengal	50,922	2,36,437	77,000	7,23,000	59,000	4,91,000	69,500	7,17,500
United Provinces	28,703	3,34,341	33,000	6,04,000	25,100	5,60,900	33,000	6,16,000
Punjab	9,887	2,40,993	37,000	4,92,000	33,000	4,47,000	37,000	5,59,000
Burma	11,769	1,20,162	19,000	2,43,000	22,000	2,16,000	22,000	3,65,000
Bihar and Orissa . . . . .	...	78,270	...	1,82,000	...	1,89,000	...	2,29,000
Central Provinces	20,533	1,32,926	30,000	3,24,000	30,000	2,78,000	30,000	3,41,000
Assam . . . . .	...	5,327	...	7,000	...	12,000	...	12,000
Exchange . . . . .	...	8,202	...	...	...	18,000	6,000	23,000
For rounding	...	...	+500	-500	-100	+100	-500	+500
Lump reduction made by the Assembly	1,68,119	21,37,425	2,75,000	44,80,000	2,66,000	41,88,000	3,15,000	58,93,000
	...	...	...	-2,24,000	...	...	...	...
	1,68,119	21,37,425	2,75,000	42,56,000	2,66,000	41,88,000	3,15,000	58,93,000
NET TOTAL	23,05,544		45,31,000		44,54,000		62,08,000	

	Existing strength.	INDIA.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BOARD OF INLAND REVENUE.								
Pay of officers—	1	Member (3,000—3,500)		40,500		42,000	42,000	
	1	Personal Assistant (300—900). Adviser to the Government of India		6,800		...	10,200	
Pay of estab- lishment—		Leave salary	27,000	...	47,300	10,200	2,000	54,200
	5	Assistants and stenographers (at rates varying from Rs. 75 to Rs. 350)		13,000			11,350	
Allowances, honor- aria, etc.—	6	Servants (at rates varying from Rs. 12 to Rs. 35)		1,200			910	
		Travelling allowance	121		14,200	10,520		12,260
Contingencies—		Contingent charges	5,097		8,000	9,800		6,900
		Payments to Local Governments for part services of their staff in Income-tax work	300		10,000	8,000		8,000
Establishment charges payable to other Govern- ments.		For rounding		...	+500	(a) 6,00,000	(b) 9,00,000	-360
						-520		
		TOTAL INDIA	32,418		80,000	6,80,000		9,81,000
		Non-Voted	27,000		40,500	42,000		42,000
		Voted	5,418		39,500	6,38,000		9,39,000
MADRAS.								
COLLECTION OF INCOME-TAX.								
Presidency charges.								
Pay of officers—	1	Commissioner (3,000)		36,000			36,000	
		Deputy Commissioner and Secre- tary to the Chief Commissioner of Income-tax (1,500—1,600)		1,750			...	
Pay of estab- lishment—	1	Assistant Commissioner, Madras (1,850).		12,600			22,200	
	21	Income-tax Officers (at varying rates from Rs. 250 to 900)		49,390			75,000	
	...	Allowance to Deputy Collector, Madras (200)		2,400			...	
	...	Assistant Commissioners and In- spectors at varying rates from Rs. 240 to Rs. 300.		16,800		37,000	...	1,33,200
			18,950		1,18,940	65,000		
	92	Income-tax Surveyors and Exam- iners, Accountants, clerical and menial establishments, etc., (at varying rates from Rs. 15 to Rs. 500)	83,657		78,345	90,000		91,004
		Carried over	1,38,567		1,97,285	1,92,000		2,24,204

(a) Vide Explanatory note, paragraph 1.
(b) " " " " " 2.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
MADRAS—contd.								
	Brought forward	1,38,567		1,97,285	1,92,000		2,24,200	
<i>Allowances, honoraria, etc.—</i>	Travelling Allowance		16,500			20,000		
	Commission paid to Companies		500			...		
	House-rent and other allowances		5,180			7,500		
		13,118		22,160	18,000		27,500	
<i>Contingencies—</i>	Miscellaneous contingent expenditure	5,246		9,700	18,000		22,150	
				+ { 250			+ 800	
				+ { 605			- 654	
	For rounding							
	Total	1,56,931		2,30,000	2,26,000		2,74,000	
	District Charges.							
<i>Pay of officers—</i>	Existing strength.							
	1 Assistant Commissioner (1,000-1,500)		...			16,800		
<i>Pay of establishment—</i>	8 Income-tax Deputy Collectors at varying rates from (300 to 850)		25,200			26,100		
	12 Income-tax officers, (300-900)	23,219		25,200	25,000	40,000	82,900	
	124 Tahsildars and other executive subordinates at varying rates from Rs. 60 to Rs. 300		1,78,371			1,31,217		
	185 Clerical and Menial Establishments at varying rates from Rs. 12 to Rs. 120	2,15,073	67,255	2,45,626	1,91,000	81,559	2,12,776	
<i>Allowances, honoraria, etc.—</i>	Travelling Allowance		33,080			34,400		
	Commission paid to private individuals		1,000			...		
	House-rent and other allowances	41,015	530	34,610	38,000	1,500	35,900	
<i>Contingencies—</i>	Miscellaneous Contingent charges	4,598		9,084	9,000		22,000	
	Provision for reorganization of Income-tax staff			2,55,400	...		(a) 58,000	
	For rounding			+ 80	...		+ 421	
	Total	2,83,905		5,70,000	2,63,000		4,12,000	
	TOTAL	4,40,836		8,00,000	4,89,000		6,86,000	
<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>	Deduct—Amount recoverable from Provincial Government	{ 4,737 1,05,472		...	...		...
	NET TOTAL MADRAS	3,30,627		8,00,000	4,89,000		6,86,000	
	Non-Voted	14,213		38,000	37,000		59,000	
	Voted	3,16,414		7,62,000	4,52,000		6,27,000	
BOMBAY.								
COLLECTION OF INCOME-TAX.								
<i>Pay of officers—</i>	Existing strength.							
	1 Commissioner (3,000),	5,042	36,000			36,000		
	Presidency Charges.							
	1 Assistant Commissioner, (2,500)		30,000			30,000		
	6 Income-tax Officers, 1 (1,500-50-2,000), 5 (300-900)		54,000			56,450		
<i>Pay of establishment—</i>	3 Superintendents of Surveys (2) Chief Examiner of Accounts (1) (550-25-70)		23,340			20,430		
	Leave Allowance	1,56,209	...	1,43,340	1,40,000	21,430	1,64,310	
	251 Inspectors, other executive subordinates and clerical establishment at varying rates from Rs. 45 to Rs. 500		4,34,330			4,02,650		
	118 Servants at varying rates from Rs. 9 to Rs. 32		35,580			37,268		
	Leave Allowance		...			43,432		
	For rounding and probable saving		-50,369			-520		
<i>Allowances, honoraria, etc.—</i>	Local Allowance	1,41,656		4,19,541	3,40,000		4,80,833	
	Travelling Allowance		23,927			860		
	House-rent and other Allowances	20,108	14,352	83,819	35,000	39,200	46,030	
	Carried over	3,23,015		8,46,700	5,15,000		6,91,200	

(a) See explanatory note, paragraph 3.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BOMBAY.							
PRESIDENCY CHARGES— <i>contd.</i>							
Brought forward		3,23,015		6,46,700	5,15,000		6,91,200
<i>Contingencies—</i>	Rents, Rates and Taxes		1,20,000			1,00,000	
	Postage and Telegram charges		15,000			25,000	
	Contract Contingencies		24,100			20,000	
	Other contingent expenditure		1,200			800	
		39,907		1,60,300	98,100		1,45,800
Total Presidency Charges		3,62,922		8,07,000	6,13,000		8,37,000
Mofussil Charges.							
<i>Pay of officers—</i>	Existing strength.						
	1 Assistant Commissioner of Income tax (1,000—100—1,500)		25,700			13,100	
	7 Income-tax officers 3 (300— $\frac{3}{2}$ —900), 1 (300— $\frac{3}{2}$ —900 plus Personal Allowance 90), 1 (300— $\frac{3}{2}$ —900 Sind Allowance 50), 1 (Duty Allowance 150), 1 (Duty Allowance 100) Leave Allowance		43,090			33,980	
		64,664		68,790	57,000	5,100	52,180
<i>Pay of establishment—</i>	68 Inspectors, Assessors, Examiners and other executive subordinates, Assistant Bailiffs, clerks, etc., at varying rates from Rs. 16 to Rs. 200		62,160			72,522	
	42 Servants (at varying rates from Rs. 8 to Rs. 16)		4,884			7,164	
	Temporary Establishment Leave Allowance		64,027			64,027	
						7,977	
		1,58,368		1,31,071	1,62,000		1,51,690
<i>Allowances, hono- raria, etc.—</i>	Travelling Allowances		30,480			30,496	
	Local Allowance		15,771			11,524	
	House-rent and other Allowances		7,493			1,440	
		45,653		53,744	35,000		43,460
<i>Contingencies —</i>	Rents, Rates and Taxes		18,000			11,380	
	Postage and Telegram charges		11,124			16,284	
	Contract Contingencies		10,000			9,237	
	Other contingent expenditure		1,330			7,129	
		32,290		40,454	31,000		44,630
	For rounding			—59			+40
Total District charges		3,01,005		2,94,000	2,85,000		2,92,000
Provision for the re-organisation of the Income-tax Staff							(a) 3,50,000*
<i>Establishment charges payable to other Governments, Departments, etc.</i>	Add—Amount payable to Provincial Government for combined establishment			3,000			
NET TOTAL BOMBAY		6,63,927		11,04,000	8,98,000		14,79,000
Non-Voted		5,042					
Voted		6,58,885		11,04,000	8,98,000		14,79,000
BENGAL.							
COLLECTION OF SUPER-TAX AND EXCESS PROFITS DUTY.							
<i>Pay of establishment—</i>	Existing strength.						
	Establishment	5,280		7,000			
	Allowances	453		600			
<i>Allowances, hono- raria, etc.—</i>	Contingencies			400			
	For rounding						
		5,733		8,000			
Total (Voted)		5,733		8,000			
COLLECTION OF INCOME-TAX.							
<i>Pay of officers—</i>	1 Commissioner, (2,750)		33,000			33,000	
	6 Assistant Commissioners 2 (1,500—100—2,000), 4 (1,000—100—1,500)		43,666			44,000	
			64,000			64,000	
	66 Income Tax officers and Assistant Income tax officers (300— $\frac{3}{2}$ —900).		4,54,068			4,54,080	
	1 Personal Assistant to Commissioner (300— $\frac{3}{2}$ —900)	47,734	6,880	6,01,614	55,000	6,880	6,01,960
		29,897			1,73,000		
<i>Pay of establishment—</i>	24 Assessors and other executive subordinates at varying rates from Rs. 25 to Rs. 300		47,110			46,100	
	247 Clerks and stenographers (300 and less)		2,41,210			2,41,126	
	190 Servants (12 to 19)	1,892	36,768		3,000	36,768	
		2,31,082		3,25,088	2,04,000		3,23,994
Carried over		3,10,605		9,26,702	4,35,000		9,25,954

(a) See explanatory note, paragraph 4.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward		3,10,605		9,26,702	4,35,000		9,25,954
BENGAL—contd.							
COLLECTION OF INCOME-TAX—contd.							
Allowances, hono- raria, etc.—	Travelling allowance	1,100	32,000		1,000	28,000	
	House rent and other allowances	38,588	8,000	40,000	45,000	12,095	40,095
Contingencies—	Contract contingencies	196	18,000			36,000	
	Non-contract contingencies	25,081	51,000	69,000	69,000	33,000	69,000
	For rounding and probable savings			+334 -2,44,036	...	...	-7,500 -2,40,549
	Total	3,75,568		7,92,000	5,50,000		7,87,000
Establishment charges recover- able from other Governments, Departments, etc.—	TOTAL	3,81,301		8,00,000	5,50,000		7,87,000
	Deduct—Amount recoverable from Provincial Government	-93,892		...			
	NET TOTAL BENGAL	2,87,409		8,00,000	5,50,000		7,87,000
	Non-Voted	50,922		1,77,000	59,000		69,500
	Voted	2,36,487		7,23,000	4,91,000		7,17,500
UNITED PROVINCES.							
Pay of officers—	Existing strength.						
	1 Commissioner of Income-tax (2,500 + 250)			33,000		33,000	
	4 Assistant Commissioners of Income-tax (1,000—100—1,500) . . . . .			...		64,000	
	50 Income-tax officers, 36 (350—30—800 — 25—900), 14 (250—12½—350)	28,703		3,85,440	25,100	3,25,284	
Pay of estab- lishment—	216 Clerks (at varying rates from Rs. 40 to Rs. 250)	1,57,990		3,18,140	2,57,000	4,22,284	
	131 Servants (from Rs. 10-8-0 to Rs. 16) Temporary Establishment			1,81,152		1,83,480	
				16,914		16,914	
				3,000		3,000	
		95,362		2,01,066	1,78,700	2,03,394	
Allowances, hono- raria, etc.—	Contingencies	47,624		75,000	75,200	75,000	
	Travelling allowances	33,365		60,000	50,000	48,000	
Establishment charges recover- able from other Governments, Departments, etc.—	Probable savings			-17,506		-99,678	
	NET TOTAL UNITED PROVINCES	3,63,044		6,37,000	5,86,000	6,49,000	
	Non-Voted	28,703		33,000	25,100	33,000	
	Voted	3,34,341		6,04,000	5,60,900	6,16,000	
PUNJAB.							
Pay of officers—	Existing strength.						
	1 Commissioner of Income Tax (2,750) + leave salary (4,000)			37,000		37,000	
	2 Assistant Commissioner of Income-tax 2 (1,000—50—1,500)			26,000		31,332	
	1 Assistant Commissioner . . . . .			...		(a) 16,000*	
	20 Income-tax Officers 20 (300—40—850)			1,05,940		1,60,000	
	6 Income-tax officers . . . . .			...		(a) 33,000*	
Pay of establish- ment—	153 Inspectors and clerks (at varying rates from Rs. 30 to Rs. 250)	9,887		1,68,940	33,000	2,77,332	
	19 Accountants and clerks	83,614		1,88,912	1,30,000	1,98,730	
	147 Servants at Rs. 14 and Rs. 15-8			24,696		(a) 27,000*	
	Revision of menial estab- lishment . . . . .			...		24,270	
	Temporary establishment . . . . .			...		(a) 800*	
		1,22,684		2,13,608	1,60,000	2,50,800	
Allowances, honoraria, etc.—	Compensation for dearness of food			4,000		4,000	
	Travelling allowance	71,681		80,800	83,000	69,680*	84,640
	Carried over	2,87,866		4,73,348	4,06,000	6,12,772	

(a) See Explanatory note, paragraph 5.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward						6,12,772
		PUNJAB.						
<i>Supplies and services—Contingencies—</i>	Purchase of tents			15,000	7,500		5,000	
	Contingencies and rent of offices .			...		8,400*	
	Contingencies			25,000		43,200		
	Rent of Offices			16,000		16,600		
	Stationery . . . . .			...		500	
	For rounding	46,611		41,000	66,500		68,700	
		...		-348			+160	
	Total	3,34,507		5,29,000	4,80,000		6,86,032	
<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>	Deduct—Amount recoverable from Provincial Government	-83,627		...	...		...
	Deduct—Probable savings . . . . .	...		...	...		-90,632
	NET TOTAL PUNJAB	2,50,880		5,29,000	4,80,000		5,96,000	
	Non-Voted	9,887		37,000	33,000		37,000	
	Voted	2,40,993		4,92,000	4,47,000		5,59,000	
		BURMA.						
<i>Pay of officers—</i>	Existing strength.							
	1 Deputy Commissioner (1,500—2,000)	15,692	18,550			19,150		
	2 Income-tax Officers		25,698			17,600		
	Temporary Income-tax Officers		26,424			33,550		
	Leave salary . . . . .		...		19,000	6,000	
<i>Pay of establishment—</i>	86 Assessors, Clerks, Thugyi, Collectors, Cashiers, and servants at varying rates from Rs. 10 to Rs. 450	42,845		70,672	54,000		76,300	
	Temporary Establishment		1,21,523			88,435		
		98,763		1,50,415	1,26,000		1,37,047	
<i>Allowances, honoraria, etc.—</i>	Travelling Allowance		11,500			16,765		
	Commission for collection of Income-tax		110			110		
	House rent and other allowances		19,600		3,000	3,000		
		12,236		31,210	28,000	18,900	38,775	
<i>Contingencies—</i>	Contract Contingencies		5,658			7,820		
	Rents, Rates and Taxes		2,400			2,400		
	Miscellaneous		1,246			191		
			6,372		9,304	8,000		10,411
	Provision for re-organisation of Income-tax officers . . . . .	...		...	...		(a) 1,25,000*
	For rounding { Non-Voted Voted			{ +450 -51			{ ... -533	
	Total	1,75,908		2,62,000	2,38,000		3,87,000	
<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>	Deduct—Share of Provincial Government	-3,923		...	...		...
		-40,054						
	NET TOTAL BURMA	1,31,931		2,62,000	2,38,000		3,87,000	
	Non-Voted	11,769		19,000	22,000		22,000	
	Voted	1,20,162		2,43,000	2,16,000		3,65,000	

(a) See Explanatory note, paragraph 6.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BIHAR AND ORISSA.								
<i>Pay of officers—</i>		1 Commissioner of Income-tax (Rs. 2,000 to Rs. 2,500)					27,500*	...
	1	Assistant Commissioner of Income-tax (1,000—50—1,500)		16,800			17,000	
<i>Pay of establishment—</i>	10	Income Tax Officers (300—900)	23,845	52,200	69,000	57,268	68,800	1,13,300
	83	Assessors and clerks at varying rates from Rs. 30 to Rs. 200		71,616			89,856	
	77	Servants (Rs. 10—14)		8,760			9,40*	
		Clerks and menials					(a) 3,798*	
		Temporary Establishment		1,000			1,000	
<i>Allowances, honoraria, etc.—</i>		Travelling Allowance	51,422	19,150	31,376	66,060	28,440	1,07,062
		Compensation for dearness of provisions		1,802	10,952	19,936	1,020	29,460
<i>Contingencies—</i>		Rents, Rates and Taxes	18,261	...	...	...	6,300	...
		Contract Contingencies		10,500	10,500	13,128	12,478	18,778
		Probable savings and for rounding . . . . .		...	+172	-358	...	-39,600
<i>Establishment charges payable to other Governments, Departments, etc.</i>		Total	1,04,360		1,82,000	1,56,334		2,29,000
<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>		Add—Amount payable to Bihar and Orissa Government for Central Governments share of combined Excise and Income Tax Establishment.	...			32,666		...
		Deduct—Provincial Government's share	26,090		...	...		...
		NET TOTAL BIHAR AND ORISSA (VOTED)	78,270		1,82,000	1,89,000		2,29,000
CENTRAL PROVINCES.								
<i>Pay of officers—</i>	1	Commissioner of Income Tax 2,000 to 2,500 + (250).		30,000			30,000	
	2	Assistant Commissioners (1,000 to 1,500).		24,000			31,333	
	13	Income Tax Officers at varying rates from Rs. 300 to Rs. 900	20,583	75,000	1,29,000	30,000	97,188	1,58,521
<i>Pay of establishment—</i>	101	Executive subordinates and clerks at varying rates from Rs. 30 to Rs. 300	56,255	1,16,900		84,900	1,31,960	
	78	Duffries and Servants at varying rates from Rs. 11 to Rs. 20		12,500			10,000	
			58,215		1,29,400	88,000		1,41,960
<i>Allowances honoraria, etc.—</i>		Travelling allowances		20,000			28,000	
		House rent and other allowances		10,000			9,000	
		Commission for collection of Income-Tax	45,890	39,500	69,500	78,100	40,000	77,000
<i>Contingencies—</i>		Purchase and repair of furniture		3,500			4,500	
		Other Contingencies	23,745	26,500	30,000	27,000	38,610	43,110
		Deduct—Probable savings and for rounding . . . . .		...	-3,900	...	...	-49,591
		Total	2,04,678		3,54,000	3,08,000		3,71,000
<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>		Deduct—Share of Provincial Government	-51,169		...	...		...
		NET TOTAL CENTRAL PROVINCES	1,53,509		3,54,000	3,08,000		3,71,000
		Non-voted	20,583		30,000	30,000		30,000
		Voted	1,32,926		3,24,000	2,78,000		3,41,000

(a) See Explanatory note, paragraph 7.

	Existing strength.		Actuals.	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ASSAM.								
COLLECTION OF INCOME-TAX.								
<i>Pay of officers —</i>	1	Sub-Deputy Collector	4,241	—	3,300	4,440	—	3,300
<i>Pay of establishment—</i>	3	Clerks and Servant	—	—	—	—	1,784	—
		Temporary establishment	—	—	—	—	2,600	—
			1,660	—	1,784	3,633	—	4,384
<i>Allowances, honoraria, etc.—</i>		Travelling and other Allowances	1,130	—	1,600	3,600	—	4,000
<i>Contingencies—</i>		Contingencies	72	—	316	327	—	500
		For rounding	—	—	—	—	—	184
		Total	7,103	—	7,000	12,000	—	12,000
<i>Establishment charges recoverable from other Governments, Departments, etc.</i>		Deduct—Share of Provincial Government	—1,776	—	—	—	—	—
		NET TOTAL ASSAM (VOTED)	5,327		7,000	12,000		12,000

Explanatory Note.

1. There is a nominal decrease of 9 lakhs in the revised as compared with the Budget Estimates for 1922-23 in the major Provinces. This is due to the full sanctioned staff not having been entertained, but it is anticipated that there will be no substantial net savings as corresponding payments will have to be made to local Governments to compensate them for the work done by the provincial revenue staff where a full time staff has not been entertained. No provision for payment to local Governments was made in the budget, but a provision of Rs. 6 lakhs has been made in the revised estimates under "India".

2. The provision of 9 lakhs for payments to Provinces in next year's Budget represents the anticipated savings owing to the sanctioned schemes for whole-time income-tax staff not being introduced in full. Where a whole-time staff is not entertained, the work is done by the Provincial revenue staff and payments have to be made to the local Governments to compensate them for the work done by the provincial staff. No final settlement has yet been arrived at regarding the payments to the provinces, but it is hoped that the amount required will not be in excess of the figure entered in the budget.

3. The lump provision of Rs. 58,000 made in the Budget for the reorganisation of the income-tax staff in the Madras Presidency is to meet expenditure on the entertainment of the special staff in certain districts of the Presidency. As stated in the Explanatory Note on page 14 of the Demand for Grants for the current year, the scheme is being gradually introduced in the Presidency. The total cost of the scheme is 8 lakhs.

4. The lump provision of Rs. 3½ lakhs made for the reorganisation of the Bombay Income-tax staff is to meet the expenditure on the extension of the scheme which during the current year was introduced in the Bombay city only, to Mofussil and Sind. The scheme has been approved by the Standing Finance Committee. The new staff both for the City of Bombay and Mofussil (including Sind) will consist of the following:—

- 1 Commissioner on Rs. 2,000—100—2,500.
(First incumbent on Rs. 3,000).
- 1 Assistant Commissioner on Rs. 1,500—100—2,000.
(Present incumbent to retain special rate of pay of Rs. 2,500)
- 4 Assistant Commissioner on Rs. 1,000—100—1,500.
- 1 Senior Income-tax Officer on Rs. 1,000—100—1,500.
(Present incumbent to retain special rate of pay of Rs. 1,500—50—2,000).
- 36 Income-tax officers on Rs. 300—50—2—900.
- 46 Inspectors on pay ranging from Rs. 115 to 500.
- 60 Examiners on pay ranging from Rs. 115 to 700.
- 284 Clerks and stenographers on pay varying between Rs. 30 and 450.
- 40 Bailiffs and Notice Servers on pay varying between Rs. 40 and 150.
- 243 Servants on pay varying between Rs. 14 and 32.

5. The increase in the Punjab is due to additional staff as the staff already sanctioned was not found sufficient to cope with the increase in the work. The proposals have been approved by the Standing Finance Committee. The additional staff sanctioned is as follows:—

- 1 Assistant Commissioner on Rs. 1,000—60—1,500.
- 6 Income-tax officers on Rs. 300—40—500.
- 6 Accountants on Rs. 120—7½—240.
- 13 Clerks on pay varying between Rs. 40 and 200.

6. The lump provision of Rs. 1,25,000 made for the reorganisation of Income-tax staff in Burma is to meet expenditure on the introduction of the scheme for the entertainment of a special staff in that Province. The proposals have been approved by the Standing Finance Committee. The ultimate cost of the scheme will be Rs. 5,35,600, but as the scheme will not be completely given effect to during next year, a provision of Rs. 3,87,000 only has been made. The new staff will consist of the following:—

- 1 Commissioner of Income-tax on Rs. 2,000—100—2,500.
- 1 Deputy Commissioner on Rs. 1,500—50—2,000.
- 2 Assistant Commissioners on Rs. 1,000—100—1,500.
- 18 Income-tax Officers on Rs. 350—25—750—50—950.
- 2 Chinese Accountants on Rs. 200—15—500.
- 19 Examiners of Accounts on pay varying between Rs. 100 and 500.
- 8 Accountants (Temporary) on pay ranging between Rs. 250 and Rs. 300.
- 8 Inspectors on Rs. 200—10—300—½—350.
- 44 Clerks and stenotypists on pay ranging between Rs. 40 and Rs. 300.
- 2 Bailiffs on pay ranging between Rs. 100 and Rs. 150.
- 44 Duffries and peons, etc., on pay ranging between Rs. 12 to Rs. 40.

7. The increase in Bihar and Orissa is mainly due to the creation of a whole time appointment of a Commissioner of Income-tax with necessary staff. The proposals have been approved by the Standing Finance Committee.

REVENUE.

See notes under important heads printed at the end of the volume.

Demand No. 3.

SALT.

Rs. 1,14,68,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	31,49,723	52,65,637	33,38,000	58,93,000	33,05,000	55,78,000	33,72,000	42,78,000
Madras	4,96,470	23,73,481	5,04,700	27,16,300	5,02,700	21,83,300	5,06,000	24,99,000
Bombay	99,661	37,51,303	1,05,000	43,96,000	1,00,000	38,28,000	99,000	38,27,000
Bengal	20,000	2,89,761	20,000	3,19,000	20,000	3,10,000	20,000	3,11,000
Burma . . . . .	...	52,760	...	61,000	...	74,000	...	62,000
Bihar and Orissa . . . . .	...	76,002	...	76,000	...	76,000	...	76,000
Exchange . . . . .	...	38,212	...	...	13,000	19,000	13,000	15,000
For rounding	...	...	+300	-300	+300	-300	...	...
	37,65,854	1,18,47,156	39,68,000	1,34,61,000	39,41,000	1,20,68,000	40,10,000	1,14,68,000
Lump reduction made by the Assembly	...	...	...	-1,71,000	...	...	...	...
	37,65,854	1,18,47,156	39,68,000	1,32,90,000	39,41,000	1,20,68,000	40,10,000	1,14,68,000
NET TOTAL	1,56,13,010		1,72,58,000		1,60,09,000		1,54,78,000	

	Existing strength.	NORTHERN INDIA SALT DEPARTMENT. DIRECTION.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>		1 Commissioner (2,750)		33,000			33,000	
		1 Mining Engineer and Manager (750-950)		9,630			10,230	
		1 Exchange compensation allowance Officer on special duty	39,506	1,680		53,780	20,820	
		1 Dy. Commr. (1,200-1,400)		16,800			16,800	
		7 Assistant Commr. 1 (1,000), 6 (700-25-900) + D.A. 1 (300)		76,760			76,580	
		1 Mechanical Engineer (750-950)		1,560			9,000*	
		1 Personal Assistant to Commissioner (250-600)		4,250			4,800	
		Leave salaries		32,000			40,000	
<i>Pay of establishment—</i>	87	Clerks and treasurers (at rates varying from Rs. 35 to Rs. 300)	1,38,333		1,75,680	1,08,120		(a)2,11,230
	140	Inferior establishment (at rates varying from Rs. 15 to Rs. 35)		1,34,430			1,12,240	
		Temporary establishment		31,650			32,470	
				25,090			19,170	
<i>Allowances, honoraria, etc.—</i>		Travelling allowances	1,43,373		1,91,170	1,58,000		(b)1,63,880
		Compensation for dearness of food		78,680			78,880	
		House-rent and other allowances		20,070			26,000	
				25,240			22,000	
<i>Supplies and services—</i>		Manufacture of salt and excavation charges	1,37,045		1,24,000	1,40,000		1,21,880
		Purchase of 100 new tubs and construction of a shed on a new high platform		17,86,980			(c)20,52,800	
		Cost of bags		...			55,000*	
		Through traffic charges		10,00,000			(d)20,000	
		Other petty supplies		3,03,100			(e)4,00,000	
				20,810			27,820	
<i>Contingencies—</i>		Service postage and telegram charges	25,58,291		31,10,890	28,05,500		35,61,620
		Conveyance of tents, etc.		17,150			20,680	
		Menial charges		6,890			9,900	
		Rent of telephone line		8,030			10,200	
		Other contingent expenditure		1,850			8,000	
		Charges in connection with inspection of Mayo mines at Khewra		30,690			34,990	
<i>Works—</i>		Development of salt mines at Khewra and Warcha	86,804		69,610	79,890		78,770
		Improvement of salt sources at Sambhar		4,20,700			2,07,000	
		Cost of acquisition of land at Khewra		8,79,000			4,93,250	
		Renewal of rolling stock and railway line in the Khewra salt depot		11,000			9,000	
		Remetalling of Jatta-Kohat Bannu road		70,000			...	
		Construction of quarters for officers, subordinate staff and labourers		10,000			...	
		Other petty constructions and repairs		98,750			50,000	
			15,92,381		15,85,550	15,86,000	1,00,000	8,59,250
		Carried over	46,95,733		52,56,900	49,31,290		39,96,630

- (a) The increase is due to provision for an officer placed on special duty in connection with the Sambhar Development Scheme, for a Mechanical engineer and to increased provision for leave salaries.
- (b) Decrease as compared with Budget due to reduction in clerical strength.
- (c) Increased provision necessary on account of expected increase in the extraction of salt.
- (d) Represents difference between 20,00,000 on account of cost of bags purchased for despatch of salt, and 19,80,000 on account of recoveries from traders (adjustable by deduction from expenditure with effect from the next year). This difference represents therefore cost of bags which may remain unsold in the last few months of the year, and which will be sold in the following year.
- (e) Increase due chiefly to the introduction of through traffic system recently introduced at Kalabagh. The expenditure is recovered from the purchasers.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Works—contd.</i>	Brought forward	46,95,733		52,56,900	49,31,290		39,96,630
	For Assistant Commissioner's bungalow, Khewra	...	...		...	30,000*	
	Quarters for clerks, Khewra	...	...		...	18,000*	
	Three sets of quarters for drivers and fitters, Khewra	...	...		...	3,590*	
	Quarters for Baramasis at Nawa	...	...		...	4,000*	
	Raising and stone pitching reservoir walls at Nawa	...	...		...	20,000*	
	Pucca godown and Inspector's office combined in the Kayar at Nawa	...	...		...	4,000*	
	One pucca quarter for clerk at Jhapag	...	...		...	4,500*	
	Construction of 10 platforms along railway sidings for clearance of salt at Pachbudra	...	...		...	10,000*	
	Re-roofing and extension of Jatta storeyard	...	...		...	7,000*	1,01,090(a)
	Total	46,95,733	...	52,56,900	49,31,290	...	40,97,720
<i>Pay of officers—</i>	Existing strength.						
	PREVENTIVE ESTABLISHMENTS.						
	Officer on Special Duty	18,723	20,100			...	
	Superintendents, Assistant Surgeons, Engineer, Chemist and others (at rates varying from Rs. 250 to Rs. 600)	2,05,054	2,02,160	2,22,260	1,94,710	2,02,040	2,02,040
<i>Pay of establishment—</i>	143 Preventive officers and clerks (at rates varying from Rs. 35 to Rs. 75)		1,26,630			1,23,250	240*
	1 Mine overseer (20-40)		...				
	1,249 Havildars, jemadars, and peons (at rates varying from Rs. 15 to Rs. 25)		2,89,980			(b) 2,63,770	
	9 Inspector, clerk, jemadar and peons		...			3,840*	
	13 Medical establishment (at rates varying from Rs. 10 to Rs. 80)		5,880			7,320	
	Revision of pay of medical staff at Warcha		...			(c) 610*	
	Temporary establishment	4,09,433	26,850	4,49,320	4,95,800	16,710	4,14,740
<i>Allowances, honoraria, etc.—</i>	Allowances	923		28,880	10,000		27,090
	For rounding			+40			
	Total	6,28,133		7,00,500	7,00,580		6,43,870
<i>Assignments and compensations—</i>	Alwar State		1,25,000			1,25,000	
	Bharatpur State		1,50,500			1,50,500	
	Bhawalpur State		80,000			80,000	
	Dholpur State		25,790			60,000	
	Gwalior State		3,12,500			3,12,500	
	Holkar State		61,880			61,880	
	Jaipur State		6,88,310			6,88,310	
	Jodhpur State		9,61,400			9,61,400	
	Kishengark State		25,000			25,000	
	Kohat Chiefs		50,000			50,000	
	Mewar State		2,04,150			2,04,150	
	Royalty payable to the Jodhpur and Jaipur States under the Sambhar Lake Treaty		4,77,500			4,77,500	
	Sirohi State		10,800			10,800	
	Tonk State		20,000			20,000	
	Other Indian States		81,040			81,040	
	For rounding		+30			+20	
	Total	30,91,494		32,73,900	32,51,420		33,08,100
	For rounding			-300	-280		+310
	TOTAL INDIA	84,16,360		92,31,000	88,83,000		80,50,000
	Non-voted	31,49,723		33,38,030	33,05,000		33,72,000
	Voled	52,66,637		58,93,000	55,78,000		46,78,000

(a) Provision made for improvement of salt sources and development of mines which will yield increased revenue.

(b) Decrease due to reduction of establishment.

(c) To conform to the scale adopted by the Government of the Panjab.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS.						
<i>Works—</i>	Excise Licensees' Works	39,656		70,000	45,000	45,000
<i>Establishment, charges, etc., payable to other Governments, Departments, etc.—</i>	Amount payable to Local Government on account of the pay of the Commissioners of Land Revenue		13,250		13,666	
	Amount payable to Local Government on account of the pay of the Secretary to the Commissioners	18,470	7,040	24,700	7,500	
	Amount payable to Local Government on account of the pay of the Deputy Commissioner		6,400		6,700	
	Amount payable to Local Government on account of pay of establishment and other expenditure	13,94,101	14,83,310	13,46,300	14,44,134	
	For rounding		{ +10 -10		+134 -134	
	Total	14,12,571		15,10,000	13,71,000	14,72,000
SALT PURCHASE AND FREIGHT.						
<i>Supplies and Services—</i>	Purchase of Salt (manufacturer's share)		6,50,000		4,30,000	
	Manufacture, conveyance and storage of salt		3,43,500		3,69,000	
	Charges in connection with export, import, etc., of salt for fish curing purposes		1,31,000		(a) 1,85,000	
<i>Contingencies—</i>	Rates and Taxes	9,16,048	3,500	11,24,500	7,60,000	9,34,000
	Miscellaneous charges	15,597	25,000	28,500	22,000	16,000
	Total	9,31,645	...	11,53,000	7,82,000	10,00,000
<i>Assignments and Compensations—</i>	Payable under the convention with the French Government dated 7th March 1815 for the suppression of earth-salt manufacture in Pudukkottai	4,78,000	4,40,000	4,78,000	4,40,000	
	Payable to other individuals	8,079	38,000	10,000	38,000	10,000
	Total	4,86,079	...	4,88,000	4,88,000	4,88,000
	TOTAL MADRAS	23,69,951	...	32,21,000	26,86,000	30,05,000
	Non-voted	4,96,470	...	5,04,700	5,02,700	5,06,000
	Voted	23,73,481	...	27,16,300	21,83,300	24,99,000
BOMBAY.						
DIRECTION.						
<i>Pay of officers—</i>	Existing strength.					
	2 Deputy Commissioners of Salt and Excise (1,250—50—1,500)		34,200		34,900	
	1 Deputy Commissioner of Salt and Excise. Pay at Superior scale fixed for the I. C. S. officers + (250) oversea pay.		22,200		25,100	
	1 Deputy Commissioner of Excise (1,300)		15,850		...	
	19 Superintendents 2 (1,100), 3 (1,000), 3 (800) and rest at rates varying from Rs. 450 to Rs. 700 and duty allowance at (150), (100) and (75) per mensem		1,65,000		1,69,500	
1 Assistant Surgeon (200—40—400 + 75 duty allowance)		1,200		3,300		
1 Superintendent of Lights (450—40—850)		31,720	8,625	27,500	9,120	
		1,99,435		2,47,075	2,13,500	2,41,920
<i>Pay of establishment—</i>	413 Superintendents, Inspectors and other Preventive officers at rates varying from Rs. 70 to Rs. 500		8,84,940		8,23,320	
	956 Clerks at rates varying from Rs. 25 to Rs. 350		5,83,119		5,64,465	
	59 Mounted preventive force at rates varying from Rs. 21 to Rs. 60 . . . . .		...		16,800	
	5,860 Guards and servants at rates varying from Rs. 9 to Rs. 50		3,37,845		14,63,814	
	38 Sowars and Duffadars at rates varying from Rs. 30 to Rs. 35		32,040		14,100	
	Carried over	2,31,155	18,87,944	2,47,075	2,41,000	28,82,499

(a) The increase is due to the increase in the railway freight.

	Existing strength.	BOMBAY.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
		DIRECTION - contd.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward		2,31,155	18,37,944	2,47,975	2,41,000	28,82,499	2,41,920	
<i>Pay of establishment—contd.</i>		Establishment at Bhandup dispensary.								
	156	Boat Establishment Engine Driver, Syrang, etc., at rates varying from Rs. 19 to Rs. 110 . . . . .			...			1,474*	
	24	Shilotri establishment at rates varying from Rs. 18 to Rs. 25			28,190			39,532		
	7	Medical establishment			2,733			5,148		
		Temporary establishment			2,328			2,312		
		Provision for leave allowance			34,840			44,283		
					...			1,17,557		
		Revision of establishment				3,60,600			21,500	
		Revision of pay of the establishment paid from the boat allowance . . . . .				...			2,798*
		Revision of the pay of the medical establishment at Khargoda . . . . .				...			348*
	Revision of the pay of the patta establishment in the combined Salt and Excise Department, Bombay . . . . .				...			2,700*	
	Reorganisation of the combined Salt, Excise and Opium Department in Sind . . . . .				...			50,000*	
<i>Allowances, honoraria, etc.—</i>		Travelling allowances for the establishment at Bhandup Dispensary		23,13,554		22,66,634	29,80,000		(a) 31,70,150	
		Travelling allowance			4,32,300			100*		
		Local allowance			2,34,213			3,57,325		
		Local allowance to the inspecting and clerical, establishment of the Salt, Excise and Opium Department, in Sind . . . . .			...			72,574	
		Grant of compensatory allowance to the establishment at Bhandup . . . . .			...			13,536*	
		House rent and other allowances			1,62,747			961*		
		Grant of house rent allowance to the Jamadar under the Chief Excise Inspector, Ahmadabad . . . . .			...			1,35,138	
					...			36*		
				5,53,260		8,29,260	5,50,000		5,79,670	
	<i>Supplies and Services.—</i>		Conveyance of excise opium			16,000	
		Petty construction and repairs			79,928			99,048		
		Boat stores and repairs . . . . .			...			48,500	
		Clothing charges			17,092			60,000		
		Rewards			4,125			66,587		
		Purchase of land . . . . .			...			2,625	
		Purchase of boats			8,200			5,580	(b) 2,98,340	
				1,04,548		1,09,345	2,20,000			
<i>Contingencies—</i>			Purchase and carriage of tents			175	
			Contract contingencies			1,58,975			1,34,348	
		Rents, rates and taxes			38,118			34,972		
		Purchase of bicycles . . . . .			...			620	
		Service postage and telegrams			46,580			48,864		
		Pay of menials . . . . .			...			3,500	
		Extra remuneration to Agarias			25,000			29,000		
		Cost of medicines required at the Bhandup dispensary . . . . .			...			1,500*	
		Supply of medicines . . . . .			...			2,681	
		Scales and weights . . . . .			...			2,717	
	Other contingent expenditure			1,64,275			27,805			
	Contingent grant in connection with Bhandup dispensary . . . . .			...			100*		
<i>Works—</i>		Extension and improvement of the Pritchard Salt Works		3,81,152		4,32,848	3,45,000		2,86,180	
		Deduct—Contribution		1,17,214		3,88,000	3,00,000		74,350	
<i>Establishment charges recoverable from other Governments, Departments, etc.</i>		Deduct—Share debitable to "1 Customs" for combined Salt and Customs establishment		—420			—43,000		—49,530	
		Deduct—Amount recoverable from the Provincial Government, etc., for combined Salt and Excise establishment		—2,23,253		—2,96,620	—2,44,000		—2,47,180	
				—12,78,749		—13,56,977	—17,71,000		—18,85,400	
		For rounding . . . . .			...	+ 435			
		Total		21,98,461		26,20,000	25,78,000		24,69,000	
		Non-voted		15,860		19,000	14,000		13,000	
		Voted		21,82,601		26,01,000	25,64,000		24,56,000	

(a) The increase in Budget 1923-24 over the current year's Budget is due to the inclusion of excise menial staff and preventive establishment which were separately provided for in the current year's Budget. The excess over Revised, 1922-23, is due to the inclusion of Rs. 57,000 in the Budget, 1923-24, on account of new items and provision for full sanctioned establishment.

(b) The increase in Budget, 1923-24, over the Revised 1923-23 is due to the supply of clothing, and petty constructions which were postponed in the current year by the Commissioner, Northern India Salt Revenue Department.

			Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SALT PURCHASE AND FREIGHT.									
<i>Supplies and Services—</i>	Presidency Salt Department	11,60,500				11,62,000	
	Sind Salt Department		11,84,976	1,50,000				2,00,000	
	For rounding				13,10,500		12,60,000		13,62,000
Total (voted)			11,84,976		13,10,000	12,60,000		(a) 13,62,000	
PREVENTIVE ESTABLISHMENT.									
<i>Pay of Establishments—</i>	Existing strength.	51							
		1,900							
	Mounted Preventive Force (at rates varying from Rs. 37 to Rs. 70)				23,968				
Servants (at rates varying from Rs. 8 to Rs. 40)				2,84,728					
Temporary establishment				3,996					
			3,86,434		3,12,692				
<i>Allowances, honoraria, etc.</i>	Travelling allowances			28,000					
	Local and other allowances		17,274	1,39,454					
<i>Supplies and Services—</i>	Clothing to preventive police		16,702			1,67,454			
	Miscellaneous contingent charges		15,561			22,001			
	<i>Deduct—Contribution</i>		—13,628						
<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>	<i>Deduct—Share debitable to "1—Customs"</i>		4,22,343		5,24,190				
			—42,234		—48,099				
	For rounding		3,80,109		4,76,031				
	Total (voted)		3,80,109		4,76,000	(b)		(c)	
COMPENSATIONS.									
<i>Assignments and Compensations—</i>	Salt Compensations payable to Indian States			86,204			86,204		
	To private parties, etc.			7,060			7,060		
	Commutated value of one-fourth of present service remuneration to Salt Hakdars		83,801	2,000			2,000		
For rounding		3,617		95,264			95,264		
				—204			—204		
				—60			—60		
Total			87,418	95,000	90,000		95,000		
TOTAL BOMBAY			36,50,964	45,01,000	39,28,000		39,26,000		
Non-voted			99,661	1,05,000	1,00,000		99,000		
Voted			37,51,303	43,96,000	38,28,000		38,27,000		
BENGAL.									
<i>Pay of Establishment—</i>	Existing strength.	13							
		48							
	Executive subordinates, clerks, etc. (at rates varying from Rs. 25 to Rs. 250)				10,466			11,472	
Servants (at rates varying from Rs. 12 to Rs. 20)				10,524			9,336		
Temporary establishment				3,048			3,192		
Provision for increment and leave allowance . . . . .				...			1,000	
			21,834		24,038	24,000		26,000	
<i>Allowances honoraria, etc.—</i>	House-rent and other allowances		1,446		1,200	1,000		1,196	
	Charandars' and ghat muharirs' fees			32,000			33,000		
<i>Contingencies—</i>	Purchase and repair of scales and weights			20,000			10,000		
	Rents, rates and taxes			22,560			22,725		
	Office expenses and miscellaneous			19,000			19,478		
For rounding			66,481		93,560	85,000		85,203	
			...		+202			—398	
Total			89,761		1,19,000	1,10,000		1,11,000	
<i>Establishment charges payable to other Governments, Departments, etc.</i>	Add—Amount payable to Provincial Governments for combined Salt and Excise Establishments		2,00,000		2,00,000	2,00,000		2,00,000	
	Total		2,89,761		3,19,000	3,10,000		3,11,000	
<i>Assignments and Compensations.</i>	COMPENSATIONS.								
	To French Government		20,000		20,000	20,000		20,000	
TOTAL BENGAL			3,09,761		3,39,000	3,30,000		3,31,000	
Non-voted			20,000		20,000	20,000		20,000	
Voted			2,89,761		3,19,000	3,10,000		3,11,000	

(a) The increase in Budget 1923-24, as compared with the Revised 1922-23, is due to expected increase in Salt-manufacture at Mauripur Salt Works next year.

(b) The Revised is included under the minor head "Direction".

(c) The Budget Estimate is included under the minor head "Direction".

SALT.

5²¹

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURMA.							
<i>Establishment charges payable to other Governments, Departments, etc.—</i>	Amount payable to Provincial Government for Central Government's share of combined Salt and Excise establishment.	52,760	61,000		74,000	61,000	
	Revision of establishment					1,000*	
	Total (voted)	52,760		61,000	74,000		62,000
BIHAR AND ORISSA.							
<i>Establishment charges payable to other Governments, Departments, etc.—</i>	Amount payable to Provincial Government for Central Government's share of combined Salt and Excise establishment	76,002	76,000		76,000	76,000	
	Total (voted)	76,002		76,000	76,000		76,000

REVENUE.

See notes under important heads at the end of the volume.

Demand No. 4.

OPIUM.

Rs. 1,87,53,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
United Provinces of Agra and Oudh	51,035	1,77,42,606	53,800	1,85,96,200	51,700	1,86,43,300	37,600	1,87,11,400
Bombay	45,038	...	46,000	...	46,000	...	46,000	...
Bengal	8,000	62,880	8,000	36,000	8,000	32,000	8,000	33,000
Loss by exchange	..	52,605	..	..	10,000	16,000	21,000	9,000
For rounding	..	..	+200	-200	+300	-300	+400	-400
Lump reduction made by the Assembly	1,04,073	1,78,58,091	1,08,000	1,86,32,000	1,16,000	1,86,91,000	1,13,000	1,87,53,000
	..	..	..	-2,00,000	..	..	..	..
	1,04,073	1,78,58,091	1,08,000	1,84,32,000	1,16,000	1,86,91,000	1,13,000	1,87,53,000
NET TOTAL		1,79,62,164		1,95,40,000		1,88,07,000		1,88,66,000

	Existing strength.	UNITED PROVINCES.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		SUPERINTENDENCE.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs. (d)
Pay of officers—	1	Agent (2,000—100—3,000)		34,790		37,600	35,000		37,600
Pay of establishment—	21	Clerks (45 to 660)			31,632			31,848	
	14	Servants (10-8-0 to 16)			2,148			1,992	
		Temporary establishment			12,500			12,500	
				50,845		46,280	75,900		46,340
Allowances, hono- raria, etc.—		Travelling allowance		2,063		3,000	2,800		2,400
Supplies and services—		Purchase of tents		7,430		10,000	500		10,000
Contingencies—		Tour charges			1,100			1,100	
		Postage and telegram charges			3,000			4,000	
		Rents, rates and taxes			1,320			1,320	
		Other contingent expenditure			2,130			2,130	
				7,470		7,550	7,800		8,550
Establishment charges pay- able to other Governments, Departments, etc.—		Amount payable to the United Provinces Government for opium work done by the Board of Revenue		5,500		5,500	5,500		5,500
		For rounding				-30	+500		+10
		Total		1,08,098		1,09,900	1,28,000		1,10,400
		GHAZIPUR OPIUM FACTORY.							
Pay of officers—	1	Managing Director (1,300—50—1,500)			18,000			18,000	
	3	Factory Superintendent and Assistant Superintendents (750—1,400)			31,920			(b) 37,920	(a) 55,920
Pay of estab- lishment—	49	Assistant Opium Examiners, Engineer, Medical Officer and Clerks (20 to 700)		44,313		49,920	45,600		
	198	Servants (1 to 16)			65,184			66,960	
		Temporary establishment			25,098			24,906	
		Revision of pay of subordinate establish- ments			19,010			19,010	
				1,09,833		1,14,403	1,19,000		1,15,987
Allowances, hono- raria, etc.—		Travelling allowance			1,800			1,600	
		Local allowance			1,320			1,320	
		House rent allowance			1,080			1,080	
				1,934		4,200	3,000		4,000
Supplies and services—		Payments for timber			75,000			75,000	
		Freight			1,01,500			1,05,000	
		Manufacturing charges, etc.			1,50,600			1,11,000	
		Purchase of nitrate of potash to be supplied to cultivators			6,500			..	
				2,32,634		3,33,600	2,44,000		2,91,000
Contingencies—		Postage and telegram charges			900			1,300	
		Miscellaneous expenditure			33,230			33,808	
		Petty constructions and repairs			..			12,000	
				34,231		34,130	44,500		(c) 47,008
Grants-in-aid, Contributions and Dona- tions—		Contribution to Municipal Board, Ghazipur, for upkeep of roads		..		200	200		200
		For rounding				+47			-16
		Total		4,22,945		5,36,500	4,56,300		5,14,100
		Carried over		5,31,043		6,46,400	5,81,300		6,24,500

(a) Increase due to increments and posting of senior officers.
 (b) Includes Rs. 6,000 on account of allowances.
 (c) Increase due to provision for repairs to buildings.
 (d) Includes Rs. 1,600 on account of allowances.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	5,31,048		6,46,400	5,84,300		6,24,500
		DISTRICT STAFF.						
<i>Pay of officers—</i>	49	Sub-Deputy Agents and Assistant Agents (300—1,400)	4,92,092		5,31,920	5,05,000		(a) 5,32,200
<i>Pay of Establishment—</i>	309	Clerks (30 to 175)		2,13,000			2,13,000	
	962	Servants (9 to 13)		1,27,704			1,27,578	
		Temporary establishment		30,000			57,000	
		Revision of pay of subordinate establishments		17,259			17,259	
		Time-scale pay of Gomastahs.		...			3,600*	
			3,99,615		4,37,963	4,13,800		(b) 4,18,437
<i>Allowance, honoraria, etc.—</i>		Travelling allowance	1,13,950		1,27,000	1,10,000		96,000
<i>Supplies and Services—</i>		Freight on stores, etc.		4,100			3,100	
		Transit and weighment charges		30,000			20,000	
		Rewards on confiscation, etc.		10,000			8,000	
		Rewards in connection with the production of medical opium		10,000			...	
			27,472		44,100	28,600		31,100
<i>Contingencies—</i>		Rents, rates and taxes		9,500			9,500	
		Postage and telegram charges		5,000			5,000	
		Tour charges		15,700			26,000	
		Purchase of nitrate of potash to be supplied to cultivators		...			6,500	
		Other contingent expenditure		29,289			34,784	
		Petty constructions and repairs		4,100			22,294	
		Liveries		2,880			2,880	
		Carriage of record forms		...			1,208*	
			74,562		66,469	97,000		1,08,166
		For rounding			+48			—108
		Total	11,07,691		12,07,500	11,54,400		11,86,800
		PURCHASE OF OPIUM INCLUDING PAYMENTS TO CULTIVATORS.						
<i>Supplies and Services—</i>		Payments for cultivation of opium in the United Provinces	70,20,569	1,22,57,600		1,15,84,000		1,19,19,400
		Payments for special cultivation in Malwa	90,94,410	45,00,000		53,34,000		50,00,000
		Total	1,61,14,979	1,67,57,600		1,69,18,000		1,69,19,400
		Carried over	1,77,53,713	...	1,86,11,500	1,86,56,700		1,87,29,700

(a) Increase due to increments partly set off by the exclusion of the provision for exchange compensation allowance.
 (b) Decrease as compared with current year's Budget due to reduction in temporary establishment.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	1,77,53,713		1,86,11,500	1,86,56,700		1,87,29,700
		OPIUM RESEARCH LABORATORY.						
Pay of officers—		Chemist	16,245		16,200	16,700		...
Pay of Establishment—	4	Clerks (from 75 to 300)		8,580			8,484	
	9	Servants (10-8-0 to 23)		1,554			1,554	
		For rounding		-34			+2	
Allowances, honoraria, etc.—		Travelling allowance	9,765		10,100	9,900		10,040
Contingencies—		Chemicals and apparatus purchased in India	667		1,000	700		560
		Office expenses and miscellaneous	13,251		5,000	11,000		4,800
		Total	39,928		38,300	38,300		19,900
		TOTAL (U. P.)	1,77,93,641		1,86,49,800	1,86,95,000		1,87,49,600
		For rounding . . . . .	...		+200	...		-600
			1,77,93,641		1,86,50,000	1,86,95,000		1,87,49,000
		Non-voted	51,035		53,800	51,700		37,600
		Voted	1,77,42,606		1,85,96,200	1,86,43,300		1,87,11,400
		BOMBAY.						
		<i>Indian States—</i>						
Assignments and Compensations—		Palanpur		31,500			31,500	
		In Kaira		7,137			7,137	
		In Ahmedabad		7,228			7,228	
		For rounding			45,865			45,865
					+135			+135
		TOTAL BOMBAY (Non-voted)	45,038		46,000	46,000		46,000
		BENGAL.						
Assignments and Compensations—		Opium Compensations (Non-voted)	8,000		8,000	8,000		8,000
		MISCELLANEOUS CHARGES IN CALCUTTA.						
Pay of Establishment—	16	Indentant (600) and clerks and servants	10,688	9,300			10,948	
		Revision of pay . . . . .	...	2,712	12,012	12,000	...	10,948
Allowances, honoraria, etc.—		Commission to auctioneers, etc.	441		400	400		400
Contingencies—		Rents, rates and taxes		3,524			3,524	
		Office expenses and miscellaneous	51,751	20,400	23,924	19,600	18,000	21,524
		For rounding			-386			+128
			62,880		36,000	32,000		33,000
		TOTAL BENGAL	70,880		44,000	40,000		41,000
		Non-voted	8,000		8,000	8,000		8,000
		Voted	62,880		36,000	32,000		33,000

REVENUE.

See notes under important heads printed at the end of the volume.

Demand No. 5.

EXCISE.

Rs. 1,000.

	Actuals, 1921-22.		Budget, 1922-23.		Revised, 1922-23.		Budget, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exchange	875	...	...	6,000	5,000	6,000	1,000
					11,000		7,000	

Demand No. 6.

STAMPS—INCLUDING EXPENDITURE IN ENGLAND.

Rs. 2,52,000.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE.								
PRESIDENCY EXECUTIVE ESTABLISHMENT.								
<i>Pay of Establishment—</i>	46	Store-keepers and clerks (at rates varying from Rs. 25 to Rs. 600)		46,300			44,550	
	38	Menial establishment (at rates varying from Rs. 13 to Rs. 27) Revision of pay of menials		6,710 1,700			7,910 ...	
Revision of establishment			49,349	...	54,710	50,390	10,200* (a)	62,660
<i>Allowances, honoraria, etc. Supplies and services—</i>		Travelling and other allowances	177		...	350		...
		Landing, freight and packing charges Other petty supplies		32,000 1,500			52,000 10,500	
<i>Contingencies—</i>		Postage and telegram charges Office expenses and miscellaneous	37,299	6,000 14,160	33,500	42,100	6,000 6,160	42,500
		Amount debitable to post office on account of establishment charges.	18,680		20,160	16,660		12,160
<i>Establishment charges recoverable from other Governments and Departments—</i>		For rounding	...		...			(b)—43,870
		Total	1,05,505		1,08,400	1,09,500		73,400
PURCHASE OF STAMPS AND STAMP PAPER.								
<i>Supplies and services—</i>		Cost of stamps supplied from England	33,27,007	19,40,000		20,00,000	27,00,000	
		Exchange Purchase of plain paper in India	17,41,912 2,99,232	1,83,000	...	10,00,000 4,00,000	13,50,000 2,00,000	
		For rounding			21,23,000 -400	-500		43,50,000 -400
		Total	54,73,656		22,31,000	35,09,000		44,23,000
RECOVERIES.								
<i>Charges recoverable from other Governments or Departments—</i>		Deduct— Amount recoverable from Provincial Governments and Posts and Telegraphs Departments—						
		From Provincial Governments on account of plain paper	-8,63,742	...		-2,70,000	-2,70,000	
		From Provincial Governments on account of stamps		-1,02,000		-15,00,000	-29,00,000	
		From Post Office on account of postage stamps issued for postal, telegraph and revenue purposes	-9,82,100	-10,01,000		-15,31,000	-10,01,000	
	Total Recoveries	-18,45,842		-11,03,000	-33,01,000		-41,71,000	
	Total (voted)	36,27,814		11,28,000	2,08,000		2,52,000	

(a) To conform to the scale of pay adopted by the Government of Bengal.

(b) Represents amount recoverable from Post Office on account of cost of establishment employed on storage and distribution of postage stamps.

RECEIPTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Sale of stamps, etc. (c)	14,86,521	14,53,000	14,84,000	1,482,000

(c) Figures represent total Major head receipts inclusive of those in Minor administrations. They have been shown in this demand in order to bring out the actual net revenue from stamps to the Central Government after taking into account the cost of manufacture of stamps and overhead charges.

Demand No. 7.

FOREST.

Rs. 9,83,000.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
HEADQUARTERS CHARGES.								
<i>Pay of Officers—</i>	1	<i>Inspector-General of Forests (3,250)</i>		39,000		70,850	39,000	
	1	<i>Assistant Inspector-General of Forests (1,750—2,050)</i>		23,580			21,210	
		<i>Consulting Forest Engineer</i>	1,06,763	11,250			...	
		<i>Probationers</i>		20,000		10,000		
			<i>Leave salaries</i>		...		790	
<i>Pay of Establishment—</i>	11	<i>Clerks (at rates varying from Rs. 100 to Rs. 500)</i>	40,430		93,830	20,000		71,000
				41,350			42,650	
	12	<i>Servants (at rates varying from Rs. 11 to Rs. 35)</i>		2,660			2,670	
		<i>Temporary establishment</i>		960			300	
<i>Allowances, honoraria, etc.— Contingencies—</i>		<i>Travelling and other allowances</i>	28,214		21,600	24,750		18,400
		<i>Postage and telegram charges</i>		3,000			3,000	
		<i>Miscellaneous contingencies</i>		9,540			9,690	
		<i>For rounding</i>	9,684		12,540—40	11,270—40		12,690—10
		Total		2,24,976		1,72,900	1,71,300		1,47,700
FOREST RESEARCH INSTITUTE.								
Conservancy and Works.								
<i>Supplies and services—</i>		<i>Purchase of stores, tools and plant</i>		1,02,830			75,790	
		<i>Communications and buildings</i>		17,400			13,000	
		Construction of quarters		...			8,500 (a)	
		<i>Portion of Forest Survey charges transferred from 30—Scientific Departments, Survey of India—Demand No. 17</i>			1,30,040		1,10,360	
		<i>Miscellaneous charges</i>			1,06,850		2,18,500 (b)	
		<i>For rounding</i>			—20		—50	
		Total		3,05,556		3,57,100	3,02,500	4,26,100
Establishments.								
<i>Pay of Officers—</i>	1	<i>President, Forest Research Institute and Principal, Forest College (2,750)+D. A. (200)</i>		35,400			35,400	
	1	<i>Forest Botanist (1,750—2,150), +D. A. (150)</i>		44,050			25,800	
	1	<i>Systematic Botanist (475—1,600)+D. A. (150)</i>		...			18,750	
	1	<i>Sylviculturist (475—1,600)+D. A. (150)</i>		16,350			15,750	
	1	<i>Forest Entomologist (475—1,600)+D. A. (150)</i>		16,400			16,400	
	2	<i>Forest Economist and Assistant Economist (1,750—2,150), (475—1,600)+D. A. 1 (150), 1 (250)</i>		39,750			42,150	
					1,51,950			1,54,250
		<i>Carried over</i>	5,30,532		5,30,000	4,73,800		5,73,800

(a) The provision is intended for construction of quarters at Kanasn and Konain for the use of the students of the Forest College when on tour.

(b) Increase due chiefly to increased provision in the Budget of the Forest Economist for purchase of stores etc., on account of expansion of the laboratory,

Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs. 5,30,532	Rs.	Rs. 5,30,000	Rs. 4,73,800	Rs.	Rs. 5,73,800
	Brought forward						
	FOREST RESEARCH INSTITUTE— <i>contd.</i>						
	Establishments— <i>contd.</i>						
	8 Officers in charge, Minor Forest Products (475—1,600 + D. A. 150), Timber Testing (1,500 for 7 months) Seasoning (1,500 for 6 months), Paper Pulp (1,500) Tans (1,500 for 3 months), Wood Technology (1,500 for 10 months), Wood Workshop Superintendent (550), European Carpenter (450—500)		1,51,950			1,54,250	
	1 Forest Chemist (475—1,600)		16,050			16,650	
	1 Systematic Entomologist (1,000—1,500)		13,870			15,380	
	1 Divisional Forest Entomologist (475—1,600) + D. A. (150) for 3 months		15,000			2,620	
	5 Instructors (475—1,600) + D. A. (150)	2,73,642	62,600		3,43,210	77,750	
	5 Assistant Instructors (250—800) + D. A. 5 (75)		22,400			27,320	
	12 Assistants (at rates varying from Rs. 200 to Rs. 750) + D. A. 9 (75)		43,930	4,40,500	67,430	47,560	4,28,830
Pay of Establishment—	5 Subordinate Forest and Depot establishments (at rates varying from Rs. 60 to Rs. 200) + D.A. 4 (50)	50,247	4,430			7,260	
	68 Clerks, etc. (at rates varying from Rs. 20 to Rs. 400)		46,930			54,560	
	54 Peons, khalasis, etc. (at rates varying from Rs. 13 to Rs. 21)		10,980			8,960	
	Temporary establishment		18,100			44,380	
	Establishment of the Tan section		5,890			...	
		1,10,667		85,330	81,600		1,15,160
Allowances, honoraria, etc.—	Travelling and other allowances	46,324		80,290	49,200		(a)46,650
Contingencies—	Carriage of tents and records		9,590			6,260	
	Rents, rates, and taxes		8,470			4,440	
	Postage and telegram charges		4,600			4,000	
	Printing and publications . . . . .	...			...	(b)12,500*	
	Office expenses and miscellaneous		30,790			80,760	
	For rounding	53,510		51,450 +30	40,470 -10		57,960
	Total	5,34,390		6,58,600	5,81,900		6,48,600
	EXCHANGE	17,439			49,000		47,000
	For rounding . . . . .	...		+400	2,51,000 +300		1,74,000 +600
	GRAND TOTAL	10,82,361		11,89,000	13,56,000		14,44,000
	Non-Voted	3,80,405		4,48,000	4,63,000		4,61,000
	Voted	7,01,956		7,41,000	8,93,000		9,83,000

(a) Decrease due to curtailment of tour and travelling allowances.

(b) Provision intended for reproduction of 250 photo-micrographs for use in a key to the technical characteristics of the more important Indian timbers which is being prepared by an officer of the Department.

RECEIPTS.

Miscellaneous—Other services	24,117		1,68,000	2,05,000		2,00,000
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Demand No. 8.

RAILWAYS.

Rs. 67,47,79,000.

	VOTED.			NON-VOTED.		
	India.	England.	TOTAL.	India.	England.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Working expenses	66,17,43,000	...	66,17,43,000	34,07,000	...	34,07,000
Surplus profits paid to Companies	98,77,000	...	98,77,000	...	...	...
Interest on debt . . . . .	...	...	...	14,36,67,000	4,41,23,000	18,77,90,000
Interest on capital contributed by Companies . . . . .	...	...	...	1,09,89,000	2,12,41,000	3,22,30,000
Annuities in purchase of Railways . . . . .	..	...	...	1,67,87,000	3,35,75,000	5,03,62,000
Sinking funds . . . . .	...	...	...	16,37,000	32,73,000	49,10,000
Subsidized Companies	25,90,000	...	25,90,000	...	...	...
Miscellaneous Railway expenditure	-4,72,000	10,41,000	5,69,000	1,38,000	5,43,000	6,81,000
TOTAL	67,37,38,000	10,41,000	67,47,79,000	17,66,25,000	10,27,55,000	27,93,80,000

For details see Appendix B.

RECEIPTS.

See Appendix B and separate memorandum relating to Railway estimates.

Demand No. 9.

IRRIGATION, NAVIGATION, EMBANKMENT AND DRAINAGE WORKS—INCLUDING EXPENDITURE IN ENGLAND.

Rs. 13,12,000.

	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.
WORKING EXPENSES—			
NORTH-WEST FRONTIER PROVINCE—			
Lower Swat canal	1,89,000	1,80,000	1,75,000
Paharpur canal	71,000	50,000	20,000
Kabul River canal	88,000	80,000	97,000
Upper Swat canal	7,38,000	6,97,000	6,27,000
	10,86,000	10,07,000	9,19,000
BALUCHISTAN—			
Shwebo canal	19,000	19,000	13,800
Khusdil Khan canal	15,000	15,000	15,600
Nari canal	16,700	16,700	16,700
Nur Nullah	1,300	1,300	900
	52,000	52,000	47,000
RAJPUTANA—			
Tanks in Ajmer, Bewar and Todgarh Sub-Collectorate	1,19,000	1,05,000	1,01,000
ENGLAND—			
Leave allowances	30,000	32,000	42,000
Stores . . . . .	...	1,000	3,000
	30,000	33,000	45,000
Total	12,87,000	11,97,000	11,12,000
MISCELLANEOUS IRRIGATION EXPENDITURE—			
Repairing Nazafagarh Jhil in Delhi	5,000	5,000	5,000
Charges in connection with various works in North-West Frontier province	54,000	52,000	51,000
Charges in connection with various works in Baluchistan	23,000	23,000	21,000
Charges in connection with the works in Rajputana	11,000	14,000	11,000
Total	93,000	94,000	88,000
CONSTRUCTION OF IRRIGATION WORKS—			
FINANCED FROM ORDINARY REVENUES—			
North-West Frontier province . . . . .	...	...	1,73,000
Baluchistan	35,000	35,000	42,000
Total	35,000	35,000	2,15,000
ENGLAND—			
Stores . . . . .	...	...	1,000
Total	35,000	35,000	2,16,000
NAVIGATION, ETC., WORKS -			
Miscellaneous works in North-West Frontier province	22,000	16,000	22,000
Miscellaneous works in Coorg	3,000	4,000	6,000
Total	25,000	20,000	28,000
Exchange	15,000	17,000	22,000
GRAND TOTAL	14,55,000	13,63,000	14,66,000
Non-voted	23,000	38,000	1,54,000
Voted	14,32,000	13,25,000	13,12,000
RECEIPTS.			
Productive and unproductive works in North-West Frontier province	19,24,000	20,68,000	19,97,000
Unproductive and other works in Baluchistan, Rajputana and Delhi	85,000	1,72,000	2,00,000
Total	20,09,000	22,40,000	21,97,000

Demand No. 10.
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.
(Voted portion only.)
Rs. 8,10,98,000

	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
Indian Postal and Telegraph Department—				
Working expenses	8,17,78,000	1,17,000	58,000	8,19,53,000 ^(a)
Miscellaneous expenditure	—46,05,000	25,00,000	12,50,000	—8,55,000 ^(a)
TOTAL—(VOTED)	7,71,73,000	26,17,000	13,08,000	8,10,98,000

(a) The details given in Appendix A, work to a different distribution between these two heads though the total of the demand, viz., Rs. 8,10,98,000 remains unaltered. The more recent distribution given in Appendix A. was not available in time for incorporation in this Volume and in the general Budget Statements.

For details, please see Appendix A.

RECEIPTS.

See Appendix A. and notes under important heads at the end of the volume.

Demand No. 11.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

(Voted portion only.)

Rs. 27,31,000

	India.	England.	Exchange.	Total.
	Rs.	Rs.	Rs.	Rs.
Indo-European Telegraph Department—				
Working expenses	30,17,000	22,000	11,000	30,50,000
Capital outlay	—6,56,000	2,25,000	1,12,000	—3,19,000
Total—(Voted) .	23,61,000	2,47,000	1,23,000	27,31,000

For details, please see Appendix A.

RECEIPTS.

See Appendix A and notes under important heads at the end of the volume.

Demand No. 12.

INTEREST ON ORDINARY DEBT AND SINKING FUNDS.

Rs. 22,000.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Payments in (1) India	8,09,75,356	7,59,33,000	4,65,67,000	4,87,94,000
" (2) England	3,49,31,431	4,37,13,000	4,90,88,000	6,08,01,000
Exchange	1,79,65,730	...	2,45,44,000	3,04,01,000
Total Non-voted	13,38,72,517	11,96,46,000	12,01,99,000	13,99,74,000
Voted . . . . .	...	...	...	22,000(a)
INDIA.				
6 per cent. Bonds 1932 . . . . .	...	...	24,28,000	1,16,93,000
6 per cent. Bonds 1931	43,53,827	67,90,000	62,60,000	67,85,000
6 per cent. Bonds 1930	1,73,36,540	1,75,70,000	1,73,70,000	1,75,70,000
6 per cent. Bonds 1926	1,29,85,557	2,27,40,000	2,15,90,000	2,15,81,000
6 per cent. Bonds 1927 . . . . .	...	...	33,45,000	1,64,27,000
Total 6 per cent.	3,46,75,924	4,71,00,000	5,09,93,000	7,40,56,000
5½ per cent. War Bonds 1921	61,35,018	...	...	...
" " " " 1923	9,16,951	9,61,000	9,15,000	4,33,000
" " " " 1925	20,78,812	20,41,000	19,00,000	19,02,000
" " " " 1928	1,44,06,760	1,40,64,000	1,40,04,000	1,40,05,000
" " " " 1922	52,52,543	22,22,000	25,31,000	...
Total 5½ per cent.	2,87,89,884	1,92,88,000	1,93,50,000	1,63,40,000
5 per cent. Income Tax Free Loan 1945-55	1,01,87,137	98,00,000	96,50,000	90,82,000
" War Loan 1929-47	1,20,36,411	1,16,45,000	1,14,40,000	1,12,70,000
Total 5 per cent.	2,22,23,548	2,14,45,000	2,10,90,000	2,03,52,000
4½ per cent. Indore State Railway Loan	4,50,000	4,50,000	4,50,000	4,50,000
4 per cent. Conversion Loan 1916-17	39,78,447	39,60,000	39,60,000	39,60,000
" Terminable Loan 1915-16	20,09,480	20,00,000	15,60,000	11,16,000
" Loan from Maharajah Scindia for State Railway	6,00,000	6,00,000	6,00,000	6,00,000
" Gwalior Loan of 1887	1,61,827	1,04,000	1,04,000	56,000
" Rampur Railway Loan	1,88,000	1,88,000	1,88,000	1,88,000
Total 4 per cent.	69,37,754	68,52,000	64,12,000	59,20,000
3½ per cent. Loan of 1842-43	73,07,313	73,00,000	72,00,000	73,22,000
" " 1854-55	1,03,34,339	1,02,28,000	1,02,28,000	1,01,44,000
" " 1865	1,18,91,766	1,19,11,000	1,19,11,000	1,18,96,000
" " 1879	12,06,352	12,52,000	12,52,000	11,95,000
" " 1900-01	1,12,11,930	1,10,14,000	1,10,14,000	1,11,72,000
Total 3½ per cent.	4,19,51,700	4,17,05,000	4,16,05,000	4,17,29,000
3 per cent. Loan of 1896-97	19,75,578	19,60,000	19,50,000	19,33,000
Provision for service of New Loan . . . . .	...	1,25,00,000	...	80,00,000
Other items.				
Interest on Expired Loans	3,46,545	...	3,50,000	...
Other Floating Loans	12,39,451	...	...	...
Discount on Treasury Bills	5,04,46,569	4,75,00,000	3,26,00,000	3,35,00,000
Management of Debt	5,49,333	6,50,000	6,00,000	6,50,000
Miscellaneous	9,81,161	...	...	...
Deduct—kredit of Interest paid on Government Promissory notes held by Post Office as permanent advance	-49,963	...	...	...
Total other items	5,35,13,096	4,81,50,000	3,35,50,000	3,41,50,000
TOTAL INTEREST ON DEBT	19,05,17,484	19,94,50,000	17,54,00,000	20,29,30,000
Less—Interest on Debt incurred for—				
Railways	9,22,00,832	10,13,93,000	10,58,98,000	12,16,05,000
Posts and Telegraphs	56,81,015	66,00,000	62,05,000	68,28,000
Irrigation Works	12,18,481	9,51,000	10,76,000	10,88,000
Provincial Governments	2,58,41,800	2,99,73,000	3,10,54,000	4,00,15,000
TOTAL DEDUCTIONS	12,49,42,128	13,89,17,000	14,42,33,000	16,95,36,000
NET TOTAL INTEREST ON DEBT	6,55,75,356	6,05,33,000	3,11,57,000	3,33,94,000
Sinking Funds	1,54,00,000	1,54,00,000	1,54,00,000	1,54,00,000
TOTAL INDIA	8,09,75,356	7,59,33,000	4,65,67,000	4,87,94,000

(a) Almost the whole expenditure under this head relates to interest and sinking funds on debt which are non-voted. The vote of the Assembly is however required to a sum of Rs. 22,000 representing the cost (inclusive of exchange) of skeleton border forms for Government Promissory Notes.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
ENGLAND.				
Interest on Loans contracted in England under various Acts :—				
India 7 per cent. Stock	22,49,988	50,50,000	46,94,000	24,66,000
„ 5½ „ „ „ . . . . .	...	55,00,000	83,80,000	1,20,85,000
„ 4½ „ „ „ . . . . .	...	...	...	90,00,000
„ 3½ „ „ „	3,11,71,455	3,11,38,000	3,11,38,000	3,11,38,000
„ 3 „ „ „	1,94,48,596	1,94,49,000	2,02,06,000	2,22,80,000
„ 2½ „ „ „	28,94,152	28,85,000	28,85,000	28,85,000
Total	5,57,61,191	6,10,22,000	6,78,63,000	7,98,54,000
Interest on outstanding liabilities of Railway Companies taken over on purchase :—				
East Indian Railway Irredeemable 4½ per cent. Debenture Stock.	6,43,012	6,46,000	6,46,000	6,46,000
Eastern Bengal Railway Irredeemable 4 per cent. Debenture Stock.	1,39,462	1,39,000	1,39,000	1,39,000
Great Indian Peninsula Railway Irredeemable 4 per cent. Debenture Stock.	10,80,580	10,81,000	10,81,000	10,81,000
South Indian Railway Irredeemable 4½ per cent. Debenture Stock.	1,91,250	1,91,000	1,91,000	1,91,000
Total	20,57,334	20,57,000	20,57,000	20,57,000
Interest on Liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47)				
	1,03,52,679	1,00,57,000	1,01,00,000	98,51,000
Provision for service of New Loan				
	...	53,00,000	...	47,50,000
Other items—				
Discount Sinking Funds	9,90,815	10,53,000	10,60,000	11,30,000
Sinking Fund—5½ per cent. India Stock . . . . .	...	4,82,000	6,81,000	9,28,000
„ „ 4½ „ „ „ . . . . .	...	...	...	4,80,000
Management of Debt . . . . .	...	...	...	13,30,000 (a)
Miscellaneous charges	32,27,692	...	48,50,000	1,15,000 (b)
Total	42,18,507	15,35,000	65,91,000	39,83,000
TOTAL INTEREST ON DEBT	7,23,92,711	8,29,81,000	8,66,11,000	10,04,95,000
<i>Deduct—Chargeable to—</i>				
State Railways—Interest on Debt	4,24,61,280	4,42,88,000	4,25,23,000	4,41,23,000
NET TOTAL	2,99,31,431	3,87,13,000	4,40,88,000	5,63,72,000
Sinking Funds—				
Redemption of liabilities assumed in respect of British Government 5 per cent. War Loan (1929-47).	50,00,000	50,00,000	50,00,000	44,29,000
TOTAL ENGLAND	3,49,31,431	4,37,13,000	4,90,88,000	6,08,01,000

(a) The expenditure has hitherto been classified under the head "General Administration" following the practice in India it will be shown under this head commencing with the Budget for next year.

(b) Includes 15,000 (vote) representing the cost of skeleton border forms for Government Promissory Notes.

Demand No. 13.

INTEREST ON MISCELLANEOUS OBLIGATIONS.

Rs. 3,20,93,000

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
(Voted)—				
India	2,16,16,143	2,74,75,000	2,57,68,000	2,60,42,000
Madras	4,57,665	5,25,000	5,32,000	6,18,000
Bombay	8,35,894	8,56,000	9,22,000	11,82,000
Bengal	4,97,887	5,82,000	6,05,000	7,00,000
United Provinces	14,77,194	14,43,000	22,36,000	17,67,000
Punjab	3,48,381	3,72,000	3,83,000	4,05,000
Burma	2,87,084	3,22,000	3,21,000	3,61,000
Bihar and Orissa	2,51,059	3,92,000	3,30,000	4,29,000
Central Provinces	2,25,706	2,71,000	2,68,000	4,45,000
Assam	1,00,484	1,25,000	1,23,000	1,44,000
TOTAL	2,60,97,497	3,23,63,000	3,14,88,000	3,20,93,000
(Non-voted)—				
England . . . . .	...	...	60,000	36,000
Exchange . . . . .	...	...	30,000	18,000
GRAND TOTAL	...	...	3,15,78,000	3,21,47,000
DETAILS.				
Special Loans —				
1. Interest on loan from Raja Kali Sankar Ghosal	2,400	2,000	2,400	2,400
2. Interest on Book Debt loan on account of Madho Rao	26,720	27,000	26,700	26,700
3. Interest on loans from the late King of Oudh	10,30,235	7,35,000	11,40,000	7,55,200
4. Interest on Educational Funds	13,703	13,000	13,500	13,710
5. Interest on Charitable Funds	32,150	32,000	32,000	32,150
6. Interest on other loans	28,368	31,000	30,340	30,340
Treasury Notes—				
7. Interest on Treasury Notes on account of the Bhonsla and other Nagpur Temples	17,788	20,000	20,000	19,100
8. Interest on Madras Non-transferable Treasury Notes	2,865	3,000	2,860	2,860
Service Funds—				
9. Interest on Uncovenanted Service Family Pension Fund	9,71,063	9,54,000	9,46,200	9,27,500
10. Interest on Bengal and Madras Service Family Pension Fund	44,225	52,000	52,330	56,500
11. Interest on Military Assistant Surgeons' Fund	19,596	20,000	19,600	20,000
Savings Banks—				
12. Bonus on Postal Cash Certificates	13,92,968	71,00,000	57,00,000	34,00,000
Bank Accounts—				
13. Interest on Post Office Savings Banks Deposits	61,51,765	67,27,000	63,97,000	67,98,000
14. Interest on deposits in State Railway Provident Institutions	27,546	27,000	11,000	11,500
15. Interest on Civil Engineers' Provident Fund	38,953	68,000	38,500	42,200
16. Interest on Financial Department Provident Fund	4,240	8,000	6,000	6,500
17. Interest on Police Officers' Provident Fund	23,996	39,000	26,960	28,400
18. Interest on Forest Officers' Provident Fund	17,747	24,000	19,340	19,300
19. Interest on Opium Department Provident Fund	398	1,000	500	500
20. Interest on Civil Veterinary Provident Fund	4,418	4,000	5,000	5,500
21. Interest on General Provident Fund	23,70,829	36,77,000	26,51,850	29,43,500
22. Interest on Miscellaneous Provident Funds	22,852	37,000	25,400	32,800
23. Interest on Cemetery Endowment Fund	15,907	17,000	18,400	19,500
24. Interest on Indian Civil Service Annuity Funds	1,14,365	2,10,000	1,58,900	2,10,200
25. Interest on Famine Insurance Fund Balances . . . . .	...	1,91,000	2,06,000	7,23,200
26. Interest on Companies' Railway Provident Funds . . . . .	...	...	...	...
Special Accounts —				
27. Interest on Postal Insurance and Life Annuity Fund	6,06,064	6,41,000	6,58,000	...
28. Interest on General Family Pensions Fund	1,116	2,000	1,100	1,100
29. Interest on Hindu Family Annuity Fund	747	1,000	1,270	2,000
30. Interest on Bombay Uncovenanted Service Fund (Life Assurance Branch)	611	1,000	1,000	1,000
31. Interest on Bengal Christian Family Pension Fund	286	...	350	480
32. Endowment in favour of the Lawrence Asylum at Murree and Mount Abu	500	...	500	500
Departmental—				
33. Interest on undrawn balances of capital deposited by Railway Companies	37,73,726	} 1,16,76,000	} 1,27,58,100	} 1,56,82,100
34. Interest on State Railways Provident Institutions	1,175			
35. Interest on General Provident Fund	13,27,464			
36. Interest on Civil Engineers' Provident Fund	7,261			
37. Interest on Railway Companies' Provident Fund	78,56,840			
38. Interest on Indian Military Widows' and Orphans' Funds	45,799			
39. Indian Civil Service Annuity Fund	15,386			
40. Other Miscellaneous Provident Funds	21,643			
41. Interest on sums held by Government repaid to non-enemy nationals	16,838	}	}	}
Miscellaneous—				
42. Interest on Miscellaneous Accounts	19,617	23,000	4,88,720	2,63,600
43. Refunds	17,267	...	14,100	14,200
For rounding . . . . .	...	...	-570	+480
TOTAL	2,60,97,497	3,23,63,000	3,14,88,000	3,20,93,000

Demand No. 14.

GENERAL ADMINISTRATION.

Rs. 81,58,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.								
Salary of the Governor General	2,28,507	...	2,50,800	...	2,50,800	...	2,50,800	...
SUMPTUARY ALLOWANCE OF THE GOVERNOR GENERAL	...	40,000	...	40,000	...	40,000	...	40,000
EXPENDITURE FROM CONTRACT ALLOWANCE . . . . .	...	1,59,649	...	1,66,000	...	2,37,000	...	1,56,000
STAFF AND HOUSEHOLD OF THE GOVERNOR GENERAL	90,786	4,35,458	86,200	3,84,900	85,800	3,94,700	87,200	4,08,900
TOUR EXPENSES . . . . .	...	4,58,398	...	3,65,000	...	4,32,700	...	4,26,900
EXECUTIVE COUNCIL	4,79,111	70,264	4,80,000	53,250	4,80,000	58,300	4,80,000	57,900
LEGISLATIVE BODIES	1,07,046	6,97,741	1,12,000	7,38,200	1,42,600	6,85,700	1,00,000	8,17,500
FOREIGN AND POLITICAL DEPARTMENT	2,52,568	7,40,851	1,91,000	8,51,900	1,88,700	8,05,800	1,99,000	8,37,200
HOME DEPARTMENT	9,97,460	5,91,664	9,30,800	6,44,200	7,90,200	6,61,700	6,99,000	6,95,200
RETIREMENT OFFICE . . . . .	...	...	...	...	31,400	13,000	...	...
LEGISLATIVE DEPARTMENT	1,41,331	5,38,905	1,23,600	6,84,300	1,72,000	5,74,700	1,92,700	5,95,500
DEPARTMENT OF EDUCATION AND HEALTH	89,834	3,29,848	1,01,700	3,69,000	98,500	3,06,100	1,05,500	3,56,600
FINANCE DEPARTMENT	3,29,159	9,03,274	2,86,600	10,48,700	2,42,200	9,60,100	2,17,200	9,50,600
REVENUE AND AGRICULTURE DEPARTMENT	76,359	2,75,249	98,000	3,37,800	98,000	3,12,400	97,000	3,27,500
COMMERCE DEPARTMENT	98,073	4,01,260	93,400	3,95,900	85,600	3,78,900	89,200	3,76,900
KEEPER OF THE RECORDS OF THE GOVERNMENT OF INDIA . . . . .	...	87,889	...	1,15,200	...	88,600	...	1,03,800
TRANSLATORS' DEPARTMENT . . . . .	...	6,176	...	8,100	...	8,100	...	9,100
DEPARTMENT OF INDUSTRIES	1,28,763	3,95,446	1,41,700	4,48,700	1,35,700	4,02,200	1,20,300	4,06,500
ARMY DEPARTMENT	1,03,841	5,16,581	1,36,800	5,97,800	95,400	5,81,900	99,400	5,72,600
PUBLIC WORKS DEPARTMENT	1,78,888	3,22,061	1,66,500	3,94,600	1,37,900	3,67,500	1,38,100	3,73,400
Leave allowance drawn in England	36,115	...	...	...	...	...	...	...
For rounding . . . . .	...	...	-100	-500	+200	-500	-400	-100
TOTAL INDIA	33,37,881	69,70,514	31,99,000	76,33,000	30,35,000	73,10,000	28,75,000	75,12,000
MADRAS . . . . .	...	...	...	30,000	...	72,000	...	32,000
BOMBAY . . . . .	...	20,703	...	14,000	...	19,000	...	21,000
BENGAL . . . . .	...	...	...	...	...	1,46,000	...	75,000
EXCHANGE	33,37,881	69,91,217	31,99,000	76,77,000	30,35,000	75,47,000	28,75,000	76,40,000
LUMP REDUCTION MADE BY THE ASSEMBLY . . . . .	...	21,77,391	...	...	13,18,000	13,05,000	9,87,000	5,18,000
TOTAL	1,25,06,489	1,03,32,000	1,32,05,000	1,20,20,000	1,32,05,000	1,20,20,000	1,20,20,000	1,20,20,000

(a) An addition of Rs. 1,000 to His Excellency the Viceroy's contract grant was sanctioned by the Secretary of State for the current year. Of this sum, Rs. 25,000 is of the nature of an inauguration grant in order to meet liabilities which had to be taken over on assumption of office by the present Viceroy. A further sum of Rs. 27,000 relates to the cost of State carriages and horses. The practice in regard to these has hitherto been for the incoming Viceroy to purchase them from his predecessor and to sell them on departure to his successor. It has been decided that this practice should be discontinued and that Government should accept liability to purchase and maintain such horses and carriages as are actually maintained for State purposes. The balance of Rs. 29,000 is an addition to ordinary expenditure due mainly to the inclusion in this head of the cost of maintaining the State carriages and horses, and to increases in the cost of maintaining the Viceregal motor and in the wages of establishment.

2. Having regard to the need for economy the bulk of the above extra expenditure has been met by reductions in other items of Viceregal expenditure, namely, Rs. 14,000 under tour expenses (exclusive of special trains), Rs. 15,000 under maintenance of Viceregal gardens and Rs. 13,000 in the expenditure on the Viceroy's Band and Bodyguard adjusted in the military books.

3. A small addition to the contract grant proper will be necessary in 1923-24 also for the last of the reasons mentioned in paragraph 1 but it will be more than covered by savings in other items of Viceregal expenditure. Besides some net savings in expenditure debited to the Civil estimates, a further saving of Rs. 34,000 is also expected in that year in the expenditure on the Band and Bodyguard, which will thus be Rs. 2,000 less than in the current year's Budget.

(b) In comparing these figures allowance should be made for the fact that the Revised estimate for current year and the Budget for next year include adjustments for exchange on Expenditure in England and that the Budget for the current year does not allow for it. Excluding exchange, the current year's Revised and next year's Budget amount to Rs. 1,05,82,000 and Rs. 1,05,15,000 against the current year's Budget, as reduced by the Assembly, of Rs. 1,03,32,000.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
STAFF AND HOUSEHOLD OF THE GOVERNOR GENERAL.								
<i>Pay of officers—</i>	1	Private Secretary to His Excellency the Viceroy.						
		Private Secretary (2,750)		33,000			35,000	
	1	Assistant Private Secretary (800—40—1,200)	46,764	9,970		42,620	10,460	
	1	Registrar (600—40—800)		9,600			9,600	
<i>Pay of establishment—</i>		Leave salary		2,500			2,500	
	12	Stenographer, cashier, assistants (at rates varying from Rs. 90 to Rs. 600)	9,891	40,170	55,070	9,600	41,310	55,560
	27	Servants (at rates varying from Rs. 14 to Rs. 40)		6,600			6,600	
		Leave salary		...			2,500	
		Temporary establishment		2,000			2,000	
<i>Allowances, honoraria, etc.—</i>		House-rent and other allowances	44,598	5,000	48,770	53,550	6,280	52,410
		Hill journey allowance		4,500			5,000	
		Travelling allowances		4,500			2,800	
		Presents and charities	4,282		14,000	10,000		14,080
<i>Supplies and services—</i>		Postage and telegram charges	4,000		4,000	4,000		4,000
		Other contingent charges		80,000			1,00,000	
		Other contingent charges		10,000			10,000	
		For rounding	1,96,890		90,000	1,34,000		1,10,000
		Total	3,05,920		2,11,800	2,53,800		2,36,000(a)
Military Secretary to His Excellency the Viceroy.								
<i>Pay of officers—</i>	1	Comptroller, Viceregal Household (500—750) + Regimental pay (1,050)		19,200			19,750	
	1	Surgeon (2,000)	44,022	24,000		43,150	24,000	
	1	Assistant surgeon (500—900)		10,800			10,800	
	1	Personal assistant (600—1,000)		12,000			12,000	
	1	Registrar (600—800)		2,600			7,600	
<i>Pay of establishment—</i>		Treasurer, assistants, clerks, etc. (at rates varying from Rs. 75 to Rs. 600)	30,820	48,940	75,600	28,950	54,720	74,150
	1	Accounts clerk (100—200)		...			1,260(b)*	
	39	Servants (at rates varying from Rs. 15 to Rs. 45)		8,210			9,220	
	5	Medical establishment (at rates varying from Rs. 12 to Rs. 225)		4,220			4,240	
		Leave salary		8,000			2,000	
	1	Superintendent, Viceregal gardens (600—750)		7,440			7,620	
	7	Garden establishment, Delhi and Simla (15—65)		3,120			3,120	
<i>Allowances, honoraria, etc.—</i>		Hill journey allowance	61,140	10,000	79,930	72,660	11,000	82,180
		House rent and other allowances		3,000			2,000	
		Travelling allowances	15,920	9,000	22,000	21,000	6,400	19,400
<i>Supplies and services—</i>		Presents and charities		6,000			6,000	
		Purchase of glass, crockery and linen	20,980	16,000	22,000	22,000	16,000	22,000
<i>Contingencies—</i>		Postage and telegram charges		4,000		3,500	4,600	
		Charges for the maintenance of the Viceregal gardens at Simla and Delhi		46,290		31,000	46,290	
		Other contingent charges		9,500		4,500	11,500	
	For rounding	47,412		59,790	39,000		62,390	
		Total	2,20,824		2,59,300	2,26,700		2,60,100
TOTAL STAFF AND HOUSEHOLD			5,26,244	4,71,100	4,80,500	4,80,500	4,96,100	

(a) Increase due to larger expenditure under postage and telegram charges.
 (b) Provision transferred from Contract allowance to General revenues and approved by the Standing Finance Committee.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		TOUR EXPENSES.					
<i>Contingencies—</i>	Maintenance and repairs of camp equipment, etc.		40,000			40,000	
	Railway freight and carriage of tents, heavy goods, stables, horses, etc.		34,000			35,500	
	Cart and coolie hire		30,000			30,000	
	Saddle, horses and carriages on tour		10,000			10,000	
	Reserved accommodation for members of His Excellency's family		2,000			2,000	
	Payments and presents for services rendered on tour		24,000			24,000	
	Railway fares and carriage of household	2,27,353	35,000	1,75,000	1,61,000	36,500	1,78,000
	Special trains:—						
	Maintenance and stabling of special trains		30,000			66,400	
	Haulage charges of special trains		1,50,000			1,80,000	
	Other charges	2,31,045	10,000	1,90,000	2,71,700	2,500	2,48,900
	Total (voted)	4,58,308		3,65,000	4,32,700		4,21,900
	Existing strength.						
		EXECUTIVE COUNCIL.					
<i>Pay of officers—</i>	6	Members of Council (6,666-10-8)	4,79,111		4,80,000	4,80,000	4,80,000
<i>Allowances, honoraria, etc.</i>		Travelling and other allowances	2,599		3,100	2,300	1,900
<i>Contingencies</i>		Tour expenses	67,665		50,100	56,000	56,000
		Total	5,49,375		5,33,200	5,38,300	5,37,900
		LEGISLATIVE BODIES.					
		Legislative Assembly.					
<i>Pay of officers—</i>	1	President (5,000)	49,371	52,000		59,130	60,000
	1	Vice-President		7,000			5,000
	1	Marshal officer (250)	2,269	3,000	62,000	10,000	3,000
<i>Allowances, honoraria, etc.</i>		Travelling allowances of Official and Non-official Members		95,960			1,20,000
		Daily allowance of Official and Non-official Members		2,82,200			2,84,200
		Haulage of motor car and conveyance allowance		1,00,000			1,00,000
<i>Contingencies—</i>		Office expenses and miscellaneous	4,98,645		4,78,160	4,40,500	5,04,200
		Criminal Procedure Code Committee	...				25,300
		Arms Rules Committee				29,150	
		Indian Immigration Committee					
		Racial Distinctions Committee					
		North-West Frontier Committee				24,910	
		Ditto ditto				42,640	
		Railway Finance Committee				8,000	
		Ditto ditto	29,250			4,910	
		For rounding					
		Total	5,79,535		5,40,160	6,19,200	5,97,500
		Council of State.					
<i>Pay of officers—</i>	1	President (5,000) for 8 months	55,187		60,000	50,600	40,000
<i>Allowances, honoraria, etc.</i>		Travelling allowance of Official and Non-official Members		75,000			80,000
		Daily allowances of Official and Non-official Members		1,95,000			1,50,000
		Haulage of motor car and conveyance allowance		40,000			50,000
		Total	1,67,577		2,50,000	1,58,500	2,80,000
		Total	2,22,764		3,10,000	2,08,100	3,20,000
		Leave allowance drawn in England.	2,488				
		For rounding					
		TOTAL—LEGISLATIVE BODIES	8,04,787		8,50,200	8,28,300	9,17,500 (a)

(a) Increase due chiefly to provision for contingent expenditure transferred from Legislative Department and to increased provision for travelling allowance.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
FOREIGN AND POLITICAL DEPARTMENT.								
<i>Pay of officers—</i>	2	Secretaries, 2(4,000)+P. A. 1(185)		99,050			98,220	
	2	Deputy Secretaries (2,500)		57,600			60,000	
	1	Under Secretary (1,800)		18,000			21,600	
	1	Assistant Secretary (1,600)	2,52,568	16,400		1,88,670	19,200	
		Officer on special duty		2,400			...	
	1	Attaché		9,800			7,700	
	1	Registrar (1,000)		12,000			12,000	
	9	Superintendents (600-40-800)		84,120			85,240	
		Leave salary		3,400			8,000	
		Temporary superintendents		16,320			...	
<i>Pay of establishment—</i>	88	Assistants, clerks and shorthand-typists (at rates varying from Rs. 100 to Rs. 500)	1,36,403	3,18,710	3,18,890	1,18,500	3,29,080	3,11,960
	95	Servants (at rates varying from Rs. 12 to Rs. 40)		21,670			38,100	
		Temporary establishment		55,420			47,050	
		Leave salary		45,600			10,000	
			3,54,904		4,41,400	3,94,610		4,24,230
<i>Allowances, honoraria, etc.—</i>		Travelling allowance		19,000			15,200	
		Hill journey allowance		76,270			75,000	
		House-rent and other allowances		19,130			21,200	
<i>Supplies and services.</i>		Printing and binding of Aitchison's treaties	63,435		1,14,400	1,14,000		1,11,400
<i>Contingencies—</i>		Service postage and telegram charges		1,00,000			1,20,000	
		Service postage and telegram charges					6,200 ^(a)	
		Hill journey charges		15,000			5,000	
		Other contingent charges	1,80,903	49,200	1,64,200	1,78,700	53,400	1,84,630
		For rounding			+10	+20		-20
		TOTAL	9,93,219		10,42,900	9,94,500		10,36,200
HOME DEPARTMENT.								
<i>Pay of officers—</i>	1	Secretary (4,000)		48,000			48,000	
	1	Joint Secretary (3,000) for about 11 months		3,000			33,730	
	1	Deputy Secretary (2,450-2,500)		49,880			29,650	
		Under Secretaries		21,900			...	
		Officer on special duty	1,68,853	...		1,28,500	2,520	
	1	Inspector of office procedure (2,250-2,500)		28,050			28,650	
	3	Assistant Secretaries (1,000-1,250)		12,000			37,880	
	6	Superintendents (600-40-800)		59,590			64,260	
		Registrar		12,000			...	
		Leave salary		...			12,420	
			1,11,920			1,06,460		
		Carried over	2,80,778		2,31,420	2,34,960		2,47,110

(a) Provision intended for charges on the drop copies of messages intercepted at Karachi, Bombay and Madras for repetition to His Excellency the Viceroy.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,80,773		2,31,420	2,34,960		2,47,111
		HOME DEPARTMENT—contd.						
Pay of establishment—	52	Assistants, clerks and shorthand typists (at rates varying from Rs. 100 to Rs. 500)		1,90,410			1,64,950	
	64	Servants (at rates varying from Rs. 12 to Rs. 40)		13,110			13,630	
		Temporary establishment		12,300			23,270	
		Temporary establishment for compilation of Index		5,380			...	
		Temporary establishment for compilation of list of civil officers		1,050			1,050	
		Leave salary		19,400			15,000	
Allowances, honoraria, etc.—		House-rent and other allowances	2,00,963		2,41,650	2,06,770		2,17,900
		Passage of surplus Indian Army officers selected for the Indian Civil Service.		7,150			9,120	
		Travelling allowance		16,100			16,000*	
		Hill journey allowance		43,930			8,000	
		Honoraria to examiners		3,000			55,710	
		Subsistence allowance		1,500			3,500	
		Expenditure in connection with I. C. S. examination		...			...
			83,876		71,680	75,200	5,000	97,330
Contingencies—		Service postage and telegram charges		44,290			46,570	
		Hill journey charges		8,240			4,240	
		Other contingent charges	95,924		94,010	93,500	41,910	92,720
		TOTAL	6,61,536		6,41,760	6,10,430		6,55,000
		Staff Selection Board.						
Pay of officers—		Secretary		6,000			1,200	
		Non-official member		1,000			190	
Pay of establishment—		Clerks, servants, etc.			7,000	7,740		1,390
					3,560	4,400		1,510
Allowances, honoraria, etc.—		Travelling and other allowances			6,110	4,760		...
		Examiners' fees		1,250			1,340	
Supplies and services—		Payments to supervisor		750			...	
		Expenses for holding examinations		500			...	
Contingencies—		Miscellaneous			2,500	9,360		1,340
					3,680	3,180		640
		TOTAL	15,235		22,850	29,440		4,880*
		Central Bureau of Information.						
Pay of officers	1	Director (2,000—2,750)		26,200			26,200	
	1	Assistant Director (1,200—1,500)		14,400			14,400	
Pay of establishment—	11	Superintendents, clerks etc., (at rates varying from Rs. 75 to 300)			40,600	37,200		40,600
	9	Servants (13 - 23)					23,910	
Allowances, etc.—		Travelling allowance			27,410	26,000	1,690	25,600
		Purchase of photo material		1,500	10,000	10,000		8,000
Supplies and services—		Special cable service		15,000			1,500	
		Charges in connection with Publicity work		...			15,000	
Contingencies—		Miscellaneous			18,500	66,500	50,000	66,500
					7,830	10,630		3,500
		TOTAL	83,696		1,02,340	1,50,330		1,49,200
		Bureau of Central Intelligence of the Home Department.						
Pay of officers—	1	Director, Central Intelligence (3,000)		36,000			36,000	
	1	Dy. Director (1,850—2,250)		27,000			27,000	
	1	Ass. Director (950—1,350)		15,080			14,470	
		Revision of pay of Deputy and Assistant Directors		2,320			...	
	1	Personal Assistant for one month		8,820			1,100	
	2	Examiner and Assistant Examiners of questioned documents						
		1 (1,000—1,750), 1 (750—1,000)		22,300			23,470	
	4	Deputy Superintendents (475—600) + D. A. 4 (100)		21,600			30,400	
		Officers on special duty		53,250			...	
		Leave salary		6,000			6,000	
		TOTAL	2,22,755		1,92,370	1,75,670		1,38,440
		Carried over	7,60,517		7,86,950	7,90,200		8,08,140

	Existing strength.		Actuals.	Budget Estimate,		Revised	Budget Estimate,		
			1921-22.	1922-23.		Estimate,	1923-24.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	7,60,517		7,66,950	7,90,200		8,09,140	
		HOME DEPARTMENT—contd.	2,22,755		1,92,570	1,75,670		1,38,440	
Pay of establishment—	1	Chief Superintendent (600—800)		9,600			9,600		
	29	Superintendents, clerks, etc., (at rates varying from Rs. 75 to Rs. 600)		83,440			85,260		
	8	Inspectors, and sub-inspectors of police (at rates varying from Rs. 50 to 160)		5,640			9,840		
		Assistants, etc., of the Contre Espionage Section		9,000			...		
	27	Finger print experts and photo mechanic (at rates varying from Rs. 75 to Rs. 300)		49,540			50,810		
	45	Servants (at rates varying from Rs. 9 to Rs. 38)		6,200			7,930		
		Temporary establishment		4,570			1,340		
			1,55,773		1,67,990	1,62,630		1,64,780	
	Allowances, honoraria, etc.—		Hill journey allowance		10,000			10,000	
			Travelling allowance		90,000			48,130	
		House-rent and other allowances	88,255	27,400	1,27,400	86,000	15,440	73,570	
Supplies and services— Contingencies—		Photo materials and chemicals	2,754		5,000	2,100		5,000	
		Service postage and telegram charges		5,900			5,900		
		Secret service contingencies		2,80,000			1,70,000		
		Hill journey charges		7,200			7,200		
		Other contingent charges	3,59,070		3,15,280	2,35,300	20,210	2,03,310	
		TOTAL	8,28,607		8,08,040	6,61,700		(a) 5,85,100	
	For rounding			+ 10			—40		
		TOTAL—HOME DEPARTMENT	16,89,124		15,75,000	14,51,900		13,94,200	
		RETRENCHMENT OFFICE.							
Pay of officers— Pay of establishment— Allowances etc.— Contingencies—		Pay of officers				31,400			
		Establishment charges				5,370			
		Travelling and other allowances				3,010			
		Miscellaneous				4,620			
		TOTAL	...			(b) 44,400		...	
		LEGISLATIVE DEPARTMENT.							
Pay of officers—	1	Secretary (4,000)		48,000			48,000		
	2	Joint Secretaries (3,000)		48,000			72,000		
	1	Additional Deputy Secretary (2,200)		17,600			26,400		
	2	Solicitors 1(2,500) 1(1,000—1,800)		...			46,300		
		Attache	1,41,331	10,000		1,72,000	...		
	1	Deputy Secretary (2,000)		24,000			24,000		
	1	Solicitor (1,000—1,200)		58,100			12,930		
	1	Legal Assistant (1,200)		14,400			14,400		
	1	Registrar (1,000)		12,000			12,000		
	3	Superintendents (600—800)		27,040			27,540		
	2	Ditto Temporary (600—800)		15,040			16,470		
		Officer on special duty		1,830			...		
	1	Officer in charge of the Peace Treaty Branch (1,500)		18,000			18,000		
	Leave salary	1,36,809	18,000	3,12,010	1,36,200	18,000	3,36,090		
		2,78,140							
	Carried over	2,78,140		3,12,010	2,98,200		3,36,090		

(a) Decrease due chiefly to reduced provision for officers and secret service expenditure.
 (b) Voted by the Assembly in its September sessions.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,78,140		3,12,010	2,98,200		3,36,090
		LEGISLATIVE DEPARTMENT— <i>contd</i>						
<i>Pay of establishment—</i>	13	Council reporters (450—750)		91,060			91,100	
	61	Shorthand writers, assistants and clerks (at rates varying from Rs. 100 to Rs. 500)		1,52,400			1,67,380	
	71	Servants (at rates varying from Rs. 12 to Rs. 40)		13,160			13,780	
		Temporary establishment		30,740			25,000	
		Leave salary		36,760			10,000	
				2,50,192		3,31,120	2,91,700		3,07,260
<i>Allowances, hono- raria, etc.—</i>		Hill journey allowance		60,900			63,820	
		Travelling and other allowances		13,720			18,640	
<i>Supplies and ser- vices—</i>		Digest of Indian law cases	64,952		74,620	78,000		82,460
			2,000		3,000	1,000		1,000
<i>Contingencies—</i>		Service postage and telegram charges		10,000			7,000	
		Hill journey charges		12,000			9,000	
		Other contingent charges		65,200			45,400	
		For rounding	84,952		87,200	77,800		61,400
		TOTAL	6,80,236		8,67,900	7,46,700		7,88,200
		DEPARTMENT OF EDUCATION AND HEALTH.						
<i>Pay of officers—</i>	1	Secretary (4,000)		48,000			48,000	
	1	Assistant Secretary (400—1,250)		7,530			10,530	
		Leave salary	54,811	3,500		66,510	3,500	
	1	Deputy Secretary (1,000—2,250)		26,970			27,000	
	1	Registrar (900—50—1,000)		12,000			12,000	
	3	Superintendents (600—40—800)		26,970			26,400	
		Leave salary		17,000			17,000	
			85,202		1,41,970	50,530		1,44,480
<i>Pay of Estab- lishment—</i>	36	Assistants, clerks and shorthand typists (at rates varying from Rs. 100 to Rs. 500)		1,14,080			1,15,160	
	46	Servants (at rates varying from Rs. 12 to Rs. 40)		9,810			9,810	
		Temporary establishment		1,980			1,480	
		Leave salary		9,500			4,500	
				1,10,705		1,36,370	1,24,900		1,30,950
		Carried over	2,60,718		2,77,340	2,41,940		2,75,380

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,50,718		2,77,340	2,41,940		2,75,380
		DEPARTMENT OF EDUCATION AND HEALTH— <i>contd.</i>						
<i>Allowances, honoraria, etc.—</i>		Travelling allowance		6,000			5,000	
		House-rent and other allowances		7,500			4,500	
		Hill journey allowance		27,000			28,500	
			33,458		40,500	36,600		38,600
<i>Contingencies—</i>		Postage and telegram charges		14,000			18,500	
		Hill journey and other contingent charges		17,100			15,600	
			33,991		31,100	33,500		34,100
		TOTAL	3,18,167		3,48,940	3,12,040		3,48,080
<i>Pay of officers—</i>		Educational Commissioner with the Government of India.						
	1	Educational Commissioner (2,500—3,000)		32,270			35,470	
		Leave salary	35,023	10,400		32,000	10,000	
	1	Curator, Bureau of Education (600—1,000) + P. A. (200)		14,400			10,140	
		Leave salary	15,747	600	57,670	9,920	600	64,210
<i>Pay of Establishment—</i>	2	Shorthand typists (150—350)		5,040			4,020	
	2	Computer and copyist (at rates varying from Rs. 75 to Rs. 350)		3,640			4,160	
	5	Librarian and assistant librarians (at rates varying from Rs. 75 to Rs. 400)		10,210			8,380	
	15	Servants (at rates varying from Rs. 12 to Rs. 40)		2,520			2,950	
		Leave salary		2,000			1,000	
		Temporary establishment for Central Advisory Board	21,388	2,000	25,410	20,000	2,000	22,510
<i>Allowances, honoraria, etc.—</i>		Travelling allowance		14,000			11,200	
		Hill journey and other allowances		3,310			4,420	
			12,476		17,310	11,500		15,620
<i>Contingencies—</i>		Purchase of books and publications		6,500			6,500	
		Postage and telegram charges		3,000			3,000	
		Hill journey and other contingent charges		11,860			12,160	
			16,881		21,360	19,180		21,660
		TOTAL	1,01,515		1,21,750	93,600		1,14,000
		For rounding			+10	-40		+20
		TOTAL—DEPARTMENT OF EDUCATION AND HEALTH	4,19,682		4,70,700	4,04,600		4,62,100

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,		
			1921-22.	1922-23.		Estimate,	1923-24.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
FINANCE DEPARTMENT.									
Finance Dept., Ordinary Branch.									
<i>Pay of Officers—</i>	1	Secretary (4,000)		48,000			48,000		
	1	Deputy Secretary (1,950—2,050 + Special Pay 400)		27,440			28,640		
		Joint Secretary		32,000			...		
		Officer on Special Duty		4,000			...		
		Leave salary	1,62,559	4,000		1,03,450	4,000		
		2 Assistant Secretaries (1,000—1,250)		17,880			26,580		
		Officer on Special Duty		30,900			15,000		
		1 Under-Secretary (300—1,500 + Special Pay 300)		15,450			16,170		
		1 Registrar for one month (1,000)		12,000			1,000		
		6 Superintendents (600—40—800)		54,340			46,540		
		1 Temporary Superintendent (600—800) for 6 months.		3,000			3,840		
		Leave salary		10,000			10,000		
	<i>Pay of Establishment—</i>	55	Assistants, clerks, and shorthand typists (at varying rates from Rs. 100 to Rs. 500).	1,07,730	2,03,050	2,58,110	1,24,090	1,87,780	1,99,770
		46	Servants (at rates varying from Rs. 12 to Rs. 40)		11,070			10,860	
			Temporary establishment		18,630			18,950	
		Leave salary		15,000			12,000		
<i>Allowances, honoraria, etc.—</i>		Travelling allowance	2,22,218	25,000	2,47,750	2,21,610	14,400	2,29,590	
		Hill journey allowances		57,000			49,340		
		House rent and other allowances		8,750			11,450		
		Service postage and telegram charges	52,184	56,000	90,750	79,100	46,000	75,190	
		Hill journey charges		10,000			15,000		
<i>Contingencies—</i>		Other contingent charges	81,312	28,580	94,580	90,000	24,450	85,450	
		For rounding			+10	-50			
		TOTAL	6,26,003		6,91,200	6,18,200(a)		6,90,000(a)	
Financial Adviser, Military Finance.									
<i>Pay of Officers—</i>	1	Financial Adviser (3,250)		39,000			39,000		
		Additional Financial Adviser		36,000			...		
	4	Deputy Financial Advisers, 2(2,250), 1(1,525—1,588), (1,650—1,700)		91,610			93,050		
		Leave salary	1,66,600	4,500		1,38,730	4,500		
	6	Assistant Financial Advisers (1,000—1,250)		78,060			79,700		
		Officer on Special Duty		10,680			...		
	5	Superintendents (600—800)		38,931			42,920		
		Leave salary	1,61,484	19,200			19,180		
				3,17,960		1,50,040	2,78,350		
			3,28,084		3,17,980	2,88,770	2,78,350		
	Carried over.		6,26,003		6,91,200	6,18,200	6,90,000		

(a) Decrease due to reduction of appointments and curtailment of expenditure under contingencies.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	6,26,003		6,91,200	6,18,200		6,90,000
		Financial Adviser, Military Finance—contd.	3,28,084		3,17,980	2,88,770		2,78,350
Pay of establishment—	68	Assistants, clerks and shorthand typists (at rates varying from Rs. 100 to Rs. 500)		1,67,800			1,77,140	
	39	Servants, (at rates varying from Rs. 12 to 40)		9,390			7,340	
		Temporary establishment		14,220			7,900	
		Leave salary		33,800			15,650	
Allowances, honoraria, etc.—		Travelling allowance	1,83,668		2,25,210	2,00,690		2,08,030
		Hill journey allowance		21,000			12,800	
		House-rent and other allowances		36,000			40,500	
				8,930			4,000	
Contingencies—		Service postage and telegram charges	60,133		65,930	59,500		57,300
				7,000			10,000	
		Hill journey charges		4,650			3,000	
		Other contingent charges		23,330			21,100	
		For rounding	34,545		34,980	35,100		34,100
			...		...	+40		+20
		Total	6,06,430		6,44,100	5,84,100		(a) 5,77,800
		TOTAL—FINANCE DEPARTMENT	12,32,433		13,35,300	12,02,300		11,67,800
		REVENUE AND AGRICULTURE DEPARTMENT.						
Pay of officers—	1	Secretary (4,000)		48,000			48,000	
		Deputy Secretary		28,640			...	
	1	Under Secretary (1,550--1,650)	76,399	21,380		69,420	19,200	
	1	Assistant Secretary (1,000—1,250)		13,400			15,800	
	1	Registrar (900—1,000)		11,590			12,000	
	4	Superintendents (800—800)		36,750			37,500	
		Leave salary		1,500			1,500	
			60,356		1,61,260	60,290		1,32,060
Pay of establishment—	40	Assistants, clerks and shorthand typists (at rates varying from Rs. 100 to Rs. 500)		1,34,100			1,35,940	
	39	Servants, (at rates varying from Rs. 12 to Rs. 40)		9,350			9,210	
		Temporary establishment		1,510			1,350	
		Leave salary		...			...
			1,30,276		1,44,960	1,42,100		1,51,600
Allowances, honoraria, etc.—		Travelling allowance		5,000			4,000	
		Hill journey allowance		31,500			35,800	
		House-rent and other allowances		3,200			6,000	
			27,021		39,700	44,500		44,800
Contingencies—		Service postage and telegram charges		15,000			16,000	
				3,000			3,000	
		Hill journey charges		13,820			14,000	
		Other contingent charges		...			...
			33,496		31,820	32,700		33,000
		Total	3,27,548		3,77,740	3,49,000		3,61,360
		Emigration Branch.						
Pay of officers—	1	Deputy Secretary (2,450—2,550)	...		7,200	28,640		29,850
Pay of establishment—	4	Assistants and clerks (at rates varying from Rs. 100 to Rs. 500)		20,380			11,200	
	4	Servants (at rates varying from Rs. 12 to Rs. 18)		1,310			700	
		Temporary establishment		...			5,360	
					21,690	15,260		17,280
Allowances, etc.—		Hill journey and other allowances			3,000	3,000		5,400
Contingencies—		Postage and telegram charges		7,000			7,000	
				500			500	
		Hill journey charges		1,570			3,120	
		Other contingent charges		...			...
				9,070		9,500		10,620
		Total	...		40,960	56,400		63,150
		Carried over	3,27,548		4,18,700	4,05,400		4,24,510

(a) Decrease due chiefly to the abolition of the temporary appointment of Additional Financial Adviser and to reduced provision for leave salaries.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	5,27,548		4,13,700	4,05,400		4,24,510
		REVENUE AND AGRICULTURE DEPARTMENT—concl'd.						
		Food stuff Branch.						
Pay of establishment—		Assistants and clerks	...	6,000		...	...	...
		Servant	...	190		...	...	...
Allowances, etc.—		Travelling and other allowances	...		6,190	2,710	...	...
Contingencies—		Postage and telegram charges	...	6,000		600	...	...
		Other charges	...	2,750		...	...	...
			24,100		8,750	2,700		...
					17,090	6,000		...
		For rounding			+10			-10
		TOTAL	3,51,643		4,55,800	4,11,400		4,24,500
		COMMERCE DEPARTMENT.						
Pay of officers—	1	Secretary (4,000)		48,000			48,000	
	1	Deputy Secretary (2,075—2,150)		24,320			25,220	
	1	Under Secretary (1,300—1,400)		16,030			16,030	
		Leave salary	98,073	5,000		85,610	...	...
	1	Registrar (1,000)		12,000			12,000	
	4	Superintendents (600—800)		38,400			37,200	
		Leave salary	69,129	14,650			10,000	
Pay of establishment—	45	Assistants, clerks, etc., (at rates varying from Rs. 100 to Rs. 500)			1,58,400	57,120		1,48,450
	35	Servants (at rates varying from Rs. 9 to Rs. 40)		1,54,410			1,48,230	
		Temporary establishment		8,970			9,100	
		Leave salary		30,410			35,510	
		Caretaker and his establishment		17,000			10,000	
				1,800			...	
Allowances, honoraria, etc.—		House rent and other allowances	2,14,457	7,600	2,12,590	2,08,580	7,600	2,01,740
		Travelling allowance		12,500			10,000	
		Hill journey allowance		38,000			38,000	
Contingencies—		Service postage and telegram charges	48,578		58,100	60,100		55,600
		Hill journey charges		20,000			20,000	
		Other contingent charges		5,000			5,000	
			69,096	35,200	60,200	57,850	35,360	60,350
		For rounding			+10	+40		-40
		TOTAL	4,99,323		4,89,300	4,64,500		4,60,100
		KEEPER OF THE RECORDS OF THE GOVERNMENT OF INDIA.						
Pay of officers—	1	Keeper of the Records (1,300—1,500)		16,020			16,040	
		Leave salary		7,400			7,400	
Pay of establishment—	33	Superintendent, clerks, etc., (at rates varying from Rs. 50 to Rs. 400)	15,426		23,420	14,570		23,440
		Temporary establishment		59,740			50,870	
		Leave salary		1,200			1,200	
	65	Servants, etc., (at rates varying from Rs. 13 to Rs. 40)		...			3,000	
		Revision of pay of menials		14,560			16,450	
			63,873	1,620	77,120	66,920	...	71,520
Allowances, honoraria, etc.—		Travelling allowances		2,600			640	
		Travelling allowances to members of the Historical Records commission		8,000			4,000	
Contingencies—		Miscellaneous contingent charges	4,455		10,600	3,100		4,640
		For rounding	4,129		4,070	4,010		4,140
					-10			+60
		TOTAL	87,889		1,15,200	88,600		1,09,800
Pay of establishment—	3	Translators' Department.						
		Translators (80—350)		8,100			7,560	
		Leave salary	6,176				1,500	
Contingencies—		Miscellaneous			8,100	8,100		9,060
		For rounding			40	40		40
					-40	-40		...
		TOTAL	6,176		8,100	8,100		9,100

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DEPARTMENT OF INDUSTRIES.								
Pay of officers—	1	Secretary (4,000)		48,000			48,000	
	2	Deputy Secretaries 1 (2,350—2,450, 1, 2,150—2,250)		52,660			54,860	
	1	Controller, Labour Bureau (1,400—1,500)		16,040			17,460	
		Adviser to Labour Bureau		11,440			...	
		Leave salary	1,28,763	4,500		1,26,200	...	
	2	Assistant Secretaries (1,000—1,250)		27,010			28,210	
	6	Superintendents (600—800)		49,030			50,800	
		Leave salary		12,000			11,000	
			88,570		2,20,710		91,570	2,10,160
	Pay of establishment—	58	Assistants, clerks and stenographers (at rates varying from Rs. 100 to Rs. 500)		1,57,600			1,57,440
1		Care taker (125)		1,500			1,500	
48		Servants (at rates varying from Rs. 12 to Rs. 40)		9,120			8,850	
		Temporary establishment		2,300			500	
		Leave salary		16,000			7,000	
Allowances, honoraria, etc.		Travelling allowance	1,74,610	14,300	1,85,920	1,60,570	8,000	1,75,270
		Hill journey allowance		44,000			51,380	
		House rent and other allowances		10,230			10,570	
Contingencies		Postage and telegram charges	69,417	12,000	68,530	73,010	8,000	89,950
		Hill journey charges		11,300			8,000	
		Other contingent charges		98,070			31,500	
Pay of officers—		Stores establishment.	62,749		64,370	62,800		53,560
	1	Temporary Superintendent (600—800)		7,700			8,180	
Pay of establishment—	6	Temporary establishment 2 (200), 2 (120), 2 (80)		18,840	26,540	19,700	9,600	17,780
		Census of wages establishment.						
Pay of officers—		Officer on special duty		6,650				
		Stenographer and clerk		3,600				
Pay of establishment—		Travelling allowances, etc.		2,260				
		Establishment for enquiry into economies under Stationery and Printing			12,000	1,420		...
Pay of officers—		Officer on special duty		9,020			9,460	
		Stenographer		600				
Pay of establishment—		Servants		100				
		Travelling allowance		2,400				
Allowances, etc.		Miscellaneous contingent charges		200	12,320	3,300		...
		For rounding			+10	-30		+50
TOTAL			5,24,200		5,90,400	5,38,000		5,26,800
ARMY DEPARTMENT.								
Pay of officers—	1	Secretary (4,000)		48,000			48,000	
	1	Deputy Secretary (2,500)		56,400			30,000	
	1	Assistant Secretary (1,450)		17,400			17,400	
		Leave salary	1,03,841	15,000		95,400	4,000	
	1	Assistant Secretary. (1,000—1,250)		45,000			15,000	
	1	Establishment officer (1,550—1,800)		...			19,150	
	1	Registrar (1,000)		12,000			12,000	
	1	Additional Assistant Secretary (1,100)		...			13,200	
	5	Superintendents (600—800)		45,840			44,610	
	1	Temporary Superintendent (600)		7,200			7,200	
	Leave salary		21,640			9,400		
Pay of establishment—	58	Assistants, clerks and stenographers, etc., (at rates varying from Rs. 75 to Rs. 500)	1,17,298	1,99,930	2,68,480	1,16,060	1,68,120	2,19,960
	49	Servants (at rates varying from Rs. 10 to Rs. 40)		11,290			12,080	
		Temporary establishment		1,16,240			95,550	
		Leave salary		...			7,840	
			2,35,391		3,27,460		2,89,870	2,83,530
Allowances, honoraria, etc.		Travelling and other allowances		8,190			15,960	
		Hill journey allowance	41,810	46,210	54,400	55,750	38,210	54,170
Contingencies		Service postage and telegram charges		50,000			70,000	
		Hill journey charges		7,000			7,000	
		Other contingent charges	1,22,082	27,300	81,300	1,20,200	37,800	1,14,800
		For rounding			-40	+20		-20
TOTAL			6,20,422		7,34,600	6,77,300		(a) 6,72,000

(a) Decrease due to the abolition of the appointment of Deputy Secretary, Marine, and to reduced provision under leave salaries.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PUBLIC WORKS DEPARTMENT.								
Public Works Secretariat.								
<i>Pay of officers—</i>	1	Secretary (3,750)		45,000			45,000	
	1	Deputy Secretary (2,150)		25,800			25,800	
	1	Under Secretary (1,225—2,175) + Officer on Special Duty		19,750			20,350	
		Leave salary	1,16,360	5,000		94,180	5,000	
	2	Assistant Secretaries (1,000—1,250)		26,650			27,800	
	5	Superintendents (600—800)		43,160			45,040	
		Leave salary		5,000			5,000	
			82,408		1,78,360	72,570		1,73,990
<i>Pay of establishment—</i>	53	Assistants, clerks, etc., (at rates varying from Rs. 40 to Rs. 500)		1,48,800			1,58,380	
	6	1 Caretaker (200) and 5 chaukidars (12—18)		2,400			3,190	
	41	Servants (at rates varying from Rs. 12 to Rs. 40)		9,900			8,950	
		Temporary establishment		31,920			18,670	
		Leave salary		5,000			5,000	
			1,62,801		1,98,020	1,83,600		1,94,190
<i>Allowances, honoraria, etc.—</i>		Travelling allowance		6,000			5,600	
		House rent and other allowances		10,260			8,000	
		Hill journey allowance	28,419	48,700	64,960	55,000	4,000	53,600
<i>Contingencies—</i>		Postage and telegram charges		8,000			7,000	
		Technical publications		15,000			10,000	
		Hill journey charges		4,000			3,000	
		Other contingent charges		13,750			15,750	
			26,272		40,750	40,050		35,750
		For rounding			+10	...		-30
		Total	4,16,260		4,82,700	4,45,400		4,57,500
Inspector General of Irrigation.								
<i>Pay of officers—</i>	1	Inspector General of Irrigation (3,500)		42,000			42,000	
		Assistant Inspector General	62,528	20,350	62,350	43,680	...	42,000
<i>Pay of establishment—</i>	3	Servants (at rates varying from Rs. 12 to Rs. 21)	1,865		480	4,100		540
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	18,789		13,460	10,460		9,260
<i>Contingencies—</i>		Contingent charges	1,507		2,140	1,740		2,140
		For rounding			-30	+20		+60
			84,689		78,400	60,000		54,600
		TOTAL PUBLIC WORKS DEPARTMENT	5,00,949		5,61,100	5,05,400		5,11,500 (a)
<i>Establishment charges payable to other Governments, Departments, etc.</i>	MADRAS.		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
	Amount payable to the Local Government on account of the share of cost of the Madras Secretariat.		Rs.	Rs.	Rs.	Rs.		
			...	30,000	72,000	32,000		
		Total (voted) . . . . .	...	30,000	72,000	32,000		
<i>Establishment charges payable to other Governments, Departments, etc.</i>	BOMBAY.		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
	Amount payable to the Local Government for the War and Passport branches of the Political Department of the Bombay Secretariat.		Rs.	Rs.	Rs.	Rs.		
			20,703	14,000	19,000	21,000		
		Total (voted)	20,703	14,000	19,000	21,000		
<i>Establishment charges payable to other Governments, Departments, etc.</i>	BENGAL.		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
	Amount payable to the local Government on account of the share of the cost of the Bengal Secretariat for Agency subjects		Rs.	Rs.	Rs.	Rs.		
			...	...	1,46,000	75,000		
		Total (voted) . . . . .	...	...	1,46,000	75,000		

(a) Decrease due to the abolition of the appointment of Assistant Inspector General of Irrigation and to reduced provision under temporary establishment.

Demand No. 15.

AUDIT.

Rs. 69,72,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	1,24,066	9,44,221	6,77,000	21,62,000	4,60,000	17,76,000	6,40,000	20,09,000
Madras	16,868	7,42,696	...	6,75,000	...	6,11,000	...	6,41,000
Bombay	37,174	7,88,551	...	7,66,000	...	9,35,000	...	8,85,000
Bengal	51,003	7,53,660	...	6,90,000	...	7,12,000	...	7,03,000
United Provinces of Agra and Oudh . . . . .	...	6,34,591	...	5,80,000	...	5,96,000	...	5,55,000
Punjab	63,662	6,57,505	...	6,01,000	...	5,53,000	...	5,21,000
Burma . . . . .	...	7,76,889	...	8,71,000	...	7,32,000	...	7,66,000
Bihar and Orissa	59,898	3,71,985	...	4,02,000	...	3,82,000	...	3,75,000
Central Provinces	66,429	2,98,396	...	2,31,000	...	2,80,000	...	2,76,000
Assam	42,966	1,93,398	...	1,91,000	...	2,04,000	...	1,91,000
Exchange . . . . .	...	1,40,327	...	...	97,000	66,000	76,000	50,000
	4,62,066	63,02,219	6,77,000	72,19,000	5,57,000	68,47,000	7,16,000	69,72,000
TOTAL		67,64,285		78,96,000		74,04,000		76,88,000

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
AUDITOR-GENERAL.								
<i>Pay of Officers—</i>	1	<i>Auditor General (5,000)</i>		60,000			60,000	
		<i>Deputy Auditor-General (Head-quarters)</i>	99,977	...		60,000	...	§
	1	<i>Assistant Accounts Officer (650—800)</i>	75,862	9,090	69,090	18,000	9,600	69,600
<i>Pay of Establishment—</i>	71	<i>Superintendents, clerks, etc. (at rates varying from Rs. 70 to Rs. 600, and D A. 2 (100) 1(35) + 2,000 p. a.)</i>		1,60,360			1,52,920	
	28	<i>Servants (at rates varying from Rs. 12 to Rs. 35)</i>		5,250			5,500	
		<i>Temporary establishment for all Civil Account offices</i>	1,38,553	1,00,000	2,65,610	1,60,210	4,00,000*	5,58,420
<i>Allowances, honoraria, etc.—</i>		<i>Travelling, house-rent and other allowances</i>	41,659		23,770	23,770		16,790
<i>Contingencies—</i>		<i>Contingent charges</i>	16,264		16,750	16,750		18,750
		<i>Establishment, etc., for over-hauling quasi-commercial accounts of Government:—</i>						
<i>Pay of Establishment—</i>		<i>Clerks</i>		540				
<i>Allowances, etc.—</i>		<i>Travelling allowance</i>	13,924	9,030				
<i>Contingencies—</i>		<i>Contingent charges</i>		1,520				
<i>Pay of Establishment—</i>		<i>Establishment for test audit of Military expenditure—</i>			11,100			
	3	<i>Superintendent and clerks (at rates varying from Rs. 50 to Rs. 500)</i>		7,900			7,260	
	2	<i>Servants (15) (18)</i>		360	8,260	9,260	400	7,660
<i>Allowances—</i>		<i>Travelling allowances</i>						5,580
<i>Contingencies—</i>		<i>Contingent charges</i>						430
		<i>Provision for revision of establishments in Civil and Postal Accounts offices</i>			2,17,000			
		Total carried over	3,96,239		6,11,580	2,87,990		6,77,230

§ Provision made under Indian Audit Department on pages 48 to 49. This remark applies to all items marked § in this Demand.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	3,86,239		6,11,580	2,87,990		6,77,230
<i>Pay of officers—</i>		AUDITOR, GOVERNMENT OF INDIA SANCTIONS. <i>Auditor, Government of India sanctions (Military)</i>	11,468				...	\$
		<i>Auditor, Government of India sanctions (Civil)</i>	21,666		...	...		...
<i>Pay of Establish- ment—</i>	6	Superintendents and clerks, (at rates varying from Rs. 70 to Rs. 600) and D. A. 1 (10), 1 (80), 4 (60)		27,150			16,530	
	5	Servants, (at rates varying from Rs. 11 to Rs. 15)		1,750			770	
<i>Allowances, etc.—</i>		Travelling allowance	18,263		28,900	20,630		17,300
		House rent and other allowances		5,000			2,680	
<i>Contingencies—</i>		Office expenses and miscellaneous	2,446	9,700	14,700	10,000	1,790	4,470
			6,797		8,180	10,000		3,500
		Total	60,640		51,780	40,690		25,270
		CONTROLLER OF CIVIL ACCOUNTS.						
<i>Pay of officers—</i>		<i>Controller of Civil Accounts</i>	12,621		...	...		...
<i>Pay of Establish- ment—</i>		Superintendent and clerk		6,000				...
		Servants		420				...
<i>Allowances, etc.—</i>		Travelling allowance	86		6,420	50		...
<i>Contingencies—</i>		Contingencies	2,312		10,000	10		...
			...		1,500	...		...
		Total	15,019		17,920	60		...
		INSTRUCTOR, PUBLIC WORKS ACCOUNTS.						
<i>Pay of Establish- ment—</i>		Servant			190	...	...
<i>Allowances etc.—</i>		Travelling allowances			2,000	...	...
<i>Contingencies—</i>		Office expenses and miscellaneous			500	...	...
		Total	...	...	2,690	...	...	...
		INDIAN AUDIT DEPARTMENT.						
<i>Pay of officers—</i>		<i>Controller of Civil Accounts</i>		36,000			...	
	4	<i>Accountants General 1 (3,000) 2 (2,250—2,750) + 1 (2,250—2,750) for 8 months</i>		1,04,500			1,17,600	
	6	<i>Officers, class I (1,800—2,100) Auditor, Government of India sanctions, Military</i>		1,09,700			1,41,000	
		<i>Officer on special duty on commer- cial accounts</i>		22,000			...	
				11,300				
	15	<i>Officers, class II (400—1,800)</i>		3,48,200			3,17,980	
		<i>Special pay of 3 Deputy Accountants General</i>		...			3,600*	
		<i>Deduct—Probable savings</i>		-15,000		3,99,580	...	
	6	<i>Accountants General 1 (3,000) 5 (2,250—2,750) + allowances</i>		1,78,100			2,02,280	
	3	<i>Officers, class I (1,800—2,100) and 1 (1,800—2,100) for 10 months and 1 (1,800—2,100 for 7 months</i>		1,03,800			58,100	
	1	<i>Auditor, Government of India sanc- tion-, (Civil), (1,800—2,100)</i>		22,300			22,600	
		<i>Officers on special duty</i>		29,700			...	
	34	<i>Officers, class II (400—1,800)</i>		5,37,200			4,50,300	
		<i>Special pay of 3 Deputy Accountants General</i>		...			3,600	
	19	<i>Probationers (350—400)</i>		66,000			84,600	
		<i>Assistant Accounts Officers officiating in the General List</i>		42,000			...	
		<i>Difference of pay of an additional temporary officer in class I of the General List for test audit of Military expenditure</i>		3,600			...	
		<i>Deduct—Probable savings</i>		-30,000			...	
					15,69,400	9,21,860	...	14,01,660
		Carried over	...		15,69,400	13,21,440		14,01,660
			4,61,398		6,83,970	3,28,740		7,02,500

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	4,61,898		6,83,970	3,28,740		7,02,500
		INDIAN AUDIT DEPARTMENT— <i>contd.</i>			15,69,400	13,21,440		14,01,660
Allowances hono- raria, etc.—		Compensatory local allowance in Burma		13,000		9,720	...	
		House rent and other allowances . .		73,700		30,200	24,140	24,140
Establishment charges payable to or recover- able from other Governments—		<i>Deduct</i> —Amount recoverable from Provincial Governments for Exa- miner, Outside Accounts.			86,700			24,140
					—9,000			—2,190
		Total	...		16,47,100	13,61,360		14,23,670
		CUSTOMS ACCOUNTS.						
Pay of officers—		Examiner, Customs Accounts	18,540		...	...		...
Pay of Estab- lishment—	6	Superintendent and clerks (at rates varying from Rs. 80 to Rs. 350) . . .		11,440			11,390	
	2	Servants (10) plus special allowance 1(5); 1(4)		350			350	
			12,182		11,790	11,800		11,740
Allowances, hono- raria, etc.—		Travelling allowance	11,560		12,980	13,000		13,740
Contingencies—		Miscellaneous contingencies	689		600	850		1,000
		Total	42,971		25,370	25,650		26,480
		PRESS ACCOUNTS.						
Pay of officers—	1	Assistant Examiner (250—400)	11,332		3,420	3,420		3,600
Pay of Estab- lishment—	12	Auditors and clerks (60—200)		19,420			13,450	
		Temporary establishment		300			...	
	4	Servants 1 (18) 1 (17) 2 (16)	17,993		590		800	19,250
			13,623		20,310	20,310		12,000
Allowances, hono- raria, etc.—		Travelling and other allowances	13,623		20,040	16,000		12,000
Contingencies—		Miscellaneous contingencies	549		980	980		1,030
		Total	43,497		44,750	40,710		35,880
		ACCOUNTANT GENERAL, CENTRAL REVENUES.						
Pay of Officers—	1	Assistant Accounts Officer 1 (500— 800) and L. A. (100)		8,200			8,900	
		Leave salary		600			600	9,500
Pay of Estab- lishment—	173	Superintendents, clerks, etc., (at rates varying from Rs. 44 to Rs. 450 plus duty allowance 2,400 per annum)	77,190		8,800	17,760		2,75,600
	6	Record clerks (30—40)		2,73,610			2,500	2,500
	31	Servants (at rates varying from Rs. 15 to Rs. 25)		2,160			6,650	6,650
		Fixed grant for coin payers in the cash department (1,060) and for temporary establishment (2,000)		6,660			3,060	3,060
Allowances, hono- raria, etc.—		Travelling allowance	2,79,895		3,060	3,04,610	4,000	2,87,810
		House-rent and other allowances . .		5,000			700	4,700
Supplies and services—		Cost of electric energy consumed in Treasury buildings	9,690		700	5,700	7,000	7,000
Contingencies—		Service postage and telegram charges			7,000	7,000		14,000
		Rent, rates and taxes		15,000			8,120	8,120
		Miscellaneous contingent charges . .		8,120			6,150	6,150
		Amount recoverable from Bengal and Madras Service Family Pension Fund	34,156		31,530	31,530		28,270
Establishment charges recover- able from other Governments or Depart- ments—								—3,250
		For rounding			+30			—30
		Total	4,00,931		3,35,300	3,66,600		3,34,000
		(Carried over	9,49,297		27,36,490	21,23,060		25,22,530

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	9,49,297		27,36,490	21,23,960		25,22,530
		DEPUTY ACCOUNTANT-GENERAL, CENTRAL REVENUES.						
Pay of Officers—	1	Assistant Accounts Officer (500—800)	21,004		6,300	6,000		6,600
Pay of Establishment—	73	Superintendents and clerks (at rates varying from Rs. 40 to Rs. 540)		99,040			1,03,760	
	12	Servants (at rates varying from Rs. 12 to Rs. 25)		1,970			2,150	
		Temporary establishment		1,900			...	
Allowances, hono- raria, etc.—		Travelling and other allowances	88,539		1,02,910	1,01,830		1,05,910
Contingencies—		Contingent charges	7,355		1,850	2,700		2,320
		Contingent charges	6,963		7,250	8,450		8,650
Establishment and other charges payable to and recoverable from other Governments or Departments—		Amount payable to the Punjab Government		4,340			...	
		Amount recoverable for percentage charges on account of audit		—19,900			—11,500	—11,500
		Total	—4,871		—15,560	—11,590		
		AUDIT OFFICER, INDIAN STORES DEPARTMENT.	1,18,990		1,02,750	1,07,390		1,12,070
		Voted.						
Pay of Establishment—	4	Accountants and assistants (at rates varying from Rs. 50 to 450 with special pay)					11,100	
	2	Servants (at rates varying from 12 to 35)					500	
Allowances, hono- raria, etc.—		Travelling and other allowances				8,990		11,600
Contingencies—		Contingent charges				2,810		8,500
		Deduct amount recoverable on account of cost of audit and accounts				1,490		7,150
Establishment and other charges recoverable from etc.—		Total	...			—7,630		—12,300
		For rounding	...		—240	—110		—550
		TOTAL INDIA	10,68,287		28,39,000	22,36,000		26,49,000
		Non-voted	1,24,066		6,77,000	4,60,000		6,40,000
		Voted	9,44,221		21,62,000	17,76,000		20,09,000
		ACCOUNTANT-GENERAL, MADRAS.						
Pay of Officers—	4	Accountant-General					...	
		Deputy and Assistant Accountants-General					...	
		Assistant Accounts Officers (500—800)	16,868	33,600			40,420	
Pay of Establishment—	402	Accountants and clerks (at rates varying from Rs. 35 to Rs. 450)	1,35,678		33,600	38,700		40,420
	85	Servants (at rates varying from Rs. 1 to Rs. 70)		4,95,750			5,00,320	
		Temporary establishment		20,350			24,000	
Allowances, hono- raria, etc.—		Travelling allowance	4,56,196		5,31,010	5,10,000		5,38,550
Contingencies—		House-rent and other allowances		14,000			10,220	
		Postage and telegram charges	26,514		23,060	22,400		18,660
		Other contingent charges		9,060			8,440	
Establishment charges recoverable from Provincial Governments, Departments, etc.—		Deduct—	25,990		29,940	30,050		30,760
Establishment charges payable to other Governments, Departments, etc.		Portion chargeable to Provincial Establishments for Outside Audit, and High Court Establishments	—9,238	—6,070		—8,750		—8,750
		Recoveries on account of Contribution works, etc.	(a)	—6,000		—14,000		—14,000
		Add—Amount payable to the Provincial Government on account of the share chargeable to Central of the cost of the Local Audit Establishments, etc.	57,558	69,300		(b) 32,600		(b) 35,000
		For rounding	...		57,230			+ 430
		TOTAL	7,59,564		6,75,000	6,11,000		6,41,000
		Non-voted	16,868		...	...		...
		Voted	7,42,696		6,75,000	6,11,000		6,41,000

(a) Taken as abatement of charges under Establishment.

(b) The decrease as compared with the budget of the current year is due to the audit of Wards and Attached Estates having since been treated as 'Provincial.'

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNTANT-GENERAL, BOMBAY.								
Pay of Officers—		Accountant-General						
		Deputy Accountants-General		...		...
		Deputy and Assistant Accountants-General,		...		...
	3	Assistant Accounts Officers (500—800)		...		...
		Leave salary		21,066		20,670		
				3,000		2,391		
			37,174		24,066	27,000		23,061
Pay of Establishment—	459	Accountants and Clerks (at varying rates from Rs. 30 to Rs. 450)	1,31,678					
	70	Servants (at varying rates from Rs. 10 to Rs. 15)		6,35,720		6,52,385		
		Temporary establishment		10,740		10,908		
		Leave allowance		5,712		5,712		
						2,000		
			5,91,531		6,52,172	6,30,000		6,71,005
Allowances, honoraria, etc.—		Local allowance		16,880		19,704		
		Travelling allowance		12,000		12,200		
		House-rent and other allowances		16,896		12,500		
			27,313		45,576	30,000		44,404
Contingencies—		Rents		...		1,00,000		
		Postage and telegram charges		15,000		15,000		
		Office expenses and miscellaneous		15,500		15,000		
			27,574		30,500	(a) 2,39,800		1,30,000
Establishment charges payable to other Governments or Departments, etc.—		Add—Amount payable to Provincial Governments on account of share chargeable to Central of the cost of local audit establishment		50,681		51,000		46,000
						46,000		54,270
Establishment charges recoverable from other Governments, Departments, etc.—		Deduct—Recoveries on account of contribution works		—30,864		—29,000		—29,000
		Deduct—Contribution from the Suitor's Fee Fund and the City of Bombay Improvement Trust		—9,362		—8,350		—8,450
		Deduct—From Local Government for entertainment of a clerk for the preparation of Bombay Civil List		...		...		—1,000
								...
		For rounding				+36		+200
						+200		+710
		TOTAL	8,25,725		7,66,000	9,35,000		8,85,000
		Non-voted	37,174		7,66,000	9,35,000		8,85,000
		Voted	7,88,551		7,66,000	9,35,000		8,85,000
ACCOUNTANT-GENERAL, BENGAL.								
Pay of Officers—		Accountant-General						
		Deputy and Assistant Accountants-General						
		Dy. and Assistant Accts.-Genl.						
	3	Assistant accounts officers (500—800)	51,003	23,580	23,580	28,000		25,000
Pay of Establishment—	411	Accountants and clerks at rates varying from Rs. 60 to Rs. 450	1,29,447	5,27,178		5,68,000		
	78	Servants (at rates varying from Rs. 15 to Rs. 27)		17,460		18,420		
		Temporary Establishment		3,600		3,600		
			5,09,629		5,48,238	5,66,000		5,85,020
Allowances, honoraria, etc.—		Travelling allowances		8,000		8,000		
		House-rent and other allowances		8,160		7,000		
			21,043		16,130	20,000		15,000
Contingencies—		Postage and telegram charges		10,000		12,000		
		Office expenses and miscellaneous		15,650		14,800		
			17,118		25,650	25,000		26,800
Establishment charges payable to other Governments, Departments, etc.—		Amount payable to the Provincial Government on account of Central Government's share of the cost of Local and Outside Audit establishments		85,306		75,500		81,000
						81,000		59,100
Establishment charges recoverable from other Governments, Departments, etc.—		Deduct—Recoveries on account of contribution works		—3,893		—8,000		—8,000
						—8,000		—8,000
		For rounding				+872		+80
		TOTAL	8,04,863		6,90,000	7,12,000		7,03,000
		Non-voted	51,003		...	...		...
		Voted	7,53,860		6,90,000	7,12,000		7,03,000

(a) Includes Rs. 2,08,800 due to the Bombay Government on account of the office accommodation of the Accountant General, Bombay, with effect from 1st April 1921.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNTANT-GENERAL, UNITED PROVINCES								
<i>Pay of Officers—</i>		Accountant-General . . . . .					...	} \$
	2	Deputy and Assistant Accountants-General . . . . .					...
		Assistant Accounts Officers (500—800)		25,400		19,480		
			1,29,224		25,400	23,000		(a) 19,480
<i>Pay of Establishment—</i>	350	Accountants and Clerks (25 to 450)		4,71,280		4,79,100		
	71	Servants (9 to 30)		12,300		13,000		
		Temporary establishment		7,560		3,000		
			4,45,746		4,91,140	5,06,200		4,95,100
<i>Allowances, honoraria, etc.—</i>		Travelling allowance	13,737		16,500	14,272		13,200
<i>Contingencies—</i>		Rents, rates and taxes		2,880		3,030		
		Postage and telegram charges		16,000		15,000		
		Office expenses and miscellaneous		15,500		19,350		
			37,120		34,380	37,370		37,380
<i>Establishment charges payable to other Governments, Departments, etc.—</i>		Amount payable to the Provincial Government on account of Central Government's share of Local and Outside Audit establishments	59,364		62,636	68,058		(b) 89,517
<i>Establishment charges recoverable from and payable to other Governments, Departments, etc.—</i>		Deduct—Recoveries on account of contribution works	—50,600		—50,000	—53,000		—50,000
		For rounding			—56			+ 323
		TOTAL	6,34,591		5,80,000	5,96,000		5,55,000
ACCOUNTANT-GENERAL, PUNJAB.								
<i>Pay of Officers—</i>		Accountant-General . . . . .					...	} \$
		Deputy and Assistant Accountant General . . . . .					...
	1	Assistant Accountants General . . . . .					...
	3	Examiner, Local Fund Accounts (300—1,500)		13,670		12,040		
		Assistant Accounts Officers, (500—800) including leave salary (4,000)		63,662		28,480		
			1,15,138		33,160	43,752		40,520
<i>Pay of Establishment—</i>	308	Accountants and Clerks at varying rates from Rs. 40 to Rs. 500		4,95,576	46,830	493,000		
	82	Servants at varying rates from Rs. 13 to Rs. 26		17,310		17,000		
		Temporary establishment		41,670		93,800		
		Revision of menial establishment . . . . .		...		...
			4,48,102		5,54,556	5,52,000		5,43,800
<i>Allowances, honoraria, etc.—</i>		Travelling Allowance		48,500		44,000		
		Other allowances		8,708		4,000		
			19,757		57,208	51,700		48,000
<i>Contingencies—</i>		Postage and telegram charges		17,000		16,100		
		Office expenses and miscellaneous		18,105		20,100		
			31,480		35,105	32,700		36,200
<i>Establishment charges payable to other Governments, etc.—</i>		Share of the Local Fund Audit Establishment payable to Provincial Government	+57,885		...	...		...
<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>		Deduct—						
		Recoveries on account of deposit works	—14,807		—11,838	—48,000		—48,000
		Establishment chargeable to the Provincial Government			—81,333	—79,045		—99,530
		For rounding			+272	—107		+10
		NET TOTAL	7,21,167		6,01,000	5,53,000		(c) 5,21,000
		Non-voted	63,662		6,01,000	5,53,000		5,21,000
		Voted	6,57,505		6,01,000	5,53,000		5,21,000

(a) The decrease is due to the exclusion of the provision for one temporary Assistant Accounts Officer.

(b) The decrease is due to the provincialization of the audit of the accounts of attached and ward's estates.

(c) The decrease as compared with the current year's Budget is due to (1) the abolition of Lyallpur Audit Office (2) the increase in the amount of recovery on account of deposit works and (3) the cost of Local Fund Audit Establishment in North-West Frontier Province being included in the estimates of that Province.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNTANT-GENERAL, BURMA.								
Pay of officers—		Accountant-General . . . . .					...	} \$
		Deputy and Assistant Accountants-General . . . . .					...
	4	Assistant Accounts Officer (500—800)		38,210			37,500	
Pay of Establishment—	392	Accountants and Clerks at rates varying from Rs. 25 to Rs. 450	1,25,090		38,210	37,100		37,500
	65	Servants (at rates varying from Rs. 17-8 to Rs. 30)		5,15,012		4,85,000	5,14,022	
		Temporary establishment	4,77,948	9,000		12,000	3,000	5,33,507
Allowances, honoraria, etc.—		Travelling allowance		13,000	5,40,330	13,000	10,400	
		House-rent and other allowances	1,54,940	2,12,732		1,85,000	1,48,000	1,58,400
Contingencies—		Rents, rates and taxes		12,500		12,500	12,500	
		Postage and telegram charges		20,000		16,500	18,000	
		Office expenses and miscellaneous		13,795		11,800	15,895	
Establishment charges payable to other Governments, Departments, etc.—		Amount payable to the Local Government on account of Central Government's share of the cost of Local Audit establishment	39,369		46,295			46,395
			40,080		74,300		47,650	47,090
Establishment charges recoverable from other Governments, Departments, etc.—		Deduct—Recoveries from local bodies, etc.	-61,138		-53,872	-57,050		-56,780
		For rounding			+5			-112
		TOTAL	7,76,839		8,71,000	7,32,000		(a) 7,66,000
		Non-voted						
		Voted	7,76,839		8,71,000	7,32,000		7,66,000
ACCOUNTANT-GENERAL, BIHAR AND ORISSA.								
Pay of officers—		Accountant-General . . . . .					...	} \$
		Deputy and Assistant Accountants-General . . . . .					...
	1	Assistant Accounts officer (500—800)	59,898	7,027	7,027	7,032		(b) 10,568
Pay of Establishment—	188	Accountants and clerks at rates varying from Rs. 55 to Rs. 450	35,090	3,03,176			3,06,000	
	39	Servants at rates varying from Rs. 13 to Rs. 25		6,978			7,409	
		Temporary establishment	2,64,252	2,660	3,12,814	2,89,585	2,708	3,16,117
Allowances honoraria, etc.—		Travelling and other allowances	14,238		18,500	16,528		13,300
Contingencies—		Postage and telegram charges		9,000			9,000	
		Office expenses and miscellaneous	15,545	10,046	19,046	19,000	10,000	19,000
Establishment charges payable to other Governments, Departments, etc.—		Amount payable to the Provincial Government for Central Government's share of the cost of Local Audit Establishment	46,929		48,141	52,855		(c) 19,535
Establishment charges recoverable from other Governments, Departments, etc.—		Deduct—Recoveries for contribution works	-4,059		-3,000	-3,000		-3,000
		For probable savings and rounding			-528			-520
		TOTAL	4,31,883		4,02,000	3,82,000		3,75,000
		Non-voted	59,898					
		Voted	3,71,985		4,02,000	3,82,000		3,75,000

(a) The budget for 1922-23 includes provision for compensatory local allowance of establishment which has not been provided in the revised estimate for 1922-23 and the budget estimate for 1923-24. The increase over the revised estimate is mainly due to increments.

(b) Includes Rs. 3,130 for leave salaries.

(c) Reduction due mainly to the provincialisation of the Audit of the Accounts of Courts of Wards.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACCOUNTANT-GENERAL, CENTRAL PROVINCES.								
<i>Pay of officers—</i>		<i>Accountant-General</i>					...	} \$
		<i>Assistant Accountant-General Deputy and Assistant Accountants-General</i>					...	
	1	<i>Assistant Accounts Officer (500—800)</i>	66,429 44,568		10,640	11,000	9,000	
<i>Pay of Establishments—</i>	170	<i>Accountants and clerks at rates varying from Rs. 20 to Rs. 450</i>		2,14,864			2,22,276	
	37	<i>Servants (at rates varying from Rs. 9 to Rs. 20)</i>		5,268			5,292	
		<i>Temporary establishment</i>		5,084			5,824	
			2,07,186		2,25,216	2,23,000		2,32,891
<i>Allowances, honoraria, etc.—</i>		<i>Travelling and other allowances</i>		7,500			3,600	
		<i>House-rent and other allowances</i>		1,296			1,296	
		<i>Special temporary allowance</i>		1,356			1,356	
<i>Contingencies—</i>		<i>Postage and telegram charges</i>	13,840		10,152	10,152		6,352
		<i>Office expenses and miscellaneous</i>		8,430			8,625	
			13,991		14,430	13,830		14,625
<i>Establishment charges payable to or recoverable from other Governments, Departments, etc.—</i>		<i>Amount payable to the Provincial Government for Central Government's share of the cost of local Audit establishment</i>	21,771		23,262	23,750		15,662
		<i>Deduct—Recoveries on account of contribution works</i>	-2,960		-3,000	-1,732		-2,000
		<i>For rounding</i>	...		+300			-430
		TOTAL	3,64,825		2,81,000	2,80,000		2,76,000
		<i>Non-voted</i>	66,429					
		<i>Voted</i>	2,98,396		2,81,000	2,80,000		2,76,000
COMPTROLLER, ASSAM.								
<i>Pay of officers—</i>		<i>Comptroller</i>					...	} \$
		<i>Deputy Comptroller</i>					...	
	1	<i>Moiety of Assistant Comptroller's pay Assistant Accounts Officer (500—800) and leave allowance</i>	42,966 18,746	11,100	11,100	12,250	11,100	
<i>Pay of Establishment—</i>	100	<i>Accountants and Clerks at rates varying from Rs. 30 to Rs. 450</i>		1,56,748			1,58,864	
	27	<i>Servants (at rates varying from Rs. 14 to Rs. 30)</i>		5,274			5,310	
		<i>Temporary establishment</i>		1,500			4,572	
			1,63,273		1,63,522	1,78,290		1,68,846
<i>Allowances—</i>		<i>Travelling allowance</i>		12,500			9,600	
		<i>House-rent and other allowances</i>		2,400			2,550	
<i>Supplies and Services—</i>		<i>Purchase of typewriter</i>	14,249		14,900	15,075		12,150
<i>Contingencies—</i>		<i>Postage and telegram charges</i>		7,620	1,000	381		400
		<i>Office expenses and miscellaneous</i>		7,177			7,750	
			11,612		14,797	13,343		14,002
<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>		<i>Deduct—Amounts recoverable from the Manipur State</i>		-1,164			-1,368	
		<i>Amount debit to Jorhat Provincial Railway</i>		-12,000			-12,500	
		<i>Other recoveries on account of cost of Audit</i>		-1,090			-1,500	
			-14,482		-14,254	-15,339		-15,368
		<i>For rounding</i>			-65			-130
		TOTAL	2,36,364		1,91,000	2,04,000		1,91,000
		<i>Non-voted</i>	42,966					
		<i>Voted</i>	1,93,398		1,91,000	2,04,000		1,91,000

Demand No. 16.

JAILS AND CONVICT SETTLEMENTS.

Rs. 2,000.

	Actuals, 1921-22.		Budget, 1922-23.		Revised, 1922-23.		Budget, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
Exchange	8,151	...	...	16,000	1,000	11,000	2,000
					17,000		13,000	

Demand No. 17.

POLICE.

Rs. 22,000.

		Actuals, 1921-22.		Budget, Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
		Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India . . . . .		...	7,446	...	7,000	...	7,000	...	7,000
Bombay . . . . .		...	...	...	...	...	3,000	...	7,000
Exchange . . . . .		...	47,902	...	...	83,000	5,000	53,000	8,000
	Total	...	55,348	...	7,000	83,000	15,000	53,000	22,000
		55,348		7,000		98,000		75,000	

	Existing strength.						
INDIA.							
DISTRICT EXECUTIVE FORCE.							
Baroda Cantonment Police.							
<i>Pay of establishment—</i>	17	Sub-Inspectors and constables (at rates varying from Rs. 21 to Rs. 105)	5,908	5,730	6,010	5,730	
<i>Allowances, honoraria, etc.—</i>		House-rent and other allowances	1,126	870	900	870	
<i>Contingencies—</i>		Miscellaneous	412	900	600	900	
		For rounding	...	-500	-510	-500	
		Total (Voted)	7,446	7,000	7,000	7,000	
BOMBAY.							
PRESIDENCY POLICE.							
Passport Department.							
<i>Pay of establishment—</i>	2	Clerks, 1 (75), 1 (60)		...	...	1,620	
		For rounding		...	...	+380	
		Total		...	...	2,000	
<i>Establishment charges payable to other Governments, Departments, etc.—</i>		Amount payable to the Provincial Government for Central Government's share of the cost for the replacement of the Military Guard at the Treasury Vault in the Fort, Bombay by a Civil Armed Police Guard	...	...	3,000	5,036	
		For rounding		...	...	-36	
		Total (voted)		...	3,000	7,000	
		Grand Total (Voted)	7,443	7,000	10,000	14,000	

Demand No. 18.
PORTS AND PILOTAGE.
Rs. 11,08,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	...	1,01,019	...	1,30,000	...	1,04,000	59,000	1,65,000
Bengal	9,75,514	7,03,637	11,03,000	7,63,000	8,99,000	6,81,000	10,07,000	5,82,000
Burma	28,777	3,48,715	31,000	3,47,000	41,600	3,41,400	41,900	3,43,100
Bihar and Orissa	...	7,080	...	7,000	...	7,000	...	7,000
Exchange	...	...	...	...	1,07,000	10,000	1,10,000	11,000
Four rounding	...	...	...	..	...	...	+100	-100
	10,04,291	11,60,451	11,34,000	12,47,000	10,47,600	11,43,400	12,18,000	11,08,000
Lump reduction made by the Assembly	...	...	...	1,20,000	...	...	...	...
	10,04,291	11,60,451	11,34,000	11,27,000	10,47,600	11,43,400	12,18,000	11,08,000
TOTAL	21,64,742		23,61,000		21,91,000		23,26,000	

	Existing strength.	BOMBAY.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		PORTS ESTABLISHMENT.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	1	Principal Engineer and Ship Surveyor (grade pay Rs. 650 + Staff pay)		...	...	...	...	16,200	...
	1	Shipping Master, (1,000—50—1,250)		...	13,150	...	...	13,750	...
	1	Deputy Shipping Master, (500—50—750)		...	7,150	...	...	7,750	...
	1	Assistant Shipping Master (250—10—400)		...	3,120	...	...	3,240	...
	3	Ship Surveyors 1 (grade pay Rs. 650 + Staff pay Rs. 500), 1 (grade pay Rs. 500 + Staff pay Rs. 450), 1 1,150)		...	...	...	...	39,000	...
Pay of establishment—	1	Assistant Ship Surveyor (1,150)		...	...	...	...	1,150	...
		Leave allowance		22,504	...	23,420	25,000	3,740	84,790
	1	European Door-keeper (250—10—300)		...	3,240	...	...	3,360	...
	35	Clerks and servants (varying from Rs. 10 to Rs. 300)		...	21,804	...	...	31,400	...
		Temporary Establishment		...	3,564	...	...	3,400	...
Allowances, honoraria, etc.—		Leave allowance		30,926	...	28,608	27,000	...	31,160
		Travelling allowance		...	3,000	...	...	550	...
		Fees to Assessors, etc.		...	1,100	...	...	8,100	...
		Overtime and holiday allowances and fees		...	9,780	...	...	10,000	...
		House-rent and other allowances		...	5,274	...	...	4,020	...
Supplies and services—		Motor car allowance		...	...	...	...	3,550	...
		Motor car allowance to Engineer and Ship Surveyor, Karachi		...	...	...	...	10,230	...
		Local allowance		14,330	...	19,154	13,000	1,410*	38,430
		Purchase of tin cases for issuing certificates		...	600	...	...	540	...
		Subsistence allowance to Indian distressed seamen and others		1,604	1,650	2,450	2,000	1,850	2,450
Contingencies—		Rents, Rates and Taxes		...	1,140	...	...	1,340	...
		Motor Contingencies		...	3,000	...	...	3,600	...
		Contract Contingencies		...	1,200	...	...	1,200	...
		Other Contingent expenditure		10,566	4,487	10,327	13,000	4,790	15,980
	Establishment charges recoverable from other Government Department.		Deduct—Amount recoverable from Provincial Government being 7 per cent of the net cost of the Marine Survey Department	
		For rounding		...	...	...	...	...	-110
		Total		79,930	...	84,600	80,000	...	(a) 1,76,000
		Non-voted		79,930	...	84,000	80,000	...	59,000
		Voted		...	...	...	...	...	1,17,000

(a) The increase is due to the inclusion of provision for the Marine Survey Department in the Central Budget, the Provincial share being recovered from the Provincial Government.

	BOMBAY.—contd.		Actuals,	Budget Estimate,		Revised	Budget Estimate,		
			1921-22.	1922-23.		Estimate,	1923-24.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Contingencies— Works—	LIGHT-HOUSES AND LIGHT-SHIPS.								
	Up-keep of the Ras Marshag Light at Aden		3,293		3,283	3,280		3,280	
	Construction of two additional lights off the Sind Coast.		16,320		40,820	18,720		(a) 41,520	
Contingencies—	MISCELLANEOUS.								
	Miscellaneous		1,476		2,000	2,000		3,200	
		For rounding	...		-103	...		...
		Total (Voted)		21,089		46,000	24,000		48,000
	TOTAL BOMBAY (NON-VOTED)		...		...	...		59,000
	(VOTED)		1,01,019		1,30,000	1,04,000		1,65,000	
Pay of officers—	Existing strength.	BENGAL.							
		SALARIES AND ALLOWANCES OF OFFICERS AND MEN AFLOAT.							
		2	Commanders 2 (2,000)		48,000		48,000		
		6	Chief Officers 2 (300) and Additional Officers 4 (250)		10,320		19,200		
		8	Engineers at varying rates from Rs 200 to Rs. 700		33,960		34,860		
			Leave alary		{ 2,000	62,000	{ 2,000		
	Pay of establishment—	144	Crew (at varying rates from Rs. 17 to Rs. 60)	62,991	{ 4,000	98,280	34,000	{ 4,000	1,08,060
				34,306					
			Temporary Establishment		43,700		43,248		
				41,695	...	43,700	47,000	43,448	
Contingencies—	Contingencies		5,732		5,000	5,000		4,500	
	For rounding				+20			-8	
	Total		1,44,774		1,47,000	1,48,000		1,56,000	
	Non-voted		62,991		60,000	62,000		69,000	
	Voted		81,733		87,000	86,000		87,000	
Supplies and Services—	VICTUALLING OF OFFICERS AND MEN AFLOAT.								
	Mess and victualling allowances, Pilot vessels		37,038		50,000	40,000	...	40,000	
	Total (voted)		37,038		50,000	40,000		40,000	
Supplies and Services—	PURCHASE OF MARINE STORES, ETC.								
	Pilot vessels launches and yachts (Material)			1,82,000			1,03,300		
	Pilot vessels, etc. (outfit)			39,000			35,500		
	Pilot vessels, etc. (Coal)			1,34,000			1,34,000		
	Pilot vessel Fraser (Repairs)			70,000			...		
	Purchase of marine stores, coal, etc., for new launches			16,000			...		
	For rounding						+200		
	Total (Voted)		4,04,625		4,41,000	3,68,000		2,73,000	
Allowances, honoraria, etc—	PILOTAGE AND PILOT ESTABLISHMENTS.								
	Allowance to Branch Pilots			9,24,000			8,30,000		
	Allowance to Master and Mate Pilots								
	Allowances to Licensed and Apprenticed Leadsman			30,000			30,000		
Contingencies—	Lead-money to Licensed and Apprenticed Leadsman								
	Mess and passage money of Pilots		8,47,628	24,000	9,78,000	7,53,000	20,000	8,80,000	
	Miscellaneous		29,267		2,000	45,000		2,000	
	Total		8,82,737		9,80,000	8,00,000		8,82,000	
	Non-voted		8,47,628		9,54,000	7,53,000		8,60,000	
	Voted		35,109		26,000	47,000		22,000	

(a) The reduction in Revised is due to savings owing to non-return of the Lightship Sindhi and the Budget figure 41,520 includes 22,400 for that Lightship.

	Existing strength.	PORTS ESTABLISHMENTS.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		CALCUTTA.			Rs.	Rs.		Rs.	Rs.	Rs.
Port Officer's Department.									
Pay of officers—	2	Port Officer, Deputy and Assistant Port Officers 1 (1770), 1 (1420)		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of establishment—	16	Clerks (at varying rates from Rs. 32 to 250)		34,535 425		37,080	37,000		38,280
	11	Servants (15 and under)			15,383			17,000	
		Temporary establishment			2,076			2,124	
		Establishment for two steam launches viz. "Aid" and "Isabel"			900			900	
		Revision of establishment			2,840			6,258	
				14,998	3,400	24,599	18,000	...	26,282
Allowances, honoraria, etc.—		Travelling allowance			1,000			800	
		House rent and other allowances			1,200			1,200	
		Motor car allowance to the Port officer, Calcutta			1,200			...	
		Remuneration to Examiners		2,941	6,000	9,400	3,000	3,500	5,500
Contingencies—		Contract contingencies			2,930			2,930	
		Rents, rates and taxes			2,500			2,500	
		Other charges			4,000			4,600	
		For rounding		12,187		9,430 -509	14,000		10,030 -92
		Total		65,086		80,000	72,000		80,000
Shipping Master.									
Pay of officers—	2	Deputy and Assistant Shipping Masters 1 (895) 1 (750)—1,000		9,800		10,740		10,740	
Pay of establishment—	27	Clerks (at varying rates from Rs. 30 to Rs. 175)		9,066		9,300	20,000	9,600	20,340
	10	Servants (Rs. 19 and less)			20,233			24,844	
		Temporary Establishment			1,966			1,968	
		Revision of establishment			3,700			...	
				26,347		25,889	26,000	...	26,812
Allowances, honoraria, etc.—		Travelling allowance			400			310	
		House-rent and other allowances			13,000			10,000	
Contingencies—		Rents, rates and taxes		10,212		13,400	10,000		10,310
		Other non-contract charges			1,300			1,300	
		For rounding		28,076		22,300 +371	26,000		22,500 +38
		Total		78,501		82,000	82,000		80,000
Survey of Steam Vessels at Calcutta.									
Pay of officers—	3	Surveyor and Assistant Surveyors 1 (1,500) 1 (950) 1 (1,150)				36,600			
Pay of establishment—	4	Clerks (at varying rates from Rs. 30 to Rs. 112)		30,839		4,608	41,208	39,000	43,200
	3	Servants (Rs. 15 and less)			3,120			4,400	
	7	Steam launch establishment (at varying rates from Rs. 14 to Rs. 43)			648			648	
		Revision of establishment			2,952			2,952	
				6,835		7,920	8,000	...	8,000
Allowances, honoraria, etc.—		Travelling allowance			1,760			400	
		House-rent and other allowances			5,100			9,200	
		Extra conveyance allowance to the Engineers and ship surveyors		7,989		10,400	8,000		9,600
Contingencies—		Other expenses and miscellaneous		1,519		2,000	1,000		2,000
		For rounding							+200
Establishment charges recoverable from other Governments—		Deduct—Share recoverable from the Provincial Government.							
		Non-voted		-10,279		-28	-12,000		-14,000
		Voted		-5,448		-20,500	-6,000		-7,000
		Total		31,455		41,000	38,000		42,000
		Total Ports Establishment		1,75,042		2,08,000	1,92,000		2,02,000
		Non-voted		64,895		89,000	84,000		78,000
		Voted		1,10,147		1,14,000	1,08,000		1,24,000

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	MISCELLANEOUS.	...	...	...	...	...	...
<i>Allowances, honoraria, etc.</i>	Allowance to Port Commissioners for collecting Pilotage bills.		5,000			5,000	
	House-rents and other allowances of Wireless Telegraphy Inspector		...		...	5,520	
	Harbour Masters' fees		4,000			4,000	
	Mooring hire		15,000			10,000	
		16,271		24,000	15,000		24,520
<i>Contingencies—</i>	Rents, rates and taxes		1,300			1,300	
	Provision for committee of enquiry		6,000			...	
	Revision of pay of menials charged to contingencies		600 12,675			10,000	
	Other charges	18,714		20,575 +425	17,000		11,300 +180
	For rounding						
	Total (Voted)	34,985		45,000	32,000		36,000
	TOTAL BENGAL	16,79,151		18,66,000	15,80,000		15,89,000
	Non-Voted	9,75,514		11,03,000	8,99,000		10,07,000
	Voted.	7,03,637		7,63,000	6,81,000		5,82,000
	BURMA.						
	PORT AND PILOTAGE ESTABLISHMENTS.						
	Port Officer's Department.						
<i>Pay of officers—</i>	1 Principal Port officer (900+870)		21,240			21,240	
	1 First Assistant Port officer (700+500)		14,400			14,400	
	1 Assistant Engineer (625+500)		8,700			13,500	
	1 Engineer Surveyor (650+700)		11,700			15,300	
	Revision of pay		2,628			...	
		55,907		58,668	64,000		64,440
<i>Pay of establishment—</i>	5 Clerks (at varying rates from Rs. 70 to Rs. 240)	7,377		9,300	9,300		9,600
<i>Allowances, honoraria, etc.</i>	Travelling allowance		...	...	...	1,000	
	House rent and other allowances	12,000		18,640	19,500	18,660	19,660
	Fees to Assessors in Marine Court	450		1,200	1,000		1,200
	Allowance to Wireless Telegraphy Inspector	...		...	...		600
	Miscellaneous	...		500	...		...
<i>Contingencies— Establishment charges re- coverable from other Govern- ments, Depart- ments, etc.—</i>	Deduct—Amount recoverable from the Provincial Government	-30,749 -10,679	-32,267 -15,882	-48,149	-45,900 -5,700	-45,705 -5,830	-51,535
	For rounding			-159			+335
	TOTAL	34,345		40,000	43,200		44,300
	Non-voted	25,158		26,200	37,600		37,400
	Voted	9,187		13,800	6,600		6,900
	LIGHT-HOUSES AND LIGHT-SHIPS.						
	Light Houses.						
<i>Allowances, honoraria, etc.—</i>	Allowance to 8 officers (at varying rates from Rs. 25 to Rs. 100)		4,500			4,500	
	Allowance to Gunners and clerks		600			600	
	House rent and other allowances	3,619	1,440		4,000	1,440	6,540
<i>Pay of estab- lishment—</i>	118 Light keepers and servants (at varying rates from Rs. 12 to Rs. 260)	1,582		6,540	2,000		6,540
<i>Supplies and services—</i>	Provisions	57,785		55,404	57,000		55,572
<i>Contingencies—</i>	Miscellaneous	61,567		60,000	60,500		60,300
	Contract contingencies		45,000 160			15,825 160	
		34,823		45,160	17,600		15,985
	Total	1,59,376		1,67,104	1,41,100		1,58,397

	Existing strength.	LIGHT-HOUSE AND LIGHT-SHIPS—contd.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Light Ships.						
Pay of officers—	6	Commanders, etc., (at varying rates from Rs. 155 to Rs. 420)	17,718		18,120	17,100		18,420
Pay of establishment—	68	Crew, etc., (at varying rates from Rs. 15 to Rs. 75)		20,656			21,316	
		Establishment for the light vessel stationed at China Bakir					7,860*	
			20,710		20,656	26,200		29,176
Allowances, honoraria, etc.—		House rent and other allowances	4,106		4,800	4,800		
Supplies and services—		Provisions		39,200			(a) 55,520	
		Cost of Blue Light composition		12,000			7,500	
		Purchase of a Kelvin engine for the motor boat "Station"		7,000			7,000*	
		Miscellaneous		...			(b) 17,000*	
			46,964		58,200	56,500		87,020
Contingencies—		Miscellaneous		47,700			46,405	
		Contract contingencies		800			800	
			74,065		48,600	73,600		47,205
		Total	1,63,568		1,50,276	1,78,200		1,81,821
Establishment charges payable to other Governments, Departments, etc.—		Contribution to Port Commissioner, Chittagong for maintenance of Light vessel "Sarsuti"	20,208		20,208	20,200		20,208
		For rounding			+12			-26
		Total Light Houses and Light Ships	3,43,147		3,37,600	3,39,500		3,40,400
Contingencies—		Miscellaneous (voted)	...		300	300		300
Refunds—		For rounding	...		+100			
		TOTAL BURMA	3,77,492		3,78,000	3,83,000		3,85,000
		Non-voted	28,777		31,000	31,600		41,900
		Voted	3,48,715		3,47,000	3,41,400		3,43,100

	Existing strength.	BIHAR AND ORISSA.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—		Part pay of port officer	...		...	500		600
Pay of establishment—	18	Establishment (at varying rates from Rs. 12 to Rs. 120)		4,584				4,704
Allowances, honoraria, etc.—		Travelling and other allowances	4,824		4,584	4,670		4,704
Contingencies—		Contingencies	261		630	67		94
		For rounding	1,995		1,863	2,263		1,893
			...		-77	-500		-291
		Total (Voted)	7,080		7,000	7,000		7,000

RECEIPTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Bombay	2,10,988	1,80,000		2,10,000	2,39,000	
Bengal	13,72,303	16,00,000		13,35,000	16,00,000	
Burma	6,11,081	6,41,000		6,33,000	6,12,000	
Total	21,94,372		24,21,000	21,78,000		24,51,000

(a) The increase is partly due to provision being made for rationing the temporary crew stationed at China Bakir and partly to the new method of rationing the European officers in place of the old one of granting the fixed allowance.

	Rs.
(b) Hire of a brig for use as a light vessel	9,000
Stores for the brig above mentioned	2,000
Fitting out the brig for use as a light vessel	3,000
Construction of a new channel buoy for the Cheduba straits	3,000
	17,000

Demand No. 19.

SURVEY OF INDIA.

Rs. 26,47,000

	Existing strength.		Actuals.	Budget Estimate,		Revised	Budget Estimate.	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		CONTROLLING AND ADMINISTRATIVE STAFF.						
<i>Pay of officers—</i>	1	Surveyor-General (3,250)		39,000			39,000	
	1	Superintendent, Trigonometrical Surveys (2,250—2,300)		26,400			27,350	
	1	Superintendent, Map Publication (2,250—2,300)		27,150			27,500	
	1	Deputy Superintendent (1,950—2,000)	1,66,674	23,400		1,74,300	23,830	
		Officer-in-charge Map Record Office		9,600			1,560	
		Charge allowance of one Superintendent, 1 (100)		1,200			1,200	
	1	Deputy Superintendent (700—1,200)		9,360			10,510	
<i>Allowances, honoraria, etc.—</i>		House and local allowances		5,960			5,580	
		Calcutta local and house allowances to additional Deputy Superintendent	2,395	2,500		3,300	...	
		Total Controlling and Administrative Staff	1,69,069		1,44,570	1,77,600		1,36,530
		HEADQUARTERS OFFICES. CORRESPONDENCE AND DRAWING OFFICE.						
<i>Pay of establishment—</i>		Draftsman	4,437	6,600		...	... (a)	
	89	Registrar, clerks, etc. (at rates varying from Rs. 15 to Rs. 700)		95,240			93,620	
	8	Extra Assistant Superintendents (at rates varying from Rs. 250 to Rs. 800)		64,080			59,640	
	9	Draftsmen (at rates varying from Rs. 130 to 350)		20,830			19,790	
		Temporary surveyors and other temporary establishment		4,440			3,510	
	69	Book-binders and inferior establishments (at rates varying from Rs. 10 to Rs. 30)		10,960			14,000	
		Draftsmen in Third Division		65,460			58,060	
		Leave salary		...			16,700	
		Revision of pay of menial establishment		4,000			...	
<i>Allowances, honoraria, etc.—</i>		Travelling allowance	2,42,056	22,000	2,72,610	2,51,400	16,000	2,65,320
		House rent and other allowances		9,930			10,450	
<i>Supplies and services—</i>		Extra-departmental works	21,515	7,200	31,930	21,050	7,000	26,450
		Colouring maps		5,000			4,500	
		Purchase of cloth and other materials		18,850			16,000	
		Purchase of closed racks for maps		...			50,000*	
<i>Contingencies.</i>		Service postage and telegram charges	6,31,060	12,400	31,050	22,900	12,200	77,500
		Miscellaneous		28,250			30,250	
			49,014		40,650	39,750		42,450
		Total	9,48,082		3,76,240	3,35,100		4,11,720
		Carried over	11,17,151		5,20,810	5,12,700		5,48,250

(a) Decrease due to reduction.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	11,17,151		5,20,810	5,12,700		5,48,250
		PHOTOGRAPHIC AND LITHOGRAPHIC OFFICE.						
Pay of officers—	1	Deputy Superintendent (1,800—1,850)	26,805	—	24,000	20,000	—	21,690
Pay of establishment—	1	Manager, Lithograph, (750—1,000)		22,200			9,000	(a)
	3	Assistant Managers (350—500)		15,120			15,840	
	1	Manager, Photograph (500—1,000)		9,300			9,600	
	25	Assistants and clerks (at rates varying from Rs. 40 to Rs. 450)		12,450			48,030	
		Inferior establishment		34,020			35,540	
		Assistants in Third Division		95,850			92,630	
		Leave salary	31,716	...		25,000	11,000	
Allowances, hono- raria, etc.—		Overtime allowance	1,79,562	5,000	2,23,940	1,91,000	5,000	2,21,640
		House rent and other allowances		2,950			3,300	
Supplies and services—		Photographic chemicals and printing materials	7,812		7,950	7,200		8,300
		Other petty supplies		40,000			30,000	(b)
				2,100			3,200	
Contingencies—		Rents, rates, and taxes	1,18,454		42,100	27,120	1,880	33,200
		Miscellaneous		1,880			13,090	14,970
			14,498		16,480	12,880		
		Total Photo. and Litho. Office	3,78,817		3,19,470	2,83,200		2,99,800
		ENGRAVING OFFICE.						
Pay of establish- ment—	1	Head Engraver (750—1,000)		10,500			10,800	
	11	Engravers (at rates varying from Rs. 130 to 650)		39,750			39,620	
		Assistants in Third Division		22,550			22,650	
		Inferior establishment		2,400			2,370	
		Leave salary	5,400	...		10,500	2,200	
Allowances, hono- raria, etc.—		House rent and other allowances	64,159		76,200	62,200		77,040
Supplies and services—		Supplies from Mathematical Instrument Department			100			100
Contingencies—		Miscellaneous	1,444		200	100		200
			952		2,000	1,000		1,800
		Total Engraving Office	71,955		77,500	73,800		79,140
		TRIGONOMETRICAL OFFICE, DEHRA.						
Pay of officers—	1	Mathematical Adviser (1,850—1,900)		21,670			22,430	
		Moie'y of salary of Dy. Supdt. (1,950—2,000)		10,550			11,740	(c)
		Assistant Superintendents		52,420			...	
	4	Extra Asst. Superintendents (at rates varying from Rs. 250 to Rs. 800)		23,250			24,860	
		Leave salary	87,450	7,000	1,14,800	27,000	2,800	61,830
Pay of estab- lishment—	4	Upper subordinates (at rates varying from Rs. 60 to Rs. 250)	26,644		13,930	20,000		11,190
Pay of estab- lishment—		Computing Section.				3,000		
	15	Computors (at rates varying from Rs. 45 to Rs. 220)		19,280			15,750	
		Temporary establishment		1,040			1,040	
		Leave salary	24,598	...	20,320	16,000	2,100	18,890
		Carried over	1,44,680		1,49,140	76,000		91,910
			15,67,953		9,17,780	8,69,700		9,27,190

(a) Decrease due to the appointment of an officer on lower pay.

(b) Decrease due to curtailment of expenditure.

(c) No provision necessary on account of transfer of officers to "Parties".

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	15,67,953		9,17,780	8,69,700		9,27,190
		Drawing and other Sections.	1,44,680		1,49,140	76,000		91,910
Pay of establishment—	1	Assistant (350—650)		6,000			6,360	
	23	Assistants, draftsmen, computers, artificers, clerks, etc. (at rates varying from Rs. 30 to Rs. 650)		29,420			26,270	
		Inferior establishment		18,580			12,400	
		Temporary establishment		48,070			(a) 26,570	
		Assistants in Third Division		24,330			(a) 19,890	
		Leave salary	3,840	...		2,000	14,500	
Allowances, honoraria, etc.—		Travelling and other allowances	1,07,543		1,26,400	97,300		1,05,990
Supplies and services—		Mathematical instruments and other petty supplies	30,902		9,200	5,000		9,700
Contingencies—		Postage and telegram charges		2,800			4,500	
		Carriage of stores		4,000			3,500	
		Petty repairs		4,000			3,000	
		Miscellaneous		54,100			(a) 47,700	
			53,845		64,900	45,700		58,700
		Total Trigonometrical Office, Dehra	3,49,639		3,64,560	2,31,600		2,74,900
		DRAWING OFFICE, SIMLA.						
		Intelligence Section.						
Pay of officers—		Officer in charge	...		7,290	...		...
Pay of establishment—	6	European draftsmen (at rates varying from Rs. 250 to Rs. 580)		24,900			25,630	
	4	Lithographers (at rates varying from Rs. 20 to Rs. 60)		1,820			1,720	
		Inferior establishment		1,500			1,420	
Allowances, honoraria, etc.—		Leave salary	26,589	...		22,000	200	
Supplies and services—		House-rent and other allowances	3,542		28,220	3,200		28,970
		Purchase of stores, etc.	303		1,380	200		580
Contingencies—		Miscellaneous	57		1,050	300		150
			595		1,720	730		1,030
		Total Intelligence Section	31,086		39,660	26,430		30,730
		Survey Section.						
Pay of officers—	1	Officer in charge (1,850—1,900)		14,580			22,550	
	2	Extra Assistant Superintendents (at rates varying from Rs. 250 to Rs. 870)		11,780			13,360	
		Leave salary	14,291	1,100		14,400	...	
Pay of establishment—		Sub-Assistant Superintendent	11,616	3,000	27,460	11,500	...	35,910
	11	Draftsmen (at rates varying from Rs. 45 to Rs. 125)		8,370			11,040	
		Inferior establishment		1,580			1,370	
		Temporary establishment		12,050			(a) 8,640	
Allowances, honoraria, etc.—		Leave salary	22,383	...		17,700	800	
Supplies and services—		Travelling and other allowances	1,134		25,000	700		21,850
		Purchase and maintenance of stores, tents, etc.	412		2,000	500		700
Contingencies—		Miscellaneous	4,571		5,270	4,470		5,410
		Total Survey Section	54,507		60,930	49,270		64,630
		Total Drawing Office, Simla	85,593		1,00,590	75,700		95,860
		Carried over	20,03,185		13,82,930	11,77,000		12,97,450

(a) Decrease due to curtailment of expenditure.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	20,03,185		13,82,930	11,77,000		12,97,450
		BENGAL DRAWING OFFICE.						
		Imperial Standard Mapping Section.						
Pay of officers—	1	Extra Assistant Superintendent (250—800)	3,811		3,640	3,800		3,680
Pay of establishment—		Draftsmen, etc.	19,904		21,160	21,000		21,090
Allowances, etc.—		House-rent and other allowances	21		570	...		570
Supplies and services—		Supplies from Mathematical Instrument Department	—26		100	...		100
Contingencies—		Miscellaneous	449		570	600		370
Establishment charges recoverable from other Governments, Departments, etc.—		Deduct—Amount debitable to Bengal	—6,061		—6,510	—6,500		—6,450
		Total Bengal Drawing Office	18,098		19,530	18,900		19,360
		BIHAR AND ORISSA DRAWING OFFICE.						
		Imperial Standard Mapping Section.						
Pay of officers—	1	Extra Assistant Superintendent (250—800)	5,461		3,640	5,500		3,680
Pay of establishment—	1	Sub-Assistant Superintendent (112)		1,200			1,340	
		Draftsmen, etc.		6,590			6,440	
		Leave salary		...			300	
		House-rent allowance, etc.	6,498		7,790	7,600		8,080
Allowance, honoraria, etc.—		Supplies from M. I. Dept.	...		1,050	100		1,170
Supplies and services—		Miscellaneous	265		300	400		260
Contingencies—		Total Bihar and Orissa Drawing Office	12,224		12,830	13,600		13,190
		MATHEMATICAL INSTRUMENT MANUFACTORY.						
Pay of officers—	1	Works Manager (1,000—1,300)		11,370			12,390	
		Assistant Manager.		...			5,400	
	1	Officer in charge (1,300—1,600)	27,684	15,000	26,370	25,000	15,990	33,780
Pay of establishment—	1	Optical Manager (800—960)	15,508		16,420	10,300		10,520
	4	Upper supervising staff (125—300)	...		8,630	9,000		8,970
		Workshop Establishment.						
Pay of establishment—		Turners, artificers, etc.	1,96,937		2,22,510	1,68,000		(a) 1,47,700
	22	Clerks (at rates varying from Rs. 40 to Rs. 450)		22,980			22,000	
		Leave salary	...	...	22,980	23,000	5,000	27,000
Allowances, honoraria etc.—		Travelling allowance, etc.	13,770		15,000	10,200		7,000
Supplies and services—		Extra-departmental charges for purchase of instruments		40,000			26,000	
		Purchase of tools, stores and materials for workshops		70,000			60,000	
		Freight, landing and other petty supplies		7,950			7,950	
Contingencies—		Total Mathematical Instrument Manufactory	3,39,059		1,17,950	93,000		(b) 93,950
		Postage and telegram charges		4,500			4,500	
		Rents, rates, and taxes		1,790			1,790	
		Menial charges		500			500	
		Miscellaneous	23,748	10,170	16,960	16,810	11,670	18,460
		Total Mathematical Instrument Manufactory	6,16,756		4,46,820	3,55,310		3,47,380
		Carried over	26,50,263		18,62,110	15,64,810		16,77,380

(a) Decrease due to reduction of establishment.
 (b) Decrease due to curtailment of expenditure.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	26,50,263		18,62,110	15,64,810		16,77,880
		SURVEY PARTIES—GENERAL CHARGES.						
		Survey Parties.—Working for the Central Government.						
Pay of officers	35	Superintendents, Deputy and Assistant Superintendents (at rates varying from Rs. 780 to Rs. 2,400)		5,53,010			6,11,570	
		Leave salary		15,000			8,280	
			4,20,022		5,68,010	6,00,000		(a) 6,19,850
	7	Deputy Superintendents (at rates varying from Rs. 780 to Rs. 1,230)		68,260			84,730	
Pay of officers	72	Extra Assistant Supts. (at rates varying from Rs. 250 to Rs. 800)		3,77,260			3,85,160	
		Leave salary		15,000			10,570	
			6,66,485		4,60,520	4,90,000		(b) 4,80,760
Pay of establishment	67	Sub-Assett. supdts. and probationers (at rates varying from Rs. 60 to Rs. 250)		1,12,840			1,00,060	
	326	Surveyors, draftsmen and computers (at rates varying from Rs. 40 to Rs. 120)		2,89,990			2,53,670	
	46	Clerks (at rates varying from Rs. 40 to Rs. 200)		46,990			40,950	
	11	Sub-assistant surgeons (at rates varying from Rs. 15 to Rs. 110)		5,160			5,050	
	331	Jemadars, peons, duffries, and khalasis (at rates varying from Rs. 10 to Rs. 30)		75,960			59,120	
	3	Magnetic observers and Observatory clerks (at rates varying from Rs. 40 to Rs. 350)		6,250			7,150	
	2	Artificers (60—30)		1,670			1,730	
		Temporary establishment		4,35,250			6,12,270	
		Leave salary		3,300			1,03,390	
			12,08,220		9,77,410	12,11,000		(b) 11,88,390
Allowances, honoraria, etc.—		Travelling and other allowances	4,09,146		3,93,390	4,20,900		(c) 3,61,860
Supplies and services—		Police guards		300			...	
		Purchase and maintenance of stores, tents, etc.		61,700			63,330	
		Purchase of medical stores		10,940			11,340	
		Feed and keep of elephants		2,000			2,300	
		Jungle-clearing and line-cutting		4,750			60,570	
		Building survey stations and pillars		—41,750			7,800	
		Conveyance of tents, stores, records, etc.		2,01,530			1,32,930	
		Muzkuri (hired) peons		5,650			4,250	
		Production and publication of Indian Tide Tables		9,820			...	
		Publication charges		...			11,300	
		5,28,359		2,54,940	5,14,000		3,93,820	
		32,32,232		26,54,270	32,25,900		30,44,680	
	Carried over							
		26,50,263		18,62,110	15,64,810		16,77,880	

(a) Increase due to periodical increments and transfer of a number of officers from Headquarters offices.

(b) Increase due chiefly to increments.

(c) Decrease due to curtailment of tour and travelling allowances.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	26,50,263		18,62,110	15,64,81		16,77,380
<i>Contingencies</i> -	Rent of offices and godowns	32,32,232		26,54,270	32,25,900		30,44,680
	Postage and telegram charges		30,370			25,670	
	Menial charges		14,000			14,250	
	Purchase of books		5,200			4,030	
	Miscellaneous		1,020			800	
			2,10,645	1,14,950	1,65,540	1,77,900	1,06,230	1,50,980
	Total	34,42,877		28,19,810	34,03,800		31,95,660
	BURMA CIRCLE.						
<i>Pay of officers</i> -	Superintendent					3,000*	
	Superintendent					1,560*	
<i>Pay of Estab- lishment— Allowances, etc.— Supplies and services— Contingencies</i> -	Assistant Superintendent						4,560*
	Travelling and other allowances						11,080*
	Petty supplies						12,700*
	Miscellaneous						1,800*
	Total	...		...	...		2,460*
							32,600
<i>Establishment charges payable to or recover- able from other Governments Departments etc.—</i>	<i>Deduct—1/4th pay of Superintendent East- ern Circle debitabale to Assam</i>					7,200*	
	<i>Deduct—1/4th pay of Superintendent Burma debitabale to Burma</i>					6,750*	13,950*
	Net Total	...		...	...		18,650
<i>Pay of officers</i> -	Officer in charge Northern Circle office					1,560*	
	Provision for 4 additional appoint- ments in class II Service					3,000*	
	Provision for revision of pay of the class II service					17,000*	21,560
		...		...	...		(a) 40,210
<i>Establishment charges recover- able from other Governments, Departments, etc.—</i>	<i>Deduct—For work undertaken by No. 17 Party (Levelling) working for Provincial Governments</i>					12,600	
						2,10,130	2,22,730
	Net—Total Parties working for the Central Government	34,42,877		28,19,810	34,03,800		30,13,140
<i>Supplies and services</i> -	MISCELLANEOUS.						
	Inspecting and preserving stations		6,000			6,000	
	Special political and exploration surveys		20,000			3,000	(b)
	Supplies from the Mathematical Instrument Department		69,350			70,700	
	Total Miscellaneous	1,08,401		95,350		57,000		79,700
		35,51,278		29,15,160	34,60,800		30,92,840
	Carried over	26,50,263		18,62,110	15,64,810		16,77,380

(a) Provision intended for raising the scale of pay of class II officers to that of the Provincial Assistant Engineers of the Public Works Department and for the formation of a New Circle and Drawing office for Burma.

(b) Larger figure in the Budget Estimate for the current year was on account of the cost of a detachment sent with the Expedition to Mount Everest.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	26,50,263		18,62,110	15,64,810		16,77,380
			35,51,278		29,15,160	34,60,800		30,92,840
		Survey Parties—working for the Provincial Governments, Indian States and Forest Map Office.						
<i>Pay of officers</i>	1	Deputy Superintendent		31,810			33,800	
	2	Deputy Superintendents (780—1,230)		23,020			25,120	
	13	Extra Assistant Superintendents (at rates varying from Rs. 250 to Rs. 800,		76,360			82,040	
		Leave salary . . . . .		...			3,400	
<i>Pay of establishment—</i>	11	Sub-Assistant Superintendents (at rates varying from Rs. 60 to Rs. 250)		18,440	1,31,190		17,230	1,41,360
	63	Surveyors, draftsmen and computers (at rates varying from Rs. 40 to Rs. 120)		42,150			36,020	
	7	Clerks (at rates varying from Rs. 40 to Rs. 200).		8,100			7,040	
	4	Sub-Assistant surgeons at rates varying from Rs. 15 to Rs. 110)		3,050			2,580	
	58	Jemadars, peons, etc., (at rates varying from Rs. 10 to Rs. 30)		13,270			11,090	
		Temporary establishment		3,52,090			3,30,960	
		Leave salary . . . . .		...	4,37,100		32,310	4,37,230
<i>Allowances honoraria, etc.—</i>		Travelling allowance		1,31,830			1,14,390	
		House-rent and other allowances		12,130			18,030	
<i>Supplies and services—</i>		Purchase and maintenance of stores, tents, etc.		39,200	1,43,960		13,700	1,32,420
		Purchase of medical stores		3,710			4,110	
		Feed and keep of elephants		3,500			3,000	
		Jungle-clearing and line cutting		37,100			24,270	
		Building survey station and pillars		89,530			1,03,000	
		Conveyance of tents, stores, etc.		1,12,640			1,13,120	
		Muzkuri (hired) peons		10,730			7,500	
		Publication charges		24,000			14,000	
<i>Contingencies—</i>		Rent of offices and godowns		3,940	3,20,410		4,600	2,82,700
		Postage and telegram charges		5,640			4,400	
		Menial charges		610			670	
		Purchase of books		150			150	
		Miscellaneous		46,500			43,040	
					56,840			52,860
		TOTAL . . . . .	...		10,89,500	...		10,49,570
		Carried over	35,51,278		10,89,500			10,49,570
					29,15,160	34,60,800		30,92,840
			26,50,263		18,62,110	15,64,810		16,77,380

SURVEY OF INDIA.

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
		Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Establishment charges payable to or recoverable from other Governments, Departments etc.—</i>	Brought forward	26,50,203		18,62,110	15,64,810	16,77,380	
		35,51,278		29,15,160	34,60,800	30,92,840	
				10,89,500		10,49,570	
	<i>Add—</i> For work undertaken by No. 17 Party (Levelling) working for Provincial Governments etc.,	{ 12,600 2,10,180	2,22,730
	Total Parties working for Provincial Governments etc.	...		10,89,500	...	12,72,300	
	<i>Deduct—</i> Probable savings	...		...	...	—1,77,000
	Total—Survey Parties—General charges	35,51,278		40,01,660	34,60,800	41,88,140	
	<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>	<i>Deduct—</i> recoveries as follows :—					
		For Revenue Survey adjustable under Land Revenue		1,58,240		...	
		For maps and instruments supplied to other Departments		8,15,900		7,93,820	
Contribution payable by the Hyderabad State			55,000		55,000		
For preparation of tide tables for Marine Department			1,200		1,200		
Debitable to Forest			1,30,040		1,10,360		
Debitable to Provincial Governments—Public Works Department			...		34,200		
Chargeable to Provincial Governments on account of Forest Survey			2,01,780		2,15,240		
Chargeable to Provincial Governments on account of Revenue Survey			1,45,170		1,36,820		
Recoverable from the Bhopal Durbar			1,33,350		78,110		
Recoverable from the Bahawalpur Durbar			...		5,31,720		
Debitable to Minor Irrigation Works in the Punjab books			5,34,440		3,09,000		
		—19,38,587		—21,73,120	—23,60,960	—22,65,470	
For rounding			+350	+350	—50		
TOTAL	42,62,954		36,94,000	26,65,000	36,00,000		
Lump reduction made by the Assembly	...		1,85,000	...	...
NET TOTAL	42,62,954		35,09,000	26,65,000	36,00,000		
Non-voted	8,30,416		9,85,000	9,31,000	9,53,000		
Voted	34,32,538		25,24,000	17,34,000	26,47,000		

RECEIPTS.

Sale of maps, mathematical instruments, etc.	1,86,441		2,00,000	1,64,000	1,66,000
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Demand No. 20.

METEOROLOGY.

Rs. 5,84,000

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SIMLA OFFICE.								
<i>Pay of officers—</i>	1	Director-General of Observatories (1,750—2,250)		27,000			23,750	
	1	Imperial Meteorologists (1,100—1,750)		38,250			14,850	
		Leave salary	48,667	900		29,870	...	
	4	Meteorologists and Assistant Meteorologists (250—800)		12,300			24,050	
		Leave salary		600			4,000	
<i>Pay of establishment—</i>	49	Superintendents, clerks, etc. (at rates varying from Rs. 35 to Rs 500)	14,168		79,050	22,260		67,250
				95,240			90,710	
	21	Servants (at rates varying from Rs. 11 to Rs. 35)		5,790			4,500	
		Temporary establishment		2,500			3,500	
<i>Allowances, honoraria, etc.—</i>		Travelling allowance	90,238		1,03,530	92,800		98,710
				7,000			6,720	
		House rent and other allowances		8,330			10,660	
<i>Supplies, etc.—</i>		Miscellaneous supplies	15,118		16,330	14,800		17,380
<i>Contingencies—</i>		Weather telegrams and postage and telegram charges	39,560		5,000	7,000		7,920
				1,63,000			1,37,200	
		Special investigations		4,000			...	
		Other contingent charges		11,030			11,650	
			1,71,798		1,78,030	1,71,100		1,48,850
		Total	3,79,549		3,81,940	3,37,830		(a) 3,40,110
ALIPUR OFFICE, CALCUTTA.								
<i>Pay of officers—</i>		Meteorologist, Calcutta		6,000			...	
	1	Leave salary	5,877	500		4,560	...	
		Meteorologist, Calcutta (250)		...			3,000	
		Leave salary		...			500	
<i>Pay of establishment—</i>	30	Clerks, etc. (at rates varying from Rs. 44 to Rs. 280)	60		6,500	...		3,500
				38,650			36,190	
	20	Servants (at rates varying from Rs. 10 to Rs. 25)		3,810			3,760	
		Temporary establishment		1,410			1,420	
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	41,223		43,870	40,700		41,370
<i>Contingencies—</i>		Postage, telegram and other contingent charges	2,647		3,720	2,800		3,600
			13,036		13,380	12,870		13,310
		Total	62,843		67,470	60,950		61,810
AGRA AEREOLOGICAL OBSERVATORY.								
<i>Pay of officers—</i>	1	Director (400—1,250)		17,850			11,130	
		Leave salary		...			2,000	
	1	Assistant Director (400)		...		17,850	4,800	
<i>Pay of establishment—</i>	6	Mechanics and clerks (at rates varying from Rs. 50 to Rs. 200)	27,136		17,850	3,690		17,930
				8,210			8,090	
	1	Servant (16)		190			190	
		Temporary establishment		28,100			23,100	
			45,200		36,500	31,390		36,390
<i>Allowances, etc.—</i>		Travelling allowances	2,512		4,000	3,000		3,200
<i>Contingencies—</i>		Contingencies	...		15,300	12,000		19,000
		Total	74,848		73,650	67,930		76,510
		Carried over	5,17,240		5,23,060	4,66,710		4,78,430

(a) Decrease due to the reduction in the number of weather telegrams and to reduced provision for leave salaries of establishment.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs. 5,17,240	Rs.	Rs. 5,23,060	Rs. 4,68,710	Rs.	Rs. 4,78,430
		Brought forward						
		KODAI KANAL OBSERVATORY.						
Pay of officers—	1	Director (400—1,350)		16,650			13,650	
		Assistant Director		13,050			...	
		Leave salary		2,500			2,550	
Pay of establishment—	8	Clerks at rates varying from Rs. 35 to Rs. 350)	20,241	13,720	32,200	27,050	14,720	(a)16,200
		Temporary establishment		640			750	
	11	Book binders and servants (at rates varying from Rs. 10 to Rs. 65)		3,050			2,800	
		Total	15,861		17,410	16,210		18,070
Allowances, honoraria, etc.—		Travelling allowance	556		250	2,700		240
Supplies, etc.—		Miscellaneous supplies	1,191		1,480	1,700		1,400
Contingencies—		Miscellaneous contingent charges			3,650			3,780
		Cost of an expedition to Maldiva Islands	3,117		4,500	5,280		...
		Total	40,466		59,490	52,940		39,690
		MADRAS OFFICE AND OBSERVATORY.						
Pay of officers—	1	Meteorologist and Deputy Director (300)		3,600			3,600	
		Leave salary		300			300	
Pay of establishment—	10	Clerks, etc. (at rates varying from Rs. 25 to Rs. 175)	3,586	10,090	3,900	3,600	10,180	3,900
	12	Servants (at rates varying from Rs. 15 to Rs. 19½)		2,800			2,440	
		Total	11,230		12,890	11,200		12,620
Allowances, honoraria, etc.—		House rent and other allowances	298		400	300		440
Supplies, etc.—		Miscellaneous supplies . . . . .	...		460	200		200
Contingencies—		Contingent charges	3,744		2,870	2,910		2,630
		Total	18,858		20,520	18,210		19,790
		COLABA AND ALIBAG OBSERVATORIES.						
Pay of officers—	1	Director (400—1,250)		7,650			7,750	
		Leave salary		700			800	
Pay of establishment—	10	Assistants, clerks, etc. (at rates varying from Rs. 45 to Rs. 200)	6,878	14,020	8,350	7,200	12,750	8,550
	9	Servants (at rates varying from Rs. 18 to Rs. 22)	367	2,370			2,310	
		Temporary establishment		500			3,380	
		Total	11,383		16,890	13,600		18,440
Allowances, honoraria, etc.—		House rent and other allowances	220		740	1,400		1,740
Supplies, etc.—		Petty constructions and repairs . . . . .	...		100	100		1,280
		Miscellaneous supplies . . . . .	...		100	...		250
Contingencies—		Miscellaneous contingent charges	3,984		4,120	3,600		6,530
		Total	22,832		30,200	25,900		36,790
		BOMBAY OFFICE.						
Pay of officers—	1	Meteorologist (300)		3,600			3,600	
		Leave salary		300			900	
Pay of establishment—	11	Clerks (at rates varying from Rs. 50 to Rs. 350)	3,600	16,170	3,900	3,600	15,600	4,500
	7	Servants (at rates varying from Rs. 19 to Rs. 25)		2,050			2,000	
		Total	15,162		18,220	17,050		17,600
Allowances, honoraria, etc.—		House rent and other allowances	753		740	790		710
Contingencies—		Miscellaneous contingent charges	2,720		2,500	2,050		2,820
		Total	22,235		25,360	23,490		25,530
		Carried over	6,21,631		6,58,630	5,87,250		6,00,330

(a) Decrease due to the appointment of the Assistant Director being held in abeyance.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	6,21,631		6,58,930	5,87,250		6,00,930
	EXPENDITURE ON OTHER OBSERVATIONS.						
<i>Allowances honoraria, etc.—</i>	Allowances to observers	48,158	54,470		48,070	50,520	
<i>Supplies, etc.—</i>	Petty construction and repairs	324	700		...	700	
	Total	48,482		55,170	48,070		51,220
	For rounding			+ 200	- 320		+ 450
	TOTAL	6,70,113		7,14,000	6,35,000		6,52,000
	Non-voted	1,08,799		1,31,000	79,000		68,000
	Voted	5,61,314		5,83,000	5,56,000		5,84,000
RECEIPTS.							
	Sale of weather reports	17,336		18,300	15,000		85,300

Demand No. 21.
GEOLOGICAL SURVEY.
Rs. 1,72,000.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GEOLOGICAL SURVEY.								
<i>Pay of Officers—</i>	1	Director (3,000)		36,000			36,000	
	1	Chemist (550—1,450)		15,800			16,400	
	28	Superintendents and Assistant Superintendents, 6 (1,500—2,000), 22 (550—1,450) D. A. 1(150)		3,54,800			3,61,110	
	1	Leave salary Artist (450—600) + P. A. (50—125)	2,74,546	7,800		2,84,140	7,980	
	4	Sub-Assistant Superintendents (200—600)	4,249	15,300		10,360	10,040	
<i>Pay of Establishment—</i>					4,49,760			4,31,530
	26	Assistant curator, museum assistants, draftsmen, clerks, etc. (at rates varying from Rs 20 to Rs. 500)		40,550			42,780	
	39	Servants, etc. (at rates varying from Rs. 15 to Rs. 40)		6,500			8,700	
	11	Burmese interpreters, compositors, etc. (at rates varying from Rs. 30 to Rs. 112)		5,300			5,510	
		Field establishment Revision of pay of ministerial, museum and menial establishments	43,036	4,360	64,360	45,620	64,620	
<i>Allowances honoraria, etc.— Supplies and services—</i>		Travelling and other allowances	52,848		92,870	50,000	47,700	
		Petty supplies	29,679		27,000	32,000	34,000	
<i>Contingencies—</i>		Postage, telegram and other contingent charges	13,673		11,130	12,430	15,050	
<i>Grants-in-aid (contributions, Donations, etc.—</i>		Grant to Mining and Geological Institute	500		500	500	500	
		For rounding			+380	-50	-400	
		Total	4,18,531		6,46,000	4,35,000	(a)5,93,000	
BURMA OFFICE.								
<i>Pay of Officers— Pay of Establishment—</i>	2	Sub-Assistant Superintendents (200—600)					5,800	
	5	Chemical assistant, steno-typist, map draftsmen, clerk and section cutter (at rates varying from Rs. 25 to Rs. 200)		3,600			6,020	
<i>Allowances, etc.— Contingencies—</i>	2	Servants (18)		420			430	
		Travelling and other allowances		500			24,500	
		Purchase of books		5,000			4,500	
		Rents, rates, taxes and other contingencies		6,480			10,550	
					16,000			51,800
<i>Establishment charges recoverable from other Governments, etc.—</i>		Deduct—Amount recoverable from the Burma Government			-16,000			-51,800
		TOTAL	4,18,531		6,46,000	4,35,000	5,93,000	
		Non-voted	2,74,546		4,26,000	2,84,000	4,21,000	
		Voted	1,43,985		2,20,000	1,51,000	1,72,000	
(a) Decrease as compared with current year's Budget due to reduced provision for leave salaries and to the curtailment of tour and travelling allowances.								
RECEIPTS.								
		Sale of stores	3,346		4,000	4,000	4,000	

Demand No. 22.
BOTANICAL SURVEY.
Rs. 18,35,000.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BOTANICAL SURVEY.								
<i>Pay of Officers—</i>	1	Curator, Industries Section, Indian Museum (350—1,250)		4,200		4,750		
		Leave salary		500		...		
	1	Assistant for systematic works (250—500)		8,950		4,150(a)		8,900
			8,775		13,650	12,850		
<i>Pay of Establishment—</i>	15	Assistant curator, clerks, etc. (at rates varying from Rs. 25 to Rs. 400)		20,390		19,020		
	11	Servants (at rates varying from Rs. 11 to Rs. 25)		2,810		2,960		
		Temporary establishment		1,570		1,610		
			21,369		24,770	22,800		23,490
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	3,033		4,830	4,200		3,310
<i>Supplies and services—</i>		Purchase of cinchona bark and quinine sulphate		23,45,000		15,75,000(b)		
		Freight charges and other supplies		45,500		40,500		
			32,35,368		23,90,500	23,90,000		16,15,500
<i>Contingencies—</i>		Miscellaneous contingent expenditure	3,726		4,300	3,900		4,000
		Total	32,72,311		24,38,050	24,33,750		16,55,200
CHARGES IN CONNECTION WITH CINCHONA PLANTATION								
<i>Pay of Officers—</i>	1	Duty allowance to Director		9,000		5,000		
		Superintendent (300—700) + D. A. 250		10,050		11,460		
		Leave salary		1,500		...		
			19,514		20,550	18,850		16,460
<i>Pay of Establishment—</i>	1	Assistant Superintendent (300—700) + D. A. 150		8,580		8,720		
	5	Overseer, sub-assistant surgeons, clerks and watchmen at rates varying from Rs. 20 to 150)		5,650		5,810		14,530
			1,572		14,230	5,000		
<i>Allowances, etc.</i>		Travelling allowance		2,000		2,400		
		House rent and other allowances		2,460		1,380		
			4,343		4,460	4,500		3,780
<i>Supplies and services—</i>		Plantation charges, implements and stores and Mule road		50,375	1,35,250	1,28,000		1,05,000
<i>Contingencies—</i>		Miscellaneous contingent charges	4,865		2,900	4,000		3,000
<i>Establishment and other charges payable to other Governments etc.—</i>		Payment to the Government of Bengal for extraction of quinine from cinchona bark . . . . .	...		1,00,000	1,00,000		62,000
		Total cinchona plantation	80,669		2,77,450	2,60,350		2,04,770
		For rounding			-500	-100		+30
		TOTAL	33,52,980		27,15,000	26,94,000		18,60,000
		Non-voted	19,514		29,000	19,000		25,000
		Voted	33,33,466		26,86,000	26,75,000		18,35,000

(a) Decrease due to the reduction of the appointment of Assistant.
(b) Decrease due to fall in prices.

RECEIPTS.

Sale of quinine	10,07,300		9,00,000	3,06,000		3,88,000
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Demand No. 23.
ZOOLOGICAL SURVEY.
Rs. 1,30,000.

	Existing strength.		Actual, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ZOOLOGICAL SURVEY.								
<i>Pay of officers—</i>	1	Director (1,750 -2,000)		21,000			24,000	
	1	Superintendent (1,000—1,500 + O.S.P. 250)		13,500			19,000	
		Leave salary	29,415	2,000		40,050	2,500	
	2	Assistant Superintendents (500—1,200)		14,100			22,000	
		Assistant Superintendent		...			(a)5,500*	
		Leave salary	12,968	3,000	53,600	9,400	3,000	76,000
<i>Pay of establishment—</i>	18	Librarian, gallery assistants, clerks, etc. (at rates varying from Rs. 20 to Rs. 350)		28,830			30,630	
	42	Servants, etc. (at rates varying from Rs. 8 to Rs. 30)		6,620			9,740	
		Revision of menial establishment		3,260			...	
		Temporary establishment		4,550			4,650	
				36,486		43,260	40,210		45,020
<i>Allowances, hono- raria, etc.—</i>		Travelling and other allowances	10,603		10,500	9,920		10,400
<i>Supplies and services—</i>		Petty supplies	30,099		35,440	40,940		29,240
<i>Contingencies -</i>		Miscellaneous contingencies	13,170		11,800	16,100		14,900
<i>Grant-in-aid, donation, etc.--</i>		Grant to the Bombay Natural History Society for completion of the Mammal survey of India	22,502		22,500	22,500		...
		For rounding			-100	-120		-560
		TOTAL	1,55,243		1,77,000	1,79,000		1,75,000
		Non-voted	29,415		36,000	40,000		45,000
		Voted	1,25,828		1,41,000	1,39,000		1,30,000

(a) The officer will look after the entomological collections.

RECEIPTS.

Sale of publications	681	...	500	500	...	500
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Demand No. 24.

ARCHÆOLOGY.

Rs. 15,45,000.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Director-General (1,750—2,250)		27,000			27,000	
	1	Deputy Director-General (600—1,450)		15,000			13,300	
	3	Superintendents (600—1,450)		39,600			39,670	
		Leave salary	53,011	24,000		79,540	24,000	
	11	Superintendents, Assistant Superintendents and Chemist (350—1,200) + O. S. P. 5 (250) 1 (200) + P. A. 1 (100)		87,350			1,10,840	
	4	Epigraphists 3 (350—1,200), 1 (150) + D. A. 1 (100) + O. S. P. 1 (250)		22,350			30,780	
<i>Pay of Establishment—</i>		Leave salary		26,150			23,460	
	11C	Superintendent, assistants, clerks, draftsmen, etc. (at rates varying from Rs. 20 to Rs. 500)	1,09,715	1,33,240	2,41,460	1,35,530	1,45,560	(a) 2,74,050
	98	Attenders and servants (at rates varying from Rs. 8 to 35)		14,510			17,010	
		Additional peon for Superintendent, Eastern Circle		...			180*	
		Temporary establishment		11,010			860	
		Excavation coolies		5,440			5,440	
		Honorarium	93,174	...	1,64,200	1,57,860	(b) 1,600*	1,69,050
		Travelling and other allowances	66,997	91,810	91,810	86,340	74,780	(c) 76,380
		Conservation of ancient monuments		9,00,000			(d) 9,23,000	
		Director General's library and publications		16,850			(e) 21,350	
<i>Supplies and Services—</i>		Excavation charges		29,000			29,000	
		Purchase of antiquities		9,100			10,800	
		Photographs and photo materials		11,020			11,020	
		Archæological scholarships		6,770			8,100	
		Publication of Sanchi monograph		10,000			(f) 19,140	
		Charges for the museums at Taxila, Nalanda and United Provinces		7,500			7,500	
		Purchase of stores		...			(g) 1,000*	
		Other petty supplies		4,140			4,140	
		Purchase of books and newspapers	6,49,748	3,500	9,04,380	7,92,610	3,750	10,34,850
		Rents, rates, and taxes		15,610			15,920	
<i>Contingencies—</i>		Service postage and telegram charges		6,800			7,400	
		Conveyance of tents and records		13,450			14,950	
		Purchase of furniture and other contingent expenditure		30,400			26,730	
		Charges in connection with the scheme for the separation of the Archæological and Military portion of the Agra Fort		...			10,000*	
			64,619	...	69,760	71,230	...	78,750
	Total carried over		10,37,264		15,61,610	13,23,610		16,33,080

- (a) Increase as compared with the Budget estimate of the current year due to periodical increments and to the grant of overseas pay to certain officers of Indian domicile.
- (b) Provision intended for honorarium to Mr C. O. Blagden for editing Taling manuscripts.
- (c) Decrease due to curtailment of tour and travelling allowances.
- (d) Increase due to incorporation of certain items for maintenance of gardens formerly paid for by Local Governments.
- (e) Increased provision necessary for printing of plate publications.
- (f) Increase due to the transfer of about 9 thousands from current year's Budget.
- (g) Intended for biennial purchase of stores for the Archæological Chemist.

ARCHAEOLOGY.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	10,37,264		15,61,610	13,23,610		16,33,080
		COLLECTION AND ARRANGEMENT OF CENTRAL ASIAN ANTIQUITIES.						
<i>Pay of Officers—</i>	1	<i>Officer on special duty (1,350—1,600)</i>		16,260			18,240	
		<i>Assistant</i>		6,000			...	
<i>Pay of Establishment—</i>		Salary of Mr. F. H. Andrews and his passage from England to India and back	18,796	...	22,280	25,000	7,500(a)*	25,740
		Temporary establishments			3,930			3,720
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances			6,700			4,440
<i>Contingencies—</i>		Miscellaneous contingencies	15,528		5,220	14,000		4,770
		Total	34,324		38,130	39,000		38,670
		For rounding			+260	+390		+250
		TOTAL	10,71,588		16,00,000	13,63,000		16,72,000
		Non-Voted	71,807		1,28,000	1,05,000		1,27,000
		Voted	9,99,781		14,72,000	12,58,000		15,45,000
(a) Provision intended for the arrangement of antiquities collected by Sir Aurel Stein.								
RECEIPTS.								
		Receipts from visitors to the Delhi Fort garden			...	20,000		20,000

Demand No. 25.

MINES.

Rs. 1,06,000.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MINES DEPARTMENT.								
<i>Pay of officers—</i>	1	Chief Inspector (2,000—2,500)		25,400			26,570	
	2	Inspectors (1,500—1,750)		37,400			37,780	
	3	Junior Inspectors (750—1,200)		51,450			32,020	
	1	Electrical Inspector (1,200-1,400)	85,432	14,600		1,06,800	14,900	
<i>Pay of establishment—</i>	1	Junior Inspector (750)	5,933	...	1,28,850	5,600	9,000	1,20,270
	33	Superintendent, surveyors, draftsmen, clerks, stenotypist, etc., (at rates varying from Rs. 40 to Rs. 500)		40,900			44,300	
	29	Servants, (at rates varying from Rs. 11 to Rs. 17)		4,660			4,650	
		Temporary establishment		160			..	
			42,153		45,720	44,000		43,950
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	29,385		37,760	39,000		32,730
<i>Supplies and services—</i>		Petty supplies	47		850	800		850
<i>Contingencies—</i>		Service postage and telegram charges		3,500			3,500	
		Other contingent expenditure		10,650			10,500	
			13,161		14,150	13,300		14,000
		For rounding			-330	+500		+200
		TOTAL	1,76,111		2,27,000	2,10,000		2,17,000(a)
		Non-Voted	85,432		1,29,000	1,07,000		1,11,000
		Voted	90,679		98,000	1,03,000		1,06,000

(a) Decrease as compared with the Budget estimate of the current year due to the abolition of the appointment of a temporary Inspector and to the curtailment of tour and travelling allowances.

RECEIPTS.

Examination fees	4,161	...	5,000	5,000
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Demand No. 26.

OTHER SCIENTIFIC DEPARTMENTS.

Rs. 5,70,000.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		CENTRAL MUSEUM.						
		Art section.						
<i>Supplies and services—</i>		Purchase of specimens		6,000			6,000	
<i>Contingencies—</i>		Miscellaneous		1,950			1,950	
		Total—Art section	7,455		7,950	7,950		7,950
		Archæological section.						
<i>Pay of officers—</i>		Superintendent	4,855		6,970	...		...
<i>Pay of establishment—</i>		Assistants, clerks, etc.		10,300				
		Servants		1,510				
		Revision of pay of menials		1,240				
<i>Allowances, honoraria, etc.—</i>		Travelling allowance	9,672		13,050	...		...
		Supervision allowance to refitters of galleries		1,800				
		House rent and other allowances		1,510				
<i>Contingencies—</i>		Purchase of specimens and antiquities	4,026		6,110	...		...
		Office expenses and miscellaneous		4,800		6,300	...	...
		For rounding				—30		...
		Total—Archæological section	24,765		32,400	(a)		(a)
		Office of the Trustees.						
<i>Pay of establishment—</i>	8	Caretakers, inspectors, etc. (at rates varying from Rs. 20 to Rs. 225)		6,130			5,870	
	50	Servants (at rates varying from Rs. 12 to Rs. 20)	12,227	9,020	15,150	14,200	9,080	14,900
<i>Allowances, etc.—</i>	11	Grain compensation allowance . . . . .			...	...		...
<i>Grant-in-aid, etc.—</i>		Library grant (Art section)		500			500	
		Grant for maintenance	3,226	2,420	2,920	2,920	2,670	3,170
<i>Contingencies—</i>		Rent, rates and taxes	15,242		15,240	15,240		15,240
		Total—Office of the Trustees	30,706		33,310	32,360		33,310
		For rounding . . . . .	...		+40	—10		+40
		Total—Central Museum (carried over)	62,926		73,700	40,800		41,200

(a) Provision transferred to the Budget estimate of the Archæological Department in accordance with change in classification.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward .	62,926		73,700	40,300		41,300
	DONATIONS TO SCIENTIFIC SOCIETIES AND INSTITUTES.						
<i>Grants-in-aid, contribution, donations, etc.—</i>	Contribution to the Royal Asiatic Society of Bengal		5,000			5,000	
	Grant to the Indian Institute of Science, Bangalore		1,50,000			1,50,000	
	Grant to Bose Research Institute		1,00,000			1,00,000	
	Grant to the night and elementary school, Bangalore		1,900			1,890	
			1,56,734		2,56,900	2,56,900		2,56,890
	For rounding .			...	...		+10
	Total .	1,56,734		2,56,900	2,56,900		2,56,900
	BOARD OF SCIENTIFIC ADVICE.						
	Existing strength.						
<i>Pay of officers—</i>	1 Secretary (150)	1,888	1,800		1,800	1,800	
<i>Pay of establishment—</i>	1 Clerk (56)	556	640		640	670	
<i>Allowances, etc.—</i>	Travelling allowance	398	...		...	...
<i>Contingencies—</i>	Miscellaneous contingent charges	99	200		200	200	
	For rounding .	...	-40		-40	+30	
	Total .	2,941		2,600	2,600		2,700
	HYDRO-ELECTRIC SURVEY.						
<i>Pay of officers—</i>	Duty allowance to the Chief Engineer	7,339		9,000	3,750		...
<i>Pay of establishment—</i>	Clerk		1,980				
	Servants		700				
		2,617		2,680	950		...
<i>Allowances, honoraria, etc.—</i>	Travelling allowance	5,632		8,000	1,800		...
<i>Contingencies—</i>	Contingent charges	4,750		6,000	700		...
	For rounding ;			+20	...		...
	Total .	20,388		25,700	7,200		(a) ...
	Exchange .	2,01,226		...	93,000		1,16,000
	For rounding .			+100	2,85,000		2,71,000 +100
	GRAND TOTAL .	4,44,165		3,59,000	6,35,000		6,88,000
	Non-voted .	1,888		2,000	95,000		1,18,000
	Voted .	4,42,277		3,57,000	5,40,000		5,70,000

(a) No provision necessary on account of the abolition of the Hydro Electric Survey with effect from 1st July 1922.

Demand No. 27.

EDUCATION.

Rs. 2,80,000

		Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
		Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Grants-in-aid, Contributions and Donations.</i>	CHARGES IN CONNECTION WITH CHIEFS' COLLEGES.								
	BOMBAY—Grants to Rajkumar College, Rajkot . . . . .	...	24,966	...	25,000	...	28,000	...	28,000
	PUNJAB—Grants to Aitchison College, Lahore . . . . .	..	46,049	...	28,000	...	28,000	...	28,000
	Total . . . . .	...	71,015	...	53,000	...	56,000	...	56,000
<i>Grants-in-aid, Contributions and Donations.</i>	UNIVERSITY.								
	Share debitable to Central Government of the leave salaries drawn in England	16,831	...	...	...	...	...	...	...
	GRANTS TO UNIVERSITIES.								
	INDIA—Grants to the Calcutta University . . . . .	...	13,000	...	13,000	...	13,000	...	13,000
<i>Grants-in-aid, Contributions and Donations.</i>	UNITED PROVINCES—Grants to the Benares University . . . . .	...	1,00,000	...	1,00,000	...	1,00,000	...	1,00,000
	UNITED PROVINCES—Grants to the Aligarh University		1,00,000	...	1,00,000	...	1,00,000	...	1,00,000
	Total	16,831	2,13,000	...	2,13,000	...	2,13,000	...	2,13,000
	SECONDARY.								
<i>Grant-in-aid Contributions Donations, etc.</i>	INDIA—Grant for the construction of a high school at Pusa . . . . .	...	...	...	30,000	...	30,000	...	...
	Share debitable to Central Government of the leave salaries drawn in England	4,176	...	...	...	...	...	...	...
	Total	4,176	...	...	30,000	...	30,000	...	...
<i>Contingencies—</i>	GENERAL.								
	INDIA—Cost of illustrations in annual report on Indian education . . . . .	...	84	...	2,000	...	...	...	...
	Charges in connection with the inspection of Chiefs' colleges . . . . .	...	5,384	...	2,500	...	2,200	...	2,000
	Share debitable to Central Government of the leave salaries drawn in England	5,668	...	...	...	...	...	...	...
	Total	5,668	5,468	...	4,500	...	2,200	...	2,000
	Exchange . . . . .	...	37,191	...	...	19,000	9,000	28,000	9,000
	For rounding . . . . .	...	...	...	+500	...	-200	...	...
		26,675	3,26,674	...	3,01,000	19,000	3,10,000	28,000	2,80,000
	GRAND TOTAL		3,58,349		3,01,000		3,29,000		3,08,000

Demand No. 28.

MEDICAL SERVICES.

Rs. 8,06,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.	Non-Voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.								
Medical Establishment	2,19,788	1,57,051	3,79,600	2,41,600	2,40,500	1,74,800	2,99,400	1,95,800
Hospital and Dispensaries . . . . .	...	3,083	...	4,300	...	10,600	...	16,600
Grants for Medical Purposes . . . . .	...	4,19,740	...	4,11,300	...	4,11,300	...	4,08,500
X-Ray Institute	33,341	1,70,685	31,300	1,00,900	25,200	1,10,300	37,900	97,100
For rounding . . . . .	...	...	...	...	+300	...	+700	...
Total India	2,53,129	7,50,539	4,10,900	7,58,100	2,66,000	7,07,000	3,38,000	7,16,000
PUNJAB.								
Grants-in-aid to Walker and Ripon Hospitals, Simla . . . . .	...	8,232	...	21,000	...	21,000	...	13,600
EXCHANGE . . . . .	...	1,07,189	...	...	90,000	1,20,000	92,000	76,000
For rounding . . . . .	...	...	+100	-100	...	...	...	+400
Total Punjab	2,53,129	8,65,960	4,11,000	7,79,900	3,56,000	8,48,000	4,30,000	8,06,000
TOTAL MEDICAL SERVICES		11,19,089		11,90,000		12,04,000		12,36,000

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT.								
SUPERINTENDENCE.								
<i>Pay of officers—</i>	2	Director and Deputy Director-General (3,500) (2,400)		70,800			70,800	
	2	Assistant and Deputy Assistant Director-General 1 (2,500), and 1 (1,450) for about 4 months		48,000			35,600	
	1	Director, Medical Research (2,500)		28,800			30,000	
	9	Bacteriological officers 1 (2,100), 1 (2,000) 1 (1,750), 2 (1,600) 3 (1,300) 1 (1,450) = 1,72,800 less probable savings -- 1,00,000		1,47,600			72,800	
		Officer on special duty for Staff Selection Board		12,900			...	
<i>Pay of establishment—</i>		Indian Medical Service officers to be trained for Chemical Examiner's Department		...			21,000 (a)	
		Officer on special duty	1,63,069	...	3,08,100	1,81,170	4,400* (b)	2,34,600
	3	Bacteriological Officers 2 (1,000), 1 (850)		49,800			34,200	
	1	Chief Superintendent (600—800)		9,600			9,600	
	44	Superintendents, clerks, stenographers, etc. (at rates varying from Rs. 75 to Rs. 600)	4,116		59,400	9,600		43,800
	28	Servants at rates varying from Rs. 10 to Rs. 40		1,24,920			1,11,620	
		Temporary establishment		5,120			5,400	
		Travelling allowance	1,24,955		1,33,640	1,23,700	...	1,17,020
		Travelling allowances		27,720			2,600* (a)	
		Hill journey allowances		10,000			11,200	
<i>Allowances, honoraria, etc.</i>		House rent and other allowances		4,800			13,770	
		Maps and plates for reports and memoirs	27,605		42,520	31,000	4,450	32,020
		Liveries	3,064		2,000	2,000		2,000
		Service postage and telegram charges		850			850	
		Hill journey charges		11,000			12,000	
<i>Supplies and services. Contingencies—</i>		Telephone charges		4,000			3,000	
		Telephone charges		3,100			3,100	
		Miscellaneous		7,940			7,940	
		Total carried over	29,414		26,890	26,180		26,890
		Total carried over	3,52,223		5,72,550	3,73,650		4,56,330

(a) Provision intended to meet the cost of the deputation of Lieutenant Colonel S. R. Christophers to represent the Government of India at the 5th Congress of the Far Eastern Association of Tropical Medicine to be held at Singapore in September 1923.

(b) Decrease due to reduced provision for Reserve Bacteriological Officers.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment and other charges payable to or recoverable from other Governments and Departments—</i>		Brought forward	3,52,223	...	5,72,550	3,73,650	...	4,56,330
		<i>Deduct—</i> Amount recoverable from the Indian Research Fund Association	...	-1,500			-1,500	
		<i>Deduct—</i> 40 per cent. of establishment charges transferred to Public Health Commissioner	-70,534	-70,720	-72,220	-62,750	-66,510	-68,010
		For rounding	...		-30	...		+80
		Total Superintendence	2,81,689		5,00,300	3,10,900		3,88,400
		DISTRICT MEDICAL OFFICERS.						
<i>Pay of officers—</i>	2	Civil Surgeons, 2 (1,750)	34,540	39,000		58,180	42,000	"
	2	Assistant Surgeons	12,522	11,700		14,930	15,120	
<i>Pay of establishment— Allowances, etc.— Contingencies—</i>	2	Clerk and sub-assistant surgeon (35-65) 1 (15)	578		50,700			57,120
		Travelling allowance			690	870		910
		Rent of telephone line		600			600	40
		Miscellaneous	151	20		620	20	620
		For rounding	...		+90	...		+10
		Total	47,791		52,100	54,600		58,700
		IMPERIAL SEROLOGIST.						
<i>Pay of officers—</i>	1	Imperial Serologist (1,200-1,350) + L. A. 300 + O. S. P. 250		17,550			22,800	
		Leave salary	22,179	15,000	32,550	21,130	...	22,800
<i>Pay of establishment—</i>	1	Assistant Serologist (200-450) and D. A. (75-150)		6,840			6,900	
	2	Civil Assistant Surgeons (200-450) and D. A. (75-150)	14,129	7,280	14,120	13,510	7,500	14,400
	11	Laboratory assistants, clerks and servants (at rates varying from Rs. 15 to Rs. 80)		3,660			4,200	
		Provision for revision of establishment	3,318	1,080	4,740	3,910	...	4,200
		House-rent and other allowances	-237		3,730	...		...
<i>Allowances and honoraria— Contingencies—</i>		Service postage and telegram charges		1,200			500	
		Laboratory contingencies		6,000			5,000	
		Office expenses and miscellaneous		1,650			1,150	
		Provision for cost of accommodation in the Calcutta School of Tropical Medicine	7,940	4,820	13,670	11,270	...	6,650
		Total	47,359		68,810	49,820		48,050(a)
	For rounding	...		-10	-20		+50	
	Total Medical Establishment	3,76,839		6,21,200	4,15,300		4,95,200	
	Non-voted	2,19,788		3,79,600	2,40,500		2,99,400	
	Voted	1,57,051		2,41,600	1,74,800		1,95,800	
		HOSPITALS AND DISPENSARIES.						
<i>Pay of establishment—</i>	1	Sub-assistant surgeon (90 and £ n. 10) + leave allowance		2,420			1,700	
	3	Compounder, dressers and servants, 1 (15), 2 (11-8-0)	2,128	420	2,840	2,220	460	2,160
<i>Allowances and honoraria— Supplies and services. Contingencies— Grants-in-aid, contribution, etc.— Establishment and other charges payable to other Governments, etc.</i>		Travelling and other allowances	157		80	50		90
		Medicines	387		300	300		300
		Miscellaneous contingencies	391		1,100	570		1,100
		Grant for temporary hospital at Jeddah	...		...	7,430		...
		Share debitable to the Civil Department of the total cost of the combined Civil and Military Dispensary at Simla			...			12,920*
	For rounding	...		-20	+30		+30	
	Total Hospital and Dispensaries (voted)	3,063		4,300	10,600		16,600	

(a) Decrease due to smaller provision for leave salaries.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
	GRANTS FOR MEDICAL PURPOSES.							
<i>Grants-in-aid, contribution, etc.—</i>	Central Committee of National Association for supplying female medical aid			3,70,000			3,70,000	
	Hospital Aid Fund, Simla			1,500			1,500	
	Contribution to the Central Committee of Indian Nursing Association			39,830			35,000	
	For rounding			—30				
	Total Grants for Medical purposes (voted)	4,19,710		4,11,300	4,11,300		4,06,500	
	X-RAY INSTITUTE.							
<i>Pay of officers—</i>	Existing strength.							
	1 Superintendent (1,850—1,950) + O. S. P. (250) Leave Salary	33,341	25,200 6,100	31,300	25,200	25,300 12,600	37,900	
<i>Pay of establish- ment—</i>	3 Military Assistant Surgeons I (400) + D. A., 2 (350) and allowance 125), 2 (100).	20,012		16,200	14,500		17,100	
	2 Electricians (480—600) (200—300)		8,710			9,320		
	1 Military sub-assistant surgeon (175) + 30 Allowance		2,040			2,460		
	27 Clerks and servants (at rates vary- ing from Rs. 13 to Rs. 140)		8,800			9,440		
	10 Mule establishment 9(16) 1(30)		2,090			2,090		
	Temporary establishment		7,740			4,220		
			27,901		29,440	26,760		27,530
<i>Allowances, honoraria, etc.—</i>	Travelling and other allowances	3,443		3,980	3,400		4,280	
	<i>Supplies and services—</i>	Charges for working dynamo		1,250			1,250	
		Purchase and repair of workshop and chemical materials		12,630			12,630	
		Water-supply		2,100			2,100	
		Freight on Europe stores		14,000			12,000	
		Feed and keep of mules		7,000			7,000	
			1,01,960		36,980	52,220		34,980
<i>Contingencies—</i>	Miscellaneous contingencies	17,369		14,330	13,440		13,120	
	For rounding			—30	—20		+ 90	
	Total X-Ray Institute	2,04,026		1,32,200	1,35,500		1,35,000	
	Non-voted	33,341		31,300	25,200		37,900	
	Voted	1,70,685		1,00,900	1,10,300		97,100	
RECEIPTS.								
	Miscellaneous receipts	15,767		15,000	14,000		15,000	

Demand No. 29.

PUBLIC HEALTH.

Rs. 8,62,000.

	Existing strength.	DETAILS. INDIA.	Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>	1	PUBLIC HEALTH COMMISSIONER. <i>Public Health Commissioner</i> (2,500—3,000)						
	1	<i>Assistant Director-General, Indian Medical Service</i> (1,750) D. A. + (250) <i>Officer on special duty.</i>		33,300			34,500	
<i>allowances, honoraria, etc.—</i>		Travelling Allowance	60,289		57,300	57,640		64,900
		Travelling Allowance					8,800	
<i>Contingencies— Establishment charges payable to other Governments, Departments, etc.—</i>		Miscellaneous	11,344		11,000	11,000		11,680
		Add—40 per cent. of the charges on account of establishment, etc., transferred from Director-General, Indian Medical Service	67		...	...		...
		For rounding	70,534		70,720	62,750		66,510
		Total			—20	+10		—90
		Total	1,42,234		1,39,000	1,31,400		1,43,000
GRANTS FOR PUBLIC HEALTH PURPOSES.								
<i>Grants-in-aid, contributions, donations, etc.</i>		Grants to Indian Research Fund		5,00,000			5,00,000	
		Grants to St. John Ambulance Association		5,000			5,000	
		Central Health Board		9,400			5,000	
		Total	5,05,000		5,14,400	5,10,000		5,10,000
EXPENSES IN CONNECTION WITH THE BUBONIC PLAGUE.								
<i>Contingencies—</i>		Plague charges in the Northern India Salt Revenue Department	...		1,000	...		...
CENTRAL RESEARCH INSTITUTE.								
<i>Pay of officers—</i>	1	<i>Director</i> (2,300)		26,400			27,600	
	3	<i>Assistant Directors</i> (2,000) (1,650) (1,100)		54,600			57,000	
			84,929		81,000	66,200		84,600
<i>Pay of establishment—</i>	1	<i>Military Assistant Surgeon</i> (350—400) + D. A. 150	18,148		6,000	12,100		6,720
	30	Superintendents, clerks, etc. (at rates varying from Rs. 40 to Rs. 300 less probable savings Rs. 3,000)		26,510			25,250	
	41	Servants (at rates varying from Rs. 20 to Rs. 50)		13,670			14,260	
		Bonus to non-pensionable establishment		1,500			1,500	
		Provision for Entomological section	40,595		41,680	41,500		44,150
<i>Allowances, honoraria, etc.— Supplies and services—</i>		Travelling and other allowances	9,288		10,680	5,200		4,200
		Purchase of serum bottles		75,000			45,000	
		Purchase and repair of apparatus		95,000			40,000	
		Other petty supplies		12,100			12,100	
			1,90,723		1,82,100	97,100		97,100 (b)
<i>Contingencies—</i>		Menial charges and other contingent expenditure	51,993		71,680	53,400		53,870 (b)
		For rounding			+10			—640
		Total	3,95,676		3,93,100	2,75,500		2,90,000
<i>Grants-in-aid, contributions, donations.</i>		Grants to Pasteur Institute, Kasauli	...		5,500	5,500		5,500
		Total	3,95,676		3,98,600	2,81,000		2,95,500
		For rounding	...		...	—400		—500
TOTAL INDIA (CARRIED OVER)			10,42,910		10,53,000	9,22,000		9,48,000
Non-voted			1,45,218		1,38,000	1,24,000		1,49,000
Voted			8,97,692		9,15,000	7,98,000		7,99,000

(a) Provision intended to cover the cost of deputation of Lieutenant-Colonel F. H. G. Hutchinson, I.M.S., to attend the session of the office International d'Hygiene Publique, Paris.

(b) Decrease due to curtailment of expenditure.

PUBLIC HEALTH.

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	10,42,910		10,53,000	9,22,000		9,48,000
MADRAS.						
PORT QUARANTINE CHARGES.						
<i>Pay of officers—</i> Subordinate Medical officers including Sanitary Inspectors	24,867		18,691	29,000		26,000
<i>Pay of establish- ment—</i> Matrons and Nurses			1,740			1,776
Clerks, Engine Drivers, Store-keepers, etc			2,087			2,548
Ward attendants and servants including watchers, peons and boatmen	9,737		4,650	10,500		2,724
<i>Allowances, hono- raria, etc.—</i> Travelling allowance			3,391			800
House rent and other allowances			4,195			4,591
	6,410		7,586	4,500		5,391
<i>Supplies and services—</i> Petty supplies	2,928		1,175	2,000		3,580
<i>Contingencies—</i> Miscellaneous contingent charges	6,130		1,380	6,000		3,368
For rounding			-332	...		+113
Total (voted)	50,072		27,000	52,000		46,000
BENGAL.						
<i>Grants-in-aid, contributions and dona- tions—</i> Contribution to the Haj Committee (Voted)	3,600		4,000	4,000		4,000
BIHAR AND ORISSA.						
<i>Grants-in-aid, contributions and dona- tions—</i> Contribution to the Haj Committee (Voted)	3,336		3,000	3,000		3,000
Exchange	19,846		...	18,000 12,000		16,000 10,000
GRAND TOTAL	11,19,764		10,97,000	10,11,000		10,27,000
Non-voted	1,45,218		1,38,000	1,42,000		1,65,000
Voted	9,74,546		9,59,000	8,69,000		8,62,000
RECEIPTS.						
Sale proceeds of medicines and vaccines	2,42,945		3,07,000	1,25,000		1,22,000

Demand No. 30.

AGRICULTURE.

Rs. 7,05,000.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.								
AGRICULTURAL ADVISER AND DIRECTOR.								
AGRICULTURAL INSTITUTE, PUSA.								
<i>Pay of officers—</i>	1	<i>Agricultural Adviser and Director (2,750)</i>		33,000			33,000	
		<i>Leave salaries</i>		1,110			...	
		<i>Joint Director's duty allowance (250)</i>		3,000			3,000	
		<i>Assistant to Agricultural Adviser</i>	40,463	6,600		36,000	...	
<i>Pay of establishment—</i>	1	Electrical Engineer (250—750)	4,852	5,040	48,750	5,060	5,300	41,800
	33	Superintendents, clerks, etc. (at rates varying from Rs. 40 to Rs. 600) (53,570 less probable savings 3,000)		51,500			50,570	
	25	Servants (at rates varying from Rs. 9 to Rs. 25)		3,830			3,840	
		Temporary establishment		1,050			1,050	
	11	Artists and photographers (at rates varying from Rs. 50 to Rs. 175)		13,800			14,220	
	30	Establishment for electric and gas installations (at rates varying from Rs. 10 to Rs. 150)		9,720			10,130	
			66,485		79,900		75,930	79,810
<i>Allowances, honoraria, etc.—</i>		Travelling allowance		23,500			18,000	
		Grain compensation and other allowances		3,710			2,100	(a)
		18,702		27,210		21,600	20,100	
<i>Supplies and services—</i>		Agricultural and veterinary publications		40,000			40,000	
		Maintenance of gas and electric installation		33,000			33,000	
		Extension of the Research Institute		16,000			...	
		65,951		89,000		82,000	73,000	
<i>Contingencies—</i>		Postage and telegram charges		4,000			4,600	
		Entertainment of visitors		1,000			500	
		Purchase of books and periodicals		1,500			3,000	
		Agricultural experiments		10,000			8,000	
		Charges for the meeting of the Board of Agriculture		1,000			4,500	
		Other contingent charges		15,560			8,260	(b)
		45,583		33,060		24,660	28,860	
<i>Grants-in-aid, contribution, etc.—</i>		Grant to Indian Tea Association	15,000					
		Total Carried over	2,67,036		2,77,920		2,25,250	2,43,670

(a) Decrease due to curtailment of tour and travelling allowances.
(b) Decrease due to curtailment of expenditure.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,57,033		2,77,920	2,25,250		2,43,070
		MEDICAL ESTABLISHMENT.						
Pay of officers—	1	Allowance to Civil Surgeon		4,200		490	1,200	
		Military Assistant Surgeon (500)	5,761		4,200	6,000	6,000	7,200
Pay of establishment—	12	Medical establishment, clerks, and servants (at rates varying from Rs. 10 to 100)	5,162		5,500	5,310		5,010
Allowances, etc.—		House rent and other allowances	59		2,250	70		530
Supplies and services—		Medicine and diet	3,953		7,000	3,600		7,000
Contingencies—		Miscellaneous contingent expenditure	1,351		1,950	1,200		1,900
		Total	16,286		20,930	16,670		21,640
		COTTON SPECIALIST.						
Pay of officers—		Imperial Cotton Specialist	265					
Pay of establishment—		Assistant, clerks, etc.	1,860					
Allowances, honoraria, etc.—		Travelling allowances	264					
Contingencies—		Contingent expenditure	81					
		Total	3,200					
		DAIRY EXPERT.						
Pay of officers—	1	Imperial Dairy Expert (1,250—1,500, + D. A. (200 400))	5,850		21,100	21,100		22,250
Pay of establishment—	7	Clerks and servants (at rates varying from Rs. 8 to Rs. 250)	5,075		5,840	5,550		6,320
Allowances, honoraria, etc.—		Travelling and other allowances	10,376		6,150	10,090		8,140
Contingencies—		Contingent expenditure	2,192		2,800	2,110		2,800
		Total	23,493		35,890	38,850		39,510
		PHYSIOLOGICAL CHEMIST.						
Pay of officers—	1	Physiological Chemist (500—1,500) + D. A. (150)	7,003	17,020		17,020	17,620	
Pay of establishment—	1	First Assistant (300—500)				4,580	6,810	(a)
Allowances, honoraria, etc.—	7	Assistants and servants, (at rates varying from Rs. 12 to 300)	794		17,020			24,430
		Travelling allowances	1,267		5,030	3,850		4,170
Supplies and services—		Purchase of buffaloes		5,000			5,000	
		Special apparatus		6,000			5,000	
Contingencies—		Contingencies	4,613		11,000	10,000		10,000
		Total	6,383		4,110	4,310		3,000
		Total	21,114		38,160	40,760		42,460
		IMPERIAL AGRICULTURAL CHEMIST.						
Pay of officers—	2	Imperial Agricultural Chemists (500—1,500) + D. A. (200—400)	26,936	30,860		29,780	31,600	
	1	Assistant to Imperial Agricultural Chemist (300—800)		9,800			5,540	
		Leave salaries		1,200			920	
Pay of establishment—	17	Assistants, clerks and servants (at rates varying from Rs. 12 to Rs. 300)	8,651		41,980	6,080		38,000
Allowances, honoraria, etc.—		Travelling and other allowances	10,851		13,600	13,280		17,960
Supplies and services—		Laboratory fittings, etc.	1,960		4,230	3,600		3,350
Contingencies—		Office expenses and miscellaneous	4,296		5,000	4,500		5,000
		Total	4,009		1,930	1,780		1,930
		Total	56,706		66,640	58,970		66,300
		Carried over	3,77,835		4,39,510	3,80,500		4,12,970

(a) Due to the transfer of an appointment from the office of the Imperial Agricultural Chemist.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	3,77,835		4,39,510	3,80,500		4,12,970
		IMPERIAL MYCOLOGIST.						
Pay of officers—	3	Imperial Mycologists 3 (500—1,500) D. A. 1 (200—400), 1 (150)		37,620		39,980		
		Leave salaries	27,884	2,570		37,620	2,000	
	1	First Assistant to the Mycologist (300—800)		3,000			3,760	
		Leave salaries		250			1,000	
Pay of establishment—	17	Assistants, clerks, servants, etc. (at rates varying from Rs. 7 to Rs. 300)	4,345		42,440	3,310		46,740
		Travelling and other allowances	10,780		12,960	12,560		13,400
Allowances, honoraria, etc.—		Purchase of laboratory apparatus and appliances	5,395		6,380	5,60		5,030
Supplies and services—		Miscellaneous contingencies	3,743		2,500	2,500		2,500
Contingencies—		Total	2,042		1,740	1,300		1,740
		Total	54,189		67,020	62,890		69,410
		IMPERIAL ENTOMOLOGIST.						
Pay of officers—	3	Imperial Entomologists 2 (500—1,500) 1 (350—1250) + D. A. 1 (200—400) 1 (150)		21,600		24,430		
		Leave salaries	17,624	400		21,200	...	
	1	First Assistant to the Imperial Entomologist (300—800)		7,000			7,250	
		Leave salaries		860			700	
Pay of establishment—	31	Assistants, clerks, servants, etc. (at rates varying from Rs. 9 to Rs. 300)	7,548		29,860	7,000		32,380
		Temporary establishment		16,740			28,560	
		Travelling and other allowances	32,175		16,890	28,150		23,720
Allowances, honoraria, etc.—		Laboratory apparatus and other supplies	8,412		8,170	9,200		10,570
Supplies and services—		Publication of Indian insect catalogue	1,881		4,550	3,700		6,550
Contingencies—		Miscellaneous contingencies	5,783		3,450	4,500		5,300
		Total	73,423		63,920	73,750		84,270
		ESTATE ESTABLISHMENT.						
Pay of establishment—	4	Overseers and clerks (at rates varying from Rs. 30 to Rs. 200)		4,410			4,110	
		Temporary establishment		6,210			6,260	
		Travelling and other allowances	9,473		10,620	9,150		10,370
Allowances, honoraria, etc.—		Workshop	662		...	50		590
Supplies and services—		Station service		5,000			5,000	
		Upkeep of estate		3,200			3,500	
		Petty construction and repairs		10,500			10,500	
Contingencies—		Miscellaneous contingencies	22,171		22,700	19,400		23,000
		Total	4,760		6,570	4,600		6,070
		Total	37,066		39,890	33,200		40,030
		IMPERIAL PATHOLOGICAL ENTOMOLOGIST.						
Pay of officers—		Imperial Pathological Entomologist			6,000			
Pay of establishment—		Assistants, fieldmen, servants, etc.			13,620			
Allowances, honoraria, etc.—		Travelling and other allowances			5,130			
Supplies and services—		Scholarships and passage		5,750				
Contingencies—		Apparatus, and other supplies		1,000				
		Contingencies			6,750			
		Total			1,350			
		Total			92,850	...		... (a)
		Carried over	5,42,513		6,43,190	5,50,340		6,06,630

(a) No provision necessary as the office of the Imperial Pathological Entomologist has been amalgamated with that of Imperial Entomologist, with a resultant decrease in the total expenditure.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	5,42,513		6,43,190	5,50,340		6,06,880
		IMPERIAL AGRICULTURAL BACTERIOLOGIST.						
Pay of officers—	3	Imperial Agricultural Bacteriologist and Assistants (500—1,500) + P. A. 1 (200) + D. A. 1 (200—400) + 1 (150)		39,920		34,910		
		Leave salaries	31,580	320		34,000	...	
	3	Assistants to the Imperial Agricultural Bacteriologist 1 (300—800), 2 (200—300)		10,030		10,900		
		Leave salaries		800		1,320		
Pay of establishment—	24	Assistants, clerks, servants, etc. (at rates varying from Rs. 9 to Rs. 300)	7,119		51,070	11,400		47,130
		Travelling and other allowances	10,401		17,110	12,400		14,110
Allowances, honoraria, etc.—		Laboratory fittings and chemical apparatus	3,330		2,900	2,700		2,230
Supplies and services—		Laboratory fittings and chemical apparatus	3,883		4,000	4,000		4,000
Contingencies—		Contingencies	2,174		1,900	2,790		1,900
		Total	68,487		76,980	67,290		69,370
		IMPERIAL ECONOMIC BOTANIST.						
Pay of officers—	2	Imperial Economic Botanist 1 (500—1,500) + D. A. 200—400, 1 (1,000—1,500) + D. A. (150.)		35,820		37,770		
		Leave salaries	33,475	3,910	39,730	35,980	...	37,770
Pay of establishment—	18	Assistants, clerks, and servants (at rates varying from Rs. 9 to Rs. 300)	10,080		13,340	12,080		13,500
Allowances, honoraria, etc.—		Travelling and other allowances	4,808		5,400	4,700		4,290
Supplies and services—		Laboratory apparatus	1,772		2,000	2,000		2,000
Contingencies—		Charges for fruit experiment and botanical gardens		5,000			8,000	
		Miscellaneous contingencies	9,533	1,780	6,780	9,480	1,780	9,780
		Total	59,623		67,250	64,240		67,430
		IMPERIAL AGRICULTURIST.						
Pay of officers—	2	Agriculturists (500—1,500) + D. A. (200—400)		24,060		19,260		
		Leave salaries	18,487	120		18,770	...	
	1	Assistant to Agriculturist and Cattle Superintendent (300—900)		6,980		6,980		
		Leave salaries		440		440		
Pay of establishment—	52	Cattle Superintendent, overseer, clerks, servants, etc. (at rates varying from Rs. 9 to Rs. 200)	6,918		31,580	8,900		26,690
		Temporary establishment		25,570		27,020		
			25,506	3,670	29,240	28,820	3,670	30,690
		Total	50,911		60,820	54,500		57,380
		Carried over	6,80,623		7,87,420	6,81,870		7,43,480

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	6,60,623		7,87,420	6,81,870		7,43,480	
<i>Allowances, honoraria, etc.— Supplies and services—</i>		IMPERIAL AGRICULTURIST— <i>contd</i>	50,911		60,820	54,500		57,380	
		Travelling and other allowances	4,375		5,850	5,100		4,450	
		Workshop charges and machinery		9,000			9,000		
		Implements, tools, etc.		2,000			2,000		
		Purchase of cattle for breeding and up-keep of breeding herd			13,000			13,000	
		Arable cultivation			20,000			20,000	
		Petty construction and repairs	52,334	3,000			3,000		
		Provision for steam tacksles and motor tractors.					a) 15,000		
		Other contingencies	14,132	5,350	5,350	6,390	5,350		20,350
				Total	1,21,752		1,19,020	1,14,490		1,29,180
<i>Pay of officers—</i>		INDIGO RESEARCH CHEMIST.							
		Indigo Research Chemist	22,570	6,000		1,870			
<i>Pay of establishment—</i>		First Assistant to Indigo Research Chemist	3,000	1,000		660			
		Assistants, clerks, servants etc.,	8,677		7,000	1,900			
<i>Allowances, honoraria, etc.— Supplies and services—</i>		Travelling and other allowances	793		4,100				
		Purchase of indigo		250					
		Laboratory fittings, apparatus and chemicals		3,000					
		Machinery		3,000					
		Provision from unspent balance of Indigo cess						10,000	
		Contingencies	5,327		6,380	800		10,000	
			1,010		2,380	250			
		Total	41,377		22,350	5,540		10,000(b)	
<i>Pay of officers—</i>		INDIGO RESEARCH BOTANIST.							
		Indigo Research Botanist		12,000					
<i>Pay of establishment—</i>		Establishment charges of the Indigo Research Botanist		18,000					
		Total			30,000				
<i>Pay of officers—</i>	1	INDIAN CENTRAL COTTON COMMITTEE.							
		Secretary, Cotton Committee (2,000—2,250)	16,440		24,550	22,500		25,150	
<i>Pay of establishment—</i>	14	Superintendents, clerks, and servants (at rates varying from Rs. 7 to Rs. 400)			17,390	12,800		17,540	
		Revision of establishment Travelling and other allowances			15,220	15,220		2,000*	
<i>Allowances, etc.— Contingencies—</i>		Rents, rates and taxes		18,000			17,760		
		Miscellaneous contingent charges.	46,149	4,000	22,000	22,000	5,320	23,080	
<i>Establishment and other charge recoverable for other Departments, etc.</i>		Deduct Recoveries from Central Cotton Committee						-81,790	
		Total	62,589		79,160	72,520		...	
<i>Pay of establishment.</i>		Fibre export	1,621			1,000			
		Carried over	8,87,962		10,37,950	8,75,420		8,82,660	

(a) Provision necessary for cultivating the increased area of the Pusa farm.

(b) Decrease due to the office being closed from May 1922.

(c) The entire expenditure of the office will be refunded by the Cotton Committee from the proceeds of the cotton cess.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
		Brought forward	8,87,962		10,37,950	8,75,420		8,82,660	
		SUGAR BUREAU.							
Pay of officers—	1	Secretary (500—1,500) + D. A. (150)	12,648		13,200	6,600 1,690		13,770	
Pay of establishment—	12	Superintendents, clerks, and servants (at rates varying from Rs. 9 to Rs. 420)	22,721		10,290	5,620		11,250	
Allowances, honoraria, etc.—		Travelling and other allowances				7,800	7,800		6,180
Contingencies—		Miscellaneous contingencies				6,000	6,000		6,500
		Total	35,369		37,290	37,710		37,700	
		For rounding			-210	-130		-360	
		TOTAL INDIA	9,23,331		10,75,000	9,03,000		9,20,000	
		Non-voted	2,61,225		3,41,000	2,83,000		2,81,000	
		Voted	6,62,106		7,34,000	6,20,000		6,39,000	
		MADRAS.							
Pay of officers—	1	Sugarcane Expert (350—500—1,250)			4,800			6,300	
	1	Assistant Sugarcane Expert (250—25—750)	4,705 2,750		3,300	6,000 3,300		3,693 9,993	
Pay of establishment—	10	Assistants, Sub-Assistants, Farm manager and Assistant Farm manager at rates varying from Rs. 45 to Rs. 200			11,088			12,758	
	5	Artist, Plant collectors and Laboratory attendant at rates varying from Rs. 20 to Rs. 65			1,692			1,803	
	3	Clerks at rates varying from Rs. 35 to Rs. 60			1,422			1,529	
	5	Servants at rates varying from Rs. 12 to Rs. 18			900			900	
			13,554		15,102	15,500		16,990	
Allowances, honoraria, etc.—		Travelling allowance	3,279		3,000	3,500		2,800	
Supplies and services—		Sugarcane station working expenses, etc.	14,318		17,800	16,100 600		16,350 600	
Contingencies—		Contingencies	67						
		For rounding . . . . .			...	...		-733
		TOTAL MADRAS	38,673		44,000	45,000		45,000	
		Non-voted	4,705		8,000	6,000		6,000	
		Voted	33,968		39,000	39,000		39,000	
		EXCHANGE	46,322			15,000 25,000		15,000 27,000	
		GRAND TOTAL	10,08,326		11,19,000	9,88,000		10,07,000	
		Non-voted	2,65,930		3,46,000	3,04,000		3,02,000	
		Voted	7,42,396		7,73,000	6,84,000		7,05,000	
RECEIPTS.									
		Agricultural receipts	45,520		38,000	42,000		42,000	

Demand No. 31.
CIVIL VETERINARY SERVICES.
Rs. 6,46,000.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		BACTERIOLOGICAL LABORATORY, MUKTESWAR.						
<i>Pay of officers—</i>	1	Director and First Bacteriologist (1,500—50—1,750)		18,180			19,980	
	4	Second and third Bacteriologists, Pathologist and Veterinary officer (500—1,500)		39,080			41,350	
		Leave salaries	47,062	2,000			2,000	
		Officer on special duty	1,043	...	59,260	61,770	...	63,330
<i>Pay of establishment—</i>	15	Superintendent, cashier, clerks, artist, photographer, etc. (at rates varying from Rs. 50 to Rs. 300)		20,350			21,080	
	14	Servants (at rates varying from Rs. 14 to Rs. 20)		2,630			2,630	
		Temporary and non-pensionable establishments		4,280			7,410	
		Leave salaries		2,000			2,000	
			26,003		29,260	28,810		33,120
		Laboratory Branch.						
<i>Pay of officers—</i>	3	Laboratory Assistants (250—750)	14,106		19,710	14,120		20,550
<i>Pay of establishment—</i>	27	Laboratory assistants, and subordinates (at rates varying from Rs. 15 to Rs. 100)	7,163		8,010	8,010		8,420
		Veterinary Branch.						
<i>Pay of officers—</i>	1	Veterinary Deputy Superintendent, (250—750)	6,378		4,500	4,500		4,800
<i>Pay of establishment—</i>	32	Inspectors, dressers (at rates varying from Rs. 40 to Rs. 350)	26,093		30,200	29,630		30,640
		Farm Branch.						
<i>Pay of officers—</i>	1	Farm Manager (300—500)	5,999		5,530	5,680		5,770
<i>Pay of establishment—</i>	15	Farm overseer, dairy overseer, godownkeeper, etc. (at rates varying from Rs. 15 to Rs. 100)	4,322		5,950	6,900		7,130
		Electrical Branch.						
<i>Pay of officers—</i>	1	Engineer (600—50—800)		8,230			8,830	
		Leave salaries		600			...	8,830
			8,173		8,830	8,230		8,830
<i>Pay of establishment—</i>	30	Assistant engineer, mechanic, engineman, drivers, fitters and menials at rates varying from Rs. 14 to Rs. 240)	10,686		13,460	13,000		13,760
		Medical Branch.						
	1	New appointment of a Sanitary Inspector (50—75)		...			600*	
	5	Civil assistant surgeon, compounder, etc. (at rates varying from Rs. 19 to Rs. 500)		3,460			5,950	
			5,846		3,460	4,600		6,550
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	14,385		26,100	14,400		9,600
		Carried over	1,77,284		2,14,260	1,99,190		2,12,500

CIVIL VETERINARY SERVICES.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BACTERIOLOGICAL LABORATORY, MUKTARWAR — <i>contd.</i>							
	Brought forward	1,77,284		2,14,260	1,99,190		2,12,500
<i>Supplies and services—</i>	Up-keep of electric installation and machinery		10,000			10,000	
	Purchase of chemicals and apparatus		30,000			30,000	
	Purchase of animals		90,000			90,000	
	Stable feed and keep		3,00,000			3,00,000	
	Other supplies		2,500			1,500	
	Freight and transport charges of a boiler for the laboratory . . . . .		...			4,100*	
		4,66,014		4,31,500	4,73,500		4,35,600
<i>Contingencies—</i>	Miscellaneous contingent charges	63,020		70,810	91,770		82,000
	For rounding			+430	+540		—100
	TOTAL	7,06,318		7,17,000	7,65,000		7,30,000
	Non-voted	61,168		79,000	76,000		84,000
	Voted	6,45,150		6,38,000	6,89,000(a)		6,46,000
<p>(a) The increase in the current year as compared with the grant is due to heavier expenditure on purchase of chemicals, etc., on account of the expansion of work and to the move of a branch of the laboratory from Kurgaina to Izatnagar approved by the Standing Finance Committee.</p>							
RECEIPTS.							
Sale of serum and other items		4,42,970		6,11,000	4,12,000		4,10,000

Demand No. 32.

INDUSTRIES.

Rs. 44,000.

		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
		1921-22.	1922-23.		Estimate,	1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ACETONE FACTORY, NASIK.							
<i>Pay of Estab- lishment— Contingencies—</i>	Clerks						
	Contingent charges			1,000 10,000			...
	Total . . . . .	...		11,000	...		.. (a)
INDUSTRIES.							
Development of Glass Industry.							
<i>Pay of Officers—</i>	<i>Industrial Adviser</i>		24,000				
	<i>Research Chemist</i>		12,000	36,000			...
<i>Pay of Estab- lishment— Allowances, honoraria, etc.— Supplies and services. Contingencies—</i>	Clerical and menial establishment			3,200			...
	Travelling and other allowances			7,500			...
	Laboratory equipment			10,000			...
	Miscellaneous contingencies			2,300			...
	Total . . . . .	...		59,000	.. (b)		...
<i>Grants-in-aid, Contributions, Donations—</i>	Subvention to Electro Technical Committee	2,040		450	450		450
	Grant to Calcutta Soap Works			20,000	..(b)		...
	Cost of exhibits for town planning, hygiene and tropical diseases section of the British Empire Exhibition . . . . .			...	...		20,500*
	Grant to Messrs. Villiers and Company, Calcutta, for coal washing by froth flotation process . . . . .			...	3,000		9,000*
	TOTAL—INDUSTRIES	2,040		79,450	3,450		29,950
Drug Manufacture							
<i>Pay of establish- ment— Contingencies— Grants-in-aid, etc.</i>	Clerk 1 (50) . . . . .			...	...		600
	Miscellaneous . . . . .			...	...		170
	Grant to Drug Manufacture Committee	757		5,000	5,000		4,000
	TOTAL	757		5,000	5,000		4,770
SCHOOL OF MINES AND GEOLOGY.							
<i>Pay of Officers— Pay of Establish- ment— Allowances, etc.— Contingencies—</i>	<i>Principal</i>	12,678		...	...		...
	Temporary establishment	1,334		3,000	1,000		780
	Travelling allowance	3,425		10,000	1,000		4,800
	Miscellaneous contingent charges	1,902		2,000	600		660
	Total	19,339		15,000	2,600		6,240
	EXCHANGE	35,254		...	{ 7,000 7,000 -50		{ 7,000 3,000 +40
	For rounding			-450			
	GRAND TOTAL	57,390		1,10,000	25,000		51,000
	Non-voted	12,678		36,000	7,000		7,000
	Voted	44,712		74,000	18,000		44,000

(a) No provision necessary as the Factory has been sold to the Government of Bombay.
(b) The grant was withdrawn by the Legislative Assembly in September 1922.

Demand No. 33.

AVIATION.

Rs. 29,000.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
				Rr.	Rs.	Rs.	Rs.	Rs.
INDIA.								
<i>Pay of Officers—</i>	1	Chief Inspector (1,200—1,250)	11,450		14,400	14,400		15,000
	3	Stenographer and servants 1 (175), 2 (10)			2,340	2,340		2,340
<i>Pay of Establishment—</i>		Travelling and other allowances	2,579		5,800	5,800		6,460
		Upkeep of existing aerodrome		10,750			...	
<i>Allowances, etc.—</i>		Storage and disposal of gift aeroplanes	18,289		10,750	8,750	5,000	5,000
		Miscellaneous . . . . .	...		500	500		3,000
<i>Supplies and services—</i>		Construction of an aerodrome at Allahabad		5,000			...	...
		Creation of an air route from Cairo to Karachi		12,400	17,400	4,000	12,400	12,400
<i>Contingencies—</i>		Lump reduction made by the Assembly			—3,000	...		...
		For rounding			—190	+210		—200
<i>Works—</i>		TOTAL	32,318		48,000	36,000		44,000
		Non-voted	11,450		14,000	15,000		15,000
		Voted	20,868		34,000	21,000		29,000
MADRAS.								
<i>Contingencies—</i>		Freight charges on aeroplanes	1,573		...	4,000		...
		Total (voted)	1,573		...	4,000		...
BURMA.								
<i>Supplies and services—</i>		Acquisition of land for a site for an aerodrome (Voted).	52,729		...	...		...
		Exchange	154		...	1,000		...
		GRAND TOTAL	86,774		48,000	41,000		44,000
		Non-voted	11,450		14,000	15,000		15,000
		Voted	75,324		34,000	26,000		29,000

Demand No. 34.
COMMERCIAL INTELLIGENCE.

Rs. 2,63,000.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-21.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>	1	BUREAU OF COMMERCIAL INTELLIGENCE. <i>Director General (1,900--1,975)</i>		31,300			23,130	
	1	<i>Deputy Director (1,000--100--1,500)</i>		12,400		13,330		
		<i>Director and Deputy Directors of Commercial Intelligence, Calcutta, Bombay, Karachi and Rangoon</i>		70,600		...		
		<i>Leave salaries</i>		10,000		4,000		
			50,594		1,24,300	71,930		40,460
	1	<i>Deputy Director (Director of Statistics)—(1,000--100--1,500)</i>		...		15,600		
	1	<i>Local Trade Intelligence Officer (500--25--800)</i>		6,650		7,520		
		<i>Curator</i>		8,430		...		
	1	<i>Foreign Trade Intelligence officer (500--25--800)</i>		...		6,080		
		<i>Leave salaries</i>		5,000		3,500		
			15,909		20,080	23,050		32,700
	<i>Pay of establishment--</i>	110	<i>Superintendent and clerks (at rates varying from Rs. 50 to Rs. 300)</i>		61,810		1,58,780	
		5	<i>Trade correspondents (200)</i>		7,200		12,000	
			<i>Personal assistants to Director and Deputy Director, Bombay, Karachi and Rangoon</i>		9,670		...	
		<i>Clerical establishment at Bombay, Karachi and Rangoon</i>		9,180		...		
39		<i>Servants (at rates varying from Rs. 13 to Rs. 21)</i>		4,380		7,240		
		<i>Menial establishments at Bombay, Karachi and Rangoon</i>		2,310		...		
		<i>Temporary establishment</i>		2,000		3,200		
		<i>Caretaker's establishment</i>		300		1,000		
		<i>Travelling allowance</i>	47,915	21,500	96,750	1,79,830	1,82,220	
		<i>House rent and other allowances</i>		10,970		3,200		
<i>Allowances, honoraria, etc.—</i>		<i>Purchase of furniture</i>	8,681	3,000	32,470	14,000	11,600	
		<i>Service postage and telegram charges</i>		21,000		15,000		
		<i>Other contingent expenditure</i>		18,920		18,810		
		<i>For rounding</i>	37,464		42,920—20	39,640+550	35,810+710	
		Total	1,60,863		3,16,500	3,29,000	3,03,000	
<i>Pay of officers—</i>		DIRECTOR OF STATISTICS. <i>Director</i>	1,500	22,130				
		<i>Personal Assistant</i>			22,130			
<i>Pay of establishment--</i>		<i>Director</i>	12,240					
		<i>Superintendents, assistants, clerks, etc.</i>		1,19,610				
		<i>Menial establishment</i>		2,790				
<i>Allowances, honoraria, etc.—</i>		<i>Extra establishment</i>	1,09,705		1,23,600			
		<i>Travelling and other allowances</i>	3,806		8,260			
			1,27,251		1,53,990			
		<i>Carried over</i>	1,60,863		3,16,500	3,29,000	3,03,000	

COMMERCIAL INTELLIGENCE.

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
		Rs.	Rs.		Rs.	Rs.	Rs.
Brought forward	1,60,863		3,16,500	3,29,000		3,03,000	
	1,27,351		1,53,990				
DIRECTOR OF STATISTICS—contd.							
<i>Contingencies—</i> Postage and telegram charges		5,000					
Other contingent expenditure		5,450					
	8,883		10,450			...	
For rounding			—40			...	
Total	1,36,134		1,64,400	...		...
For rounding . . . . .	...		—900			...
GRAND TOTAL	2,96,997		4,80,000	3,29,000		3,03,000	
Non-voted	52,094		1,46,000	72,000		40,000 ^(a)	
Voted	2,44,903		3,34,000	2,57,000		2,63,000 ^(a)	

(a) Decrease due to the amalgamation of the office of the Director of Statistics with that of the Director of Commercial Intelligence.

Demand No. 35.

CENSUS.

Rs. 39,000.

Heads.	Budget Estimate, 1922-23.	Revised Estimate, 1923-23.	BUDGET ESTIMATE, 1923-24.										
			Madras.	Bombay	Bengal.	United Provinces.	Punjab.	Burma.	Bihar and Orissa.	Central Provinces and Berar.	Assam.	Minor Administrations.	Census Commissioner.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Superintendence—													
Salaries	81,600	85,600										24,000	24,000
Establishment	79,058	79,058										12,000	12,000
Allowances	15,000	15,000										5,500	5,500
Contingencies	37,467	37,467										5,000	5,000
Total	2,18,125	2,17,125										46,500	46,500
Enumeration—													
Establishment . . . . .	...	...									
Allowances . . . . .	...	...									
Contingencies	1,500	1,500											
Total	1,500	1,500											
Abstraction and Compilation—													
Establishment	30,250	35,250											
Allowances	550	550											
Contingencies	6,045	6,045											
Total	36,845	41,845											
Printing and other Stationery charges—													
Cost and Carriage of Stationery	8,800	8,800										...	...
Printing charges	1,05,765	1,18,965										16,000	16,000
Despatching charges	1,325	1,325										...	...
Total	1,15,890	1,24,090										16,000	16,000
Miscellaneous—													
Salaries	14,860	14,860											
Establishment	14,860	14,860											
Total	14,860	14,860											
Addition for the adjustment of the difference between charges recorded in the Treasury and Departmental Accounts For rounding	1,40,000 280	1,19,000 80										...	...
GRAND TOTAL	5,22,000	5,18,000										63,000	68,000
Non-voted	1,75,000	1,88,000										24,000	24,000
Voted	3,47,000	3,30,000										39,000	39,000

CENSUS.

57

Demand No. 36-A.
EMIGRATION—INTERNAL.
Rs. 56,000.

	Actuals, 1921-1922.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	16,241	2,511	16,000	3,000	15,700	...	7,600	...
Madras . . . . .	...	1,320	...	1,500	...	800	...	1,000
Bengal	7,696	16,820	7,200	20,800	1,500	18,500	600	12,400
Burma . . . . .	...	7,294	...	13,100	...	10,900	...	7,800
Bihar and Orissa . . . . .	...	2,107	...	2,500	...	2,300	...	...
Central Provinces . . . . .	...	381	...	500	...	500	...	...
Assam . . . . .	...	45,485	...	70,000	...	44,000	...	95,000
For rounding . . . . .	...	...	-200	+300	+500	...	-200	-200
	23,937	75,918	23,000	1,12,000	18,000	77,000	8,000	56,000
TOTAL		99,855		1,35,000		95,000		64,000

	Existing strength.		Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.		
INDIA.										
<i>Allowances, honoraria, etc.—</i>		Consul, Reunion	2,511		3,000	...		...	(a)	
<i>Grant in aid contributions etc.,</i>		Contribution towards the pay of the Chairman, Assam Labour Board.	16,241		15,730	15,710		7,650		
		For rounding			+270	-10		-50		
		TOTAL	18,752		19,000	15,700		7,600		
		Non-voted	16,241		16,000	15,700		7,600		
		Voted	2,511		3,000	...		...
MADRAS.										
<i>Pay of Establishment—</i>	2	Clerks (35--60)	1,320		1,460	800		(b) 910		
<i>Allowances, honoraria, etc.—</i>		Travelling allowance . . . . .	...		20	...		20		
<i>Contingencies—</i>		Contingencies . . . . .	...		10	...		10		
		For rounding			+10			+60		
		Total (Voted)	1,320		1,500	800		1,000		
BENGAL.										
<i>Pay of Officers—</i>	4	Protector of Emigrants and Assistant Superintendents of Emigration (Rs. 530 and less)	7,696	7,200	7,140	14,740	1,500	600	6,540	7,140
<i>Pay of Establishment—</i>	1	Clerk on Rs. (35--75)	13,826		16,320			600		
	5	Servants at varying rates from (Rs. 13--17)		2,484				828		
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	13,555		18,804	16,000		1,428		
<i>Contingencies—</i>		Rents, rates and taxes	2,729		2,900	2,700		...		
		Office expenses and miscellaneous						1,620		
			4,248		4,960	4,300		800		1,920
<i>Establishment charges recoverable from other Governments, Departments, etc.</i>		Add—On account of charges transferred from Emigration—External	-17,538		-12,972	-13,000				12,460
		For rounding			-32					+52
		TOTAL	24,516		28,000	20,000				13,000
		Non-voted	7,696		7,200	1,500		600		
		Voted	16,820		20,800	18,500		12,400		

(a) Provision transferred to Emigration—External.

(b) Provision for one clerk of the office of the Commissioner of Labour Madras doing emigration work included in the current year under "Internal" has been transferred to "External" in the next year's budget.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BURMA.								
Pay of Officers—	1	Assistant Protector of Emigrants and Immigrants (500—800)	6,211		11,451	9,300		(a) 6,290
Pay of Establishment—		Servants and temporary establishment	455		1,164	480		475
Allowances, honoraria, etc.—		Travelling and other allowances	600		600	600		480
Contingencies—		Miscellaneous	28		200	520		526
		For rounding			—15			+20
		Total (voted)	7,294		13,400	10,900		7,800
BIHAR AND ORISSA.								
Pay of Establishments—		Clerks 1 (65), 1 (48) and servants 1 (9) and 1 (8)			1,500	1,560		
Allowances, honoraria, etc.—		Travelling and other allowances	2,107		687	487		(b)
Contingencies—		Miscellaneous			253	253		
		Total (voted)	2,107		2,500	2,300		
CENTRAL PROVINCES.								
Pay of Establishment—	1	Clerk	326		400	400	...	...
Allowances, honoraria, etc.—		Allowance	55		60	60	...	...
Contingencies—		Miscellaneous	...		40	40	...	...
		Total (voted)	381		500	500		... (c)
ASSAM.								
I.—Administration.								
Pay of officers—	1	Travelling Inspector of Emigrants	7,001		4,800	7,200		4,800
Allowances, honoraria, etc.—		Embarkation Agent, etc.		2,400				
		Travelling allowances		7,000			4,320	
Pay of Establishment—	8	Fees for inspecting tea gardens		1,500				
		Clerks	8,314		8,064	10,900	7,600	3,840
		Servants at varying rates from Rs. 11 to Rs. 17		1,332				
Contingencies—		Miscellaneous	1,830		9,396	9,931		3,840
		Total (voted)	24,767		26,796	25,270		12,960
II.—Medical.								
Pay of Establishment—	7	Sub-Assistant Surgeons, and Compounders, at varying rates from Rs. 15 to Rs. 70		7,500			6,932	
	8	Servants, at varying rates from Rs. 12 to Rs. 17		2,940			1,322	
		Additional and Temporary establishment		5,628				
		Total (voted)	10,270		16,068	11,012		8,254
Allowances, honoraria, etc.—		Travelling and other allowances	310		1,664	220		1,624
Supplies and Services—		Diet of patients		8,000			1,500	
		Miscellaneous petty supplies and services		1,100			1,300	
Contingencies—		Miscellaneous	2,701		9,100	3,800		2,800
		Total (voted)	5,133		8,720	3,576		4,800
Grants-in-aid, Contributions, Donations—		Grants to Inland Labour Transport Dispensaries, etc.	2,295		4,900	122		...
Reserve—		At the disposal of the Sanitary Commissioner			3,000			4,000
		Total (voted)	20,718		43,452	18,730		21,478
		For rounding	...		—248	...		+562
		Total (voted)	45,485		70,000	44,000		35,000

(a) Includes Rs. 179 for leave salaries.
 (b) Special emigration establishment being discontinued.
 (c) These charges are Provincial from next year.

Demand No. 36-B.

EMIGRATION—EXTERNAL.

Rs. 44,000.

		Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
		Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India		...	...	...	...	...	...	...	...
Madras		2,033	1,794	2,100	2,700	2,100	3,800	2,100	2,500
Bombay		...	8,000	...	2,000	...	2,000	...	3,440
Bengal		...	...	...	...	...	...	...	...
		7,696	12,705	7,200	16,800	1,500	14,500	5,400	17,800
	For rounding	...	...	-300	+500	+400	+200	-500	+400
		9,729	22,500	9,000	22,300	4,000	23,000	7,000	44,000
	TOTAL	32,229		31,000		27,000		51,000	

		Existing strength.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA.								
Allowances, honoraria, etc.—		Consul, Reunion	...		...	2,500		(a)2,500
		Voted						
MADRAS.								
Pay of officers—		Protector of Emigrants, Madras		1,200			1,200	
		Medical Inspector of Emigrants, Madras		900			900	
	2	Protectors of Emigrants (mofussil) (500) for six months		...			6,000*	
		Allowances to local officers who will act as Protectors of Emigrants, 1 (75) for one year and 2 (75) for six months		...			1,800*	
	1	Medical Inspector of Emigrants, Dhanushkodi (250)		...			3,000*	
		Allowances to local officers for doing duty as Medical Inspectors of Emigrants 2 (100)	2,033	...	2,100	2,100	2,100*	15,300
Pay of establishment—		Manager and establishment		2,456			2,024	
	4	Establishment for the offices of the Mofussil Protectors of Emigrants.					2,256*	
	10	Travelling allowances	1,668		2,456	2,500		4,280
Allowances, honoraria, etc.—		Miscellaneous	...		...	(b)1,100		...
Contingencies—		Provision for contingencies for the offices of the mofussil Protectors of Emigrants	126	266			266	
			...		266	200	1,744*	2,010
		For rounding	...		-22			+510
		Total	3,827		4,800	5,900		22,100
		Non-voted	2,033		2,100	2,100		2,100
		Voted	1,794		2,700	3,800		20,000
BOMBAY.								
Pay of establishment—		Clerk (1) (120), 1 (100)			1,200			2,640
Allowances, honoraria, etc.—		Allowances			600			600
Contingencies—		Miscellaneous			200			200
		Total (voted)	8,000		2,000	2,000		3,440

(a) Provision transferred from Emigration—Internal.

(b) Represents the travelling allowance of a Member of Board of Revenue, Madras, who went to Simla in connection with Emigration work.

EMIGRATION—EXTERNAL.

	Existing strength.	BENGAL.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>		<i>Protector of Emigrants and Superintendent of Emigration .</i>		7,200			5,400	
<i>Pay of establishment—</i>	10 6	<i>Clerks (195 and less) .</i> <i>Servants (31 and less) .</i>	7,696	12,972		1,500	13,716	1,500
			9,842		20,172	11,500		20,616
<i>Allowances, honoraria, etc.—</i>		<i>House rent and other allowances</i>	678		1,200	700		120
<i>Contingencies—</i>		<i>Rents, rates and taxes</i>		1,800			3,600	
		<i>Office expenses and miscellaneous</i>		856			1,966	
<i>Establishment charges payable to other Governments Departments, etc.—</i>		<i>Deduct—on account of charges transferred to Emigration—Internal</i>	2,186		2,656	2,300		5,566
		<i>For rounding</i>			—28			—842
		Total	20,402		24,000	16,000		23,000
		Non-voted	7,696		7,200	1,500		5,400
		Voted	12,706		16,800	14,500		17,600
RECEIPTS.								
<i>Emigration fees</i>			2,000		17,000	2,000		2,000

Demand No. 37.
JOINT STOCK COMPANIES.
Rs. 1,33,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Madras . . . . .	...	30,415	...	34,100	...	33,300	...	31,300
Bombay	15,632	22,318	16,250	21,750	16,000	22,000	...	43,000
Bengal . . . . .	...	37,556	...	31,000	...	26,000	...	33,000
United Provinces . . . . .	...	12,614	...	11,000	...	11,300	...	12,000
Punjab . . . . .	...	9,482	...	9,500	...	8,500	...	8,600
Burma . . . . .	...	936	...	1,500	...	1,100	...	2,400
Central Provinces . . . . .	...	1,415	...	2,500	...	2,500	...	3,000
For rounding . . . . .	...	...	...	-250	...	+300	...	-300
	15,632	1,14,736	16,000	1,11,000	16,000	1,05,000	...	1,33,000
TOTAL		1,30,368		1,27,000		1,21,000		1,33,000

	Existing strength.		Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS.										
Pay of Officers—	1	Assistant to the Registrar and District Registrar (250-700)	8,241			10,200	11,000			(a) 8,820
Pay of Establishment—	7	Clerks (at varying rates from Rs. 35 to Rs. 175)		8,424					(b) 7,593	
	3	Servants (at varying rates from Rs. 15 to Rs. 35)		816		9,240	8,400		636	8,234
			8,011			9,240	8,400			8,234
Allowances, honoraria, etc.—		Travelling and other allowances.	1,550			1,900	1,400			1,620
Contingencies—		Contingencies.	613			758	500			723
Establishment charges payable to other Governments, Departments, etc.—		Share of cost of the Inspector General of Registration and his staff employed in the administration of the Companies' Act	12,000			12,000	12,000			12,000
		For rounding				+2				+3
		Total (voted)	30,415			34,100	33,300			31,300
BOMBAY.										
Pay of Officers	1	Registrar (1,200-50-1,800)	15,632			16,250	16,000			19,350
Pay of Establishment—	8	Clerk and Servants at varying rates from Rs. 11 to Rs. 250	7,963			7,608	8,000			9,196
Allowances, honoraria, etc.		Travelling and other allowances	3,748			6,156	6,000			5,196
Contingencies—		Honorarium for compilation of a manual relating to the Companies Act								(c) 500
		Miscellaneous	10,007			7,764	8,000			8,364
		For rounding				+222				+394
		TOTAL	37,950			38,000	38,000			43,000
		Non-voted	15,632			16,250	16,000			...
		Voted	22,318			21,750	22,000			43,000
BENGAL.										
Pay of Officers	1	Registrar (1,200-50-1,500)	15,000			15,600	15,600			16,200
Pay of Establishment—	15	Assistant Registrar, Clerks, etc. (at varying rates from Rs. 16 to Rs. 480)		10,498					13,556	
		Temporary establishment		480					480	
		Provision for revision of ministerial establishment		1,872						
Allowances, honoraria, etc.—		Travelling and other allowances.	12,172			12,850	7,200			14,086
Contingencies—		Miscellaneous contingent charges	1,459			1,300	1,600			1,080
		For rounding	8,325			1,500	1,600			1,809
		Total (voted)	37,556			31,000	26,000			33,000

(a) Current year's budget includes 1,800 on account of special pay not included in next year's budget as the same has been abolished.

(b) Next year's budget includes only 350 for leave allowances as against 1,500 in the current year.

(c) The manual is being prepared at the instance of the Government of Bombay. The copyright of the manual belongs to Government and the profits from its sale, if any, will also accrue to them.

JOINT-STOCK COMPANIES.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
UNITED PROVINCES.							
<i>Pay of Establishment— Establishment charges payable to other Governments, Departments, etc.</i>	Clerks and Servants . . . . .			...		4,644	
	Share of provincial establishment employed in the administration of the Companies' Act			11,000		7,042	
	For rounding . . . . .			...		+314	
	Total (voted)	12,614		11,000	11,300		12,000
PUNJAB.							
<i>Pay of Establishment— Allowances, honoraria, etc. Contingencies—</i>	Clerks 1 (100-200), 1 (40-90), temporary 1 (56) . . . . .	...		3,012	3,070		3,108
	Travelling allowance . . . . .	...		500	500		400
	Contingencies . . . . .	...		1,000	1,000		1,000
	Share of provincial establishment employed in the administration of the Companies' Act	9,482		5,000	3,970		4,100
For rounding			-12	-40		-8	
Total (voted)	9,482		9,500	8,500		8,600	
BURMA.							
<i>Pay of Establishment— Contingencies—</i>	Clerks and servants	936		936	942		(a)2,088
	Miscellaneous . . . . .	...		500	158		350
	For rounding			+64			-38
	Total (voted)	936		1,500	1,100		2,400
CENTRAL PROVINCES.							
<i>Pay of Establishment— Contingencies—</i>	Clerks	1,415		2,100	2,200		2,550
	Miscellaneous office expenditure . . . . .	...		400	300		400
	For rounding						50
	Total (voted)	1,415		2,500	2,500		3,000

RECEIPTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Madras	34,000	27,000	34,000	34,000
Bombay	5,000	75,000	34,000	50,000
Bengal	1,05,000	1,00,000	80,000	80,000
United Provinces	21,000	22,000	15,000	20,000
Punjab	11,000	9,000	11,000	11,000
Burma	16,000	15,000	12,000	12,000
Bihar and Orissa	3,000	5,000	3,000	3,000
Central Provinces	3,000	2,000	2,000	2,000
Assam	4,000	6,000	2,000	4,000
Total	2,02,000	2,61,000	1,93,000	2,16,000

(a) Includes 1,140 for revision of pay and special pay of clerks.

Demand No. 38.

MISCELLANEOUS DEPARTMENTS.

Rs. 20,27,000.

	Existing strength.		Actuals.	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
IMPERIAL LIBRARY.								
<i>Pay of Officers—</i>	1	<i>Librarian (1,000—1,500)</i>		16,010			16,610	
		<i>Leave salary</i>		800			2,000	
		<i>Librarian</i>	10,448	...	16,810	16,010	...	18,610
			750					
<i>Pay of Establishment—</i>	16	<i>Superintendent, assistants and clerks (at rates varying from Rs. 50 to Rs. 300)</i>		22,050			22,240	
	39	<i>Sorters and servants, (at rates varying from Rs. 13 to Rs. 45)</i>		8,550			9,760	
		<i>Temporary establishment</i>		360			...	
		<i>Revision of pay of servants</i>		1,350			...	
			28,510		32,310	31,000		32,000
<i>Allowances, honoraria, etc.—</i>		<i>Travelling and other allowances</i>		1,590			40	
		<i>Charges for preparing a Catalogue Raisonne of the Bohar Library manuscripts</i> . . . . .		...			1,500	
			2,410		1,590	2,250		1,640
<i>Supplies and Services—</i>		<i>Freight on Europe stores</i>	250		200	200		200
<i>Contingencies—</i>		<i>Rents, rates and taxes</i>		2,080			2,080	
		<i>Purchase of books and publications</i>		15,000			15,000	
		<i>Other contingent expenditure</i>		5,920			3,410	
			38,744		23,000	18,420		20,490
		<i>For rounding</i>			-10	+20		+60
		Total	81,112		73,900	67,900		72,900
EXAMINATIONS.								
Board of Examiners.								
<i>Pay of Officers—</i>	1	<i>Secretary (1,500—2,000)</i>		23,910			24,000	
		<i>Leave salary</i>	14,375	2,300			2,300	
		<i>Secretary</i>	83	...	26,210	24,000	...	26,300
<i>Pay of Establishment—</i>	10	<i>Superintendent, clerks, etc. (at rates varying from Rs. 50 to Rs. 450)</i>		25,560			21,070	
	8	<i>Servants (at rates varying from Rs. 15 to Rs. 27)</i>		1,790			1,760	
		<i>Caretaker's establishment</i>		350			350	
			26,046		27,720	24,100		23,180
<i>Allowances, honoraria, etc.—</i>		<i>Travelling and other allowances</i>	2,309		3,250	8,600		2,600
		Carried over	42,813		57,180	51,700		52,080
			81,112		73,900	67,900		72,900

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		81,112		73,900	67,900		72,900
<i>Supplies and services— Contingencies—</i>	Brought forward.						
	Remuneration for conducting examinations	42,818 773		57,180 2,000	51,700 1,900		52,080 1,500
	Miscellaneous contingencies		3,610			3,570	
	Examination for recruitment in the Northern Indian Salt Revenue Department		1,000			1,000	
	Do. in the General List of the Finance Department.		2,000		5,700	2,000	6,570
	For rounding	5,138		6,610 +10			+50
	Total	48,724		65,800	59,300		60,200
		Existing strength.					
EXPLOSIVES.							
<i>Pay of Officers—</i>	1 Chief Inspector (1,500—2,000)		19,760			18,900	
	2 Inspectors (410) (820)		14,160			14,760	
	Leave salary	36,009	9,000		33,280	...	
	1 Personal Assistant to the Chief Inspector (400—550) + C. A. 100		6,600			7,800	
<i>Pay of Establishment—</i>	7 Clerks, etc., (at rates varying from Rs. 5 to Rs. 300)	2,841		49,520	7,500		41,460
	1 Steno typist (75—150)		13,270			13,810	
	8 Servants (at rates varying from Rs. 15—27)		...			920*	
	Revision of pay of establishments		1,220			1,630	
<i>Allowances, honoraria, etc.—</i>	Travelling allowance	14,163		21,340	14,680		15,860
	House-rent and other allowances		25,000			26,400	
	Conveyance allowance for Chief Inspector		3,820			2,540	
<i>Contingencies—</i>	Contingencies	27,889		28,820	28,190		30,140
	For rounding	2,907		4,940 -20	4,940 +10		3,570 -30
	Total	83,753		1,04,600	88,600		91,000
CONTROLLER OF PATENTS AND DESIGNS.							
<i>Pay of Officers—</i>	1 Controller (1,400—1,800)	15,410	16,800		17,800	19,200	
	2 Assistant Examiners (300—750)	6,000	6,000	22,800	6,500	7,200	26,400
<i>Pay of Establishment—</i>	10 Superintendent and clerks, (at rates varying from Rs. 40 to Rs. 500)		21,240			21,660	
	11 Servants (at rates varying from Rs. 15 to Rs. 27)		1,970			2,630	
	Revision of pay of clerical and menial establishments	20,350	9,380	32,590	20,400	...	24,290
<i>Allowances, honoraria, etc.—</i>	Travelling and other allowances	32		1,790	2,100		880
	Charges for printing patent specifications	...		6,000	7,500		7,000
<i>Supplies and services— Contingencies—</i>	Miscellaneous contingencies	9,907		4,310	4,000		3,710
	For rounding			+10	+50		+20
	Total	51,699		67,500	58,400		62,300
ACTUARY TO THE GOVERNMENT OF INDIA.							
<i>Pay of Officers—</i>	1 Actuary (2,000)		24,000 2,000			24,000 2,000	
	Leave salary	24,000		26,000	24,000		26,000
<i>Pay of Establishment—</i>	1 Assistant actuary (500—550)	5,550		6,000	9,150		6,150
	Travelling and other allowances	2,493		1,200	2,000		980
<i>Allowances, honoraria, etc.— Contingencies—</i>	Office expenses and miscellaneous	60		...	...		...
	For rounding			...	-50		-10
	Total	32,103		33,200	35,100		33,100
MISCELLANEOUS.							
Foodstuff branch of the Revenue and Agriculture Department.		-1,051		...			...
	Carried over	2,96,346		3,45,000	3,09,300		3,19,500

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,96,346		3,45,000	3,09,300		3,19,600
		INDIAN WAR MEMORIAL.						
<i>Pay of Establishment—</i>	1	Curator (300—350)		3,720			3,830	
	7	Servants (at rates varying from Rs. 14 to Rs. 30)		1,620			1,630	
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	5,264		5,340	5,320		5,460
<i>Supplies and services—</i>		Petty supplies	664		710	710		680
<i>Contingencies—</i>		Miscellaneous contingencies	...		1,500	1,500		1,500
		For rounding	1,492		1,180	1,180		820
		Total	7,420		8,700	8,700		8,500
		METALLURGICAL INSPECTOR.						
<i>Pay of Officers—</i>	1	Metallurgical Inspector (3,000)		21,000			26,000	
	1	Assistant Metallurgical Inspector (750—950)	10,145	...		27,030	10,920	
	5	Assistant Metallurgical Inspectors and Chemist 1 (350—590), 2 (325—425), 1 (475—575), 1 (250—500)		34,180			26,380	
		Leave salary		1,300			1,460	
<i>Pay of Establishment—</i>	12	Clerks (at rates varying from 50 to 300)	32,011		56,430	26,010		74,760
	10	Servants (at rates varying from 20 to 30)		16,540			17,750	
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	15,139		18,790	16,860		20,280
<i>Supplies and services—</i>		Petty supplies	3,052		4,800	3,200		2,400
<i>Contingencies—</i>		Miscellaneous contingencies			6,000	6,000		8,000
		For rounding	82,527		9,710	12,630		12,650
		Total	4,338		—30	+50		+10
		Total	97,212		95,700	91,800		1,18,100
		GOVERNMENT TEST HOUSE, ALIPORE.						
<i>Pay of Officers—</i>		(a) Superintendent and Deputy Superintendent Local manufacture	18,117	...		...	...
	1	Superintendent of Local Manufacture (1,000—50—1,500) and Personal allowance (250)		20,500			21,000	
	2	Physicist and chemist (950—1,200) (750—900)		...			20,500*	
		Deputy Superintendent of Local Manufacture		13,290			...	
	1	Chemist (750—50—1,000)+ temporary increase 15 per cent		12,560			13,240	
	1	Assistant Engineer (500—750)		9,000			6,100	
		Contribution to Provident Fund		...			4,380	
		Leave salary		...			1,210	
<i>Pay of Establishment—</i>	19	Executive subordinates, skilled labour and clerks (at rates varying from Rs. 15 to Rs. 750)	32,963		55,350	50,190		66,430
	4	Chemical Assistants (150—500). Provision for increased rate of increments		47,570			49,230	
		Servants (at rates varying from 15 to 20)		...			7,320*	
		Temporary establishment		3,430			1,750*	
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	51,696		77,850	74,850		84,880
		House rent and other allowances		21,680			9,200	
<i>Supplies and Services—</i>		Chemicals and apparatus	13,418		21,660	11,500		10,700
<i>Contingencies—</i>		Purchase of land	9,349		12,500	1,48,550	12,950	1,68,860(b)
		Miscellaneous contingent expenditure	10,931		12,420	9,900		12,240
		Carried over	1,36,374		1,79,780	2,94,990		3,56,060
			4,00,978		4,49,400	4,09,800		4,46,100

(a) The new items are necessitated by expansion of work in the Test House.

(b) The land will be purchased from the Eastern Bengal Railway so that there will be a corresponding credit in the Railway estimates.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised, Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	4,00,978		4,49,400	4,09,800		4,46,100
			1,36,374		1,79,780	2,94,990		3,56,060
<i>Works—</i>		GOVERNMENT TEST HOUSE, ALIPUR <i>—contd.</i>						
		Completion of workshop and garage		...			10,700	
		Servants' quarters		...			12,800	
		Boundary walls		...			4,500	
		Clearing away dilapidated buildings		...			12,800	
		Machinery and plant		...			2,500	
		Carriage of machinery		...			3,000	
		Electric installation		...			1,200	
		For rounding			... +20	... +10		47,500 +40
		Total Government Test House	1,36,374		1,79,800	2,95,000		4,03,600
		INDIAN STORES DEPARTMENT.						
		Headquarters (a).						
<i>Pay of Officers—</i>	1	Director of Purchase and Intelligence (2,000—2,500)		24,200			25,400	
		Leave salary		15,600			...	
		Contribution to Provident Fund	13,419	5,000		4,200	...	
	1	Chief Controller (3,000—3,500)		36,200			37,400	
		Deputy Chief Controller, Finance Officer, and Accounts Clearing Officer		39,000			...	
	1	Assistant Chief Controller (1,250)		...			15,000	
	1	Controller of Textile and Leather purchase (1,500 for 2 mos.)		18,000			3,000	
	1	Assistant Controller of Textile purchase (1,000)		...			12,000	
		Controller of Engineering, Oils, etc.,		9,000			...	
	1	Chief Inspector of Stores (2,250—2,700)		27,000			27,200	
		Purchasing Officers, Calcutta, Bombay and Cawnpore		48,600			...	
	1	Controller of Engineering Inspection Calcutta (1,250—1,750 + L. A. 100)		...			13,800	
		Extra cost on account of creation of one Controller of Engineering Inspection in place of Deputy Superintendent Local Manufacture		...			2,600*	
	1	Assistant Director, of Intelligence (800—1,000)		...			9,700*	
	1	Deputy Director of Engineering Purchase (1,500—1,800)		...			16,150*	
	1	Assistant Director of Engineering Inspection (950—1,200 + 100 L. A.)		...			12,700*	
		Inspectors Assistant Inspectors, and Examiners Calcutta, Bombay, and Cawnpore		67,350			...	
		Contribution to Provident Fund		...			4,040	
		Leave salary		5,750			3,840	
			13,068		2,95,700	89,000		1,34,830
<i>Pay of Establishment—</i>	35	Superintendents and clerks, (at rates varying from Rs. 75—800)		1,90,200			77,870	
	16	Menials (Rs. 12—35)		13,400			2,440	
		Leave salary		16,800			5,300	
	26	Additional Establishment for Head-quarters offices (at rates varying from Rs. 12—350)		...			21,020*	
	46	Executive subordinates, clerks, etc., (at rates varying from Rs. 15 to Rs. 750)		...			38,730*	
		5,444		2,20,400	58,950		1,45,360	
<i>Allowances, honoraria, etc.</i>		Travelling allowance		75,000			30,000	
		Travelling and other allowances		...			29,690*	
		House rent and other allowances	3,947	15,000	90,000	28,950	2,900	52,590
<i>Supplies and Services—</i>		Commission on purchases under Birkmyre's Contract	...	...	60,000	25,000	...	20,000
			35,893		6,66,100	2,06,100		4,02,780
		Carried over	5,37,352		6,29,200	7,04,800		8,49,700

(a) The new items are necessitated by the expansion of work in the Stores Department.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	5,37,352		6,29,200	7,04,800		8,49,700
	INDIAN STORES DEPARTMENT— <i>contd.</i>	35,893		6,66,100	2,06,100		4,02,780
	Headquarters— <i>contd.</i>						
Contingencies—	Office rent		35,000			20,400*	
	Office rent and other contingencies		66,500			18,480	
	Other contingencies	24,796		1,01,500	19,500		38,880
Establishment charges payable to other Governments, Departments, etc.—	Add—Share of cost of Surplus Stores Organization officers	19,535					
	For rounding						—60
	Total	80,224		7,67,600	2,25,600		4,41,600
	Lump reduction made by the Assembly	...		—3,84,000	...		...
	Net total	80,224		3,83,600	2,25,600		4,41,600
	Existing strength.						
	ELECTRICAL ADVISER.						
Pay of Officers—	Electrical Adviser to the Government of India	24,032		25,800	10,750		
Pay of Establishment—	Clerks		2,160				
	Servants		540				
Allowances, honoraria, etc.—	Travelling and other allowances	3,069		2,700	1,290		
Contingencies—	Contingencies	2,440		5,390	2,700		
	For rounding	1,002		1,330	680		
	Total	30,543		35,200	16,000		(a)
	BRITISH EMPIRE EXHIBITION.						
Pay of officers—	1 Commissioner (2,000) for 7 months	...			12,640		14,000*
Pay of Establishment—	2 Clerk and Stenographer (150) for 10 months each	...				3,000	
	2 Servants (20), (15) for 10 months	...				350	
					1,650		3,350*
Allowances—	Travelling and other allowances	...			7,360		13,600*
Contingencies—	Miscellaneous	...			550		1,500*
	Total	...			22,200		32,450*
	For rounding				+400		—750
	Total	6,48,119		10,48,000	9,69,000		13,23,000
	Non-voted	1,41,923		1,73,000	1,59,000		1,74,000
	Voted	5,06,196		8,75,000	8,10,000		11,49,000
	EXCHANGE	88,009			{ 34,000 1,57,000		{ 28,000 8,78,000
	GRAND TOTAL	7,36,128		10,48,000	11,60,000		22,29,000
	Non-voted	1,41,923		1,73,000	1,93,000		2,02,000
	Voted	5,94,205		8,75,000	9,67,000		20,27,000

RECEIPTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Stores Department	...	2,60,000	1,44,000	2,00,200
Test House	92,385	1,00,000	1,00,000	1,40,000
Metallurgical Institute	1,61,135	1,65,000	1,80,000	2,02,500
Patent fees	1,40,550	1,35,000	1,37,000	1,36,000
Board of Examiners	...	1,980	2,000	2,660
Total	3,94,070	6,61,980	5,63,000	6,81,360

(a) No provision necessary as the appointment has been abolished.

Demand No. 39.

CURRENCY.

Rs. 49,68,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India	98,748	8,59,135	1,15,000	13,87,000	71,000	9,24,500	63,000	10,77,000
Madras . . . . .	...	2,77,929	...	2,85,000	3,400	2,80,600	8,400	2,63,600
Bombay	41,997	5,60,479	47,000	6,35,000	47,000	5,81,000	44,000	6,61,000
Bengal . . . . .	...	34,182	...	30,000	...	33,000	...	40,000
United Provinces of Agra and Oudh . . . . .	...	2,28,412	...	2,12,000	...	2,84,000	...	2,55,000
Punjab . . . . .	...	3,18,150	...	1,98,000	...	2,70,000	...	2,13,000
Burma	16,773	2,20,518	15,800	2,15,200	19,900	2,12,100	24,500	2,14,500
Bihar and Orissa . . . . .	...	21,411	...	25,000	...	50,000	...	50,000
Central Provinces . . . . .	...	37,860	...	50,000	...	35,000	...	35,000
Assam . . . . .	...	18,039	...	21,000	...	28,000	...	29,000
Exchange . . . . .	...	21,37,093	...	...	20,000	20,25,000	20,000	21,30,000
For rounding . . . . .	...	...	+200	-200	-300	+300	+100	-100
	1,57,518	47,13,068	1,78,000	30,36,000	1,61,000	47,23,000	1,60,000	49,68,000
Lump reduction made by the Assembly . . . . .	...	...	...	1,50,000	...	...	...	...
	1,57,518	47,13,068	1,78,000	28,86,000	1,61,000	47,23,000	1,60,000	49,68,000
Net total		43,70,586		30,64,000	(c) 48,84,000		(c) 51,28,000	

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
(CONTROLLER OF THE CURRENCY.)								
Pay of officers—	1	Controller of the Currency (3,000 - 3,500)		Rs. 37,860			Rs. 39,360	
	1	Deputy Controller (1,500—60—1,600) and special pay	56,057	23,040		45,060	22,250	
		Assistant Controller	15,467	13,000		16,120	...	(a)
				73,900				61,610
Pay of establishment—	62	Superintendents, stenographers, clerks, etc. (at rates varying from Rs. 70 to 600)		1,07,900			1,16,000	
		Revision of caretaker's pay		300			...	
	23	Servants (at rates varying from Rs. 15 to Rs. 27)		4,770			4,820	
		Revision of pay of shroffing staff in Currency offices		8,000			...	
		Temporary establishment		1,510			960	
		Temporary establishment in all Currency offices			1,10,000			1,35,000
		Revision of pay of clerks in the Currency offices		35,000			...	
			1,04,552		2,67,480	1,14,500		2,56,780
Allowances, honoraria, etc.— Contingencies—		Travelling and other allowances	21,282		20,600	20,500		17,400
		Postage and telegram charges		20,000			20,000	
		Advertisement charges for New Loan		1,00,000			...	(b)
		Other contingent charges		6,605			7,930	
			96,264		1,26,650	78,580		27,930
		For rounding			-30	+40		-20
		Total carried over	2,93,722		4,88,600	2,74,800		3,65,700

(a) No provision necessary as the appointment is in abeyance.

(b) Provision transferred to 19.—Interest on Ordinary debt in accordance with change in classification.

(c) Revised for current year and Budget for next year include Rs. 20,45,000 and Rs. 21,50,000 respectively for adjustment on account of exchange on expenditure in England. Excluding exchange, Revised for 1922-23 and Budget for 1923-24 amount to Rs. 28,30,000 and Rs. 29,78,000 respectively against the current year's Budget of Rs. 30,64,000. Charges for movement of nickel and bronze coins (about Rs. 1½ lakhs) were hitherto adjusted under an Advance head but are included under this head in the current year's Revised and the next year's Budget.

	Existing strength		Actuals	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	2,93,722		4,88,600	2,74,800		3,63,700
Pay of officers—	1	CURRENCY OFFICE, CALCUTTA. Currency Officer (300—1,500)		13,660			13,750	
	2	Assistant Currency Officer . Assistant Accounts Officer (500— 800)	24,757	9,420		1,810	...	
		Leave salary		8,850			19,170	
		Treasurer's Department.	12,901		35,630	32,730		38,920
Pay of estab- lishment—	1	Treasurer (700—20—900)		10,126			10,360	
	8	Deputy and assistant treasurers (150—400)		20,080			21,040	
	202	Tellers, shroffs, clerks, etc., (at rates varying from Rs. 40 to Rs. 125)		2,10,580			2,28,320	
	112	Servants, (at rates varying from Rs. 15 to Rs. 45)		20,700			24,110	
		General Department.						
	79	Superintendents, clerks, etc. (at rates varying from Rs. 50 to Rs. 350)		89,290			92,080	
	54	Servants (at rates varying from Rs. 13 to Rs. 35)		14,000			11,860	
		Temporary establishment		11,540			21,060	
		Revision of establishment		3,500			...	
		Leave salary		8,300			7,000	
Allowances, hono- raria, etc.—		House-rent and other allowances	3,97,145		3,88,810	4,33,000		4,15,780 (a)
		Various supplies	15,617		18,200	15,000		12,000
Supplies and services—		Various supplies	15,611		17,000	15,460		15,500
		Rents, rates and taxes		7,720			5,620	
Contingencies—		Service postage and telegram charges		8,000			4,000	
		Other contingent charges		37,190			35,960	
		For rounding	53,938		52,910 +50	38,000		46,580 +20
		TOTAL	5,19,970		5,12,600	5,36,000		5,28,800
	Existing strength.	DEPUTY CONTROLLER OF THE CURRENCY, NORTHERN INDIA.						
Pay of officers--	1	Deputy Controller of the Currency. (1,980—2,040)	17,934	30,870		24,700	23,820	
	1	Assistant Accounts officer (500— 800)	4,640	7,800		6,000	6,360	
		Leave salary		1,500			2,500	
Pay of estab- lishment—	23	Superintendents, clerks, etc., (at rates varying from Rs. 50 to Rs. 450)		40,170			32,680	
				30,720			33,960	
	9	Servants, (at rates varying from Rs. 12 to Rs. 20)		1,520			1,540	
		Temporary establishment		580			580	
Allowance, honoraria, etc.—		Travelling and other allowances	12,292		32,820	32,580		36,080
		Miscellaneous contingencies	3,810		4,200	3,300		3,000
Contingencies—		Miscellaneous contingencies	8,942		13,040	11,030		10,400
		For rounding			+70	-10		+40
		Total	47,418		90,800	77,600		82,200
		CHARGES FOR REMITTANCE OF TREASURY	46,389		2,10,500	57,300		1,15,000
		LOSS BY EXCHANGE ON LOCAL TRANSACTIONS	50,384		2,00,000	50,000		50,000
		For rounding				-600		+300
		TOTAL INDIA	9,57,893		15,02,000	9,95,000		11,40,000
		Non-voted	98,748		1,15,000	71,000		63,000
		Voted	8,59,145		13,87,000	9,24,000		10,77,000

(a) Increase due chiefly to periodical increments.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS CIRCLE.								
Pay of officers—	1	Currency officer (300—1,800)		11,400			7,200	
	1	Issue officer (500—800)		8,880			6,360	
			20,528		20,380	{ 3,000 14,300		13,560
General Department.								
Pay of establishment—	40	Superintendents and Clerks (at varying rates from Rs. 40 to Rs. 300)		43,610			44,490	
	13	Servants (at varying rates from Rs. 15 to Rs. 35)		2,020			3,230	
	77	Treasurer's Department. Treasurers, clerks, etc. (at varying rates from Rs. 30 to Rs. 600)		63,110			67,190	
	28	Servants (at varying rates from Rs. 15 to Rs. 30)		4,510			7,330	
			1,11,860		1,12,260	1,28,600		1,22,240
Allowances, honoraria, etc.—		Travelling allowance		10,000			7,200	
		House-rent and other allowances		1,200			1,200	
			11,943		11,200	{ 400 8,100		8,400
Contingencies—		Postage and telegram charges		5,000			6,500	
		Other contingent charges		11,200			11,800	
		Charges for remittance of treasure		1,05,000			1,10,000	
		For rounding			1,21,200 +70			1,27,800
		TOTAL	2,77,929		2,65,000	2,84,000		2,72,000
		Non-voted				3,400		8,400
		Voted	2,77,929		2,65,000	2,80,600		2,63,600
DEPUTY CONTROLLER OF THE CURRENCY, BOMBAY.								
Pay of officers—	1	Deputy Controller of the Currency, (2,250—100—2,750)		33,000			30,400	
	1	Assistant Currency Officer (500—800)		8,683			7,860	
		Leave allowance	29,163	1,500	43,183	{ 34,000 8,000	2,500	40,760
			10,121					
Pay of establishment—	22	Superintendents and Clerks at varying rates from Rs. 60 to Rs. 450		31,822			30,824	
	8	Servants (at varying rates from Rs. 11 to Rs. 15+special pay)		2,136			2,136	
		Temporary establishment		1,900			1,600	
		Leave allowance				750		
		Rounding				+360		
			35,874		35,858	35,000		35,670
Allowances, honoraria, etc.—		Travelling and other allowance		4,596		2,712	2,000	3,070
	Contingencies—		Postage and telegram charges		15,000			12,000
		Purchase and repairs of furniture		1,000			500	
		Office expenses and miscellaneous		2,560			2,000	
			31,526		18,560	17,000		14,500
		TOTAL	1,11,580		1,00,313	96,000		94,000
BOMBAY CIRCLE.								
Pay of officers—	1	Currency officer (300—1,800)		13,690			13,800	
	1	Issue Officer (500—800)		6,463			6,900	
	1	Coin Officer (500—800)		6,690			7,050	
		Leave salary	12,834	2,000	28,843	{ 13,000 16,000	4,160	31,910
			21,168					
Pay of establishment—	134	Treasurer's Department. Treasurers, Clerks, etc. (70+—20—900), and the rest at varying rates from Rs. 50 to Rs. 400.		1,34,887			1,33,046	
	64	Servants (at varying rates from Rs. 10 to Rs. 20+special pay)		7,320			16,824	
		Leave allowance					2,530	
		Rounding				-540		
			1,49,178		1,42,207	1,56,000		1,51,860
Pay of establishment—	50	General Department. Superintendents and Clerks at varying rates from Rs. 50 to Rs. 350.		56,005			56,196	
	28	Servants at varying rates from Rs. 10 to Rs. 15.		4,164			7,404	
		Leave allowance					1,400	
			60,959		60,169	63,000		65,000
Allowances, honoraria, etc.—		Travelling allowance		11,000			9,600	
		House-rent allowance		9,240			7,730	
		Local allowance		15,600			2,400	
			39,966		35,840	32,000		19,730
		TOTAL	2,84,105		2,67,059	2,80,000		2,68,500
		Carried over	1,11,580		1,00,313	96,000		94,000

	Existing strength		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Contingencies—</i>		Brought forward	1,11,580		1,00,313	96,000		94,000
			2,84,105		2,67,059	2,80,000		2,68,500
		Bags and remittance charges		60,000			60,000	
		Rents, rates and taxes		1,200			1,200	
		Service postage and telegrams		7,000			7,500	
		Electric lighting and fans		1,800			1,800	
		Purchase and repairs of furniture		2,000			1,000	
		Office expenses and miscellaneous		18,000			17,000	
			87,302		90,000	87,000		88,500
		Total	3,71,407		3,57,059	3,67,000		3,57,000
<i>Pay of officers—</i>		KARACHI CIRCLE.						
	1	Currency Officer, 1 (300—1,800)		7,213			12,200	
		Leave allowance		1,500			2,000	
<i>Pay of establishment—</i>		Treasurer's Department.						
	17	Treasurers, clerks, etc., (at varying rates from Rs. 40 to Rs. 300.)	9,170		8,713	10,000		14,200
	6	Servants (at varying rates from Rs. 10 to Rs. 13).		16,836			16,858	
		Temporary Establishment		996			1,308	
		Leave allowances		...			816	
		Rounding		-237			600	
			19,024		17,595	19,000	+698	
		General Department.						
	8	Superintendents (at varying rates from Rs. 40 to Rs. 250.)		8,288			9,248	
	4	Servants (at varying rates from Rs. 10 to Rs. 14)		588			876	
		Temporary Establishment		...			816	
		Leave allowances		...			400	
<i>Allowances, honoraria, etc.—</i>		Travelling allowance	9,158	1,500	8,876	13,000		11,340
		House-rent and other allowances		3,444			2,000	
<i>Contingencies—</i>			4,101		4,944	4,000	580	2,580
		Remittance charges		2,000			1,000	
		Rent, rates and taxes		1,000			3,100	
		Service postage and telegrams		3,000			2,000	
		Office expenses and miscellaneous		3,500			3,500	
			9,709		9,500	9,000		9,600
		Total Karachi Circle	51,162		49,628	55,000		58,000
		Total Currency Department	5,34,149		5,07,000	5,18,000		5,09,000
<i>Contingencies—</i>		Charges for remittance of treasure	68,314		1,75,000	1,10,000		1,96,000
		Less on specie remittances	13	...	...			...
		TOTAL	6,02,476		6,32,000	6,28,000		7,05,000
		Non-voted	41,997		47,000	47,000		44,000
		Voted	5,60,479		6,35,000	5,81,000		6,61,000
		BENGAL.						
		Charges for remittance of treasure	34,162		30,000	33,000		40,000
		Total Bengal (voted)	34,162		30,000	33,000		40,000
<i>Pay of officers—</i>		CAWNPORE CIRCLE.						
	1	Currency and Assistant Currency Officers (800).		13,400			14,100	
<i>Pay of establishment—</i>	31	Coins officer (500—800)	10,782	6,060	19,460	17,850	8,150*	(a) 22,260
		Treasurers and clerks (40 to 500)		27,716			29,560	
	22	Deputy Treasurer		2,400			2,400*	
	18	Shroffs, etc. (Rs. 13½ to Rs. 60)		8,154			8,768	
		Superintendents and clerks (42 to 210).		15,600			16,140	
	10	Servants (12-10-0 to 23)		1,986			1,948	
		Peon for coin officer		162			162*	
		Temporary Establishment		840			840	
<i>Allowances, honoraria, etc.—</i>		Travelling allowance	69,236	6,000	66,838	73,218	6,400	(a) 69,508
		Other allowances		432			432	
<i>Supplies and services—</i>		Cost of chests, bags and locks	2,158		5,432	7,432		6,832
<i>Contingencies—</i>		Service postage and telegram charges	1,880		4,000	4,000	4,500	5,000
		Other contingent expenditure		17,190			19,885	
		For rounding	16,656		21,150 +70	21,500		24,385 -285
		TOTAL	1,00,712		1,07,000	1,24,000		1,18,000

(a) Increase due to leave salary and increments.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
EXCHANGE TREASURY, ALLAHABAD.								
<i>Pay of establishment—</i>		Treasurers, clerks, etc.						
		Daftari, coolies, etc.						
		Grain compensation allowance	2,014		...	...		...
<i>Allowances, hono- raria, etc.—</i>		Allowances	...		...	...		...
<i>Contingencies—</i>		Charges for remittance of treasure, etc.	1,25,164		1,05,000	1,60,000		(a) 1,37,000
<i>Establishment charges payable to other Government Departments, etc.—</i>		Share of salary of officer in charge	603		...	...		...
		For rounding	...			...		...
		Total	1,27,780		1,05,000	1,60,000		1,37,000
TOTAL CAWNPORE AND ALLAHABAD			2,28,492		2,12,000	2,84,000		2,55,000
LAHORE CIRCLE.								
<i>Pay of officers—</i>	1	Currency officer (1,062-8-0—1,125 and allowance 100) + leave allowance (2,000)		15,525			17,275	
	1	Assistant Currency officer 1 (500—530) + leave allowance (2,000)		7,320			8,825	
<i>Pay of establishments—</i>	82	Superintendent, Treasurers, Clerks, etc., (at varying rates from Rs. 40 to Rs. 400) + leave allowance and increment for establishment (4,000)	19,986		22,845	20,990		26,100
	37	Servants (at varying rates from Rs. 13-8-0 to Rs. 40) Temporary Establishment		63,664			67,444	
				7,332			6,804	
				...			2,000	
<i>Allowances, hono- raria, etc.—</i>		Travelling and other allowances	86,792		70,996	88,815		76,248
<i>Supplies and services—</i>		Purchase of chests, locks and box, etc., and freight in remittance	8,998		13,540	12,510		6,310
<i>Contingencies—</i>		Postage and telegram charges	...	2,500	...	6,400		4,000
		Other contingent expenditure	...	14,064	...	...		8,742
		Charges for remittance of treasure	...	67,000	...	...		80,000
		Loss by exchange on local transactions	...	5,000	...	...		5,000
		For rounding	2,02,376		88,564 + 55	1,40,824 + 31		97,742 + 200
		Total (Voted)	3,18,150		1,96,000	2,70,000		2,13,000
BURMA CIRCLE.								
<i>Pay of officers—</i>	1	Currency Officer (1,250—1,500)		...			16,365	
	1	Assistant Currency officer (for 3 months)		...			1,650*	
<i>Pay of establishments—</i>		Cost of leave arrangement	16,773		15,750	16,800	5,000	23,015
	98	Treasurer, Superintendent, Clerks, etc., (at varying rates from Rs. 30 to Rs. 600)		97,036		1,000	98,162	
		Temporary Establishment		1,250			4,005	
	51	Servants (at varying rates from Rs. 15 to Rs. 45)	1,11,229		1,10,208	1,17,400	12,721	1,14,889
<i>Allowances, hono- raria, etc.—</i>		Travelling allowance		4,000			3,200	
<i>Supplies and services—</i>		House rent and other allowances	31,933	39,460	43,460	3,200	3,120	34,579
<i>Contingencies—</i>		Purchase of chests, bags and locks	880	880	880	900	28,269	880
		Service postage and telegram charges		2,500			2,500	
		Office expenses and miscellaneous		8,890			8,180	
		Freight, shipping and landing charges		4,000			4,500	
		Charges for remittance for treasure		45,000			51,000	
		For rounding	76,476		60,390	61,500		66,180
		Total	2,37,291		2,31,000	2,32,000		2,39,000
		Non-voted	16,773		15,800	19,900		24,500
		Voted	2,20,518		2,15,200	2,12,100		2,14,500

(a) Increase due to provision for the cost of remittance of copper and nickel coins now adjusted locally.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>	BIHAR AND ORISSA. Charges for remittance of treasure (Voted).	21,411	—	25,000	50,000	—	(a) 50,000
<i>Contingencies—</i>	CENTRAL PROVINCES. Charges for remittance of treasure (Voted).	37,660	—	50,000	35,000	—	35,000
<i>Contingencies—</i>	ASSAM. Charges for remittance of treasure (Voted).	18,039	—	21,000	28,000	—	29,000

RECEIPTS.

Interest on securities in Paper Currency Reserve . . . . .	...	3,00,56,000		3,11,76,000	2,57,00,000 (b)
Miscellaneous Receipts—					
India	37,977	45,160		74,000	66,000
Madras	20,194	25,000		17,000	17,000
Bombay	63,956	42,000		60,000	61,000
Bengal	12,635	10,000		14,000	15,000
United Provinces	16,099	19,000		15,000	16,000
Punjab	43,762	35,000		14,000	15,000
Burma	28,684	39,000		27,000	27,000
Bihar and Orissa	2,636	3,000		3,000	3,000
Central Provinces	2,311	2,000		3,000	3,000
Assam	2,516	4,000		2,000	2,000
TOTAL	2,30,780		3,02,80,160	3,14,05,000	2,59,25,000

(a) Increase due (1) to treatment as central (formerly provincial) of charges for remittance of treasure within districts, and (2) to transfer to the account of provinces of certain charges (for carriage of Bronze, Copper and Nickel Coins) hitherto brought to account under "India" and "Bombay".

(b) Reduction in Budget next year due to discharge of Treasury bills in Paper Currency Reserve effected during the current year.

Demand No. 40.

MINT.

Rs. 16,33,000.

		Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
		Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
India		51,960	5,01,558	81,000	9,36,000	48,000	8,38,000	75,000	8,65,000
Bombay		72,222	7,39,312	60,000	10,28,000	52,000	8,47,000	45,000	7,52,000
	Exchange	...	2,795	...	...	14,000	21,000	24,000	16,000
	TOTAL	1,24,182	12,67,665	1,44,000	19,64,000	1,14,000	17,06,000	1,44,000	16,33,000
		13,91,847		21,08,000		18,20,000		17,77,000	

	Existing strength.	CALCUTTA MINT.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Direction.			Rs.	Rs.		Rs.	Rs.	Rs.
Pay of officers—	1	Mint Master (2,000—200—3,000) + P. A. 2,260			24,800			38,260	
	1	Deputy Mint Master (1,250—50—1,750)			15,600			16,150	
		Leave salary			2,000			2,000	
		Total		30,062		42,400		31,350	56,410
Pay of establishment—	28	Accountants, clerks, etc. (at rates varying from Rs. 40 to Rs. 650)			51,540			53,560	
	8	Servants (at rates varying from Rs. 16 to Rs. 25)			1,860			1,860	
		Total		47,897		53,400		49,200	55,420
		Total		77,959		95,800		80,550	1,11,830
		Bullion Establishment.							
	30	Bullion-keepers, clerks, guards, etc. (at rates varying from Rs. 15 to Rs. 500)			29,100			29,200	
		Total		24,715		29,100		28,000	29,200
		Operative Establishment.							
	11	Head engineer and engineers, (600—300), 10 (250—550)			57,460			56,550	
	7	Melters, engravers, etc., (at rates varying from Rs. 60 to Rs. 750)			24,730			27,350	
		Extra establishment and extra hour's pay			2,40,000			1,75,000	
		Total		1,44,184		3,22,190		2,38,000	2,58,900(a)
Pay of officers—	1	Assay Master (1,400—1,900)			18,000			17,600	
		Probationer			6,200			...	
	1	Deputy Assay Master (500—1,200)			7,200			7,200	
		Leave salary			10,000			1,000	
Pay of establishment—	4	Clerks (at rates varying from Rs. 75 to Rs. 700)		21,898		41,400		16,850	25,800
					17,140		1,000	16,630	
	17	Weighmen, laboratorymen and servants (at rates varying from Rs. 15 to Rs. 75)			6,490			6,630	
		Temporary establishment		19,315		23,630		20,600	23,260
		Total		41,213		65,030		38,150	49,060
Allowances, honoraria, etc.—		House-rent and other allowances		7,583		13,860		7,500	10,860
	Supplies and services—	Petty supplies		8,524		3,400		3,400	4,800
		Postage and telegram charges				1,000			1,000
		Rents, rates and taxes				40,500			57,700
Contingencies—	Miscellaneous			13,021		1,15,800		1,32,500	1,32,200(b)
	Loss on Coinage		2,03,734		2,05,000		2,40,000		2,23,000(c)
Supplies and services—	Purchase of Local Stores		32,585		1,70,000		1,20,000		1,20,000(d)
	For rounding		...		—180		—400		+160
	TOTAL CALCUTTA MINT		5,57,518		10,20,000		8,86,000		9,40,000
		Non-voted	51,960		84,000		48,000		75,000
		Voted	5,01,558		9,36,000		8,38,000		8,65,000

- (a) Decrease due to reduction in temporary establishment.
 (b) Increase due to rise in Municipal taxes.
 (c) Increase due to larger receipts of uncurrent coins.
 (d) Decrease due to curtailment of coinage operations.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
ROMBAY MINT.								
Direction.								
<i>Pay of officers—</i>	1	<i>Mint Master (3,000)</i>		36,000	36,000	34,000	36,000	36,000
	20	Accountants and clerks (at varying rates from Rs. 50 to Rs. 500)	36,243		36,000			36,000
<i>Pay of establishment—</i>	34	Mint Guards (at varying rates from Rs. 11 to Rs. 250)		30,264			27,380	
		Temporary establishment		7,812			7,810	
		Leave allowance		10,000			4,000	
				...			3,520	42,710
			37,009		48,076	32,000		
		Total	73,252		84,076	66,000		78,710
Bullion Establishment.								
<i>Pay of establishment—</i>	18	Bullion Registrars, Bullion-keeper and Weighers, (at varying rates from Rs. 30 to Rs. 530)		30,408			29,060	
		Temporary establishment		30,000			20,000	
		Leave allowance		...			2,910	
		Total	48,938		60,408	41,000		51,970
Operative Establishment.								
<i>Pay of establishment—</i>	19	Engineers, Engravers, etc., (at varying rates from Rs. 140 to Rs. 580)		75,252			72,180	
		Mechanics and Labourers (at various rates)		5,388			5,330	
		Temporary establishment		1,30,000			1,50,000	
		Leave allowance		...			7,750	
		Lump provision		...			1,000	
			2,03,381		2,10,640	1,65,000		2,33,250
<i>Allowances, honoraria, etc.—</i>		House rent and other allowances		32,758			29,410	
		Overtime and holiday allowances and fees		20,000			5,000	
<i>Supplies and services—</i>		Freight on Europe stores	37,248		52,758	29,000		34,410
<i>Contingencies—</i>		Rents, rates and taxes		2,520		3,000		3,000
		Service postage and telegrams		1,000			1,000	
		Office expenses and miscellaneous		26,000			26,000	
			22,811		29,520	19,000		28,000
		Total	2,63,440		2,95,918	2,16,000		3,01,860
Assay Establishment.								
<i>Pay of officers—</i>	1	<i>Assay Master</i>		16,700			7,400	
	1	Deputy Assistant Master		7,200			9,410	
		Exchange compensation		...			1,800	
		Leave allowance		...		18,000	...	2,520
			35,979		23,900	2,000		21,520
<i>Pay of establishment—</i>	5	Clerks (at varying rates from Rs. 90 to Rs. 650)		17,160			16,520	
	18	Servants (at varying rates from Rs. 10 to Rs. 80)		6,660			6,480	
		Leave allowance		...			2,300	
			25,337		23,820	26,000		25,310
<i>Allowances, honoraria, etc.—</i>		Overtime and other allowances	8,603		8,350	9,500		1,260
<i>Contingencies—</i>		Miscellaneous contingent expenditure	1,304		1,200	1,500		7,100
								1,200
		Total	71,223		57,270	57,000		56,390
<i>Works—</i>		Electrification of Mint	...		2,90,000	3,00,000		58,000
<i>Supplies and services—</i>		Purchase of Local Stores	1,57,708		2,00,000	69,000		1,50,000
<i>Contingencies—</i>		Loss on Coinage	1,96,913		1,00,000	1,50,000		1,00,000
		For rounding			+ 328			+ 270
		TOTAL BOMBAY MINT	8,11,534		10,88,000	8,99,000		7,97,000
		Non-voted	72,222		60,000	52,000		45,000
		Voted	7,39,312		10,28,000	8,47,000		7,52,000

RECEIPTS.

Profit on circulation of Nickel coins		15,00,000		12,40,000	2,60,000	
Do. Bronze coins		1,00,000		1,20,000		
Other receipts		3,16,000		3,36,000	2,80,000	
TOTAL		14,89,091		19,16,000	16,96,000	4,90,000

Demand No. 41.

CIVIL WORKS—INCLUDING EXPENDITURE IN ENGLAND.

(Under the control of the P. W. Department.)

Rs. 1,27,07,000.

	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.
Original Works	60,30,000		\$92,82,000
Repairs	64,50,000		60,50,000
Pay of Officers	2,90,000		2,32,500
„ establishment	3,47,000		3,31,000
Allowances, honoraria, etc.	1,16,000		87,000
Establishment and tools and plant charges payable to other Governments, Departments, etc.	15,64,000		(a) \$15,27,500
Supplies and Services	1,09,000		1,55,500
Contingencies	52,000		46,000
Tools and plant	1,10,000		\$2,11,000
Suspense	1,02,000		33,500
Reserve	1,98,000		6,77,000
	1,53,68,000		\$1,86,33,000
<i>Deduct</i> —Cost of English Stores included in the above	32,000		13,500
Net India	1,53,36,000		\$1,86,19,500
EXPENDITURE IN ENGLAND.			
Stores	32,000		21,500
Leave allowances	35,000		63,000
Passages . . . . .	...		3,000
Sundry items	10,000		8,000
	77,000		95,500
Exchange { Non-voted . . . . .	...		30,000
{ Voted . . . . .	...		18,000
GRAND TOTAL	1,54,13,000	1,50,01,000	\$1,87,63,000
<i>Deduct</i> —Non-voted expenditure	2,05,000		60,56,000
Total Voted expenditure	1,52,08,000		1,27,07,000

(a) Excluding tools and plant charges included under the head "Tools and Plant."

\$ Includes for Waziristan Scheme —	49,13,000
Original works	3,06,000
Establishment charges	11,000
Tools and plant	4,90,000
Total	<u>52,30,000</u>

Abstract of demands for Civil

PROVINCES	ORIGINAL WORKS.				Repairs.	PAY OF OFFICERS.		Pay of establishment.	Allowances, honoraria, etc.	Establishment charges payable to other Governments, Departments, etc.
	MAJOR WORKS.		Minor Works.	TOTAL.		Voted.	Non-voted.			
	New.	In progress.								
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Military Works Services including Gilgit.	...	10,000	90,000	1,00,000	2,50,000	...	...	...	...	91,000
Viceregal Estates—										
(a) Simla and Delhi .	35,000	...	50,000	85,000	2,23,000	7,500	...	29,000	8,500	...
(b) Calcutta . . .	7,000	...	30,000	37,000	60,000	...	...	...	...	17,500
Delhi . . . . .	...	...	1,50,000	1,50,000	10,00,000	...	...	...	500	1,15,000
Imperial Division at Dehra Dun.	...	10,00,000	4,000	10,04,000	3,000	...	...	1,000	...	1,01,000
Baluchistan . . .	...	1,00,000	1,60,000	2,60,000	5,50,000	...	...	...	...	1,86,000
Madras	22,000	...	18,000	40,000	80,000	...	...	...	...	25,500
Coorg . . . . .	...	16,000	20,000	36,000	1,75,000	12,800	13,200	30,500	13,000	—9,000
Bombay . . . . .	...	1,71,000	1,00,000	2,71,000	2,50,000	...	...	...	...	1,11,000
Bengal . . . . .	...	...	1,25,000	1,25,000	6,19,000	...	...	...	...	1,45,000
Andaman and Nicobar Islands.	...	...	15,000	15,000	81,000	...	10,000	18,000	3,500	...
United Provinces .	...	23,000	1,50,000	1,73,000	70,000	...	...	...	...	42,500
Rajputana . . . . .	...	58,000	80,000	1,38,000	3,35,000	27,200	39,300	74,500	35,000	—50,000
Punjab . . . . .	...	...	20,000	20,000	45,000	...	...	...	...	11,000
Simla Imperial Circle .	...	2,02,500	1,68,000	3,68,500	3,50,000	36,600	46,900	1,12,000	5,000	—23,000
North-West Frontier Province—										
(a) Ordinary Public Works.	...	1,61,000	2,00,000	3,61,000	12,00,000	...	...	...	...	2,88,500
(b) Waziristan scheme	...	49,13,000	...	49,13,000	...	...	...	...	...	3,06,000
Burma . . . . .	...	18,000	47,000	65,000	75,000	...	...	...	...	30,000
Bihar and Orissa .	...	3,40,000	15,000	3,55,000	50,000	...	...	...	...	87,000
Central Provinces .	...	...	5,000	5,000	14,000	...	...	...	...	4,000
Central India . . .	...	5,500	85,000	90,500	3,85,000	8,100	26,400	55,500	20,000	...
Hyderabad . . . . .	...	...	50,000	50,000	25,000	4,500	...	10,500	1,500	...
Assam . . . . .	...	...	20,000	20,000	2,00,000	...	...	...	...	47,500
Kabul Legation . .	...	6,00,000	...	6,00,000	...	...	...	...	...	...
Government of India, Public Works Department.	...	...	...	...	...	...	...	...	...	...
EXCHANGE . . . . .	...	...	...	...	...	...	...	...	...	...
TOTAL	64,000	76,18,000	16,00,000	92,82,000	60,50,000	96,700	1,35,800	3,31,000	87,000	15,27,500
(Voted)		21,05,000		37,69,000		2,32,500				12,21,500
(Non-voted)		55,13,000		55,13,000						3,06,000

Works for 1923-24.

Supplies and Services.	Contingencies.	Tools and Plant.	Suspense.	Reserve.	Total (including expenditure on stores in England).	Deduct—Expenditure on English stores.	Net India.	EXPENDITURE IN ENGLAND (STORES AND MISCELLANEOUS PAYMENTS).		GRAND TOTAL.	
								Voted.	Non-voted.	Voted.	Non-voted.
Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
...	...	5,500	...	...	4,46,500	...	4,46,500	...	...	4,46,500	...
...	4,000	3,000	2,000	...	3,62,000	...	3,62,000	...	...	3,62,000	...
...	...	1,500	...	...	1,16,000	...	1,16,000	...	...	1,16,000	...
1,28,000	...	59,500	1,00,000	...	15,53,000	...	15,53,000	...	...	15,53,000	...
27,500	...	...	...	...	11,36,500	...	11,36,500	...	...	11,36,500	...
...	...	12,000	...	...	10,08,000	...	10,08,000	...	...	10,08,000	...
...	...	2,000	...	...	1,47,500	...	1,47,500	...	...	1,47,500	...
...	5,000	6,000	5,000	...	2,87,500	...	2,87,500	...	12,000	2,74,300	25,200
...	...	8,000	...	...	6,40,000	...	6,40,000	...	...	6,40,000	...
...	...	11,000	...	...	9,00,000	...	9,00,000	...	...	9,00,000	...
...	500	2,500	...	...	1,30,500	...	1,30,500	...	...	1,20,500	10,000
...	...	3,500	...	...	2,89,000	...	2,89,000	...	...	2,89,000	...
...	15,000	18,000	...	...	6,32,000	...	6,32,000	...	10,500	5,92,700	49,800
...	...	1,000	...	...	77,000	...	77,000	...	...	77,000	...
...	13,000	8,500	—72,500	...	8,45,000	...	8,45,000	3,000	15,500	8,01,100	62,400
...	...	23,500	...	...	18,73,000	...	18,73,000	...	...	18,73,000	...
...	...	11,000	...	...	52,30,000	...	52,30,000	...	...	...	52,30,000
...	...	2,000	...	...	1,72,000	3,500	1,68,500	3,500	...	1,72,000	...
...	...	6,000	...	...	4,98,000	...	4,98,000	...	...	4,98,000	...
...	...	500	...	...	23,500	...	23,500	...	...	23,500	...
...	8,000	22,000	...	...	6,15,500	10,000	6,05,500	10,000	...	5,89,100	26,400
...	500	1,000	...	...	1,03,000	...	1,03,000	...	...	1,03,000	...
...	...	3,000	...	...	2,70,500	...	2,70,500	...	...	2,70,500	...
...	...	...	...	...	6,00,000	...	6,00,000	...	...	...	6,00,000
...	...	...	...	6,77,000	6,77,000	...	6,77,000	19,000	22,000	6,98,000	22,000
...	...	...	...	...	...	...	...	...	...	18,000	30,000
1,55,500	46,000	2,11,000	33,500	6,77,000	1,86,33,000	13,500	1,83,19,500	35,500	60,000	1,27,17,200	60,55,800
		2,00,000						95,500		1,87,63,000	
		11,000									

Statement showing details of the demand for Civil Works for 1923-24—contd.				
	Particulars.	AMOUNT.		
		Works in progress.	New works.	Total.
		Rs.	Rs.	Rs.
	MILITARY WORKS SERVICES INCLUDING GILGIT.			
Original Works	Major Works—			
	Two rest houses with out-houses on the Chilas-Bandipur road.	5,200		
	Making road from Gilgit to Gupis fit for passage by baggage camels.	4,800		
		10,000		10,000
	Minor Works—			90,000
				1,00,000
Repairs				2,50,000
Establishment charges payable to other Governments, Departments, etc.	Amount payable to the Military Works Services.	67,100		
	Amount payable to the Kashmir Durbar for works at Gilgit.	23,600		91,000
Tools and Plant	Do. do. do. do.	1,000		
	Amount payable to the Military Works Services.	4,500		5,500
				4,46,500
	TOTAL			...
	{ Voted			4,46,500
	{ Non-voted . . . . .			...
				4,46,500
	VICEREGAL ESTATES.			
	<i>Simla and Delhi.</i>			
Original works	Major Works—			
	Furniture for Viceregal Estates, Simla and Delhi .	...	35,000	35,000
	Minor Works			50,000
				85,000
Repairs				2,23,000
Pay of Officers	1 Superintendent	7,680		
	Rounding	-180		
				7,500
Pay of Establishment	2 Supervisors	5,640		
	2 Electrical Supervisors	6,240		
	3 Sub-overscers	2,400		
	1 Accountant	1,680		
	Office and petty establishment -			
	2 Storekeepers, 6 Clerks, 2 Draftsmen and 10 Peons, Chowkidars and Khalasis.	12,684		
	Leave allowances	500		
	Rounding	-144		
				29,000
	Carried over			3,11,500

Statement showing details of the demand for Civil Works for 1923-24 -contd.

	Particulars.	AMOUNT.		
		Works in progress.	New works.	Total.
		Rs.	Rs.	Rs.
Brought forward VICEREGAL ESTATES -contd.				
Allowances, honoraria, etc.	Local allowance to the Accountant	500		
	Winter allowance to establishment at Simla	1,440		
	Travelling allowance	6,200		
	Compensation for dearness of food, etc.	360		8,500
Contingencies				4,000
Suspense				2,000
Tools and Plant	New supply, repairs and carriage			3,000
	Total	{ Voted		3,02,000
		{ Non-voted		...
				3,02,000
Calcutta.				
Original Works	Major Works:- Furniture for Viceregal Estates, Belvedere . . . . .	...	7,000	7,000
	Minor Works			30,000
Repairs				37,000
Establishment charges payable to other Governments, Departments, etc.	Amount payable to the Government of Bengal			10,000
Tools and Plant	Amount payable to the Government of Bengal			1,500
	Total	{ Voted .		1,16,000
		{ Non-voted .		...
				1,16,000
DELHI.				
Original Works	Minor Works			1,50,000
Repairs				10,00,000
Allowances, honoraria, etc.				
	Medical Establishment	400		
	Reunding	100		500
Establishment charges payable to other Governments, Departments, etc.	Amount creditable to "57 - New Capital at Delhi" on account of establishment charges.			1,15,000
Tools and Plant	New supply repairs, and carriage			59,500
Supplies and Services	Motor Bus Service for the conveyance of the Government of India establishment from New Delhi to the Imperial Secretariat and back.			1,28,000
Suspense	Stock and debit on account of the city extension Scheme			1,00,000
	Total	{ Voted		15,53,000
		{ Non-voted		...
				15,53,000
IMPERIAL DIVISION AT DEHRA DUN.				
Original Works	Major Works:- Forest Research Institute at Dehra Dun	10,00,000	...	10,00,000
	Minor Works			4,000
Repairs				10,04,000
Pay of Establishment	Revenue establishment— 1 Patwari, 1 Jamadar, 1 Chowkidar and 1 Peon			3,000
Establishment charges payable to other Governments, Departments, etc.	Amount creditable to "57 - New Capital at Delhi" on account of establishment charges.			1,000
Supplies and Services	Architects' fees			1,01,000
				27,500
	Total	{ Voted		11,36,500
		{ Non-voted		...
				11,36,500

Statement showing details of the demand for Civil Works for 1923-24—contd.

	Particulars.	AMOUNT.		
		Works in progress.	New works.	TOTAL.
		Rs.	Rs.	Rs.
BALUCHISTAN.				
Original Works	Major Works—			
	Deep well boring at Quetta	1,00,000		1,00,000
	Minor Works			1,60,000
				2,60,000
Repairs				5,50,000
Establishment charges payable to other Governments, etc.	Amount payable to the Military Works Services			1,85,000
Tools and Plant	Ditto ditto			12,000
	Total { Voted Non-voted			10,08,000
				...
				10,08,000
MADRAS.				
Original Works	Major Works—			
	Self acting sluices at the mouth of Upper Odai near the Tuticorin Salt-Factory.		22,000	22,000
	Minor Works			18,000
				40,000
Repairs				80,000
Establishment charges payable to other Governments, etc.	Amount payable to the Madras Government			25,500
Tools and Plant	Ditto ditto			2,000
	Total { Voted Non-Voted			1,47,500
				...
				1,47,500
COORG.				
Original Works	Major Works—			
	Metalling the unmetalled portion of the Goni Coppal Wynand road.	16,000		16,000
	Minor Works			20,000
				36,000
Repairs				1,75,000
Pay of Officers	1 Executive Engineer		13,200	
	1 Assistant Engineer		6,000	
	Leave allowances		6,840	
	Rounding		160	26,000
	Carried over			2,37,000

Statement showing details of the demand for Civil Works for 1923-24—contd.

	Particulars.	AMOUNT.		
		Works in progress.	New works.	TOTAL.
	COORG—contd.	Rs.	Rs.	Rs.
	Brought forward			2,37,000
Pay of Establishment	<i>Direction—</i>			
	2 Clerks and 1 peon	1,710		
	<i>Construction—</i>			
	1 Upper Subordinate	3,000		
	3 Overseers	3,120		
	7 Sub-Overseers	6,360		
	1 Accountant	1,950		
	<i>Office and petty establishments—</i>			
	13 Clerks, 1 draftsman, 1 store-keeper, 1 daffadar and 18 peons	14,015		
	Leave allowances	405		
	Rounding	—60		
				30,500
Allowances, honoraria, etc.	Local allowance to Executive Engineer, Upper Subordinates Accountant, etc.	6,000		
	Travelling allowance	7,000		
				13,000
Establishment charges payable to or recoverable from other Governments, etc.	Amount recoverable from other Governments, Departments, etc.			—9,000
Tools and Plant	New supply, repairs, and carriage			6,000
Contingencies				5,000
Suspense				5,000
	Total India			2,87,500
Expenditure in England	Leave allowances			12,000
	GRAND TOTAL { Voted			2,74,300
	Non-Voted			25,200
				2,99,500
	BOMBAY.			
Original Works	<i>Major Works—</i>			
	Office and residential buildings in connection with the Salt Works at Bhandup	80,000		
	Road from Dharsna to Chharwada Salt Works	91,000		
		1,71,000		1,71,000
	<i>Minor Works</i>			1,00,000
	Carried over			2,71,000

Statement showing details of the demand for Civil Works for 1923-24—contd.				
	Particulars.	AMOUNT.		
		Works in progress.	New works.	TOTAL.
		Rs.	Rs.	Rs.
	Brought forward			2,71,000
	BOMBAY—contd.			
Repairs				2,50,000
Establishment charges payable to other Governments, etc.	Amount payable to the Government of Bombay			1,11,000
Tools and plant	Ditto			8,000
	Total			6,40,000
	{ Voted . . . . .			...
	{ Non-Voted			6,40,000
	BENGAL.			
Original Works	Minor Works			1,25,000
Repairs				6,19,000
Establishment charges payable to other Governments, etc.	Amount payable to the Bengal Government			1,45,000
Tools and plant	Ditto			11,000
	Total			9,00,000
	{ Voted . . . . .			...
	{ Non-Voted			9,00,000
	ANDAMAN AND NICOBAR ISLANDS.			
Original Works	Minor Works			15,000
Repairs				81,000
Pay of Officers	1 Executive Engineer			10,000
Pay of Establishment	1 Supervisor	2,520		
	1 Electrician	2,760		
	3 Overseers	3,456		
	1 Accountant	1,200		
	Office Establishment—			
	5 Clerks, 1 draftsman, and 1 Store-keeper	3,360		
	Menials (ticket of leave men)	4,752		
	Rounding	—48		
				18,000
	Carried over			1,24,000

Statement showing details of the demand for Civil Works for 1923-24—contd.

	Particulars.	AMOUNT.		
		Works in progress.	New works.	Total.
		Rs.	Rs.	Rs.
ANDAMAN AND NICOBAR ISLANDS—contd.				
Allowances, honoraria, etc.	Brought forward			1,24,000
	Local allowance to Executive Engineer and Accountant	2,160		
	Travelling allowances	1,500		
	Rounding	—160		
Tools and Plant	New Supply, repairs and carriage			3,500
Contingencies				2,500
				500
				1,20,500
	GRAND TOTAL { Voted			10,000
	{ Non-Voted			1,30,500
UNITED PROVINCES.				
Original Works	Major works—			
	Quarter for two Veterinary Inspectors at the Imperial Bacteriological Laboratory at Muktesar	8,000		
	Extension of the cemetery at Mussoorie	15,000		
		23,000		23,000
	Minor Works			1,50,000
Repairs				1,73,000
Establishment charges payable to other Governments, etc.	Amount payable to the Government of the United Provinces.			70,000
Tools and Plant	Ditto ditto.			42,500
				3,500
	Total { Voted			2,89,000
	{ Non-Voted . . . . .			...
				2,89,000
RAJPUTANA.				
Original Works—Major Works	Extension of the Normal School at Ajmer	8,000	...	
	Converting the existing pilgrims route at Mount Abu into a motor and cart road	50,000	...	
		58,000	...	58,000
Minor Works				80,000
Repairs				1,38,000
Pay of Officers				3,95,000
	1 Superintending Engineer	23,400		
	1 Executive Engineers	15,900		
	3 Assistant Engineer	22,200		
	Leave allowances	5,000		
	Carried over			66,500
				5,39,500

Statement showing details of the demand for Civil Works, 1923-24—contd.

	Particulars.	AMOUNT.		
		Works in progress.	New works.	Total.
		Rs.	Rs.	Rs.
	RAJPUTANA—contd.			
	Brought forward . . . . .		...	5,39,500
Pay of Establishment	<i>Direction—</i>			
	1 Superintendent, 9 Clerks, 1 Computer, 1 Draftsman, 1 Tracer and 10 Duffry, Peons and Chowkidars.	23,136		
	Leave allowances	3,864		
	<i>Construction—</i>			
	1 Upper Subordinate	1,860		
	11 Sub-overseers and 1 Surveyor	9,540		
	1 Accountant	2,520		
	<i>Office and Petty Establishment—</i>			
	21 Clerks, 5 Draftsmen, 4 Tracers, 4 Store- keepers and 26 Duffry, Peons and Choki- dars.	28,524		
	Leave allowances	5,055		
Allowances, honoraria, etc.	Local allowance	4,500		74,500
	Grain compensation allowance	800		
	Travelling allowance	29,700		
				35,000
Establishment and tools and plant charges recoverable from other Governments, etc.	Amount creditable from other heads of expenditure and local bodies.			—50,000
Tools and plant	New supply, repairs and carriage			18,000
Contingencies				15,000
	Total India			6,32,000
Expenditure in England	Leave allowances			10,500
	Total { Voted			5,92,700
	{ Non-voted			49,800
				6,42,500
	PUNJAB.			
Original Works	Minor Works			20,000
Repairs				45,000
Establishment charges payable to other Governments, etc.	Amount payable to the Punjab Government			11,000
Tools and Plant	Ditto			1,000
	Total { Voted			77,000
	{ Non-voted . . . . .			...
				77,000

Statement showing details of the demand for Civil Works for 1923-24—contd.

	Particulars.	AMOUNT.		
		Works in progress.	New works.	Total.
		Rs.	Rs.	Rs.
SIMLA IMPERIAL CIRCLE.				
Original Works	Major works—			
	European clerks' quarters at Summer Hill	37,500	...	
	Conversion of the existing Monotype Press into a combined Machine Press, including electric installation in the extended portion.	1,65,000	...	
				2,02,500
	Minor Works			1,66,000
Repairs				3,68,500
Pay of officers				3,50,000
	1 <i>Superintending Engineer</i>	24,000		
	1 <i>Executive Engineer</i>	13,150		
	1 <i>Executive Engineer</i>	11,820		
	1 <i>Assistant Architect</i>	9,700		
	1 <i>Electrical Engineer</i>	11,400		
	1 <i>Sub-Divisional Officer</i>	6,800		
	1 <i>Temporary Engineer</i>	4,800		
	Leave allowances payable in India	2,000		
	Rounding	30		
				89,500
Pay of Establishment	<i>Direction—</i>			
	1 <i>Superintendent</i> , 3 <i>Clerks</i> , 3 <i>Draftsmen</i> , 1 <i>Duftry</i> and 10 <i>Peons</i> .	25,146		
	<i>Construction—</i>			
	4 <i>Sub-Divisional Officers</i>	13,200		
	15 <i>Subordinates</i>	24,840		
	1 <i>Sanitary Inspector</i>	3,360		
	2 <i>Accountants</i>	6,024		
	<i>Office and Petty Establishments—</i>			
	31 <i>Clerks</i> , 2 <i>Draftsmen</i> , 1 <i>Storekeeper</i> and 19 <i>Peons</i> .	37,176		
	<i>Temporary out-door establishment, e.g.—</i>			
	<i>Superintendent of Members' quarters</i>	1,300		
	Leave allowances payable in India	1,500		
	Rounding	—546		
				1,12,000
Allowances, honoraria, etc.	Grain compensation allowance	1,200		
	Winter allowance	500		
	Local allowance to 1 <i>Executive Engineer</i>	600		
	Travelling allowance	2,700		
				5,000
	Carried over			9,19,000

Statement showing details of the demand for Civil Works for 1923-24—contd.

	Particulars.	AMOUNT.		
		Works in progress.	New works.	Total.
		Rs.	Rs.	Rs.
	Brought forward . . . . .		...	9,19,000
SIMLA IMPERIAL CIRCLE—contd.				
Establishment charges recoverable from other Governments, etc.	Amount creditable from other heads of expenditure, etc.		...	—22,000
Tools and Plant	New supply repairs and carriage . . . . .		...	8,500
Contingencies				13,000
Suspense				—73,500
	Total India			8,45,000
Expenditure in England	Leave allowances (Non-voted) 15,500			
	Leave allowances (Voted) 3,000			
				18,500
	Total } Voted			8,01,100
	Non-voted			62,400
				8,63,500
NORTH-WEST FRONTIER PROVINCE.				
<i>(a) Ordinary Public Works.</i>				
Original Works	Major Works.—			
	East Police Station at Peshawar	29,000	...	
	Saddar Police Station at Naushahra	3,000	...	
	Normal training college with Principals house and staff quarters at Peshawar	10,000	...	
	Additions and alterations to Frontier constabulary lines at Peshawar	6,000	...	
	Improving Frontier constabulary defences in Mohmad Area	11,000	...	
	New posts at Wana	50,000	...	
	Civil Veterinary Hospital at Alizai	12,000	...	
	Reconstruction of District officers, Abbottabad, recently destroyed by fire	25,000	...	
	Carried over	1,46,000	...	

Statement showing details of the demand for Civil Works for 1923-24—contd.

	Particulars.	AMOUNT.			
		Works in progress.	New Works.	Total.	
		Rs.	Rs.	Rs.	
Original Works—contd.	Brought forward	1,46,000	...		
	NORTH-WEST FRONTIER PROVINCE—contd.				
	Major Works—contd.				
	Increasing width of metal on the first section of H. T. Hazara Road	15,000	...		
		1,61,000	...		
	Minor Works			1,61,000	
	Repairs			2,00,000	
	Establishment charges payable to other Governments, etc.	Amount payable to the Military Works Services			3,61,000
	Tools and Plant	Ditto ditto			12,00,000
		Total { Voted Non-voted			2,88,500
				23,500	
				18,73,000	
				...	
				18,73,000	
	(b) South Waziristan Scheme				
Original works	Major Works—				
	Jandola-Sarwekai Road	27,30,000			
	Draband Ghaziukhel Road	21,83,000			
	Establishment charges payable to other Governments etc.	Amount payable to the Military Works Services			49,13,000
	Tools and Plant	Ditto ditto			3,06,000
	Total Non-voted			11,000	
				52,30,000	
	BURMA.				
Original Works	Major Works—				
	Renewal of head stones on soldiers graves in Burma	5,000			
	Improvements to landings and construction of reinforced concrete tanks at Double Islands.	13,000			
		18,000			
	Minor Works			18,000	
				47,000	
Repairs	.....			65,000
Establishment and Tools and Plant charges payable to other Governments, etc.	Amount payable to the Burma Government			75,000	
Tools and Plant	Ditto ditto			30,000	
				2,000	
				1,72,000	
	Deduct—Cost of English Stores			—3,500	
Expenditure in England	Net India			1,68,500	
	Stores			3,500	
		Total { Voted Non-voted			1,72,000
					...
				1,72,000	

Statement showing details of the demand for Civil Works for 1923-24—contd.				
	Particulars.	AMOUNT.		
		Works in progress.	New works.	Total.
		Rs.	Rs.	Rs.
BIHAR AND ORISSA.				
Original Works	Major Works—			
	Expansion of the Agricultural Research Institute at Pusa.	1,40,000	...	
	Buildings for the School of Mines and Geology at Dhanbad.	2,00,000	...	
		3,40,000	...	3,40,000
	Minor Works			15,000
				3,55,000
Repairs . . . . .	.....			50,000
Establishment charges payable to other Governments, etc.	Amount payable to the Government of Bihar and Orissa.			87,000
Tools and Plant	Ditto ditto			6,000
	Total { Voted			4,98,000
	{ Non-voted . . . . .			...
				4,98,000
CENTRAL PROVINCES.				
Original Works	Minor Works			5,000
Repairs . . . . .	.....			14,000
Establishment charges payable to other Governments, etc.	Amount payable to the Government of the Central Provinces.			4,000
Tools and Plant	Ditto ditto			500
	Total { Voted			23,500
	{ Non-voted . . . . .			...
				23,500
CENTRAL INDIA.				
Original Works—	Major Works—			
	Arboriculture on the Nowgong-Srinagar road	2,500		
	Do. Baghelkhand portion	3,000		
		5,500	...	5,500
Minor Works				85,000
				90,500
Repairs				3,85,000
	Carried over			4,75,500

Statement showing details of the demand for Civil Works for 1923-24—contd.

	Particulars.	AMOUNT.		
		Works in progress.	New works.	TOTAL.
		Rs.	Rs.	Rs.
	Brought forward			4,75,500
	CENTRAL INDIA—contd.			
Pay of Officers	1 Superintending Engineer	26,400		
	2 Assistant Engineers	7,960		
	Rounding	140		34,500
Pay of establishment	3 Overseers	6,680		
	14 Sub-overseers	12,849		
	1 Accountant	3,000		
	Office and petty establishments—			
	17 Clerks, 3 Draftsmen, 2 Tracers, 1 Motor Mechanic, 1 Store-keeper, and 23 Menials.	32,731		
	Rounding	260		55,500
Allowances, honoraria, etc.	Travelling and other (grain compensation) allowances.			20,000
Tools and Plant	New supply, repairs and carriage			22,000
Contingencies . . . . .	.....			8,000
				6,15,500
	<i>Deduct—Expenditure on English Stores</i>			10,000
	<i>Net—India</i>			6,05,500
Expenditure in England	Stores			10,000
	Total { Voted			5,89,100
	{ Non-voted			26,400
				6,15,500
	HYDERABAD.			
Original Works	Minor Works			50,000
Repairs . . . . .	.....			35,000
Pay of officers	Engineer's allowance (paid to an officer of the Nizam's Government for the supervision of Public Works at Hyderabad).			4,500
	Carried over			89,500

Statement showing details of the demand for Civil Works for 1923-24—concl'd.				
	Particulars.	AMOUNT.		
		Works in progress.	New works.	Total.
		Rs.	Rs.	Rs.
	Brought forward			89,500
	HYDERABAD—cont'd.			
Pay of establishment	1 Overseer			1,440
	1 Sub-overseer			816
	1 Accountant			1,800
	Office and petty establishment—4 clerks, 2 draftsmen, 1 shroff and menials.			6,060
	Leave Allowances			500
	Rounding			—116
Allowances, honoraria, etc.	Travelling allowance			10,500
Tools and Plant	New supply, repairs and carriage			1,500
Contingencies	.....			1,000 500
	Total { Voted			1,03,000
	{ Non-voted . . . . .			...
				1,03,000
	ASSAM.			
Original Works	Minor Works			20,000
Repairs	.....			2,00,000
Establishment charges payable to other Governments, etc.	Amount payable to the Assam Government			47,500
Tools and Plant	Ditto ditto			3,000
	Total { Voted			2,70,500
	{ Non-voted . . . . .			...
	<i>Kabul Legation.</i>			2,70,500
Original Works	Legation Buildings at Kabul	6,00,000	...	6,00,000
	Total non-voted			6,00,000
	GOVERNMENT OF INDIA, PUBLIC WORKS DEPARTMENT.			
Reserve	Reserve with the Government of India, Public Works Department, for unforeseen expenditure, etc.—			
	INDIA.			
	Reserve			6,77,000
	ENGLAND.			
	Stores and Sundry items			16,000
	Leave allowances and passages for officers which cannot at present be allocated to any particular Province.			
	Voted			3,000
	Non-voted			22,000
				25,000
	Total { Voted			41,000
	{ Non-voted			6,96,000
				22,000
				7,18,000

Demand No. 42.

SUPERANNUATION ALLOWANCES AND PENSIONS—INCLUDING EXPENDITURE IN ENGLAND.

Rs. 39,44,000.

	BUDGET ESTIMATE, 1922-23.		REVISED ESTIMATE, 1922-23.		BUDGET ESTIMATE, 1923-24.	
	Non-Voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
India	1,94,900	9,27,260	1,88,000	9,78,000	1,88,000	11,01,000
Madras	7,000	3,03,100	28,000	3,44,000	7,000	3,32,000
Bombay	9,000	2,41,000	13,000	1,80,000	13,000	2,21,000
Bengal	2,500	1,75,500	6,500	1,83,500	7,500	1,96,500
United Provinces	20,000	1,13,000	36,000	2,03,000	80,000	2,68,000
Punjab	28,101	1,06,899	27,600	3,19,400	33,000	3,10,000
Burma	1,000	79,100	...	48,000	...	73,000
Bihar and Orissa	3,100	32,100	3,000	1,29,000	3,000	97,000
Central Provinces . . . . .	...	63,000	...	68,000	...	63,000
Assam . . . . .	...	32,000	...	44,000	...	46,000
For rounding	+399	+41	...	...	+500	-500
TOTAL INDIA	2,66,000	20,73,000	3,02,100	24,96,900	3,32,000	27,07,000
England	2,10,03,000	4,00,000	2,12,47,000	7,24,000	1,95,80,000	8,25,000
Exchange	...	...	1,06,24,000	3,62,000	97,90,000	4,12,000
GRAND TOTAL	2,12,69,000	24,73,000	3,21,73,100	35,82,900	2,97,02,000	39,44,000
	2,37,42,000		3,57,56,000		3,36,46,000	
DETAILS.						
1. Superannuation and Retired Allowances	98,000	12,19,990	1,11,700	13,79,850	1,10,700	14,53,240
2. Compassionate Allowances . . . . .	...	11,694	...	9,170	...	7,870
3. Commuted value of pensions paid to pensioners . . . . .	...	3,41,100	...	3,33,490	...	4,73,000
3a. Commuted value of pensions paid to Provincial Governments . . . . .	...	2,73,000	782	5,43,533	782	5,40,533
4. Gratuities . . . . .	...	37,365	40,000	59,900	64,000	59,665
5. Donations to Service Funds . . . . .	...	24,390	...	7,400	...	7,300
6. Pensions of the Military Fund	11,150	13,000	8,000	15,000	8,000	12,000
7. Pensions of the Military Orphan Fund	33,000	33,000	26,400	20,400	27,400	29,400
8. Pensions of the Medical Retiring Fund . . . . .	...	1,600	...	2,600	...	1,600
9. Pensions of the Bengal Civil Fund	10,000	...	7,000	...	7,000	...
10. Pensions of the Madras Fund	2,250	13,500	2,300	12,500	2,300	12,500
11. Pensions under the Indian Civil Service Family Pension Regulations	47,000	...	55,000	...	55,000	...
12. Covenanted Civil Service Pensions	16,400	...	15,000	...	15,000	...
13. Pensions under War Risk Compensation Scheme	9,511	91,000	9,000	69,600	9,000	78,900
14. Special Pensions connected with War 1914	3,600	10,820	7,000	38,400	7,000	25,800
15. Compensation for depreciation of Krans and Hali Sicca Rupees . . . . .	...	500	...	560	...	...
16. Payments by means of Rupee Drafts	30,000	...	20,000	...	20,000	...
17. Pensions for distinguished and meritorious services	5,290	...	...	200	5,290	200
18. Pensions to lascars ex German ships interned during the war in Germany . . . . .	...	1,500	...	1,500	...	1,500
For rounding	+399	+41	-82	-203	+528	-1,508
TOTAL	2,66,000	20,73,000	3,02,100	24,96,900	3,32,000	27,07,000
	23,39,000		27,99,000		30,39,000	

Demand No. 43.

STATIONERY AND PRINTING—INCLUDING EXPENDITURE IN ENGLAND.

Rs. 70,49,000.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
INDIA	26,29,166	35,11,000	26,35,000	32,01,000
MADRAS	10,32,525	1,40,000	1,19,000	1,19,000
BOMBAY	17,40,219	5,50,000	5,80,000	5,50,000
BENGAL	39,000	17,000	1,20,000	1,24,000
UNITED PROVINCES	51,113	58,000	56,000	53,000
PUNJAB	1,01,363	89,000	85,000	31,000
BURMA	1,01,678	81,000	1,06,000	1,05,000
BIHAR AND ORISSA	12,137	21,000	13,000	13,000
CENTRAL PROVINCES AND BEHAR	20,534	43,000	26,000	24,000
ASSAM	13,771	15,000	24,000	22,000
TOTAL INDIA	57,41,506	45,25,000	37,44,000	42,42,000
ENGLAND	14,84,970	18,41,000	14,92,000	19,03,000
EXCHANGE	7,63,744	...	1,000 7,45,000	6,000 9,46,000
TOTAL INDIA AND ENGLAND	79,90,220	63,66,000	59,80,000	70,97,000 ^(a)
Non-voted	14,966	12,000	23,000	48,000
Voted	79,75,254	63,54,000	59,59,000	70,49,000
INDIA.				
Stationery Office at the Presidency	8,00,371	3,57,900	3,44,700	4,96,400
Stationery purchased in the country . . . . .	...	600	...	...
Government Presses	37,93,108	38,04,800	31,52,600	34,14,400
Stationery Stores	95,11,339	67,00,000	60,00,000	47,66,000 ^(b)
For rounding . . . . .	...	+700	-300	+1,200
	1,41,04,818	1,08,64,000	94,97,000	86,18,000
<i>Less—</i>				
Value of stationery supplied from the Central Stores to the following Govts. and the Posts and Telegraphs Dept.—				
North-West Frontier Province	31,639	35,600	28,000	28,000
Madras	15,79,502	...	...	...
Bombay	12,71,826	...	...	...
Bengal	14,92,027	12,97,000	11,60,000	11,71,000
United Provinces of Agra and Oudh	8,56,535	7,70,000	6,50,000	6,50,000
Punjab	6,00,359	6,03,550	4,27,000	4,00,000
Burma	7,02,386	8,00,000	5,30,000	...
Bihar and Orissa	5,79,971	1,84,000	1,41,000	...
Central Provinces and Berar	3,33,987	3,90,000	3,85,200	3,30,500
Assam	54,364	78,000	57,500	64,000
Total	75,02,596	41,58,150	33,78,700	26,43,500
Posts and Telegraphs Department	10,70,069	13,31,000	13,80,000	12,00,000
Cost of printing work done for Posts and Telegraphs and Census Departments	29,02,987	15,26,000	21,03,000	15,73,000
For rounding . . . . .	...	-150	+300	+500
TOTAL DEDUCTIONS	1,14,75,652	70,15,000	68,62,000	54,17,000
Lump reduction made by the Assembly . . . . .	...	-3,38,000	...	...
TOTAL	26,29,166	35,11,000	26,35,000	32,01,000
Non-voted	14,408	...	20,000	30,000
Voted	26,14,760	35,11,000	26,15,000	31,71,000

(a) Revised 1922-23 and Budget 1923-24 include adjustment for exchange on expenditure in England ; Budget for current year did not include it under this head.
 (b) Decrease due to fall in prices, and to several provinces making their own arrangement for purchase of stationery stores.

STATIONERY AND PRINTING.

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	Existing strength		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	R	Rs.
STATIONERY OFFICE AT THE PRESIDENCY.								
Pay of officers—	1	Assistant Controller (500—600)		6,360			6,570	
	1	Controller (1,500—2,250)		27,000			27,000	
	1	Deputy Controller (750—1,000) + P. A. (100—50—250)	6,088	15,000	48,360	6,330	15,000	48,570
Pay of establishment—	89	Superintendent, store examiner, storekeepers, clerks, etc. (at rates varying from Rs. 25 to Rs. 450)	41,618			42,510		
	73	Servants (at rates varying from Rs. 13 to Rs. 32)		99,470			94,660	
		Temporary establishment		18,300			16,680	
		Revision of pay of clerical establishment		21,760			23,680	
							21,500*	
			1,21,714		1,39,530	1,24,710		1,55,520
Allowances, hono- raria, etc.—		Travelling and other allowances	6,018		5,850	3,850		4,700
Supplies and ser- vices—		Purchase of Europe stores	4,72,426					
		Cooly labour		14,000			18,000	
		Packing cases		25,000			22,000	
		Baling charges and other supplies		90,500			89,000	
Contingencies—		Rents, rates, and taxes	1,10,696		1,29,500	1,18,020		1,27,000
		Postage and telegram charges		9,120			9,120	
		Office expenses and miscellaneous		9,000			9,000	
				16,600			13,150	
			41,811		34,720	34,270		31,270
		For rounding			-60	+10		-60
		TOTAL	8,00,371		9,57,900	3,24,700		3,67,000
PRINTING CLEARING OFFICE.								
Pay of offi- cers—	1	Superintendent (600—800) + special pay (100)					9,380*	
Pay of estab- lishment—	1	Deputy Superintendent (500—750)					9,000*	
Allowances, etc.—	4	Clerks and servants (at rates varying from Rs. 12 to Rs. 125)						18,380*
Contingencies—		Travelling and other allowances						3,080*
		Office contingencies and miscellaneous						3,280*
		For rounding						2,780*
								-20
		Total				15,000		27,500*
FORMS STORES DEPARTMENT.								
Pay of officers—	1	Deputy Superintendent (750—1,000)					9,700*	9,700*
Pay of estab- lishment—	84	Assistants, clerks and servants (at rates varying from Rs. 13 to Rs. 300)					34,740*	
		Temporary establishment					12,200*	46,940*
Supplies and services—		Electric lights and fans						1,000*
Contingencies—		Service postage and telegram charges					27,000*	
		Office contingencies and miscellaneous					17,220*	44,220*
		For rounding						+40
		Total				5,000		1,01,900 (a)
		Total Stationery Office at the Presidency	8,00,371		9,57,900	3,44,700		4,96,400
		Non-voted	6,088			6,300		16,800
		Voted	7,94,283		3,57,900	3,38,400		4,80,100

(a) The Forms Store is necessary to enable Government to take over the storage and distribution of forms with a view to economy.

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRESSES.						
CENTRAL PRESS (CALCUTTA BRANCH)—						
I.—ADMINISTRATION	97,699	1,11,700		99,210	84,200	
II.—PRESS	12,11,493	12,21,840		11,67,230	8,35,690	
III.—PUBLISHING BRANCH	23,595	26,740		24,770	26,410	
V.—OUTSIDE PRINTING	6,423	6,840		10,060	7,060	
VI.—OTHER PRESSES AND OFFICES	3,428	4,350		3,930	2,840	
VII.—ALLOWANCES	69,629	1,02,110		36,700	21,800	
VIII.—SUPPLIES AND SERVICES	14,90,342	12,23,500		10,05,000	10,19,200	
IX.—CONTINGENCIES	2,18,233	2,19,900		1,86,100	1,59,600	
X.—WORKS . . . . .	...	1,00,000		...	...
TOTAL	31,20,392		30,16,980	25,33,000		(a) 21,56,800
CENTRAL PRESS (DELHI BRANCH)—						
I.—ADMINISTRATION					22,290	
II.—PRESS					2,88,610	
III.—PUBLISHING BRANCH					1,980	
VI.—OTHER PRESSES AND OFFICES					1,300	
VII.—ALLOWANCES					14,400	
VIII.—SUPPLIES AND SERVICES					2,27,000	
IX.—CONTINGENCIES					27,480	
TOTAL	...		...	...		5,83,060
PRIVATE SECRETARY'S PRESS	51,926		49,170	52,430		50,760
BRANCH PRESS, SIMLA—						
I.—ADMINISTRATION	32,861	36,430		32,300	35,470	
II.—PRESS	2,82,654	3,83,940		2,62,450	2,45,710	
VII.—ALLOWANCES	48,958	53,750		38,350	35,700	
VIII.—SUPPLIES AND SERVICES	36,324	43,500		36,000	1,24,000	
IX.—CONTINGENCIES	11,040	7,500		10,140	9,530	
TOTAL	4,11,837		5,25,120	3,79,240		(b) 4,50,410
MONOTYPE PRESS, SIMLA—						
I.—ADMINISTRATION	19,267	21,520		17,000	9,480	
II.—PRESS	1,07,132	1,29,550		1,10,800	1,16,180	
VII.—ALLOWANCES	21,864	30,000		20,300	21,360	
VIII.—SUPPLIES AND SERVICES	10,775	16,800		10,000	13,000	
IX.—CONTINGENCIES	8,477	8,400		5,700	5,500	
TOTAL	1,67,515		2,06,270	1,63,800		(b) 1,65,520
FOREIGN DEPARTMENT PRESS	34,016		...	17,100		(c) 2,530
RESIDENCY PRESS (MYSORE)	6,922		8,300	7,000		5,300
For rounding			-40	+30		+20
TOTAL	37,93,108		38,04,800	31,52,600		34,14,400
NON-VOTED	8,318		...	13,400		14,000
VOTED	37,84,790		38,04,800	31,39,200		34,00,400

(a) Decrease due partly to reduction of establishment and partly to the provision for Delhi Branch being shown separately below.

(b) Decrease due to reduction of establishment.

(c) Decrease due to the abolition of the Press. Budget represents leave salary of Superintendent.

STATIONERY AND PRINTING.

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Existing strength.	CENTRAL PRESS (CALCUTTA).	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	I.—ADMINISTRATION.						
<i>Pay of Officers—</i>	1 Deputy Superintendent Superintendent (800—1,000)+P. A. (100--250) + Personal Pay 1,300.		22,820		...	16,300	
		8,318	15,000		1,560		
<i>Pay of establishment—</i>	41 Head assistant, cashiers, clerks, etc. (at rates varying from Rs. 25 to Rs. 350).	24,142		37,820	28,920		16,300
	41 Care-taker, peons, servants, duffries, etc. (at rates varying from Rs. 11 to Rs. 55).		52,480			43,040	
	Temporary establishment		9,760			8,620	
			11,640			16,240	
		65,239		73,880	68,730		67,900
	Total	97,699		1,11,700	99,210		84,200
	II.—PRESS.						
	Supervising and Store-keeping staff.						
	60 Overseers, clerks, stationery-keepers, computers, etc. (at rates varying from Rs. 15 to Rs. 500)	71,225		77,370	77,100		68,430
	Composing Branch.						
	Type composing branch.						
	69 Foremen, section-holders, compositors, distributors, etc. (at rates varying from Rs. 19 to Rs. 300).		80,070			47,190	
	Piece establishment		1,82,000			67,000	
	Temporary establishments	4,90,470	2,05,620	4,67,690	4,21,800	1,15,700	2,20,890
	Mono. and Lino. composing branch.						
	42 Section-holders, operators and machine peons, etc. (at rates varying from Rs. 11 to Rs. 200).		57,000			34,480	
	Temporary establishment	55,734	27,590	84,590	75,900	27,690	62,170
	Reading branch.						
	123 Readers, revisers, copyholders, etc. (at rates varying from Rs. 30 to Rs. 400).		1,65,580			1,18,480	
	Temporary establishment	1,92,421	48,500	2,14,080	1,97,000	20,000	1,38,480
	Press and Machine.						
	31 Machine foremen, pressmen, etc. (at rates varying from Rs. 16 to Rs. 125)		14,420			8,900	
	Piece establishment		14,500			9,500	
	Temporary establishment	93,231	60,600	89,520	93,400	54,800	73,200
	Warehouse and Binding.						
	20 Foremen, jemadar, clerk, etc. (at rates varying from Rs. 16 to Rs. 150).		9,700			8,560	
	Piece establishment		65,380			51,200	
	Temporary establishment		75,000			1,38,000	
		2,27,746		1,50,080	2,33,200		1,97,760
	Type Foundry and Carpentry.						
	21 Clerks, despatchers, foundrymen, etc. (at rates varying from Rs. 16 to Rs. 35).		17,920			6,630	
	Temporary establishment	53,737	39,080	57,000	19,850	3,030	9,630
	Carried over	11,84,564		11,40,330	11,18,250		7,79,560

	Existing strength.		Actual, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
			Rs.	Rs.	Rs.	Rs.	Rs.		
		CENTRAL PRESS—contd.							
		II.—PRESS—contd.							
		Brought forward	11,84,564		11,40,330	11,18,250		7,79,560	
		Drawing and Lithography.							
<i>Pay of establishment—</i>	2	Draftsman and pressman (70), (24 + P. A. 3)		1,170			1,170		
		Temporary establishment	1,707	540	1,710	1,750	5 0	1,750	
		Mechanical.							
	26	Engineers, mechanics, etc. (at rates varying from Rs. 16 to Rs. 350)		16,520			13,100		
		Temporary establishment	25,222	13,280	29,800	22,230	8,280	21,380	
		Payments at class rates to piece workers			35,000	10,000		22,000	
		Bonus on contribution to Provident Fund			15,000	15,000		11,000	
		TOTAL II—PRESS	12,11,493		12,21,840	11,67,230		8,35,690	
			III.—PUBLISHING BRANCH.						
		23	Clerks, etc. (at rates varying from Rs. 30 to Rs. 300)		20,000			19,490	
	26	Duffries, servants, etc. (at rates varying from Rs. 11 to Rs. 20)		5,520			5,490		
		Temporary establishment		1,220			1,430		
		Total	23,595		26,740	24,770		26,410	
		V.—OUTSIDE PRINTING.							
	9	Inspector, clerks, etc. (at rates varying from Rs. 20 to Rs. 200).	6,423		6,840	10,060		7,060	
		VI.—OTHER PRESSES AND OFFICES.							
	5	Clerks and pressmen (at varying rates from Rs. 24 to Rs. 80)		3,450			2,240		
		Temporary establishment		900			600		
		Total	3,428		4,350	3,930		2,840	
		VII.—ALLOWANCES.							
<i>Allowances, honoraria, etc—</i>		House rent and other allowances		8,800			5,600		
		Travelling allowance		3,000			1,200		
		Overtime allowance		90,310			15,000		
		TOTAL	69,629		1,02,110	36,700		21,800	
		VIII.—SUPPLIES AND SERVICES.							
<i>Supplies and services—</i>		Purchase and replacement of printing machinery . . . . .	...	...		2,85,000	3,00,000*	
		Cost of stores supplied from England	2,36,536	...		7,20,000			
		Contract for Government printing	9,45,632	9,00,000			4,91,000		
		Other outside printing		70,000			63,000		
		Purchase of raw materials		80,000			58,000		
		Postage and packing charges for contractors of stock forms		75,000			6,000		
		Postage and packing charges (Publication branch)		80,000			88,000		
		Other petty supplies	3,08,174	18,500			13,200		
		Total	14,90,342		12,23,500	10,05,000		10,19,200	
		IX.—CONTINGENCIES.							
<i>Contingencies—</i>		Coal, coke, etc.		24,000			24,000		
		Postage and telegram charges		90,000			50,000		
		Office expenses and miscellaneous		60,000			52,000		
		Other contingencies		45,900			33,600		
		Total	2,18,283		2,19,900	1,86,100		1,59,600	
		X.—WORKS.							
<i>Works—</i>		For conversion of a portion of opium godown at Calcutta into a store for forms . . . . .	...		1,00,000	...		...

Existing strength.	CENTRAL PRESS (DELHI).	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	I.—ADMINISTRATION.						
<i>Pay of officers— Pay of establishments—</i>	1 Deputy Superintendent (550—50)						7,860
	8 Cashier, clerks, etc. (at rates varying from Rs. 25—200)					10,510	
	10 Peons and servants (at rates varying from Rs. 11 to 20)					1,550	
	Temporary establishment					2,370	
	Total	...		...	...		14,430
	II.—PRESS.						
<i>Pay of establishments—</i>	14 Supervising and Store-keeping staff. Stationery-keepers, clerks, paper suppliers, time-keepers, storekeepers, computers, etc. (at rates varying from Rs. 20 to 200)			...			9,770
	25 Type composing branch. Foreman, section-holders, etc. (at rates varying from Rs. 15 to Rs. 300)			...		23,540	
	Piece establishment			...		75,000	
	Temporary establishment			...		63,900	
	Total			...			1,62,440
	7 Lino composing branch. Mechanics, operators, etc. (at rates varying from Rs. 15 to Rs. 125)			...			8,730
	30 Reading branch. Readers, revisers, etc. (at rates varying from Rs. 30 to Rs. 400)			...		29,850	
	Temporary establishment			...		20,000	
	Total			...			49,850
	17 Press and Machine. Machine foreman, pressmen, etc. (at rates varying from Rs. 15 to Rs. 125)			...		4,650	
	Piece establishment			...		1,500	
	Temporary establishment			...		16,300	
	Total			...			22,450
	2 Warehouse and Binding. Foreman jemadar and clerk (at rates varying from Rs. 30 to Rs. 100)			...		1,130	
Piece establishment			...		2,330		
Temporary establishment			...		12,000		
Total			...			15,460	
3 Mechanical. Assistant engineer, mistry, etc. (at rates varying from Rs. 20 to Rs. 150)			...		2,410		
Temporary establishment			...		1,500		
Payments at class rates to piece workers			...			3,910	
Bonus on contribution to Provident Fund			...			8,000	
Leave salary			...			4,000	
			...			4,000	
Total II.—Press	...		...	...		2,88,610	
	III.—PUBLISHING BRANCH.						
3 Clerks, etc. (at rates varying from Rs. 30 to Rs. 110)		...	...	...			1,980
	VI.—OTHER PRESSES AND OFFICES.						
3 Clerks, pressman, etc. (at rates varying from Rs. 24 to Rs. 80)		...	...	...			1,300
	VII.—ALLOWANCES.						
<i>Allowances, honoraria etc.—</i>	House-rent and other allowances					3,200	
	Travelling allowance					1,200	
	Overtime allowance			...	...	10,000	
	VIII.—SUPPLIES AND SERVICES.						
<i>Supplies and services—</i>	Purchase of printing machinery					2,00,000*	
	Other outside printing					4,000	
	Purchase of raw materials					4,000	
	Postage and packing charges (Publication branch)					12,000	
	Purchase of country stationery					4,000	
	Other supplies		...	...	...	3,000	
	Total			...	...		2,27,000
	IX.—CONTINGENCIES.						
<i>Contingencies—</i>	Postage and telegram charges					10,000	
	Office expenses and miscellaneous					8,000	
	Other contingencies		...	...	...	9,480	
			...	...		27,480	

	Existing strength.		Actuals.	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
PRIVATE SECRETARY'S PRESS.								
Pay of officers—	1	Superintendent (350—500) . . .	5,481		6,730	5,730		6,000
Pay of establishment—	40	Examiners, compositors, distributors, impositors, duffries, etc (at rates varying from Rs. 14 to Rs. 250) . . .		35,080			37,710	
		Temporary establishment . . .		1,730			420	
			39,189		36,810	38,570		38,130
Allowances, honoraria, etc.—		House-rent and other allowances . . .	3,850		4,530	4,530		4,530
Supplies and services—		Purchase of type, etc. . . . .	...		500	1,000		500
Contingencies—		Miscellaneous	3,406		1,600	2,600		1,600
		Total Private Secretary's Press . . .	51,986		49,170	52,430		50,760
BRANCH PRESS, SIMLA.								
I.—ADMINISTRATION.								
Pay of officers—	1	Superintendent (800—40—1,000) . . .		11,820			12,000	
		Leave salary		2,000			2,000	
			11,842		13,820	11,820		14,000
Pay of establishment—	10	Assistant superintendent, clerks, etc. (at rates varying from Rs. 35 to Rs. 550) . . .		17,860			18,610	
	8	Duffry, peons, etc. (at rates varying from Rs. 14 to Rs. 30) . . .		1,930			1,600	
		Temporary establishment . . .		2,820			1,200	
			21,519		22,610	20,480		21,470
		Total	32,861		36,430	32,300		35,470
II.—PRESS.								
Press Supervising and Storekeeping staff.								
	6	Overseers, etc. (at rates varying from Rs. 35 to Rs. 500) . . .		10,740			11,440	
		Temporary establishment . . .		1,240			...	
			11,236		11,980	13,500		11,440
Composing branch.								
	35	Clerks, sectionholders, etc. (at rates varying from Rs. 22 to Rs. 175) . . .		57,110			32,530	
		Piece establishment		49,950			95,240	
		Temporary establishment . . .		55,910			7,500	
			1,74,137		2,12,970	1,61,500		1,35,270
Reading branch.								
	25	Readers, revisers and copyholders (at rates varying from Rs. 40 to Rs. 400) . . .		42,760			36,730	
		Temporary establishment . . .		16,670			10,290	
			46,596		59,430	48,500		47,020
Press and Machine.								
	29	Computers, jemadars, pressmen, etc. (at rates varying from Rs. 17 to Rs. 175) . . .		13,920			9,430	
		Piece establishment		6,500			8,430	
		Temporary establishment . . .		16,740			5,820	
			31,199		39,160	24,300		23,780
Warehouse and Binding.								
	20	Jemadar, binders, warehousemen (at rates varying from Rs. 18 to Rs. 125) . . .		8,320			8,400	
		Temporary establishment . . .		10,790			6,870	
			13,937		19,110	9,000		14,770
		Carried over	2,77,105		3,42,650	2,56,800		2,32,230

	Existing strength.		Actuals.	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BRANCH PRESS, SIMLA—contd.								
II.—PRESS—contd.								
		Brought forward	2,77,105		3,42,650	2,56,800		2,32,230
<i>Pay of establishment—</i>	1	Type foundry and carpentry.						
		Type caster (Rs. 32) + P. A. Rs. 3-8-0	728		740	400		430
		Mechanical.						
		Temporary establishment	930		1,600	1,000		1,600
		Drawing and lithography.						
	1	Litho pressman (55)		660			660	
		Temporary establishment		470			470	
		Publication branch.	2,531		1,130	950		1,130
	1	Permanent.						
		Despatcher (50—125)	1,310		980	1,000		1,020
	Leave salaries		31,000			6,000		
	Payments at class rates to piece-workers		5,000			3,000		
	Bonus on contribution to Provident Fund		840			300		
				36,840	2,300		9,300	
		Total II.—Press.	2,82,654		3,83,940	2,62,450		2,45,710
VII.—ALLOWANCES.								
<i>Allowances, honorar. a, etc.—</i>		Overtime allowance		18,250			2,000	
		House rent and other allowances		27,500			26,700	
		Compensation for dearness of food		8,000			7,000	
		Total	48,958		53,750	33,950		35,700
VIII.—SUPPLIES AND SERVICES.								
<i>Supplies and services—</i>		Purchase of printing machinery					100,000*	(a)
		Purchase and repairs of printing materials, furniture, etc.		26,000			12,000	
		Freight		9,500			8,000	
		Postage and telegram and packing charges (Publication branch)		8,000			4,000	
		Total	36,324		43,500	36,000		1,24,000
IX.—CONTINGENCIES.								
<i>Contingencies—</i>		Cold weather charges		2,500			2,000	
		Office expenses and miscellaneous		5,000			5,850	
		Municipal Taxes on the Press buildings.					1,680	
		Total	11,040		7,500	10,140		9,530
MONOTYPE PRESS, SIMLA.								
I.—ADMINISTRATION.								
<i>Pay of officers</i>		Deputy Superintendent		3,820				
		Leave salary	10,153	3,000	11,820	6,300		
<i>Pay of establishment—</i>	14	Clerks, servants (at rates varying from Rs. 14 to Rs. 250)		8,550			8,830	
		Temporary establishment	9,114	1,150	9,700	10,700	650	9,480
		Total	19,267		21,520	17,000		9,480
II.—PRESS.								
		Supervising and storekeeping staff.						
8		Overseers, computers, etc. (at rates varying from Rs. 20 to Rs. 500)		10,850			11,400	
		Temporary establishment	11,246	630	11,480	10,600	660	12,060
		Composing branch.						
54		Section-holder, time checker, compositors, etc. (Rs. 200 and less)		52,140			45,550	
		Temporary establishment	54,786	19,390	71,530	58,000	13,050	58,600
		Carried over	66,032		83,010	68,600		70,660

(a) Provision intended to replace old machinery.

	Existing strength.	MONOTYPE PRESS, SIMLA —concl'd.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1923-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
		II.—PRESS—cont'd.						
		Brought forward	66,032		83,010	68,600		70,660
		Reading branch.						
<i>Pay of establishment—</i>	10	Readers, copyholders, etc. (at rates varying from Rs. 40 to Rs. 175)		17,490			17,840	
		Temporary establishment	24,937	8,490	25,980	25,000	8,520	26,360
		Press and Machine.						
	21	Press jemadar and pressmen (at rates varying from Rs. 16 to Rs. 45)		6,570			6,600	
		Temporary establishment		5,810			5,170	
		Warehouse and Binding.	10,757		12,380	10,650		11,770
	9	Jemadar, binders, etc. (at rates varying from Rs. 20 to Rs. 80)		3,380			3,880	
		Temporary establishment	4,203	1,330	5,210	4,700	910	4,790
		Type Foundry and Carpentry.						
	1	Mechanical motor man (25)		300			300	
	Temporary establishment	1,300	1,120	1,420	1,300	1,100	1,400	
	Bonus on contribution to Provident Fund			1,550	550		1,200	
		Total II Press	1,07,132		1,29,550	1,10,800		1,16,180
		VII.—ALLOWANCES.						
<i>Allowances, honoraria, etc.—</i>		Overtime allowance		16,300			8,000	
		House rent and other allowances		13,700			13,360	
		Total	21,864		30,000	20,300		21,360
		VIII.—SUPPLIES AND SERVICES.						
<i>Supplies and services—</i>		Purchase and repairs of printing materials, furniture, etc.		12,000			10,000	
		Freight, coolie hire, etc., on plant, furniture, etc.		3,800			3,000	
		Total	10,775		15,800	10,000		13,000
		IX.—CONTINGENCIES.						
<i>Contingencies—</i>		Cold weather charges		4,550			1,500	
		Other contingent expenditure		3,850			4,000	
		Total	8,477		8,400	5,700		5,500
		FOREIGN DEPARTMENT PRESS.						
	Existing strength							
<i>Pay of officers—</i>		Superintendent						
		Leave salary	2,147		..	12,550	2,530	2,530
<i>Pay of establishment—</i>		Examiners, readers, compositors, etc.						
		Temporary establishment	17,978		...	4,550		...
<i>Allowances, honoraria, etc.—</i>		House rent and other allowances						
		Hill journey allowances	12,864		...	...		...
<i>Supplies and services—</i>		Purchase and repair of printing materials, furniture, etc.	676		...	...		...
<i>Contingencies—</i>		Miscellaneous	351		...	...		...
		Total Foreign Department Press (Voted)	34,016		...	17,100		2,530

	Existing strength.	RESIDENCY AND AGENCY PRESS, MYSORE.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of establishment—</i>		Portion of salary of manager		1,580				
		Portion of salary of examiner, compositors, etc.		5,450				
<i>Allowances, honoraria, etc.—</i>		House rent and other allowances	5,629		7,030	5,860		...
<i>Supplies and services—</i>		Purchase of type and other printing materials			40	40		...
<i>Contingencies—</i>		Miscellaneous	1,233		1,230	1,100		...
<i>Establishment charges payable to other Governments, Departments, etc.—</i>		$\frac{6}{13}$ th of the charges of the combined Residency Press establishment, Bangalore . . . . .			...	...		5,300
		Total Residency and Agency Press (Voted)	6,922		8,300	7,000		5,300

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
MADRAS.					
<i>Supplies and services—</i>	Stationery purchased for Central Stores	9,74,079	...	...	...
<i>Charges payable to other Governments, Departments, etc.—</i>	Printing work done at the Provincial Government Press for Central Departments	58,446	65,000	56,000	56,000
	Stationery supplied from Madras Stationery Stores to Central Departments . . . . .	...	75,000	62,000	62,000
<i>Contingencies—</i>	Cost of Books and Periodicals	(a)	(a)	1,000	1,000
	Total (Voted)	10,32,525	1,40,000	1,19,000	1,19,000
BOMBAY.					
<i>Supplies and services—</i>	Stationery purchased for Central Stores	13,51,107	...	...	...
<i>Charges payable to other Governments, Departments, etc.—</i>	Stationery purchased in the country	14,275	...	10,000	...
	Stationery supplied from Bombay Stationery Stores to Central Departments	2,37,704	2,50,000	2,50,000	2,50,000
	Printing work done at the Provincial Government Press for Central Departments	1,37,133	3,00,000	3,00,000	3,00,000
	Total (Voted)	17,40,219	5,50,000	5,60,000	5,50,000
BENGAL.					
<i>Supplies and services—</i>	Stationery supplied from Central Stores to Imperial Officers . . . . .	...	17,000	...	...
	Cost of printing work done for Central Departments	39,000	...	1,20,000	1,24,000
	Total (Voted)	39,000	17,000	1,20,000	1,24,000
UNITED PROVINCES.					
<i>Charges payable to other Governments, Departments, etc.—</i>	Printing work done at the Provincial Government Press for Central Departments	51,113	58,000	56,000	52,900
	Stationery supplied from Central Stores to Imperial Officer . . . . .	...	...	...	100
	Total (Voted)	51,113	58,000	56,000	53,000

(a) Shown under "47—Miscellaneous."

STATIONERY AND PRINTING.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
PUNJAB.					
<i>Supplies and services—</i>	Stationery supplied from Central Stores to Imperial Officers	47,530	53,607	48,116	...
	Stationery purchased in the country . . . . .	...	500	500	...
<i>Contingencies—</i>	Printing at Private Presses	47,729	27,050	27,000	25,350
	Lithography	6,104	7,200	5,500	1,500
<i>Charges payable to other Governments, Departments, etc.—</i>	Printing work done at Provincial Government Press for Central Departments . . . . .	...	600	3,500	3,000
	For rounding . . . . .	...	+43	+384	+550
	Total (Voted)	1,01,363	89,000	85,000	31,000
BURMA.					
<i>Supplies and services—</i>	Stationery supplied from Central Stores to Imperial Officers	5,871	6,000	6,000	6,000
<i>Charges payable to other Governments, Departments, etc.—</i>	Printing work done at the Provincial Government Press for Central Departments	95,307	75,000	1,00,000	1,00,000
	Total (Voted)	1,01,678	81,000	1,06,000	1,05,000
BIHAR AND ORISSA.					
<i>Supplies and services—</i>	Stationery supplied from Central Stores to Imperial Officers . . . . .	...	6,000	...	...
<i>Charges payable to other Governments, Departments, etc.—</i>	Printing work done at the Provincial Government Press for Central Departments	12,137	15,000	13,000	13,000
	Total (Voted)	12,137	21,000	13,000	13,000
CENTRAL PROVINCES AND BEEAR.					
<i>Supplies and services—</i>	Stationery supplied from Central Stores to Imperial Officers	977	3,000	3,000	700
<i>Charges payable to other Governments, Departments, etc.—</i>	Printing work done at the Provincial Government Press for Central Departments	19,557	40,000	23,000	23,300
	Total (Voted)	20,534	43,000	26,000	24,000
ASSAM.					
<i>Supplies and services—</i>	Stationery supplied from Central Stores to Imperial Officers	2,259	3,000	2,000	...
<i>Charges payable to other Governments, Departments, etc.—</i>	Printing work done at the Provincial Government Press for Central Departments	11,482	12,000	22,000	22,000
	Total (Voted)	13,771	15,000	24,000	22,000
ENGLAND.					
<i>Pay of officers—</i>	Leave allowances	560	12,000	2,000	12,000
<i>Supplies and services.</i>	Stationery supplied from England	6,460	23,000	13,000	10,000
	Stationery, printing and book binding for the India Office	13,87,990	16,49,000	13,00,000	17,87,000
	Stationery, printing and book binding for the India Office	56,800	77,000	1,17,000	34,000
	Stationery, printing and book binding for the High Commissioner's Office	53,160	80,000	60,000	60,000
	Total	14,84,970	18,41,000	14,92,000	19,03,000
	Non-Voted	560	12,000	2,000	12,000
	Voted	14,84,410	18,29,000	14,90,000	18,91,000
RECEIPTS.					
INDIA		6,01,510	14,23,000	10,03,000	8,08,000
MADRAS		24,122	...	3,000	...
BOMBAY		3,277	...	...	...
UNITED PROVINCES		41,363	66,000	15,000	41,000
PUNJAB		1,61,530	1,90,000	2,10,000	2,10,000
BURMA . . . . .		...	1,000	1,000	1,000
	TOTAL	8,31,802	16,80,000	12,32,000	10,60,000

Demand No. 44.
MISCELLANEOUS.
Rs. 21,43,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24	
	Non-voted.	Voted.	Non-voted	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INDIA	1,13,984	7,44,027	93,000	9,79,000	1,09,000	5,77,000	51,000	11,08,000
MADRAS	69	5,71,864	..	15,000	1,000	55,000	..	13,000
BOMBAY	13,000	4,58,257	13,000	27,000	13,000	1,55,000	13,500	91,500
BENGAL . . . . .	..	3,82,479	..	48,000	..	49,000	..	39,000
UNITED PROVINCES	1,094	36,871	1,100	25,900	1,000	79,000	1,000	1,52,000
PUNJAB . . . . .	..	43,088	..	33,000	..	33,000	..	33,000
BURMA . . . . .	..	2,600	..	3,000	..	3,000	..	3,000
BIHAR AND ORISSA . . . . .	..	5,190	..	7,000	..	7,000	..	7,000
CENTRAL PROVINCES	25,17,563	300	25,18,700	300	25,16,700	300	25,18,700	300
ASSAM . . . . .	..	14,382	..	18,000	..	12,000	..	15,000
EXCHANGE . . . . .	..	11,41,130	..	..	30,000	7,42,000	18,000	6,81,000
For rounding . . . . .	..	..	+200	-200	+300	-300	-200	+200
TOTAL	26,45,710	33,99,996	26,26,000	11,56,000	26,71,000	17,12,000	26,02,000	21,43,000
	60,45,708		37,82,000		43,83,000		47,45,000	
INDIA.								
REWARDS FOR PROFICIENCY IN ORIENTAL LANGUAGES, ETC.		1,700	..	3,500	..	..	..	..
COST OF BOOKS AND PERIODICALS		55,665	..	19,200	..	1,03,000	..	75,100
Cost of books and periodicals . . . . .		..	..	..	..	..	..	(a) 4,200*
DONATIONS FOR CHARITABLE PURPOSES		34,903	..	13,000	..	20,000	..	25,000
CHARGES ON ACCOUNT OF EUROPEAN VAGRANTS, ETC. . . . .		..	..	100	..	1,000	..	500
SPECIAL COMMISSIONS OF ENQUIRY	73,401	4,14,267	57,700	4,37,400	66,600	3,05,600	16,900	5,53,700
IRRECOVERABLE TEMPORARY LOANS WRITTEN OFF		18,367	..	..	..	..	..	..
RENTS, RATES AND TAXES		32,892	..	35,000	..	35,000	..	35,000
PETTY CONSTRUCTION AND REPAIRS		171	..	..	..	200	..	200
CONTRIBUTIONS		26,800	..	35,900	..	35,900	..	31,800
MISCELLANEOUS AND UNFORESEEN CHARGES		83,160	..	3,00,000	9,800	2,200	..	3,00,000
ANNUAL STIPENDS TO HOLDERS OF LITERARY TITLES . . . . .		..	..	500	..	..	..	..
WAR BOARDS	1,370	17,714	2,400	8,800	2,400	8,800	..	8,600
DURBAR PRESENTS AND ALLOWANCES TO VAKILS		34,154	..	28,800	..	30,300	..	32,000
LOCAL CLEARING OFFICE	29,242	24,234	33,000	37,200	30,500	35,500	34,200	36,300
LEAVE ALLOWANCE DRAWN IN ENGLAND	9,971	..	..	..	..	..	..	..
For rounding . . . . .	..	..	-100	-200	-300	-300	-100	-400
TOTAL	1,13,984	7,44,027	93,000	9,79,000	1,09,000	5,77,000	51,000	11,08,000

(a) Required for extra expenditure on account of the supply of the Reuter's and Indian News Agency telegrams approved by the Standing Finance Committee.

SPECIAL COMMISSIONS OF ENQUIRY.

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances, honoraria, etc.—</i>						
Marine Committee . . . . .			...	30,000		81,000*
Public Services Commission . . . . .			...	...		3,00,000
Committee to investigate into the question of accommodation of deck passengers—						
<i>Salaries</i> . . . . .			...	420	...	...
Other charges						
International Labour Conference —						
<i>Salaries</i>		1,00,000			15,000	
Other charges			1,00,000	41,000	73,000	88,000
Deputation of certain officers to Fiji—						
<i>Salaries</i>		7,500				
Other charges		14,750				
			22,250	7,250		
Railway Police Committee—						
<i>Salaries</i> . . . . .			...	1,200		
Other charges						
Fiscal Commission—						
<i>Salaries</i>		44,930		44,930		
Other charges		1,05,070		85,120		
			1,50,000			
Deputation of certain officers to British Guiana—						
<i>Salaries</i>		5,300		5,300		
Other charges		5,330		5,330		
			10,630	12,000		1,930
Humidification Enquiry			34,250	22,000		5,690
Indian Students Committee			18,000	18,000		
Other Committees . . . . .			...	3,940		
Indian deputation to Australia, etc.			60,000	60,010		
Visit of Empire Parliamentary Association to India			1,00,000	35,450		1,00,000*
For rounding			-40	+50		-20
TOTAL	4,87,668		4,95,100	3,72,200		5,76,600
Non-voted	73,401		57,700	66,600		16,900
Voted	4,14,267		4,37,400	3,05,600		5,59,700

RENTS, RATES AND TAXES.

<i>Contingencies—</i>	House tax and other taxes on Imperial buildings, Simla (voted)	32,892	---	35,000	35,000	---	35,000
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MISCELLANEOUS AND UNFORESEEN CHARGES.

<i>Contingencies—</i>	Voyage and equipment allowance to certain high officials		9,750	...	
	Other items	83,160	...		2,180	...	
<i>Reserve—</i>	Reserve at the disposal of the Finance Department . . . . .	...	3,00,000		...	3,00,000	
	For rounding				+120	...	
	Total	83,160		3,00,000	12,000		3,00,000
	Non-voted . . . . .	...		...	9,800		...
	Voted	83,160		3,00,000	2,200		3,00,000

WAR BOARDS.

INDIAN SOLDIERS' BOARD.						
<i>Pay of officers</i>		1,370	2,400		2,400	...
<i>Other charges</i>		17,714	8,580		8,580	8,580
	For rounding		+20		+20	+20
	TOTAL	19,084		11,000	11,000	8,600
	Non-voted	1,370		2,400	2,400	...
	Voted	17,714		8,600	8,600	8,600

LOCAL CLEARING OFFICE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	1	Controller (2,600—2,700) . . .		30,450			31,650	
		Leave salary		2,500			2,600	
Pay of Establishment—	7	Personal assistant, clerks, etc. (at rates varying from Rs. 10 to Rs. 750)	29,242		32,950	30,450		34,250
	7	Servants (at rates varying from Rs. 12 to Rs. 22)		20,460			19,820	
Allowances, honoraria, etc.— Contingencies—		Travelling and other allowances	16,594		21,650	20,240		21,170
		Purchase and repair of furniture	1,797		8,500	8,800		7,750
		Postage and tel-gram charges		1,000			1,200	
		Other contingent expenditure		2,500			2,500	
		For rounding	5,843	3,600	7,100	6,500	3,600	7,300
		For rounding				+10		+30
		TOTAL	53,476		70,200	66,000		70,500
		Non-voted	29,242		33,000	30,500		34,200
		Voted	24,234		37,200	35,500		36,300

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
		Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MADRAS							
Assignments and Compensations— Allowances, honoraria, etc.— Contingencies—	Annual stipends to holders of literary titles	1,230	...	1,600	...	1,400	1,500
	Quit-rent to Raja of Sandur	69	122	...	1,000	...	122
	Other assignments	9,254	...	9,878	...	9,000	9,878
	Payments arising out of the war adjusted in the Civil Department.	3,810	...	...	...	4,000	...
	Miscellaneous and unforeseen charges	5,48,939	...	1,000	...	40,600	1,000
	Cost of books and periodicals	1,191	...	2,000	...	...	...
	Charges in connection with the visit of H. R. H. the Prince of Wales.	7,440	...	...	...	...	...
	For rounding	-122	+622	-122	+622
	Total	5,71,938	...	15,000	1,000	55,000	13,000
	Non-voted	69	...	...	1,000	...	...
	Voted	5,71,864	...	15,000	...	55,000	13,000
				15,000		56,000	13,000

BOMBAY.							
Assignments and Compensations— Contingencies—	Compensation to Jangira State	13,000	13,000	...	13,000	...	13,000
	Other compensations	1,460	...	7,000	...	7,000	7,000
	Annual payment to the Palanpur State on behalf of the Danta Durbar.	...	...	...	...	500	...
	Other miscellaneous payments arising out of war.	4,41,017	...	17,000	...	27,000	9,300
	Miscellaneous and unforeseen charges	15,200	...	2,000	...	48,000	...
Grants-in-aid, contribution and donations.—	Annual stipends to holders of literary titles	580	...	600	...	1,000	800
	Durbar Presents and Allowances to Vakeels (Aden).	...	...	...	...	72,000	72,000
	Guarantee to the Telegraph Department for the opening of Telegraph offices.	...	...	...	...	...	2,287
	For rounding . . . . .	...	...	+400	...	...	+313
	Total	13,000 4,58,257	13,000	27,000	13,000	1,55,000	13,500
		4,71,257		40,000		1,68,000	1,05,000

(a) Rs. 40,300 in the Revised estimate for 1922-23 represents the amount payable by Government under a decree of the Madras High Court.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
			Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
BENGAL.								
<i>Contingencies—</i>	Miscellaneous payments arising out of war . . .	3,46,025	...	11,000	...	12,000	...	1,800
<i>Assignments and Compensations—</i>	Miscellaneous compensations . . .	34,757	...	35,000	...	35,000	...	35,000
<i>Grants-in-aid, contributions and donations.</i>	Annual stipends to holders of literary titles . . .	1,697	...	2,300	...	2,000	...	2,400
	For rounding . . .	...	...	-300	...	...	...	-200
	Total (Voted) . . .	3,82,479	...	48,000	...	49,000	...	39,000
UNITED PROVINCES.								
<i>Allowances, honoraria, etc.—</i>	Annual stipends to holders of literary titles . . .	1,279	...	1,600	...	1,800	..	2,000
<i>Contingencies—</i>	Payments arising out of war adjusted in the Civil Department. . .	...	...	...	...	...	...	...
<i>Assignments and Compensations—</i>	Compensation to Maharaja of Scindia . . .	1,094	1,100	...	1,100	...	1,100	...
	Compensation to Raja Mohendro Man Singh . . .	22,113	...	24,100	...	24,100	...	24,100
	Miscellaneous and unforeseen charges . . .	13,287	...	200	...	53,000	...	1,26,000
	For rounding . . .	...	...	...	-100	+100	...	-100
	Total . . .	1,094 36,679	1,100	25,900	1,000	79,000	1,000	1,52,000
		37,773	27,000		80,000		1,53,000	
PUNJAB.								
<i>Assignments and Compensations—</i>	Miscellaneous compensations . . .	...	...	6,000	..	6,000	..	6,000
<i>Contingencies—</i>	Payments to the Institute for disabled soldiers . . .	42,718	...	25,600	...	25,600	...	25,600
	Annual stipends to holders of literary titles . . .	...	...	400	...	400	..	400
	Payments arising out of the war adjusted in the Civil Books. . .	370	...	250	...	250	...	250
	Books and periodicals . . .	...	...	50	...	50	...	50
	Miscellaneous and unforeseen charges . . .	...	...	1,000	...	1,000	...	1,000
	For rounding . . .	...	...	-300	...	-300	...	-300
	Total (Voted) . . .	43,088	...	33,000	...	33,000	...	33,000
BURMA.								
<i>Allowances, honoraria, etc.—</i>	Annual stipends to holders of literary titles (voted) . . .	2,000	...	3,000	...	3,000	...	3,000
BIHAR AND ORISSA.								
<i>Contingencies—</i>	Miscellaneous payments arising out of war . . .	66	...	...	...	...	...	...
<i>Assignments and Compensations—</i>	Miscellaneous compensations . . .	4,000	...	6,000	...	6,000	...	6,000
<i>Allowances, etc.</i>	Annual stipends to holders of literary titles . . .	1,124	...	1,000	...	1,000	...	1,000
	Total (Voted) . . .	5,190	...	7,000	...	7,000	...	7,000
CENTRAL PROVINCES.								
<i>Assignments and Compensations—</i>	Quit-rent to His Exalted Highness the Nizam. . .	25,00,000	25,00,000	...	25,00,000	...	25,00,000	...
<i>Allowances, etc.</i>	Other compensations . . .	17,563	18,700	...	16,700	...	18,700	...
	Annual stipends to holders of literary titles . . .	300	...	300	...	300	...	300
	Total . . .	25,17,863	25,18,700	300	25,16,700	300	25,18,700	300
ASSAM.								
<i>Contingencies—</i>	Charges for the treatments of patients at the parteur Institute. . .	187	...	...	...	200	...	200
<i>Allowances, etc.—</i>	Annual stipends to holders of literary titles . . .	130	...	400	...	200	...	400
<i>Assignments and Compensations—</i>	Miscellaneous compensations . . .	14,065	...	17,600	...	11,600	...	14,400
	Total (Voted) . . .	14,382	...	18,000	...	12,000	...	15,000

Demand No. 45.

ADJUSTMENTS WITH PROVINCIAL GOVERNMENTS.

Rs. 3,62,000.

Details.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
MADRAS.				
1. Assignments on account of the provincialisation of the Lawrence Memorial School, Ootacamund	2,20,000	3,40,000	3,40,000	3,40,000
2. To meet charges in connection with the audit of the Hyderabad and Secunderabad Local Fund Accounts	3,215	3,000	3,000	3,000
3. Assignment towards the cost of the appointment of a Scientific Officer to assist the planting Industries in Southern India	2,345	2,000	2,000	2,000
4. Reimbursement of the cost incurred by the Government of Madras in connection with the visit of His Excellency the Governor of Madras to Simla . . . . .	...	...	16,000	...
Total	2,35,560	3,45,000	3,61,000	3,45,000
BOMBAY.				
Assignment on account of Income-tax	26,36,300	...	...	...
Assignment in respect of Interest on the Securities belonging to the Gujerat College	14,667	...	15,000	15,000
Total	26,50,967	...	15,000	15,000
BENGAL.				
Assignment of land revenue amounting to Rs. 600 a year to each of three Indian Officers for distinguished services in the war . . . . .	...	2,000	2,000	2,000
BURMA.				
Assignment towards the cost of the Burma Military Police (Voted) . . . . .	...	45,74,000	...	... (a)
BIHAR AND ORISSA.				
Assignment towards the High school and Girl school at Pusa	7,500	8,000	8,000	...
Total	7,500	8,000	8,000	...
ASSAM.				
Assignment towards the cost of Frontier Military Police . . . . .	...	14,00,000	...	... (a)
GRAND TOTAL	28,94,027	63,29,000	3,86,000	3,62,000

(a) These assignments have been transferred to Political.

Demand No. 46.

REFUNDS.

Rs. 7,17,000.

	Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-Voted.	Voted.	Non-Voted.	Voted.
	Rs.	Rs.	Rs.	Rs.
Customs	1,25,00,000	...	90,00,000	...
Taxes on Income	4,42,46,000	...	65,08,000	...
Salt	8,93,000	40,39,000	1,90,000	6,10,000
Opium . . . . .	...	1,000	...	1,000
Tributes	2,000	...	2,000	...
Interest . . . . .	...	3,000	...	1,000
Ports and Pilotage . . . . .	...	7,000	...	8,000
Public Health . . . . .	...	4,000	...	3,000
Miscellaneous Departments . . . . .	...	1,000	...	1,000
Currency	61,000	...	62,000	...
Mint . . . . .	...	5,000	...	...
Civil Works . . . . .	...	1,000	...	1,000
Superannuation, etc. . . . .	...	58,000	...	55,000
Stationery and Printing . . . . .	...	6,000	...	6,000
Miscellaneous . . . . .	...	46,000	...	31,000
TOTAL	5,77,02,000	41,71,000	1,57,62,000	7,17,000
	6,18,73,000		1,64,79,000	

Demand No. 47.

NORTH-WEST FRONTIER PROVINCE.

Rs. 1,05,40,000.

	ACTUALS, 1921-22.		BUDGET ESTIMATE, 1922-23.		REVISED ESTIMATE, 1922-23.		BUDGET ESTIMATE, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CUSTOMS	...	...	1,000	...	1,000	...	1,000	...
TAXES ON INCOME	...	22,511	...	46,000	...	53,000	...	62,000
LAND REVENUE	18,931	3,79,352	18,000	4,90,000	18,000	4,13,000	18,000	4,43,000
EXCISE	...	41,336	...	42,000	...	38,000	...	35,000
STAMPS	...	35,164	...	32,000	19,000	11,000	20,000	13,000
FOREST	21,675	7,27,709	19,000	7,31,000	23,000	6,85,000	26,000	6,79,000
REGISTRATION	...	23,231	...	24,000	...	21,000	...	21,000
IRRIGATION REVENUE ACCOUNT:	9,50,798	...	9,51,000	...	9,60,000	...	9,72,000	...
INTEREST	...	...	...	...	...	...	...	...
IRRIGATION WORKING EXPENSES	...	11,26,729	...	10,86,000	...	10,07,000	1,02,000	8,17,000
IRRIGATION EXPENDITURE CIVIL	...	45,370	...	76,000	...	52,000	...	51,000
" " PUBLIC WORKS	...	35,742	...		...	16,000	...	22,000
CONSTRUCTION OF IRRIGATION WORKS	...	...	...	...	...	...	...	1,73,000
GENERAL ADMINISTRATION	4,00,557	13,90,948	4,01,000	15,82,000	4,45,000	13,74,000	4,60,000	12,62,000
ADMINISTRATION OF JUSTICE	1,50,129	3,27,552	1,29,000	3,63,000	1,25,000	3,61,000	1,72,000	4,23,000
JAILS AND CONVICT SETTLEMENTS	4,746	6,41,443	5,000	5,53,000	14,000	6,04,000	27,000	6,06,000
POLICE	3,10,477	48,22,662	4,41,000	51,28,000	3,11,000	47,96,000	3,75,000	47,80,000
ECCLESIASTICAL	73,628	...	97,000	...	77,000	...	90,000	...
POLITICAL	50,95,749	...	1,18,51,000	...	70,41,000	...	1,00,51,000	...
SCIENTIFIC DEPARTMENTS	...	3,268	...	7,000	...	4,000	...	7,000
EDUCATION	61,121	11,52,260	68,000	12,37,000	50,000	10,55,000	67,000	10,99,000
MEDICAL	1,10,439	2,39,175	1,09,000	2,96,000	86,000	2,75,000	86,000	2,67,000
PUBLIC HEALTH	21,259	1,22,526	31,000	2,01,000	13,000	80,000	35,000	98,000
AGRICULTURE	...	1,21,172	...	1,29,000	...	1,17,000	...	1,27,000
INDUSTRIES	...	421	...	...	...	...	...	...
MISCELLANEOUS DEPARTMENTS	...	25,683	...	24,000	...	25,000	...	9,000
CURRENCY	...	3,886	...	3,000	...	3,000	...	4,000
CIVIL WORKS—CIVIL	...	...	...	51,000	...	...	...	...
Do. PUBLIC WORKS	...	23,79,849	...	31,02,000	11,50,000	22,02,000	52,30,000	18,73,000
FAMINE RELIEF	...	...	...	20,000	...	...	...	...
TERRITORIAL AND POLITICAL PENSIONS	61,893	...	58,000	...	60,000	...	60,000	...
SUPERANNUATION	...	3,20,162	...	2,95,000	...	3,22,000	...	3,52,000
STATIONERY AND PRINTING	...	1,39,294	...	1,88,000	...	1,37,000	...	1,14,000
MISCELLANEOUS	...	68,497	...	2,12,000	...	98,000	...	1,25,000
REFUNDS	55,000	62,000	...	...	56,000	23,000	52,000	14,000
TOTAL	73,36,402	1,42,57,942	1,41,79,000	1,59,18,000	1,04,49,000	1,37,70,000	1,78,54,000	1,34,76,000
Deduct—CHARGES SHOWN IN DEMANDS:—								
No. 9—Irrigation, etc.	...	81,112	...	11,62,000	...	10,75,000	1,02,000	10,63,000
No. 35—Census	...	16,524	...	14,000	...	14,000	...	...
No. 41—Civil Works—P. W.	...	23,79,849	...	31,02,000	11,50,000	22,02,000	52,30,000	18,73,000
Total deductions	...	24,77,485	...	42,78,000	11,50,000	32,91,000	53,32,000	29,36,000
TOTAL OF THIS DEMAND	73,36,402	1,17,80,457	1,41,79,000	1,16,40,000	92,99,000	1,04,79,000	1,25,22,000	1,05,40,000
Deduction made by the Assembly	...	...	...	-12,91,000	...	...	...	...
NET TOTAL	73,36,402	1,17,80,457	1,41,79,000	1,03,49,000	92,99,000	1,04,79,000	1,25,22,000	1,05,40,000(b)

(a) Rs. 61,000 (round) have been taken under 22—General Administration and Administration of Justice and a sum of Rs. 18,000 has been transferred from the head 5—Land Revenue to 22—General Administration.

(b) The Budget for next year includes about Rs. 39 lakhs for Civil Expenditure in Waziristan exclusive of Rs. 52,30,000 for roads under Civil Works.

1.—CUSTOMS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Assignments and Compensations (Non-voted)</i>			1,000	1,000		1,000

2.—TAXES ON INCOME.

	Existing strength.	COLLECTION OF INCOME-TAX.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>	3	Extra Assistant Commissioners (250—20—850)		Rs. 13,200	Rs.	Rs.	Rs. 16,337	Rs.
		Leave salary		...		1,633		
			6,050		13,200	15,006		17,970
<i>Pay of Estab- lishment—</i>	18	Inspectors and Clerks at varying rates from Rs. 30 to Rs. 240		10,420		17,760		
	12	Servants at Rs. 14		...		2,016		
		Temporary Establishment		8,558		...		
		Leave salary		...		1,700		
			9,796		18,978	16,000		21,476
<i>Allowances, honoraria, etc.—</i>		Travelling and other Allowances		6,200		12,080		
<i>Contingencies—</i>		Miscellaneous Contingencies	4,242	7,792	6,200	12,600	10,474	12,080
			2,423		7,793	9,024		10,474
		For rounding			-170	+370		
		Total (voted)	22,511		46,000	53,000		(a) 62,000

5.—LAND REVENUE.

	Existing strength	CHARGES OF ADMINISTRATION.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of estab- lishment—</i>		Other Establishment—						
	19	Superintendents and clerks, etc., at varying rates from Rs. 20 to Rs. 70+11 Temporary at Rs. 100 p. m. each for 3½ months)		5,856		7,599		
	47	Servants, at varying rates from Rs. 3 to Rs. 13		7,164		6,540		
			14,119		13,020	13,100		14,239
<i>Allowances, hono- raria, etc.—</i>		Allowances for collection of Tirni		1,701		...		
		Travelling allowance		2,100		1,800		
		Compensation for dearness of food		1,556		934		
			2,297		5,357	2,954		2,534
<i>Contingencies—</i>		Contract Contingencies						
		For rounding	3,987		6,696	3,636		7,046
					-78	+310		+181
		Total (voted) Carried over	20,413		25,000	20,000		24,000

(a) The increase is due to additions to the strength of the Department.

5.—LAND REVENUE—*contd.*

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	20,413		25,000	20,000		24,000
SURVEY AND SETTLEMENT.								
<i>Pay of Officers</i>		Extra Assistant settlement officers I (300—40—850)	...		3,720	...		4,560
<i>Pay of Establishment—</i>		Office and Field Establishment temporary	15,433		51,520	22,360	(a) 77,028	...
<i>Allowances, hono- raria, etc.—</i>		Travelling and other Allowances	2,829		3,100	4,640		3,900
<i>Contingencies—</i>		Miscellaneous	5,155		13,000	13,000		25,000
		<i>Deduct—</i> for probable savings	...		...	...		—50,000
		For rounding	...		—340	...		—488
		Total (voted)	23,417		71,000	40,000		60,000
LAND RECORDS.								
<i>Pay of Estab- lishment.</i>	991	Kanungos and Patwaris at varying rates from Rs. 12 to Rs. 100		2,92,848			2,87,616	
		Revision of pay of Kanungoes		...			(c) 9,000*	
	6	Peons, at varying rates from Rs. 13 to Rs. 15		948			972	
			2,74,579		2,93,796	2,88,588		2,97,588
<i>Allowances, hono- raria, etc.—</i>		Travelling Allowance		5,300			3,120	
		Horse allowance		37,080			15,840	
<i>Contingencies—</i>		Compensation for dearness of food	44,661	28,658	71,038	34,940	15,200	34,160
		Cost of Stationery and Printing		7,660			6,585	
		Contingencies		5,195			4,283	
<i>Works—</i>		Construction and Repair of Patwarkhanas	3,537		12,765	12,500		10,838
		For rounding	1,348		4,650 + 251	4,650 + 322		4,185 + 199
		Total (voted)	3,24,125		3,82,601	2,41,000		3,47,000
<i>Allowances, hono- raria, etc.—</i>		Allowances to Frontier Chiefs (voted)	11,397		12,000	12,000		12,000
<i>Assignments and Compensations—</i>		Land Revenue Compensations (Non-voted)	18,931		17,500	18,000		18,000
		For rounding			{ —500 + 500			
		GRAND TOTAL	3,98,283		5,08,000	4,31,000		(b) 4,61,000
		Voted	3,79,352		4,90,100	4,13,000		4,43,000
		Non-voted	18,931		18,000	18,000		18,000

6.—EXCISE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT ESTABLISHMENT.								
<i>Pay of Establish- ment—</i>	13	Superintendent, Inspectors and Sub-Inspectors, etc., at rates varying from Rs. 35 to Rs. 400		19,476			16,424	
	20	Servants, at rates varying from Rs. 13 to Rs. 14		4,500			3,216	
			24,453		23,976	20,400		19,640
<i>Allowances, hono- raria, etc.—</i>		Travelling and other Allowances	12,661		11,168	13,300		9,814
<i>Supplies and Services—</i>		Rewards, etc.	2,838		3,600	2,700		3,235
<i>Contingencies—</i>		Contract and other Contingencies	1,384		2,800	1,700		2,322
		For rounding			+ 456			—11
		Total (voted)	41,836		42,000	38,000		35,000

(a) Increase is due to provision for Peshawar Settlement.

(b) Decrease under Land Records is due to smaller provision being made for horse allowance and compensation for dearness of food in the budget for 1923-24.

(c) This has been necessitated in order to bring pay of establishment to the level of the Punjab.

7.—STAMPS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
A.—NON-JUDICIAL.							
Superintendence.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Estab- lishment—</i>	1 Clerk (40—3—64)	594		516	864		588
<i>Allowances, hono- raria, etc.—</i>	Compensation for dearness of food	20		36	...		22
<i>Contingencies—</i>	Contract and other Contingencies	4,583		5,900	3,100		5,310
<i>Supplies and Services—</i>	Discount on sale of General Stamps	17,237		14,500	15,400		15,600
	Stamp paper supplied from Central Stores	2,023		5,600	5,300		5,600
B.—JUDICIAL.							
<i>Supply and Services—</i>	Discount on Court-fee Stamps	3,741	4,200		3,800		4,100
	Discount on plain paper Stamps and plain paper supplied from Central Stores	1,332	1,500	5,700	1,736		1,495
		5,634		...	...		...
	For rounding	...		-252	-200		+285
	TOTAL	35,164		32,000	30,000		33,000
	Voted	35,164		32,000	11,000		13,000
	Non-voted	...		...	19,000		20,000

8.—FOREST

SUMMARY.		Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
			Rs.	Rs.	Rs.	Rs.
CONSERVANCY AND WORKS		8A	6,24,717	5,92,000	5,77,000	5,72,400
ESTABLISHMENTS		8B	1,24,627	1,58,000	1,31,000	1,32,600
	TOTAL		7,49,344	7,50,000	7,08,000	7,05,000
	Voted		7,27,709	7,31,000	6,85,000	6,79,000
	Non-voted		21,675	19,000	23,000	26,000

DETAILED ACCOUNT No. 8A.—CONSERVANCY AND WORKS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Supplies and Services—</i>	Timber and other produce removed from the Forests by Government Agency—						
	Timber		3,52,505			4,47,600	
	Firewood and Charcoal		70,280			8,500	
	Grass and other Minor Produce		19,250			31,200	
		5,05,615		4,42,635	4,76,261		4,87,300
<i>Contingencies—</i>	Timber and other produce removed from the forests by Consumers or Purchasers	406		360	100		360
	Drift and Waif Wood and Confiscated Forest Produce	231		200	150		150
	Rent of leased forests and payments to share- holders in forests managed by Govern- ment	17,260		25,450	15,000		15,000
	Live-stock, Stores, Tools and Plant	16,500		25,000	19,070		10,500
	Construction of Gravity rope- ways for the transport of timber	...					25,000*
	Organization improvement and extension of Forests	3,617		9,325	4,058		4,550
	Miscellaneous	9,653		6,180	11,346		7,592
<i>Works—</i>	Communication and Buildings—						
	Roads and Bridges		4,500			7,300	
	Construction of Kakul Marai Sangar Gali Road		...			5,000*	
	Buildings		77,160			7,380	
	Other Works		1,190			2,088	
	For rounding	71,435		82,850	51,015		21,748 +200
	Total (voted)	6,24,717		5,92,000	5,77,000		5,72,400

NORTH-WEST FRONTIER PROVINCE—EXPENDITURE.

DETAILED ACCOUNT No. 8B.—(B).—ESTABLISHMENTS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	3	<i>Deputy Conservators</i> (325—50—1,600)		Rs. 16,200 Rs. 26,760			Rs. 13,800 7,800	
	1	<i>Forest Engineer at 575</i>		6,500			6,900	
<i>Pay of Establishments—</i>	140	Leave salary <i>Foresters, Forest Guards and Clerks</i> (at rates varying from 16 to 250)	21,675 9,505	...	49,460	20,160 10,840	2,500 700	31,700
	4	<i>Forest Engineer's establishment</i> <i>Peons at varying rates from Rs. 12 to Rs. 18</i> <i>Temporary Establishment</i> <i>Leave salary</i>		56,258 2,000 360 5,738			53,232 600 4,980 6,000	
<i>Allowances, honoraria, etc.—</i>		<i>Allowances to superior officers</i>	58,426	10,600	64,354	61,300	8,720	64,812
		<i>Allowances to Subordinate Forest Dept and Estab.</i> <i>Grain compensation and other allowances</i>		11,400 6,300			7,280 5,000	
<i>Contingencies—</i>		<i>Carriage of tents and records</i> <i>Rents, Rates and Taxes</i> <i>Postage and telegrams</i> <i>Miscellaneous</i>	23,528	2,500 1,500 3,300 5,990	28,300	23,700	2,250 1,250 2,000 5,400	21,000
<i>Charges payable to other Governments, Departments, etc.—</i>		<i>Payment to the Punjab Government for the share of the salary of Chief Conservator and other officers</i>	11,533		13,290	12,000		11,800
		For rounding	...		3,000	3,000		3,000
		Total	1,24,667		1,58,000	1,31,000		1,32,600
		Voted	1,02,992		1,38,800	1,07,840		1,06,400
		Non-voted	21,675		19,200	23,160		26,200

9.—REGISTRATION.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Establishment—</i>	15	<i>DISTRICT CHARGES.</i> <i>Clerks at varying rates from Rs. 20 to Rs. 64.</i>		7,176			6,888	
	5	<i>Servants at Rs. 13 and Rs. 14</i>		792			792	
		Leave Salary	7,875	...	7,968	8,050	92	7,772
<i>Allowances, honoraria, etc.—</i>		<i>Commission to Sub-Registrars</i> <i>Travelling and other allowances</i>		14,800 720			12,304 400	
<i>Contingencies—</i>		<i>Contract Contingencies</i>	14,516		15,520	12,650		12,704
		For rounding	840		350	900		315
		Total (Voted)	23,231		24,000	21,000		21,000

Irrigation Revenue Account.

14.—INTEREST.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Interest on Debt (Non-voted)</i>	9,50,798	9,51,000	9,60,000	9,72,000

22.—GENERAL ADMINISTRATION.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
<i>Salary of the Chief Commissioner (4,000) plus 6,000 leave salary plus fixed travelling allowance at Rs. 250 per mensem</i>		69,059	54,000	54,000	54,000
<i>Staff and Household of the Chief Commissioner</i>	22A	3,000	3,000	3,000	3,000
<i>Samptuary Allowance of ditto</i>	22B	38,657	34,000	40,000	48,000
<i>Tour Expenses</i>	22C	12,000	12,000	12,000	12,000
<i>Civil Secretariat</i>	22D	27,310	29,000	29,000	31,000
<i>Revenue (Financial) Commissioner</i>	22E	1,83,771	2,18,000	2,06,000	1,85,000
<i>District Administration</i>	22E	1,31,875	1,38,000	1,33,000	1,31,000
<i>Local Fund Audit</i>	22F	13,26,833	14,95,000	13,42,000	12,44,000
		...	...	...	14,000
Total		17,91,505	19,83,000	18,19,000	17,22,000
Voted		13,90,948	15,82,000	13,74,000	12,62,000
Non-voted		4,00,557	4,01,000	4,45,000	4,60,000

DETAILED ACCOUNT No. 22A.—STAFF AND HOUSEHOLD OF THE CHIEF COMMISSIONER.								
	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	l.s.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—	1	Personal Assistant to Chief Commissioner (600 to 2,500)		8,400			9,600	
		Leave salary		1,000			1,000	
Pay of Establishment—	1	Indian Assistant (300—40—850)		7,320			7,920	
		Leave salary	13,954	730		10,400	780	
Pay of Establishment—	2	Clerks at varying rates from Rs. 120 to Rs. 295			17,450	8,050		19,300
	22	Servants at varying rates from Rs. 14 to Rs. 35	7,601	998			4,980	
Allowances, honoraria, etc.—			412		998	998	4,320	
		Pushta Allowance		1,200			...	
		Furniture Allowance		3,590			3,590	
Contingencies—		Travelling and other Allowances		5,235			10,540	
		Miscellaneous	8,492		10,025	9,680		14,130
		For rounding	8,198		5,858	10,874		5,288
		Total	38,657		34,000	40,000		(a) 48,000
		Voted	24,703		23,400	29,600		37,400
		Non-voted	13,954		10,600	10,400		10,600

DETAILED ACCOUNT No. 22B.—TOUR EXPENSES.

		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Contingencies—	1	Maintenance and repairs of Camp equipment, etc.		3,500		3,300	
	2	Transfer between Government Houses		2,000		2,000	
	3	Motor car charges including purchase and insurance		6,000		8,000	
	4	Special trains, haulage of saloon and other incidental charges connected with the tour		15,000		15,000	
	5	Miscellaneous		2,490		2,490	
	For rounding		-290		-290		
	Total Voted	27,310		29,000	29,000		31,000

DETAILED ACCOUNT No. 22 A.—CIVIL SECRETARIAT.

	Existing strength.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—	2	Secretaries to Chief Commr. (1,000 to 2,500).		52,100			56,400	
	2	Assistant Secretaries to Chief Commissioner (500—850).	38,075	11,680	63,780	49,200	12,140	68,540
Pay of Establishment—	34	Registrar, Superintendents and clerks at varying rates from Rs. 30 to Rs. 600	6,776	73,168		10,900	53,100	
	27	Servants at varying rates from Rs. 12 to Rs. 35		10,320			5,244	
		Temporary Establishment		2,168			2,168	
		Leave Salary		...			6,000	
Allowances, honoraria, etc.—		Travelling Allowance	80,416	13,000	85,656	83,768	4,800	66,512
		Hill Journey Allowance		7,000			4,500	
		Compensation for Dearness of Food		1,708			844	
		Language allowance		1,200			...	
Contingencies—		Local allowance	19,596	2,400	25,308	19,100	...	10,144
		Contract Contingencies		27,670			24,500	
		Purchase of Books and Periodicals		7,500			6,750	
		Hill Journey Charges		1,500			1,350	
	Miscellaneous		6,500			7,528		
	For rounding	38,908		43,170	43,378		40,128	
	Total	1,83,771		2,16,000	2,06,000		(b) 1,85,000	
	Voted	1,45,696		1,65,900	1,56,800		1,28,600	
	Non-voted	38,075		52,100	49,200		56,400	

(a) The increase is due to the transfer of some clerical and menial posts from Civil Secretariat to this head.

(b) The decrease is due to the abolition of certain clerical posts and the transfer of some clerical and menial posts to the Staff and Household establishments of the Chief Commissioner and to the Office of Inspecting Officer Frontier Corps.

DETAILED ACCOUNT NO. 22-D.—REVENUE COMMISSIONER.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	<i>Revenue Commissioner (3,000)</i>		36,000			36,000	
	1	<i>Personal Assistant to Revenue Commissioner (250—30—850)</i>		3,600			4,200	
<i>Pay of Establishment—</i>	42	<i>Superintendents, clerks, etc., at varying rates from Rs. 40 to Rs. 575</i>	35,968		39,600	36,600		42,200
	28	<i>Servants, at varying rates from Rs. 14 to Rs. 17</i>		60,018			62,676	
		<i>Temporary Establishment</i>		4,848			4,848	
				1,080			1,080	
<i>Allowances—</i>		<i>Lump deduction on account of reduction of Establishment</i>		...			-6,000	
		<i>Travelling Allowance</i>	66,882		65,976	65,900		62,604
<i>Supplies and Services—</i>		<i>Hill Journey and other Allowances</i>		5,000			4,600	
<i>Contingencies—</i>			10,915		11,200	9,700		9,900
		<i>Contract Contingencies</i>		18,000			16,200	
		<i>Miscellaneous</i>		3,250			2,490	
			18,610		21,250	20,800		18,690
		<i>For rounding</i>			-26			-394
		TOTAL	1,31,875		1,38,000	1,33,000		1,31,000
		<i>Voted</i>	95,907		1,02,000	96,400		95,000
		<i>Non-voted</i>	35,968		36,000	36,600		36,000

DETAILED ACCOUNT NO. 22-E.—DISTRICT ADMINISTRATION.

	Existing strength.	GENERAL ESTABLISHMENT.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	16	<i>Deputy and Assistant Commissioners—(600—2,500)</i>		2,10,600			2,89,200	
	22	<i>Extra Assistant Commissioners—(250—30—850)</i>		1,39,680			1,09,560	
		<i>Temporary Extra Assistant Commissioners</i>		25,200				
		<i>Leave salary</i>		27,000			2,000	
				14,000				
		<i>Revision of pay of Provincial Services on the lines of the Punjab</i>			85,000			
		<i>Provision for the creation of 5 permanent posts and 5 temporary posts of Extra Assistant Commissioners at Rs. 300 per mensem each</i>			86,000			
			2,44,001		4,87,480	2,83,000		4,00,780
			2,02,862			1,50,000		
<i>Pay of Establishment—</i>	194	<i>Clerks, accountants, etc., at varying rates from Rs. 20 to Rs. 240</i>		1,97,786			1,32,072	
	10	<i>Baliffs and Nazirs</i>					8,520	
		<i>Provision for additional establishment for the new courts of the Assistant Commissioner at Mardan (Peshawar District)</i>		564				
	141	<i>Servants, at varying rates from Rs. 12 to Rs. 45</i>		25,244			23,760	
		<i>Temporary Establishment</i>		15,560			12,979	
		<i>Leave salary</i>		20,000			10,000	
			1,92,851		2,63,104	1,97,000		1,87,331
		Total carried over	4,39,714		7,50,584	6,30,000		(a)5,88,081

(a) The decrease under salaries and establishment is due to retrenchments effected by the Chief Commissioner.

DETAILED ACCOUNT NO. 22-E. - GENERAL ADMINISTRATION—DISTRICT ADMINISTRATION—*contd.*

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENT— <i>contd.</i>							
	Brought forward	6,39,714		7,50,584	6,30,000		5,88,091
<i>Allowances, hono- raria, etc.—</i>	Travelling allowance		1,04,000			76,000	
	Compensation for dearness of food		12,000			4,000	
	Duty allowance		7,200			...	
	Local and other allowance		7,200			...	
	Pushta allowance	1,27,823	10,800	1,41,200	1,03,800	...	80,000
<i>Supplies and Services— Contingencies—</i>	Rewards			...	100		100
	Contract Contingencies		1,48,300			1,26,550	
	Rents, Rates and Taxes		3,160			2,439	
	Books and Periodicals		3,520			3,168	
	Telephone Charges		1,200			2,960	
	Other Contingent Expenditure		56,772			89,148	
	Purchase of Tents	2,36,490	6,300	2,18,252	2,39,900	5,670	2,21,925
	For rounding						+ 84
	Total General Establishment	10,04,027		11,10,036	9,73,800		(a) 8,98,200
<i>Pay of Estab- lishment—</i>	Existing Strength.						
	SUB-DIVISIONAL ESTABLISHMENT.						
	51	Tahsildars, etc., at varying rates from Rs. 100 to Rs. 300		1,17,380		1,05,900	
		Leave Salary		12,000		13,980	
	39	Accountants, clerks, etc., at varying rates from Rs. 30 to Rs. 40		11,640		60,364	
	252	Servants at varying rates from Rs. 12 to Rs. 32		57,608		16,500	
	Temporary Establishment	2,04,472		1,98,428	2,02,000	1,96,734	
<i>Allowances, hono- raria, etc.—</i>	Travelling and other Allowances	61,673		86,719	60,600		46,800
	<i>Contingencies—</i>						
	Contingencies	23		45			
	Rounding						+ 68
	Total Sub-Divisional Establishment	2,66,168		2,95,392	2,62,600		(b) 2,43,600
<i>Pay of Estab- lishment—</i>	General Strength.						
	STAFF TREASURY ESTABLISHMENT.						
	30	Establishment at varying rates from Rs. 13 to 180		936		27,912	
	Contract money on account of Establishment		16,518		12,558		
				17,454	43,200		40,470
<i>Allowances, hono- raria, etc.—</i>	Travelling allowances					480	
	Compensation for dearness of food				900	100	
<i>Contingencies—</i>	Contingencies			546	5,500		580
	For rounding						5,500
	Total Treasury Establishment			18,000	49,600		+ 50
							46,600

(a) Decrease under allowances under General Establishment is due to the retrenchments effected by the Chief Commissioner.
(b) Decrease under Sub-Divisional Establishment is due to the retrenchments effected by the Chief Commissioner.

DETAILED ACCOUNT No. 22-E — GENERAL ADMINISTRATION — DISTRICT ADMINISTRATION — *contd.*

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	OTHER ESTABLISHMENT.						
<i>Pay of Establish- ment—</i>	Record Room Establishment		7,560			7,560	
	Toll Bar Establishment		1,800			...	
	Staging Bunglow Establishment		9,229			9,241	
	Encasing ground Establishment		96			96	
	Ferry Establishment		5,928			5,376	
		15,197		24,013	21,297		22,273
<i>Allowances Hono- raria, etc.—</i>	Travelling allowances		25			20	
	Compensation for Dearness of Food		3,764			1,260	
		4,267		3,789	1,965		1,280
<i>Contingencies—</i>	Petty constructions repairs		21,100			15,138	
	Contingencies		15,148			12,374	
	Pay of menials		7,074			4,300	
		36,234		43,322	32,338		31,812
	For rounding			+26			+35
	Total other Establishment	55,438		71,150	55,600		55,400
	For rounding			+422	+400		+200
	Total District Administration	13,25,833		14,95,000	13,42,000		12,44,000
	Voted	10,81,832		12,46,600	10,59,000		9,52,800
	Non-voted	2,44,001		2,48,400	2,83,000		2,91,200

DETAILED ACCOUNT No. 22-F — GENERAL ADMINISTRATION — LOCAL FUND AUDIT ESTABLISHMENT.

<i>Establishment charges payable to other Gov- ernment De- partment etc.—</i>	Share of cost of Local Fund Audit Establish- ment . . . . .	...	...	...	...	...	13,550
	For rounding						+450
	TOTAL						(a) 14,000

24.—ADMINISTRATION OF JUSTICE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
LAW OFFICERS	24A	23,068	25,000	31,000	29,000
JUDICIAL COMMISSIONER	24B	84,277	72,000	80,000	79,000
CIVIL AND SESSIONS COURTS	24C	3,26,936	3,44,000	3,25,000	4,30,000
CRIMINAL COURTS	24D	43,400	51,000	50,000	57,000
TOTAL		4,77,681	4,92,000	4,86,000	5,95,000
Voted		3,27,552	3,63,000	3,61,000	4,23,000
Non-voted		1,50,129	1,29,000	1,25,000	1,72,000

(a) This a new charge on the Province on account of Audit work carried out by the Punjab Audit Establishment.

DETAILED ACCOUNT No. 24A.—LAW OFFICERS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
LAW OFFICERS.								
Allowances and honoraria, etc.—	3	Allowances and Fees		5,400			5,400	
		Travelling Allowance		2,400			4,320	
			22,842		7,800	10,200		9,720
Contingencies—		Contingencies			300	300		300
		Charges for conducting Government suits						
Allowances and honoraria, etc.—		Pleaders fees	92		16,000	19,800		18,500
Contingencies—		Other charges	134		300	300		300
		For rounding			+600	+400		+150
		Total (Voted)	23,068		25,000	31,000		29,000

DETAILED ACCOUNT No. 24B.—JUDICIAL COMMISSIONER.

Pay of Officers—	1	Judicial Commissioner (3,250)		36,000			39,000	
	1	Registrar (250-30-850)		4,500			4,200	
		Leave salary					6,500	
			50,718				700	
Pay of Establishment—	12	Clerks, Translators, etc., at varying rates from Rs. 40 to Rs. 240	3,850		40,500	42,250		50,400
	11	Servants, 2 at Rs. 17 and the rest at Rs. 14		16,410		3,500	16,572	
		Temporary Establishment		1,920			1,920	
		Leave salary					1,608	
			15,735		18,360	18,000		20,100
Allowances, honoraria, etc.—		Travelling Allowance		2,200			1,760	
		Local and other Allowances		3,200			120	
			3,989		5,400	5,750		1,880
Contingencies—		Contract Contingencies		5,500			4,950	
		Audited Contingencies		2,150			2,000	
		For rounding	9,985		7,650	10,250		6,950
					+30	+250		-330
		TOTAL	84,277		72,000	80,000		79,000
		Voted	33,559		32,800	37,750		33,500
		Non-voted	50,718		39,200	42,250		45,500

DETAILED ACCOUNT No. 24C.—CIVIL AND SESSIONS COURTS.

	Existing strength.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—	3	Divisional Judges, 3 (1,000 to 2,500)		81,600			88,200	
		Leave salary		7,800			6,100	
	1	Temporary Divisional Judge, 1		3,820			1,350	
	5	District Judges, 3 (600—2,500), 2 (250—30—850)		34,600			28,800	
	5	Judicial Extra Assistant Commissioner (250—30—850)					40,320	
		Leave Salary		3,500			24,040	
	8	Munsiffs at varying rates from Rs. 200 to Rs. 300		21,480			3,000	
		Revision of pay of Munsiffs					2,000	
			99,411		1,52,880	82,600	22,650	27,520
Pay of Establishment—	79	Clerks of Court, Translators, Readers, Clerks, etc., at varying rates from Rs. 20 to Rs. 160	64,650			82,600		1,26,100
		Leave Salary		62,340		67,300		1,18,600
	39	Servants at varying rates from Rs. 12 to Rs. 20		5,424			68,820	
	74	Process Servers (Bailiffs, Nazirs, etc.), at varying rates from Rs. 17 to Rs. 110		24,144			5,028	
	202	Peons at Rs. 14 and Rs. 13		33,936			6,540	
		Temporary Establishment	1,33,984		1,27,056	1,25,504		1,40,108
Allowances, honoraria, etc.—		Travelling allowance		18,115			15,272	
		Compensation for dearness of food		10,900			3,502	
		Local allowance		6,600				
		War allowance	29,034		35,615	22,786		48,774
Contingencies—		Contract Contingencies		18,850			16,970	
		Section-writing		300			315	
		Defence of pauper persons accused of capital offences		400			4,397	
		Other Contingent Expenditure		3,788			4,698	
		Judicial Record Room Charges	19,957		28,368	27,196		26,380
		For rounding		1,212	+81	386		-42
		TOTAL	3,26,936		3,44,000	3,25,000		(a) 4,30,000
		Voted	2,27,525		2,54,600	2,42,400		3,03,900
		Non-voted	99,411		89,400	82,600		1,26,100

(a) The increase is due to the provision for more highly paid officers and for leave salaries and also for revision of Munsiffs' pay on the lines of the Punjab scale.

DETAILED ACCOUNT No. 24-D.—CRIMINAL COURTS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Establishment—</i>	25	JUDICIAL ESTABLISHMENT. Readers, Clerks, and Moharirs of Honorary Magistrates at varying rates from Rs. 30 to Rs 110		13,380			12,096	
	19	Servants at varying rates from Rs. 13 to Rs. 14		3,168			3,012	
<i>Allowances and honoraria, etc.—</i>		Travelling allowance	10,274		16,548	15,100		15,108
		Compensation for dearness of food					6,400	
<i>Contingencies—</i>		Expenses of Jirgas	...	34,200	...	8,316	33,100	6,708
		Fees for conducting post mortem and other medical legal Examination.		550			1,450	
		Contingencies		...			670	
		For rounding	33,126		34,750 -298	26,784 -200		35,120 +64
		Total Criminal Courts (Voted)	43,400		51,000	50,000		67,000

25.— JAILS AND CONVICT SETTLEMENTS.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
JAILS	25-A	6,18,589	5,15,000	5,78,000	5,88,000
JAIL MANUFACTURES.	25-B	27,600	43,000	40,000	45,000
Total	...	6,46,189	5,58,000	6,18,000	6,33,000
Total { Voted	...	6,41,443	5,53,000	6,04,000	6,08,000
Non-voted	...	4,746	5,000	14,000	27,000

DETAILED ACCOUNT No. 25-A.—JAILS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	5	Superintendents 1 (600—2,100), 4 (75—150)	4,746		5,400 900	14,346 900		26,700 900
	<i>Pay of Establishment—</i>	387	Jailors and Warders at varying rates from Rs. 4 to Rs 450	1,803	70,258			1,03,068
		For revision of pay of Jailors and warders		48,440			...	
		Appointment of 6 additional Warders		...			1,620*	
	8	Sub-Assistant Surgeons, Clerks, Compounders and Dressers at varying rates from Rs. 20 to Rs. 170		15,612			14,176	
	12	Matrons and servants at varying rates from Re. 1 to Rs. 20		1,296			2,400	
		Temporary establishment		...			15,160	
		Leave Salary		...			5,400	
			1,34,491		1,35,606	1,32,374		1,41,824
<i>Allowances, honoraria, etc.—</i>		Travelling allowance		1,800			2,264	
		Assistant Surgeon		...			...
		Allowance to Sub-Assistant Surgeons and Compounders		960			1,440	
		Increase in allowances to the Compounder at the Dera Ismail Khan Jail		...	900		...	24*
		Pu-hu Allowance		6,078			3,646	
		Compensation for dearness of food.	17,498		9,738	8,630		7,374
<i>Supplies and Services—</i>		Rations		2,28,500			2,54,650	
		Medicines and Hospital equipment		17,250			18,000	
		Clothing		44,700			60,950	
		Miscellaneous Supplies		20,985			22,335	
		Charges for Livestock, Tools and Plant		7,000			6,500	
			4,12,503		3,18,435	3,79,875		3,68,435
<i>Contingencies—</i>		Charges for moving prisoners		10,400			10,500	
		Contract Contingencies		32,100			28,900	
		Rents, Rates, etc.		1,800			750	
		Other Contingent expenditure		600			1,100	
			31,324		44,900	41,270		41,250
<i>Charges payable to other Governments, Departments, etc.—</i>		Maintenance of prisoners sent for confinement to the Jails of the other Provinces	16,224		...			...
		Rounding			+21	+605		+1,517
		TOTAL	6,18,589		5,15,000	5,78,000		6,88,000
	Voted	6,13,843		5,09,600	5,63,654		(a) 5,61,300	
	Non-voted	4,746		5,400	14,346		(a) 26,700	

(a) This increase is due to the provision for one whole-time Superintendent for Peshawar Jail and to more provision for rations and clothing owing to increase in jail population.

DETAILED ACCOUNT No. 25-B.—JAIL MANUFACTURES.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Estab- lishment— Supplies and Services— Contingencies—</i>	Paper-makers, Weavers, and Dyers (from Rs. 6 to Rs. 9)	191		252	252		252
	Purchase of Raw Materials	23,943		39,500	35,776		40,000
	Miscellaneous	3,466		3,000	4,224		4,500
	For rounding	...		248	-252		+248
	Total (Voted)	27,600		43,000	40,000		45,000

26—POLICE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
SUPERINTENDENCE	26A	95,350	1,00,000	92,200	92,000
DISTRICT EXECUTIVE FORCE	26B	25,65,201	28,51,000	27,22,000	25,69,000
CRIMINAL INVESTIGATION DEPARTMENT	26C	1,01,415	1,17,000	1,08,000	1,57,000
SPECIAL POLICE	26D	22,60,526	23,95,000	20,83,400	22,91,000
RAILWAY POLICE	26E	1,05,582	1,01,100	95,300	98,000
CATTLE POUNDS	26F	3,329	3,700	3,500	3,600
MISCELLANEOUS		1,936	1,700	1,700	1,530
	For rounding	...	-500	-200	-130
	TOTAL	51,33,139	55,69,000	51,07,000	51,55,000
	Voted	48,22,662	51,28,000	47,96,000	47,80,400
	Non-voted	3,10,477	4,41,000	3,11,000	3,74,600

DETAILED ACCOUNT No. 26A.—SUPERINTENDENCE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Pay of Officers—</i>	1	Inspector-General (2,250) + Exchange Compensation Allowance 1,667	...	35,566			28,667	
	1	Personal Asstt. to Inspector General (600 to 1,000) Leave Salary	47,541	16,200	51,766	45,500	12,000	43,700
<i>Pay of Estab- lishment—</i>	11	Clerks at varying rates from Rs. 35 to Rs. 260	...	...	...	...	3,033	...
	17	Servants, at varying rates from Rs. 14 to Rs. 18-8	19,830	3,576	19,896	19,000	13,800	3,986
<i>Allowances, hono- raria, etc.—</i>		Travelling Allowance	...	3,500			2,160	17,786
		Pushtu Allowance	...	1,200			...	166
		Compensation for dearness of food	...	500			3,000*	...
<i>Supplies and services—</i>		Clerical Allowance	...	...			416	...
		House rent and other allowances	4,433	1,512	6,712	3,100	...	6,742
<i>Contingencies—</i>		Rewards	4,153	...	...	...	...	...
		Contract Contingencies	...	8,000			7,200	...
		Rents, Rates and Taxes	...	3,000			2,700	...
		Telephone charges	...	9,774			14,400	...
		Other Contingent Expenditure	...	1,000			900	...
	For rounding	19,388		21,774	24,579		25,200	
				-148	+21		-428	
	TOTAL	95,350		1,00,000	92,200		92,000	
	Non-voted	47,541		52,966	45,500		43,700	
	Voted	47,809		47,034	46,700		48,300	

DETAILED ACCOUNT No. 26B.—DISTRICT EXECUTIVE FORCE.

	Existing strength.	DISTRICT POLICE.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	5	Superintendents, (725—1,600) I (D. A. 100)		51,900			51,000	
	6	Deputy Superintendents, (varying from 200 to 700)		12,300			9,000	
		Revision of pay of Deputy Superintendents on the lines of the Punjab		45,300			39,900	
	6	Assistant Superintendents (450—925) Leave Salary		9,600			...	
			41,100			36,900		
			9,000			2,000		
			5,000			4,000		
			68,022		1,74,200	93,000		1,45,800
			83,686		62,000			
		Total carried over	1,51,708		1,74,200	1,55,000		1,45,800

DETAILED ACCOUNT No. 26-B.— P.— DISTRICT EXECUTIVE FORCE — *concl'd.*

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Establishment—</i>	189	Brought forward Executive Subordinates at varying rates from Rs. 80 to Rs. 300.	1,51,708		1,74,200	1,55,000		(*)1,45,800
	5,123	Constabulary (at varying rates from Rs. 18-8 to Rs. 40)		3,10,120			2,66,040	
	1	Servant		12,71,238			14,15,950	
	1	Armourer (60)		1,410			870	
		Other Police		710			720	
		Leave salary		67,703			76,424	
<i>Allowances, honoraria, etc.—</i>		Horse and Camel Allowances	16,53,960		16,51,191	17,70,703		17,85,004
		Conveyance and Bicycle Allowances		75,960			75,960	
		<i>Pusthu allowance</i>		50,288			47,388	
		Travelling Allowances		7,200			...	
		Compensation for dearness of food		1,18,950			92,120	
		Local Allowance		1,50,500			50,166	
		House rent and other allowances		40,000			...	
		Clerical Allowance		2,91,200			14,788	
<i>Supplies and Services—</i>		Horse and Foot Equipment	5,10,977		7,92,078	3,49,378		2,88,922
		Cost of uniform, Horse and Sadalary to D. S. P.		14,752		14,752	12,055	
		Clothing					900	
		Rewards		1,06,200		76,200	85,788	
		Petty Construction and Repairs		12,850		9,200	11,565	
		Cost arms and ammunition supplied by Government Arsenal		21,000		17,000	18,900	
<i>Contingencies—</i>		Contract contingencies	1,30,905		1,54,802	2,00,000	(b)25,000	1,54,208
		Rents, Rates and Taxes					58,400	
		Other Contingent expenditure					1,570	
		Cost of Railway Warrants					5,530	
		Carriage of Constabulary, Escorts, etc.					36,300	
		Telephone charges					10,800	
<i>Establishment charges, etc., payable to other Governments—</i>		Contribution payable to the Punjab Government on account of <i>pro rata</i> share of the cost of the Phillour Training School	1,18,351		1,23,390	1,14,345		1,13,950
		Do. on account of the Finger print Bureau, Phillour			10,000			15,000
					5,000	15,643		6,000
		For rounding			+339	-221		+116
		TOTAL	25,65,901		28,51,000	27,22,000		25,09,000
		Voted	24,97,879		27,41,800	26,29,000		24,16,100
		Non-voted	68,022		1,09,200	93,000		92,900

DETAILED ACCOUNT No. 26C.— CRIMINAL INVESTIGATION DEPARTMENT.

	Existing strength.		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Assistant Inspector-General of Police in charge C. I. D. (600—1,600) and Allowances for work in connection with Intelligence Bureau Peshawar		12,600				19,375
	2	Deputy Superintendent, 2 (200 to 750) Allowance (75)		6,300				3,000
		Leave Salary	10,890	1,000				9,400
<i>Pay of Establishment—</i>			6,638		19,900	17,100		32,775
	23	Executive Subordinates at varying rates from 80 to 300.		39,480				47,340
	32	Constabulary (at varying rates from Rs. 18-8 to Rs. 40)		8,532				11,880
<i>Allowances, honoraria, etc.—</i>		Leave Salary	43,650		51,012	50,700		3,000
		Travelling Allowance		16,360				15,488
		Criminal Investigation Allowance		11,304				12,840
<i>Supplies and Services—</i>		House rent and other allowances	35,932		38,732	32,600		9,460
		Clothing		560				576
		Rewards		3,000				17,700
<i>Contingencies—</i>		Fort equipments		70				72
		Contract contingencies	1,193		3,630	3,630		
		Miscellaneous		3,500				5,650
			3,112		3,632	3,550		120
		For rounding			+94	+420		
		TOTAL	1,01,415		1,17,000	1,08,000		(c)1,57,000
		Voted	90,525		1,03,400	1,08,000		1,06,000
		Non-voted	10,890		13,600	...		51,000

(a) The decrease is due to vacancies in the number of officers' posts and to reduction in the number of Deputy Superintendents.
 (b) Previously supplied free by Arsonals which now require payment from Civil Funds.
 (c) The increase is due to the amalgamation of the Intelligence Bureau formerly under 29—Political with the Criminal Investigation Department. The expenditure on the Bureau is non-voted.

DETAILED ACCOUNT No. 26D.—SPECIAL POLICE.

	Existing strength	FRONTIER CONSTABULARY.	Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of Officers—	1	Commandant (2,000) + Exchange Compensation Allowance Rs. 1,056		28,312			25,056	
	7	District Officers 1 (1,650), 1 (1,550) 1 (1,475), 1 (1,300), 1 (1,400) 1 (1,075), 1 (775)		99,000			1,10,700	
	6	British Officers, 1 (1,550), 1 (1,200), 2 (775), 2 (675)		64,080			30,000	
	4	Assistant District Officers, 2 (850), 1 (925), 1 (825)		41,400			12,065	
		Leave Salary		22,000			21,000	
			1,84,024		2,54,792	1,72,800	1,000	(a) 1,99,821
Pay of Establishment—	4,496	Risaldars, Jemadars and others at varying rates from Rs. 15 to Rs. 250		11,92,104			11,99,885	
	72	Clerks at varying rates from Rs. 25 to Rs. 180		15,454			33,800	
	76	Servants, and artificer at varying rates from Rs. 12 to 45		8,424			2,920	
		Medical Establishment at varying rates from Rs. 13 to 92-8		8,012			19,344	
		Leave salary		34,940			...	
			11,81,018		12,58,944	11,97,600	...	12,55,949
Allowances—		Travelling Allowance		25,200			36,480	
		Pushtu allowance		10,800			...	
		Compensation for dearness of food		91,068			81,000	
		Good-conduct Allowance		30,000			...	
		Allowances to Shopkeepers		6,960			...	
		Ration Allowance		2,95,860			(b) 3,41,352	
		Clerical Allowance		...			5,520*	
		Other Allowances		1,10,921			...	
			5,38,370		5,70,809	4,03,375	...	4,14,352
Supplies and Services—		Clothing		96,732			1,14,134	
		Horse Equipment		5,610			5,120	
		Bandoliers		3,389			3,934	
		Kit Money		87,574			68,828	
		Masketry Prizes		1,240			1,967	
		Cost of arms and ammunition supplied by Government arsenal		...			(c) 1,20,000	
			2,66,079		1,94,545	1,90,560	...	3,13,988
Contingencies—		Rents, Rates and Taxes		8,420			2,287	
		Contract contingencies		1,07,822			96,149	
		Medical contingencies		...			...
		Other charges		...			11,255	
			1,41,035		1,16,242	1,19,065	...	1,09,691
		For rounding			-332			+204
		TOTAL	22,80,526		23,95,000	20,83,400		22,94,000
		Voted	20,62,026		21,29,408	19,10,600		21,07,000
		Non-voted	1,84,024		2,65,592	1,72,800		1,87,000

DETAILED ACCOUNT No. 26-E.—RAILWAY POLICE.

	Existing strength	RAILWAY POLICE.						
Pay of Establishment—	6	Executive subordinates at varying rates from Rs. 80 to 220		10,440			10,260	
	188	Constabulary varying from Rs. 18-8 to Rs. 40		43,392			54,372	
	33	Chowkidars at Rs. 14		5,544			5,544	
			65,950		59,376	67,000		70,176
Allowances and Honoraria—		Travelling allowance		3,450			4,960	
		Compensation for dearness of food		7,092			2,300	
		Other allowance		12,384			216	
		Clerical Allowance		...			600*	
			15,797		22,926	10,016		8,076
Supplies and Services—		Clothing		3,695			3,326	
		Rewards		200			180	
		Foot equipment		...			420	
			4,625		3,895	4,360		3,926
Contingencies—		Contract Contingencies		1,420			1,580	
		Rents, rates and taxes		7,111			7,111	
		Other contingencies		1,065			540	
			11,918		9,596	8,841		9,231
		For rounding			-93	-17		+191
		Total (voted)	1,05,582		1,01,100	96,300		98,000

(a) The decrease is due to the amalgamation of the posts of Commandant, Frontier Constabulary, and the District Officer, Peshawar, less provision for British Officers and Compensation for dearness of food and the abolition of two Infantry Companies.

(b) This includes Rs. 20,000 for grain compensation allowance.

(c) Please see footnote (b) on previous page.

DETAILED ACCOUNT No. 26F.—CATTLE POUNDS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CATTLE POUNDS.								
<i>Pay of Establishment—</i>	72	Allowances to clerks (varying from Re. 1 to Rs. 20)		2,160			3,099	
	43	Allowances to servants (varying from Rs. 2 to 3)		646			1,118	
<i>Allowances and honoraria—</i>		Compensation for dearness of food	2,564		2,808	2,950		3,204
<i>Contingencies—</i>		Miscellaneous charges	26		20	20		6
		Pay of menials		400				
			739	468	868	330		660
		For rounding			+ 4			+ 50
		Total (Voted)	3,329		3,700	3,800		3,800

28.—ECCLESIASTICAL.

	Actuals, 1921-22	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Ecclesiastical Establishments</i>	69,035	92,200	72,800	85,000
<i>Cemetery Establishment</i>	4,593	4,800	4,200	5,000
<i>Total</i>	<i>73,628</i>	<i>97,000</i>	<i>77,000</i>	<i>90,000</i>

29.—POLITICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Political Agents</i>	6,87,008	7,91,000	6,74,000	8,18,000
<i>Watch and Ward Trans-Frontier (N.-W. F.)</i>	37,14,884	43,09,000	55,85,000	84,20,000
<i>Political Subsidies</i>	12,060	12,000	12,000	12,000
<i>Entertainment of Envoys and Chiefs</i>	4,37,158	3,96,400	3,87,000	3,75,000
<i>Refugees and State Prisoners</i>	9,832	9,000	10,000	10,000
<i>Special Political Expenditure in Waziristan</i>	...	(a) 60,45,000	...	...
<i>Miscellaneous</i>	2,34,807	2,88,600	3,73,000	4,26,000
<i>Total</i>	<i>50,95,749</i>	<i>1,18,51,000</i>	<i>70,41,000</i>	<i>1,00,61,000</i>

(a) The expenditure in Revised 1922-23 and Budget 1923-24 amounting to Rs. 25 and 39 lakhs respectively is distributed under the respective heads of account.

30.—SCIENTIFIC DEPARTMENTS.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
		MUSEUMS.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Establishment—</i>	1	Curator (70—4—110)		1,031			1,080	
	4	Servants (15 to 20)		804			804	
		Temporary Establishment	2,159	672			672	
					2,508	2,300		2,556
<i>Allowances, honoraria, etc.—</i>		Grain Compensation Allowance	485		300	250		300
<i>Contingencies—</i>		Contingencies	674		4,114	1,450		3,893
		Rounding			+78			+251
		Total (Voted)	3,268		7,000	4,000		7,000

31.—EDUCATION.

	Detailed Account No.	Actuals,	Budget Estimate,	Revised Estimate,	Budget Estimate,
		1921-22.	1922-23.	1922-23.	1923-24.
		Rs.	Rs.	Rs.	Rs.
UNIVERSITY	31 A	1,89,875	1,33,000	1,29,000	1,32,000
SECONDARY	21 B	3,10,232	3,18,900	3,15,000	3,51,000
PRIMARY	31 C	5,76,383	6,66,000	5,14,000	5,35,000
SPECIAL	21 D	...	34,000	18,000	8,500
GENERAL	31 E	1,36,891	1,54,000	1,29,000	1,39,500
	TOTAL	12,13,381	13,05,000	11,05,000	11,66,000
	Voted	11,52,260	12,37,000	10,55,000	10,99,000
	Non-voted	61,121	68,000	50,000	67,000

DETAILED ACCOUNT NO. 31A.—UNIVERSITY—GOVERNMENT PROFESSIONAL COLLEGES.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
		GOVERNMENT PROFESSIONAL COLLEGES	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Principal 1 (400—50—1,250)					14,400	
	2	Professor 250—25—600; Leave salary					3,300 1,800 900	
<i>Pay of Establishment—</i>	9	Teachers and clerks 3 (120—8—160), 4 (70—4—110), 2 (40—3—64)	25,844	18,624	13,800	6,400	9,480	26,400
	15	Servants at varying rates from Rs. 12 to Rs. 15		2,556		7,530	2,556	
		Leave salary		1,800			1,000	
			18,469		22,980	22,000		13,036
<i>Allowances, honoraria, etc.—</i>		Travelling allowance		1,200			960	
		Other Allowances		480			480	
		Stipends		18,500			15,500	
		Compensation for dearness of food		370			330	
			26,832		20,550	15,600		17,270
<i>Contingencies—</i>		Contract contingencies		5,000			3,878	
		Audited contingencies		2,789			2,073	
			11,791		7,789	9,000		5,951
<i>Grant in aid, Contribution and Donations.</i>		Grants in aid to colleges	1,06,889		67,000	67,500		68,700
<i>Establishment charges payable to other Governments Department—</i>		Contribution payable to the United Provinces Government for the training of students in the Roorkee College			1,000	1,000		1,000
		For rounding			-119			-357
		Total University	1,89,875		1,33,000	1,29,000		1,32,000
		Voted	1,64,031		1,19,200	1,22,600		1,15,800
		Non-voted	25,844		13,800	6,400		16,200

DETAILED ACCOUNT No. 31B.—SECONDARY.

	Existing strength.	GOVERNMENT HIGH SCHOOLS.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rg.	Rs.	Rs.	Rs.
Pay of Officers—	1	Head masters, etc. (400—50—1,250)	...	...	...	...	13,600	...
Pay of Establishment—	99	Leave salary	...	...	...	...	1,500	...
		Masters at varying rates from Rs. 80 to Rs. 240	...	95,808	25,200	12,200	1,04,280	14,100
		Provision for the improvement of the pay and prospects of oriental masters	...	8,130	...	...	9,600	...
	34	Servants, at varying rates from Rs. 12 to Rs. 14	...	6,708	...	...	5,844	...
		Leave salary	...	...	...	...	11,088	...
Allowances, honoraria, etc.—		Allowance to Superintendent, Boarding House.	1,14,373	...	1,10,646	1,23,600	...	1,30,812
		Travelling Allowance	...	1,380	...	...	1,890	...
		Compensation for dearness of food	...	1,575	...	...	1,380	...
			...	1,090	...	...	364	...
Supplies and Services—		Purchase of apparatus, prizes, etc.	11,344	...	4,045	4,300	...	3,614
Contingencies—		Contract contingencies	1,492	...	1,425	2,000	...	2,717
		Rents, Rates and Taxes	...	8,800	...	...	8,054	...
		Cost of Books and Periodicals	...	4,320	...	...	4,200	...
		Office contingent charges	...	1,588	...	...	...	...
			...	60	...	...	...	...
Grants-in-aid, Contributions and Donations—		Maintenance grants to aided Secondary Schools for boys and girls	16,242	...	14,763	13,000	...	12,254
		Equipment grants to Aided Schools	...	1,20,000	...	...	(a) 1,55,000	...
		Building grants	...	5,000	...	...	5,000	...
			...	27,500	...	...	27,500	...
Reserve—		Reserve	1,66,781	...	1,52,500	1,59,500	...	1,87,500
			...	...	10,000	...	...	...
		For rounding	...	...	-579	+400	...	+3
		TOTAL	3,10,232		3,18,000	3,15,000		3,51,000
		Voted	3,10,232		2,92,800	3,02,800		3,36,900
		Non-voted	...		25,200	12,200	...	14,100

DETAILED ACCOUNT No. 31C.—PRIMARY.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Grants-in-aid, Contributions and Donations—				
	...	54,470	...	...
	5,28,023	5,36,704	...	5,12,193
	...	8,328	...	...
	48,360	66,057	...	22,500
	...	+441	...	+367
	5,76,383	6,66,000	5,14,000	5,35,000

DETAILED ACCOUNT No. 31D.—SPECIAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.		Rs.	Rs.
		GOVERNMENT SPECIAL SCHOOLS.				
Pay of Establishment—		8,900	...	3,000	...	...
		1,125	...	195	...	...
		...	10,025	300	...	3,495
Allowances, honoraria—		48	...	80	...	...
		354	...	18	...	...
		20,340	20,742	4,695	...	4,793
Contingencies—		650	...	9,700	...	...
		2,773	...	206	...	206
		...	3,423	1,300	...	+6
		...	-190	...	...	...
		...	4,000	18,000		(b) 8,500

(a) The large increase is due to the increased grants to Secondary Schools admissible under Frontier Educational Code
 (b) The decrease is due to the abolition of certain training classes.

DETAILED ACCOUNT NO. 31-E.—GENERAL.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Director of Public Instruction (1500—50—1,750)		21,000			18,600	
		Leave salary		2,600			2,400	
	5	Inspectors and Inspectresses of schools, and Personal Assistant to Director 1 (400—50—1,250) 1 (400—25—850) 3 (250—25—600)		5,400			13,800	
		Leave salary		38,268			10,800	
				4,000			{ 1,700 800	
<i>Pay of Establishment—</i>	7	District and Assistant District Inspector 7 (120 to 240)	35,277	---	71,268	31,500	---	48,100
	18	Clerks at varying rates from Rs. 40 to Rs. 160	33,651			27,700	16,320	
		Leave salary		14,812			14,184	
				1,500			3,200	
	13	Servants at varying rates from Rs. 12 to Rs. 15		2,258			2,208	
<i>Allowances, hono- raria, etc.—</i>		Travelling allowance	18,357	21,940	18,568	17,100	15,200	35,912
		Tentage and other allowances		272			294	
		Scholarship		26,500	48,712	39,930	28,000	43,494
<i>Contingencies—</i>		Contract contingencies		7,500			6,244	
		Audited contingencies		3,968			3,511	
		Miscellaneous		4,400			2,000	
			15,224		15,866	12,770		11,755
		For rounding			-414			+239
		TOTAL	1,36,891		1,54,000	1,29,000		1,39,500
		Voted	1,01,614		1,25,000	97,500		1,03,000
		Non-voted	35,277		29,000	31,500		36,500

32.—MEDICAL.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT	32A	2,10,463	2,19,000	1,73,000	1,69,000
HOSPITALS AND DISPENSARIES	32B	1,39,151	1,83,700	1,65,200	1,58,000
MEDICAL SCHOOL AND COLLEGES	...	...	2,300	22,800	(a) 26,000
TOTAL		3,49,614	4,05,000	3,61,000	3,53,000
	Voted	2,39,175	2,96,000	2,75,000	2,57,000
	Non-voted	1,10,439	1,09,000	86,000	86,000

DETAILED ACCOUNT NO. 32A.—MEDICAL ESTABLISHMENTS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Chief Medical Officer (650 to 2,100) + Local allowance at (450)		21,000			26,400	
	3	Surgeon Major and Surgeons 4 (650 to 2,100) Local allowance (450)		70,200			53,400	
<i>Pay of Establishment—</i>	1	Civil Surgeon, 1 (800—40—800)		17,400			7,560	
	3	Assistant Surgeons (225—15—450)		18,540			8,100	
		Leave salary		...			3,300	
		Special Pay		2,400			2,400	
	16	Sub-Assistant Surgeons, at varying rates from Rs. 70 to Rs. 175	1,10,439	31,100	1,29,540	{ 86,200 17,500	26,330	1,01,160
	14	Superintendents, Clerks, etc., at varying rates from Rs. 40 to Rs. 450	18,393				18,552	
	7	Servants, at varying rates from Rs. 14		1,632			1,452	
		Leave salary		...			1,700	
		Creation of an extra appointment of Sub-Assistant Surgeon in charge Dera Ismail Khan Civil Hospital		930			...	
			41,181		53,318	39,640		48,084
	Carried over	1,70,013		1,82,858	1,43,440		1,49,244	

(a) The increase is due to provision of Rs. 20,000 made for the contribution to the Punjab Government towards the cost of King Edwards Medical College, Lahore.

DETAILED ACCOUNT NO. 32A.—MEDICAL ESTABLISHMENTS—*contd.*

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.		Rs.	Rs.
Brought forward	1,70,019		1,82,858	1,43,440		1,49,244
<i>Allowances, honoraria, etc.—</i>						
Travelling Allowances		12,915			10,392	
Hill Journey Allowance		1,550			1,550	
Compensation for dearness of food		286			172	
Local and other Allowance		5,400			540	
Scholarships		660			780	
Pushtu allowance		5,490			...	
Honorarium to surgeons		500			500	
	24,377		26,801	22,490		13,874
<i>Contingencies—</i>						
Contract Contingencies		7,602			5,400	
Audited Contingencies		1,460			820	
	16,013		9,062	7,070		6,220
<i>Establishment charges payable to other Govern- ments, Depart- ments, etc.—</i>						
Contribution for Civil Surgeon's Establish- ment	60		60	60		60
For rounding			+219			-398
TOTAL	2,10,463		2,19,000	1,73,000		(a)1,69,000
Voted	1,00,024		1,10,400	87,000		83,500
Non-voted	1,10,439		1,08,600	86,000		85,500

DETAILED ACCOUNT NO. 32B.—HOSPITALS AND DISPENSARIES.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>Pay of Officers—</i>	12	Assistant Surgeons (225—15—450)	11,255	46,560	32,000	49,860
<i>Pay of Establish- ment—</i>	124	Sub-Assistant Surgeons, Compound- ers and Dressers (at varying rates from Rs. 12 to 175)		72,503		63,911
	15	Servants (at varying rates from Rs. 12 to Rs. 16)		3,240		2,292
			43,259	75,743	41,500	66,203
<i>Allowances—</i>						
		House rent and other Allowances		360		...
		Travelling Allowance		4,135		5,308
		Compensation for dearness of food		1,164		698
		Pushtu Allowance		4,800		...
			14,480	10,459	15,300	6,006
<i>Supplies and Services</i>		Medicines supplied by Mily. Dept.		15,850		14,105
		Quinine—for prophylactic issue		4,000		3,600
			4,843	19,850	16,600	17,705
<i>Contingencies—</i>						
		Contract Contingencies		12,890		11,520
		Audited Contingencies		90		852
			18,620	12,980	13,300	12,372
<i>Grants-in-aid, Contributions, and Donations, etc.—</i>						
		Grants to Hospitals and Dispensaries	46,814	56,260	46,200	46,260
<i>Establishment charges re- coverable from other Govern- ments, Depart- ments, etc.—</i>						
		Deduct—Amount recoverable from Local Bodies	...	...	...	...
				-37,795		-40,632
		For rounding		-357		+226
		Total (voted)	1,39,151	1,83,700	1,65,200	(b)1,58,000

33.—PUBLIC HEALTH.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate 1923-24.
SANITATION AND VACCINATION ESTABLISHMENT	33A	61,708	67,200	42,200	48,200
GRANTS FOR SANITARY PURPOSES		54,821	1,04,000	24,800	44,800
EXPENSES IN CONNECTION WITH BUBONIC PLAGUE, MALARIA, AND EPIDEMICS	33B	27,256	60,000	26,000	40,000
TOTAL		1,43,785	2,32,000	93,000	1,33,000
Voted		1,22,526	2,01,000	80,000	98,000
Non-voted		21,259	31,000	13,000	35,000

(a) The decrease in the next year's budget is due to provision being made for a smaller number of officers than that provided for in the current year.
 (b) The decrease is mainly due to the surrender of rupees 10,000 from the grant to Zenana Hospital, Peshawar.

DETAILED ACCOUNT NO. 33A.—SANITATION AND VACCINATION ESTABLISHMENTS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Deputy Sanitary Commissioner (650—2,100)		21,000			24,000	
	1	Health Officers, at varying rates from Rs. 300 to Rs. 840		13,680			...	(a)
	1	Assistant Surgeon in charge Provincial Laboratory (225—15—450) +175 allowance per mensem		5,160			5,400	
<i>Pay of Establishment—</i>		Leave Salary	21,259			12,900	3,000	
		Establishment for the Tuberculosis Institute, Peshawar	17,691		39,840	7,900	500	32,900
	15	Health Officers 50 to 65		3,157			...	
		Inspectors, Vaccinators, Clerks, Servants, etc., at varying rates from Rs. 14 to Rs. 160		4,960			...	
		Laboratory Establishments (from 12 to 64)		9,420			7,404	
		Leave Salary		1,680			840	
<i>Allowances, hono- raria, etc.—</i>		Travelling Allowance	9,675		19,217	13,100	300	(a) 8,604
		Other Allowances		4,900			3,360	
<i>Contingencies—</i>		Contract Contingencies	5,573		5,370	5,200	420	3,780
		Miscellaneous		3,000			2,700	
			7,510		3,200	3,100	180	2,880
		For rounding			-427			+36
		Total	61,708		67,200	42,200		48,200
		Voted	40,449		46,200	29,200		1,200
		Non-voted	21,259		21,000	13,000		27,000

DETAILED ACCOUNT NO. 33B—EXPENSES IN CONNECTION WITH BUBONIC PLAGUE, MALARIA AND EPIDEMICS.

<i>Pay of Officers—</i>	Commissioned Medical Officer 1 (650—2,100). Assistant Surgeon (225—15—450)		9,600			8,000	
		602	1,920	11,520		1,500	9,500
<i>Pay of Estab- lishment—</i>	Sub-Assistant Surgeons, compounders, clerks, etc., at varying rates from (12 to 175)			6,900	3,400		8,020
		445					
<i>Allowances, Hono- raria, etc.—</i>	Pushu allowance		720				
				3,000		800	
<i>Contingencies—</i>	Travelling allowance			200		200	
				3,920	1,700		1,000
		851				7,980	
<i>Supplies and Services—</i>	Audited contingencies		9,480			500	8,480
		13,862	2,580	11,860	2,500		
<i>Grants-in-aid, Donations, etc.—</i>	Purchase of Quinine		10,000			5,000	
				10,800		4,300	
	Medicines, Medical and inoculation equipment			20,800	17,400		9,300
		7,899		5,000	1,000		2,000
	Cost of vaccine	3,597					+200
	Grants-in-aid to District Boards and Municipalities						
	Rounding						
	TOTAL	27,256		60,000	26,000		(b) 40,000
	Voted	27,256		50,400	26,000		32,000
	Non-voted	...		9,600	...		8,000

34.—AGRICULTURE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURE	34A	67,716	69,000	61,000	67,000
VETERINARY CHARGES	34B	53,456	60,000	55,000	(c) 60,000
Total (voted)		1,21,172	1,29,000	1,17,000	1,27,000

(a) Due to the abolition of certain posts of Health Officers and Divisional Inspectors.
 (b) The decrease as compared with the Budget 1922-23 is due to a lump reduction of Rs. 20,000 made by the Chief Commissioner.
 (c) Includes Rs. 6,000 on account of the payment to the Punjab Government for furnishing the office of the Superintendent, Civil Veterinary Department, Rawalpindi, which was destroyed by fire.

DETAILED ACCOUNT No. 34A.—AGRICULTURE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Superintendent of Experimental farms, 1 (750)					9,000	
		Leave Salary	12,003		9,000	9,000	1,000	10,000
<i>Pay of Establishment—</i>	19	Agricultural Assistants (at varying rates from Rs. 13 to 160)					11,724	
<i>Allowances, honoraria, etc.—</i>		Leave Salary	11,117		10,500	11,000	1,000	12,724
		Travelling Allowances		4,000			2,400	
		Compensation for dearness of food		300			180	
		Agricultural scholarship		500			500	
		2,997	2,997		4,800	3,400		3,080
<i>Contingencies—</i>		Public Exhibitions and fairs		7,000			7,000	
		Botanical and other public gardens		8,040			7,998	
		Provision for expenditure out of profits from wheat scheme						
		Other charges		30,000			26,161	
		41,599	41,599		45,040	37,200		41,159
		Rounding			-340	+400		+37
		Total (voted)	67,716		69,000	61,000		67,000

DETAILED ACCOUNT No. 34B.—VETERINARY CHARGES.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Pay of Establishment—</i>	25	Veterinary Inspectors and Assistants at varying rates from Rs. 5 to Rs. 120			24,360		20,400	
		Leave Salary			492		2,000	
	2	Servants, 1 (8) 1 (9)	19,128		24,852	18,400	204	22,604
<i>Allowances, honoraria, etc.—</i>		Travelling Allowance		7,000			5,040	
		War Allowance					280	
		Compensation for dearness of food	7,298		7,468	7,200		5,320
<i>Supplies and Services—</i>		Purchase of Bazar Medicines		10,000			9,000	
		Cost of Stallions		9,000			8,100	
		Cost of Serum						
		16,530	16,530		19,000	19,000		17,100
<i>Contingencies—</i>		Miscellaneous			2,500	400		2,280
		3,005	3,005					
<i>Grants in-aid, Contributions, Donations, etc.—</i>		Grants-in-aid to Local bodies for construction of veterinary dispensaries						
<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>		7,500	7,500					
<i>Do. payable to Do.</i>		Deduct—Amount recoverable from District Funds			-4,512			-4,512
		Contribution payable to the Punjab Government for the cost of joint Veterinary Department			11,000	11,000		17,000
		For rounding			-308			+208
		Total (voted)	53,453		60,000	56,000		60,000

35.—INDUSTRIES.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Industries	421	..	..	..

37.—MISCELLANEOUS DEPARTMENTS.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
Provincial Statistics	37 A	9,155	10,000	10,000	9,000
Examination		4	..	500	..
Census		16,521	14,000	14,000	..
Registrar, Joint Stock Companies		..	..	500	500
		..	..	..	-500
		For rounding			
		Total (voted)	25,683	24,000	25,000
					9,000

DETAILED ACCOUNT NO. 37A.—PROVINCIAL STATISTICS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Establishment— Allowances, honoraria, etc.— Supplies and Services— Contingencies—</i>	26	Moharrirs, at varying rates from Rs. 20 to Rs. 30	7,775		6,672	7,900		6,672
		Travelling and other Allowances	1,042		1,071	700		690
		Petty Construction and Repairs	...		430	...		272
		Miscellaneous	898		1,394	1,400		1,355
		For rounding			433			+11
		Total (voted)		9,155		10,000	10,000		9,000

38.—CURRENCY.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Loss on note and specie remittances	...	...	...	...
Charges for remittance of treasure	3,886	3,000	3,000	4,000
Total (voted)	3,886	3,000	3,000	4,000

41.—CIVIL WORKS—CIVIL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
41.—Civil Works—Civil (voted)	...	51,000	...	(a)

43.—FAMINE RELIEF.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
43.—Famine Relief (voted)	...	20,000	...	...

45.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Allowances, honoraria, etc.—</i>				
Pensions under the war risk compensation scheme	...	96	100	100
Superannuation and Retired Allowances	2,33,865	2,35,000	2,60,000	(b) 2,90,000
Compassionate Allowances	21,213	18,900	21,000	21,000
Gratuities	51,809	5,000	5,000	5,000
Pensions for Distinguished and Meritorious Services	13,475	14,000	14,000	14,000
Commuted Value of Pensions	...	22,000	22,000	22,000
For rounding		+4	-100	-100
Total (voted)	3,20,162	3,95,000	3,22,000	3,52,000

(a) The absence of provision is due to the charges falling under this head having been provided for under the heads concerned.

(b) The increase in the next year's budget is due to the normal growth of the pensionary charges.

46.—STATIONERY AND PRINTING.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
Stationery purchased in the Country	46A	42,047	43,500	37,100	37,700
Government Presses	46B	32,454	63,000	38,000	42,000
Printing at Private Presses	46C	7,570	11,800	8,300	6,700
Lithography		26,980	34,100	26,000	27,600
Stationery supplied from Central Stores		30,234	35,600	27,600	...
Total (voted)		1,39,294	1,88,000	1,37,000	1,14,000

DETAILED ACCOUNT No. 46A.—STATIONERY PURCHASED IN THE COUNTRY.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Supplies and Services—</i>	District Administration		23,420			20,300	
	Civil and Sessions Courts		6,530			6,000	
	Criminal Courts . . . . .		...			200	
	Police Department		7,800			6,200	
	Revenue Commissioner		5,000			4,500	
	Settlement Department		600			800	
	Miscellaneous	42,047	...	43,350	37,100	...	37,500
For rounding			+150	...		200	
Total (voted)	42,047		43,500	37,100		37,700	

DETAILED ACCOUNT No. 46B.—GOVERNMENT PRESSES.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Establishment—</i>	Superintendent, clerks, workmen, servants, etc., at varying rates from Rs. 17 to Rs. 400		20,624			20,625	
	Temporary Establishment	30,514	11,252	31,876	29,500	9,772	30,397
<i>Allowances, honoraria, etc.—</i>	Overtime and Holiday Allowances		2,538			3,156	
	Compensation for dearness of food		1,000			300	
	Travelling allowances	3,894	1,000	3,538	2,750	400	3,856
<i>Supplies and services—</i>	Purchase of raw materials		20,000			24,000	
	Purchase and repair of plant, etc.		2,730			2,300	
	Freight, etc., on Stationery	4,001	2,320	25,050	23,400	3,000	29,300
<i>Contingencies—</i>	Contract . . . . .		...			2,000	
	Miscellaneous		2,350			500	2,500
	Deduct.—Cost of paper, etc., recoverable from other Departments	-5,955		2,350	-20,000		-24,000
For rounding			+186			-53	
Total (voted)	32,454		63,000	38,000		42,000	

DETAILED ACCOUNT No. 46-C.—PRINTING AT PRIVATE PRESSES.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Supplies and Services—</i>	Chief Commissioner		200			100	
	Revenue Commissioner (including Subordinate Revenue officers)		2,000			1,000	
	Judicial Commissioner (including Criminal Courts)		1,500			700	
	Forest		1,000			500	
	Medical		300			200	
	Police		5,000			3,000	
	Education		1,400			500	
	Agriculture		250			200	
	Taxes on Income . . . . .		...			500	
	For rounding			+150			
Total (voted)	7,570		11,800	8,300		6,700	

47.—MISCELLANEOUS.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
Assignments and Compensations			100	100	100
Royal Visit . . . . .			...	...	...
Contribution		2,703	3,000	3,000	3,000
Rewards for Proficiency in Oriental Languages and Allowance to Language Examination Committee		3,427	4,100	3,000	3,000
Donations for Charitable Purposes		952	1,800	1,500	1,800
Rewards for Destruction of Wild Animals		136	700	200	500
Petty Establishments	47A	51,653	46,100	55,700	50,500
Darbar presents and Allowances to Vakils	47B	10,061	18,000	9,100	16,000
Miscellaneous charges of Patients at Kasauli		50	100	...	...
Annual stipends to holders of Literary Titles		100	100	100	100
Charges on account of European Vagrants . . . . .		...	...	...	...
Miscellaneous and Unforeseen Charges	47C	-585	1,38,000	23,000	50,000
Travelling Allowance for Officials and Non-Officials attending Darbar				300	
Total (voted)		68,497	2,12,000	96,000	1,25,000

DETAILED ACCOUNT NO. 47-A.—PETTY ESTABLISHMENTS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Establishment—</i>	15	Circuit and Sessions House servants, etc. (12 to 30)		3,516			3,984	
		Copying Agency Establishment		19,604			30,300	
		For larger payments to copyists		6,000				34,284
<i>Allowances, honoraria, etc.—</i>		Compensation for dearness of food	3,963	1,016	29,120	44,900	608	
		Commission to Agents		331			295	
<i>Contingencies—</i>		Pay of menials	1,088		1,347	350		903
		Other charges		672			10,136	
		Copying Agency contingencies		9,412			5,130	
		For rounding		5,554				
		Total (voted)	44,602		15,638	10,450		15,266
								47
			51,653		46,100	55,700		50,500

DETAILED ACCOUNT NO. 47B.—DARBAR PRESENTS AND ALLOWANCES TO VAKILS.

	DURBAR PRESENTS.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
<i>Allowance, Honoraria, etc.—</i>		Darbar Presents for the Chief Commissioner		3,000			3,000	
		" " " Political Officer, Khyber		500			450	
		" " " Dir, Swat and Chitral		11,800			10,620	
		" " " Kurram Agency		800			800	
<i>Contingencies—</i>		Toshakhana Contingencies	9,062		16,100	9,000		14,870
			999		1,500	100		1,350
		Rounding			+400			-220
		Total	10,061		18,000	9,100		16,000

DETAILED ACCOUNT NO. 47C—MISCELLANEOUS AND UNFORESEEN CHARGES.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>Grant in aid on contributions and donations, etc. Reserve</i>	Objects deserving special assistance from public funds		10,000	10,000	10,000
<i>Allowances</i>	Reserve at the disposal of Local administration for unforeseen charges		30,000	12,000	30,000
<i>Contingencies</i>	Provision for additional grain compensation allowance		88,000	...	...(a)
	Re-grant of savings in contract grant		10,000	...	10,000
	Total	-585	1,38,000	23,000	50,000

(a) The decrease in the next year's budget is due to the current year's budget containing provision for additional grain compensation allowance.

RECEIPTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
TAXES ON INCOME	6,35,660	5,86,000	7,94,000	7,44,000
OPIMUM	77,748	82,000	87,000	1,05,000
LAND REVENUE	15,85,814	22,45,000	23,07,000	23,12,000
EXCISE	9,06,904	8,66,000	7,86,000	8,39,000
STAMPS	10,04,651	9,82,000	10,32,000	11,32,000
FOREST	5,74,853	8,00,000	6,78,000	7,73,000
REGISTRATION	80,963	81,000	65,000	75,000
IRRIGATION	6,00,573	8,38,000	10,61,000	10,78,000
INTEREST	26,790	34,000	40,000	36,000
ADMINISTRATION OF JUSTICE	2,33,934	2,24,000	2,73,000	2,87,000
JAILS AND CONVICT SETTLEMENTS	48,839	50,000	56,000	50,000
POLICE	15,409	75,000	78,000	82,000
EDUCATION	31,418	29,000	32,000	30,000
MEDICAL	675	1,000	1,000	1,000
PUBLIC HEALTH . . . . .	...	...	...	...
AGRICULTURE	11,361	11,000	12,000	35,000
INDUSTRIES . . . . .	...	...	2,000	...
MISCELLANEOUS DEPARTMENTS	440	...	1,000	1,000
CURRENCY	7,386	7,000	14,000	7,000
CIVIL WORKS	43,180	2,04,000	56,000	42,000
RECEIPTS IN AID OF SUPPLEMENTATION	26,003	37,000	23,000	20,000
STATIONERY AND PRINTING	17,666	21,000	22,000	21,000
MISCELLANEOUS	3,56,024	1,67,000	3,63,000	3,43,000
TOTAL	62,86,291	73,40,000	77,83,000	80,07,000

Demand No. 48.

BALUCHISTAN.

Rs. 27,54,000.

	Actuals, 1921-22.		BUDGET ESTIMATE, 1922-23.		REVISED ESTIMATE, 1922-23.		BUDGET ESTIMATE, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2.—TAXES ON INCOME . . . . .	...	...	...	...	...	6,000	...	14,000
4.—OPIUM . . . . .	...	200	...	...	...	...	...	...
5.—LAND REVENUE . . . . .	...	3,24,450	...	3,61,000	...	3,21,000	...	3,10,000
6.—EXCISE . . . . .	...	18,433	...	20,000	...	18,000	...	17,000
7.—STAMPS . . . . .	...	2,367	...	2,000	...	2,000	...	2,000
8.—FOREST . . . . .	...	53,262	...	42,000	...	40,000	...	39,000
9.—REGISTRATION . . . . .	...	2,867	...	3,000	...	3,000	...	3,000
15.—MISCELLANEOUS IRRIGATION EXPENDITURE.	...	19,054	...	23,000	...	23,000	...	21,000
IRRIGATION—WORKING EXPENSES.	...	45,850	...	52,000	...	52,000	...	47,000
16.—CONSTRUCTION OF IRRIGATION WORKS FROM ORDINARY REVENUE.	...	37,445	...	35,000	...	35,000	...	42,000
19.—INTEREST ON ORDINARY DEBT .	2,54,814	...	2,69,000	...	2,81,000	...	3,13,000	...
20.—INTEREST ON OTHER OBLIGATIONS	...	...	...	...	...	13,000	...	14,000
22.—GENERAL ADMINISTRATION .	...	1,90,148	...	...	...	1,23,000	...	1,71,000
24.—ADMINISTRATION OF JUSTICE .	...	33,825	...	37,000	...	41,000	...	39,000
25.—JAILS AND CONVICT SETTLEMENTS.	276	1,03,908	1,000	1,07,000	1,000	1,11,000	1,000	1,13,000
26.—POLICE	24,992	11,26,951	27,000	11,89,000	14,000	11,61,000	18,000	11,86,000
28.—ECCLESIASTICAL	30,603	...	33,000	..	32,000	...	36,000	...
29.—POLITICAL	37,50,392	...	42,25,000	...	39,69,000	...	51,99,000	...
30.—SCIENTIFIC DEPARTMENTS .	...	9,280	...	13,000	...	12,000	...	12,000
31.—EDUCATION	7,109	2,28,341	17,000	2,55,000	21,000	2,42,000	21,000	2,44,000
32.—MEDICAL	30,442	2,90,810	19,000	3,28,000	27,000	3,41,000	40,000	3,16,000
33.—PUBLIC HEALTH . . . . .	...	18,242	...	24,000	...	2,000	...	14,000
34.—AGRICULTURE . . . . .	...	64,248	...	87,000	...	73,000	...	92,000
37.—MISCELLANEOUS DEPARTMENTS.	...	70,135	...	21,000	...	22,000	...	6,000
38.—CURRENCY . . . . .	...	3,617	...	...	...	4,000	...	4,000
41.—CIVIL WORKS . . . . .	...	12,72,101	...	12,94,000	...	11,89,000	...	10,08,000
43.—FAMINE RELIEF . . . . .	...	2,91,738	...	...	...	50,000	...	...
44.—TERRITORIAL AND POLITICAL PENSIONS.	43,082	...	42,000	...	36,000	...	36,000	...
45.—SUPERANNUATION ALLOWANCES AND PENSIONS.	...	41,447	...	49,000	...	60,000	...	71,000
46.—STATIONERY AND PRINTING .	...	2,266	...	3,000	...	1,000	...	1,000
47.—MISCELLANEOUS REFUNDS	1,81,500 2,943	24,848 6,283	1,81,000 ...	53,000 ...	1,81,000 17,000	44,000 17,000	1,81,000 7,000	76,000 10,000
TOTAL	43,26,153	42,82,198	48,14,000	39,98,000	45,79,000	40,06,000	58,52,000	38,72,000
<i>Deduct—Charges shown in Other Demands—</i>								
No. 12—(Interest on debt)	2,54,814	...	2,69,000	...	2,81,000	...	3,13,000	...
No. 9—(Irrigation) . . . . .	...	1,02,349	...	1,10,000	...	1,10,000	...	1,10,000
No. 35—(Census) . . . . .	...	44,822	...	18,000	...	18,000	...	...
No. 41—(Civil Works under the control of the Public Works Department) .	...	12,72,101	...	11,89,000	...	11,89,000	...	10,08,000
Total deductions	2,54,814	14,19,272	2,69,000	13,17,000	2,81,000	18,17,000	3,13,000	11,18,000
TOTAL OF THIS DEMAND	40,71,339	28,62,924	45,45,000	26,81,000	42,98,000	26,89,000	55,39,000	27,54,000
	69,34,263		72,26,000		69,87,000		82,93,000	

2.—TAXES ON INCOME.

	Existing strength.	COLLECTION OF INCOME TAX.	Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers.	1	District Officer (300-500)	...			3,460		6,970*
Pay of establishment.	4	Clerks and servants (at rates varying from Rs. 18 to Rs. 150.)	...			2,370		3,680*
Allowances, etc.		Travelling and other allowances	...			110		1,970*
Contingencies.		Office expenses and miscellaneous.	...			200		900*
		For rounding	...			-140		+480
		Total (voted)	...			6,000(a)		(a)14,000*

4.—OPIUM.

	OTHER OPIUM AGENCIES	Actuals,	Budget Estimate,	Revised Estimate,	Budget Estimate,
		1921-22.	1922-23.	1922-23.	1923-24.
		Rs.	Rs.	Rs.	Rs.
Contingencies—	Contract contingencies	200	250	200	250
	For rounding	...	-250	-200	-250
	Total (voted)	200	...	...	...

5.—LAND REVENUE.

	Detailed Account No.	Actuals,	Budget Estimate,	Revised Estimate,	Budget Estimate,
		1921-22.	1922-23.	1922-23.	1923-24.
		Rs.	Rs.	Rs.	Rs.
Charges of Administration	5 A	2,14,791	2,38,750	2,05,500	1,95,970
Charges on account of Land Revenue Collections		5,032	7,290	7,000	7,290
Survey and Settlement		1,104	...	200	...
Land Records	5 B	92,161	1,02,980	96,500	95,040
Assignments and Compensations	5 C	11,342	11,460	11,660	11,660
	For rounding		+520	+140	+40
	Total (voted)	3,24,430	3,61,000	3,21,000	3,10,000

DETAILED ACCOUNT No. 5 A.—LAND REVENUE.—CHARGES OF ADMINISTRATION.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of establishment—	40	Executive subordinates (at rates varying from Rs. 100 to Rs. 300)		95,120			81,000	
	11	Forest establishment (at rates varying from Rs. 18 to Rs. 100)		5,180			4,900	
	39	Clerks (at rates varying from Rs. 50 to Rs. 100)		53,110			31,520	
	91	Servants (at rates varying from Rs. 18 to Rs. 23)		21,890			21,180	
			1,57,715		1,75,300	1,43,500		1,38,600
Allowances, hono- raria, etc.—		Travelling and other allowances	35,863		35,500	40,300		35,370
Contingencies—		Charges for remittance of treasure		3,600			(b) ...	
		Rent, rates and taxes		1,000			1,000	
		Postage and telegram charges		3,000			7,000	
		Office expenses and miscellaneous		18,850			14,000	
			21,213		26,450	21,700		22,000
Amount payable to other Gov- ernments or Departments—		Payment to Kalat State	...		1,500	...		...
		Total (voted)	2,14,791		2,38,750	2,05,500		(c)1,95,970

(a) Provision necessary to give effect to the Income Tax Act which has been extended to Baluchistan.

(b) Provision transferred to head Currency in accordance with change in classification.

(c) Decrease due chiefly to transfer of the provision for Treasury establishment to 22—General Administration in accordance with change in classification.

DETAILED ACCOUNT NO. 5B.—LAND REVENUE.—LAND RECORDS.

			Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of estab- lishment—	Existing strength.	161						
		Kanungoes and patwaris (at rates varying from Rs. 10 to Rs. 80).	84,803		97,030	90,000		90,020
Allowances, honoraria, etc.—		Travelling and other allowances	6,778		5,250	6,000		4,320
Contingencies—		Office expenses and miscellaneous	580		700	500		700
Total (voted)			92,161		1,02,980	96,500		(a)95,040

DETAILED ACCOUNT NO. 5C.—LAND REVENUE.—ASSIGNMENTS AND COMPENSATIONS.

Assignments and compensations—	Maliks of Baluchistan		1,800		1,800
	Sardar Nawab Khan Luni		3,100		3,100
	Cash allowance to S. Muhammad Akbar Khan Jugezai and others		6,060		6,280
	Other cash allowances		500		500
	Total (voted)	11,342	11,460	11,660	11,660

6.—EXCISE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
DISTRICT EXECUTIVE ESTABLISHMENT	6A	9,443	11,140	9,900	9,130
DISTILLERIES	6B	8,990	9,420	8,400	8,330
LOSS BY DRYAGE AND WASTAGE OF OPIUM . . . . .	...	...	100	...	100
For rounding . . . . .	...	...	-660	-300	-560
Total (voted)		18,433	20,000	18,000	17,000

DETAILED ACCOUNT NO. 6A.—EXCISE.—DISTRICT EXECUTIVE ESTABLISHMENT.

			Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of estab- lishment—	Existing strength.	4						
		Inspectors and servants (at rates varying from Rs. 18 to Rs. 240)	5,759		7,520	6,100		6,230
Allowances, honoraria, etc.—		Travelling and other allowances	2,881		2,920	3,100		2,200
Contingencies—		Office expenses and miscellaneous	803		700	700		700
Total (voted)			9,443		11,140	9,900		9,130

(a) Decrease due to smaller provision for leave salaries.

DETAILED ACCOUNT No. 6B.—EXCISE.—DISTILLERIES.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of establishment.</i>	2	Inspector and clerk (240) (50—100)		4,670			3,700	
	8	Servants, cartmen, etc. (at rates varying from Rs. 18 to Rs. 23)		2,030			1,970	
			6,661		6,700	6,300		5,670
<i>Allowances, honoraria, etc.</i>		Travelling and other allowances	672		1,320	600		1,260
<i>Contingencies—</i>		Office expenses and miscellaneous	1,657		1,400	1,500		1,400
		Total (voted)	8,990		9,420	8,400		8,330

7.—STAMPS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
NON-JUDICIAL.				
Charges for sale of stamps	1,599	1,360	1,660	1,680
JUDICIAL.				
Charges for sale of stamps	657	500	700	600
Discount on plain paper	111	100	140	100
For rounding	...	+40	—500	—380
Total (voted)	2,367	2,000	2,000	2,000

8.—FOREST.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
CONSERVANCY AND WORKS	8A	22,854	10,940	8,000	7,190
ESTABLISHMENTS	8B	30,508	31,060	32,000	31,940
For rounding		...	...	...	—130
Total (voted)		53,262	42,000	40,000	39,000

DETAILED ACCOUNT No. 8A.—FOREST.—CONSERVANCY AND WORKS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Supplies and services—</i>	Timber and other produce removed from the forests by Government agency, consumers, etc.		4,680			2,690	
	Live stock, communications and buildings		1,320			570	
	Organization, improvement and extension of forests		4,540			3,580	
	Miscellaneous		400			350	
	Total (voted)	22,654		10,940	8,000		7,190

DETAILED ACCOUNT No. 8B.—FOREST.—ESTABLISHMENTS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers--</i>	1	Extra Assistant Conservator (250—750)	5,973		5,760	6,140		6,450
<i>Pay of establishment—</i>	73	Deputy rangers, foresters, guards, clerks and servants (at rates varying from Rs. 18 to Rs. 100)		19,300			19,760	
		Revision of the pay of Deputy Rangers and Foresters	17,066	...	19,300	19,900	(a) 340*	20,100
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	6,228		5,000	5,400		4,680
<i>Contingencies—</i>		Miscellaneous contingent expenditure	1,341		1,000	560		710
		Total (voted)	30,608		31,060	32,000		31,940

9.—REGISTRATION.

	DISTRICT CHARGES.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances, honoraria, etc.—</i>	House-rent and other allowances	2,810	2,800		2,800	2,800	
<i>Contingencies—</i>	Office expenses and miscellaneous	57	130		50	120	
	For rounding	...	+70		+150	+80	
	Total (voted)	2,867		3,000	3,000		3,000

20.—INTEREST ON OTHER OBLIGATIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Interest on Indian Civil Service Annuity Fund	1,000	1,000
Interest on General Provident Fund	12,000	13,000
Total (voted)	13,000	(b) 14,000

22.—GENERAL ADMINISTRATION.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		DISTRICT ADMINISTRATION.						
		General Establishment—Treasury Establishment.						
<i>Pay of establishment—</i>	16	Treasurer and accountants (at rates varying from Rs. 60 to Rs. 100)	...		...			16,300
<i>Allowances, etc.—</i>		Travelling and other allowances	...		...			4,040
<i>Contingencies—</i>		Rents, rates, and taxes	...		...			2,000
<i>Amount payable to other Governments or Departments—</i>		Payment to the Kalat State for treasury work	...		...			1,500
		Total carried over	...		...	24,000		(c) 23,840

(a) To conform to the scale of pay adopted by the Punjab Government.

(b) Adjustment of these items transferred from the India General accounts to Baluchistan accounts, as the latter are being shown separately in the Finance and Revenue Accounts.

(c) For the increase vide remarks under 5-Land Revenue.

22.—GENERAL ADMINISTRATION.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT ADMINISTRATION—contd.								
		Brought forward	...	Rs.	Rs.	Rs. 24,000	Rs.	Rs. 23,840
		Other Establishment.						
Pay of establishment—	13	Supervisor, overseers, servants, etc. (at rates varying from Rs. 18 to Rs. 140)					11,610	
	153	Road side trees and staging bungalow establishments (at rates varying from Rs. 18 to 100)					38,200	
	35	Upkeep of the Residency, other public gardens, etc. (at rates varying from Rs. 15 to Rs. 40)					10,660	
		Temporary establishment					440	
	1	Chowkidar for rest house at Sibi (20) Revision of the pay of clerk attached to the office of the Political Agent, Quetta					240*	180* (a)
			51,712		...			(b) 61,930
Allowances, etc.— Contingencies—		Travelling and other allowances	5,612		...			9,760
		Residency garden contingencies			...		1,490	
		Tools and plants			...		800	
		Staging and encamping ground contingencies	17,230		...		20,600	22,890
Grants-in-aid, etc.—		Contribution for the upkeep of the Quetta cantonment garden			...		400	
		Contribution to Quetta municipality			...		3,000	
			...		...			3,400
Works—		Petty construction and repairs	1,15,554		...			50,000
			1,90,148		...	99,000		(b) 1,47,380
		For rounding	...		...	...		—220
		Total (voted)	1,90,148		...	1,23,000		1,71,000

24.—ADMINISTRATION OF JUSTICE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
LAW OFFICERS (FEES TO PLEADERS)		...	...	2,000	2,000
CIVIL AND SESSIONS COURTS	24A	20,363	19,200	19,300	19,010
CRIMINAL COURTS	24B	13,46	17,770	19,700	18,030
	For rounding	...	+ 30	...	—40
	Total (voted)	33,825	37,000	41,000	39,000

DETAILED ACCOUNT NO. 24A.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of establishment—	2	Munsiffs (275)		Rs. 5,400	Rs.	Rs.	Rs. 6,600	
	16	Clerks and servants (at rates varying from Rs. 18 to Rs. 100)	16,830	11,960	16,760	16,700	9,360	15,960
Allowances, hono- raria, etc.— Contingencies—		Travelling and other allowances	707		1,240	600		1,650
		Office expenses and miscellaneous	3,826		1,300	2,000		2,000
		Total (voted)	20,363		19,200	19,300		19,010

(a) To conform to the pay sanctioned for other offices in Baluchistan.

(b) Increase due to the transfer under this head of the provision hitherto made under 41-Civil Works in charge of Civil officers, the latter head of accounts having been abolished.

DETAILED ACCOUNT NO. 24B.—ADMINISTRATION OF JUSTICE—CRIMINAL COURT.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers.</i>	1	Extra Aast. Commr. (300-800) Leave salary	4,800	4,800 1,000	5,800	5,820	6,550 1,000	7,550
<i>Pay of establishment—</i>	14	Clerks and servants (at rates varying from Rs. 10 to Rs. 100)	5,885		7,570	9,500		6,090
<i>Allowances, honoraria, etc. Supplies and services—Contingencies—</i>		House rent and other allowances	1,341		1,200	980		1,190
		Diet and road money to witnesses, etc.	385		500	1,300		500
		Office expenses and miscellaneous	1,051		2,700	2,100		2,700
		Total (voted)	13,462		17,770	19,700		18,030

25.—JAILS AND CONVICT SETTLEMENTS.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
JAILS	25A	1,03,564	1,07,010	1,10,500	1,13,050
JAIL MANUFACTURES		620	1,000	1,500	1,500
	For rounding		- 10	...	-550
	TOTAL	1,04,184	1,08,000	1,12,000	1,14,000
	Non-voted	276	1,000	1,000	1,000
	Voted	1,03,908	1,07,000	1,11,000	1,13,000

25A.—JAILS AND CONVICT SETTLEMENTS—JAILS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>		<i>Jail duty allowance to Civil Surgeon</i>	276		600	600		600
<i>Pay of establishment.</i>	5	Jailors (at rates varying from Rs. 18 to Rs. 250)		6,400			8,140	
	70	Warders, etc. (at rates varying from Rs. 9 to Rs. 45)		24,460			21,900	
	1	Additional sweeper for Sub-Jail at Pishin (18) . . . . .		...			220*	
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	25,975	2,960	30,860	28,080	3,580	30,260
		Grain compensation allowance to the additional sweeper	3,270	...	2,960	2,920	20*	3,600
<i>Supplies and services—</i>		Dietary charges		38,800			47,800	
		Clothing and bedding of prisoners		6,250			6,250	
		Charges for moving prisoners		3,200			3,200	
		Hospital and sanitation charges		6,000			6,000	
		Charges for police custody		8,200			6,200	
		Miscellaneous services and supplies		7,200			7,200	
<i>Contingencies—</i>			73,258		69,650	77,500		76,650
		Miscellaneous contingencies	785		2,940	1,400		1,940
		TOTAL	1,03,564		1,07,010	1,10,500		1,13,050
	Non-voted	276		600	600		600	
	Voted	103,288		1,06,410	1,09,900		1,12,450	

26.—POLICE.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		DISTRICT EXECUTIVE FORCE.						
<i>Pay of officers—</i>	1	Superintendent, (750—1,600) + L. A. (100)	24,992	22,860		13,860	14,170	
		Leave salaries		4,000			4,000	
	1	Superintendent, (750—1,600) + L. A. (100) . . . . .		...			13,360	
	3	Deputy Superintendents, (400—750) + L. A. 1 (50)		22,800			19,000	
		Leave salaries		4,000			4,000	
<i>Pay of establishment—</i>	60	Inspectors, sergeants and sub-inspectors (at rates varying from Rs. 80 to Rs. 300)	20,939		53,660	33,860		54,530
				94,320			97,020	
	2,005	Head constables and constables (at rates varying from Rs. 24-8 to Rs. 45) (3,53,830—Probable savings 50,000)		6,51,990			6,03,830	
	14	Clerks (at rates varying from Rs. 40 to Rs. 150)		13,210			14,040	
	44	Servants (at rates varying from Rs. 18 to Rs. 30)		9,950			10,140	
		Temporary Criminal Intelligence Department establishment		13,000			11,000	
		Provision for the concession of counting military service towards periodical increments . . . . .		...			6,000* (a)	
			7,40,860		7,82,470	7,45,040		7,42,030
<i>Allowances, honoraria, etc.</i>		Travelling allowance		60,000			52,800	
		House rent and other allowances		1,65,530			1,96,260	
			2,29,313		2,25,530	2,36,000		2,49,060
<i>Supplies and services—</i>		Clothing of police		47,070			44,110	
		Other supplies		18,860			8,330	
		Increased cost of clothing . . . . .		...			6,500* (b)	
		Increased cost of equipment for mounted constables . . . . .		...			730* (b)	
		Rewards	53,426	...	65,930	67,600	10,000* (c)	69,670
<i>Contingencies—</i>		Carriage of constabulary		3,700			3,700	
		Tour charges		1,500			1,500	
		Service postage and telegram charges		8,700			8,700	
		Rents, rates and taxes		16,300			14,000	
		Other contingent expenditure		38,580			40,490	
			63,499		68,780	60,140		68,390
		Carried over	11,33,029		11,95,370	11,56,500		11,83,680

(a) This concession which was sanctioned for all Police Forces in India has been extended to Baluchistan. Hence the provision.

(b) Due to rise in the price of woollen materials and cotton clothes.

(c) Provision intended for rewards to Agents for anti-Bolshevik propaganda.

26A.—POLICE.—DISTRICT EXECUTIVE FORCE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	11,33,029		11,96,370	11,56,500		11,83,680
		OTHER POLICE.						
<i>Pay of establishment—</i>	55	Head constables and constables (at rates varying from Rs. 24-8 to Rs. 45)	17,393		17,320	16,900		17,600
<i>Allowances, honoraria, etc.</i>		House rent and other allowances	1,235		250	1,000		1,690
<i>Supplies and services—</i>		Clothing	236		830	800		790
<i>Contingencies—</i>		Miscellaneous	...		250	...		250
		For rounding			+980	-200		+50
		TOTAL	11,51,943		12,16,000	11,75,000		12,04,000
		Non-voted	24,992		27,000	14,000		18,000
		Voted	11,26,951		11,89,000	11,61,000		11,86,000

28.—ECCLESIASTICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Ecclesiastical establishments</i>	26,528	28,820	27,700	31,340
<i>Cemetery establishment</i>	4,075	4,430	4,100	4,270
For rounding	...	-250	+200	+390
Total (Non-voted)	30,603	33,000	32,000	36,000

29.—POLITICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Political Agents</i>	14,26,762	15,37,020	14,54,000	14,16,000
<i>Political Subsidies</i>	1,00,000	1,00,000	1,00,000	1,00,000
<i>Watch & Ward Trans-Frontier (N.-W. Frontier)</i>	21,54,383	25,10,600	23,25,000	36,01,100
<i>Refugees and State Prisoners</i>	20,721	20,370	18,900	18,600
<i>Miscellaneous</i>	2,261	22,010	21,100	4,000
<i>Entertainment of Envoys and Chiefs</i>	46,265	36,800	50,000	60,000
For rounding		-1,800	...	-700
Total (Non-voted)	37,50,392	42,25,000	39,69,000	51,99,000

30.--SCIENTIFIC DEPARTMENTS.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
MUSEUM	30A	8,957	8,830	9,700	8,410
EXPLORATION OF PETROLEUM, COAL AND MINERALS.	30B	323	4,180	2,600	4,030
DONATION TO SCIENTIFIC SOCIETIES—CONTRIBUTION TOWARDS QURTTA HORTICULTURAL SOCIETY		...	150	...	150
For rounding			-160	-300	-590
Total (voted)		9,280	13,000	12,000	12,000

DETAILED ACCOUNT NO. 30A.—SCIENTIFIC DEPARTMENTS.—MUSEUM.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
MUSEUM								
Pay of establishment—	4	Curator, clerks and servants (at rates varying from Rs. 18 to Rs. 220).	6,008		4,270	6,070		4,740
Allowances, honoraria, etc.—		Grain compensation allowance	35		930	30		40
Contingencies—		Miscellaneous	384		...	...		...
Grants-in-aid, contributions, donations—		Contribution towards library and museum	2,530		3,630	3,600		3,630
Total (voted)			8,957		8,830	9,700		8,410

DETAILED ACCOUNT NO. 30B.—SCIENTIFIC DEPARTMENTS.—EXPLORATION OF PETROLEUM, COAL AND MINERALS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
			Rs.	Rs.	Rs.	Rs.
Pay of establishment—	2	Sub-inspector and servant (150-200) (18-23)	266	2,080	1,910	2,390
Allowances, honoraria etc.—		Travelling and other allowances	37	900	340	440
Contingencies—		Miscellaneous	20	1,200	350	1,200
Total (voted)			323	4,180	2,600	4,030

31.—EDUCATION.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
UNIVERSITY—GRANTS TO NON-GOVERNMENT ARTS	...	20,000	...	...	...
COLLEGES	31A	96,565	1,00,600	1,04,000	1,05,590
SECONDARY	31B	67,429	91,050	88,000	86,810
PRIMARY	31C	12,829	15,760	15,500	14,600
SPECIAL	31D	38,627	64,700	55,500	57,770
GENERAL			-110	...	+230
For rounding		...			
TOTAL		2,35,450	2,72,000	2,63,000	2,65,000
Non-voted		7,109	17,000	21,000	21,000
voted		2,28,341	2,55,000	2,42,000	2,44,000

DETAILED ACCOUNT No. 31A.—EDUCATION.—SECONDARY.

	Existing strength.	DETAILS.	Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>	1	SECONDARY SCHOOLS FOR BOYS AND GIRLS. <i>European Head Master & Superintendent</i> (550—2,000) + <i>duty allowance</i> (100)	7,109		16,980	20,550		21,150
<i>Pay of establishment—</i>	39	Masters and teachers (at rates varying from Rs. 30 to Rs. 450)		53,210		55,200		
	16	Servants (at rates varying from Rs. 18 to Rs. 23) Boarding-house establishment, etc.		3,570 4,020		3,570 3,300		
			68,799		60,800	63,900		62,070
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	4,260		6,450	3,550		5,630
<i>Supplies and services—</i>		Petty supplies	2,060		1,250	1,000		1,600
<i>Contingencies—</i>		Office expenses and miscellaneous	8,837		9,440	8,000		8,140
<i>Grants-in-aid, contributions, donations—</i>		Direct grants to Non-Government Secondary schools	5,500		5,680	7,000		7,000
		TOTAL SECONDARY	96,565		1,00,600	1,04,000		1,05,590
		Non-voted	7,109		17,000	20,550		21,150
		Voted	89,456		83,600	83,450		84,440

DETAILED ACCOUNT No. 31B.—EDUCATION.—PRIMARY.

<i>Pay of establishment—</i>	104	Masters, mistresses and teachers (at rates varying from Rs. 12 to Rs. 60)	49,632		55,430	78,000		64,000
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	1,871		18,660	800		4,850
<i>Supplies and services—</i>		Prizes and rewards	155		...	...		300
<i>Contingencies—</i>		Office expenses and miscellaneous	6,202		7,260	6,700		6,960
<i>Grants-in-aid, contributions, donations—</i>		Direct grants to Non-Government Primary schools		2,200			3,200	
		Development of primary education	9,559	7,500	9,700	2,500	7,500	10,700
		TOTAL PRIMARY (VOTED)	67,429		91,050	88,000		86,810

DETAILED ACCOUNT No. 31C.—EDUCATION.—SPECIAL.

	Existing strength.	SPECIAL SCHOOLS.						
<i>Pay of establishment—</i>	2	Teacher and servant (100—125) (23)	1,454		1,640	1,650		1,600
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	59		640	450		600
<i>Supplies and services—</i>		Stipends to students	1,659		3,580	4,000		4,000
<i>Contingencies—</i>		Office expenses and miscellaneous	225		300	300		300
<i>Grants-in-aid, contributions, donations—</i>		Direct grants to Non-Government Special schools						
		Dayanand Anglo-Vernacular High school		2,100			2,100	
		Mosque school		6,000			6,000	
		Grammar school		1,500			...	
			9,432		9,600	9,100		8,100
		Total (voted)	12,829		15,760	15,500		14,600

DETAILED ACCOUNT NO. 31D.—EDUCATION—GENERAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Inspection	17,408	17,270	17,900	17,340
Scholarships	21,219	42,790	33,000	35,790
Miscellaneous . . . . .	...	4,640	4,600	4,640
Total (voted)	38,627	64,700	55,500	57,770

DETAILED ACCOUNT NO. 31D.—EDUCATION—GENERAL.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTION.								
<i>Pay of officers— Pay of establish- ment—</i>	1	Inspector of schools (400—425)	5,095		4,800	4,800		5,090
	12	Clerks and servants (at rates varying from Rs 18 to Rs. 150)		6,060			6,350	
	1	Assistant to Inspector of schools (200)	9,792	2,400	8,460	10,000	2,400	9,250
		Travelling and other allowances	1,977		2,810	2,300		1,800
<i>Allowances, honoria, etc.— Contingencies—</i>		Office expenses and miscellaneous	544		1,200	800		1,200
		Total (voted)	17,408		17,270	17,900		17,340
SCHOLARSHIPS.								
<i>Grants-in-aid, contributions, donations—</i>		In Female schools			2,640			2,640
		In Secondary and Primary schools			32,900			25,900
		State scholarship tenable in England			2,250			2,250
		In Professional colleges			5,000			5,000
		Total (voted)	21,219		42,790	33,000		35,790

32.—MEDICAL.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT	32A	49,511	53,880	63,000	61,550
HOSPITALS AND DISPENSARIES	32B	2,69,365	2,91,080	3,01,630	2,91,790
LUNATIC ASYLUM (office expenses and miscellaneous)		2,376	2,000	3,000	3,000
For rounding . . . . .		...	+40	+370	—340
TOTAL		3,21,252	3,47,000	3,68,000	3,56,000
Non-voted		30,442	19,000	27,000	40,000
Voted		2,90,810	3,28,000	3,41,000	3,16,000

DETAILED ACCOUNT No. 32A.—MEDICAL.—MEDICAL ESTABLISHMENT.								
	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT MEDICAL OFFICERS.								
Pay of officers—	2	Civil Surgeon (1,350) (1,700)	27,202	16,200		24,470	36,600	
	2	Civil Surgeon and Assistant Surgeons (550) (475)		20,100			12,300	
		Leave salaries	13,701	4,000	40,300	29,550	4,000	52,900
Pay of establishment—	5	Clerks and servants (at rates varying from Rs. 18 to Rs. 100)	1,183		1,990	1,680		1,650
Allowances, honoraria, etc.		Travelling and other allowances	6,024		9,900	5,500		5,310
Contingencies—		Office expenses and miscellaneous	1,401		1,690	1,800		1,690
		TOTAL	49,511		63,880	63,000		61,550
		Non-voted	27,202		16,200	24,470		36,600
		Voted	22,309		37,680	38,530		24,950

DETAILED ACCOUNT No. 32B.—MEDICAL—HOSPITALS AND DISPENSARIES.								
Pay of officers—		Duty allowance to Civil Surgeon.	3,240		3,000	3,000		3,000
Pay of establishment—	56	Sub-assistant surgeons, compounders and dressers (at rates varying from Rs. 90 to Rs. 200)		68,780			68,860	
	67	Servants (at rates varying from Rs. 18 to Rs. 40)		17,020			18,000	
		Civil dispensary establishment		18,760			19,670	
		Nursing staff of the Quetta Civil hospital		9,210			9,340	
		Ziarat dispensary establishment		270			230	
		Establishment for opening a dispensary for women at Loralai		4,700			4,600	
	1	Additional cook (30)		...			360* (a)	
	1	Additional nurse (103)		...			1,240* (b)	
			93,537		1,18,740	1,14,600		1,22,300
Allowances, honoraria, etc.—		Travelling allowance		5,000			5,600	
		House-rent and other allowances		18,510			16,240	
		Compensatory Local allowance to Sub-Assistant Surgeons, Zhob Militia Hospital		...			1,200* (c)	
Supplies and services—		Cost of medicine and diet of patients	14,554	82,000	23,510	20,000	82,000	23,040
		Equipment for the new dispensary at Loralai		2,500			...	
Contingencies—		Furniture and apparatus	89,090	27,000	84,500	87,000	27,000	82,000
		Office expenses and miscellaneous		15,900			16,020	
Grants in aid, contributions, donations—		Contribution towards Women's hospital, Fort Sandeman	52,795	4,880	42,900	58,600	4,880	43,020
		Contribution to dispensary for females at Sibi		4,550			4,550	
		Do. towards the Lady Dufferin's hospital, Quetta		10,200			10,200	
Establishment charges recoverable from other Governments, Departments, etc.—		Deduct—Amount of fixed contribution payable by the N-W. Ry. on account of Sibi dispensary	17,349		19,630	19,630		19,630
			-1,200		-1,200	-1,200		-1,200
		TOTAL	2,69,365		2,91,050	3,01,630		2,91,790
		Non-voted	3,240		3,000	3,000		3,000
		Voted	2,66,125		2,88,030	2,98,630		2,88,790

(a) Additional staff necessary for increase in the number of indoor patients.

(b) The appointment is necessary for proper nursing of patients.

(c) To conform to the emoluments of other officers of the same class.

33.—PUBLIC HEALTH.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
PUBLIC HEALTH ESTABLISHMENT	33A	7,761	11,000	10,000	10,600
EXPENSES IN CONNECTION WITH BUBONIC PLAGUE	33B	10,230	9,400	-12,140	..
GRANTS FOR PUBLIC HEALTH PURPOSES (CONTRIBUTION TO QURTTA MUNICIPALITY)		251	3,600	3,600	3,600
For rounding . . . . .			..	+ 540	-200
Total (voted)		18,242	24,000	2,000	14,000

DETAILED ACCOUNT NO. 33A.—PUBLIC HEALTH.—PUBLIC HEALTH ESTABLISHMENT.

	Existing strength.	Actuals 1921-22,	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.		Rs.	Rs.	Rs.
Pay of establishment—	7 Vaccinators 7 (70)+ D. A. 1 (10)	4,543		6,000	6,000		6,000
Allowances, hono- raria, etc.—	Travelling and other allowances	689		2,000	1,400		1,600
Contingencies—	Miscellaneous	2,529		3,000	2,600		3,000
	Total (voted)	7,761		11,000	10,600		10,600

DETAILED ACCOUNT NO. 33B.—PUBLIC HEALTH.—EXPENSES IN CONNECTION WITH BUBONIC PLAGUE.

Pay of officers—	...	Medical Officer	11,135		8,400	90		..
Pay of estab- lishment—	...	Plague inspector, nurses, etc.	7,907		7,020	..		..
Allowances, hono- raria, etc.—		Travelling and other allowances	1,011		1,620	..		..
Contingencies—		Office expenses and miscellaneous	3,177		3,100	190		..
Grants-in-aid, contributions, donations.		Contribution for roofing plague camps . . . . .	..		2,000	..		..
			23,230		22,140	280		..
Establishment charges recover- able from other Governments, Departments, etc.—		Deduct—Recoveries from Local Funds, etc.	-13,000		-12,740	-12,120		..
		Total (voted)	10,230		9,400	-12,140 (a)		.. (b)

34.—AGRICULTURE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURE	34A	25,859	30,450	26,510	28,140
VETERINARY CHARGES	34B	38,389	56,660	46,400	64,060
For rounding . . . . .		..	-110	+90	-200
Total (voted)		64,248	87,000	73,000	92,000

(a) Represents recoveries against outstandings in previous years.
(b) No provision necessary on account of the abolition of plague camp.

DETAILED ACCOUNT No. 34-A.—AGRICULTURE—AGRICULTURE.

	Existing strength		Actual, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		ARBORICULTURE AND FRUITGROWING ESTABLISHMENT.						
Pay of establishment—	13	Travelling instructor, overseers, mali, etc. (at rates varying from Rs. 25 to Rs. 120)	6,600		7,200	6,310		6,500
Allowances, honoraria, etc.—		Travelling and other allowances	2,454		2,000	1,200		1,390
Contingencies—		Office expenses and miscellaneous	15,524		19,000	17,000		16,000
		Total	24,584		28,200	24,510		23,890
		PUBLIC EXHIBITIONS AND FAIRS.						
Grants-in-aid, contributions, donations—		Contribution to the Quetta Horse show		2,250			2,250	
		Increased contribution to the Quetta Horse show	1,275	...	2,250	2,000	(a) 2,000*	4,250
		Total Agriculture (voted)	25,859		30,450	26,510		28,140

DETAILED ACCOUNT No. 34-B.—AGRICULTURE—VETERINARY CHARGES.

	Existing strength.		Actual, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	1	Deputy Superintendent (200—300)	...					(b) 3,060*
Pay of establishment—	20	Veterinary inspector and veterinary assistants (at rates varying from Rs. 60 to Rs. 250)		23,300			22,250	
	4	Clerk and servants (at rates varying from Rs. 18 to Rs. 150).		...			(b) 2,640*	
	28	Peons, syces, etc. (at rates varying from Rs. 15 to Rs. 23)		6,770			6,970	
	5	Compounders (25—30)		1,720			1,620	
		Total (voted)	20,386		32,390	27,100		33,480
Allowances, honoraria, etc.—		Travelling and other allowances		7,770			6,790	
		Travelling for Deputy Superintendent and Establishment	5,143	...	7,770	4,300	(b) 3,630*	10,420
Contingencies—		Office expenses and miscellaneous		16,500			15,000	
		Do. for Deputy Superintendent, etc.	12,860	...	16,500	15,000	(b) 2,100*	17,100
		Total (voted)	38,380		56,660	46,400		64,060

37.—MISCELLANEOUS DEPARTMENTS.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
CENSUS		44,822	18,500	18,000	...
EXAMINATION		...	...	2,000	2,400
DIRECTOR OF CIVIL SUPPLIES		15,619	...	...	...
PROVINCIAL STATISTICS	37A	9,694	3,130	2,000	3,170
		For rounding	...	...	+430
		Total (voted)	70,135	21,000	22,000

(a) To encourage horse breeding operations amongst the indigenous population in Baluchistan.

(b) Provision necessary for the transfer from the Bombay books of the charges appertaining to Baluchistan.

DETAILED ACCOUNT NO. 37A.—MISCELLANEOUS DEPARTMENTS, ETC.—PROVINCIAL STATISTICS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of establishment— Allowances, honoraria, etc.— Contingencies—</i>	2 Trade statistics clerks, 1(60—80), 1(85)	5,845		1,020	1,000		1,320
	Travelling and other allowances	202		510	...		250
	Office expenses and miscellaneous	3,647		1,600	1,000		1,600
	Total (voted)	9,694		3,130	2,000		3,170

38.—CURRENCY.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Charges for remittance of treasure	3,617	...	3,600	3,600
For rounding	...	...	+ 400	+ 400
Total (voted)	3,617	...	4,000	4,000

41.—CIVIL WORKS.

	Actuals, 1921-23.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
In charge of Civil Officers	...	1,05,000	...	.. (a)
Civil works under the control of the Public Works Department	12,72,101	11,89,000	11,89,000	10,08,000
Total (voted)	12,72,101	12,94,000	11,89,000	10,08,000

43.—FAMINE RELIEF.

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Salaries, establishment, and contingencies (voted)	2,91,738		...	50,000		...

44.—TERRITORIAL AND POLITICAL PENSIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Territorial and Political Pensions (Non-voted)	43,082	42,000	66,000	36,000

(a) The head of accounts having been abolished, provision transferred to other heads of accounts.

45.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances (Misc. Depts.)	40,101	33,800	55,000	60,000
Compassionate allowances . . . . .	...	1,000	200	200
Gratuities	200	1,000	800	1,000
Commutation of pensions	1,146	13,000	4,000	10,000
For rounding . . . . .	...	+200	...	-200
Total (voted)	41,447	49,000	60,000	71,000

46.—STATIONERY AND PRINTING.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Government Presses—Residency and Agency Press establish- ment . . . . .	...	...	400	780
Printing at Private Presses—Miscellaneous printing charges	2,366	3,000	400	220
For rounding . . . . .	...	...	+200	...
Total (voted)	2,366	3,000	1,000	1,000

47.—MISCELLANEOUS.

	Detailed Accounts No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
Miscellaneous Compensations	47A	1,81,600	1,83,720	1,93,960	1,83,900
Contributions . . . . .		...	10,000	...	10,000
Durbar presents and allowances to Vakeels		13,807	29,000	26,000	56,000 (a)
Rewards for proficiency in Oriental languages, etc.		3,844	4,600	...	...
Donations for charitable purposes		3,207	3,200	2,500	3,200 (b)
Charges on account of European vagrants		245	220	250	220
Rewards for destruction of wild animals		563	500	600	600
Irrecoverable temporary loans written off . . . . .		...	500	1,950	500
Miscellaneous and unforeseen charges		1,200	1,950	...	1,950
Upkeep of Veterinary Infirmary at Quetta		225	...	...	150* (c)
Miscellaneous charges for treatment of patients at the Pasteur Institute		298	370	...	400
Cost of books and publications . . . . .		...	100	...	100
Charges arising out of war adjusted in the Civil Department		1,559	...	...	...
For rounding . . . . .		...	-160	-260	-20
Total		2,06,348	2,34,000	2,25,000	2,57,000
Non-voted		1,81,500	1,81,000	1,81,000	1,81,000
Voted		24,848	53,000	44,000	76,000

DETAILED ACCOUNT No. 47-A.—MISCELLANEOUS—MISCELLANEOUS COMPENSATIONS.

Assignments and Compensations—					
Compensation to His Highness the Khan of Khelat for surrender of his right to levy dues on merchandise passing through Bolan	}	1,81,500	30,000	1,81,500	30,000
Quit-rent to His Highness the Khan of Khelat and Nuski			34,000		34,000
Quit-rent to His Highness the Khan of Khelat for Nasirabad, Niabat and Manjuti Tract			1,17,500		1,17,500
Compensation to the Ruling Family of Khetran			1,520		1,700
Other compensations		100	700		700
Total		1,81,600	1,83,720	1,93,960	1,83,900
Non-voted		1,81,500	1,81,500	1,81,500	1,81,500
Voted		100	2,220	12,460	2,400

(a) The increase is nominal only as a portion of the allotments for secret service expenditure under 29-Political has been brought under this head.

(b) No provision necessary as in accordance with revised classification the charges are adjustable under Departments concerned.

(c) Provision necessary for the efficient working of the Infirmary.

RECEIPTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
II.—TAXES ON INCOME	47,972	46,000	57,000	60,000
III.—SALT	186	1,000	...	...
IV.—OPIUM	9,252	8,000	11,000	11,000
V.—LAND REVENUE	6,53,590	9,87,000	9,78,000	9,78,000
VI.—EXCISE	8,20,940	7,95,000	7,74,000	7,75,000
VII.—STAMPS	1,56,573	1,56,000	1,87,000	1,87,000
VIII. FOREST	17,229	19,000	16,000	17,000
IX.—REGISTRATION	6,941	8,000	6,000	7,000
XIII.—WORKS FOR WHICH CAPITAL ACCOUNTS ARE KEPT	28,919	53,000	53,000	76,000
XIV.—WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT	202	...	...	...
XVI.—INTEREST	-1,590	22,000	44,000	45,000
XVII.—ADMINISTRATION AND JUSTICE	43,257	57,000	22,000	33,000
XVIII.—JAILS AND CONVICT SETTLEMENTS	1,250	2,000	2,000	2,000
XIX.—POLICE	43,362	45,000	26,000	27,000
XXI.—EDUCATION	25,247	25,000	25,000	33,000
XXII.—MEDICAL	12,549	6,000	6,000	6,000
XXIV.—AGRICULTURE	10,866	20,000	13,000	14,000
XXVI.—MISCELLANEOUS DEPARTMENTS	60	...	1,000	...
XXVII.—CURRENCY	2,282	3,000	2,000	2,000
XXX.—CIVIL WORKS	78,191	48,000	35,000	45,000
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION ETC.	12,161	10,000	16,000	15,000
XXXIV.—STATIONERY AND PRINTING	132	1,000	...	...
XXXV.—MISCELLANEOUS	29,952	4,000	12,000	17,000
TOTAL	20,05,022	23,16,000	22,86,000	23,50,000

Demand No. 49.

DELHI.

Rs. 30,58,000.

	ACTUALS, 1921-22.		BUDGET ESTIMATE, 1922-23.		REVISED ESTIMATE, 1922-23.		BUDGET ESTIMATE, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2.—TAXES ON INCOME . . . . .	...	7,061	...	10,150	...	14,000	...	15,000
5.—LAND REVENUE . . . . .	...	78,665	...	71,950	...	43,000	...	39,000
6.—EXCISE . . . . .	...	14,065	...	13,540	...	16,000	...	14,000
7.—STAMPS . . . . .	...	11,574	...	11,950	...	12,000	...	12,000
9.—REGISTRATION . . . . .	...	8,270	...	8,200	...	8,000	...	8,000
15.—MISCELLANEOUS IRRIGATION EXPENDITURE	...	3,713	...	5,000	...	5,000	...	5,000
19.—INTEREST ON ORDINARY DEBT	6,16,021	...	...	...	6,16,000	...	6,06,000	...
22.—GENERAL ADMINISTRATION	83,120	1,96,498	98,690	2,17,500	94,000	2,35,000	85,000	2,34,000
23.—AUDIT . . . . .	...	1,18,990	...	1,02,750	...	1,12,000	...	1,13,000
24.—ADMINISTRATION OF JUSTICE	31,490	1,18,158	33,370	1,12,460	31,000	1,46,000	35,000	1,32,000
25.—JAILS AND CONVICT SETTLEMENTS . . . . .	...	1,47,168	...	1,14,120	...	1,22,000	...	1,27,000
26.—POLICE	37,393	8,36,478	51,000	7,40,410	38,000	9,36,000	42,000	8,16,000
28.—ECCLESIASTICAL	22,933	...	23,310	...	36,000	...	35,000	...
29.—POLITICAL	520	...	750	...	1,000	...	1,000	...
30.—SCIENTIFIC DEPARTMENTS . . . . .	...	5,319	...	19,670	...	41,000	...	4,000
31.—EDUCATION	15,113	3,61,250	18,000	5,34,250	7,000	4,77,000	7,000	5,52,000
32.—MEDICAL	26,198	3,05,828	35,700	3,12,560	32,000	3,16,000	32,000	3,10,000
33.—PUBLIC HEALTH . . . . .	...	84,262	...	86,140	...	86,000	...	79,000
34.—AGRICULTURE	5,439	27,965	...	33,120	6,000	24,000	6,000	12,000
35.—INDUSTRIES . . . . .	...	...	...	2,750	...	3,000	...	3,000
37.—MISCELLANEOUS DEPARTMENTS . . . . .	...	1,589	...	100	...	...	...	...
38.—CURRENCY . . . . .	...	8,490	...	8,000	...	9,000	...	9,000
41.—CIVIL WORKS IN CHARGE CIVIL OFFICERS Do. UNDER THE CONTROL OF THE PUBLIC WORKS DEPARTMENT . . . . .	...	...	...	1,06,260	...	...	...	...
44.—TERRITORIAL AND POLITICAL PENSIONS . . . . .	...	25,21,576	...	32,31,000	...	32,52,000	...	26,89,000
45.—SUPERANNUATION ALLOWANCES AND PENSIONS	44,933	...	77,230	...	49,000	...	48,000	...
46.—STATIONERY AND PRINTING . . . . .	...	2,64,036	...	2,40,000	...	2,68,000	...	2,65,000
47.—MISCELLANEOUS REFUNDS . . . . .	...	17,328	...	17,850	...	10,000	...	10,000
	...	13,14,503	...	2,78,900	...	5,85,000	...	4,01,000
	1,83,216	14,739	...	...	1,54,000	17,000	1,59,000	16,000
TOTAL	10,66,376	64,67,515	3,38,050	62,79,390	10,64,000	67,37,000	10,56,000	58,65,000
<i>Deduct—Charges shown in other Demands:—</i>								
No. 9, Miscellaneous Irrigation Expenditure		3,713	...	5,000		5,000		5,000
No. 12, Interest on ordinary debt	6,16,021	...	...	...	6,16,000	...	6,06,000	...
No. 15, Audit		1,18,990	...	1,02,750		1,12,000		1,13,000
No. 41, Civil Works under the control of the Public Works Department		25,21,576	...	32,31,000		32,52,000		26,89,000
Total deductions	6,16,021	26,44,279	...	33,38,750	6,16,000	33,69,000	6,06,000	28,07,000
For rounding				-50		+300		
TOTAL OF THIS DEMAND	4,50,355	38,23,236	3,38,000	29,41,000	4,48,000	33,68,000	4,50,000	30,58,000
NET TOTAL	42,73,591		32,79,000		38,16,000		35,08,000	

2.—TAXES ON INCOME.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	1	Income-tax Collector (300—800)	1,800		3,600	3,640		4,320
Pay of establishment—	18	Inspectors, clerks, etc. (at rates varying from Rs. 15 to 125)	4,727		5,860	9,220		9,020
Allowances, honoraria, etc.—		House rent and other allowances	479		590	590		480
Contingencies—		Miscellaneous	55		100	700		1,400
		For rounding				—150		—220
		Total (voted)	7,061		10,150	14,000		15,000

5.—LAND REVENUE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
CHARGES OF ADMINISTRATION	5A	37,525	37,320	4,880	3,700
LAND RECORDS	5B	41,140	34,630	37,930	35,210
	For rounding		...	+ 190	+ 90
	Total (voted)	78,665	71,950	43,000	39,000

DETAILED ACCOUNT NO. 5A.—CHARGES OF ADMINISTRATION.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of establishment—	6	Executive subordinates, clerks and servants (at rates varying from Rs. 15 to Rs. 70)		12,240			2,360	
		Temporary establishment		12,090			600	
			24,012		24,330	3,960		2,960
Allowances, honoraria, etc.—		Travelling and other allowances	12,913		12,790	920		740
Contingencies—		Miscellaneous	...		200	...		...
		Total (voted)	37,525		37,320	4,880	(a)	3,700

DETAILED ACCOUNT NO. 5B.—LAND RECORDS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of establishment—	101	Kanungoes, patwaries and servants (at rates varying from Rs. 15 to 100)		29,070			29,750	
		Revision of the pay of kanungoes, etc.		3,100		...		29,750
			32,916		32,170	32,850		29,750
Allowances, honoraria, etc.—		Travelling and other allowances	6,177		960	3,880		3,960
Contingencies—		Miscellaneous	2,047		1,500	1,200		1,500
		Total (voted)	41,140		34,630	37,930		35,210

(a) Decrease due to the adjustment under 22-General Administration of the cost of Treasury establishment with effect from the current year.

6.—EXCISE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT EXECUTIVE ESTABLISHMENT.								
<i>Pay of establishment—</i>	5	Inspectors and clerks (at rates varying from Rs. 60 to Rs. 300)		8,670			8,550	
	12	Servants (15)		2,160			2,160	
			10,986		10,830	10,710		10,710
<i>Allowances, honoraria, etc.—</i>		House rent and other allowances	2,170		1,960	3,120		2,790
<i>Supplies and services—</i>		Rewards	383		500	1,730		500
<i>Contingencies—</i>		Miscellaneous	526		250	250		250
		For rounding			...	+190		-250
		Total (voted)	14,065		13,540	16,000		14,000

7.—STAMPS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
A—NON-JUDICIAL.				
District Establishment—				
Contingencies :—Office expenses and miscellaneous	2,211	1,950	1,950	1,950
Charges for sale of stamps :—Discount on sale of stamps.	7,161	8,000	7,000	8,000
Total (voted)	9,372	9,950	8,950	9,950
B—JUDICIAL.				
Charges for sale of stamps :—Discount on sale of stamps	2,202	1,750	3,000	1,750
Discount on plain paper		250		250
For rounding			+50	50
Total (voted)	11,574	11,950	12,000	12,000

9.—REGISTRATION.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT CHARGES.								
<i>Pay of establishment—</i>	4	Sub-registrar, clerks and servant (at rates varying from Rs.15 to Rs. 100)	2,373		1,780	2,220		2,660
<i>Allowances, honoraria, etc.—</i>		House rent and other allowances	5,861		6,400	6,040		5,020
<i>Contingencies—</i>		Miscellaneous	36		80	80		80
		For rounding			...	-340		+240
		Total (voted)	8,270		8,260	8,000		8,000

22.—GENERAL ADMINISTRATION.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
A.—HEADS OF PROVINCES, EXECUTIVE COUNCILS, ETC.	22A	93,334	97,950	94,790	96,490
C.—SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENT	22B	8,883	9,040	25,580	13,390
E.—DISTRICT ADMINISTRATION	22E	1,77,391	2,09,200	2,08,490	2,09,380
For rounding		...	...	+140	-260
TOTAL		2,79,608	3,16,190	3,28,000	3,19,000
Non-voted		83,120	98,690	94,000	85,000
Voted		1,96,488	2,17,500	2,35,000	2,34,000

DETAILED ACCOUNT NO. 22 A.—GENERAL ADMINISTRATION.—HEADS OF PROVINCES AND EXECUTIVE COUNCILS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CHIEF COMMISSIONER.								
Pay of officers—	1	Chief Commissioner (3,000)		36,000			36,000	
	1	Personal Assistant (700)		9,000		8,400		
Pay of establishment—	18	Registrar, clerks, etc. (at rates varying from Rs. 30 to 650)	43,295	45,000	44,520	44,400		
	13	Servants (at rates varying from Rs. 15 to 30)		32,700		35,540		
				2,600		2,630		
			36,492	35,300	36,300		38,170	
Allowances, hono- raria, etc.—		Travelling and other allowances	4,590	8,900	6,720		6,570	
Supplies and services—		Purchase and repair of tents and furniture	1,761	700	500		500	
Contingencies—		Miscellaneous	7,198	8,050	6,750		6,850	
		TOTAL	93,334	97,950	94,790		96,490	
		Non-voted	43,295	45,000	44,520		44,400	
		Voted	50,039	52,950	50,270		52,090	

DETAILED ACCOUNT NO. 22 B.—GENERAL ADMINISTRATION.—SECRETARIAT AND HEAD-QUARTERS ESTABLISHMENT.

	Existing strength.	Finger Print Bureau.					
Pay of establishment—	3	Stenographer and translators (at rates varying from Rs. 100 to Rs. 250)	8,883	7,240	9,350	8,350	
Allowances, etc— Contingencies—		Police force—Police guard	...		1,000	...	
		Travelling and other allowances	...		4,530	...	
		Miscellaneous	...		6,500	...	
Amount payable to other Govern- ments or Departments—		Amount payable to the Punjab Government for the charges of the Finger Print Bureau		1,800		...	
		Total (Non-voted)	8,883	9,040	(a) 21,380		8,350
Amount payable to other Govern- ments or Departments—		Amount payable to the Punjab Government for Local Fund audit charges	...		(b) 4,200		(b) 5,040
		TOTAL	8,883	9,040	25,580		13,390
		Non-voted	8,883	9,040	21,380		8,350
		Voted	...	...	4,200		5,040

(a) Increase due to some non-recurring expenditure in connection with the move of the Finger Print Bureau from Simla to Delhi
(b) In accordance with change in classification provision transferred from the India General Budget under 23 Audit.

DETAILED ACCOUNT No. 22 E.—DISTRICT ADMINISTRATION.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
Pay of officers—	1	Deputy Commissioner (1,250—2,750)		22,650			23,850		
	1	Secretary, Municipal Committee (500)		13,000			6,000		
		Leave salary		10,000			2,500		
			30,942		44,650	28,150		32,350	
Pay of establishment—	3	Additional District Magistrate		...			9,120		
		Extra Assistant Commissioners (250—850)		29,870			(a) 20,860		
		Leave salary		3,000			3,000		
			34,152		32,870	28,870		32,980	
	104	Executive subordinates, clerks and servants (at rates varying from Rs. 13 to Rs. 250)		52,090			(b) 94,240		
		Temporary establishment		6,640			4,080		
		Revision of pay of non-gazetted establishment under the Deputy Commissioner		30,500			...		
			73,072		89,230	96,810		98,320	
	Allowances, hono- raria, etc.—		Travelling allowance		3,000			7,930	
			House rent and other allowances		4,540			8,520	
		10,735		7,540	20,680		16,450		
Supplies and services—		Diet and road money to witnesses		7,000			(c) ...		
		Other petty supplies		1,900			1,100		
Contingencies—			2,499		8,900	1,100		1,100	
		Service postage and telegram charges		5,100			5,100		
		Rents, rates and taxes		5,050			5,050		
		Other contingent expenditure		15,860			18,030		
		25,991		26,010	32,880		28,180		
			1,77,391		2,09,200	2,08,490		2,09,380	
			30,942		44,650	28,150		32,350	
			1,46,449		1,64,550	1,80,340		1,77,030	

24.—ADMINISTRATION OF JUSTICE.

SUMMARY.	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
LAW OFFICERS (PKES TO PLEADERS)		9,103	4,950	9,950	8,450
CIVIL AND SESSIONS COURTS	24A	1,01,641	1,15,100	1,26,570	1,21,670
COURT OF SMALL CAUSES	24B	21,547	25,460	23,270	24,690
CRIMINAL COURTS	24C	17,357	320	17,290	11,240
For rounding				—80	+950
TOTAL		1,49,648	1,45,830	1,77,000	1,67,000
Non-voted		31,490	33,370	31,000	35,000
Voted		1,18,158	1,12,460	1,46,000	1,32,000

(a) Decrease due to reduction of 2 appointments.

(b) For the increase vide remarks under 5 Land Revenue.

(c) Provision transferred to 24 Administration of Justice, Criminal Courts, in accordance with change in classification.

DETAILED ACCOUNT No. 24 A.—CIVIL AND SESSIONS COURTS.

	Existing strength.	DETAILS.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	1	District and Sessions Judge (1,250—2,750)		30,820			31,850	
		Leave salary		2,550			2,600	
	3	Sub-Judges and Munsiffs (250—350)	31,490		33,370	30,820		34,450
		Additional Sub-Judge		16,760			18,320	
		Temporary Sub-Judge		3,800			...	
		Leave salary		8,000			15,600	
Pay of establishment—	75	Clerks, servants, etc. (at rates varying from Rs. 13 to 150)	25,832		34,560	36,160		35,920
		Temporary establishment		6,500			2,000	
		Revision of pay of establishment		23,510			34,380	
		Travelling and other allowances	34,926		40,850	41,280		44,210
		Miscellaneous	3,107		1,490	2,740		1,120
Allowances, honoraria, etc.—								
Contingencies—			6,286		4,830	15,590		5,970
		TOTAL	1,01,641		1,15,100	1,26,570		1,21,670
		Non-voted	31,490		33,370	30,820		34,450
		Voted	70,151		81,730	95,750		87,220

DETAILED ACCOUNT No. 24B.—COURTS OF SMALL CAUSES.

Pay of officers—	1	Judge (300—350)		10,080			8,360	
	1	Registrar (250—350)		3,300			3,300	
		Leave salary		820			1,000	
Pay of establishment—	27	Clerks, servants, etc. (at rates varying from Rs. 13 to Rs. 125)	9,795		14,200	11,500		12,660
		Revision of pay of establishment		7,090			10,380	
		Travelling and other allowances	8,958		9,950	9,760		10,380
		Miscellaneous	1,148		100	800		340
Allowances, honoraria, etc.—								
Contingencies—			1,646		1,210	1,210		1,810
		Total (voted)	21,547		25,460	23,270		24,690

DETAILED ACCOUNT No. 24C.—CRIMINAL COURTS.

Pay of establishment—	5	Servants (15)	...	320			900	
		Temporary establishment . . . . .	...	...			180	
Allowances, honoraria—		Travelling and other allowances . . . . .	...		320	1,080		1,080
		Diet and road money . . . . .	...		...	210		160
Supplies and services—		Other petty supplies	17,357		...	16,000	8,000	2,000
		Total (voted)	17,357		320	17,290		(a) 10,000

25.—JAILS AND CONVICT SETTLEMENTS.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
JAILS	25A	Rs. 1,37,693	Rs. 1,04,120	Rs. 1,12,220	Rs. 1,16,880
JAIL MANUFACTURES	25B	9,475	10,000	10,000	10,000
		For rounding . . . . .	...	-220	+120
		Total (voted)	1,47,168	1,14,120	1,22,000

DETAILED ACCOUNT No. 25 A.—JAILS.

	Existing strength.	DETAILS.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of establishment—	67	Jailor, assistant jailors, warders, etc. (at rates varying from Rs. 16 to 250)		26,150			22,750	
	3	Sub-assistant surgeon and compounder 1 (70—150), 1 (40)		1,570			1,800	
		Travelling and other allowances	27,766		27,720	25,700		24,550
		Dietary charges	6,074		4,240	8,740		7,950
Allowances, honoraria, etc.—		Other petty supplies		40,000		35,000		40,000
		Miscellaneous	1,00,179		30,380	36,000		32,600
Contingencies—			3,674		70,380	6,780		72,600
		Total Jails (voted)	1,37,693		1,04,120	1,12,220		1,16,880

(a) Provision transferred from 22 General Administration.

DETAILED ACCOUNT No. 25 B.—JAIL MANUFACTURES.

	District Jails.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Supplies and services— Contingencies—</i>	Purchase of raw materials	9,845		9,500	9,500		9,500
	Miscellaneous	—370		500	500		500
	Total (voted)	9,475		10,000	10,000		10,000

26.—POLICE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate 1923-24.
		Rs.	Rs.	Rs.	Rs.
DISTRICT EXECUTIVE FORCE	26A	8,16,793	7,34,360	9,16,760	7,90,760
CATTLE POUNDS (ESTABLISHMENT)	26B	78	50	50	50
RAILWAY POLICE (ESTABLISHMENT CHARGES PAYABLE TO THE PUNJAB GOVERNMENT)		57,000	57,000	57,000 +190	67,000 +190
TOTAL		8,73,871	7,91,410	9,74,000	8,58,000
Non-voted		37,393	51,000	38,000	42,000
Voted		8,36,478	7,40,410	9,36,000	8,16,000

DETAILED ACCOUNT No. 26A.—DISTRICT EXECUTIVE FORCE.

	Existing strength.	District Police.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>	2	Superintendents (1,875), (1,150-1,200), Leave salary		45,000 6,000			36,470 6,000	
			37,393		51,000	37,550		42,470
<i>Pay of establish- ment—</i>	2	Deputy Superintendents (300—700). Leave salary		4,080 1,000			7,800 680	
			8,278		5,080	15,900		8,480
<i>Amount payable to other Gov- ernments or Departments. Allowances, honoraria, etc.—</i>	45	Inspectors, sub-inspectors and sergeants (at rates varying from Rs. 80 to 300)		1,01,540			93,640	
	1,335	Head constables and constables (at rates varying from Rs. 18 to 40)		3,21,280			3,21,280	
	40	Mounted head constables and constables (at rates varying from Rs. 18 to 40)		9,690			9,690	
		Temporary police		4,920			4,920	
		Additional police		2,000			43,180	
		Establishment charges payable to the Punjab Government		2,000			...	
<i>Travelling allowance, House-rent and other allowances</i>		Travelling allowance	4,22,278	18,500	4,41,450	5,25,660	14,000	4,72,710
		House-rent and other allowances		1,21,640			1,34,000	
<i>Supplies and services—</i>		Clothing of police	2,14,861	16,000	1,40,140	2,13,000	16,000	1,48,000
		Other petty supplies		27,000			38,320	
<i>Contingencies—</i>		Carriage of constabulary	81,063	7,000	43,000	63,800	7,300	54,320
		Service postage and telegram charges		3,500			4,500	
		Rents, rates and taxes		12,150			12,150	
		Other contingent charges		28,420			36,500	
			50,005		51,070	57,350		60,150
			8,13,878		7,31,720	9,13,260		7,86,130
<i>Pay of establish- ment— Allowances, hono- raria, etc.—</i>		Police supplied to private persons	2,915		2,640	3,000		4,630
		House-rent and other allowances . . . . .	...		...	500		...
		TOTAL	8,16,793		7,34,360	9,16,760 (a)		7,90,760 (b)

- (a) Increase as compared with the Budget estimate of the current year due to the entertainment of temporary Police Force, and to the payment of compensation for dearness of food not provided for in the Budget.
- (b) Decrease as compared with the Revised due to smaller provision for temporary Police Force, reduced provision for travelling allowance and to absence of provision for grain compensation allowance.

28.—ECCLESIASTICAL.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>Ecclesiastical establishment</i>		Rs. 22,135	Rs. 22,500	Rs. 34,960	Rs. 34,540
<i>Cemetery establishment</i>		398	410	370	370
<i>Miscellaneous ecclesiastical charges</i>		400	400	400	400
For rounding		+270	-310
Total (Non-voted)		22,933	23,310	36,000	35,000

29.—POLITICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>Miscellaneous—Miscellaneous</i>	Rs. 520	Rs. 750	Rs. 750	Rs. 750
For rounding	...	...	+250	+250
Total (Non-voted)	520	750	1,000	1,000

30.—SCIENTIFIC DEPARTMENTS.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
MUSEUMS	30A	Rs. 3,141	Rs. 9,670	Rs. 37,500	Rs. ...
HYDRO-ELECTRIC SURVEYS	...	2,178	10,000	4,000	4,000
For rounding		...	...	-500	...
Total (voted)		5,319	19,670	41,000	4,000

DETAILED ACCOUNT NO. 30 A.—MUSEUMS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of establishment— Allowances, hono- raria, etc.— Supplies and services— Contingencies—</i>		Gallery assistants, clerks and servants (at rates varying from Rs. 15 to Rs. 100)	721	—	4,440	—	—	...
		House rent and other allowances	117	—	2,100	—	—	...
		Cost of Mogul jewels	...	—	...	37,500	—	...
		Miscellaneous	2,303	—	3,130	—	—	...
		Total (voted)	3,141	—	9,670	37,500	—	(a)

31.—EDUCATION.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
A.—University	Rs. 90,097	Rs. 1,76,500	Rs. 1,44,500	Rs. 1,56,500
B.—Secondary	2,03,450	2,00,490	1,77,750	2,05,290
C.—Primary	28,745	91,850	91,780	1,17,050
D.—Special	10,771	22,840	23,180	24,680
E.—General	43,300	61,270	47,160	55,290
For rounding	...	...	-370	+190
TOTAL	3,76,363	5,52,950	4,84,000	5,59,000
Non-voted	15,113	18,000	7,000	7,000
Voted	3,61,250	5,34,950	4,77,000	5,52,000

(a) No provision has been entered in this Budget as the museum has been transferred to the Archaeological Department where provision has been made.

(b) Decrease in the current year due to smaller requirements on account of educational grants.

31.—EDUCATION—UNIVERSITY.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Grants-in-aid, Contributions, Donations—</i>	Grants to Non-Government Arts colleges	90,097	1,01,500		1,04,500	91,500	
	Grants to Delhi University	...	75,000		40,000	65,000	
	Total (voted)	90,097		1,76,500	1,44,500		1,56,500

31.—EDUCATION.—SECONDARY.

	Existing strength.	GOVERNMENT SECONDARY SCHOOL.						
<i>Pay of estab- lishment—</i>	23	Headmasters, masters and teachers (at rates varying from Rs. 16 to Rs. 600)		31,770			37,290	
	9	Clerks, servants, etc. (at rates varying from Rs. 10 to Rs. 90)		1,680			1,880	
		Provision for new Cantonment Middle school		...			5,910	
			32,051	...	33,450	35,830	...	45,080
<i>Allowances, honoraria, etc.— Supplies and services— Contingencies—</i>		Travelling and other allowances	589		300	790		320
		Petty supplies	134		250	250		250
<i>Grants-in-aid Contributions, Donations—</i>		Miscellaneous	5,173		7,140	5,410		5,440
		Payment in support of Municipal and Local schools	74,166	5,720			5,720	
		Grants-in-aid to Secondary schools for boys and girls	91,337	1,53,630			1,38,530	
		Building and furniture grants		...	1,59,350	1,35,440	10,000	1,54,250
		Total (voted)	2,03,450		2,00,490	1,77,750		2,05,290

31.—EDUCATION—PRIMARY.

<i>Pay of estab- lishment—</i>	3	PRIMARY SCHOOL FOR BOYS AND GIRLS.						
		Mistress and servants (at rates varying from Rs. 14 to Rs. 60)		1,310			1,370	
		Provision for revision		...			670	
<i>Allowances, hono- raria, etc.— Contingencies—</i>		House-rent and other allowances	1,423		1,310	1,210		2,040
		Miscellaneous	109		820	100		50
<i>Grants-in-aid, Contributions, Donations—</i>		Grants-in-aid to Primary schools for boys and girls	627	5,250				680
		Cost of providing a Bengali Girls' School at Raisina	...	...			6,000	
		Grants for improvement of primary education		83,880			2,000*	
			25,694		89,130	89,130	1,06,300	1,14,300
		Total (voted)	28,745		91,850	91,780		1,17,050

31.—EDUCATION.—SPECIAL.

<i>Pay of estab- lishment—</i>	6	GOVERNMENT SPECIAL SCHOOL. FEMALE TRAINING SCHOOL.						
		Mistress, servants etc., (at rates varying from Rs. 15 to Rs. 150)		5,490			5,840	
		Provision for revision		...			200	
<i>Allowances hono- raria, etc.— Supplies and services—</i>		Grain compensation allowance	4,578		5,490	4,860		6,040
		Stipends to students	230		240	160		120
<i>Contingencies— Grants-in-aid, Contributions, Donations—</i>		Other petty supplies		3,840			5,280	
		Miscellaneous	1,464		3,840	5,270		5,280
		Recurring grant to Industrial school	4,499		5,270	4,900		5,240
			...		8,000	8,000		8,000
		Total (voted)	10,771		22,840	23,180		24,680

31—EDUCATION.—GENERAL.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	1	Moiety of salary of Superintendent (600—1,500) + O. S. P. 250		18,000			7,320	
	2	Assistant Superintendent and Inspector (200—325) Leave salary	15,113 7,591	9,460 ...		7,010 7,810	2,000	
Pay of establishments— Allowances, honoraria, etc.— Contingencies—	13	Clerks and servants (at rates varying from Rs. 15 to Rs. 150)	3,558		9,950	6,490		6,750
		Travelling and other allowances	2,811		3,500	3,260		3,480
		Miscellaneous	1,833		1,450	1,400		1,450
		Total	30,906		42,360	25,770		28,140
Supplies and services—		SCHOLARSHIPS.						
		In Arts colleges		2,860		2,860	2,860	
		In Secondary schools		6,200		6,200	9,200	
		In Primary schools		4,400		4,400	5,400	
		In Special schools		200		2,200	3,710	
	In Professional colleges . . . . .		...		480	480		
		Total	10,349		13,660	16,140		21,650
Contingencies—		MISCELLANEOUS.						
		Miscellaneous	2,045		5,250	5,250		5,500
		TOTAL	43,300		61,270	47,160		55,290
		Non-voted	15,113		18,000	7,010		7,320
		Voted	28,187		43,270	40,150		47,970

32.—MEDICAL.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT	52A	53,766	56,030	54,750	55,700
HOSPITALS AND DISPENSARIES	32B	65,059	85,230	87,190	79,580
GRANTS FOR MEDICAL PURPOSES	32C	2,12,935	2,06,000	2,05,000	2,05,000
MEDICAL COLLEGE AND SCHOOLS—SCHOLARSHIP TO STUDENTS AT LADY HARDINGE MEDICAL COLLEGE		216	1,000	1,000	1,000
For rounding				+60	+720
Total		3,32,026	3,48,260	3,48,000	3,42,000
Non-voted		26,198	35,700	32,000	32,000
voted		3,05,828	3,12,560	3,16,000	3,10,000

DETAILED ACCOUNT NO. 32A.—MEDICAL ESTABLISHMENT.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	1	DISTRICT MEDICAL OFFICERS. Chief Medical Officer (2,000)	26,198	28,200		32,200	24,000	
	3	Extra expenditure on account of the Civil Surgeon, Raisina Assistant Surgeons (at rates varying from Rs. 225 to Rs. 450)		7,500 14,900			7,500 12,800	
Establishment charges recoverable from other Governments, Departments, etc.— Pay of establishments—		Deduct—contribution towards pay of Assistant Surgeon recoverable from Delhi Municipality.		—4,320			—4,320	
	12	Sub-assistant surgeons, clerks and servants (at rates varying from Rs. 15 to Rs. 70)	18,002		46,280	7,980		39,980
Allowances, honoraria, etc.— Supplies and services— Contingencies—		House rent and other allowances	4,335		5,040	5,120		4,800
		Dietary charges and other miscellaneous supplies	64		210	2,100		2,100
		Miscellaneous	1,088		440	1,870		2,800
		TOTAL	53,766		56,030	54,750		55,700
		Non-voted	26,198		35,700	32,200		31,500
		Voted	27,568		20,330	22,550		24,200

DETAILED ACCOUNT NO. 32B—HOSPITALS AND DISPENSARIES.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers -	2	Assistant Surgeons (225-350)		Rs. 6,900			Rs. 6,900	
		Leave salary		500			500	
Pay of establishment -	7	Sub-assistant surgeons and compounders (at rates varying from Rs. 25 to Rs. 110)	11,055		7,400	6,900		7,400
			9,189		5,290	5,470		6,800
Allowances, honoraria, etc.		House rent and other allowances	3,446		2,160	2,500		1,860
Supplies and services -		Cost of medicines, diet and apparatus	11,048		19,500	17,000		17,000
Contingencies -		Miscellaneous	27,526		26,880	27,450		27,150
Grants-in-aid		Grants to medical institutions		15,000			19,870	
Contributions, Donations -		Grant to District Board for the Najafgarh dispensary	2,795	6,000	29,000	27,870	...	19,870
		Total (voted)	65,059		85,230	87,190		79,530

DETAILED ACCOUNT NO. 32 C—GRANTS FOR MEDICAL PURPOSES.

	Actuals,	Budget Estimate,	Revised Estimate,	Budget Estimate,
	Rs.	Rs.	Rs.	Rs.
Grants-in-aid, Contributions, Donations -				
	2,12,985	2,01,000	2,00,000	2,00,000
	...	5,000	5,000	5,000
Total (voted)	2,12,985	2,06,000	2,05,000	2,05,000

33.—PUBLIC HEALTH.

	Actuals,	Budget Estimate,	Revised Estimate,	Budget Estimate,
	Rs.	Rs.	Rs.	Rs.
GRANTS FOR PUBLIC HEALTH PURPOSES.				
Grants-in-aid, Contributions, Donations -				
	1,000	1,000	...	...
	...	550	550	550
	41,787	58,500	58,500	58,500

	23,000	6,000	6,000	6,000
EXPENSES IN CONNECTION WITH BUBONIC PLAGUE, ETC. (33 A)	18,475	20,090	14,570	13,320
	...	...	6,500	...
	...	...	-120	+630
Total (voted)	84,262	86,140	86,000	79,000

DETAILED ACCOUNT NO. 33 A.—EXPENSES IN CONNECTION WITH BUBONIC PLAGUE, ETC.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officer -		EXPENSES IN CONNECTION WITH BUBONIC PLAGUE.		Rs. 2,700				
		Medical Officer		300				
		Leave salary	4,873		3,000	580		... (a)
Pay of establishment -	8	Sub-assistant surgeon, compounder, clerks and servants (at rates varying from Rs. 10 to Rs. 70)	2,110		2,500	2,090		3,250
Allowances, honoraria, etc. -		Travelling and other allowances	2,888		3,870	1,230		1,220
Supplies and services -		Miscellaneous supplies	798		900	900		900
Contingencies -		Miscellaneous	271		820	720		950
Grants-in-aid, Contributions, Donations -		Grants-in-aid to Municipality and Local bodies	8,635		9,000	9,000		...
		Grant to Delhi Municipality towards cost of two Nurse visitors	...	...	...	...		*7,000
		Total (voted)	18,475		20,090	14,570		13,320

(a) No provision necessary on account of the abolition of the appointment of plague medical officer.

34.—AGRICULTURE.

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	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
AGRICULTURE	34 A	Rs. 30,184	Rs. 26,890	Rs. 25,700	Rs. 10,120
VETERINARY CHARGES	34 B	295	3,530	1,570	1,610
CO-OPERATIVE CREDIT	34 C	2,925	2,700	2,600	5,940
For rounding . . . . .		...	...	+130	+880
Total		33,404	33,120	30,000	18,000
(Non-voted)		5,439	...	6,000	6,000
(Voted)		27,965	33,120	24,000	12,000

DETAILED ACCOUNT NO. 34-A.—AGRICULTURE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officer—</i>	1	BOTANICAL AND OTHER PUBLIC GARDENS.						
		Portion of pay of the Superintendent of Gardens (550—750)	5,439		4,160	5,610		5,970
		Travelling and other allowances	23.78		2,010	2,710		1,650
		Maintenance of Palace gardens	21,867		18,400	16,880		... (a)
		Grants to local bodies for agriculture . . . . .	...		...	...		1,500
<i>Allowances, honoraria, etc.—</i>		Total	29,684		24,570	25,200		(a) 9,120
		Public exhibitions and fairs	500		2,220	500		1,000
		Establishment charges payable to the Punjab Government			100	...		...
		Total	30,184		26,890	25,700		10,120
		Non-voted	5,439		...	5,610		5,970
<i>Establishment charges payable to or recoverable from other Governments, etc.—</i>								
		Voted	24,745		23,890	20,090		4,150

DETAILED ACCOUNT NO. 34-B—VETERINARY CHARGES.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of establishment—</i>	3	Veterinary assistants (at rates varying from Rs. 60 to Rs. 90) = 2,880 less 1,860 recoverable from local bodies	45		1,780	1,020		1,020
<i>Allowances, honoraria, etc.—</i>		Travelling allowance	370		200	250		240
<i>Contingencies—</i>		Miscellaneous	30		100	50		100
<i>Grants-in-aid, Contributions, Donations—</i>		Contribution to District Board	60		250	250		250
<i>Establishment charges payable to other Governments.</i>		Establishment charges payable to the Punjab Government . . . . .	...		1,200	...		...
		Total (voted)	295		3,530	1,570		1,610

DETAILED ACCOUNT NO. 34C—CO-OPERATIVE CREDIT.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of establishment—</i>	3	Inspectors (61) . . . . .	...	1,800			2,200	
		Inspector, clerk and servant (150) (30) (12)	2,228		1,800	2,000	2,300*	(b) 4,500
<i>Allowances, etc.—</i>		Travelling allowance	480		500	400		...
<i>Contingencies—</i>		Miscellaneous . . . . .	...	400			240	
		Miscellaneous	217		400	200	1,200*	(b) 1,440
		Total (voted)	2,925		2,700	2,600		5,940

(a) Decrease due to the transfer of the garden to the Archaeological Department.
 (b) Provision made for development of Co-operative movement in Delhi.

35.—INDUSTRIES.

	Amount payable to the Punjab Government (voted)	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Establishment charges payable to other Governments—</i>		...		2,750	3,000		3,000

37.—MISCELLANEOUS DEPARTMENTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Inspector of Factories	28	100	100	100
Miscellaneous	1,561	...	...	...
For rounding	...	...	—100	—100
Total (voted)	1,589	100	...	...

38.—CURRENCY.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Charges for remittance of treasure	8,490	8,000	9,110	9,110
For rounding	...	...	—110	—110
Total (voted)	8,490	8,000	9,000	9,000

41.—CIVIL WORKS.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS	41A	...	1,06,260	...	... (a)
IN CHARGE P. W. OFFICERS	...	25,21,576	32,31,000	32,52,000	26,89,000
Total (voted)		25,21,576	33,37,260	32,52,000	26,89,000

DETAILED ACCOUNT NO. 41A.—CIVIL WORKS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of establishment— Allowances, honoraria, etc.— Contingencies— Grants-in-aid, etc.—</i>	Encamping ground establishment			580			
	House rent and other allowances			100			
	Miscellaneous			580			
	Contributions to Local bodies		5,000				
	Additional contributions to Local bodies		1,00,000	1,05,000			
Total (voted)				1,06,260			(a)

44.—TERRITORIAL AND POLITICAL PENSIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Delhi family		41,600		13,800
Rohtak family		100		100
Miscellaneous		3,530		3,400
	15,101	45,230	17,000	17,300
Charitable allowances	29,832	32,000	32,000	30,900
For rounding				—200
Total (Non-voted)	44,933	77,230	49,000	48,000

(a) Head of account abolished and provision transferred to other heads.

45.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances	2,44,476	2,25,000	2,49,000	2,48,000
Compassionate allowances	2,875	500	2,000	2,000
Gratuities	1,129	1,500	1,300	300
Commuted value of pensions	15,556	13,000	16,000	17,000
For rounding			-300	-300
Total (voted)	2,64,036	2,40,000	2,68,000	2,65,000

46.—STATIONERY AND PRINTING.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
STATIONERY PURCHASED IN COUNTRY . . . . .	...	8,752	6,470	...	...(a)
GOVERNMENT PRESSES	46A	4,334	6,270	4,270	5,270
PRINTING AT PRIVATE PRESSES . . . . .	...	2,838	3,100	3,100	3,100
LITHOGRAPHY . . . . .	...	1,404	2,010	2,010	2,010
For rounding				+620	-380
Total (voted)		17,328	17,850	10,000	10,000

DETAILED ACCOUNT No. 46A.—GOVERNMENT PRESSES.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JAIL PRESS.							
Supplies and services—	Petty supplies	4,331		6,240	4,240		5,240
Contingencies—	Miscellaneous	3		30	30		30
	Total (voted)	4,334		6,270	4,270		5,270

47.—MISCELLANEOUS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Donations for charitable purposes	7,146	2,650	2,600	2,650
Charges on account of European vagrants	634	400	800	400
Rewards for the destruction of wild animals	10	50	50	50
Petty establishments	51,616	42,900	52,000	70,630
Contributions	3,31,968	3,10,000	3,75,000	3,00,000
Contribution to the Notified Area Committee, Shahdara, for improvement of roads . . . . .	...	...	...	5,000*
Miscellaneous compensations (compensation to Mirza Suraya Jah)	5,098	6,000	6,000	6,000
Rents, rates, and taxes	1,354	1,900	1,900	1,900
Charges on account of visit of H. R. H. the Duke of Connaught	-9,73,570	...	...	...
Provision for H. R. H. the Prince of Wales' visit	18,90,247	...	1,42,340	...
Reserve at the disposal of the Chief Commissioner . . . . .	...	15,000	4,800	15,000
Lamp reduction made by the Assembly . . . . .	...	-1,00,000	...	...
For rounding . . . . .	...	...	-490	-630
Total (voted)	13,14,503	2,78,900	5,85,000	4,01,000

(a) Provision transferred to other heads of account in accordance with change in classification.

RECEIPTS.				
	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
I.—CUSTOMS	53,028	60,000	1,25,000	1,10,000
II.—TAXES ON INCOME	12,01,189	11,10,200	9,53,000	9,51,000
IV.—OPIUM	20,200	20,000	21,000	29,000
V.—LAND REVENUE	3,59,778	3,56,850	3,77,000	3,86,000
VI.—EXCISE	4,44,481	5,91,940	5,24,000	5,27,000
VII.—STAMPS	7,01,286	7,11,640	6,57,000	6,60,000
VIII.—FOREST	637	...	...	...
IX.—REGISTRATION	41,733	41,350	44,000	45,000
XIV.—IRRIGATION WORKS FOR WHICH NO CAPITAL ACCOUNTS ARE KEPT	1,044	3,760	6,000	4,000
XVI.—INTEREST	1,477	18,700	19,000	18,000
XVII.—ADMINISTRATION OF JUSTICE	18,809	22,100	23,000	22,000
XVIII.—JAILS AND CONVICT SETTLEMENTS	22,027	14,500	25,000	25,000
XIX.—POLICE	17,467	18,250	20,000	18,000
XXI.—EDUCATION	14,959	14,600	16,000	16,000
XXII.—MEDICAL	3,830	7,150	8,000	7,000
XXVI.—MISCELLANEOUS DEPARTMENTS	20,498	23,050	5,000	5,000
XXVII.—CURRENCY . . . . .	...	22,000	...	...
XXX.—CIVIL WORKS	1,81,179	1,20,130	1,70,000	1,90,000
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION, ETC.	5,539	5,000	4,000	5,000
XXXIV.—STATIONERY AND PRINTING	10,318	8,100	10,000	9,000
XXXV.—MISCELLANEOUS	3,05,083	87,510	3,08,000	3,01,000
For rounding		+50		
TOTAL	34,24,512	32,57,000	33,23,000	33,31,000

Demand No. 50.

COORG.

Rs. 13,89,000.

	Actuals, 1921-22.		BUDGET ESTIMATE, 1922-23.		REVISED ESTIMATE, 1922-23.		BUDGET ESTIMATE, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5.—LAND REVENUE	27,750	1,78,647	29,020	1,82,260	29,000	1,52,000	30,000	1,62,000
6.—EXCISE . . . . .	...	14,349	...	14,040	...	14,000	...	6,000
7.—STAMPS . . . . .	...	1,104	...	1,150	...	1,000	...	1,000
8.—FOREST	12,150	6,18,505	22,650	5,20,400	24,000	6,24,000	29,000	7,37,000
9.—REGISTRATION . . . . .	...	4,899	...	5,260	...	5,000	...	3,000
15.—B. NAVIGATION . . . . .	...	6,142	...	3,000	...	4,000	...	6,000
19.—INTEREST ON ORDINARY DEBT	7,000	...	...	...	8,000	...	5,000	...
22.—GENERAL ADMINISTRATION . . . . .	...	4,880	...	...	...	17,000	...	18,000
24.—ADMINISTRATION OF JUSTICE	3,721	60,485	15,000	62,770	...	61,000	...	51,000
25.—JAILS AND CONVICT SETTLEMENTS . . . . .	...	13,755	...	18,910	...	13,000	...	18,000
26.—POLICE	5,971	1,06,156	7,050	1,13,680	...	96,000	7,000	1,03,000
28.—ECCLESIASTICAL	442	...	410	...	1,000	...	1,000	...
31.—EDUCATION	8,115	1,17,301	13,500	1,37,260	7,000	1,24,000	13,000	1,40,000
32.—MEDICAL	24,658	57,161	18,000	64,280	22,000	55,000	22,000	68,000
33.—PUBLIC HEALTH . . . . .	...	3,013	...	6,620	...	3,000	...	5,000
34.—AGRICULTURE . . . . .	...	13,455	...	15,770	...	14,000	...	14,000
38.—CURRENCY . . . . .	...	472	...	100	...	...	...	1,000
41.—CIVIL WORKS INCHARGE CIVIL OFFICERS . . . . .	...	...	...	600	...	...	...	...
41.—Do. DO. UNDER THE CONTROL OF THE PUBLIC WORKS DEPARTMENT . . . . .	...	3,20,000	14,400	2,90,600	...	2,94,000	25,000	2,74,000
44.—TERRITORIAL AND POLITICAL PENSIONS	15,609	...	15,590	...	16,000	...	16,000	...
45.—SUPERANNUATION ALLOWANCES AND PENSIONS . . . . .	...	40,283	...	41,460	...	43,000	...	48,000
46.—STATIONERY AND PRINTING . . . . .	...	6,017	...	5,950	...	6,000	...	4,000
47.—MISCELLANEOUS . . . . .	...	9,636	...	12,160	...	10,000	...	9,600
Refunds	1,019	270	...	...	1,000	...	1,000	...
For rounding . . . . .	...	...	+780	-670	...	...	...	...
TOTAL	1,06,435	15,76,580	1,36,400	14,95,600	1,08,000	15,36,000	1,49,000	16,69,000
<i>Deduct</i> —Charges shown in other Demands :—								
No 9—Irrigation		6,142	...	3,000	...	4,000	...	6,000
No. 12—Interest on ordinary debt	7,000	...	...	...	8,000	...	5,000	...
No. 41—Civil Works under the control of the Public Works Department		3,20,000	14,400	2,90,600	...	2,94,000	25,000	2,74,000
Total deductions	7,000	3,26,142	14,400	2,93,600	8,000	2,98,000	30,000	2,80,000
TOTAL OF THIS DEMAND	99,435	12,50,438	1,22,000	12,02,000	1,00,000	12,38,000	1,19,000	13,89,000
	13,49,873		13,24,000		13,38,000		15,03,000	

5.—LAND REVENUE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
CHARGES OF ADMINISTRATION	5A	1,23,846	1,30,560	1,10,490	1,19,170
LAND RECORDS	5B	82,551	80,720	70,850	73,130
For rounding . . . . .	...	...	...	-840	-800
TOTAL		2,06,397	2,11,280	1,81,000	1,92,000
Non-voted		27,750	29,020	29,000	30,000
Voted		1,78,647	1,82,260	1,52,000	1,62,000

DETAILED ACCOUNT NO. 5A.—LAND REVENUE.—CHARGES OF ADMINISTRATION.

	Existing Strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENT.								
Pay of Officers—	1	Commissioner (2,400--2,500)	27,750	29,020		29,020	29,620	
	1	Assistant Commissioner (800—900)		4,800			8,300	
		Leave salaries	2,710	...		4,800	2,400	
Pay Establishment—	35	Clerks, etc. (at rates varying from Rs. 30 to Rs. 350)		36,270	33,820		3,300	40,370
	26	Servants (at rates varying from Rs. 14 to Rs. 25)		5,610			4,700	
		Temporary establishment		560			600	
			40,654		42,440	34,640		36,630
Allowances, honoraria, etc.—		Travelling and other allowances	6,354		5,800	5,000		5,040
Supplies and services—		Charges for clearance of lantana on Government lands other than reserve forests		3,000			3,000	
		Miscellaneous supplies	918	700			650	
Contingencies—		Office expenses and miscellaneous	10,817		3,700	3,350		3,650
					8,320	8,250		10,260
		Total	89,203		94,080	85,660		95,950
SUB-DIVISIONAL ESTABLISHMENT.								
Pay of Establishment—	3	Executive subordinates (at rates varying from Rs. 200 to Rs. 250)		10,500			9,000	
	14	Clerks (at rates varying from Rs. 30 to Rs. 50)		10,490			5,980	
	13	Servants (at rates varying Rs. 14 to Rs. 16)	27,089	6,260	27,250	18,100	2,260	17,240
Allowances, honoraria, etc.—		Travelling and other allowances	3,095		4,700	3,200		2,500
Contingencies—		Office expenses and miscellaneous	3,859		4,530	3,530		3,480
		Total	34,643		36,480	24,830		23,220
		GRAND TOTAL	1,23,846		1,30,560	1,10,490		1,19,170 (a)
		Non-voted	27,750		29,020	29,020		29,620
		Voted	96,096		1,01,540	81,470		89,550

DETAILED ACCOUNT NO. 5B.—LAND REVENUE.—LAND RECORDS.

	Existing strength		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Pay of Officer—	1	Deputy Director (200—300)		3,600		3,600
		Leave salaries		200		900
			4,020	3,800	3,600	4,500
Pay of Establishment—	41	Executive subordinates and clerks (at rates varying from Rs. 25 to Rs. 90)		28,600		24,670
	47	Skilled labour (25—75)		18,150		17,470
	50	Servants (14)		9,580		8,400
		Temporary establishment		510		510
Allowances, honoraria, etc.—		House-rent and other allowances	59,425	56,840	49,180	51,050
			17,662	18,760	17,100	16,060
Contingencies—		Office expenses and miscellaneous	1,444	1,320	970	1,520
		Total (voted)	82,551	80,720	70,850	73,130

(a) Decrease as compared with the Budget estimate of the current year due partly to the reduction of clerical and menial staff on account of abolition of 8 Taluk offices, and partly to the adjustment of the cost of Treasury and Sub-treasury establishments under 22—General Administration on account of change in classification.

6.—EXCISE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
DISTRICT EXECUTIVE ESTABLISHMENTS	6 A	12,351	12,000	11,880	3,970
DISTILLERIES	6 B	1,998	2,040	1,900	1,440
For rounding				+220	+590
Total (voted)		14,349	14,040	14,000	6,000

DETAILED ACCOUNT NO. 6A —EXCISE.—DISTRICT EXECUTIVE ESTABLISHMENTS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Establishment—</i>	2	Inspector and sub-inspector (80) (70)		6,070			1,800	
		Leave salaries		500			200	
	4	Servants (14)		2,020			670	
			8,827		8,590	8,590		2,670
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	2,959		3,050	2,760		1,000
<i>Supplies and services—</i>		Rewards	138		100	130		100
<i>Contingencies—</i>		Office expenses and miscellaneous	427		260	400		200
		Total (voted)	12,351		12,000	11,880		3,970(a)

DETAILED ACCOUNT NO. 6B.—EXCISE—DISTILLERIES.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>Pay of Establishment—</i>	3	Daroga and servants (at rates varying from Rs. 14 to Rs. 80)	1,998	2,000	1,860	1,400
<i>Contingencies—</i>		Office expenses and miscellaneous . . . . .	...	40	40	40
		Total (voted)	1,998	2,040	1,900	1,440

7.—STAMPS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
JUDICIAL.				
Superintendence—Contingencies . . . . .	...	100	...	100
Charges for sale of stamps	715	400	700	700
NON-JUDICIAL.				
Charges for sale of stamps	389	650	400	400
For rounding			-100	-200
Total (voted)	1,104	1,150	1,000	1,000

(a) Decrease as compared with the Budget estimate of the current year due to the reduction in the strength of the Inspecting staff and menials.

8.—FOREST.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
CONSERVANCY AND WORKS	8A	4,71,261	4,23,100	4,59,900	5,95,480
ESTABLISHMENT	8B	1,59,394	1,79,950	1,88,560	1,70,980
Lump reduction made by the Assembly . . . . .	...	...	-80,000	...	...
For rounding . . . . .	...	...	...	-460	-460
TOTAL		6,30,655	5,43,050	6,48,000	7,66,000
Non-voted		12,150	22,650	24,000	29,000
Voted		6,18,505	5,20,400	6,24,000	7,37,000

DETAILED ACCOUNT NO. 8A.—FOREST.—CONSERVANCY AND WORKS.

Supplies and Services—		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Timber, etc., removed by Government agency	76,492	2,05,300		1,15,900	2,88,500	
	Purchase of locomotive trucks and tractor . . . . .	...	...		...	(a) 95,000*	
	Purchase of 2 sentinel 4 ton lorries . . . . .	...	...		...	(a) 53,000*	
	Live-stock, etc.	52,622	51,500		51,700	57,500	
	Communications, etc.	2,62,599	1,02,000		2,38,000	40,680	
	Construction of new semi-permanent buildings at Kunnoth for tramway establishment . . . . .	...	...		...	(a) 7,100*	
	Improvement of roads in the Eastern Forest . . . . .	...	...		...	(a) 7,900*	
	Organisation, improvement, etc.	71,011	52,800		48,800	46,300	
	Miscellaneous	8,537	5,500		5,500	2,500	
	Total (voted)	4,71,261	4,23,100		4,59,900	5,95,480	

DETAILED ACCOUNT NO. 8B.—FOREST.—ESTABLISHMENT.

Pay of Officers—	Existing strength.						
	2	Deputy Conservator and Forest Engineer (825-1,600), (475-1,500), Forest Engineer (325-1,350) O. S. P. + (150)	12,150	...	22,650	23,950	(a) 5,390*
	3	Extra Assistant Conservators (250-750)		12,100		18,830	
	195	Forest rangers, forest-ers, forest guards, etc. (at rates varying from Rs. 15 to Rs. 225)	12,077		34,750	16,260	48,170
	1	Veterinary assistant (70)		73,470		68,440	(b) 840*
	23	Clerks (at rates varying from Rs. 30 to Rs. 175)		13,900		14,740	
	13	Servants (at rates varying from Rs. 14 to Rs. 25)		2,250		2,250	
		Travelling and other allowances	76,010		89,180	86,000	86,270
		Deputation and special allowances		21,200		14,780	
		Office expenses and miscellaneous	54,217		25,870	14,810	29,590
		TOTAL	1,59,394		1,79,950	1,88,560	(c) 1,70,980
		Non-voted	12,150		22,650	24,380	29,340
		Voted	1,47,244		1,57,300	1,64,180	1,41,640

- (a) These provisions are necessary for utilising the tramway recently constructed for developing the resources of the Coorg Forests and for the improvement of the roads for taking heavy transport.
- (b) This appointment is necessary to look after the valuable live stock of the Forest Department.
- (c) Decrease due to the curtailment of establishment.

9.—REGISTRATION.

	Existing strength.		Actuals	Budget Estimates,		Revised	Budget Estimate,	
			1921-23.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Establishment—</i>	3	Sub-registrars (at rates varying from Rs. 30 to Rs. 60)		3,210			1,970	
	1	Clerk (Rs. 30—50)		450			470	
	2	Servants (20)		1,200			480	
			4,550		4,860	4,300		2,920
<i>Allowances, hono- raria, etc.—</i>		Travelling allowances	208		200	150		160
<i>Contingencies—</i>		Office expenses and miscellaneous for rounding	141		200	150 +400		150 —230
		Total (voted)	4,899		5,260	5,000		3,000 ^(a)

22.—GENERAL ADMINISTRATION.

<i>Pay of officers—</i>	1	DISTRICT ADMINISTRATIONS. Treasury Assistant Commissioner (250—20—350).	...		...	...		3,000 ^(b)
<i>Pay of Estab- lishment—</i>	13	Sheristadars, clerks, etc., (at rates varying from Rs. 30 to Rs. 125)				8,780		
	10	Shroffs and servants (14-30)				2,300		
						11,700		11,080
<i>Allowances, etc.—</i>		Travelling allowance				200		240
<i>Contingencies—</i>		Office expenses and miscellaneous				760		810
		Discretionary grant—Miscellaneous	4,880			5,000		3,000
		For rounding				—660		—130
		Total (voted)	4,880		...	17,000		18,000 ^(c)

24.—ADMINISTRATION OF JUSTICE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
LAW OFFICERS	24A	458	790	790	790
JUDICIAL COMMISSIONER	24B	2,200	2,290	2,160	2,250
CIVIL AND SESSIONS COURTS	24C	39,134	40,500	38,940	38,240
CRIMINAL COURTS	24D	22,414	31,190	19,630	9,290
	For rounding	...	...	—520	+430
	TOTAL	64,206	77,770	61,000	51,000
	Non-voted	3,721	15,000	...	...
	Voted	60,485	62,770	61,000	51,000

DETAILED ACCOUNT NO. 24A.—ADMINISTRATION OF JUSTICE—LAW OFFICERS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances, hono- raria, etc.—</i>	Allowance to Government pleader	240		240	240		240
<i>Contingencies—</i>	Fees to pleaders in criminal cases	218		550	550		550
	Total (voted)	458		790	790		790

DETAILED ACCOUNT NO. 24B.—ADMINISTRATION OF JUSTICE—JUDICIAL COMMISSIONER.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances, hono- raria, etc.—</i>	Travelling allowance	...		100	100		40
<i>Contingencies—</i>	Office expenses and miscellaneous	70		230	100		250
<i>Grant-in-aid, Con- tribution, Dona- tion, etc.</i>	Contribution towards the Residency establishment	2,130		1,960	1,960		1,960
	Total (voted)	2,200		2,290	2,160		2,250

(a) Decrease due to the abolition of two appointments of sub-registrars.

(b) Appointment necessary as part of the scheme for general retrenchment in Coorg.

(c) For the increase as compared with the Budget estimate of the current year, vide remarks under 5 Land Revenue.

DETAILED ACCOUNT No. 24C.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS.

	Existing strength		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENT.								
Pay of Officers—	1	Sub-Judge (500—800)		8,600			7,150	
		Leave salaries		600			600	
Pay of Establishment—	2	Munsiffs (300—450)	17,390	10,080	17,260	16,620	10,080	17,830
	16	Sheristadar and clerks (at rates varying from Rs. 30 to Rs. 100)		9,290			8,470	
Allowances, honoraria, etc.—	7	Servants (at rates varying from Rs. 14 to Rs. 17)	10,327	1,210	10,500	10,710	1,210	9,680
Supplies and services—		Travelling allowance	1,055		1,770	1,500		610
		Diet allowance to witnesses	300		300	200		300
Contingencies—		Office expenses and miscellaneous	867		860	710		1,010
		Total	29,939		30,710	29,740		29,430
PROCESS-SERVING ESTABLISHMENT.								
Pay of Establishment—	38	Nazirs, process-servers, etc. (at rates varying from Rs. 15 to Rs. 30)	8,982		9,590	9,000		8,610
Contingencies—		Office expenses and miscellaneous	213		200	200		200
		TOTAL	9,195		9,790	9,200		8,810
		GRAND TOTAL (VOTED)	39,134		40,500	38,940		38,240

DETAILED ACCOUNT NO. 24D.—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS.

Pay of Officers—	...	District Magistrate	{ 3,721 3,900		15,000	3,000		{ ... (a)
Pay of Establishment—	8	Clerks (at rates varying from Rs. 30 to Rs. 125)		9,660			5,590	
Allowances, honoraria, etc.—	3	Servants (at rates varying from Rs. 14 to 18)		1,390			500	
Supplies and services—		Travelling and other allowances	9,674		10,950	10,190		6,090
Contingencies—		Diet and road money to witnesses and accused persons	2,598		5,200	4,000		320
		Office expenses and miscellaneous	877		1,300	1,000		1,100
		TOTAL	1,694		1,740	1,440		1,780
		TOTAL	22,414		34,190	19,630		9,290
		Non voted	3,721		15,000	...		...
		Voted	18,693		19,190	19,630		9,290

25.—JAILS AND CONVICT SETTLEMENTS.

JAILS.								
Pay of Establishment—	1	Jailor (40—60)		960			660	
	13	Warders, jail watchmen and others (at rates varying from Rs. 15 to Rs. 30)	3,947	3,210	4,170	3,510	3,260	3,920
Allowances, honoraria, etc.—		House-rent and other allowances	40		240	300		240
Supplies and services—		Miscellaneous supplies and services	9,217		14,070	8,950		13,850
Contingencies—		Miscellaneous contingencies	457		230	400		300
		Total	13,661		18,710	18,160		18,310
JAIL MANUFACTURE.								
Supplies and services—		Tools and plant, etc.	94		200	200		200
		For rounding . . . . .	...		...	-360		-510
		GRAND TOTAL (VOTED)	13,755		18,910	18,000		18,000

(a) No provision necessary on account of the abolition of the appointment of the District Magistrate.

26.—POLICE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT EXECUTIVE FORCE.								
<i>Pay of Officer—</i>	1	<i>Assistant Superintendent (500-525)</i>		6,050			6,000	
		<i>Leave salary</i>		1,000			1,000	
		<i>Assistant Superintendent</i>		...			...
			5,971		7,050	5,350		7,000
<i>Pay of Establishment—</i>	17	<i>Inspectors and sub-inspectors (at rates varying from Rs. 65 to Rs. 250)</i>		25,020			25,480	
	222	<i>Head constables and constables (at rates varying from Rs. 17 to Rs. 35)</i>		57,180			51,920	
	6	<i>Clerks (at rates varying from Rs. 30 to Rs. 75)</i>		2,940			3,100	
			80,384		85,140	67,640		80,500
<i>Allowances, honoraria, etc.—</i>		<i>Travelling and other allowances</i>	13,209		15,400	10,200		9,960
<i>Supplies and services—</i>		<i>Clothing for police and other supplies</i>	7,031		8,200	7,100		6,100
<i>Contingencies—</i>		<i>Office expenses and miscellaneous</i>	5,582		4,940	5,420		6,170
		<i>For rounding</i>				+290		+270
		TOTAL	1,12,127		1,20,730	96,000		1,10,000
		Non-voted	5,971		7,050	...		7,000
		Voted	1,06,156		1,13,680	96,000		1,03,000 (a)

28.—ECCLESIASTICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Ecclesiastical establishment</i>	291	260	290	290
<i>Cemetery establishment</i>	151	150	150	150
<i>For rounding</i>			+560	+560
Total (Non-Voted)	442	410	1,000	1,000

31.—EDUCATION.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
SECONDARY.					
Government Secondary schools	31A	36,765	51,240	38,870	51,170
Direct grants to Non-Govt. Secondary schools		4,583	9,420	8,680	7,180
Boarding grant		508	...	1,140	1,150
PRIMARY.					
Government Primary schools	31B	32,323	34,280	30,730	35,320
Direct grants to Non-Govt. Primary schools		10,677	10,000	11,000	12,540
SPECIAL.					
Government Special schools	31C	10,479	13,250	11,600	12,790
GENERAL.					
Inspection	31D	30,081	32,570	30,270	32,540
Scholarships					
Miscellaneous					
<i>For rounding</i>				-290	+310
TOTAL		1,25,416	1,50,760	1,31,000	1,53,000
Non-voted		8,115	13,500	7,000	13,000
Voted		1,17,301	1,37,260	1,24,000	1,40,000

(a) Decrease due to the reduction in the strength of Police Force.

DETAILED ACCOUNT NO. 31A.—EDUCATION—SECONDARY.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
SECONDARY SCHOOLS FOR BOYS AND GIRLS.								
<i>Pay of Officers—</i>	1	<i>European Head Master (550—1,500)</i>		11,500			13,250	
		<i>Leave salary Head Master</i>		2,000			...	
<i>Pay of Establishment—</i>	34	<i>Masters teachers, etc. (at rates varying from Rs. 30 to Rs. 300) .</i>	8,115	...	13,500	{ 7,210	...	13,250
	3	<i>Servants (14)</i>		27,130		450		
				510			26,870	
							500	
		Increased provision for Virajpet School . . . . .		...			3,700(a)*	
<i>Allowances, honoraria, etc.—</i>		<i>House-rent and other allowances</i>	22,950	...	27,640	25,030	...	31,070
			1,715	...	2,260	1,060	...	1,160
<i>Supplies and services—</i>		<i>Prizes, rewards, apparatus and library books</i>		...	2,830	700	...	820
			376	...				
<i>Contingencies—</i>		<i>Office expenses and miscellaneous</i>	3,609	...	5,010	4,390	...	4,870
				...				
		TOTAL	36,765		51,240	38,870		51,170
		Non-voted	8,115		13,500	7,210		13,250
		Voted	28,650		37,740	31,660		37,920

DETAILED ACCOUNT NO. 31B.—EDUCATION—PRIMARY.

	Existing strength.							
<i>Pay of Establishment—</i>	62	<i>Masters, teachers, etc. (at rates varying from Rs. 25 to Rs. 70) .</i>		25,810			26,460	
	13	<i>Servants (14)</i>	22,676	2,190	28,000	24,690	2,190	26,650
<i>Allowances, honoraria, etc.—</i>		<i>Travelling allowance</i>	1,697		300	400		280
<i>Supplies and services—</i>		<i>Purchase of furniture and appliances</i>	1,286		1,170	570		1,240
<i>Contingencies—</i>		<i>Office expenses and miscellaneous</i>	722		810	1,070		1,210
<i>Grant-in-aid, Contribution, Donation, etc.</i>		<i>Grant for development of primary education</i>	5,942		4,000	4,000		3,940
		Total (voted)	32,323		34,280	30,730		36,320

DETAILED ACCOUNT NO. 31C.—EDUCATION—SPECIAL.

	Existing strength.							
<i>Pay of Establishment—</i>	9	<i>Masters and teachers (at rates varying from Rs. 30 to Rs. 300)</i>		7,050			7,330	
	1	<i>Servant (14)</i>	5,659	170	7,220	7,120	170	7,500
<i>Allowances, honoraria, etc.—</i>		<i>House-rent and other allowances</i>	520		610	460		600
<i>Supplies and services—</i>		<i>Stipends to students and other supplies</i>	3,601		4,350	3,300		4,050
<i>Contingencies—</i>		<i>Office expenses and miscellaneous</i>	690		570	720		740
		Total (voted)	10,419		13,250	11,600		12,790

(a) This provision is necessary for opening a new class in the Government English School at Virajpet.

DETAILED ACCOUNT No. 31D.—EDUCATION—GENERAL.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
INSPECTION.								
<i>Pay of Officers—</i>	1	Assistant Inspector (250 800)		4,500			4,080	
		Leave salaries		600			600	
<i>Pay of Establishment—</i>	6	Supervisors and clerks (at rates varying from Rs. 30 to Rs. 80)	4,829	3,900	5,100	3,760	4,300	4,680
	5	Servants (14)		840			840	
			4,585		4,740	4,650		5,140
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	2,354		2,450	2,200		2,000
<i>Contingencies—</i>		Office expenses and miscellaneous	1,050		1,230	1,030		1,490
<i>Establishment charges payable to etc.—</i>		Proportionate share of the cost of Inspectors of Schools and their establishments	8,376		9,570	9,570		9,570
		Total	21,194		23,090	21,210		22,880
<i>Supplies and services—</i>		Scholarship	7,982		8,420	8,000		8,300
		Miscellaneous	905		1,060	1,060		1,360
		Total (voted)	30,081		32,570	30,270		32,540

32—MEDICAL.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT	32A	31,045	20,950	26,230	24,900
HOSPITAL AND DISPENSARIES	32B	50,774	60,830	51,100	64,190
LUNATIC ASYLUM—OFFICE EXPENSES AND MISCELLANEOUS.	...	...	500	...	500
For rounding	...	...	...	-330	+410
TOTAL		81,819	82,230	77,000	90,000
Non-voted		24,658	18,000	22,000	22,000
Voted		57,161	64,230	55,000	68,000

DETAILED ACCOUNT No. 32A.—MEDICAL—MEDICAL ESTABLISHMENT.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT MEDICAL OFFICERS.								
<i>Pay of Officer—</i>	1	Civil Surgeon (1,500 + O S. P. (350))	24,558		18,000	22,500		22,200
<i>Pay of Establishment—</i>	3	Clerks and servants (at rates varying from 14 to 50)	3,125		1,060	1,340		970
<i>Allowances, honoraria, etc.—</i>		House-rent and other allowances	2,833		1,730	2,030		1,630
<i>Contingencies—</i>		Office expenses and miscellaneous	429		160	360		100
		TOTAL	31,045		20,950	26,230		24,900
		Non-voted	24,658		18,000	22,500		22,200
		Voted	6,387		2,950	3,730		2,700

DETAILED ACCOUNT NO. 32B.—MEDICAL—HOSPITALS AND DISPENSARIES.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Assistant Surgeon (345)		2,760			4,140	
		Leave salary		1,050			1,050	
			2,132		3,810	4,170		5,190
<i>Pay of Establishment—</i>	24	Sub-assistant surgeons, etc. (at rates varying from Rs. 30 to Rs. 175)		19,250			21,480	
	2	Servants (14)		340			340	
		Temporary establishment		600			...	
			19,401		20,190	17,610		21,820
<i>Allowances, hono- raria, etc.—</i>		House rent and other allowances	1,547		3,110	1,800		2,120
<i>Supplies and services—</i>		Cost of medicine, diet, etc.	17,843		22,500	17,000		24,500
<i>Contingencies—</i>		Office expenses and miscellaneous	9,851		11,220	10,520		10,560
		Total (voted)	50,774		60,830	51,100		64,190

33.—PUBLIC HEALTH.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
Public Health establishment	33A	2,126	2,620	2,120	2,850
Expenses in connection with Bubonic Plague, Malaria and Epidemics		887	4,000	1,000	2,000
For rounding		...	...	-120	+150
Total (voted)		3,013	6,620	3,000	5,000

DETAILED ACCOUNT NO. 33A.—PUBLIC HEALTH—PUBLIC HEALTH ESTABLISHMENT.

	Existing strength.	PUBLIC HEALTH ESTABLISHMENT.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Estab- lishment—</i>	2	Vaccine inspectors, etc. (at rates varying from Rs. 14 to Rs. 80)	1,412		1,390	1,340		1,510
<i>Allowances, hono- raria, etc.—</i>		House rent and other allowances	108		600	150		220
<i>Supplies and services—</i>		Cost of Vaccine and Sera to be supplied to hospitals and dispensaries in Coorg	...		...	...		500
<i>Contingencies—</i>		Office expenses and miscellaneous	606		630	630		620
		Total (voted)	2,126		2,620	2,120		2,850

34.—AGRICULTURE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURE	34A	1,720	5,410	3,320	5,140
VETERINARY CHARGES	34B	11,018	9,420	9,400	8,250
Co-OPERATIVE CREDIT	34C	717	940	900	930
For rounding . . . . .		...	...	+380	-320
Total (voted)		13,455	15,770	14,000	14,000

DETAILED ACCOUNT No. 34A.—AGRICULTURE—AGRICULTURE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Pay of Establishment—</i>	3	Supervisor and clerks (80—50)	902		1,340	2,100		1,410
<i>Allowances, honoraria, etc.—</i>		House rent and other allowances	143		400	420		380
<i>Contingencies—</i>		Office expenses and miscellaneous	675		1,320	800		1,000
<i>Establishment charges payable to other Governments, etc. —</i>		Amount payable to the Madras Government on account of the Scientific Assistant for planting industries . . . . .	...		2,350	...		2,350
		Total (voted)	1,720		5,410	3,320		5,140

DETAILED ACCOUNT No. 34B.—AGRICULTURE—VETERINARY CHARGES.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Pay of Establishment—</i>	8	Veterinary assistants, clerks and peons (at rates varying from Rs. 14 to Rs. 90)	7,146		3,920	5,000		4,380
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	1,935		2,470	2,400		2,120
<i>Supplies and Services—</i>		Purchase of medicines and instruments	1,450		800	1,000		800
<i>Contingencies—</i>		Office expenses and miscellaneous	487		2,220	1,000		1,000
		Total (voted)	11,018		9,420	9,400		8,250

DETAILED ACCOUNT No. 34C.—AGRICULTURE—Co-OPERATIVE CREDIT.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Pay of Establishment—</i>	1	Clerk (50—60)	613		690	650		710
<i>Allowances, honoraria, etc.—</i>		Travelling Allowance	100		150	150		120
<i>Contingencies—</i>		Office expenses and miscellaneous	4		100	100		100
		Total (voted)	717		940	930		930

38.—CURRENCY.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Charges for remittance of treasure	472	100	400	600
For rounding . . . . .	...	...	-400	+400
Total (voted)	472	100	...	1,000

41.—CIVIL WORKS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i> In charge of Civil Officers— Office expenses and miscellaneous (voted)	600	...	...(a)

44.—TERRITORIAL AND POLITICAL PENSIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Territorial and Political Pensions</i>	1,583	1,560	1,560	1,730
<i>Charitable Allowances</i>	14,026	14,030	14,030	14,030
For rounding . . . . .	...	...	+410	+240
Total (Non-voted)	15,609	15,590	16,000	16,000

45.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances	39,916	40,670	42,000	48,500
Compassionate allowances	46	290	200	290
Gratuities	321	500	500	500
For rounding . . . . .	...	...	+300	-290
Total (voted)	40,283	41,460	43,000	49,000

(a) Head of account since abolished and provision transferred to other heads of accounts.

46.—STATIONERY AND PRINTING.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JAIL PRESS (MERCARA).								
<i>Pay of establishment—</i>		Foreman and compositors, binders, etc.	5,831		5,500	5,200		...
<i>Allowances etc.—</i>		Travelling allowance . . . . .	...		...	100		...
<i>Supplies and services—</i>		Tools and plant, etc. . . . .	...		290	290		...
<i>Contingencies—</i>		Office expenses and miscellaneous	186		180	200		...
<i>Establishment & other charges payable to other Governments, Departments etc.—</i>		Add— $\frac{1}{2}$ of the charges of the combined Residency Press Establishment . . . . .	...		...	...		4,240
		For rounding				+210		-240
		Total (voted)	6,017		5,950	6,000		(a)4,000

47.—MISCELLANEOUS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Contingencies :—</i>				
Cost of books and periodicals	71	110	110	110
Charges on account of European vagrants	98	50	50	50
Rewards for destruction of wild animals	1,760	1,500	1,800	1,500
<i>Contribution :—</i>				
Contributions	7,360	10,000	7,000	7,000
Donations for charitable purposes	434	500	700	700
Irrecoverable temporary loans written off	23	...	...	...
For rounding . . . . .	...	...	+340	-360
Total (voted)	9,686	12,160	10,000	9,000

(a) Represents the share debitable to Coorg revenues for share of printing work done for Coorg at the Bangalore Press when the separate Mercara press is amalgamated with the former.

RECEIPTS.				
	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
II.—TAXES ON INCOME	20,757	19,990	21,000	21,000
IV.—OPIUM	860	600	1,000	1,000
V.—LAND REVENUE	3,68,739	3,79,350	3,79,000	3,82,000
VI.—EXCISE	3,47,707	3,63,210	3,35,000	3,36,000
VII.—STAMPS	72,922	63,000	74,000	74,000
VIII.—FOREST	7,93,729	5,63,950	9,20,000	9,70,000
IX.—REGISTRATION	7,030	5,390	8,000	7,000
XVI.—INTEREST	8,097	11,180	8,000	8,000
XVII.—ADMINISTRATION OF JUSTICE	7,749	5,650	6,000	6,300
XVIII.—JAILS AND CONVICT SETTLEMENTS	1,614	1,500	2,000	2,000
XIX.—POLICE	545	550	1,000	1,000
XXI.—EDUCATION	13,400	13,500	14,000	14,000
XXII.—MEDICAL	7,071	6,550	7,000	7,000
XXIV.—AGRICULTURE	109	300	...	...
XXVII.—CURRENCY	104	100	...	...
XXX.—CIVIL WORKS IN CHARGE CIVIL OFFICES . . . . .	...	50	...	...
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION, ETC.	294	200	...	...
XXXIV.—STATIONERY AND PRINTING	1,753	1,200	2,000	1,000
XXXV.—MISCELLANEOUS	809	200	...	...
For rounding		-470	...	...
TOTAL	15,93,289	14,36,000	17,78,000	18,30,000

Demand No. 51.

AJMER AND MERWARA.

Rs. 15,17,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2.—TAXES ON INCOME . . . . .	...	5,625	...	7,010	...	6,000	...	7,000
5.—LAND REVENUE	3,000	1,60,818	4,200	1,67,470	3,000	1,40,000	3,000	1,24,000
6.—EXCISE . . . . .	...	27,873	...	31,300	...	31,000	...	31,000
7.—STAMPS . . . . .	...	6,681	...	7,450	...	7,000	...	7,000
8.—FOREST . . . . .	...	41,399	...	50,000	...	44,000	6,000	48,000
9.—REGISTRATION . . . . .	...	2,450	...	2,700	...	2,000	...	2,000
19.—INTEREST ON ORDINARY DEBT	6,55,500	...	...	...	4,21,000	...	4,15,000	...
22.—GENERAL ADMINISTRATION	44,450	83,637	54,100	94,720	48,000	1,21,000	56,000	1,28,000
24.—ADMINISTRATION OF JUSTICE . . . . .	...	88,152	...	93,060	...	95,000	...	1,00,000
25.—JAILS AND CONVICT SETTLEMENTS . . . . .	...	66,908	...	65,320	2,000	65,000	2,000	67,000
26.—POLICE	13,758	3,74,097	12,950	3,15,170	14,000	3,77,000	14,000	4,08,000
28.—ECCLESIASTICAL	17,832	...	19,760	...	19,000	...	21,000	...
30.—SCIENTIFIC DEPARTMENTS . . . . .	...	5,467	...	6,280	..	6,000	...	6,000
31.—EDUCATION . . . . .	...	2,33,894	600	2,29,520	8,000	2,30,000	8,000	2,54,000
32.—MEDICAL	25,835	38,252	29,700	41,560	26,000	38,000	40,000	39,000
33.—PUBLIC HEALTH . . . . .	...	1,540	...	2,330	...	2,000	...	3,000
34.—AGRICULTURE . . . . .	...	20,729	750	33,160	...	25,000	1,000	29,000
37.—MISCELLANEOUS DEPARTMENTS . . . . .	...	1,851	...	3,490	...	3,000	...	3,000
38.—CURRENCY . . . . .	...	25,844	...	42,000	...	40,000	...	35,000
41.—CIVIL WORKS . . . . .	...	...	...	5,840	...	...	...	...
44.—TERRITORIAL AND POLITICAL PENSIONS	277	...	400	...	...	...	1,000	...
45.—SUPERANNUATION ALLOWANCES AND PENSIONS . . . . .	...	1,77,251	...	1,83,360	...	1,87,000	...	1,83,000
46.—STATIONERY AND PRINTING . . . . .	...	23,309	...	12,000	...	6,000	...	12,000
47. MISCELLANEOUS . . . . .	...	39,270	...	16,470	...	25,000	...	28,000
REFUNDS	10,853	11,409	...	...	9,000	3,000	9,000	3,000
For rounding			-460	+310	...	...	...	...
TOTAL	7,71,505	14,36,456	1,22,000	14,11,000	5,50,000	14,53,000	5,76,000	15,17,000
<i>Deduct—Charges shown in other Demands—</i>								
No. 12—Interest on ordinary debt	6,55,500	...	...	...	4,21,000	...	4,15,000	...
Total deductions	6,55,500	...	...	...	4,21,000	...	4,15,000	...
	1,16,005	14,36,456	1,22,000	14,11,000	1,29,000	14,53,000	1,61,000	15,17,000
NET TOTAL OF THIS DEMAND	15,52,461		15,33,000		15,82,000		16,78,000	

2.—TAXES ON INCOME.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
COLLECTION OF INCOME-TAX.								
<i>Pay of establishment—</i>	3	Clerks (at rates varying from Rs. 35 to Rs. 55) Temporary establishment	5,345	1,860 4,100	5,960	5,460	1,860 4,400	6,260
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	156		670	220		220
<i>Contingencies—</i>		Office expenses and miscellaneous For rounding	124 ...		380 ..	150 +170		380 +140
		Total (Voted)	5,625		7,010	6,000		7,000

5.—LAND REVENUE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
CHARGES OF ADMINISTRATION	5A	73,461	84,410	43,770	33,010
CHARGES ON ACCOUNT OF LAND REVENUE COLLECTIONS—					
COMMISSION ON LAND REVENUE COLLECTIONS	..	12,237	12,420	17,420	12,330
LAND RECORDS	5B	70,040	66,760	73,740	73,800
ASSIGNMENTS AND COMPENSATIONS	5C	8,080	8,080	8,080	8,080
		For rounding	...	-10	-20
		TOTAL	1,63,818	1,71,670	1,43,000
		Non-Voted	3,000	4,200	3,000
		Voted	1,60,818	1,67,470	1,40,000

DETAILED ACCOUNT NO. 5A.—LAND REVENUE.—CHARGES OF ADMINISTRATION.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENT.								
<i>Pay of officers—</i>		<i>Allowance to Cantonment Magistrate</i>		1,200			...	
	i	General Manager, Court of Wards (400-500)		5,280			5,490	
<i>Establishment charges recoverable from other Governments, Departments etc.—</i>		<i>Deduct—Amount recoverable from Wards' Estates—</i>		-5,280			-5,490	
			458		1,200	...	...
<i>Pay of establishment—</i>	4	Clerk, servants, etc. (at rates varying from Rs. 11 to Rs. 75) Temporary establishment		37,710 3,340			1,620 ...	
			23,013		41,050	2,520		1,620
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	5,004		2,770	300		300
<i>Supplies and services.—</i>		Petty supplies	1,046		1,200	...		...
<i>Contingencies—</i>		Postage and telegram charges Other contingent expenditure		2,000 3,950			...	300
			14,919		5,950	3,000		300
		Total	44,440		52,170	5,820	(a)	(a) 2,220
SUB-DIVISIONAL ESTABLISHMENT.								
<i>Pay of establishment—</i>	7	Executive subordinates (at rates varying from Rs. 50 to Rs. 250)		12,780			11,820	
	53	Clerks and servants (at rates varying from Rs. 11 to Rs. 35)		13,810			12,470	
			24,270		26,590	33,600		24,290
		Carried over						
			44,440		52,170	5,820		2,220

(a) Decrease as compared with the Budget estimate of the current year due to the adjustment of cost of Treasury establishment under "22 General Administration" instead of under this head as hitherto.

DETAILED ACCOUNT No. 5A.—LAND REVENUE.—CHARGES OF ADMINISTRATION—*contd.*

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	44,440		52,170	5,820		2,220
<i>Allowance, hono- raria, etc.— Contingencies—</i>	Travelling and other allowances . . .	24,270 4,751		25,590 5,500	32,600 5,200		24,290 4,500
	Office expenses and miscellaneous . . .	...		150	150		2,000
	Total . . .	29,021		32,240	37,950		30,790
	TOTAL . . .	73,461		84,410	43,770		33,010
	Non-voted . . .	...		1,200	...		..
	Voted . . .	73,461		83,210	43,770		33,010

DETAILED ACCOUNT No. 5 B.—LAND REVENUE—LAND RECORDS.

	Existing strength.	DISTRICT CHARGES	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of establish- ment—</i>	212	Kanungoes, patwaris, etc. (at rates varying from Rs. 15 to Rs. 70) . . .		59,300		59,300		
	18	Servants (11-13) Temporary establishment . . .		2,740 ...		2,610 500		
<i>Allowances, hono- raria, etc.— Supplies and services—</i>		Travelling and other allowances . . .	59,078 10,957		62,040 4,520	61,800 11,740		62,410 10,940
		Rewards to patwaris . . .	5		100	100		100
<i>Contingencies—</i>		Miscellaneous . . .	...		100	100		150
		Total (voted) . . .	70,040		66,760	73,740		73,600

DETAILED ACCOUNT No. 5 C.—LAND REVENUE.—ASSIGNMENTS AND COMPENSATIONS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
<i>Assignments and compensations—</i>	Compensation to Merwar State . . .	3,000	3,000		3,000	3,000	
	Compensation to Rao of Masuda . . .	4,000	4,000		4,000	4,000	
	Other compensations . . .	1,080	1,080		1,080	1,080	
	Total . . .	8,080		8,080	8,080		8,080
	Non-voted . . .	3,000		3,000	3,000		3,000
	Voted . . .	5,080		5,080	5,080		5,080

6.—EXCISE.

	Existing strength.	DISTRICT EXECUTIVE ESTABLISH- MENTS.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>	1	Superintendent (40-600) . . .		5,250			6,240	
		Leave salary Revision of the pay of the Superin- tendent . . .		1,000 720			1,000 ...	
<i>Pay of establish- ment—</i>	6	Clerks, servants, etc. (at rates vary- ing from Rs. 11 to Rs. 60) . . .	5,040	3,790	7,000	6,000	2,760	7,240
	6	Sub-inspectors (at rates varying from Rs. 70 to Rs. 125) . . .		6,960			6,960	
	25	Jamadars, and peons (at rates vary- ing from Rs. 11 to Rs. 25) . . .		4,650	15,400	15,700	3,970	13,690
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances . . .					6,780	
		Travelling and other allowances . . .	6,492		6,400	6,560	*500	6,280
<i>Supplies and services— Contingencies—</i>		Rewards, etc. . .	888		1,000	1,300		2,000
		Office expenses and miscellaneous . . .	875		1,500	1,500		1,500
		For rounding . . .			...	...		+290
	Total (voted) . . .	27,873		31,300	31,000		31,000	

7.—STAMPS.

	Existing strength.	NON-JUDICIAL.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		SUPERINTENDENCE.						
		District Establishment						
Pay of establishment—	1	Clerk (35)		420			420	
		Leave salaries		100			100	
Allowances, hono- raria, etc.—		Compensation for dearness of food	436		520	420		520
Contingencies—		Office expenses and miscellaneous	14		80			
			2,697		3,000	2,700		3,000
		Total	3,147		3,600	3,120		3,520
Charges for the sale of stamps			1,988		2,350	2,050		2,350
		Total (Non-Judicial)	5,135		5,950	5,170		5,870
		Judicial.						
Charges for sale of stamps			1,353		1,300	1,300		1,400
Discount on plain paper			193		200	200		100
		For rounding	...		...	+330		-370
		Total (Voted)	6,681		7,450	7,000		7,000

8.—FOREST.

	Existing strength.	A.—CONSERVANCY AND WORKS.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Supplies and services—		Rent of leased forest and payment to shareholders of forest managed by Government.					6,000(a)	
		Timber and other produce removed from the forests by Government agency		5,510			7,530	
		Timber and other produce removed from the forests by consumers or purchasers		700			600	
		Drift and waif wood, and confiscated forest produce		10				
		Live stock, stores, tools and plant		200			500	
		Communications and buildings		7,300			6,600	
		Organisation, improvement, and extension of forest		2,700			2,300	
		Miscellaneous		1,250			1,300	
		Total	15,461		17,670	16,710		24,830
		B.—ESTABLISHMENTS.						
Pay of officers—	1	Extra Assistant Conservator (250—750)		5,560			4,330	
		Leave salary		500			200	
Pay of establishment—	51	Forest rangers, guards, etc. (at rates varying from Rs. 13 to Rs. 110)	4,758		6,080	4,080		4,530
		Temporary foresters and forest guards		11,920			11,920	
	7	Clerks, servants, (at rates varying from Rs. 11 to Rs. 100)		1,080			1,130	
		Temporary establishment		5,320			3,910	
				...			590	
Allowance, hono- raria, etc.—		Travelling and other allowances.	14,112		18,320	15,380		17,550
Contingencies—		Miscellaneous contingencies	5,361		6,150	5,950		5,820
		Total	25,938		32,330	27,240		29,560
		For rounding				+50		-390
		GRAND TOTAL	41,399		50,000	44,000		64,000
		Non-voted	...		...	...		6,000
		Voted	41,399		50,000	44,000		48,000

9.—REGISTRATION.

	Existing strength.	DISTRICT CHARGES.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	
Pay of establishment—	5	Clerks and servants, etc. (at rates varying from Rs. 11 to Rs. 35)	2,049		2,190	1,850		1,950
Allowance, hono- raria, etc.—		Travelling and other allowances	167		110	100		120
Contingencies—		Miscellaneous	234		400	300		400
		For rounding	...		...	-250		-470
		Total (Voted)	2,450		2,700	2,000		2,000

(a) Provision represents profit arising out of the management of the forest by Government during the five years ending 1919-20 and distributable to the villagers under Sec. 6 of the Ajmer Forest regulations.

22.—GENERAL ADMINISTRATION.

	Existing strength.	HEADS OF PROVINCES, ETC.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Chief Commissioner.						
Pay of establishment—	4	Servants (at rates varying from Rs. 10 to Rs. 12)	504		560	510		560
Allowances, honoraria, etc.—		House-rent and other allowances	1,766		1,820	1,870		1,820
Contingencies—		Miscellaneous	659		830	890		830
		Total	2,929		3,210	3,210		3,210
		DISTRICT ADMINISTRATION.						
		General Establishment.						
Pay of officers—	1	Commissioner (2,500 + D. A. 150)		31,800			31,800	
	1	Assistant Commissioner (700 - 2,500)		14,300			15,300	
		Leave salary	44,450	8,000		47,740	8,000	
		Allowance to Cantonment Magistrate for Treasury work (100)		...			1,200	
Pay of establishment—	3	Extra Assistant Commissioners (at rates varying from Rs. 300 to Rs. 800)		23,080			18,240	
		Leave salaries	25,792	5,000	82,180	23,090	4,200	78,740
	104	Clerks, servants, etc. (at rates varying from Rs. 10 to Rs. 350)		40,180			60,340	
		Temporary establishment		...			1,440	
		Temporary establishment for Record room	33,679		40,180	58,680	1,290*	63,070
Allowances—		Travelling and other allowances	8,173		5,980	13,720		12,600
Supplies and services—		Petty supplies	20		1,750	800		800
Contingencies—		Office expense and miscellaneous	13,041		15,520	21,860		25,660
		Total	1,25,158		1,45,610	1,65,890		1,80,870
		For rounding				-100		-80
		GRAND TOTAL	1,28,087		1,48,820	1,69,000		1,84,000
		Non-voted	44,450		54,100	48,000		56,000
		Voted	83,637		94,720	1,21,000(a)		1,28,000(a)

24.—ADMINISTRATION OF JUSTICE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
LAW OFFICERS	24A	6,146	6,540	6,980	7,020
CIVIL AND SESSIONS COURTS	24B	52,177	61,740	57,270	60,820
COURTS OF SMALL CAUSES	24C	17,982	16,340	16,210	19,670
CRIMINAL COURTS	24D	11,897	8,440	14,750	12,620
	For rounding		...	-210	-130
	Total (voted)	88,152	93,060	95,000	1,00,000

DETAILED ACCOUNT NO. 24A.—ADMINISTRATION OF JUSTICE—LAW OFFICERS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances, honoraria, etc.—	Allowances to Government pleader	760	720		1,160	1,200	
Contingencies—	Office contingencies and miscellaneous	5,386	5,820		5,820	5,820	
	Total (voted)	6,146		6,540	6,980		7,020

(a) For the increase as compared with the Budget estimate for the current year vide remarks under 5 Land Revenue.

DETAILED ACCOUNT No. 24-B.—ADMINISTRATION OF JUSTICE—CIVIL AND SESSIONS COURTS.								
	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GENERAL ESTABLISHMENT.								
<i>Pay of officers—</i>	1	District and Sessions Judge (800—1,100)		11,640			12,360	
	2	Subordinate Judges 1 (500—600) 1 (400—500)		11,160			11,640	
		Leave salaries	21,812	3,000	25,800	24,410	3,000	27,000
<i>Pay of establishment—</i>	25	Clerks, servants, etc., (at rates varying from Rs. 11 to Rs. 150)		12,650			10,390	
	1	Clerk (35)	10,567	...	12,650	11,000	420*	10,810
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	1,161		3,100	1,300		1,200
<i>Contingencies—</i>		Office expenses and miscellaneous . . . . .	...		3,090	3,350		3,790
			33,540		44,640	40,060		42,800
PROCESS-SERVING ESTABLISHMENT.								
<i>Pay of establishment—</i>	85	Nazirs, process-servers, etc., (at rates varying from Rs. 11 to Rs. 100)	16,373		16,500	15,410		16,280
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	2,264		300	1,800		1,740
			18,637		17,100	17,210		18,020
		Total (voted)	52,177		61,740	57,270		60,820

DETAILED ACCOUNT No. 24-C.—ADMINISTRATION OF JUSTICE—COURTS OF SMALL CAUSES.

<i>Pay of officers—</i>	1	Judge (500—600)					6,120	
		Leave salaries	8,083		6,480	6,280	3,000	9,120
<i>Pay of establishment—</i>	1	Registrar (200)		2,400			2,400	
	12	Clerks, servants, etc. (at rates varying from Rs. 11 to Rs. 100)		5,640			6,180	
			8,053		8,040	8,040		8,530
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	380		200	270		350
<i>Contingencies—</i>		Miscellaneous	1,416		1,620	1,620		1,620
		Total (voted)	17,932		16,340	16,210		19,670

DETAILED ACCOUNT No. 24-D.—ADMINISTRATION OF JUSTICE—CRIMINAL COURTS.

<i>Pay of establishment—</i>	13	Clerks (at rates varying from Rs. 25 to Rs. 35)	4,647		4,240	7,170		5,340
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	566		500	280		380
<i>Supplies and services—</i>		Diet money to witnesses and accused persons	3,401		1,000	3,000		2,000
<i>Contingencies—</i>		Miscellaneous	3,283		2,700	4,300		4,900
		Total (voted)	11,897		8,440	14,750		12,620

25.—JAILS AND CONVICT SETTLEMENT.

	Existing strength.	JAILS.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		DISTRICT JAIL.						
Pay of officers—	1	Jail duty allowance to Civil Surgeon Jailer (200—250)		...		1,800	1,800	
Pay of establishment—	17	Deputy jailors, sub-assistant surgeons, warders, etc. (at rates varying from Rs. 10 to Rs. 240)	2,560	...	...	2,520	2,640	4,440
		Compounder		12,960			15,250	
		Warders		180			...	
				1,220			...	
			13,972		14,360	13,420		15,250
Allowances, honoraria, etc.—		House-rent and other allowances	1,547		3,940	1,200		1,420
Supplies and services—		Dietary charges		24,500			24,500	
		Other supplies		12,450			14,800	
Contingencies—		Miscellaneous	39,251		36,950	38,850		39,300
		For rounding	757		350	460		500
			...		...	-240		+90
		Total	58,087		55,600	58,000		61,000
		JAIL MANUFACTURES.						
Pay of establishment—		Dyer 1 (35)	420		320	420		420
Supplies and services—		Raw materials	9,157		9,200	9,000		9,000
Contingencies—		Miscellaneous	-756		200	-800		-800
		For rounding	...		...	+380		-620
		Total	8,821		9,720	9,000		8,000
		GRAND TOTAL	66,908		65,320	67,000		69,000
		Non-voted	..		...	2,000		2,000
		Voted	66,908		65,320	65,000		67,000

26.—POLICE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		DISTRICT EXECUTIVE FORCE.						
Pay of officers—	1	District Superintendent (600—1,450)	13,758	12,950		14,160	14,520	
	1	Deputy Superintendent (200—700)		3,270			4,680	
		Leave salary		1,000			1,000	
Pay of establishment—	39	Inspectors and sub-inspectors (at rates varying from Rs. 70 to Rs. 300)	3,700		17,220	5,420		20,200
	900	European sergeant, head constables and constables (at rates varying from Rs. 13 to Rs. 150)		57,360			59,160	
	11	Clerks, servants, etc. (at rates varying from Rs. 17 to Rs. 170)		2,01,080			2,18,860	
				9,730			9,490	
			2,71,538		2,68,170	2,68,720		2,87,310
Allowances, honoraria, etc.—		House-rent and other allowances		39,790			52,520	
		House rent and other allowances		...			6,620(a)	
		Travelling allowance		17,000			16,000	
			68,305		56,790	75,400		75,140
		Carried over	3,57,801		3,42,180	3,63,700		3,82,660

(a) Provision intended to meet enhanced horse allowance for the Inspectors and Sub-Inspectors.

26.—POLICE.—DISTRICT EXECUTIVE FORCE—*contd.*

		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
		1921-22.	1922-23.		Estimate,	1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
	Brought forward	3,57,301		3,42,180	3,63,700		3,82,650
<i>Supplies and services—</i>	Clothing for police		10,000			3,000	
	Rewards		2,450			2,450	
	Other petty supplies		2,860			3,160	
	Enlistment allowance of 100 recruits at 22½ each	11,911	...	15,310	5,500	2,250*	15,860
<i>Contingencies—</i>	Carriage of constabulary		4,700			6,000	
	Postage and telegram charges		4,000			4,500	
	Rents, rates and taxes		2,400			2,400	
	Other contingent expenditure		8,380			9,490	
		19,243		19,480	23,440		22,390
<i>Pay of establishment—</i>	OTHER POLICE.						
	Head constables and constables	...		830	830		830
<i>Contingencies—</i>	Office expenses and miscellaneous	...		320	20		320
	Lump deduction by the Assembly			-50,000			...
	For rounding			...	+510		-50
	Total	3,87,855		3,28,120	3,91,000		4,22,000
	Non-voted	13,758		12,950	14,000		14,000
	Voted	3,74,097		3,15,170	3,77,000		4,08,000(a)

28.—ECCLESIASTICAL.

	Actuals	Budget Estimate,	Revised Estimate,	Budget Estimate,
	1921-22.	1922-23.	1922-23.	1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Ecclesiastical establishment</i>	16,876	18,750	17,900	19,670
<i>Cemetery establishment</i>	956	1,010	960	950
For rounding			+140	+380
Total (Non-voted)	17,832	19,760	19,000	21,000

30.—SCIENTIFIC DEPARTMENTS.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of establishment—</i>	1	Superintendent (200-400)		4,800		4,800		
	2	Servants (11-13)		280		280		
		Leave salary		400		400		
			5,087		5,480	5,080		5,480
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	380		780	600		640
		For rounding				+320		-120
		Total (Voted)	5,467		6,260	6,000		6,000

31.—EDUCATION.

	Detailed Account No.	Actuals,	Budget Estimate,	Revised	Budget Estimate,
		1921-22.	1922-23.	Estimate,	1923-24.
		Rs.	Rs.	Rs.	Rs.
UNIVERSITY	31A	57,302	64,700	45,650	50,700
SECONDARY	31B	95,671	1,15,400	1,03,060	1,16,240
PRIMARY	31C	43,063	44,190	42,960	47,300
SPECIAL	31D	19,010	20,410	17,350	17,790
GENERAL	31E	18,848	35,420	28,470	29,880
	Lump deduction by the Assembly	...	-50,000	...	...
	For rounding	...	...	+510	+150
	TOTAL	2,33,894	2,30,120	2,38,000	2,62,000
	Non-voted	...	600	8,000	8,000
	Voted	2,33,894	2,29,520	2,30,000	2,54,000

(a) The increase is due to increments, and to increased provision for grain compensation allowance, ——— the current year's provision proving insufficient.

DETAILED ACCOUNT NO. 31A — EDUCATION.—UNIVERSITY.

A.	Existing strength.	GOVERNMENT ARTS COLLEGES.	Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	9	Duty allowance to Surgeon Principal and Professors (at rates varying from Rs. 150 to Rs. 1,000)	...	600		600	600	
		Leave salaries		41,880			35,550	
Pay of establishment—	4	Assistants, librarian, demonstrator, etc. (at rates varying from Rs. 35 to Rs. 150)	36,036		43,480	33,650		37,150
	14	Laboratory assistants, servants and carpenter (at rates varying from Rs. 8 to Rs. 60)		6,420			6,260	
		Revision of pay of establishment			3,760			3,010
Allowances, honoraria, etc.—		Travelling and other allowances	7,977		10,810	7,620		9,270
		Library books and furniture	757		1,410	720		1,150
Supplies and services—		Library books and furniture	6,051		1,400	500		400
		Miscellaneous contingent expenditure						
Contingencies—		Grants to non-Government Arts Colleges	2,591		7,600	2,560		2,730
			3,890		...	...		...
Grant-in-aid, etc.—		TOTAL	57,302		64,700	45,650		50,700
		Non-voted			600	600		600
		Voted	57,302		64,100	45,050		50,100

DETAILED ACCOUNT NO. 31B.—EDUCATION.—SECONDARY.

	Existing strength.	SECONDARY SCHOOLS FOR BOYS AND GIRLS (ENGLISH AND VERNACULAR).	Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	2	Head Masters, 1 (300—500), 1 (200—400)			9,900		10,280	
		Leave salaries . . . . .			...	2,500		12,780
Pay of establishment—	63	Masters, teachers and mistresses (at rates varying from Rs. 25 to Rs. 250)	9,577		9,900	9,830		
	21	Clerks, laboratory assistant, servants, etc. (at rates varying from Rs. 11 to Rs. 65)		53,730			30,030	
		Revision of the pay of masters, etc.			4,280			4,420
Allowances, honoraria, etc.—		Travelling and other allowances	55,276		68,970	59,500		61,450
		Allowance to Assistant Surgeon, Ajmer		1,950			3,420	
Supplies and services—		Prizes, rewards, library books, etc.	1,199		1,950	1,060		3,520
		Menial charges	1,600		1,100	1,300		1,300
Contingencies—		Office expenses and miscellaneous		2,010			2,210	
		Provident Fund charges		6,010			6,520	
			6,470		9,480	7,370		10,190
Grants-in-aid, Contributions, Donations—		Total	74,122		91,400	79,060		92,240
		Direct grant to Non-Government Secondary schools	21,549		24,000	24,000		24,000
		TOTAL SECONDARY—(VOTED)	95,671		1,15,400	1,03,060		1,16,240

DETAILED ACCOUNT NO. 31 C.—EDUCATION—PRIMARY.

	Existing strength.	PRIMARY SCHOOLS FOR BOYS AND GIRLS.	Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of establishment—	125	Masters, teachers and mistresses (at rates varying from Rs. 15 to Rs. 30)		35,870			38,620	
		Revision of the pay of teachers, etc.		2,730			...	
Allowances, honoraria, etc.—		Travelling and other allowances	31,580		38,600	34,640		38,620
		Library books, prizes, etc.	4,170		150	3,200		3,340
Supplies and services—		Office expenses and miscellaneous . . . . .	...		640	520		640
			1,885		2,550	2,100		2,450
Contingencies—		TOTAL	40,635		41,940	40,460		45,050
		Direct grants to Non-Government Primary schools	2,428		2,250	2,500		2,250
Grant-in-aid, Contributions, Donations—		TOTAL PRIMARY (VOTED)	43,063		44,190	42,960		47,300

(a) Intended to meet extra allowance for the Assistant Surgeon, Ajmer, for medical charge of hostels attached to the Government College and High school at Ajmer.

DETAILED ACCOUNT No. 31 D.—EDUCATION. - SPECIAL.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
<i>Pay of establishment—</i>	50	Teachers, servants, etc. (at rates varying from Rs. 12 to Rs. 275) .		18,020			15,850	
		Revision of the pay of teachers .	17,261	150	18,170	15,670	...	15,850
<i>Allowances, hono- raria, etc.—</i>		House rent and other allowances . . .	407		240	320		280
<i>Contingencies—</i>		Office expenses and miscellaneous . . .	1,342		2,000	1,360		1,600
		Total (Voted) .	19,010		20,410	17,350		17,730

DETAILED ACCOUNT No. 31 E.—EDUCATION.—GENERAL.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
INSPECTION.								
<i>Pay of officers—</i>	1	Superintendent	4,242		9,000	7,010		7,320
<i>Pay of establishment—</i>	2	Dy. and Sub Dy. inspectors 100—200)		3,560			3,720	
	6	Clerks, servants, etc. (at rates varying from Rs. 15 to Rs. 75) . . .		4,810			3,510	
		Revision of pay of Deputy inspector	3,125	50	8,420	6,710	...	7,230
<i>Allowances, hono- raria, etc.—</i>		Travelling and other allowances . . .	2,651		6,440	3,540		2,770
<i>Supplies and services—</i>		Purchase and repair of tents . . . . .	...		250	250		250
<i>Contingencies—</i>		Office expenses and miscellaneous . . .	787		1,900	1,550		1,900
		Total—Inspection .	10,875		26,010	19,060		19,470
SCHOLARSHIPS.								
<i>Contingencies—</i>		In Secondary schools		5,050			5,050	
		Other scholarships	5,241	1,360	6,410	6,410	2,360	7,410
MISCELLANEOUS.								
<i>Contingencies—</i>		Examination charges	2,802		3,000	3,000		3,000
		TOTAL .	18,848		35,420	28,470		29,880
		Non-voted .	...		...	7,010		7,320
		Voted .	18,848		35,420	21,460		22,560

32.—MEDICAL.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
MEDICAL ESTABLISHMENT	32 A	Rs. 35,217	Rs. 40,450	Rs. 35,290	Rs. 51,960
HOSPITALS AND DISPENSARIES	32 B	27,532	29,610	26,890	26,310
GRANT-IN-AID, CONTRIBUTION ETC.— GRANTS FOR MEDICAL PURPOSES		868	820	840	820
LUNATIC ASYLUM— CONTINGENCIES		472	400	400	400
		For rounding . . . . .	...	+580	-490
TOTAL .		64,087	71,260	64,000	79,000
Non-voted .		25,835	29,700	26,000	40,000
Voted .		38,252	41,560	38,000	39,000

DETAILED ACCOUNT No. 32A —MEDICAL—MEDICAL ESTABLISHMENT.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers—	1	DISTRICT MEDICAL OFFICER.						
		Civil Surgeon (1,850 + D. A. 250)	25,835	25,200		25,470	25,200	
		Leave salary		4,500			15,170	
	2	Assistant Surgeons (250—450)	8,509	8,520		8,510	8,640	
		Revision of pay of Assistant Surgeon, Bewar . . . . .		...		840*		
					38,220		49,850	
Allowances, honoraria, etc.—		Travelling and other allowances	648		1,860	960		1,560
Contingencies—		Office expenses and miscellaneous	225		350	350		550
		TOTAL	35,217		40,480	35,290		51,960
		Non-voted	25,835		29,700	25,470		40,370
		Voted	9,382		10,780	9,820		11,590

DETAILED ACCOUNT No. 32B.—MEDICAL—HOSPITALS AND DISPENSARIES.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of establishment—	36	Sub-assistant surgeons, compounders and dressers (at rates varying from Rs. 15 to Rs. 100)			12,100		14,120	
		Revision of pay of establishment			2,070		...	
Allowances, honoraria, etc.—		Travelling and other allowances	11,131		14,170	13,000		14,120
			1,119		1,240	1,300		1,490
Supplies and services—		Cost of medicine		10,000			10,000	
		Equipment of dispensaries		3,000			...	
Contingencies—		Office expenses and miscellaneous	14,139		13,000	12,000		10,000
			1,143		1,200	590		700
		Total (Voted)	27,532		29,610	26,890		26,310

33.—PUBLIC HEALTH.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of establishment—	11	PUBLIC HEALTH ESTABLISHMENT.						
		Indian superintendent and vaccinators (at rates varying from Rs. 15 to Rs. 50)			1,410		2,360	
		Revision of pay of vaccinators	1,148		900	2,310	2,000		2,360
Allowances, honoraria, etc.—		Travelling and other allowances	259		370	290		370
		Contingencies—	Miscellaneous	133		150	130		150
		For rounding			...	420		+120
		Total (Voted)	1,540		2,830	2,000		3,000

34.—AGRICULTURE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
AGRICULTURE	34A	...	4,950	1,450	450
VETERINARY CHARGES	34B	...	1,750	1,500	1,550
CO-OPERATIVE CREDIT SOCIETY	34C	20,729	27,210	22,600	27,870
For rounding . . . . .		...	...	-550	+130
TOTAL		20,729	33,910	25,000	30,000
Non-voted . . . . .		...	750	...	1,000
Voted		20,729	33,160	25,000	29,000

DETAILED ACCOUNT NO. 34A.—AGRICULTURE—AGRICULTURE.

	PUBLIC EXHIBITION AND FAIRS.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Grants-in-aid, contributions, donations—</i>	Contribution to the Pushkar fair . . . . .	...	...	450	...	450	...
	Rewards for storage of grass . . . . .	...	...	4,500	...	...	...
	Total (voted) . . . . .	...	...	4,950	1,450	...	450

34B.—AGRICULTURE.—VETERINARY CHARGES.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>	Portion of salary of the Superintendent . . . . .	...	750	500	750
	Travelling allowances . . . . .	...	1,000	1,000	800
	TOTAL . . . . .	...	1,750	1,500	1,550
Non-voted . . . . .		...	750	500	750
Voted . . . . .		...	1,000	1,000	800

DETAILED ACCOUNT NO. 34C.—AGRICULTURE—CO-OPERATIVE CREDIT SOCIETY.

	Existing strength.		Actual, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1921-22.	Budget Estimate, 1921-22.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>	1	Extra Assistant Commissioner (300 --500)	...	5,560	...	5,310	...	6,310
		Leave salary	3,580	1,000	6,560	4,600	1,000	...
<i>Pay of establishment—</i>	18	Clerks, inspectors and servants (at rates varying from Rs. 11 to Rs. 150)	5,938	6,350	6,350	5,750	...	11,410
		Travelling and other allowances	6,202	6,150	6,150	4,950	...	5,000
<i>Allowances, honoraria, etc.—</i>		Purchase of books . . . . .	...	150	...	...	...	150
<i>Supplies and services—</i>		Miscellaneous	3,009	4,000	3,300	...	...	3,000
<i>Contingencies—</i>		Grants towards salary fund of Girdwars . . . . .	...	2,000	...	...	...	2,000
		Grant towards non-Agricultural Societies	2,000	2,000	4,000	4,000	...	2,000
<i>Grants-in-aid, contributions, Donations—</i>		Total (Voted)	20,729	27,210	22,600	...	27,870	

37.—MISCELLANEOUS DEPARTMENTS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
			Rs.	Rs.	Rs.	Rs.
<i>Pay of establishment—</i>	1	PROVINCIAL STATISTICS.	...	...	...	...
		Mortuary clerk (115-140)	...	850	...	1,440
		Leave salary . . . . .	...	...	...	480
		Revision of pay and additional establishments.	...	1,420	...	...
		TOTAL	1,098	2,300	2,300	1,920
	1	Registrar of Joint Stock companies Clerk (60-75) + leave salary (400)	753	1,190	1,300	1,230
		For rounding . . . . .	...	...	-60	-150
		Total (Voted)	1,851	3,490	3,000	3,000

38.—CURRENCY.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>	Charges for remittance of treasure (Voted)	25,844	42,000	40,000	35,000

41 — CIVIL WORKS—IN CHARGE OF CIVIL OFFICERS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
<i>Pay of establish- ment— Allowances, honoraria, etc.— Contingencies—</i>	Staging bungalow establishment		300		
	Miscellaneous public improvement—Repairs		340		
	Grain compensation allowance		50		
	Maintenance of buildings and other contingencies		5,150		
	Total (voted)	..	5,840	...	...(a)

44.—TERRITORIAL AND POLITICAL PENSIONS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances, honoraria, etc.</i>	<i>Nagpur pensions</i>	200	300		300	320	
	<i>Miscellaneous</i>	77	100		100	150	
	<i>For rounding</i> . . . . .		...		-400	+530	
	<i>Total (Non-voted)</i>	277		400	...		1,000

45.—SUPERANNUATION ALLOWANCES AND PENSIONS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
<i>Allowances, honoraria, etc.</i>	Superannuation and retired allowances	1,76,609	1,74,000	1,77,850	1,72,800
	Commutation of pension . . . . .	...	8,000	8,000	8,000
	Compassionate allowances	118	360	360	660
	Gratuities	524	1,000	1,000	1,000
	For rounding . . . . .	...	...	-210	+540
	Total (voted)	1,77,251	1,83,860	1,87,000	1,83,000

46.—STATIONERY AND PRINTING.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>	Printing at private presses— Miscellaneous printing charges (voted)	23,309	12,000	6,000	12,000

(a) Head of account abolished.

47.—MISCELLANEOUS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
<i>Works :—</i>	Maintenance of buildings and roads, etc.	7,933	...	8,100	11,180
	Petty establishments	306	...	400	500
<i>Supplies and services.</i>	Donations for charitable purposes	183	100	100	100
	Contribution to the Ajmer District Board	30,000	15,000	15,000	15,000
<i>Grants-in-aid, Contributions, Donations—Contingencies—</i>	Rewards for destruction of wild animals	132	200	100	200
	Charges on account of European vagrants . . . . .	...	50	150	50
	Miscellaneous and unforeseen charges . . . . .	...	300	...	300
<i>Assignments and Compensation.</i>	Compensation to Rao of Junian for Maps and Bhoom Kikree	816	820	820	820
	For rounding . . . . .	...	...	+330	-150
	Total (Voted)	39,270	16,470	25,000	28,000

RECEIPTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
I.—CUSTOMS	98,009	95,000	70,000	90,000
II.—TAXES ON INCOME	2,59,867	2,09,920	2,40,000	2,40,000
V.—LAND REVENUE	2,97,327	3,77,260	2,93,000	2,93,000
VI.—EXCISE	5,65,161	6,05,500	5,71,000	5,71,000
VII.—STAMPS	2,70,274	2,59,400	2,56,000	2,57,000
VIII.—FOREST	40,812	48,070	37,000	38,000
IX.—REGISTRATION	17,175	16,000	12,000	12,000
XVI.—INTEREST	45,431	42,000	45,000	45,000
XVII.—ADMINISTRATION OF JUSTICE	19,567	25,200	22,000	22,000
XVIII.—JAILS AND CONVICT SETTLEMENTS	11,419	15,450	11,000	12,000
XIX.—POLICE	4,206	1,940	2,000	2,000
XXI.—EDUCATION	30,236	32,380	36,000	36,000
XXVII.—CURRENCY	3,297	860	5,000	5,000
XXX.—CIVIL WORKS . . . . .	...	200	...	...
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION	1,462	1,000	2,000	2,000
XXXIV.—STATIONERY AND PRINTING	142	400	...	...
XXXV.—MISCELLANEOUS	-9,309	3,000	...	-1,000
TOTAL	16,55,146	17,33,580	16,02,000	16,24,000

Demand No. 52.

ANDAMANS AND NICOBAR ISLANDS.

Rs. 41,59,000.

	ACTUALS, 1921-22.		BUDGET ESTIMATE, 1922-23.		REVISED ESTIMATE, 1922-23.		BUDGET ESTIMATE, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
7.—STAMPS . . . . .	...	160	...	210	...	...	...	...
8.—FOREST	13,117	12,73,902	19,500	13,81,500	20,000	10,27,000	17,000	12,26,000
19.—INTEREST ON ORDINARY DEBT	1,000	...	...	...	1,000	...	1,000	...
25.—JAILS AND CONVICT SETTLEMENTS	1,68,911	33,21,997	1,89,000	32,29,000	1,54,000	33,64,000	1,42,000	29,31,000
41.—CIVIL WORKS UNDER THE CONTROL OF THE P. W. DEPARTMENT. . . . .	...	1,00,000	15,000	1,20,000	...	1,15,000	10,000	1,20,000
45.—SUPERANNUATION ALLOWANCES AND PENSIONS. . . . .	...	2,722	...	2,820	...	3,000	...	2,000
For rounding . . . . .	...	...	-500	+470	...	...	...	...
TOTAL	1,83,028	46,98,781	2,23,000	48,34,000	1,75,000	45,09,000	1,70,000	42,79,000
<i>Deduct—Charges shown in other Demands:—</i>								
No. 12.—Interest on Ordinary Debt	1,000	...	...	...	1,000	...	1,000	...
No. 41.—Civil Works under the control of the Public Works Department . . . . .	...	1,00,000	15,000	1,20,000	...	1,15,000	10,000	1,20,000
NET TOTAL OF THIS DEMAND	1,82,028	45,98,781	2,08,000	47,14,000	1,74,000	43,94,000	1,59,000	41,59,000
	47,80,809		49,22,000		45,68,000		43,18,000	

7—STAMPS.								
			Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>	Non-Judicial— Sale of stamps		160		210	200		200
		For rounding				—200		—200
		TOTAL	160		210	...		...
8—FORESTS.								
<i>Supplies and services—</i>	CONSERVANCY AND WORKS.							
		Timber and other produce removed from the Forest by Government agency and by consumers	9,00,626		9,07,600	7,78,150		8,56,700
		Live stock, tools and plant	1,19,261		1,13,150	64,000		98,000
		Communications, buildings, organization and improvement	1,32,681		1,77,950	68,020		1,22,100
		Miscellaneous	6,332		26,850	5,900		23,200
		For rounding	...		...	—70		...
		Total	11,58,900		12,25,550	9,16,000		11,00,000
		Existing strength.						
		ESTABLISHMENT.						
	<i>Pay of Officers—</i>	1	Chief Forest Officer (475—1,600)	13,117	19,500	20,680	16,310	
6		Deputy Conservators, Extra Assistant Conservators and Exploitation officer 2 (325—1,350) 2 (300—800), 2 (250—750)	22,908	37,300	56,800	19,830	40,270	56,680
<i>Pay of Establishments—</i>	58	Subordinate depôt and forest establishment (at rates varying from Rs. 15 to Rs. 250)		50,800		45,900		
	26	Office establishment* (at rates varying from Rs. 15 to Rs. 175)		16,350		17,000		
<i>Allowances, honoraria, etc.—</i>		Deputation and special allowances	53,434		67,150	59,500	63,900	
		Travelling allowance		30,700		7,430		
<i>Contingencies—</i>		Office expenses and miscellaneous	33,477		45,200	27,100	17,370	
		For rounding	5,183		6,300	4,400	5,800	
					—510		+450	
		Total	1,28,119		1,75,450	1,31,000	1,43,000	
		TOTAL 8—FOREST	12,87,019		14,01,000	10,47,000	12,13,000	
		Non-voted	13,117		19,500	20,000	17,000	
		Voted	12,73,902		13,81,500	10,27,000	12,26,000	
							(a)	

25—JAILS AND CONVICT SETTLEMENTS.

	Existing strength.		Actuals,	Budget Estimate,		Revised	Budget Estimate,	
			1921-22.	1922-23.		Estimate,	1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of Officers—</i>	1	Chief Commissioner (3,000)		36,000		36,000		
	2	Deputy and Assistant Commissioners (at rates varying from Rs. 1,000 to Rs. 1,950)	89,783	53,180	77,850	36,250		
		Medical Superintendent		18,000		...		
		Leave salaries		3,000		...		
<i>Allowances, honoraria, etc.—</i>	4	Assistant Commissioners and Personal Assistant (at rates varying from Rs. 300 to Rs. 650)	29,403	21,060	39,700	26,380	98,630	
		House rent and other allowances	1,101		6,600		...	
		Carried over	1,20,287		1,37,840	1,17,550	(b)	(b) 98,630

(a) Decrease as compared with the Budget estimate for 1922-23 due to the curtailment of expenditure.

(b) Decrease as compared with the Budget estimate for the current year due to the reduction of one appointment of Assistant Commissioner and to the abolition of the appointment of Medical Superintendent.

25.—JAILS AND CONVICT SETTLEMENTS—*contd.*

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	1,20,287		1,37,840	1,17,550		98,630
		Office Establishment.						
Pay of Establishment—	62	Clerks, etc. and Nicobar Agency establishment (at rates varying from Rs 20 to Rs. 30)		58,060			62,190	
	7	Servants (at rates varying from Rs. 5 to Rs. 20)		1,230			1,320	
		Revision of pay		...			2,060* (a)	
		Temporary kanungo		...			1,200	
			66,743		59,290	62,900		66,770
Allowances, honoraria, etc.—		Travelling allowance		4,340			2,720	
		Travelling allowance	4,305	...	4,340	4,900	360*	3,080
Contingencies—		Miscellaneous office expenses	3,808		5,810	4,200		2,160
Grant-in-aid, contribution, etc.		Educational and medical contributions	...		8,800	8,800		7,800
		Total	74,356		78,240	80,800		79,810
		Medical Establishment.						
Pay of Officers—	1	Senior Medical Officer (2,050)	27,764	23,400		20,900	24,600	
	3	Junior Medical Officers (900), (825), (730)	8,064	38,460		35,300	29,460	
					61,860			54,060
Pay of Establishment—	11	Sub-assistant surgeons and nurses (at rates varying from Rs. 105 to Rs. 198)	58,025		32,070	25,700		28,710
Allowances, honoraria, etc.		Travelling, house-rent and other allowances	3,373		6,040	5,000		3,140
Contingencies—		Contingent charges	850		770	800		770
		Total	98,076		1,00,740	(b) 87,700		(b) 81,680
		Veterinary Establishment.						
Pay of Establishment—	2	Veterinary assistants (at rates varying from Rs. 85 to Rs. 120)	3,608		3,200	3,200		2,460
Allowances, honoraria, etc.		Travelling allowances	501		600	600		320
Supplies and services—		Stipend to veterinary assistant	...		550	...		...
Contingencies—		Contingencies	612		1,000	600		850
		Total	4,721		5,350	4,400		3,630
		Ecclesiastical Establishment.						
Pay of Officers—		Chaplain	5,588		13,200	9,900		...
Pay of Establishment—		Clerk	156		140	140		...
Allowances, honoraria, etc.		Travelling allowance	536		200	200		...
Contingencies—		Contingencies	16		20	20		...
		Total	6,295		13,560	10,260		...(c)
		Commissariat Establishment.						
Pay of Officers—	1	Commissariat officer (1,750)	21,884		18,600	21,000		21,000
Pay of Establishment—	6	Storekeeper, servants, etc. (at rates varying from Rs. 10 to Rs. 175)		3,860			3,960	
	6	Bakers, etc. (at rates varying from Rs. 10 to Rs. 30)	4,044	1,320	5,180	4,600	920	3,880
Allowances, honoraria etc.—		Travelling and other allowances	304		3,200	800		640
Contingencies—		Contingencies	641		450	450		450
		Total	26,873		27,430	26,850		25,970
		Carried over	3,31,108		3,63,160	3,27,560		2,89,720

(a) This provision is intended for the revision of the Revenue Establishment in the Chief Commissioner's Office.
 (b) Decrease as compared with the Budget estimate of the current year due to the abolition of one appointment of junior medical officer.
 (c) No provision made on account of the proposed abolition of the appointment of chaplain.

25—JAILS AND CONVICT SETTLEMENTS—*contd.*

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	3,31,108		3,63,160	3,27,560		2,89,720
		Treasury Establishment.						
<i>Pay of Officers—</i>		Charge allowance for treasury work (50)		2,190			600	
		Leave salary	3,724	600	2,790	1,500	...	600
<i>Pay of Establishment—</i>	4	Accountant, treasurer etc. (at rates varying from Rs. 25 to Rs. 100)	2,808		4,570	3,540		4,150
<i>Allowances, honoraria, etc.—</i>		Travelling allowances	299		...	...		...
<i>Contingencies—</i>		Contingencies	289		360	360		360
		Total	7,120		7,720	5,400		5,110
		Rubber Establishment.						
<i>Pay of Establishment—</i>		Manager	1,436		2,100			..
<i>Contingencies—</i>		Contingent charges	549		2,500	500		..
		Total	1,985		4,600	500		(a) ...
		Marine Establishment.						
<i>Pay of Officers—</i>	1	Engineer and Harbour Master (750)	9,392		7,800	9,000		9,000
<i>Pay of Establishment—</i>	55	Foreman engineer, carpenters, etc. (at rates varying from Rs. 10 to Rs. 400)		47,040			41,590	
		Temporary establishment		2,000			2,000	
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	44,145		49,040	48,500		43,590
<i>Contingencies—</i>		Office expenses and miscellaneous	83		1,550	350		280
		Total	761		9,670	600		690
		Total	54,381		68,060	58,450		(b) 53,460
		Private Workshop Establishment.						
<i>Pay of Establishment—</i>	2	Manager and clerk 1 (150), 1(20-30)	1,918		2,130	2,130		2,140
<i>Contingencies—</i>		Office expenses and miscellaneous	22		70	70		70
		Total	1,940		2,200	2,200		2,210
		Central Stores charges.						
<i>Contingencies—</i>		Office expenses and miscellaneous	163		300	200		...
		Police Establishment.						
<i>Pay of Officers—</i>	1	Commandant and District Superintendent (1,300)	14,500	15,600		15,600	15,600	
	1	Deputy Superintendent (400-500)	3,449	3,600		6,800	5,660	21,260
<i>Pay of Establishment—</i>	510	Inspectors, sub-inspectors, subadars, etc., (at rates varying from Rs. 14 to Rs. 230)		1,64,710	19,200		1,32,630	
		Boats' crew		1,560			1,560	
<i>Allowances, honoraria, etc.—</i>		Travelling allowance	1,92,504		1,66,270	1,95,360	4,800	1,34,190
		House rent and other allowances	11,271	56,190			42,990	47,790
<i>Supplies and services—</i>		Rations	59,018		63,190	8,500		...
<i>Contingencies—</i>		Office expenses and miscellaneous	2,188		56,700	46,000		59,950
<i>Amount recoverable from other Governments, and Departments—</i>		Deduct—Recoveries from Forest Department	-6,834		-7,210	-6,400		-6,240
		Total	2,76,096		2,98,150	2,85,860		(c) 2,56,960
		Carried over	6,72,793		7,44,190	6,80,170		6,07,450

(a) Appointment of Manager abolished.

(b) Decrease as compared with the Budget estimate for the current year due to the discontinuance of ration allowance.

(c) Decrease due to reduction of Police Force.

JAILS AND CONVICT SETTLEMENTS—*concl'd.*

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Brought forward	6,72,793		7,44,190	6,80,170		6,07,450
		Jail Establishment.						
<i>Pay of Establishment—</i>	15	Jailors and assistant jailors (at rates varying from Rs. 80 to Rs 350)		48,440			39,630	
	20	European and Indian warders (at rates varying from Rs. 15 to Rs. 75)		12,440			8,430	
		Revision of pay of warders	53,190	3,670	64,550	58,000	...	48,060
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	4,037		2,600	2,600		...
<i>Supplies, etc.—</i>		Rations	388		...	...		...
<i>Contingencies—</i>		Office expenses and miscellaneous	...		3,310	250		...
		Total	57,615		70,460	60,850		(a)48,060
		Registration Establishment.						
<i>Pay of Establishment—</i>	1	Clerk (20) + leave salary	323		240	240		320
		Education Establishment.						
<i>Pay of Establishment—</i>	16	Masters and teachers (at rates varying from Rs. 25 to Rs. 250)	13,169		19,930	16,000		15,900
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	432		590	590		530
<i>Supplies and services—</i>		Scholarships		900			900	
		Equipment and furniture	899	1,000	1,900	1,900	500	1,400
<i>Contingencies—</i>		Contingencies	3,636		1,900	2,600		1,900
		Total	18,136		24,320	21,090		19,730
<i>Supplies and services—</i>		Subsistence money		96,000			1,00,000	
		Commissariat supplies		10,60,500			8,17,200	
		Medical supplies		21,500			21,500	
		Marine supplies		83,520			1,00,000	
		Ordnance supplies		4,940			4,240	
		Clothing		93,670			84,260	
		Central stores godown		71,500			...	
		Forest supplies		67,450			60,430	
		Commission		400			200	
		Passage money		15,000			15,000	
		Jail Press supplies		3,000			1,000	
		Charges in connection with S. "Maharaja"		11,48,430			11,83,160	
		Total	27,29,750		26,65,910	27,43,100		23,86,990(b)
<i>Contingencies—</i>		Miscellaneous contingencies	12,291		12,940	12,940		10,900
		For rounding	...		-60	+10		-450
		TOTAL	34,90,908		35,18,000	35,18,400	...	30,73,000
		Non-voted	1,68,911		1,89,000	1,54,000	...	1,42,000
		Voted	33,21,997		33,29,000	33,64,000	...	29,31,000

45.—SUPERANNUATION ALLOWANCE AND PENSIONS.

<i>Allowances, honoraria, etc.—</i>	Superannuation and retired allowances	2,722	2,820		2,600	2,600	
	For rounding		...		+400	-600	
	Total (voted)	2,722		2,820	3,000		2,000

(a) Decrease due to reduction in the strength of jailors and warders.

(b) Reduced provision made chiefly in view of fall in prices and on account of the gradual closing of the settlement.

ANDAMANS AND NICOBAR ISLANDS.

RECEIPTS.				
Receipts.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
II.—TAXES ON INCOME	14,755	13,140	13,000	13,000
V.—LAND REVENUE	29,371	28,970	25,000	25,000
VI.—EXCISE	4,287	4,670	5,000	5,000
VII.—STAMPS	3,301	3,700	4,000	4,000
VIII.—FOREST	5,50,097	5,41,500	7,31,000	14,32,000
XVI.—INTEREST . . . . .	...	...	...	1,000
XVIII.—JAILES AND CONVICT SETTLEMENTS	7,18,728	10,13,500	7,19,000	8,12,000
For rounding . . . . .	...	-480		
TOTAL	13,20,539	16,10,000	14,97,000	22,92,000

Demand No. 53.

RAJPUTANA.

Rs. 4,73,000.

	ACTUALS, 1921-22.		BUDGET ESTIMATE, 1922-23.		REVISED ESTIMATE, 1922-23.		BUDGET ESTIMATE, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5. LAND REVENUE . . . . .	...	4,756	...	4,760	...	4,000	...	5,000
6.—EXCISE . . . . .	...	1,207	...	2,270	...	1,000	...	1,000
8.—FOREST . . . . .	...	3,609	...	3,800	..	3,000	...	...
IRRIGATION—WORKING EXPENSES . . . . .	...	1,04,587	...	1,19,000	...	1,05,000	...	1,01,000
14.—IRRIGATION—INTEREST ON DEBT	1,14,266	...	...	...	1,16,000	...	1,16,000	...
15.—MISCELLANEOUS IRRIGATION EXPENDITURE . . . . .	..	8,993	...	11,000	...	14,000	...	11,000
16.—CONSTRUCTION OF IRRIGATION WORKS . . . . .	...	37,088	...	...	...	...	...	...
24.—ADMINISTRATION OF JUSTICE . . . . .	...	20,032	...	23,150	...	21,000	...	20,000
26. POLICE	47,365	3,80,159	49,980	2,68,430	53,000	3,28,000	54,000	3,46,000
28.—ECCLIASTICAL	16,558	...	16,410	...	16,000	...	16,000	...
29. POLITICAL	6,80,422	...	6,76,150	...	8,10,000	...	7,94,000	...
31.—EDUCATION	7,813	90,223	15,600	94,170	1,000	89,000	12,000	86,000
32.—MEDICAL . . . . .	...	6,992	...	9,360	...	5,000	...	4,000
33.—PUBLIC HEALTH . . . . .	...	2,798	...	5,790	...	3,000	...	2,000
37.—MISCELLANEOUS DEPARTMENTS . . . . .	...	28,625	...	31,000	...	39,000	...	...
41.—CIVIL WORKS. (IN CHARGE CIVIL OFFICERS) . . . . .	...	...	...	1,100	...	...	...	...
Do. (UNDER THE CONTROL OF THE P. W. DEPARTMENT) . . . . .	...	8,07,000	...	7,72,000	...	6,66,000	50,000	5,93,000
43.—FAMINE RELIEF AND INSURANCE (IN CHARGE P. W) . . . . .	...	...	...	7,000	...	7,000	...	5,000
46.—STATIONERY AND PRINTING . . . . .	...	15,520	...	12,940	...	10,000	...	1,000
47.—MISCELLANEOUS	47,000	12,380	47,000	3,950	47,000	4,000	47,000	3,000
REFUNDS . . . . .	...	286	...	...	...	...	...	...
For rounding . . . . .	...	...	...	-140	...	...	...	+280
TOTAL EXPENDITURE	9,13,424	15,24,195	8,05,000	13,70,000	10,43,000	12,99,000	10,89,000	11,78,000
<i>Deduct—Charges shown in other Demands—</i>								
No. 35—Census . . . . .	...	28,625	...	31,000	...	39,000	...	...
No. 41—Civil Works under the control of the P. W. Department . . . . .	...	8,07,000	...	7,72,000	...	6,66,000	50,000	5,93,000
No. 9—Irrigation do.	1,14,266	1,50,608	...	1,30,000	...	1,19,000	...	1,12,000
Total Deductions	1,14,266	9,86,233	...	9,33,000	...	8,24,000	50,000	7,05,000
TOTAL OF THIS DEMAND	7,99,158	5,37,962	8,05,000	4,37,000	10,43,000	4,75,000	10,39,000	4,73,000
	13,97,120		12,42,000		15,18,000		15,12,000	

5.—LAND REVENUE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of establishment—</i>	2	CHARGES OF ADMINISTRATION.						
		Clerks (45) (150)+ L. A. and leave salary (650)		2,340	...		2,990	
		Revision of pay of clerks		...			60*	
		Total	3,021		2,340	2,800		3,050
<i>Allowances, honoraria, etc. Contingencies—</i>		Travelling and other allowances	32		550	100		80
		Office expense and miscellaneous	14		220	...		120
		Total	3,067		3,110	2,900		3,250
		LAND RECORDS.						
<i>Pay of establishment—</i>	3	Kanungo, patwari and servant* (at rates varying from Rs. 12 to Rs. 50)		1,020			1,410	
		Revision of pay of kanungo and patwari	1,503		1,020	1,250		1,570
		Travelling and other allowances	66		350	60		60
		Office expenses and miscellaneous	120		280	100		240
<i>Allowances, honoraria, etc. Contingencies—</i>		Total	1,689		1,650	1,410		1,870
		For rounding	...		...	-310		-120
		GRAND TOTAL (VOTED)	4,756		4,760	4,000		6,000

6.—EXCISE.

<i>Pay of establishment—</i>	8	DISTRICT EXECUTIVE ESTABLISHMENT.						
		Inspector		960			...	
		Servants (at rates varying from Rs. 12 to Rs. 18)		1,480			1,270	
		Total	2,436		2,440	1,640		1,270
<i>Allowances, honoraria, etc.—</i>		Travelling and other allowances	186		590	250		260
		Petty supplies	30		280	60		280
		Office expenses and miscellaneous	79		260	200		190
		Total	2,733		3,570	2,140		2,000
<i>Charges recoverable from other Governments, Departments, etc.—</i>		Deduct—Amount recoverable from the Abu Municipality	-1,526		-1,300	-940		-600
		For rounding	...		...	-200		-400
		Total (Voted)	1,207		2,270	1,000		1,000

8.—FOREST.

<i>Pay of establishment—</i>		Forest ranger and moharir						
		Travelling and other allowances	1,064		890	500		...
		Office expenses and miscellaneous	22		270	190		...
		Total	2,523		2,640	1,980		...
<i>Contingencies—</i>		For rounding	...		...	+330		...
		Total (voted)	3,609		3,800	3,000		... (a)

24.—ADMINISTRATION OF JUSTICE.

<i>Pay of officers—</i>	1	CRIMINAL COURTS.						
		Railway Magistrate (400—500)		5,280			5,520	
<i>Pay of establishment—</i>	10	Leave salary	5,040	1,800	7,080	5,200	1,800	7,320
		Judicial mohurrir, process servers and clerks (at rates varying from Rs. 13 to Rs. 50)		3,190			3,370	
		Revision of pay of judicial mohurrir		...			60*	
		Travelling and other allowances	3,119		3,190	4,200		3,430
<i>Allowances, honoraria, etc.—</i>		Diet and road money to witnesses and accused persons	7,478		8,110	5,200		4,820
		Judicial and miscellaneous contingencies	45		250	100		250
		For rounding	4,350		4,520	6,300		4,240
		Total (voted)	20,092		23,150	21,000		20,000

(a) Provided for under 47.—Miscellaneous in accordance with change in classification.

26.—POLICE.

		Existing strength.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
DISTRICT EXECUTIVE FORCE.									
Pay of officers—	1	Inspector General, (2,150)	26,965	25,800	36,000	36,100	25,800	36,610	
	1	Personal Assistant (475—825)		10,200			8,650		
Pay of establishment—		Exchange compensation allowance	...	...			2,160	
		Personal Assistant	8,351	...			...
	51	Inspectors, sub-inspectors, head constables and constables (17—300)		30,490			32,450		
	23	Clerks and servants (at rates varying from Rs. 13 to Rs. 300)		18,770			22,900		
		Travelling and other allowances	47,295	14,590	49,200	50,300	13,720	55,350	
		Horse allowance for reserve sub-inspector	16,378	...	14,990	17,300	320*	14,040	
		Petty supplies and services	491	...	1,120	400	...	1,710	
		Postage and telegram charges		2,600			2,600		
		Office expenses and miscellaneous	6,615	6,040	8,640	7,950	3,630	6,230	
		Deduct—Amount recoverable from the Indian States for Mooghia operation		—12,234		—15,000	—15,000		—15,000
	Total		93,861		95,010		97,050		98,940
RAJPUTANA MALWA STATE RAILWAY POLICE.									
Pay of officers—	1	Superintendent 1 (650—1,550)	20,400	13,980		16,920	16,370		
		Exchange compensation allowance		...			1,160		
Pay of establishment—	1	Deputy Superintendent (500—1,000)	1,200	...	13,980	5,500	6,490	24,020	
	32	Inspectors, sub-inspectors and sergeant (at rates varying from Rs. 70 to Rs. 300)		47,810			48,580		
	516	Head constables and constables (at rates varying from Rs. 17 to Rs. 40)		1,31,560			1,32,990		
	15	Clerks and daftries (at rates varying from Rs. 14 to Rs. 140)		10,460			10,880		
		Travelling and other allowance	1,85,850		1,89,330	1,82,910		1,92,450	
Supplies and services—		Clothing for police	41,787	7,050	30,850	45,000	7,000	36,140	
		Cost of free passes		20,000			12,000		
		Enlistment allowance		...			1,800*		
Contingencies—		Arms and accoutrements, etc.		2,430			4,510		
		Carriage accommodation of the Superintendent and Deputy Superintendent of Railway Police	10,603	...	29,480	15,900	2,000*	25,310	
		Grants to Police Lines Funds		...			380*		
		Miscellaneous contingencies		9,860			10,290		
Establishment charges recoverable from other Governments, Departments, etc.—		Telephone charges	14,331	...	9,860	13,890	250*	12,920	
		Deduct—Cost of escorts and treasure guards debit to R. M. Railway		...	—9,650	...		—10,580	
Establishment charges payable to other Governments, Departments, etc.—		Add—Share of rent of Railway quarters, etc., payable to R. M. Railway	59,512		25,050	3,800		20,400	
		Total	3,33,863		2,89,400		2,83,920		3,00,660
	Lump reduction by the Assembly		...		—66,000	...		...
	For rounding		...		...	+30		+400
	GRAND TOTAL		4,27,524		3,18,410		3,81,000		4,00,000
	Non-voted		47,365		49,980	53,000		54,000	
	Voted		3,80,159		2,68,430	3,28,000		3,46,000	

28.—ECCLESIASTICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Ecclesiastical establishment</i>	15,372	15,200	15,110	15,230
<i>Cemetery establishment</i>	586	610	560	620
<i>Miscellaneous ecclesiastical charges—</i>	600	600	600	600
<i>For rounding</i> . . . . .	...	...	-270	-450
<i>Total (Non-voted)</i>	16,558	16,410	16,000	16,000

29.—POLITICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
POLITICAL AGENTS.						
<i>Rajputana Agency</i>	2,47,766	2,26,260		2,15,820	2,51,820	
<i>Mewar Residency (Banswara)</i>	72,033	82,420		63,550	89,100	
<i>Jaipur Residency</i>	57,777	65,810		55,140	56,200	
<i>Western Rajputana States Residency</i>	74,110	76,090		70,490	73,420	
<i>Bundi Agency (Haraoti and Tonk Agency)</i>	39,061	40,780		42,210	41,390	
<i>Eastern Rajputana States Agency</i>	73,641	76,450		57,750	74,270	
<i>Kotah and Jhalawar Agency</i>	69,692	61,270		55,680	12,500	
<i>Kherwara Assistancy</i>	6,651	5,930		5,050	5,130	
<i>Kotra Assistancy</i>	5,496	4,970		4,940	4,660	
<i>Southern Rajputana States Agency</i>	34,195	36,170		35,570	38,820	
<i>Miscellaneous—Mina corps</i> . . . . .	...	...		2,03,990	1,46,450	
<i>For rounding</i> . . . . .	...	...		-190	+240	
<i>Total (Non-voted)</i>	6,80,422		6,76,150	8,10,000		7,94,000

31.—EDUCATION.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
UNIVERSITY.							
<i>Pay of officers—</i>	<i>Furlough Reserve officer 1 (1,025)</i>	7,813	15,600		810	12,300	
	<i>Furlough Reserve officer 1 (280)</i>		3,360			2,000	
<i>Grants-in-aid, Contributions, Donations</i>	<i>Grants to Non-Government Arts College</i>	58,781	55,020	73,980	56,140	53,420	37,720
	SECONDARY.						
	<i>Direct grants to Non-Government Secondary Schools.</i>	29,007		34,030	30,760		28,750
PRIMARY.							
	<i>Direct grants to Non-Government Primary Schools</i>	1,907		1,200	1,000		1,000
GENERAL.							
	<i>Scholarships in Secondary Schools (Abu High School).</i>	528		530	500		480
	<i>For rounding</i> . . . . .	...	...		+790		+50
	TOTAL	98,036		1,09,770	90,000		98,000
	Non-voted	7,813		15,600	1,000		12,000
	Voted,	90,223		94,170	89,000		86,000

32.—MEDICAL.

	Existing strength.		Actuals, 1921-22.	Budget-Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget-Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
* MEDICAL ESTABLISHMENT.								
District Medical officers.								
<i>Pay of establishment— Allowances, honoraria, etc.— Contingencies—</i>	1	Clerk (40)		2,680			480	
		Leave salaries		650			300	
		Travelling and other allowances	3,204		3,390	2,000		780
		Purchase of books and publications	161		50	30		...
			29		50	50		30
		Total	3,394		3,430	2,080		810
Reserve Medical Subordinates.								
<i>Pay of establishment—</i>	3	Sub-assistant surgeons (70)		3,840			2,520	
		Medical pupils		400			...	
		Training of one student at Agra Medical College		120			...	
		Leave salaries		650			650	
		Regrading of senior grades of Sub-Assistant Surgeons		240			...	
		Total	3,348		5,250	2,920		3,170
<i>Allowances, etc.—</i>		Travelling and other allowances	250		680	280		580
		Total	3,598		5,930	3,200		3,750
		For rounding	...		...	-280		-560
		GRAND TOTAL (VOTED)	6,992		9,360	5,000		4,000

33.—PUBLIC HEALTH.

		EXPENSES IN CONNECTION WITH BUBONIC PLAGUE, MALARIA, ETC.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
			<i>Pay of establishment— Allowances, honoraria, etc.— Supplies and services— Contingencies—</i>	4	Sub-assistant surgeons, compounder and nurses at rates varying from Rs. 15 to Rs. 80	2,106		4,220	1,900		2,160
		Travelling and other allowances	620		950	540		80
		Cost of medicine	...		200	...		...
		Office expenses and miscellaneous	72		420	100		200
		For rounding	...		...	+460		-440
		Total (voted)	2,798		5,790	3,000		2,000

37.—MISCELLANEOUS DEPARTMENTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
Census charges (Voted)	28,625	31,000	39,000	(a)

41.—CIVIL WORKS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
IN CHARGE OF CIVIL OFFICERS.				
Civil Buildings—Repairs		100		
Maintenance of buildings and roads		1,000		
Total (voted)	...	(b) 1,100	...	...

(a) No provision necessary on account of the close of the Census operations.

(b) The head having been abolished provision transferred to other heads of accounts both in the Revised estimate for 1922-23 and Budget estimate for next year.

46.—STATIONERY AND PRINTING.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		GOVERNMENT PRESSES.						
		RESIDENCY AND AGENCY PRESS.						
<i>Pay of establishments—</i>	1	Clerk (50)	12,288		6,900	7,800		600
<i>Allowances, honoraria, etc.—</i>		Overtime and other allowances	1,171		4,016	1,350		...
<i>Supplies and services.</i>		Purchase of types	1,211		1,100	300		...
<i>Contingencies—</i>		Office expenses and miscellaneous	850		980	550		150
		For rounding						+250
		Total (voted)	15,520		12,940	10,000		(a)1,000

47.—MISCELLANEOUS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
War Board—				
Clerk 1 (60)	961	720	800	720
Travelling allowances . . . . .	...	...	250	120
Miscellaneous contingencies . . . . .	...	...	...	20
MISCELLANEOUS AND UNFORESEEN CHARGES—				
FOREST CHARGES—				
Pay of Establishment—1 moharrir (13—15) . . . . .	...	...	...	170
Allowances, etc.—Grain compensation allowance . . . . .	...	...	...	30
Contingencies—Miscellaneous contingencies . . . . .	...	...	...	1,680
Valuation of sites in the Abu leased area . . . . .	...	3,000	3,000	...
Charges in connection with the visit of His Royal Highness the Prince of Wales	10,336	...	210	...
Charges in connection with the visit of M. Clemenceau	1,058	...	...	...
Darbar presents and allowances to vakils	25	...	...	...
Petty establishment . . . . .	...	230	...	...
MISCELLANEOUS ASSIGNMENTS AND COMPENSATIONS.				
<i>Compensation to Maharaja Kishangarh for loss of transit duties on Rajputana-Malwa Railway</i>	20,000	20,000	20,000	20,000
<i>Compensation to the Sirohi Darbar for the Abu District leased to Government</i>	27,000	27,000	27,000	27,000
For rounding . . . . .	...	...	-260	+260
TOTAL	59,380	50,950	51,000	50,000
Non-voted	47,000	47,000	47,000	47,000
Voted	12,380	3,950	4,000	3,000

(a) Savings in Budget, 1923-24, due to the abolition of the Press. The provision made represents pay and contingent expenditure of a clerk for working a multigraph machine.

(b) Transferred from 8—Forest, vide remarks under that head.

RECEIPTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
II.—TAXES ON INCOME	32,291	28,500	32,000	32,000
V.—LAND REVENUE	1,490	1,800	3,000	2,000
VI.—EXCISE	25,491	29,850	26,000	25,000
VII.—STAMPS	1,419	1,000	1,000	1,000
VIII.—FOREST	1,088	800	1,000	...
IX.—REGISTRATION . . . . .	...	100	...	...
X.—TRIBUTES FROM INDIAN STATES	14,91,695	14,42,940	14,70,000	14,13,000
XVI.—INTEREST	8,244	6,000	6,000	1,000
XVII.—ADMINISTRATION OF JUSTICE	849	3,480	3,000	4,000
XVIII.—JAILS AND CONVICT SETTLEMENTS	693	...	1,000	...
XIX.—POLICE	34	...	...	1,000
XXX.—CIVIL WORKS IN CHARGE OF CIVIL OFFICERS . . . . .	...	500	...	...
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION	91,859	82,000	80,000	80,000
XXXIV.—STATIONERY AND PRINTING	544	...	1,000	...
XXXV.—MISCELLANEOUS	8,798	10,730	50,000	10,000
TOTAL	16,64,495	16,07,700	16,74,000	15,69,000

Demand No. 54:

CENTRAL INDIA.

Rs. 6,59,000.

	ACTUALS, 1921-22.		BUDGET ESTIMATE, 1922-23.		REVISED ESTIMATE, 1922-23.		BUDGET ESTIMATE, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2.—TAXES ON INCOME . . . . .	...	...	...	20	...	...	...	...
4.—OPIUM	5,500	9,948	3,000	13,360	3,000	7,000	...	6,000
5.—LAND REVENUE . . . . .	...	766	25,420	2,180	51,000	2,000	26,000	2,000
6.—EXCISE	66,404	34,796	74,300	56,290	73,000	49,000	73,000	44,000
7.—STAMPS . . . . .	...	1,030	...	890	...	1,000	...	1,000
8.—FOREST . . . . .	...	10,966	...	11,550	...	11,000	...	12,000
9.—REGISTRATION . . . . .	...	1,253	...	890	...	2,000	...	1,000
19.—INTEREST ON ORDINARY DEBT .	11,52,091	...	...	...	12,02,000	...	12,04,000	...
22.—GENERAL ADMINISTRATION . .	...	8,157	...	8,990	...	9,000	...	9,000
24.—ADMINISTRATION OF JUSTICE .	...	14,701	...	8,760	...	8,000	...	8,000
25.—JAILS AND CONVICT SETTLEMENTS	...	3,523	...	4,590	...	4,000	...	4,000
26.—POLICE	25,665	2,14,295	22,200	1,34,170	22,000	2,22,000	36,000	2,55,000
28.—ECCLESIASTICAL	31,996	...	42,100	...	30,000	...	40,000	...
29.—POLITICAL	6,84,951	...	5,88,170	...	5,54,000	...	6,66,000	...
31.—EDUCATION . . . . .	...	86,144	...	82,940	3,000	83,000	...	1,04,000
32.—MEDICAL . . . . .	...	48,461	3,000	27,900	1,000	51,000	1,000	55,000
33.—PUBLIC HEALTH . . . . .	...	1,164	...	1,000	...	1,000	...	1,000
35.—INDUSTRIES . . . . .	...	423	...	...	...	1,000	...	1,000
37.—MISCELLANEOUS DEPARTMENTS	...	18,032	...	9,000	...	9,000	...	...
38.—CURRENCY . . . . .	...	4,333	...	7,000	...	4,000	...	5,000
41.—CIVIL WORKS INCHARGE CIVIL OFFICERS Do. UNDER THE CON- TROL OF THE PUBLIC WORKS DEPARTMENT . . . . .	...	...	...	9,160	...	...	...	...
44.—TERRITORIAL AND POLITICAL PENSIONS. . . . .	...	8,92,000	37,000	8,54,000	...	7,44,000	26,000	5,89,000
45.—SUPERANNUATION ALLOWANCES AND PENSIONS	42,564	...	39,010	...	37,000	...	37,000	...
46.—STATIONERY AND PRINTING . .	...	73,082	...	63,160	...	79,600	...	78,000
47.—MISCELLANEOUS . . . . .	...	9,759	...	9,920	...	8,000	...	1,000
Refunds	3,965	554	...	...	3,000	...	2,000	...
For rounding . . . . .	...	...	+ 800	- 920	...	...	...	...
TOTAL	20,13,136	14,89,268	8,35,000	13,67,000	19,79,000	13,57,000	21,11,000	12,48,000
<i>Deduct—Charges shown in other demands.—</i>								
No. 35—Census . . . . .	...	18,032	...	9,000	...	9,000	...	...
No. 41—Civil Works under the control of the Public Works Department . . . . .	...	8,92,000	37,000	8,54,000	...	7,44,000	26,000	5,89,000
No. 12—Interest on ordinary Debt.	11,52,091	...	...	...	12,02,000	...	12,04,000	...
Total—deductions	11,52,091	9,10,032	37,000	8,63,000	12,02,000	7,53,000	12,30,000	5,89,000
TOTAL OF THIS DEMAND	8,61,045	5,79,236	7,98,000	5,04,000	7,77,000	6,04,000	8,81,000	6,59,000
	14,40,281		13,02,000		13,81,000		15,40,000	

2.—TAXES ON INCOME.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>	Collection of Income Tax—	...	20	20	20
	Office expenses and miscellaneous	...	...	-20	-20
	For rounding	...	...	...	...
	Total (voted)	...	20	...	...

4.—OPIUM.

		Existing strength.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
OTHER OPIUM AGENCIES AND ESTABLISHMENTS.								
<i>Pay of establishment—</i>	2	Clerks (70--150)	...	3,000	...	...	3,000	...
	8	Servants, etc., (at rates varying from Rs. 11-8-0 to Rs. 20)	5,459	1,620	4,710	4,330	1,230	4,320
<i>Allowances, honoraria, etc.—</i>		House-rent and other allowances	178	...	450	420	...	260
		Miscellaneous contingent charges	790	...	1,200	980	...	1,050
		Total	6,427	...	6,360	5,730	...	5,630
<i>Pay of officers—</i>		Charges of an officer on special duty:—						
		<i>Duty allowance to officer on special duty</i>	5,500	3,000	...	3,500	...	...
<i>Pay of establishment—</i>		Temporary establishment	...	1,500	...	...	...	...
		Travelling allowance	1,837	4,000	...	1,000	...	...
<i>Allowances, etc.—</i>		Office expenses and miscellaneous	1,684	1,500	...	...	...	...
		Total	9,021	...	10,000	4,500	...	...
<i>Contingencies—</i>		For rounding	...	...	...	-280	...	+370
		GRAND TOTAL	15,448	...	16,380	10,000	...	6,000(a)
	Non-voted	5,500	...	3,000	3,000	...	...
	Voted	9,948	...	13,380	7,000	...	6,000	

5.—LAND REVENUE.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
Assignments and Compenations—					
	<i>Compensation to Holkar for Keyso Rao Patan</i>	...	25,420	50,850(b)	25,420
	<i>Compensation to the family of Rao Keshalji of Hirasur</i>	...	2,180	2,180	2,180
Charges of Administration—					
	Deputy Collector	766	...	...	...
	For rounding	...	...	-30	+400
	TOTAL	766	27,600	53,000	28,000
	Non-voted	...	25,420	51,000	26,000
	Voted	766	2,180	2,000	2,000

6.—EXCISE.

		Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT EXECUTIVE ESTABLISHMENT		6A	72,078	89,830	...	86,900	82,230	...
DISTILLERIES		6B	1,413	2,550	...	1,370	2,850	...
COMPENSATIONS		6C	27,709	38,210	...	33,210	33,210	...
	For rounding		...	...	...	+520	-790	...
	TOTAL		1,01,200	...	1,30,590	1,22,000	...	1,17,000
	Non-voted		66,404	...	74,300	73,000	...	73,000
	Voted		34,796	...	56,290	49,000	...	44,000

(a) Decrease as compared with the provision in the Budget estimate of the current year due to the termination of the special duty of an officer appointed for concerting measures for the fulfilment by the Indian States of their obligations under the Hague Opium Convention, 1912.

(b) Revised provides for arrears undrawn in 1921-22.

DETAILED ACCOUNT NO. 6A.—EXCISE.—DISTRICT EXECUTIVE ESTABLISHMENT.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Pay of officers—</i>	1	DISTRICT EXECUTIVE ESTABLISHMENT.						
		<i>Excise Commissioner (2,500—3,000) for about 9 months . . .</i>		36,000		26,180		
		<i>Leave salary . . .</i>		300		13,000		
		<i>Allowance to Cantonment Magistrates . . .</i>		...		1,560		
		<i>Special pay to Superintendent . . .</i>		...		360		
			38,905		36,300	39,720		41,100
			609			240		
<i>Pay of establishment—</i>	14	Inspectors, clerks, etc., (at rates varying from Rs. 10 to Rs. 350) Temporary establishment . . .		12,510			12,950	
				9,740			6,660	
	10	Servants, etc., (at rates varying from Rs. 11-8 to Rs. 12) . . .		1,390			1,390	
			23,039		23,640	26,520		21,000
<i>Allowances, honoraria, etc.—</i>		Allowances to Cantonment Magistrates, Mhow and Neemuch . . .		1,080			...	
		Travelling and other allowances . . .		5,180		2,500	2,750	
			3,879		6,260			2,750
<i>Supplies and services—</i>		Purchase of opium		19,500			14,000	
		Petty supplies		830			500	
			1,988		20,330	14,500		14,500
<i>Contingencies— Grant-in-aid, contribution, etc.—</i>		Office expenses and miscellaneous . . .	3,608		2,520	3,420		2,340
		Contribution towards the allowance of the Superintendent and clerks, Indore Residency Bazar and Agar . . .	...		780	...		540
		TOTAL	72,078		89,830	86,900		82,230
		Non-voted	38,905		36,300	39,720		40,740
		Voted	33,173		53,530	47,180		41,490

DETAILED ACCOUNT NO. 6B.—EXCISE.—DISTILLERIES.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Allowances—</i>	Travelling and other allowances . . .	788		...	...		...
<i>Supplies and services—</i>	Vats and appliances for the warehouse . . .		500			300	
	Rewards for detection of offences . . .	590	2,000		1,300	2,000	
<i>Contingencies—</i>	Office expenses and miscellaneous . . .	35		2,500			2,300
				50	70		50
	Total (Voted)	1,413		2,550	1,370		2,350

DETAILED ACCOUNT NO. 6C.—EXCISE.—COMPENSATIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
<i>Excise compensation to Indore Durbar</i>	27,499	38,000		33,000	33,000	
<i>Do. to Jagirdars of Bethari</i>	210	210		210	210	
	TOTAL	27,709	38,210	33,210		33,210
	Non-voted	27,499	38,000	33,000		33,000
	Voted	210	210	210		210

7.—STAMPS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
A.—NON-JUDICIAL.				
Charges for sale of stamps	325	230	320	280
B.—JUDICIAL.				
Charges for sale of stamps	705	610	720	610
For rounding . . . . .	...	...	—40	+110
Total (voted)	1,030	890	1,000	1,000

8.—FOREST.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
CONSERVANCY AND WORKS		Rs. 6,299	Rs. 6,420	Rs. 5,520	Rs. 5,920
ESTABLISHMENT	8A	4,667	5,130	5,180	5,820
		...	...	+300	+260
TOTAL (VOTED)		10,966	11,550	11,000	12,000

DETAILED ACCOUNT NO. 8A.—FOREST—ESTABLISHMENT.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		Subordinate, Forest and Depot establishments—						
Pay of establishment—	15	Forest rangers, clerks, forest guards, etc., (at rates varying from Rs. 11-8 to Rs. 100)	3,597		3,500	3,730		3,810
Allowances, honoraria, etc.—		Travelling and other allowances	999		1,230	1,350		1,610
Contingencies—		Office expenses and miscellaneous	71		400	100		400
		Total (Voted)	4,667		5,130	5,180		5,820

9.—REGISTRATION.

	DISTRICT CHARGES.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Allowances, honoraria, etc.—	House-rent and other allowances	1,148			1,250		800
Contingencies—	Office expenses and miscellaneous	105	110		100		110
	For rounding	...	...	...	+650	...	+90
	Total (voted)	1,253		890	2,000		1,000

22.—GENERAL ADMINISTRATION.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		E.—DISTRICT ADMINISTRATION.						
		Other Establishments.						
		Charges of Manpur Purgonnah.						
Pay of establishment—	40	Executive subordinates and clerks 11 (at rates varying from Rs. 15 to Rs. 125) and 29 (7-8-6)	...	3,440			4,420	
	19	Servants (at rates varying from Rs. 2-8 to Rs. 13-8)	6,617	2,370	5,810	6,450	2,230	6,650
Allowances, honoraria, etc.—		House-rent and other allowances	739		2,100	2,020		1,060
Supplies and services—		Diet and road money to witnesses and accused persons	...		140	140		140
Contingencies—		Office expenses and miscellaneous	801		940	770		640
		For rounding	...	...	...	-380	...	+10
		Total (Voted)	8,167		8,990	9,000		9,000

24.—ADMINISTRATION OF JUSTICE.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
LAW OFFICERS (FEES TO PLEADERS)	...	5,121	150	50	150
CIVIL AND SESSIONS COURTS	24A	1,330	360	360	380
COURTS OF SMALL CAUSES	24B	3,231	3,220	3,030	3,350
CRIMINAL COURTS	24C	5,019	5,030	4,320	4,160
For rounding	...	...	...	+210	-40
Total (Voted)		14,701	8,760	8,000	8,000

DETAILED ACCOUNTS No. 24A.—ADMINISTRATION OF JUSTICE.—CIVIL AND SESSIONS COURTS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers— Pay of establishments— Allowances, etc.— Contingencies—	2	PROCESS SERVING ESTABLISHMENT.						
		Subordinate Judge	920		...	...		...
		Process server (11-8-9)	276		280	280		280
		House-rent and other allowances	27		60	60		100
		Contingencies	107		20	20		...
		Total (Voted)	1,330		360	360		380

DETAILED ACCOUNT No. 24B.—ADMINISTRATION OF JUSTICE.—COURTS OF SMALL CAUSES.

			Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of establishments—	4	Clerks (at rates varying from Rs. 25 to Rs. 90)		2,420			2,570	
		Servants (11-8)		410		410		2,980
Allowances, honoraria, etc.—	3	Grain compensation and other allowances	2,908		2,830	2,650		2,980
		Office expenses and miscellaneous	125		150	130		150
Contingencies—		Office expenses and miscellaneous	198		240	250		220
		Total (Voted)	3,231		3,220	3,030		3,350

DETAILED ACCOUNT No. 24C.—ADMINISTRATION OF JUSTICE.—CRIMINAL COURTS.

			Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of establishment—	1	Clerk (at Rs. 65)		1,450			780	
		Servant (11-8)		280		140		140
		Leave salary		400		200		200
Allowances, etc.— Supplies and services—		House rent and other allowances	1,829		2,130	1,820		1,120
		Diet and road money to witnesses and accused persons	342		...	40		...
Contingencies—		Office expenses and miscellaneous	602		410	410		410
		Total (Voted)	2,246		2,490	2,050		2,630
		Total (Voted)	5,019		5,030	4,320		4,160

25.—JAILS AND CONVICT SETTLEMENTS.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
JAILS.								
Pay of establishment— Allowances, honoraria, etc.— Supplies and services— Contingencies—	3	Jail daroga, warders, etc. (at rates varying from Rs. 8 to Rs. 40)	800		990	940		1,100
		House-rent and other allowances	234		280	180		180
		Supplies and services (District Jails)	504		850	770		810
		Miscellaneous contingencies (District Jails)	369		820	320		340
		Total	1,957		2,940	2,210		2,460
JAIL MANUFACTURE.								
Contingencies—		Miscellaneous contingencies	1,566		1,650	1,650		1,600
		For rounding	...		...	+140		-60
		GRAND TOTAL (VOTED)	3,523		4,590	4,000		4,000

26.—POLICE.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT EXECUTIVE FORCE.								
DISTRICT POLICE.								
Pay of officers—	1	Superintendent (1,000—1,700)		19,200			20,400	
		Exchange Compensation allowance		...			1,550	
		Leave salary		3,000			14,280	
Pay of establishment—	2	Assistant and Deputy Superintendents (140—700) (400)	25,665	11,860	34,030	21,630	12,000	48,230
		Inspectors and Sub-Inspectors.	8,423	...		13,980	10,070 ^(a)	
	606	Inspectors, sub-inspectors head constables and constables (at rates varying from Rs. 17 to Rs. 250)		1,26,730			1,71,120	
		Clerks, etc.		...			5,350 ^(a)	
	13	Clerks and servants (at rates varying from Rs. 11-8 to Rs. 200)		8,210			8,190	
Allowances, hono- raria, etc.—		Special allowance to Inspectors etc.	1,57,604	7,210	1,34,240	1,67,330	6,340	1,94,730
		Travelling allowances		14,000			11,200	
		Compensation for dearness of food		1,000			1,000	
		Station house charge allowances to Sub-Inspectors		...			1,680 ^(a)	
		House-rent and other allowances		10,400			4,800	
Supplies and services—		Clothing of police	35,953	9,000	32,610	26,000	12,100	25,080
		Other petty supplies and services		1,500			1,150	
Contingencies—		Carriage of constabulary	7,853	4,000	10,500	9,820	4,000	13,310
		Other contingent expenditure		9,480			12,130	
		Total	18,901	13,480	13,480	15,540	12,130	16,130
		Total	2,54,399		2,24,890	2,54,300		2,97,480
OTHER POLICE.								
Pay of establishment—	8	Head constables, constables, etc. (at rates varying from Rs. 18 to Rs. 25)	1,892		2,740	3,000		1,910
Allowances, etc.—		Grain compensation allowances	165		...	150		290
Supplies and services—		Clothing of police	...		330			200
Contingencies—		Miscellaneous contingent charges	70		60			...
		Total	3,127		3,180	3,150		2,400
		GRAND TOTAL	2,56,526		2,28,070	2,57,450		2,99,880
Establishment charges recoverable from other Governments, Departments, etc.		Deduct—Amount recoverable from Indian States on account of Mooghia Operations	-16,566		-32,700	-13,100		-9,050
		Lump reduction made by the Assembly	...		-39,000			+170
		For rounding	...		...	-350		
		TOTAL	2,39,960		1,56,370	2,44,000		2,91,000
		Non-voted	25,665		22,200	22,000		36,000
		Voted	2,14,295		1,34,170	2,22,000		2,55,000

28.—ECCLESIASTICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Ecclesiastical establishments	30,174	40,260	28,260	38,130
Cemetery establishment	1,822	1,840	1,970	1,730
For rounding			-230	+140
Total (Non-voted)	31,996	42,100	30,000	40,000

29.—POLITICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Political Agents	6,84,901	5,87,670	5,53,870	6,60,490
Political Agents	...	...	...	5,000 ^(a)
Entertainment of Envoys and Chiefs	50	500	...	500
For rounding	...	...	+130	+10
Total (Non-voted)	6,84,951	5,88,170	5,54,000	6,66,000

(a) These provisions are necessary in consequence of the revision of the pay and strength of the Central India Agency Police and the political establishment attached thereto. The increase is nearly set off by a reduction of about 1 lakh on account of reduction in the strength of the Malwa Bhil Corps adjusted under 29.—Political.

31.—EDUCATION.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
A.—UNIVERSITY.							
Grants to Non-Government Arts Colleges—Daly College, Indore—Recurring.		50,000		50,000	50,000		50,000
Compensation to Assistant Master Daly College, Indore		...	...	...	3,580	...	...
B.—SECONDARY.							
Revision of pay							21,140 (a)
Direct grants to Non-Government Secondary schools		15,004		16,260	14,800		15,030
C.—PRIMARY.							
Direct grants to Non-Government Primary schools		15,238		11,470	14,030		12,930
D.—SPECIAL.							
Training school		812		...	...		...
E.—GENERAL.							
		Existing strength.	INSPECTION.				
Pay of officers—		1	Inspector (25)	1,392	1,500	1,550	1,550
Pay of establishment—		1	Clerk (25)	323	300	540	300
Allowances, honoraria, etc.—			Travelling and other allowances	1,347	550	700	560
Contingencies—			Office expenses and miscellaneous	924	300	400	400
Grant-in-aid, etc.—			SCHOLARSHIPS.				
			Scholarships in Secondary schools	1,025	2,160	710	990
Contingencies—			MISCELLANEOUS.				
			Miscellaneous	79	400	390	1,590
			Total	5,090	5,210	4,290	5,390
			For rounding	...	...	-700	-490
			TOTAL	86,144	82,940	86,000	1,04,000
			Non-voted	...	...	3,000	...
			Voted	86,144	82,940	83,000	1,04,000 (a)

32.—MEDICAL.

	Detailed Account No.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
MEDICAL ESTABLISHMENT	32 A	7,562	6,350	8,010	5,980
HOSPITALS AND DISPENSARIES	32 B	40,899	54,550	43,900	49,110
LUMP REDUCTION MADE BY THE ASSEMBLY	...	...	-30,000	...	...
For rounding	...	...	...	+30	+580
TOTAL		48,461	30,900	52,000	56,000
Non-voted		...	3,000	1,000	1,000
Voted		48,461	27,900	51,000	55,000

DETAILED ACCOUNT NO. 32 A—MEDICAL.—MEDICAL ESTABLISHMENT

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
				Rs.	Rs.	Rs.	Rs.	Rs.
DISTRICT MEDICAL OFFICERS.								
Pay of officers.	4	Allowance to Staff Surgeon, Mhow, Neemuch	734		...	600		720
Pay of establishment—	3	Cleiks (at rates varying from Rs. 40 to Rs. 100)		2,100			1,980	
	5	Servants (at rates varying from Rs. 11-8 to Rs. 14-8)	5,304	730			730	
Allowances, honoraria, etc.—		Travelling and other allowances	661		2,890	4,440		2,710
Contingencies—		Miscellaneous contingent charges	863		1,300	790		370
		TOTAL	7,562		2,160	2,150		2,18
								5,980

(a) The provision is necessary for the revision of the pay of the teachers in the educational institutions in the Administered areas in Central India, owing partly to rise of prices since the war, and partly to conform their pay to the scale adopted in British Provinces. This accounts also for the increase as compared with the Budget estimate of the current year.

DETAILED ACCOUNT No. 32B.—MEDICAL.—HOSPITALS AND DISPENSARIES.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Pay of officers - Pay of establishment—	17	Duty Allowances to Surgeon Sub-Assistant surgeons, compound- ers, etc. (at rates varying from Rs. 10-8 to Rs. 128)	...	...	3,000	...	...	...
	1	Servant (11-8)	11,859	16,530 140	16,670	13,520	15,950 140	15,990
Allowances, hon- oraria, etc.—		Travelling and other allowances . . .	1,702		2,190	1,580		2,130
Supplies and services—		Cost of medicine and diet . . .	707		6,390	2,100		5,110
Contingencies—		Hospital and office expenses and miscellaneous	5,403		5,080	5,340		4,800
Grants-in-aid, contributions, donations—		Grants to Medical Institutions . . .	21,228		21,220	21,420		21,420
		TOTAL	40,899		54,550	43,960		49,440
		Non-voted . . .	...		3,000	...		...
		Voted . . .	40,899		51,550	43,960		49,440

33.—PUBLIC HEALTH.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Expenses in connection with Bubonic Plague :-				
Contingencies—Miscellaneous contingent expenditure . . .	1,164	1,000	1,000	1,500
For rounding . . .	...	...	...	-500
Total (voted) . . .	1,164	1,000	1,000	1,000

35.—INDUSTRIES.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Pay of estab- lishment—				
Allowances, etc.—				
Duty allowance to Electrical Inspector (100) . . .	423	...	1,200	1,200
Travelling allowance . . .	...	...	100	100
For rounding . . .	...	...	-300	-300
Total (voted) . . .	423	...	1,000	(a) 1,000

37.—MISCELLANEOUS DEPARTMENTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Census	18,032	9,000	9,000	...
Total (voted) . . .	18,032	9,000	9,000	...

38.—CURRENCY.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Charges for remittance of treasure . . .	4,333	7,000	3,600	4,500
For rounding . . .	...	...	+400	+500
Total (voted) . . .	4,333	7,000	4,000	5,000

41.—CIVIL WORKS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
IN CHARGE OF CIVIL OFFICERS.				
Electric Inspector	1,200	...	...
Travelling Allowance	380	...	...
Contribution for maintenance of the Resi- dency gardens	7,580	...	...
Total (voted)	9,160	...	... (b)

(a) The provision transferred from 41.—Civil Works Incharge Civil officers in accordance with change of classification.
(b) Head of account since abolished.

44.—TERRITORIAL AND POLITICAL PENSIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Territorial and Political Pensions</i>	25,087	23,710	24,600	17,780
<i>Charitable allowances</i>	17,477	15,300	12,300	19,670
For rounding . . . . .	...	...	+100	-450
<i>Total (Not-voted)</i>	42,564	39,010	37,000	37,000

45.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Superannuation and retired allowances	71,477	60,680	76,880	73,340
Compassionate allowances	152	220	450	220
Gratuities	688	150	500	650
Pensions for distinguished and meritorious services . . . . .	...	2,110	500	2,110
Commution of pensions	765	...	530	2,000
For rounding . . . . .	...	...	+140	-320
<i>Total (voted)</i>	73,082	63,160	79,000	78,000

46.—STATIONERY AND PRINTING.

	Existing strength		Actuals, 1921-22.	Budget Estimate, 1923-24.		Revised Estimate, 1922-23.	Budget Estimate, 1922-23.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
GOVERNMENT PRESSES.								
RESIDENCY AND AGENCY PRESSES.								
<i>Pay of establishment—</i>	1	Multigraph mechanic operators (50), manager, clerk, reader, compositors, servants, etc.	...	8,120	300	...	600	...
		Temporary establishment	7,305	...	8,420	5,500	...	600
<i>Allowances, honorary, etc.—</i>		Allowances	641	...	500	560	...	...
		Purchase of type, etc.	581	...	300	2,170	...	...
<i>Supplies and services—</i>		Office expenses and miscellaneous	531	...	700	450	...	150
		<i>Contingencies—</i>						
		<i>Total</i>	9,561	...	9,920	8,680	...	750
		Printing at Private Presses	198	...	...	...	...	...
		For rounding . . . . .	...	...	...	-680	...	+250
		<i>Total (voted)</i>	9,759	...	9,920	8,000	...	1,000

47.—MISCELLANEOUS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
MISCELLANEOUS AND UNFORESEEN CHARGES—				
Charges in connection with the payment of the Partabgarh tribute to Holkar	21,524	21,520	21,520	21,520
DABBAE PRESENTS AND ALLOWANCES TO VAKILS.	135	500	...	200
MISCELLANEOUS ASSIGNMENTS AND COMPENSATIONS—				
Other compensations	624	580	580	580
Contributions	33,598	39,550	39,550	49,600
For rounding . . . . .	...	...	+350	+100
<i>Total (voted)</i>	55,881	62,150	62,000	72,000

RECEIPTS.				
Receipt.	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
II.—TAXES ON INCOME	71,781	64,880	73,000	74,000
IV.—OPIUM . . . . .	...	10	...	...
V.—LAND REVENUE	17,752	15,940	18,000	16,000
VI.—EXCISE	4,54,549	4,61,000	4,75,000	4,76,000
VII.—STAMPS	43,973	39,760	49,000	49,000
VIII.—FOREST	26,086	25,820	28,000	27,000
IX.—REGISTRATION	2,420	2,880	2,000	2,000
X.—TRIBUTHS FROM INDIAN STATES	4,37,596	4,98,960	5,86,000	4,99,000
XVI.—INTEREST	39	200	...	...
XVII.—ADMINISTRATION OF JUSTICE	1,141	2,070	2,000	2,000
XVIII.—JAILS AND CONVICT SETTLEMENTS	5,846	6,800	7,000	6,000
XIX.—POLICE	1,993	1,370	2,000	2,000
XXI.—EDUCATION	67	10	...	...
XXIII.—PUBLIC HEALTH	260	...	...	...
XXVI.—MISCELLANEOUS DEPARTMENTS . . . . .	...	10	...	...
XXVII.—CURRENCY	817	1,110	1,000	1,000
XXX.—CIVIL WORKS, IN CHARGE CIVIL OFFICES . . . . .	...	150	...	...
XXXIII.—RECEIPTS IN AID OF SUPERANNUATION, ETC.	52,227	48,570	40,000	43,000
XXXIV.—STATIONERY AND PRINTING	1,850	1,830	2,000	...
XXXV.—MISCELLANEOUS	6,189	3,940	3,000	4,000
For rounding . . . . .	...	-110	...	...
TOTAL	11,24,586	11,75,000	12,38,000	12,01,000

Demand No. 55.

HYDERABAD.

Rs. 1,86,000.

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
5.—LAND REVENUE . . . . .	...	...	...	410	...	1,000	...	...
7.—STAMPS . . . . .	...	624	...	510	...	...	...	1,000
9.—REGISTRATION . . . . .	...	237	...	130	...	...	...	...
19.—INTEREST ON ORDINARY DEBT	7,79,448	...	...	...	7,20,000	...	7,26,000	...
24.—ADMINISTRATION OF JUSTICE . . . . .	...	1,861	...	2,530	...	2,000	...	2,000
26.—POLICE	12,378	15,212	13,300	28,660	12,000	13,000	13,000	24,000
28.—ECCLESIASTICAL	60,100	...	61,390	...	59,000	...	62,000	...
29.—POLITICAL	2,41,583	...	2,45,740	...	2,61,000	...	2,55,000	...
31.—EDUCATION . . . . .	...	23,690	...	23,330	...	26,000	...	28,000
32.—MEDICAL . . . . .	...	12,863	...	7,150	...	7,000	...	7,000
33.—PUBLIC HEALTH . . . . .	...	10,000	...	10,000	...	10,000	...	10,000
38.—CURRENCY . . . . .	...	3,433	...	3,000	...	3,000	...	3,000
41.—CIVIL WORKS UNDER THE CONTROL OF THE PUBLIC WORKS DEPARTMENT . . . . .	...	1,63,000	...	1,12,000	...	87,000	...	1,03,000
44.—TERRITORIAL AND POLITICAL PENSIONS	40,975	...	39,500	...	39,000	...	39,000	...
45.—SUPERANNUATION ALLOWANCES AND PENSIONS . . . . .	...	92,385	...	94,220	...	92,000	...	93,000
46.—STATIONERY AND PRINTING . . . . .	...	13,532	...	13,630	...	17,000	...	14,000
47.—MISCELLANEOUS . . . . .	...	7,054	...	3,770	...	3,000	...	4,000
Refund . . . . .	...	119	...	...	1,000	...	1,000	...
For rounding . . . . .	...	...	+70	-340	...	...	...	...
TOTAL EXPENDITURE	11,34,484	3,44,030	3,60,000	2,99,000	10,92,000	2,61,000	10,96,000	2,89,000
<i>Deduct—Charges shown in other Demands—</i>								
No. 41—Civil Works under the control of the Public Works Department . . . . .	...	1,63,000	...	1,12,000	...	87,000	...	1,03,000
No. 12—Interest on ordinary Debt	7,79,448	...	...	...	7,20,000	...	7,26,000	...
	3,55,036	1,81,030	3,60,000	1,87,000	3,72,000	1,74,000	3,70,000	1,86,000
TOTAL OF THIS DEMAND	5,36,066		5,47,000		5,46,000		5,56,000	

5.—LAND REVENUE.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
<i>Assignments and Compensations—</i>	Pensions in lieu of resumed lands . . . . .	...	410	410	410
	For rounding . . . . .	...	...	+590	-410
	Total (voted) . . . . .	...	410	1,000	...

7.—STAMPS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
<i>Contingencies—</i>	NON-JUDICIAL.				
	Superintendence	624	460	620	620
	Sale of stamps . . . . .	...	20	...	20
	JUDICIAL.				
	Sale of Stamps . . . . .	...	30	...	30
	For rounding . . . . .	...	...	-620	-330
	Total (voted)	624	510	...	1,000

9—REGISTRATION.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
		Rs.	Rs.	Rs.	Rs.	
<i>Pay of Estab- lishment—</i>	DISTRICT CHARGES.					
	1 Clerk (7)	225	120	110	90	
	<i>Contingencies—</i>	Office expenses and miscellaneous	12	10	10	10
		For rounding	-120	-100
		Total (voted)	237	130

24.—ADMINISTRATION OF JUSTICE.

		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.		
		Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	
<i>Allowances, ho- noraria, etc.—</i>	Travelling allowances . . . . .	...		150	...		120
	<i>Supplies and Services—</i>	Diet and road money to witnesses and accused persons	1,331		1,890	1,200		1,890
		<i>Contingencies—</i>	Office expenses and miscellaneous	530		490	350		520
	For rounding	+450		-530
	Total (voted)	1,861		2,530	2,000		2,000	

26.—POLICE.

	Existing strength.	DETAILS.	Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		DISTRICT EXECUTIVE FORCE.						
		HYDERABAD AMALGAMATED POLICE.						
<i>Pay of Officers—</i>	1	District Superintendent (850—1,600)	12,378	13,300		12,380	12,680	
	1	Deputy Superintendent (350—650)	7,451	6,600	19,900	8,520	7,800	20,480
<i>Pay of Establishment—</i>	18	Inspectors, sub-inspectors and sergeants (at rates varying from Rs. 75 to Rs. 300).		38,260			34,550	
	612	Head constables, constables, etc. (at rates varying from Rs. 5 to Rs. 40)		1,26,140			1,27,520	
		Special police supplied to private individuals		1,720			1,180	
	12	Hospital establishment and clerks at rates varying from Rs. 5 to Rs. 200)		8,600			7,930	
			1,65,507		1,74,720	1,68,380		1,71,180
<i>Allowances, honoraria, etc. Supplies and services—</i>		Travelling and other allowances	21,491		24,000	21,350		26,460
		Cost of clothing		10,650			10,650	
		Rewards and other petty supplies		4,600			3,300	
<i>Contingencies—</i>		Office expenses and miscellaneous	13,597 9,089		15,250 10,470	14,750 8,800		13,950 10,410
		Total	2,29,513		2,44,340	2,34,180		2,42,510
<i>Establishment charges recoverable from other Governments, Departments, etc.—</i>		Deduct—Amount recoverable from Residency Bazar Fund, Secunderabad Local Abkari Fund and H. E. H. the Nizam's Government	-2,13,541		-2,08,100	-2,19,590		-2,16,560
		Total—Amalgamated police	15,972		36,240	14,590		25,950
		OTHER POLICE.						
<i>Pay of Establishment—</i>		Frontier chowkidari establishment	11,618		10,720	10,720		10,720
		Lump deduction by the Assembly for rounding	...		-5,000	...-310		...+330
		GRAND TOTAL	27,590		41,960	25,000		37,000
		Non-voted	12,378		13,300	12,000		13,000
		Voted	15,212		28,660	13,000		24,000

28.—ECCLESIASTICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Ecclesiastical establishment</i>	58,099	58,690	56,950	59,820
<i>Cemetery establishment</i>	2,001	2,700	2,290	2,700
<i>For rounding</i>	...	...	-240	-520
<i>Total (Non-voted)</i>	60,100	61,390	59,000	62,000

29.—POLITICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Political Agents</i>	2,41,583	2,45,590	2,60,650	2,54,560
<i>Entertainment of Envoys and Chiefs</i>	...	150	...	150
<i>For rounding</i>	...	...	+350	+290
<i>Total (Non-voted)</i>	2,41,583	2,45,740	2,61,000	2,55,000

31.—EDUCATION.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
SECONDARY.					
<i>Grants-in-aid, Contributions, Donations—</i>	Grant to Non-Government Secondary schools	Rs. 14,450	Rs. 18,490	Rs. 14,000	Rs. 17,700
PRIMARY.					
<i>Ditto</i>	Grant to Primary schools	7,486	7,630	9,450	7,080
SPECIAL.					
<i>Ditto</i>	Grant to Special schools . . . . .	...	460	430	530
GENERAL.					
Inspection.					
<i>Pay of Estab- lishment— Contingencies—</i>	Inspector 1 (100)	1,246	1,200	1,200	1,200
	Office allowance	8	50	50	50
Miscellaneous.					
<i>Grants-in-aid, Contributions, Donations—</i>	Grants for encouragement of literature	500	500	500	1,000
	Lump deduction by the Assembly . . . . .	...	-5,000	...	...
	For rounding . . . . .	...	...	+310	+440
	Total (voted)	23,690	23,330	26,100	28,000

32.—MEDICAL.

		Existing strength.						
HOSPITALS AND DISPENSARIES.								
<i>Pay of Estab- lishment— Supplies and services—</i>	1	Servant (12)	143	150	150	150	150	150
		Cost of medicine	12,740	7,000	7,000	7,000	7,000	7,000
		For rounding . . . . .	...	...	-150	-150	-150	-150
		Total (voted)	12,883	7,150	7,000	7,000	7,000	7,000

33.—PUBLIC HEALTH.

<i>Grants-in-aid, Contributions, Donations—</i>	Grants for sanitary and general im- provement of the Residency Bazar (Voted)	10,000	10,000	10,000	10,000
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38.—CURRENCY.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>Contingencies—</i>	Charges for remittance of treasure	Rs. 3,433	Rs. 3,000	Rs. 2,500	Rs. 3,000
	For rounding . . . . .	...	...	+500	...
	Total (voted)	3,433	3,000	3,000	3,000

44.—TERRITORIAL AND POLITICAL PENSIONS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
<i>Territorial and Political pensions</i>	. . . . .	Rs. 40,975	Rs. 39,350	Rs. 38,500	Rs. 39,140
<i>Charitable allowances</i>	. . . . .	...	150	...	...
	For rounding . . . . .	...	...	+500	-140
	Total (Non-voted)	40,975	39,500	39,000	39,000

45.—SUPERANNUATION ALLOWANCES AND PENSIONS.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.	Rs.
<i>Allowances, hono- raria, etc.—</i>	Superannuation and retired allowances		92,800		90,860
	Compassionate allowances		660		1,350
	Pensions for distinguished and meritorious services.		...		100
	Gratuities		760		760
	For rounding . . . . .		...		-70
	Total (voted)	92,385	94,220	92,000	93,000

46.—STATIONERY AND PRINTING.

	Existing strength.		Actuals, 1921-22.	Budget Estimate, 1922-23.		Revised Estimate, 1922-23.	Budget Estimate, 1923-24.	
			Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
		GOVERNMENT PRESSES.						
		RESIDENCY AND AGENCY PRESSES.						
<i>Pay of Estab- lishment—</i>	3	Superintendents and clerks (at rates varying from Rs. 35 to Rs. 225.)		3,060			3,140	
	23	Examiners, compositors, binders, inkmen, servants, etc., (at rates varying from Rs. 15 to Rs. 50.)		8,740			7,980	
		Leave salary	11,811	...	11,800	15,300	980	12,100
<i>Allowances, hono- raria, etc.—</i>		House rent and other allowances			500	500		500
<i>Supplies and services—</i>		Purchase of types, etc.	48		500	500		700
<i>Contingencies—</i>		Office expenses and miscellaneous	1,673		830	1,030		830
		For rounding				-330		-180
		Total (voted)	13,532		13,630	17,000		14,600

47.—MISCELLANEOUS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Donations for charitable purposes	54	80	...	50
Stipends to holders of literary titles . . . . .	...	200	...	200
Expenditure in connection with His Royal Highness the Prince of Wales' Visit.	7,000	...	...	...
Miscellaneous assignments and compensations		3,490	3,490	4,000
For rounding	-490	-250
Total (voted)	7,054	3,770	3,000	4,000

HYDERABAD.

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RECEIPTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
II—TAXES ON INCOME	37,900	32,300	38,000	36,000
VII—STAMPS . . . . .	...	280	1,000	1,000
IX—REGISTRATION . . . . .	...	160	...	...
XVI—INTEREST	523	520	1,000	1,000
XVII—ADMINISTRATION OF JUSTICE	2,197	2,310	1,000	2,000
XVIII—JAILS AND CONVICT SETTLEMENTS	800	2,290	1,000	...
XIX—POLICE	10,757	13,120	19,000	16,000
XXII—MEDICAL	247	100	...	...
XXVI—MISCELLANEOUS DEPARTMENTS	77	10	...	...
XXVII—CURRENCY	3,345	...	...	...
XXX—CIVIL WORKS . . . . .	...	470	...	...
XXXIII—RECEIPTS IN AID OF SUPERANNUATION	19,780	23,920	9,000	9,000
XXXIV—STATIONERY AND PRINTING	9,877	9,340	11,000	10,000
XXXV—MISCELLANEOUS	8,001	2,790	3,000	4,000
TOTAL REVENUE AND RECEIPTS	94,004	89,590	84,000	79,000

Demand No. 56.

EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE SECRETARY OF STATE FOR INDIA. (a)

Rs. 15,82,000.

	ACTUALS, 1921-22.			BUDGET ESTIMATE, 1922-23.			REVISED ESTIMATE, 1922-23.			BUDGET ESTIMATE, 1923-24.		
	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.
CUSTOMS—	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Sundry items . . . . .	...	4,690	4,690	...	4,000	4,000	...	5,000	5,000	...	5,000	5,000
TAX ON INCOME—												
Sundry Items . . . . .	...	...	...	...	...	...	...	1,000	1,000	...	...	...
SALT—												
Sundry items . . . . .	...	770	770	...	2,000	2,000	...	...	...	...	...	...
FOREST—												
Sundry items	17,250	4,78,780	4,96,030	17,000	3,91,000	4,08,000	...	(b) 73,000	73,000	...	12,000	(b) 12,000
GENERAL ADMINISTRATION: INDIA OFFICE ESTABLISHMENT—												
Salaries	25,92,890	...	...	19,72,000	...	...	(c) 21,90,000	...	...	20,04,000	...	...
Deduct—Contribution by His Majesty's Treasury	16,35,240	...	...	9,14,000	...	...	9,14,000	...	...	12,36,000	...	...
	9,57,650	...	...	10,58,000	...	...	12,76,000	...	...	7,68,000	...	...
Management of Debt . . . . .	...	8,25,380	...	...	9,37,000	...	...	10,55,000	...	...	(d) ...	...
Law charges . . . . .	...	3,840	...	...	3,000	...	...	9,000	...	...	2,000	...
Postage to India . . . . .	...	9,620	...	...	16,000	...	...	6,000	...	...	5,000	...
Telegrams to India . . . . .	...	1,43,530	...	...	1,60,000	...	...	1,80,000	...	...	1,20,000	...
National Health Insurance	10,030	...	...	10,000	...	...	2,000	...	...	3,000	...	...
Office Contingencies . . . . .	...	3,57,760	...	...	4,94,000	...	...	4,25,000	...	...	2,58,000	...
Miscellaneous . . . . .	...	22,880	...	...	25,000	...	...	20,000	...	...	20,000	...
	...	13,62,010	...	...	16,35,000	...	...	16,95,000	...	...	4,05,000	...
Deduct—Contribution by His Majesty's Treasury . . . . .	...	1,71,530	...	...	1,00,000	...	...	1,00,000	...	...	1,35,000	...
	...	11,90,480	...	...	15,35,000	...	...	15,95,000	...	...	2,70,000	...
Administration in India	2,950	—3,050	...	...	10,000	...	1,000	9,000	...	...	1,000	...
			21,58,060			26,13,000			28,83,000			10,42,000
AUDIT—												
Home establishment	1,58,970	79,970	...	1,37,000	...	...	1,32,000	...	...	1,29,000	...	...
Less—Contribution by His Majesty's Treasury	1,02,180	...	...	58,000	...	...	58,000	...	...	78,000	...	...
	56,790	79,970	...	79,000	...	...	74,000	...	...	51,000	...	...
Miscellaneous . . . . .	...	...	1,36,760	...	20,000	99,000	...	32,000	1,06,000	...	...	51,000
ADMINISTRATION OF JUSTICE—												
Sundry Items . . . . .	...	...	...	...	3,000	3,000	...	...	...	...	...	...
JAILS AND CONVICT SETTLEMENTS—												
Sundry Items . . . . .	...	3,310	3,310	...	1,000	1,000	...	...	...	...	...	...
POLICE—												
Sundry Items	480	1,890	2,370	...	4,000	4,000	5,000	3,000	8,000	5,000	3,000	8,000
PORTS AND PILOTAGE—												
Sundry Items . . . . .	...	2,970	2,970	...	1,000	1,000	15,000	1,000	16,000	10,000	1,000	11,000
Carried over	10,46,150	17,59,810	28,04,960	11,64,000	19,71,000	31,35,000	13,73,000	17,19,000	30,92,000	8,37,000	2,92,000	11,29,000

(a) This Demand as well as Demand No. 57 relates to all voted expenditure other than that relating to the Commercial Departments of Railways and Posts and Telegraphs, Civil Works, Stationery and Stamps and to Superannuation allowances and pensions which is included in the respective subject Demands.

(b) Decrease due to transfer of expenditure to High Commissioner.

(c) Increase due to delay in anticipated reduction of establishment.

(d) Shown under "Interest on Debt" with effect from Budget, 1922-24.

	ACTUALS, 1921-22.			BUDGET ESTIMATE, 1922-23.			REVISED ESTIMATE, 1922-23.			BUDGET ESTIMATE, 1923-24.		
	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	10,45,150	17,59,810	28,04,960	11,64,000	19,71,000	31,35,000	13,73,000	17,19,000	30,92,000	8,37,000	2,92,000	11,29,000
SCIENTIFIC DEPARTMENTS—												
Sundry items	5,810	1,07,470	1,13,280	6,000	53,000	59,000	6,000	52,000	58,000	6,000	48,000	54,000
EDUCATION—												
Sundry items	...	7,630	7,630	...	6,000	6,000	...	4,000	4,000	...	3,000	3,000
MEDICAL—												
Maintenance of lunatics	...	3,130		...	4,000		...	3,000	...	...	2,000	..
Sundry items	8,020	14,940		...	12,000		20,000	16,000		15,000	15,000	
			26,590			16,000			39,000			32,000
PUBLIC HEALTH—												
Grants for medical research, etc.	...	13,310	13,310	...	8,000	8,000	3,000	13,000	16,000	...	10,000	10,000
AGRICULTURE												
Sundry items	4,820	23,410	28,230	2,000	28,000	30,000	...	26,000	26,000	...	22,000	22,000
INDUSTRIES—												
Sundry items	...	870	870	...	3,000	3,000	...	...	...	...	...	...
MISCELLANEOUS DEPARTMENTS—												
Sundry items	...	57,310	57,310	...	38,000	38,000	9,000	55,000	64,000	...	50,000	50,000
CURRENCY—												
Sundry items	...	2,860	2,860	...	3,000	3,000	...	7,000	7,000	...	7,000	7,000
MINT—												
Sundry items	310	900	1,210	...	1,000	1,000	...	4,000	4,000	...	1,000	1,000
MISCELLANEOUS—												
Miscellaneous expenditure including examination expenses of candidates for the Indian Civil Service	1,01,410	11,82,550		1,19,000	4,39,000		46,000	(a) 6,89,000		27,000	4,32,000	
Contribution towards expenses of the Secretariat of the League of Nations	...	5,49,160	18,33,120	...	7,60,000	13,18,000	...	(b) 5,20,000	12,55,000	...	7,00,000	11,59,000
TOTAL	11,66,120	37,23,250	48,89,370	12,91,000	33,26,000	46,17,000	14,57,000	31,98,000	45,65,000	8,85,000	15,82,000	24,67,000

(a) Includes a carry-forward from 1921-22.

(b) Saving due to delay in giving effect to new scale of allocation of expenses of the League on which Budget was based.

Demand No. 57.

EXPENDITURE IN ENGLAND UNDER THE CONTROL OF THE HIGH COMMISSIONER FOR INDIA. (a)

Rs. 82,46,000.

	ACTUALS, 1921-22.			BUDGET ESTIMATE, 1922-23.			REVISED ESTIMATE, 1922-23.			BUDGET ESTIMATE, 1923-24.		
	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
CUSTOMS—												
Leave allowances, etc.	55,590	24,200		74,000	26,000		47,000	42,000		54,000	26,000	
Stores for India	...	6,710		...	5,000		...	3,000		...	5,000	
Taxes on Income—			86,500			1,05,000			92,000			85,000
Leave allowances, etc.	15,760	190		65,000	1,000		35,000	11,000		45,000	10,000	
SALT—			15,950			60,000			46,000			61,000
Leave allowances, etc.	22,940	19,450		27,000	19,000		27,000	20,000		27,000	22,000	
Stores for India	...	31,140		...	23,000		...	18,000		...	7,000	
OPIMUM—			73,530			69,000			65,000			56,000
Leave allowances	41,020	...		56,000	...		19,000	23,000		42,000	13,000	
Stores for India	...	8,580		...	9,000		...	9,000		...	4,000	
LAND REVENUE—			52,600			65,000			51,000			59,000
Leave allowances	12,890	...		20,000	...		30,000	1,000		20,000	1,000	
EXCISE—			12,390			20,000			31,000			21,000
Leave allowances	1,700	...		1,000	...		11,000	10,000		11,000	3,000	
FOREST—			1,700			1,000			21,000			14,000
Leave allowances, etc.	48,260	4,300		60,000	4,000		81,000	6,000		80,000	6,000	
Stores for India	...	8,130		...	3,84,000		...	32,000		...	30,000	
Allowances of Forest Probationers	...	...		...	...		17,000	3,91,000		15,000	3,00,000	
GENERAL ADMINISTRATION—			60,490			4,28,000			5,27,000			4,31,000
High Commissioner's establishment—												
Salaries	9,03,880	...		8,40,000	4,90,000		9,20,000	4,20,000		8,61,000	4,15,000	
Stores Department	...	...		...	6,00,000		...	4,30,000		...	4,12,000	
Wages of labourers, etc.	...	12,67,940		...	...		...	1,08,000		...	1,10,000	
Stamp Branch	...	...		...	3,00,000		...	3,10,000		...	3,25,000	
Charges for professional inspection of stores	...	...		...	...		...	...		...	...
Indian Students' Department	...	49,340		...	49,000		...	49,000		...	51,000	
Postage to India	...	5,410		...	10,000		...	8,000		...	10,000	
Telegrams to India	...	23,120		...	40,000		...	40,000		...	40,000	
National Health and Unemployment Insurance	...	6,950		...	10,000		...	10,000		...	10,000	
Office contingencies	...	41,290		...	90,000		...	90,000		...	90,000	
Additions and alterations to Indian Store Depot	...	2,16,150		...	20,000		...	13,000		...	...
Alterations, etc., to 42, 44 and 46, Grosvenor Gardens	...	1,48,800		...	...		...	...		...	...
Leave and deputation allowances in respect of Indian establishment	2,73,150	41,050		3,07,000	67,000		4,37,000	87,000		3,37,000	97,000	
Stores for India	...	2,450		...	5,000		...	5,000		...	5,000	
Purchase of lease of 46 Grosvenor Gardens and cost of alteration and office furniture	...	10,750		...	1,60,000		...	1,60,000		...	...
Deduct Surcharges for departmental expenses on Central Government stores for Posts and Telegraphs, and State Railways	...	-8,16,570		...	-7,00,000		...	-4,70,000		...	-6,00,000	
Deduct—Surcharges for departmental expenses on stores supplied to Provincial Governments	...	-93,570		...	-2,50,000		...	-2,55,000		...	-2,00,000	
			20,75,200			20,78,000			23,62,000			19,67,000
Carried over	13,83,190	8,95,870	22,79,060	14,50,000	13,82,000	28,32,000	16,24,000	15,71,000	31,95,000	14,93,000	11,98,000	26,94,000

(a) See footnote to Demand No. 56.

(b) Transferred from the Secretary of State's Estimates.

EXPENDITURE IN ENGLAND—HIGH COMMISSIONER FOR INDIA.

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	ACTUALS, 1921-22.			BUDGET ESTIMATE, 1922-23.			REVISED ESTIMATE, 1922-23.			BUDGET ESTIMATE, 1923-24.		
	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	13,83,190	9,95,870	23,79,060	14,50,000	13,82,000	28,32,000	16,24,000	15,71,000	31,95,000	14,98,000	11,98,000	26,94,000
AUDIT—												
Leave allowances	1,04,480	31,600	1,36,080	1,51,000	30,000	1,81,000	1,21,000	1,00,000	2,21,000	1,01,000	1,00,000	2,01,000
ADMINISTRATION OF JUSTICE—												
Leave allowances	34,740	...	34,740	50,000	...	50,000	82,000	5,000	87,000	82,000	...	82,000
JAIL AND CONVICT SETTLEMENTS—												
Leave allowances	...	8,470	8,470	12,000	11,000	23,000	32,000	3,000	35,000	22,000	5,000	27,000
Stores for India	...	180	180	...	...	...	...	...	...	...	...	...
			8,650									
POLICE—												
Leave allowances, etc.	76,990	13,770	90,760	1,01,000	24,000	1,25,000	1,61,000	6,000	1,67,000	1,01,000	13,000	1,14,000
PORTS AND PILOTAGE—												
Leave allowances	1,50,930	1,630	1,52,560	2,16,000	13,000	2,29,000	2,00,000	3,000	2,03,000	2,10,000	5,000	2,15,000
Stores for India	...	...	...	...	17,000	17,000	...	16,000	...	...	15,000	...
			1,52,560			2,46,000			2,19,000			2,30,000
SCIENTIFIC DEPARTMENTS—												
Leave allowances etc.	2,22,780	37,670	2,60,450	2,25,000	49,000	2,74,000	1,80,000	67,000	2,47,000	2,25,000	58,000	2,83,000
Contribution, etc., to the Mineral Resources Bureau	...	...	...	...	22,000	22,000	...	...	...	...	...	...
Stores for India	...	17,520	17,520	...	4,70,000	4,70,000	...	3,50,000	...	...	4,37,000	...
			2,77,970			7,66,000			5,97,000			7,20,000
EDUCATION—												
Leave allowances etc.	42,150	22,530	64,680	57,000	29,000	86,000	37,000	3,000	40,000	57,000	11,000	68,000
Allowances to Government scholars, etc.	...	...	...	...	...	...	...	6,000	...	...	3,000	...
			64,680			86,000			51,000			71,000
MEDICAL—												
Leave allowances	78,600	5,350	83,950	69,000	7,000	76,000	1,61,000	10,000	1,71,000	1,69,000	10,000	1,79,000
Stores for India	...	97,870	97,870	...	2,80,000	2,80,000	...	2,10,000	...	...	1,25,000	...
			1,81,820			3,56,000			3,81,000			3,04,000
PUBLIC HEALTH—												
Leave allowances, etc.	23,480	1,750	25,230	52,000	4,000	56,000	32,000	12,000	44,000	32,000	10,000	42,000
Stores for India	...	50	50	...	...	...	...	...	...	...	...	...
			25,280			56,000			44,000			...
AGRICULTURE—												
Leave allowances	19,190	10,730	29,920	62,000	19,000	81,000	30,000	4,000	34,000	30,000	19,000	49,000
Stores for India	...	24,330	24,330	...	...	...	...	6,000	...	...	4,000	...
Allowances and fees of five Veterinary Scholars	...	7,590	7,590	...	23,000	23,000	...	15,000	...	...	18,000	...
			61,840			1,04,000			55,000			62,000
INDUSTRIES—												
Leave allowances	21,720	840	22,560	24,000	3,000	27,000	14,000	13,000	27,000	14,000	6,000	20,000
Ideal Homes Exhibition	...	3,810	3,810	...	...	...	...	...	...	...	...	...
Grant to Electro-Technical Committee	...	...	...	...	1,000	1,000	...	1,000	...	...	1,000	...
			26,370			28,000			28,000			21,000
Carried over	21,58,250	12,81,560	34,39,810	24,69,000	23,84,000	48,53,000	26,74,000	24,08,000	50,80,000	25,39,000	20,29,000	45,68,000

EXPENDITURE IN ENGLAND—HIGH COMMISSIONER FOR INDIA.

	ACTUALS, 1921-22.			BUDGET ESTIMATE, 1922-23.			REVISED ESTIMATE, 1922-23.			BUDGET ESTIMATE, 1923-24.		
	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.	Non-voted.	Voted.	Total.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Brought forward	21,58,250	12,81,560	34,39,810	24,69,000	23,84,000	48,53,000	26,74,000	24,06,000	50,80,000	25,39,000	20,29,000	45,68,000
AVIATION—												
Stores for India	...	300	300	...	...	...	...	2,000	2,000	...	...	...
MISCELLANEOUS DEPARTMENTS—												
Leave allowances	2,490	6,480	8,970	19,000	7,000	26,000	29,000	20,000	49,000	25,000	21,000	46,000
Stores for India	...	9,940	9,940	...	31,000	31,000	...	28,000	28,000	...	32,000	32,000
Indian Trade Commissioner and establishment in London	19,850	71,730	91,580	16,000	81,000	97,000	16,000	81,000	97,000	16,000	75,000	91,000
Indian Trade Commissioner in East Africa	3,320	...	3,320	15,000	...	15,000	15,000	20,000	35,000	15,000	17,000	32,000
British Empire Exhibition 1924.	...	41,300	41,300	...	...	...	...	1,10,000	1,10,000	...	15,60,000*	15,60,000
			1,55,110			1,69,000			3,19,000			17,61,000
CURRENCY—												
Leave allowances	5,500	200	5,700	40,000	...	40,000	40,000	3,000	43,000	40,000	3,000	43,000
Stores for India	...	41,45,460	41,45,460	...	32,80,000	32,80,000	...	40,40,000 ^(a)	40,40,000	...	42,50,000 ^(a)	42,50,000
			41,51,220			33,00,000			40,83,000			42,93,000
MINT—												
Leave allowances, etc.	41,030	7,010	48,040	48,000	10,000	58,000	28,000	18,000	46,000	48,000	13,000	61,000
Stores for India	...	2,840	2,840	...	25,000	25,000	...	21,000	21,000	...	17,000	17,000
			50,880			83,000			67,000			78,000
MISCELLANEOUS—												
Leave allowances	16,110	...	16,110	32,000	...	32,000	14,000	...	14,000	10,000	...	10,000
Miscellaneous charges connected with supply of stores for India	...	8,18,170	8,18,170	...	1,51,000	1,51,000	...	1,85,000	1,85,000	...	1,33,000	1,33,000
Miscellaneous expenditure	...	42,370	42,370	...	57,000	57,000	...	91,000	91,000	...	96,000	96,000
TOTAL	22,46,550	59,27,420	81,73,970	26,39,000	60,06,000	86,45,000	28,16,000	70,25,000	98,41,000	26,93,000	82,46,000	1,09,39,000

(a) Increased payment for printing of currency notes.

LAND REVENUE.

		Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
SURVEY AND SETTLEMENT.		Rs.	Rs.	Rs.	Rs.
<i>Re-establishment charges payable to or recoverable from other Governments, Departments, etc.</i>	Parts of the charges of the Controlling and Administrative Staff of the Surveyor General's Office	53,871	43,370	53,280	...
	Do. of the Correspondence and Drawing Office of the Surveyor General's Office	2,18,611	1,12,870	1,00,530	...
	For rounding		-240	+190	
	Total .	2,72,482	1,56,000	1,54,000	... (a)
	Exchange .	6,628	...	15,000	10,000
	Lump reduction made by the Assembly		-8,000		
	Net total .	2,79,110	1,48,000	1,69,000	10,000
	Non-voted .	...	...	15,000	10,000
	Voted .	2,79,110	1,48,000	1,54,000	...

(a) No provision is necessary as the adjustment has been discontinued.

ADMINISTRATION OF JUSTICE.

	ACTUALS, 1921-22.		BUDGET, 1922-23		REVISED, 1922-23.		BUDGET, 1923-24.	
	Non-voted.	Voted.	Non-voted	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Exchange	17,869	...	...	41,000	3,000	41,000	...

ECCLESIASTICAL. (a)

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
INDIA.				
<i>Ecclesiastical Establishment</i>	91,155	91,440	85,010	86,690
<i>Cemetery Establishment</i>	5,652	4,680	7,900	5,440
<i>For rounding</i>	...	-120	+90	-130
Total	96,807	96,000	93,000	92,000
MADRAS.				
<i>Ecclesiastical Establishment</i>	4,19,185	4,81,000	4,10,400	4,42,100
<i>Cemetery Establishment</i>	13,883	5,000	15,000	14,600
<i>Miscellaneous Ecclesiastical charges</i>	6,622	7,000	6,600	6,600
<i>For rounding</i>	...	...	...	-300
Total	4,39,690	4,93,000	4,32,000	4,63,000
BOMBAY.				
<i>Ecclesiastical Establishment</i>	4,35,670	4,92,000	4,37,000	5,05,000
<i>Cemetery Establishment</i>	20,340	19,000	22,000	21,000
<i>Miscellaneous Ecclesiastical charges</i>	6,600	10,000	10,000	10,000
Total	4,62,610	5,21,000	4,69,000	5,36,000
BENGAL.				
<i>Ecclesiastical Establishment</i>	2,55,328	2,55,000	2,39,000	2,49,000
<i>Cemetery Establishment</i>	7,289	4,000	8,000	8,000
<i>Miscellaneous Ecclesiastical charges</i>	961	1,000	1,000	1,000
Total	2,63,578	2,60,000	2,48,000	2,58,000
UNITED PROVINCES.				
<i>Ecclesiastical Establishment</i>	3,32,633	4,02,000	3,39,900	3,78,023
<i>Cemetery Establishment</i>	15,021	18,000	16,000	17,900
<i>Miscellaneous Ecclesiastical charges</i>	1,846	3,000	3,100	3,400
<i>For rounding</i>	...	...	...	3,100* +577
Total	3,49,500	4,23,000	3,59,000	4,03,000
PUNJAB.				
<i>Ecclesiastical Establishment</i>	3,47,538	3,79,000	3,39,400	3,67,800
<i>Cemetery Establishment</i>	16,450	16,000	16,600	18,200
<i>Miscellaneous Ecclesiastical charges</i>	2,000	2,000	2,000	2,000
Total	3,65,988	3,97,000	3,58,000	3,88,000
BUERMA.				
<i>Ecclesiastical Establishment</i>	1,56,024	2,02,000	1,94,000	1,82,200
<i>Cemetery Establishment</i>	7,643	8,000	8,000	8,200
<i>Miscellaneous Ecclesiastical charges</i>	3,466	3,000	9,000	4,400
<i>For rounding</i>	...	...	...	200
Total	1,67,133	2,13,000	2,11,000	1,95,000
BIHAR AND ORISSA.				
<i>Ecclesiastical Establishment</i>	65,614	53,000	63,000	60,600
<i>Cemetery Establishment</i>	4,724	3,000	4,000	3,000
<i>For rounding</i>	...	...	...	+400
Total	70,338	56,000	67,000	64,000
CENTRAL PROVINCES.				
<i>Ecclesiastical Establishment</i>	1,44,938	1,70,000	1,52,000	1,68,000
<i>Cemetery Establishment</i>	6,612	7,000	7,000	7,000
Total	1,51,550	1,77,000	1,59,000	1,75,000
ASSAM.				
<i>Ecclesiastical Establishment</i>	26,137	27,000	15,400	25,200
<i>Cemetery Establishment</i>	2,600	3,000	2,600	2,800
Total	28,737	30,000	18,000	28,000
TOTAL INDIA	23,95,931	26,66,000	24,14,000	26,02,000
ENGLAND	2,64,440	2,82,000	2,90,000	2,83,000
EXCHANGE	1,36,005	...	1,45,000	1,41,000
GRAND TOTAL	27,96,376	29,48,000	28,49,000	30,26,000

(a) Expenditure other than that included in the area demands.

POLITICAL. (a)

	Actuals 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
INDIA.				
<i>Political Agents</i>	7,28,855	12,06,310	11,84,650	11,11,150
<i>Charges on Tibet Frontier</i>	4,24,170	3,09,300	2,57,690	2,88,070
<i>Charges for Diplomatic and Consular services in Persia</i>	14,10,244	12,87,600	12,41,390	12,20,780
<i>Political Subsidies</i>	2,91,200	12,98,400	3,05,600	2,98,400
<i>Entertainment of Envoys and Chiefs</i>	29,375	20,000	20,000	20,000
<i>Refugees and State Prisoners</i>	7,306	3,360	3,360	3,360
<i>Special Political Expenditure</i>	21,64,919	...	10,03,640	10,00,000
<i>Lighting and buoying of the Persian Gulf</i>	1,98,697	6,01,070	2,16,950	2,04,560
<i>Indian State Forces</i>	4,58,455	5,09,200	4,13,590	5,12,870
<i>Miscellaneous</i>	4,88,593	4,72,800	4,97,800	3,45,090
<i>Works</i> . . . . .	...	...	12,490	16,940
For rounding		+960	-160	+780
Total (India)	62,01,814	57,09,000	51,57,000	50,22,000
MADRAS.				
<i>Political Agents</i>	1,45,355	1,23,000	1,18,200	1,22,700
<i>Refugees and State Prisoners</i>	20,144	21,000	21,800	29,800
<i>Miscellaneous</i>	15,801	12,000	11,000	11,000
For rounding . . . . .	...	...	...	+500
Total	1,81,300	1,56,000	1,51,000	1,64,000
BOMBAY.				
<i>Political Agents</i>	11,75,470	12,42,000	12,00,000	12,48,000
<i>Entertainment of Envoys and Chiefs</i>	61,077	61,000	60,000	66,000
<i>Durbar Presents and allowances to Vakeels (Aden)</i>	81,651	72,000	...	...
<i>Refugees and State Prisoners</i>	14,697	13,000	13,000	13,000
Total	13,32,895	13,88,000	12,73,000	13,27,000
BENGAL.				
<i>Political Agents</i>	9,225	23,000	4,000	5,000
<i>Refugees and State Prisoners</i>	8,640	6,000	16,000	10,000
<i>Special Agents in Ghoom and Teesta</i>	4,040	5,000	3,000	2,000
Total	21,905	34,000	23,000	17,000
UNITED PROVINCES.				
<i>Political Agents</i>	29,634	35,000	29,900	33,000
<i>Refugees and State Prisoners</i>	1,64,017	1,62,000	1,69,100	1,68,100
For rounding . . . . .	...	...	...	-100
Total	1,93,651	1,97,000	1,99,000	2,01,000

(a) Expenditure other than that included in the Area demands.

POLITICAL.

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	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
PUNJAB.				
<i>Political Agents</i>	4,95,745	5,48,000	4,78,300	4,83,000
<i>Charges on North-West Frontier</i>	13,980	13,000	13,400	13,800
<i>Charges on Tibet Frontier</i>	16,971	18,000	16,500	17,000
<i>Political subsidies</i>	8,304	8,000	8,400	8,400
<i>Entertainment of Envoys and Chiefs</i>	7,750	10,000	11,800	11,000
<i>Refugees and State Prisoners</i>	1,22,284	1,27,000	1,21,200	1,21,000
<i>Durbar presents, etc.</i>	2,518	3,000	2,300	2,000
<i>Miscellaneous</i>	1,695	3,000	2,100	8,800
<i>Total</i>	6,69,247	7,30,000	6,54,000	6,65,000
BURMA.				
<i>Political Agents</i>	5,35,061	5,94,000	3,90,000	1,51,500
<i>Entertainment of Envoys and Chiefs</i>	3,887	2,000	2,000	2,400
<i>Charges on North-East Frontier</i>	57,29,740	11,00,000	56,74,000	58,54,700
<i>Refugees and State Prisoners</i>	10,274	5,000	1,700	2,000
<i>Miscellaneous</i>	5,000	...	300	...
<i>For rounding</i> . . . . .	...	...	...	-600
<i>Total</i>	62,83,962	17,01,000	60,68,000	(a) 60,10,000
BIHAR AND ORISSA.				
<i>Political Agents</i>	88,616	95,000	95,000	93,000
<i>Entertainments of Envoy and Chiefs</i>	483	...	...	...
<i>Miscellaneous</i>	387	...	...	...
<i>Total</i>	89,486	95,000	95,000	93,000
CENTRAL PROVINCES				
<i>Political Agents</i>	38,654	34,000	34,000	(b) 1,26,000
<i>Refugees and State Prisoners</i>	1,391	1,000	1,000	1,000
<i>Total</i>	40,045	35,000	35,000	1,27,000
ASSAM.				
<i>Political Agents</i>	66,165	72,500	58,300	83,800
<i>Charges on North-East Frontier</i>	17,16,524	3,62,500	17,22,700	(a) 17,40,200
<i>Total</i>	17,82,689	4,35,000	17,81,000	18,24,000
TOTAL INDIA	1,67,96,894	1,04,80,000	1,54,36,000	1,54,50,000
ENGLAND	8,20,122	8,30,000	6,51,000	4,72,000
<i>Exchange</i>	4,21,801	...	3,26,000	2,36,000
GRAND TOTAL	1,80,38,917	1,13,10,000	1,64,13,000	1,61,58,000

(a) The increase over the budget estimate of the current year is due to provision made under this head for the share of cost of the Burma Military Police (Rs. 45,74,000) and Assam Military Police (Rs. 14 lakhs) respectively.

(b) Includes Rs. 93,000 for training of Political Officers.

TERRITORIAL AND POLITICAL PENSIONS.(a)

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
INDIA	13	10,000	8,000	8,000
MADRAS	2,76,852	2,81,000	2,93,000	2,93,000
BOMBAY	4,64,908	4,60,000	4,67,000	4,65,000
BENGAL	5,98,200	6,02,000	5,68,000	5,68,000
UNITED PROVINCES OF AGRA AND OUDH	7,26,305	8,30,000	7,24,000	7,50,000
PUNJAB	67,720	69,000	69,000	69,000
BURMA	1,75,005	2,07,000	1,93,000	1,89,000
BIHAR AND ORISSA	58,660	51,000	51,000	53,000
CENTRAL PROVINCES	1,65,542	1,78,000	1,72,000	1,72,000
ASSAM	7,957	8,000	8,000	8,000
TOTAL INDIA	25,41,162	26,96,000	25,53,000	25,75,000
ENGLAND	1,15,528	1,16,000	1,16,000	1,16,000
EXCHANGE	59,418	...	58,000	58,000
GRAND TOTAL	27,16,108	28,12,000	27,27,000	27,49,000

(a) Expenditure other than that included in the area Demands.

BANGALORE. (a)

	Actuals, 1921-22.		Budget Estimate, 1922-23.		Revised Estimate, 1922-23.		Budget Estimate, 1923-24.	
	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.	Non-voted.	Voted.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
2.—Taxes on Income . . . . .	...	6,170	...	8,100	8,000	...	12,000	...
5.—Land Revenue . . . . .	...	9,531	...	11,280	...	...	...	...
6.—Excise . . . . .	...	28,274	...	28,610	31,000	...	32,000	...
7.—Stamps . . . . .	...	1,659	...	1,440	2,000	...	1,000	...
8.—Forest . . . . .	...	...	...	100	...	...	...	...
9.—Registration . . . . .	...	2,637	...	4,000	3,000	...	4,000	...
22.—General Administration . . . . .	...	26	...	...	8,000	...	10,000	...
24.—Administration of Justice	22,212	70,049	27,600	75,170	93,000	...	99,000	...
25.—Jails and Convict Settlements . . . . .	...	7,280	...	11,500	11,000	...	11,000	...
26.—Police	14,949	1,99,354	16,500	2,21,760	2,49,000	...	2,74,000	...
29.—Political	1,747	...	1,560	...	1,000	...	2,000	...
31.—Education . . . . .	...	2,83,070	...	3,29,890	3,24,000	...	4,69,000	...
32.—Medical	4,800	1,74,586	4,800	2,30,370	2,03,000	...	2,03,000	...
33.—Public Health . . . . .	...	1,68,642	...	70,760	4,17,000	...	8,69,000	...
34.—Agriculture . . . . .	...	...	...	...	...	...	64,000	...
37.—Miscellaneous Departments . . . . .	...	759	...	1,490	2,000	...	1,000	...
41.—Civil Works . . . . .	...	...	...	3,55,020	...	...	...	...
45.—Superannuation Allowances and Pensions . . . . .	...	30,603	...	15,080	22,000	...	23,000	...
46.—Stationery and Printing . . . . .	...	5,107	...	6,620	3,000	...	3,000	...
47.—Miscellaneous . . . . .	...	12,660	...	9,030	14,000	...	14,000	...
Refunds	1,208	4,899	...	...	22,99,000	...	8,34,000	...
For rounding . . . . .	...	...	+540	-1,220	...	...	...	...
TOTAL	44,916	10,05,308	51,000	18,79,000	36,90,000	...	29,25,000	...
	10,50,222		14,30,000		36,90,000		29,25,000	

(a) It has been decided that the expenditure in the Bangalore Assigned Tracts should be treated as non-voted.

2.—TAXES ON INCOME.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Collection of Income Tax	6,170	8,100	7,550	11,520
For rounding . . . . .	...	...	+450	+480
Total	6,170	8,100	8,000	12,000
Non-voted . . . . .	...	...	8,000	12,000
Voted	6,170	8,100	...	...

5.—LAND REVENUE.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Charges of Administration (Voted)	9,531	11,280	...	...

6.—EXCISE.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
District Executive Establishment	22,074	23,610	22,760	24,830
Distilleries	6,200	5,000	8,720	7,500
For rounding . . . . .	...	...	-480	-330
Total	28,274	28,610	31,000	32,000
Non-voted . . . . .	...	...	31,000	32,000
Voted	28,274	28,610	...	...

7.—STAMPS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Non-Judicial.</i>				
Charges for sale of stamps	688	650	750	700
<i>Judicial.</i>				
Charges for sale of stamps	953	790	1,000	950
Discount on plain paper	18	...	50	...
For rounding . . . . .	...	...	200	-650
Total	1,659	1,440	2,000	1,000
Non-voted . . . . .	...	...	2,000	1,000
(Voted)	1,659	1,440	...	...

8.—FOREST.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
A.—Conservancy and Works (voted)	...	100	...	...

9.—REGISTRATION.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
District charges	2,637	4,000	2,840	3,610
For rounding	...	...	+160	+390
Total	2,637	4,000	3,000	4,000
Non-voted	...	...	3,000	4,000
Voted	2,637	4,000	...	...

22.—GENERAL ADMINISTRATION.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
District Administration	26	...	7,780	9,740
For rounding	...	...	+220	+260
Total	26	...	8,000	10,000
Non-voted	...	...	8,000	10,000
Voted	26	...	...	...

24.—ADMINISTRATION OF JUSTICE.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Law Officers	2,013	1,500	1,800	2,000
Judicial Commissioner	2,284	2,240	2,240	2,250
Civil and Sessions Court	41,754	44,420	40,730	43,790
Criminal Courts	46,210	54,610	48,150	51,090
For rounding	...	...	+80	-130
Total	92,261	1,02,770	93,000	99,000
Non-voted	22,212	27,600	93,000	99,000
Voted	70,049	75,170	...	...

25.—JAILS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Jails	7,280	11,500	10,700	11,500
For rounding	...	...	+300	-500
Total	7,280	11,500	11,000	11,000
Non-voted	...	...	11,000	11,000
Voted	7,280	11,500	...	...

26.—POLICE.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	R
<i>District Executive Force</i>	2,14,303	2,36,670	2,49,340	2,74,140
<i>Railway Police</i> . . . . .	...	1,590	...	...
<i>For rounding</i> . . . . .	...	...	-340	-140
Total	2,14,303	2,38,260	2,49,000	2,74,000
Non-voted	14,949	16,500	2,49,000	2,74,000
Voted	1,99,354	2,21,760	...	...

29.—POLITICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Political Agents</i>	1,747	1,560	1,540	1,590
<i>For rounding</i> . . . . .	...	...	-540	+410
Total	1,747	1,560	1,000	2,000

31.—EDUCATION.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>University.</i>				
<i>Grant to Non-Government Arts Colleges</i> . . . . .	...	...	...	75,000
<i>Secondary.</i>				
<i>Direct grant to Non-Government Secondary Schools</i>	1,69,102	1,74,130	1,74,170	1,75,430
<i>Primary.</i>				
<i>Direct grants to Non-Government Primary Schools</i>	69,801	89,330	89,330	1,44,830
<i>Special.</i>				
<i>Government Special Schools</i>	5,435	9,020	8,920	9,760
<i>Direct grant to Non-Government Special Schools</i>	5,548	13,340	13,340	13,700
<i>General.</i>				
<i>Inspection</i>	12,774	16,750	12,400	21,740
<i>Scholarship</i>	20,323	24,260	24,260	26,260
<i>Miscellaneous</i>	87	9,060	2,000	2,060
<i>For rounding</i> . . . . .	...	...	-420	+220
TOTAL	2,83,070	3,29,890	3,24,000	4,69,000
Non-voted . . . . .	...	...	3,24,000	4,69,000
Voted	2,83,070	3,29,890	...	...

32.—MEDICAL.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Hospitals and Dispensaries</i>	1,67,688	2,23,170	1,89,580	1,91,110
<i>Lunatic Asylum</i>	11,703	12,000	13,600	12,600
<i>For rounding</i> . . . . .	...	...	-180	-710
Total	1,79,386	2,35,170	2,03,000	2,03,000
Non-voted	4,800	4,800	2,03,000	2,03,000
Voted	1,74,586	2,30,370	...	...

33.—PUBLIC HEALTH.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Public Health Establishment</i>	720	940	490	940
<i>Grant for Public Health purposes</i>	50,000	50,000	50,000	50,000
<i>Petty construction and repairs</i>	1,00,021	...	3,50,000	8,00,700
<i>Expenses in connection with Bubonic Plague</i>	17,901	19,820	16,190	17,480
<i>For rounding</i> . . . . .	...	...	+320	-120
Total	1,68,642	70,760	4,17,000	8,69,000
Non-voted . . . . .	...	...	4,17,000	8,69,000
Voted	1,68,642	70,760	...	...

34.—AGRICULTURE.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Veterinary charges</i>	64,000

37.—MISCELLANEOUS DEPARTMENTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Registrar of Joint Stock Companies</i>	759	880	1,320	960
<i>Electrical Inspector</i> . . . . .	...	600	600	600
<i>For rounding</i> . . . . .	...	...	+80	-560
Total	759	1,480	2,000	1,000
Non-voted . . . . .	...	...	2,000	1,000
Voted	759	1,480	...	...

45.—SUPERANNUATION ALLOWANCES AND PENSIONS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Superannuation and Retired Allowances</i>	20,793	14,970	21,500	22,280
<i>Compassionate Allowance</i>	154	40	50	40
<i>Gratuities</i>	60	70	70	70
<i>Commutation of Pensions</i>	9,596	...	670	...
<i>For rounding</i> . . . . .	...	...	-290	+610
Total	30,603	15,080	22,000	23,000
Non-voted . . . . .	...	...	22,000	23,000
Voted	30,603	15,080	...	...

46.—STATIONERY AND PRINTING.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Stationery purchased in the country</i>	2,672	3,870	...	...
<i>Government Presses</i>	2,435	2,750	2,500	3,180
<i>For rounding</i> . . . . .	...	...	+500	-180
Total	5,107	6,620	3,000	3,000
Non-voted . . . . .	...	...	3,000	3,000
Voted	5,107	6,620	...	...

47.—MISCELLANEOUS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
<i>Works—Petty construction and repairs</i>	5,328	...	5,020	5,020
<i>Cost of books and publications</i> . . . . .	...	30	30	30
<i>Donations for charitable purposes</i>	5,959	7,000	7,000	7,000
<i>Miscellaneous and unforeseen charges</i>	1,373	2,000	2,100	2,100
<i>For rounding</i> . . . . .	...	...	-150	-150
Total	12,660	9,030	14,000	14,000
Non-voted . . . . .	...	...	14,000	14,000
Voted	12,660	9,030	...	...

RECEIPTS.

	Actuals, 1921-22.	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
II—TAXES ON INCOME	2,46,817	1,18,000	3,30,000	3,10,000
V—LAND REVENUE	—715	390	1,000	...
VI—EXCISE	17,53,155	18,92,780	18,22,000	16,60,000
VII—STAMPS	1,30,901	1,15,350	1,40,000	1,39,000
VIII—FOREST . . . . .	...	500	...	...
IX—REGISTRATION	14,410	13,540	14,000	14,000
XVI—INTEREST	1,976	1,790	2,000	2,000
XVII—ADMINISTRATION OF JUSTICE	5,907	6,650	7,000	6,000
XIX—POLICE	463	210	15,000	15,000
XXI—EDUCATION	7,402	2,740	4,000	4,000
XXII—MEDICAL	13,849	12,000	15,000	15,000
XXIII—PUBLIC HEALTH	4	...	...	...
XXVI—MISCELLANEOUS DEPARTMENTS	432	200	...	...
XXXIII—RECEIPTS IN AID OF SUPERANNUATION	1,280	1,050	1,000	1,000
XXXIV—STATIONERY AND PRINTING	354	260	...	1,000
XXXV—MISCELLANEOUS	12	—11,99,970	—22,86,000	—8,21,000
For rounding . . . . .	...	—490	...	...
TOTAL	21,76,247	9,65,000	—1,35,000	13,46,000

Demand No. 58.

RAILWAYS.

Rs. 38,61,93,000.

(In thousands of rupees.)

	VOTED.			NON-VOTED.		
	India.	England.	TOTAL.	India.	England.	TOTAL.
	Rs.	Rs.	Rs.	Rs.	Rs.	Rs.
Construction of State Railways	19,61,93,000	19,00,00,000	38,61,93,000	2,02,000	...	2,02,000

For details, see Appendix C.

Demand No. 59.

IRRIGATION WORKS—NOT CHARGED TO REVENUE.

Rs. 22,000.

		Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
		Rs.	Rs.	Rs.
NORTH-WEST FRONTIER PROVINCE.				
<i>Upper Swat Canal.</i>				
Works		1,72,000		1,15,000
Establishment		67,000		61,000
Other charges		8,000		—3,000
	TOTAL	2,47,000		1,73,000
<i>Lower Swat Canal.</i>				
Works		10,000		...
Establishment		4,000		...
Other charges		—3,000		...
	TOTAL	11,000		...
<i>Kabul River Canal.</i>				
Works		8,000		15,000
Establishment		3,000		7,000
	TOTAL	11,000		22,000
BALUCHISTAN.				
<i>Shwebo Canals.</i>				
Works		2,000		3,000
Establishment		600		1,000
	TOTAL	2,600		4,000
<i>Khusdil Khan Canals.</i>				
Works		6,000		2,000
Establishment		2,300		1,000
Other charges		7,400		...
	TOTAL	15,700		3,000
<i>Navi Canals.</i>				
Works		14,000		26,500
Establishment		2,300		8,300
Other charges		400		200
	TOTAL	16,700		35,000
England—	TOTAL	3,04,000		2,37,000
Stores . . . . .		...		1,000
	GRAND TOTAL	3,04,000		2,38,000
<i>Deduct—Amount met from Ordinary Revenues</i>		—35,000		—2,16,000
Amount not charged to Revenue		2,69,000	2,00,000	22,000

Demand No. 60.

CAPITAL OUTLAY ON TELEGRAPHS.

Rs. 96,22,000.

	India.	England.	Total.
	Rs.	Rs.	Rs.
Capital Outlay on Telegraphs —			
Not charged to Revenue	96,22,000	...	96,22,000 ^(a)

For details, please see Appendix A.

(a) This has since been reduced to Rs. 94,30,000 and this figure will be adopted in the revised statement of demands which will be circulated.

Statement showing details of the demand for the New Capital at Delhi for 1923-24—contd.

Departmental and Service Heads.	Particulars.	AMOUNT.		
		Works in progress.	New works.	Total.
		Rs.	Rs.	Rs.
A.—Salaries and Allowances—				
I.—Engineering Establishment	1 Chief Engineer	43,800		
	2 Superintending Engineers	50,400		
	5 Executive Engineers	83,100		
	9 Executive Engineers	1,17,000		
	23 Assistant Executive Engineers	1,53,000		
	4 Assistant Engineers	30,000		
				4,77,300
II.—Subordinates	2 Upper Subordinates	9,200		
	116 Temporary Subordinates	2,00,000		
				2,09,200
III.—Specialist Officers	2 Architects of Central Buildings	3,30,000		
	1 Sanitary Engineer	24,000		
	1 Architect	23,500		
	1 Assistant Architect	13,100		
	2 Assistant Architects	35,400		
	1 Electrical and Mechanical Engineer	21,500		
				4,47,500
IV.—Miscellaneous Appointments	1 Quantity Surveyor	14,500		
	2 Assistants to Quantity Surveyor	9,800		
	6 Works Assistants	48,000		
	3 Works Assistants	21,000		
	6 Store Keepers	14,500		
	1 Estate Officer	12,700		
	1 Assistant Estate Officer	10,200		
	2 Financial Assistants	17,000		
V.—Office Establishments	1 Superintendent of Quarters	4,500		
	1 Railway Transport Officer	3,600		
	4 Stock Verifiers	7,200		
	4 Stock Ledger Verifiers	3,600		
	Clerks, draftsmen, computers and menials	4,00,000		
				1,66,400
				4,00,000
VI.—Medical	1 Health Officer	22,200		
	1 Assistant Surgeon	3,000		
	Sub-Assistant Surgeons	5,600		
	Compounders	2,000		
	Menial establishment	4,000		
				36,800
VII.—Conservancy	1 Superintendent	5,300		
	Overseers	2,000		
	Menial staff	6,700		
				14,000
VIII.—Arboriculture and Horticulture	1 Superintendent, Arboriculture and Horticulture	9,600		
	1 Assistant Superintendent	6,600		
	Subordinates	6,500		
				22,700
Leave allowances payable in England	Voted	8,000		
	Non-voted	22,000		
				30,000
	Total . . . . .	...	...	18,03,900
B.—Travelling Allowances . . . . .		...	...	1,35,000
C.—Contingencies . . . . .		...	...	65,000
	Total A, B and C . . . . .	...	...	20,03,900
	Deduct—Credits due from other heads . . . . .	...	...	—2,63,900
	Net Total A, B and C. . . . . .	...	...	17,40,000

Statement showing details of the demand for the New Capital at Delhi for 1923-24—concl'd.

Departmental and Service Heads.	Particulars.	AMOUNT.		
		Works in progress.	New works.	Total.
		Rs.	Rs.	Rs.
	Net Total A, B and C. Brought forward			17,40,000
D. Works	I.—(i) Government House	30,00,000	...	30,00,000
	(ii) Secretariats	46,68,000	...	46,68,000
	(iii) Other buildings—			
	A. Central Buildings	14,16,000	...	
	B. Other Government Offices	4,00,000	...	
	C. Residential Buildings	8,50,000	9,90,000	
	D. Medical Buildings	4,00,000	...	
	E. Police Buildings	90,000	...	
	F. Fire Station	...	50,000	
	G. Miscellaneous Civil Buildings	1,00,000	50,000	
	H. Military Buildings	2,50,000	...	
	I. Other Buildings	1,00,000	4,00,000	
		36,16,000	14,90,000	51,06,000
	(iv) Council Chamber	25,00,000	...	25,00,000
	II.—Communications—			
	B. Arteries	4,50,000	...	
	D. Service roads	1,00,000	...	
	G. Through communications	50,000	...	
		6,00,000	...	6,00,000
	III.—Miscellaneous Public Improvements—			
	A. Parks and Gardens	20,000	...	
	C. Palings	1,50,000	...	
	D. Road Circuses	80,000	...	
	E. Indrapat Reservoir	...	2,50,000	
		2,50,000	2,50,000	5,00,000
	IV.—Electric light and power	16,56,000	...	16,56,000
	V.—Irrigation	3,00,000	...	3,00,000
	VI.—Sanitation—			
	(i) Storm water drains	5,00,000	...	
	(ii) Sewerage	8,00,000	...	
	(iii) Water supply	6,00,000	...	
	(iv) Conservancy	2,00,000	...	
		21,00,000	...	21,00,000
	VII.—Tools and Plant		...	4,00,000
	VIII.—Stock and Suspense		...	—35,00,000
	IX.—Miscellaneous—			
	A. Survey and Preliminary expenses	1,000	...	
	B. Preparation of site	1,00,000	...	
	C. Experiments, model, etc.	5,000	...	
	F. Medical and Sanitary arrangements	25,000	...	
	G. Miscellaneous	69,000	...	
		2,00,000	...	2,00,000
	X.—Maintenance during construction			10,00,000
	Railway diversion	2,00,000	...	2,00,000
				1,87,30,000
	Deduct—Probable savings			—8,99,000
	Net Total D.—Works			1,78,31,000
	Adjustment for exchange on English outlay			4,29,000
				2,00,00,000
	Less—Receipts treated as reduction of expenditure			—3,00,000
	NET GRAND TOTAL { Voted			1,93,24,300
	Non-voted			3,75,700
				1,97,00,000

	Actuals, 1921-22. (a)	Budget Estimate, 1922-23.	Revised Estimate, 1922-23.	Budget Estimate, 1923-24.
	Rs.	Rs.	Rs.	Rs.
Demand No. 62.				
INTEREST-FREE ADVANCES.				
Advances Repayable	10,50,59,000	12,02,73,000	11,23,37,000	9,07,17,000
Coinage Accounts—				
Bronze Mintage Account—				
Purchase of Metal . . . . .	...	40,000	...	...
Profit on Bronze Coinage Account—				
Charges for destruction of coins	1,55,000	1,04,000	1,66,000	1,30,000
Nickel Mintage Account—				
Purchase of Metal	7,06,000	...	...	...
Profit on Nickel Coinage Account—				
Charges for destruction of coins	4,12,000	2,20,000	6,09,000	5,22,000
Total Voted	11,03,32,000	12,06,37,000	10,31,12,000	9,13,69,000
Demand No. 63.				
LOANS AND ADVANCES BEARING INTEREST.				
Loans and Advances by the Central Government—				
Loans to Indian States—				
India	75,000	...	...	...
Loans to Mofussil Municipalities—				
India	7,00,000	...	...	60,000
Loans to Landholders and other Notabilities—				
India	35,000	20,000	42,000	20,000
Regimental and other Loans	1,92,000	1,25,000	1,07,000	55,000
Advances under Special Laws—				
India	4,000	...	78,000	80,000
Advances to Cultivators—				
India	12,98,000	3,35,000	3,84,000	2,52,000
North-West Frontier Province	10,52,000	4,11,000	2,20,000	2,30,000
Miscellaneous Loans and Advances—				
India . . . . .	...	9,000	7,000	7,000
North-West Frontier Province	15,000	...	...	...
Bihar and Orissa . . . . .	...	...	3,50,000	4,50,000
Reserve provision—				
India . . . . .	...	10,00,000	...	10,00,000
Total	34,11,000	19,00,000	11,88,000	21,54,000
Loans between Central and Provincial Governments—				
Madras	1,13,88,000		78,98,000	
Bombay	3,69,99,000		8,09,28,000	
Bengal	50,00,000		51,89,000	
United Provinces	23,00,000		...	
Punjab . . . . .	...		2,54,69,000	
Bihar and Orissa	47,23,000		20,00,000	
Central Provinces . . . . .	...		29,25,000	
Assam . . . . .	...		12,07,000	
Total	6,04,10,000	6,54,59,000	12,56,16,000	14,27,14,000
Total Voted	6,38,21,000	6,73,59,000	12,68,04,000	14,48,68,000

(a) Excludes adjustments; actuals inclusive of adjustments are not yet available.

NOTES EXPLAINING THE DETAILS UNDER CERTAIN HEADS OF THE ESTIMATES.

The broad totals of revenue and expenditure for the last year, the current General results. year and the ensuing year, are as follows :—

	Actuals, 1921-22.
	R
Revenue . . . . .	. 1,15,21,50,817
Expenditure charged to Revenue . . . . .	. 1,42,86,52,017
Deficit	. 27,65,01,700
	Revised, 1922-23.
	R
Revenue . . . . .	. 1,21,00,17,000
Expenditure charged to Revenue . . . . .	. 1,38,25,52,000
Deficit	. 17,25,35,000
	Budget, 1923-24.
	R
Revenue . . . . .	. 1,31,11,71,000
Expenditure charged to Revenue . . . . .	. 1,30,87,92,000
Surplus	. 23,79,000

These figures exclude all capital, debt and remittance transactions.

Actuals, 1921-22.

2. A brief explanation is as usual given below of the principal divergences between the Revised estimates of revenue and expenditure as submitted to the Legislature twelve months ago, and the actual accounts of the year as closed, audited and compiled by the Auditor General.

3. The broad results are brought out in the following table :—

	Revenue.	Expenditure.	Deficit.
	R	R	R
Revised, 1921-22	1,13,15,32,000	1,41,94,52,000	28,79,20,000
Actuals, 1921-22	1,15,21,50,317	1,42,86,52,017	27,65,01,700

4. The actual deficit was less than the Revised Estimate by R1,14,18,300 mainly as the result of an increase of R60 lakhs in income-tax revenue and a reduction of R41 lakhs in the debits for exchange.

5. The details of certain heads of the estimates are explained in the following pages. The railway estimates are explained in a separate memorandum

I AND 1.—CUSTOMS.

SEA CUSTOMS. IMPORTS. <i>Special Import Duties.</i>	Actuals, 1919-1920.	Actuals, 1920-1921.	Actuals, 1921-1922.	1922-1923.		Budget, 1923-1924.
				Budget.	Revised.	
	R	R	R	R	R	R
1. Liquors—						
(a) Ale, Beer, Porter, Cider and other fermented Liquors	6,83,000	8,89,000	11,44,000	16,00,000	13,70,000	14,30,000
(b) Spirits and Liqueurs	1,24,79,000	1,70,10,000	1,91,71,000	2,43,00,000	2,02,00,000	2,26,00,000
(c) Wines	6,39,000	9,01,000	12,58,000	14,00,000	11,30,000	12,00,000
2. Sugar, all sorts	1,28,11,000	1,09,17,000	6,50,69,000	6,25,00,000	4,65,00,000	5,00,00,000(a)
3. Tobacco	89,07,000	1,31,26,000	1,01,36,000	1,40,00,000	1,47,00,000	1,60,00,000
4. Coal, coke and patent fuel	22,000	46,000	7,59,000	5,00,000	5,30,000	5,50,000
5. Mineral oils	1,00,37,000	77,34,000	80,97,000	1,30,00,000	1,11,50,000	1,25,00,000
6. Arms, Ammunition and Military Stores	6,03,000	6,15,000	7,51,000	8,50,000	8,50,000	9,00,000
7. Opium	3,000	3,000	2,000	3,000	3,000	3,000
8. Cotton yarn and thread . . . . .	...	...	...	50,00,000	52,00,000	55,00,000
9. Cotton piecegoods	3,92,08,000	6,41,19,000	4,66,61,000	5,60,00,000	6,56,00,000	6,85,00,000
10. Matches	15,48,000	16,57,000	1,03,84,000	2,05,00,000	1,53,00,000	1,60,00,000
<i>Duty at 2½ per cent.</i>						
11. Machinery	18,86,000	52,67,000	1,15,95,000	1,05,00,000	69,00,000	69,00,000
12. Other articles	2,49,000	4,32,000	2,66,000	5,00,000	2,00,000	2,00,000
<i>Duty at 10 per cent.</i>						
13. Metals—Iron and Steel	46,08,000	66,90,000	67,75,000	1,73,00,000	1,86,00,000	2,00,00,000
14. Railway plant and rolling stock	13,56,000	33,91,000	3,32,000	1,73,00,000	1,20,00,000	1,10,00,000
15. Other articles	56,000	35,000	1,79,000	...	1,91,000	2,01,000
<i>Duty at 15 per cent.</i>						
16. Articles of Food and Drink (excluding sugar and vinegar)	66,30,000	63,69,000	83,00,000	94,00,000	1,30,00,000	1,45,00,000
17. Raw materials and articles mainly unmanufactured	38,15,000	38,23,000	42,15,000	45,00,000	68,00,000	68,00,000
18. Articles wholly or mainly manufactured—						
(a) Cutlery, hardware, implements and instruments	55,32,000	1,28,57,000	1,27,24,000	2,02,00,000	1,36,00,000	1,48,50,000
(b) Metals other than Iron and Steel	63,67,000	69,92,000	61,55,000	86,00,000	1,10,00,000	1,21,00,000
(c) Yarns and textile fabrics (other than cotton manufactures)	45,87,000	1,05,42,000	55,03,000	65,00,000	78,00,000	78,00,000
(d) All other articles wholly or mainly manufactured	2,11,27,000	4,30,98,000	2,71,06,000	1,54,00,000	3,83,00,000	4,00,00,000
19. Miscellaneous	48,19,000	72,64,000	70,75,000	65,00,000	51,00,000	60,00,000
<i>Duty at 30 per cent.</i>						
20. Motor cars and cycles . . . . .	...	...	51,50,000	80,00,000	59,00,000	70,00,000
21. Silk piece-goods and other manufactures of silk	49,25,000	49,17,000	51,60,000	80,00,000	81,00,000	85,00,000
22. Pneumatic rubber tyres and tubes . . . . .	...	...	21,85,000	29,00,000	32,60,000	37,50,000
23. Other articles	14,63,000	29,40,000	58,67,000	95,00,000	1,00,00,000	1,10,00,000
TOTAL IMPORTS	15,43,58,000	23,16,35,000	27,70,19,000	37,47,53,000	34,31,84,000	36,57,84,000
24. Export duties—						
(a) Hides and skins, raw	91,92,000	60,22,000	51,42,000	62,00,000	44,00,000	25,00,000
(b) Jute (raw and manufactured)	2,97,48,000	3,21,13,000	2,71,99,000	3,20,00,000	3,41,06,000	3,45,00,000
(c) Rice	87,22,000	60,28,000	80,45,000	1,10,00,000	1,10,00,000	1,15,00,000
(d) Tea	54,51,000	42,05,000	46,26,000	60,00,000	50,95,000	55,45,000
25. Sea Customs—Miscellaneous	10,86,000	18,85,000	12,67,000	20,00,000	11,25,000	11,74,000
26. Land Customs	7,40,000	14,01,000	14,60,000	12,00,000	20,00,000	20,33,000
27. Excise Duty on Cotton manufactures	1,55,15,000	2,30,38,000	2,19,17,000	2,35,00,000	1,78,15,000	1,88,15,000
28. Excise Duty on Motor Spirit	41,42,000	54,26,000	61,10,000	75,00,000	70,00,000	80,00,000
29. Excise Duty on Kerosene . . . . .	...	...	18,000	40,00,000	88,78,000	90,90,000
30. Warehouse and wharf rents and Miscellaneous	8,79,000	71,77,000	8,28,000	10,00,000	8,00,000	10,00,000
TOTAL GROSS REVENUE	22,48,33,000	31,89,85,000	35,36,31,000	46,91,53,000	43,55,03,000	45,99,41,000
<i>Deduct—Refunds</i>	<i>1,01,63,000</i>	<i>92,18,000</i>	<i>95,33,000</i>	<i>1,49,69,000</i>	<i>1,25,00,000</i>	<i>90,00,000</i>
NET REVENUE	21,46,70,000	30,97,67,000	34,40,98,000	45,41,84,000	42,30,03,000	45,09,41,000
CHARGES.						
India	48,82,284	58,76,144	64,49,533	67,06,000	69,54,000	75,84,000
England	30,050	76,960	91,196	1,09,000	97,000	90,000
Exchange			46,903	...	48,000	45,000
TOTAL	49,12,334	59,53,104	65,87,632	68,15,000	70,99,000	77,19,000

(a) Includes R20 lakhs expected from the alteration in the rate of duty on saccharine.

6. The Revised estimate of Customs revenue in 1922-23 amounts to *Revised, 1922-23.* ₹42,30.03 lakhs or ₹3,11.81 lakhs less than the Budget estimate. The largest decline (₹1,60 lakhs) will occur under sugar, the imports of which have fallen short of anticipations, partly as the result of a fall in prices, a consequent reduction in the tariff valuation from the 1st January, 1923 and a postponement of imports in order to get the benefit of the lower valuation. The other important decreases occur under excise duty on cotton manufactures (₹56.85 lakhs) owing to a reduced output from cotton mills as the result of the high price of cotton and a fall in the price of cotton cloth in internal markets, and the import duties on cutlery and hardware (₹66 lakhs), railway plant and rolling stock (₹53 lakhs), matches (₹52 lakhs), spirits and liqueurs (₹41 lakhs), machinery (₹36 lakhs) and other manufactured articles (₹71 lakhs). The decline under these heads will, however, be largely set off by increases from the import duties on cotton piece-goods (₹96 lakhs), metals (₹37 lakhs) and articles of food and drink (₹36 lakhs) and the new excise duty on kerosene (₹18.78 lakhs).

7. The Budget estimate of Customs revenue for 1923-24 is taken at *Budget, 1923-24.* ₹45,09.41 lakhs or ₹2,79.35 lakhs more than the Revised estimate for 1922-23. The estimates allow for a growth of revenue under the important tariff heads, the largest increases being expected under sugar (₹15 lakhs), cotton piece-goods (₹29 lakhs), metals (₹25 lakhs) and spirits and liqueurs (₹24 lakhs). The Budget also provides for increases of revenue under saccharine (₹20 lakhs) and tea-chests (₹7 lakhs), and for decreases under Railway materials (₹23 lakhs), machinery (₹7 lakhs) and the export duty on hides and skins (₹19 lakhs) as the result of the minor changes in the tariff schedule proposed in the Finance Bill.

II AND 2.—TAXES ON INCOME.

REVENUE.

	Actuals, 1919-1920.	Actuals, 1920-1921.	Actuals, 1921-1922.	1922-1923.		Budget, 1923-1924.
				Budget.	Revised.	
	₹	₹	₹	₹	₹	₹
EXCESS PROFITS DUTY.						
1. India	43,504	4,01,205	...	...	...	...
2. N.-W. Frontier	96,800	...	30,755	...	...	...
3. Madras	21,42,128	38,32,284	8,24,387	...	...	...
4. Bombay	2,78,07,499	61,58,826	11,21,569	...	1,43,000	...
5. Bengal	5,13,82,284	69,56,880	5,60,200	...	75,000	...
6. United Provinces	92,76,758	7,25,654	28,323	...	...	...
7. Punjab	6,94,035	4,23,648	51,453	...	...	...
8. Burma	39,23,846	2,85,277	...	...	...	...
9. Bihar and Orissa	2,24,608	30,726	13,881	...	...	...
10. Central Provinces	26,68,908	...	...	...	...	...
11. Assam	20,124	1,406	...	...	...	...
Total	9,22,80,494	1,88,15,908	26,30,568	...	2,18,000	...
SUPER-TAX.						
1. India	53,468	1,92,232	2,64,293	3,35,000	1,73,000	1,75,000
2. N.-W. Frontier	19,433	10,744	96,959	22,000	45,000	45,000
3. Madras	33,99,508	18,22,520	54,87,980	56,00,000	40,50,000	50,00,000
4. Bombay	1,01,50,702	1,88,02,642	3,80,68,807	2,96,52,000	3,67,55,000	2,73,86,000
5. Bengal	90,06,438	3,36,91,035	3,03,31,671	3,05,00,000	2,16,63,000	1,90,00,000
6. United Provinces	8,87,591	17,89,590	38,64,128	45,00,000	28,00,000	22,00,000
7. Punjab	3,71,364	9,39,808	10,06,091	7,08,000	9,79,000	10,23,000
8. Burma	12,84,955	47,15,451	56,21,222	61,00,000	61,50,000	60,00,000
9. Bihar and Orissa	9,05,288	8,07,194	10,63,880	11,22,000	18,77,000	12,28,000
10. Central Provinces	2,56,600	6,24,361	18,22,108	20,71,000	24,00,000	17,00,000
11. Assam	17,723	94,658	13,713	1,00,000	1,01,000	1,00,000
Total	2,63,53,070	6,35,90,235	8,76,61,852	8,07,10,000	7,69,93,000	6,38,57,000
INCOME-TAX.						
1. India General— Civil Non-Civil Depart- ments	13,91,813	13,99,806	25,78,782	28,11,000	29,38,000	29,63,000
2. Delhi	40,29,019	53,15,471	62,43,377	61,77,000	63,35,000	63,14,000
3. Baluchistan	8,07,540	12,79,749	13,40,514	12,10,000	10,83,000	10,86,000
4. North-West Frontier	35,943	42,232	48,153	46,000	58,000	62,000
5. Madras	3,29,925	5,24,026	5,22,787	5,73,000	7,67,000	7,17,000
6. Bombay	1,06,94,329	1,39,94,480	1,51,91,114	1,80,01,000	1,42,51,000	1,50,01,000
7. Bengal	3,46,96,785	4,29,40,821	5,58,19,576	5,30,14,000	5,98,62,000	4,21,22,000
8. United Provinces	3,47,37,615	4,33,27,376	4,36,23,020	4,15,00,000	3,16,45,000	2,90,00,000
9. Punjab	68,95,167	70,57,656	90,67,961	1,01,20,000	97,64,000	83,14,000
10. Burma	44,90,189	52,25,172	50,31,329	65,29,000	78,01,000	67,29,000
11. Bihar and Orissa	86,83,839	1,13,71,272	1,29,71,221	1,51,00,000	1,35,17,000	1,33,00,000
12. Central Provinces	24,54,375	26,62,359	32,48,551	37,82,000	41,50,000	41,50,000
13. Assam	26,55,092	29,01,463	41,66,582	44,82,000	41,48,000	35,96,000
13. Assam	7,43,248	9,80,404	8,36,404	10,43,000	10,43,000	12,24,000
Total	11,34,44,879	13,95,22,337	16,08,59,371	16,43,88,000	15,73,67,000	13,45,78,000
Gross Revenue from Taxes on income	23,20,78,443	22,19,28,478	25,11,51,791	24,50,98,000	23,45,78,000	19,84,35,000
Deduct—Refunds	77,37,263	1,27,54,156	2,93,96,968	2,17,87,000	4,44,05,000	66,71,000
NET REVENUE	22,43,41,180	20,91,74,322	22,17,54,823	22,33,11,000	19,01,73,000	19,17,64,000
Deduct—Share of Pro- vincial Governments in Income-tax revenue under the Devolution Rules			3,43,41,399	21,72,000	32,42,000	13,00,000
Revenue of the Central Government			18,74,13,424	22,11,39,000	18,69,31,000	19,04,64,000

EXPENDITURE.

	Actuals, 1919-1920.	Actuals, 1920-1921.	Actuals, 1-21-22.	1922-1923.		Budget, 1923-1924.
				Budget.	Revised.	
	R	R	R	R	R	R
1. India General . . .	43,458	43,884	} 51,467	95,000	6,94,000	10,00,000
2. Delhi . . .	5,508	971		10,000	14,000	15,000
3. Baluchistan . . .	...	...		...	6,000	14,000
4. North-West Frontier . . .	4,439	18,325	22,511	46,000	53,000	62,000
5. Madras . . .	1,49,341	3,48,722	3,30,627	8,00,000	4,89,000	6,86,000
6. Bombay . . .	4,42,835	5,34,630	4,97,945	11,04,000	8,98,000	14,79,000
7. Bengal . . .	2,66,623	3,11,468	2,87,409	8,00,000	5,50,000	7,87,000
8. United Provinces . . .	2,64,601	3,72,169	3,63,044	6,37,000	5,86,000	6,49,000
9. Punjab . . .	1,09,818	2,07,814	3,04,785	5,29,000	4,80,000	5,96,000
10. Burma . . .	1,21,772	1,46,335	1,51,931	2,62,000	2,38,000	3,87,000
11. Bihar and Orissa . . .	52,165	64,257	78,269	1,82,000	1,89,000	2,29,000
12. Central Provinces . . .	61,732	82,480	1,53,508	3,54,000	3,08,000	3,71,000
13. Assam . . .	4,927	5,295	5,327	7,000	12,000	12,000
Deduct—Lump reduction made by the Assembly . . .	...	...	...	2,24,000	...	...
Total . . .	15,27,269	21,86,350	22,26,823	46,02,000	45,17,000	62,87,000
England . . .	1,230	19,720	15,947	66,000	47,000	61,000
Exchange . . .	...	...	8,202	...	24,000	31,000
TOTAL EXPENDITURE R	15,28,499	22,06,070	22,50,972	46,68,000	45,88,000	63,79,000

REVENUE.

(i) Excess Profits Duty.

8. The Revised Estimate for the current year (R2.18 lakhs) represents Revised, 1922-23. the collection of arrears thrown forward from previous years.

(ii) Super-tax and Income-tax.

9. The Revised Estimate of net revenue for 1922-23 is taken at Revised, 1922-23. R18,67.36 lakhs against the Budget Estimate of R22,11.39 lakhs. The bulk of the decrease occurs in Bengal (R3,11.19 lakhs) owing to a reduction in the profits of 1921-22 and to heavy refunds necessitated by the adjustment of provisional assessments made on the basis of the previous year's income in accordance with the provisions of section 19 of the Income-tax Act of 1918. There will also be a falling off of revenue due to the same cause in Madras (R54.79 lakhs), Burma (R33.89 lakhs) and the United Provinces (R25.82 lakhs), but these decreases will be partly set off by increased collections in Bombay (R71.64 lakhs).

10. The Budget estimate of net revenue for 1923-24 is placed at Budget, 1923-24. R19,04.64 lakhs and is R37.28 lakhs more than the Revised estimate for the current year. Owing to the abolition of the adjustment system referred to above, the refunds are expected to be R3,77.11 lakhs less than in the current year, but this improvement will be nearly set off by a reduction in the demand in several provinces, notably Bombay and Bengal, following on the lower profits of the current year.

EXPENDITURE.

11. The Revised estimate for the current year does not materially differ Revised, 1922-23. from the Budget. The savings appearing against several provinces are nominal, being due to the full sanctioned staff not having been entertained. Payments will, however, have to be made to local Governments to compensate them for the work done by the provincial revenue staff where a whole-time staff has not been appointed and a provision of R6 lakhs on this account is included under "India General." The Budget for 1923-24 provides for the further strengthening of income-tax establishments in almost all the provinces and includes R9 Budget, 1923-24. lakhs for compensatory payments to local Governments.

III AND 3.—SALT.

REVENUE.	Actuals, 1919-1920.	Actuals, 1920-1921.	Actuals, 1921-1922.	1922-1923.		Budget, 1923-1924.
	R	R	R	Budget.	Revised.	R
Northern India (a)	80,81,326	1,45,37,961	1,89,25,023	2,18,08,000	2,14,33,000	2,18,39,000
Madras (a)	1,51,53,932	1,46,12,475	1,39,10,320	1,41,96,000	1,55,92,000	1,47,35,000
Bombay (a)	1,71,82,357	2,13,17,341	1,25,87,556	1,56,24,000	1,58,00,000	1,69,31,000
Bengal (b)	1,38,59,419	1,40,10,216	1,56,42,365	1,62,80,000	1,81,60,000	1,64,40,000
Burma (b)	32,00,112	31,64,742	33,52,444	34,00,000	32,30,000	33,04,000
Bihar and Orissa	1,233	1,303	2,082	1,000	1,000	1,000
Assam	910	770	...	...	...	...
GROSS REVENUE	5,74,79,319	6,76,45,308	6,44,19,800	7,13,09,000	7,42,16,000	7,33,00,000
Deduct—Refunds	3,95,405	57,65,495	9,81,952	27,06,000	49,32,000	8,00,000
NET REVENUE	5,70,83,914	6,18,79,813	6,34,37,848	6,86,03,000	6,92,84,000	7,25,00,000
Extra revenue from increase in duty to be made from 1st March 1923	...	...	...	...	25,00,000	4,50,00,000
TOTAL	5,70,83,914	6,18,79,813	6,34,37,848	6,86,03,000	7,17,84,000	11,75,00,000
CHARGES.						
Cost of salt purchased by Government	19,17,766	17,85,146	21,16,621	24,63,000	20,42,000	23,62,000
Assignments and compensations	44,46,452	38,55,408	36,84,990	38,77,000	38,49,000	39,11,000
Other charges	61,69,248	75,05,377	97,34,977	1,10,89,000	1,00,86,000	91,77,000
Deduct:—Lump reduction made by the Assembly	...	...	...	1,71,000	...	...
Total India	1,25,33,466	1,31,45,931	1,55,36,588	1,72,58,000	1,59,77,000	1,54,50,000
England	51,730	61,840	74,296	71,000	65,000	56,000
Exchange	...	...	38,212	...	32,000	28,000
TOTAL	1,25,85,196	1,32,07,771	1,56,49,096	1,73,29,000	1,60,74,000	1,55,34,000
Total Consumption Mds.	4,98,21,000	4,66,70,000	4,78,31,000	5,28,00,000	5,35,00,000	5,30,00,000

(a) Chiefly excise on local manufacture.

(b) Chiefly duty on imported salt.

REVENUE.

Revised, 1922-23.

12. The Revised estimate of gross revenue exceeds the Budget for the current year by R29·07 lakhs, the increase occurring mainly in Bengal (R18·80 lakhs) owing to the realisation of amounts outstanding from the previous year and in Madras (R13·96 lakhs) as the result of larger sales. The net revenue will, however, be only R6·81 lakhs more than the Budget owing chiefly to refunds of duty on Baragara salt recovered in 1920-21 (R20 lakhs).

Budget, 1923-24.

13. The total issues of salt in 1923-24, imported as well as locally manufactured, are taken at 5,30 lakhs of maunds. Including sale proceeds of Government salt and other miscellaneous receipts and allowing for refunds on a normal scale, the Budget estimate of net revenue for 1923-24 has been placed at R7,25 lakhs.

14. It is proposed, with effect from the 1st March 1923, to enhance the duty on salt imported into, and produced in, India from R1-4 to R2-8 a maund. Allowing for the operation of the credit system of sales which is in force in Bengal, Madras and Bombay, the extra revenue from the doubling of

the duty is estimated at R25 lakhs in the current year and R4,50 lakhs in 1923-24.

EXPENDITURE.

15. The Revised estimate for 1922-23 is less than the Budget by R12.55 Revised, 1922-23. lakhs, the decrease occurring chiefly in Northern India, Madras and Bombay. The Budget for 1923-24 contains additional provision for the improvement of Budget, 1923-24. salt sources and the development of mines, but this is more than counter-balanced by a decrease of R9.80 lakhs due to the credit under this head from next year of the recoveries from traders of the cost of bags used for despatch of salt which were hitherto treated as an item of revenue.

IV AND 4—OPIUM.

	Actuals, 1919-1920.	Actuals, 1920-1921.	Actuals, 1921-1922.	1922-1923.		Budget, 1923-1924.
				Budget.	Revised.	
	R	R	R	R	R	R
INDIA.						
Revenue—						
Sale of provision and medical opium	3,92,84,669	2,93,71,038	2,36,83,908	2,25,45,000	3,13,82,000	2,89,66,000
Excise opium and other revenue	62,77,543	59,70,196	70,41,284	83,87,000	84,87,000	1,03,47,000
GROSS REVENUE	4,55,62,212	3,53,41,234	3,07,25,192	3,09,32,000	3,98,69,000	3,93,13,000
<i>Deduct—Refunds</i>	<i>419</i>	<i>623</i>	<i>394</i>	<i>2,000</i>	<i>1,000</i>	<i>1,000</i>
NET REVENUE	4,55,61,793	3,53,40,611	3,07,24,798	3,09,30,000	3,98,68,000	3,93,12,000
Expenditure—						
Purchase of Opium (including payments to Cultivators)	1,11,23,467	1,03,82,503	1,61,14,979	1,67,58,000	1,69,18,000	1,69,19,000
Other Charges	18,91,180	19,22,133	18,10,228	19,98,000	18,73,000	19,23,000
<i>Deduct:—Lump reduction made by the Assembly</i>	<i>...</i>	<i>...</i>	<i>...</i>	<i>2,00,000</i>		
TOTAL INDIA	1,30,14,647	1,23,04,636	1,79,25,207	1,85,56,000	1,87,91,000	1,88,42,000
ENGLAND	39,850	70,550	52,605	65,000	51,000	59,000
Exchange			27,055		26,000	30,000
TOTAL	1,30,54,497	1,23,75,186	1,80,04,867	1,86,21,000	1,88,68,000	1,89,31,000

REVENUE.

(i) *Provision and Medical Opium.*Revised, 1922-23.

16. The Budget estimate for 1922-23 provided for a revenue of R2,25.45 lakhs from the sale of about 6,590 chests of opium for consumption outside India. Of this quantity 1,100 chests were to be disposed of at the monthly auctions held at Calcutta, and the balance was to be supplied to the Foreign Governments with which agreements have been entered into for the direct supply of opium at fixed prices, the countries which at present take the largest supplies in this manner being the Straits Settlements, the Netherlands Indies and Siam. Owing to a better demand for opium in the Far East than was anticipated in the Budget, 2,640 chests have so far been sold by auction and 250 chests are on offer for the sale of this month. The average price realised during the year will amount to R4,546 a chest, and the proceeds from auction sales are estimated at R1,31.38 lakhs, or R81.88 lakhs higher than the Budget. Inclusive of direct supplies which will bring in R6.49 lakhs more than the Budget owing to increased demands by some of the Foreign Governments, it is now estimated that 8,336 chests will be disposed of in the current year and that they will fetch a revenue R3,13.82 lakhs.

Budget, 1923-24.

17. The Budget estimate provides for a revenue of R2,89.66 lakhs from the sale of provision opium, or R24.16 lakhs less than the Revised estimate for the current year.

(ii) *Excise Opium and other revenue.*Revised, 1922-23.

18. The Revised estimate for 1922-23 is more than the Budget by R1 lakh owing to an increase in consumption, mainly in Bombay and Assam. The Budget estimate exceeds the current year's Revised by R18.60 lakhs in consequence of the increase of the price payable by Local Governments from R23 to R30 per seer from the 1st April 1923. Only the amount charged to

Budget, 1923-24.

Local Governments on account of the cost of production of opium consumed in India is credited under this head, the difference between the actual price of issue and the cost of production forming an item of excise revenue creditable to Provincial revenues in the case of the major provinces.

EXPENDITURE.

19. The Revised estimate for 1922-23 exceeds the Budget by R2.47 lakhs. Revised, 1922-23.
There will be an increase of R8.34 lakhs in the payments for purchase of Malwa opium, partly set off by savings in establishment charges and in the provision for payments to cultivators in the United Provinces due to poor out-turn.

20. Revision of pay of subordinate establishments and increased manufacturing charges account for the small increase in the Budget estimate for Budget, 1923-24.
1923-24 over the current year's Revised.

XV, 17, 18 AND 56—POSTS AND TELEGRAPHS.

—	Actuals, 1919-20.	Actuals, 1920-21.	Actuals, 1921-22.	1922-23.		Budget, 1923-24.
				Budget.	Revised.	
	₹	₹	₹	₹	₹	₹
INDIAN POSTAL AND TELEGRAPH DEPARTMENT.						
GROSS RECEIPTS.						
INDIA.						
1. Postage and Message Revenue	7,28,30,379	7,03,41,950	7,36,78,560	9,22,89,000	7,99,89,000	8,49,99,000-
2. Commission on money orders	97,82,027	1,83,76,585	1,05,90,485	1,10,00,000	1,04,70,000	1,08,00,000-
3. Other Receipts	53,26,359	57,42,913	63,22,784	58,50,000	69,00,000	73,00,000-
TOTAL INDIA	8,79,38,765	9,44,61,448	9,05,91,829	10,91,19,000	9,73,39,000	10,30,99,000
ENGLAND . . . . .	...	...	...	...	...	...
TOTAL GROSS RECEIPTS	8,79,38,765	9,44,61,448	9,05,91,829	10,91,19,000	9,73,39,000	10,30,99,000
WORKING EXPENSES.						
INDIA.						
1. Establishment charges	4,34,87,442	5,97,70,800	6,50,29,704	6,82,22,000	6,66,66,000	6,37,05,000-
2. Stationery and Printing	31,08,971	31,46,054	42,85,441	32,21,000	33,99,000	27,21,000-
3. Conveyance of mails	82,80,236	1,00,51,774	1,09,92,055	1,14,99,000	1,12,78,000	1,06,83,000-
4. Maintenance of Telegraph Lines	30,56,590	39,90,662	45,75,648	60,89,000	57,10,000	43,62,000-
5. Miscellaneous	18,88,441	11,05,551	12,95,088	12,96,000	22,08,000	12,78,000
Lump reduction . . . . .					...	-3,19,000
TOTAL INDIA	5,98,21,680	7,80,64,841	8,61,77,936	9,03,27,000	8,92,61,000	8,29,30,000
ENGLAND.						
1. Contribution to Eastern mail subsidy	4,57,880	...	...	2,00,000	...	...
2. Other items	68,040	2,66,500	1,81,313	2,55,000	3,25,000	2,77,000
TOTAL ENGLAND	5,25,920	2,66,500	1,81,313	4,55,000	3,25,000	2,77,000
LOSS BY EXCHANGE			92,857	2,27,000	1,62,000	1,38,000
TOTAL WORKING EXPENSES	6,03,47,600	7,83,31,341	9,64,52,086	9,10,09,000	8,97,48,000	-8,33,45,000
NET RECEIPTS—INDIAN POSTAL AND TELEGRAPH DEPARTMENT	2,75,91,165	1,61,30,107	41,30,743	1,81,10,000	75,91,000	1,97,54,000

NOTES EXPLAINING THE DETAILS UNDER CERTAIN HEADS.

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	Actuals, 1920-21.	Actuals, 1921-22.	1922-23.		Budget, 1923-24.
			Budget.	Revised.	
EXPENDITURE CHARGED TO REVENUE.	₹	₹	₹	₹	₹
INDIAN POSTAL AND TELEGRAPH DEPARTMENT—					
INDIA.					
1. Interest on Debt	...	56,81,015	66,00,000	62,05,000	68,28,000
2. Miscellaneous Expenditure	-22,70,161	...	-68,29,000	-54,13,000	-46,05,000
	-22,70,161	56,81,015	-2,29,000	7,92,000	22,23,000
ENGLAND.					
Miscellaneous Expenditure—					
Purchase of Stores	93,22,372	...	72,90,000	41,00,000	25,00,000
Loss by Exchange	...	...	36,45,000	20,50,000	12,50,000
TOTAL EXPENDITURE CHARGED TO REVENUE	70,52,211	56,81,015	1,07,06,000	69,42,000	59,73,000
CAPITAL OUTLAY ON POSTS AND TELEGRAPHS.					
(NOT CHARGED TO REVENUE.)					
INDIAN POSTAL AND TELEGRAPH DEPARTMENT—					
1. Telegraph Lines	66,26,838	48,99,424	89,44,000	62,23,000	62,92,000
2. Telegraph Buildings	343	11,57,739	25,03,000	19,50,000	12,30,000
3. Apparatus and Plant, etc.	5,89,280	21,04,454	30,53,000	28,63,000	21,00,000
TOTAL	72,16,456	81,61,617	1,45,00,000	1,10,33,000	96,22,000

	Actuals, 1919-20.	Actuals, 1920-21.	Actuals, 1921-22.	1922-23.		Budget, 1923-24.
				Budget.	Revised.	
INDO-EUROPEAN TELEGRAPH DEPARTMENT.	₹	₹	₹	₹	₹	₹
GROSS RECEIPTS.						
INDIA.						
1. Message Revenue	39,58,011	16,28,207	27,68,199	24,00,000	28,00,000	24,00,000
2. Other Receipts	98,523	24,461	-5,169	-2,90,000	30,000	-2,95,000
TOTAL INDIA	40,56,534	16,52,668	27,63,030	21,10,000	28,30,000	21,04,000
ENGLAND.						
1. Message Revenue	10,45,920	15,00,695	14,44,588	9,50,000	14,75,000	10,00,000
2. Other Receipts	6,350	1,500	4,045	3,20,000	2,000	3,20,000
TOTAL ENGLAND	10,52,270	15,02,195	14,48,633	12,70,000	14,77,000	13,20,000
Gain by exchange	...	...	6,99,509	6,35,000	7,39,000	6,60,000
TOTAL GROSS RECEIPTS	51,08,804	31,54,863	49,11,172	40,15,000	50,46,000	40,84,000
WORKING EXPENSES—						
INDIA AND ENGLAND	31,18,035	26,29,510	33,78,752	36,35,000	35,43,000	34,65,000
Loss by exchange	...	...	19,385	17,000	36,000	29,000
NET RECEIPTS—INDO-EUROPEAN TELEGRAPH DEPARTMENT	19,90,769	5,25,353	15,18,035	3,63,000	14,67,000	5,90,000

	Actuals, 1920-21.	Actuals, 1921-22.	1922-23.		Budget, 1923-24.
			Budget.	Revised.	
CAPITAL ACCOUNT CHARGED TO REVENUE.	₹	₹	₹	₹	₹
INDO-EUROPEAN TELEGRAPH DEPARTMENT—					
India	-91,576	-42,92,577	-5,29,000	-5,02,000	-6,56,000
England	5,84,674	1,00,72,358	3,35,000	1,35,000	2,25,000
Loss by Exchange	...	51,39,701	1,65,000	67,000	1,12,000
TOTAL CAPITAL ACCOUNT CHARGED TO REVENUE	5,53,098	1,09,19,482	-29,000	-3,00,000	-3,19,000

INDIAN POSTAL AND TELEGRAPH DEPARTMENT.

(a) Gross Receipts.

Revised, 1922-23. 21. The Revised estimate for 1922-23 falls short of the Budget by R1,17·80 lakhs owing partly to depression in trade and partly to reduction in correspondence in the early months of the year as the result of the increased rates of postage introduced by the Indian Finance Act, XII of 1922. The decrease would have been more but for larger realisations on account of rent of telephones and miscellaneous receipts (R10·50 lakhs).

Budget, 1923-24. 22. The Budget estimate of revenue for 1923-24 provides for an increase of R57·60 lakhs over the Revised estimate for the current year. The Indian Finance Bill of 1923 provides for the continuance during 1923-24 of the increased postal rates introduced by the Finance Act of 1922.

(b) Working Expenses.

Revised, 1922-23. 23. The Revised estimate shows a decrease of R12·61 lakhs as compared with the Budget, due chiefly to savings in temporary and additional establishments, partly set off by charges for overprinting stamps and the manufacture of post cards for which no provision was made in the Budget. The Budget estimate for 1923-24 has been generally framed with reference to the recommendations of the Indian Retrenchment Committee and is R64·03 lakhs less than the Revised estimate for the current year.

Budget, 1923-24.

(c) Interest on Debt.

24. The Revised estimate for the current year and the Budget for the next year are taken at R62·05 and R68·28 lakhs respectively with reference to the estimates of capital outlay now adopted.

(d) Miscellaneous Expenditure—India.

25. The increase in the Revised over the Budget estimate for the current year and in the Budget estimate for 1923-24 over the current year's Revised is mainly due to a reduction in the value of stores issued to the capital account and for working purposes owing to a curtailment of the programme of works.

(e) Miscellaneous Expenditure—England.

Revised, 1922-23. 26. The decrease of R30·10 lakhs in the Revised estimate for the current year as compared with the Budget is due partly to a fall in prices and in requirements and partly to a throw-forward of expenditure to the next year. The Budget grant for the purchase of stores in 1923-24 has been curtailed as the result of retrenchment.

Budget, 1923-24.

(f) Capital outlay not charged to Revenue.

27. Pending the settlement of the basis of allocation of expenditure to the capital account, the arrangement adopted in the Budget estimate for the current year of showing outside the revenue account the outlay on telegraph buildings, lines and apparatus has been retained. The decrease in the Revised estimate for the current year and the further decrease in the Budget for 1923-24 are due to the restriction of expenditure to urgent works and works in progress.

INDO-EUROPEAN TELEGRAPH DEPARTMENT.

(a) Gross Receipts.

Revised, 1922-23. 28. The Revised estimate for the current year exceeds the Budget by R10·31 lakhs owing to a greater volume of traffic over the Eastern Telegraph line. The Budget for 1923-24 assumes normal traffic over this line.

Budget, 1923-24.

(b) *Working Expenses.*

29. The estimates do not show any material variation.

(c) *Capital outlay charged to Revenue.*

30. There is a saving of ₹5.89 lakhs in the Revised estimate as compared Revised, 1923-23. with the Budget for the current year mainly due to the postponement of works which are not considered urgent and to smaller expenditure on stores. On the other hand the contribution of ₹3.18 lakhs from the British Exchequer towards the construction of certain Persian lines for which credit was taken in the Budget is not expected to be realised during the current year. The Budget, 1923-24. Budget estimate for 1923-24 takes credit for this contribution, but provides for an increased expenditure of ₹2.99 lakhs on stores.

XVI.—INTEREST RECEIPTS.

	Actuals, 1919-20.	Actuals, 1920-21.	Actuals, 1921-22.	1922-23.		Budget, 1923-24.
				Budget.	Revised.	
	₹	₹	₹	₹	₹	₹
INDIA.						
1. Interest on loans and advances by the Central Government.	35,96,153	35,97,716	35,21,554	34,56,000	34,93,000	34,35,000
2. Interest on overdrawn Capital of Railway Companies in India.	5,45,148	36,277	37,107	65,000	37,000	37,000
3. Interest on advances to Railway Companies charged to Capital.	22,460	1,24,560	4,51,974	7,50,000	8,40,000	10,60,000
4. Interest on Securities of Railway Companies' Provident Funds	31,97,828	27,71,767	30,95,271	37,55,000	35,00,000	35,29,000
5. Miscellaneous items	4,39,201	1,06,192	2,05,763	1,02,000	1,30,000	1,13,000
TOTAL INDIA	78,00,790	66,36,512	73,11,689	81,28,000	80,00,000	81,74,000
ENGLAND.						
1. Interest realised from investment of Cash Balances, etc.	36,25,580	18,78,580	22,83,413	3,03,000	16,07,000	6,98,000
2. Interest on advances to the Imperial Bank of Persia for the purpose of the Persian Government	2,27,710	2,19,900	2,11,700			
3. Interest on investment in Special Reserve	35,04,130	...	...	
4. Miscellaneous	4,520	4,630	7,030			
5. Assets of Gold Standard Reserve in excess of £40 millions. . . . .	...	...	...	...	...	1,05,83,000
TOTAL	73,61,940	21,03,110	25,02,143	3,03,000	16,07,000	1,12,81,000
EXCHANGE . . . . .	...	...	12,86,888	...	8,04,000	56,41,000
TOTAL RECEIPTS	1,51,62,730	87,39,622	1,11,00,700	84,31,000	1,04,11,000	2,50,96,000
Loans by the Central Government outstanding on 31st March	9,23,69,626	9,08,72,250	9,10,19,485	9,01,70,250	8,91,20,485	8,84,53,485

India.

31. The variations do not call for remark.

England.

32. Owing to the large sterling loans issued during the year, the cash balances of the Secretary of State available for investment have been higher than anticipated in the Budget and the Revised estimate for the current year exceeds the Budget by ₹13·04 lakhs. The balances are expected to be smaller in 1923-24 and the Budget for that year has been taken at ₹9·09 lakhs less than the Revised. On the other hand, it is proposed to credit to revenue the assets of the Gold Standard Reserve in excess of £40 millions and the Budget for 1923-24 includes a credit of ₹1,05·83 lakhs on this account exclusive of exchange, or a total credit inclusive of exchange of ₹1,58·74 lakhs.

19 AND 20.—INTEREST EXPENDITURE AND 21.—SINKING FUNDS.

	Actuals, 1919-20.	Actuals, 1920-21.	Actuals, 1921-22.	1922-23.		Budget, 1923-24.
				Budget.	Revised.	
	R	R	R	R	R	R
Interest on Debt other than that charged to Commercial Departments and Provincial Governments—						
Interest on total Debt—						
1. India	14,92,79,916	17,88,14,392	19,05,17,434	19,94,50,000	17,54,00,000	20,29,30,000
2. England	6,96,21,840	6,61,66,260	7,23,92,711	8,29,31,000	8,62,11,000	10,04,95,000
3. Exchange . . . . .	...	...	3,70,80,095	...	4,33,05,000	5,02,48,000
Total	21,89,01,756	24,49,70,652	29,99,90,290	23,24,81,000	30,53,17,000	35,36,73,000
Deduct—Amounts charged to—						
(a) Railways:						
(i) India	7,63,56,062	8,80,51,408	9,22,00,832	10,13,93,000	10,58,98,000	12,16,05,000
(ii) England	3,67,30,270	3,77,46,700	4,24,61,280	4,42,68,000	4,25,23,000	4,41,23,000
(iii) Exchange . . . . .	...	...	2,16,85,936	...	2,12,62,000	2,20,62,000
Total	11,30,86,332	12,58,00,108	15,63,48,048	14,56,61,000	16,96,83,000	18,77,90,000
(b) Irrigation:						
(i) India	8,83,915	9,25,348	12,18,481	9,51,000	10,76,000	10,88,000
(ii) England	50,000	51,000	...	...	...	...
Total	9,33,915	9,76,348	12,18,481	9,51,000	10,76,000	10,88,000
(c) Posts and Telegraphs . . . . .	...	...	56,81,015	66,00,000	62,03,000	68,28,000
(d) Provincial Governments	2,71,36,535	2,81,76,443	2,58,41,800	2,99,73,000	3,10,54,000	4,00,15,000
Total deduction	14,11,56,782	15,49,52,899	18,90,89,344	18,31,85,000	20,80,18,000	23,57,21,000
Interest on Ordinary Debt	7,77,41,974	9,00,17,753	11,09,00,946	9,92,46,000	9,72,99,000	11,79,52,000
Interest on other Obligations—						
1. India—						
On Savings Bank Balances	1,40,92,437	1,73,17,939	...	2,24,81,000	2,20,61,000	2,43,13,000
Other items	46,18,701	42,31,496	...	98,82,000	94,40,000	77,34,000
Total	1,87,11,131	2,15,49,435	2,60,97,497	3,23,63,000	3,15,01,000	3,21,07,000
2. England . . . . .	...	...	...	...	60,000	36,000
3. Exchange . . . . .	...	...	...	...	30,050	18,000
TOTAL	1,87,11,138	2,15,49,435	2,60,97,497	3,23,63,000	3,15,91,000	3,21,61,000
Sinking Funds—						
1. India	73,00,000	73,00,000	1,54,00,000	1,54,00,000	1,54,00,000	1,54,00,000
2. England	50,00,000	50,00,000	50,00,000	50,00,000	50,00,000	44,29,000
3. Exchange . . . . .	...	...	25,71,571	...	25,00,000	22,15,000
TOTAL	1,23,00,000	1,23,00,000	2,29,71,571	2,04,00,000	2,29,00,000	2,20,44,000
TOTAL	10,87,56,112	12,38,67,188	15,99,70,014	15,20,09,000	15,17,90,000	17,21,67,000
Debt outstanding on 31st March—						
Sterling	£ 192,631,082	£ 191,329,245	£ 205,128,482	£ 224,257,445	£ 236,679,482	£ 251,820,282
Rupee Debt—						
Permanent Debt—						
New Loan . . . . .	...	...	...	25,00,00,000	...	25,00,00,000
6 per cent. Bonds . . . . .	...	29,35,34,700	40,59,01,500	40,59,03,700	60,07,93,500	60,07,93,500
5½ per cent. War Bonds	29,39,44,665	29,17,19,500	29,17,33,200	29,17,19,500	29,17,33,200	29,17,33,200
5 per cent. debt	45,96,62,000	45,28,51,700	43,48,64,175	41,50,33,700	41,57,00,175	39,80,20,175
4 per cent. "	17,36,92,100	17,24,87,200	17,12,87,200	17,00,87,200	14,81,20,200	11,94,01,200
3½ per cent. "	1,19,07,99,465	1,19,12,88,891	1,19,18,45,533	1,19,18,56,891	1,19,25,27,533	1,19,28,27,533
3 per cent. "	6,61,57,750	6,55,80,050	6,49,05,450	6,48,50,050	6,41,05,450	6,37,56,450
Other debt	1,00,13,500	1,00,13,500	1,00,13,488	1,00,13,500	1,00,13,488	1,00,13,488
Temporary Debt—						
6 per cent. Bonds . . . . .	...	...	37,89,74,400	37,89,47,000	65,27,57,400	65,27,57,400
5½ per cent. War Bonds	57,43,74,473	29,50,55,910	10,20,05,200	2,59,24,100	2,48,05,200	14,02,200
Treasury Bills—						
Issued to public	42,89,00,000	43,67,10,000	53,96,70,000	42,34,10,000	21,61,00,000	16,11,00,000
Issued to Paper Currency Reserve	10,09,00,000	61,26,00,000	57,89,00,000	46,74,54,000	49,65,00,000	49,65,00,000
Savings Bank Balances	41,19,82,242	44,99,23,394	49,91,82,011	54,72,71,394	54,11,05,011	59,43,11,011
Post Office Cash Certificates	5,75,31,356	4,77,78,756	4,34,35,525	2,34,34,756	3,12,35,525	2,65,35,525

*Interest on Ordinary Debt.**Revised, 1922-23.*

33. The gross charges on account of interest on debt show a saving of R1,86.04 lakhs as compared with the Budget after allowing for loss by exchange on the expenditure in England which the Budget did not include. Though the borrowings both in India and in England have been larger than the amounts budgeted for, a full half year's interest in respect of the greater part of these does not fall due within the current year. The success of these borrowings has, moreover, made it possible to fund a substantial portion of the floating debt and the payment of interest for short periods in respect of the loans raised during the year is much less than that which would have been payable for the replacement of the treasury bills discharged.

Budget, 1923-24.

34. In the Budget for 1923-24 provision has been made for a full year's interest on the rupee loan of R47 crores and the sterling loans of £32½ millions raised in the current year. A sum of R80 lakhs has been set aside for the service of the rupee loan and £475,000 for the service of the sterling loan to be floated in the coming year and R3,13 lakhs for discount on treasury bills; of the latter, R2,20 lakhs will be required for the replacement of the Indian treasury bills held in the Paper Currency Reserve. The balance of R93 lakhs will be available for meeting the discount on the treasury bills which it is anticipated will be sold to the public during the course of 1923-24 in partial replacement of those issued in the current year. Allowance has been made for the discharge of the War Bonds, 1923, amounting to R1½ crores and the terminable loan of 1915-16 amounting to R2¾ crores, both of which are due for payment next year, and provision has been entered in England for the dividends due on the undischarged balance of India's share of the British war debt.

Transfers to Commercial Departments and Provincial Governments.

35. The amount of interest transferred to the accounts of the commercial departments depends, firstly, on the capital expenditure; secondly, on the actual payment of interest on that portion of the debt which has been incurred specifically on account of the construction or purchase of Railways; and, thirdly, on the rate at which interest is charged on that portion of the debt which has not been specifically raised for the above or other purpose. The present procedure is to charge to railways, posts and telegraphs and irrigation works, in respect of that portion of the debt which has not been incurred specifically for these works, interest on capital expenditure incurred to the end of 1916-17 at the rate of interest specified in the Devolution Rules and interest on capital outlay in subsequent years at the average rate paid on borrowings in that period. The variation in the amount of interest to be transferred to railways and posts and telegraphs in the Revised estimates of the current year as compared with the Budget figures is the result of fluctuations in the rates of interest and in the capital outlay on which the interest is calculated. The increase in the Budget estimate of 1923-24 is almost wholly due to the progress of the capital expenditure. The Budget estimates of 1923-24 for recoveries from Provincial Governments allows for a full year's interest on the loans granted to them by the Central Government during the current year.

*Revised, 1922-23.**Budget, 1923-24.**Interest on other Obligations.**Revised, 1922-23.*

36. The discharge of Post Office Cash Certificates has not been on the scale anticipated and the payment of bonus will therefore be R14 lakhs less than the Budget for the current year. There will also be a decrease of R3.30 lakhs in interest on Post Office Savings Bank deposits. The above savings will be partly set off by a payment of R4.30 lakhs on account of interest on the surplus proceeds deposited with the Government of India of the loan raised last year by the Government of the United Provinces and an arrear payment of interest on certain loans (R4.05 lakhs). The Budget for 1923-24 includes an increased provision for interest charges following on the growth of the balances of provident fund and other accounts. On the other hand, the payments of bonus on Post Office Cash Certificates are expected to be less than the Revised estimate for the current year by R16 lakhs.

Budget, 1923-24.

Sinking Funds.

37. The variation in the Budget for 1923-24 as compared with the Revised estimate for the current year is due to the adoption of a system of equated payments for the discharge of the remaining portion of the liability assumed by India in respect of the British war debt. This does not, however, involve any material alteration in the aggregate amount of interest and sinking fund charges relating to this liability.

29.—POLITICAL.

	Actuals, 1919-1920.	Actuals, 1920-1921.	Actuals, 1921-1922.	1922-1923.		Budget, 1923-1924.
				Budget.	Revised.	
				R	R	
India General	1,85,67,633	2,07,60,998	19,61,412	72,21,000	67,83,000	67,39,000
Delhi . . . . .	...	580	520	1,000	1,000	1,000
Baluchistan	32,54,513	33,56,704	37,50,391	42,25,000	39,69,000	51,59,000
North-West Frontier	48,69,600	45,91,492	50,95,749	1,18,51,000	70,41,000	1,00,61,000
Madras	1,50,862	1,33,889	1,81,301	1,56,000	1,51,000	1,64,000
Bombay	12,52,696	12,87,515	12,51,243	13,88,000	12,73,000	13,27,000
Bengal	25,963	34,918	2,905	34,000	23,000	17,000
United Provinces	1,80,165	1,78,333	1,93,651	1,97,000	1,99,000	2,01,000
Punjab	6,37,932	6,53,398	6,64,248	7,30,000	6,54,000	6,65,000
Burma	12,84,933	14,99,710	62,83,962	17,01,000	60,68,000	60,10,000
Bihar and Orissa	79,279	81,560	90,230	95,000	95,000	93,000
Central Provinces	35,218	44,307	40,045	35,000	35,000	1,27,000
Assam	3,27,824	3,84,096	17,80,389	4,35,000	17,81,000	18,24,000
Total	3,06,66,623	3,33,07,498	2,13,20,046	2,80,69,000	2,80,73,000	3,24,23,000
England	7,07,100	9,80,370	8,20,122	8,30,000	6,51,000	4,72,000
Exchange . . . . .	...	...	4,21,801	...	3,26,000	2,33,000
Total	3,13,73,723	3,42,87,868	2,25,61,969	2,88,99,000	2,90,50,000	3,31,36,000

*Revised, 1922-23.**Budget, 1923-24.*

38. The Budget estimate of the North-West Frontier Province for the current year included a provision of R60.45 lakhs for special civil expenditure in connection with the Waziristan scheme. Owing, however, to a part of the expenditure being thrown forward to the next year, it is now estimated that the above provision will be utilised only to the extent of R25½ lakhs of which R14 lakhs will be recorded under this head and the balance under "Civil Works." The increases under Burma and Assam are nominal, being due to the exhibition under this head of the contributions to those Governments towards the charges on the North-East Frontier hitherto classified under "Miscellaneous Adjustments between the Central and Provincial Governments." The Budget Estimate for 1923-24 provides R91.30 lakhs for special civil expenditure in Waziristan of which R39 lakhs is included under this head and the balance under "Civil Works." Provision is also made for additional companies of the Zhob levy corps in Baluchistan and for the supply of arms and ammunition to the militias in the North-West Frontier Province.

XXIX AND 40.—EXCHANGE.

	Actuals, 1919-20.	Actuals, 1920-21.	Actuals, 1921-22.	1922-23.		Budget, 1923-24.
				Budget.	Revised.	
	₹	₹	₹	₹	₹	₹
Revenue
Expenditure	3,23,39,526	...	9,95,50,000	50,00,000	...

39. Since the 1st April 1920, the accounts have been prepared on the basis of the rate of 2s. per rupee for the conversion of rupee transactions into sterling and *vice versa*. The sterling value of the rupee has however fluctuated largely since that date, the average rate for the current year being expected to work out at slightly below 1s. 4d. In consequence of these variations from the 2s. rate, large sums have to be brought to account as credits or debits on account of exchange in respect of transactions involving remittances of funds to and from the Secretary of State.

40. The following table shows the debits for exchange in respect of remittance and allied transactions which are expected to be brought to account in the current and next years, the estimates for next year being based on the assumption of an average rate of exchange of 1s. 4d. during the year :—

	(In lakhs of Rupees.)	
	1922-23.	1923-24.
(i) Remittances from India for financing the Home Treasury	1,48	13,50
(ii) Bills and telegraphic transfers drawn by Mesopotamia for payment in India against recoveries in England	1,57	1,37
(iii) Excess in the assets of the Gold Standard Reserve over £40 millions, which are applicable to the reduction of created securities in the Paper Currency Reserve in India	72	...
(iv) Purchase of sterling by the Secretary of State from local bodies against payment to the latter in India	63	...
(v) Sterling money order and other miscellaneous transactions	1,07	98
Total	<u>5,47</u>	<u>15,85</u>

41. The increase against item (i) in the Budget for next year is due to the fact that the treasury balances in England will require assistance from India to the extent of £27 millions against £3½ millions only in the current year. There is no entry in the Budget against item (iii) as the excess in the assets of the Gold Standard Reserve over £40 millions is proposed to be credited to Revenue in 1923-24. The Revised estimate against item (iv) is explained by the fact that certain local bodies raised sterling loans in England and were paid the rupee equivalent in India against the transfer of the proceeds of the loans to the Secretary of State.

42. The procedure adopted hitherto for the allocation between different heads of exchange gains and losses has been as follows. All exchange gains and losses arising in respect of remittance transactions are recorded in the first instance under a suspense head; the portion attributable to the revenue and capital accounts in respect of outlay incurred in England is calculated every month on the basis of the average of the daily telegraphic transfer rates from Calcutta on London and transferred to these accounts; and it is considered with reference to the circumstances of each year whether the balance remaining under the suspense head after these transfers are made should be written off to revenue or kept in suspense against the possibility of opposite results in succeeding years. The portion of the exchange gain or loss attributable to the revenue account which relates to outlay in

England on behalf of commercial services (Railways, Irrigation works and Posts and Telegraphs) and to expenditure of Provincial Governments is debited to the commercial heads and Provincial Governments concerned, the balance of the gain or loss pertaining to the revenue account being shown under the general revenue or expenditure head "Exchange". With effect, however, from the accounts for 1921-22, the exchange relating to the revenue account is being distributed over the individual heads of revenue and expenditure concerned, both commercial and non-commercial, and there should, therefore, ordinarily be no entry against the revenue or expenditure head "Exchange".

43. The Revised estimates for the current year were framed on the assumption of an average rate of exchange of *1s. 4d.* during the current year, but as the average rate for the year is now expected to be slightly less, the aggregate difference amounting to ₹50 lakhs in respect of the net expenditure in England in the current year has been entered in lump under the expenditure head "Exchange" in the Revised estimate so as not to disturb the estimates already worked out under the several heads of account.

44. The following table shows the amounts chargeable to the revenue, capital and other heads during the current and next years on account of losses from exchange and the balance remaining under the suspense head after such allocation :—

	(In lakhs of rupees.)	
	1922-23.	1923-24.
Transferred to—		
Capital heads (Railways and Delhi)	5,43	9,54
Provincial Governments	1,10	1,19
Revenue account (net as detailed in statements A. and B)	15,62	14,41
Total transfers	22,15	25,14
Appropriation of loss to revenue and capital in excess of actual loss on remittances	16,63	9,29
Net credit under suspense head for two years together	25,97	

45. Taking into account a debit of ₹11,48 lakhs which remained outstanding under the suspense head at the end of 1921-22, it is expected that there will be an outstanding credit balance of ₹14,49 lakhs at the end of 1923-24 awaiting clearance in subsequent years.

XXXVI AND 48.—ARMY.

EXPENDITURE.	Actuals, 1919-20.	Actuals, 1920-21.	Actuals, 1921-22.	1922-23.		1923-24, Budget.
	R	R	R	Budget.	Revised.	R
India—						
Part A—Standing Army. Effective Services.						
Maintenance of the Standing Army			31,54,57,826	32,53,12,840	30,75,08,000	31,39,71,710
Cost of Educational, etc., establish- ments and Working expenses of Hospitals, Depôts, etc.			11,86,56,841	8,41,66,420	8,38,83,000	8,27,13,100
Army Headquarters, Staff of Com- mands, etc.	71,60,23,828	67,53,52,602	2,50,64,010	1,83,08,200	2,03,81,000	1,97,27,720
Stock Account			-7,32,55,962	32,25,920	-2,69,99,000	-2,90,88,500
Special Services			8,40,35,980	1,98,64,190	5,01,06,000	1,20,90,000
Miscellaneous Charges			1,00,57,648	2,99,21,930	2,43,25,000	1,92,39,970
Unadjusted Expenditure	-15,76,279	35,45,549	...	...	...	...
TOTAL—EFFECTIVE	R 71,34,47,549	67,88,98,151	48,03,16,343	48,07,89,500	45,92,04,000	41,96,54,000
NON-EFFECTIVE SERVICES	R 1,81,77,280	2,48,11,966	3,65,55,901	5,53,69,500	5,89,32,000	5,48,27,000
Exchange on Home expenditure	3,27,31,820	5,45,96,910	5,96,05,751	...	...	...
Part B.—Auxiliary and Territorial Forces	R ...	...	69,40,941	1,18,86,000	1,06,46,000	1,07,54,000
Part C.—Royal Air Force	R ...	...	71,28,591	1,11,30,000	1,25,84,000	1,34,54,000
TOTAL INDIA	R 76,43,56,649	75,83,07,027	59,11,47,527	55,91,85,000	54,13,66,000	49,86,89,000
EXPENDITURE.						
England—						
Part A—Standing Army. Effective Services.						
Maintenance of the standing Army		3,223,355	4,051,609	4,287,700	3,247,200	2,937,500
Cost of Educational, etc., establishments and working expenses of Hospitals, Depôts, etc.		165,179	669,788	752,400	628,700	494,100
Army Headquarters, Staff of Commands, etc. . . . .		...	2,508	...	53,000	51,000
Stock account		2,395,847	2,011,176	1,441,100	1,463,900	1,163,750
Special services		899,104	241,184	...	1,050,400	415,000
Miscellaneous charges		1,049,752	930,082	1,038,700	652,900	633,450
TOTAL—EFFECTIVE	£ 3,563,204	7,733,237	7,906,347	7,519,900	7,296,100	5,694,800
NON-EFFECTIVE SERVICES	£ 2,983,160	3,186,145	3,336,886	3,752,700	3,453,000	3,563,000
Part C.—Royal Air Force—	...	...	946,183	297,000	983,100	486,500
TOTAL ENGLAND	£ { 6,546,364	10,919,382	11,589,366	11,569,600	11,682,200	9,744,800
	R { 6,54,63,640	10,91,93,820	11,58,93,660	11,56,96,000	11,68,22,000	9,74,43,000
TOTAL—EXPENDITURE	R { 2,98,20,289	86,75,00,847	70,70,41,187	67,48,81,000	65,81,88,000	59,61,32,000
RECEIPTS.						
India	R 3,18,80,561	5,33,19,974	4,91,87,122	4,71,71,000	3,41,81,000	2,08,87,000
England	£ { 294,986	364,860	2,323,538	938,000	849,500	397,800
	R { 29,43,860	36,48,660	2,32,35,380	93,80,000	84,95,000	39,78,000
TOTAL RECEIPTS	R 3,48,24,421	5,69,68,034	7,24,22,502	5,65,51,000	4,26,76,000	2,43,65,000
TOTAL NET EXPENDITURE	{ India R 73,24,76,088	70,49,87,653	54,19,60,405	51,20,14,000	50,71,85,000	47,83,02,000
	{ England R 6,25,19,780	10,55,45,160	9,26,58,280	10,63,16,000	10,83,27,000	9,34,65,000
	{ TOTAL R 79,49,95,868	81,05,32,813	63,46,18,685	61,83,30,000	61,55,12,000	57,17,67,000

NOTE.—Exchange on Home charges and receipts (i.e. difference between sterling figures converted at £1= R15 and £1=R10) has been added throughout to the Indian figures, the additions from 1922-23 being made to the various sub-heads.

46. The net Army expenditure in 1922-23 is now estimated at Rs. 61,55.12 lakhs against a corresponding Budget provision of Rs. 61,83.30 lakhs. The reduction of Rs. 28.13 lakhs is made up of a decrease of Rs. 48.29

Revised, 1922-23,
compared with
Budget, 1922-23.

lakhs in expenditure in India and an increase of Rs. 20·11 lakhs in expenditure in England.

India.

47. The decrease of Rs. 48·29 lakhs in India is the net result of several variations up and down, the more important of which are given below :—

<i>Decrease.</i>		(Lakhs of Rupees.)
(i) Continued shortage in strengths of fighting and ancillary services		1,34
(ii) Reduction in the charges of hospitals owing to a fall in the rate of sickness and in the cost of diets		60
(iii) Fall in prices of foodstuffs and other consumable military stores and larger consumption of surplus stocks		1,10
(iv) Lapse in the grant for the Territorial Force		10
(v) Larger receipts from sale of ordnance and other stores		25
(vi) Utilisation of a portion of the provision made for the purchase of stores in the Indian Section of the Royal Air Force Budget, as well as of the unallotted reserve in the Budget, for the purchase of aviation stores in England		81
		3,70
<i>Increase.</i>		
(i) Larger loss by exchange on expenditure in England, due to increase in the latter as compared with the Budget provision		10
(ii) Increase in expenditure on Waziristan occupation and operations, owing to a continuance of unsettled conditions		1,40
(iii) Expenditure on maintenance and retirement of surplus officers and troops		1,21
(iv) Increase in Non-effective charges		50
		3,21
	Net decrease	49

England.

48. The principal items contributing to the increase of Rs. 20·11 lakhs in England are :—

<i>Increase.</i>		(Lakhs of Rupees.)
(i) Payment to His Majesty's Government of a share of cost of disbandment of British troops which had become surplus consequent on reductions in the Indian establishment		8)
(ii) Larger expenditure on stores, met by transfers from Indian estimates		16
(iii) Increase in pension charges		4
		1,00
<i>Decrease.</i>		
(i) Smaller expenditure on furlough and leave allowances		23
(ii) Smaller payment of marriage allowances and allotments to families of British soldiers and airmen		22
(iii) Lapse of the provision for non-recurring payment to the War Office in respect of exchange concession in connection with the issue of sterling war gratuities in certain cases, as a settlement is not likely to be arrived at in the matter in 1922-23		25
(iv) Smaller expenditure in England in connection with the retirement of surplus officers of the Indian Army to be retired		9
		79
	Net increase	21

49. Of the sum of R62 crores allotted in the Budget for 1923-24 Budget, 1923-24. to meet the net expenditure on Military Services, R57,17.67 lakhs will be available for expenditure under the "Army" head, made up of R47,83.02 lakhs for expenditure in India and R9,34.65 lakhs in England. The former figure includes R4,67.33 lakhs on account of Exchange on net expenditure in England and R100.5 lakhs for special expenditure in Waziristan. The Home expenditure includes £415,000 for the retirement of surplus officers of the Indian Army.

50. As compared with Budget for 1922-23, there is a decrease of R4,65.63 lakhs made up of R3,37.12 lakhs in India and R1,28.51 lakhs in England. Budget, 1923-24, compared with Budget, 1922-23.

51. As compared with the Revised estimate for 1922-23, there is a decrease of R4,37.45 lakhs of which R2,88.83 lakhs occurs in India and R1,48.62 lakhs in England.

XXXVII AND 49—MARINE.

		Actuals, 1919-1920.	Actuals, 1920-1921.	Actuals, 1921-1922.	1922-1923.		Budget, 1923-1924.
					Budget.	Revised.	
EXPENDITURE.							
India	R	1,16,88,595	1,11,87,520	1,31,11,067	1,10,70,000	1,03,61,000	71,46,000
England	£	889,655	573,488	406,556	465,200	280,900	249,000
	R	88,96,550	57,34,880	40,65,560	46,52,000	28,09,000	24,90,000
Total Expenditure	R	2,05,85,145	1,69,22,500	1,71,76,627	1,57,22,000	1,31,70,000	96,36,000
RECEIPTS.							
India	R	40,72,325	79,56,768	55,91,868	20,23,000	35,85,000	21,29,000
England	R	...	...	5,33,790	...	...	...
NET EXPENDITURE	India	76,16,270	32,30,852	75,19,199	90,47,000	67,76,000	50,17,000
	England	R 88,96,550	57,34,880	35,31,770	46,52,000	28,09,000	24,90,000
Total	R	1,65,12,820	89,65,732	1,10,50,969	1,36,99,000	95,85,000	75,07,000

NOTE.--Exchange on Home charges and receipts (i.e. difference between sterling figures converted at £1=R15 and £1=R10) has been added throughout to the Indian figures.

52. The reduction in net expenditure of Rs 41.14 lakhs which is now anticipated is explained below :— Revised, 1922-23, compared with Budget, 1922-23.

	(Lakhs of Rupees.)
(i) Recoveries from His Majesty's Government in respect of hire of Royal Indian Marine vessels employed on transport work for them	14
(ii) Smaller expenditure in England chiefly on account of purchase of stores	18
(iii) Decrease in Exchange on Home expenditure, consequent on a reduction in the latter	9
	<u>41.</u>

53. Budget for 1923-24 has been fixed provisionally at R75.07 lakhs, and is R61.92 lakhs less than the Budget for 1922-23 and R20.78 lakhs less than the Revised estimate for that year. The reduction is mainly due to absence of provision for the three Royal Indian Marine transports which, it is intended to scrap, and to other measures of retrenchment. Budget, 1923-24, compared with Budget, 1922-23, and Revised, 1922-23.

XXXVIII AND 50—MILITARY WORKS.

		Actuals, 1919-1920.	Actuals, 1920-1921.	Actuals, 1921-1922.	1922-1923.		1923-1924, Budget.
					Budget.	Revised.	
EXPENDITURE.							
India	R	5,87,18,959	5,47,28,975	5,18,29,610	4,65,42,000*	4,98,76,000	4,18,50,000
England	£	1,17,609	1,27,255	1,21,944	48,500	1,74,500	50,500
	R	11,76,090	12,72,559	12,19,440	4,85,000	17,45,000	5,05,000
TOTAL	R	5,98,95,049	5,60,01,534	5,30,49,050	4,70,27,000	5,16,21,000	4,23,55,000
RECEIPTS.							
India	R	16,27,429	16,86,464	21,45,676	15,30,000	38,40,000	16,29,000
TOTAL NET EXPENDI- TURE.	India R	5,70,91,530	5,30,42,511	4,96,83,934	4,50,12,000	4,60,36,000	4,02,21,000
	England R	11,76,090	12,72,559	12,19,440	4,85,000	17,45,000	5,05,000
	TOTAL R	5,82,67,620	5,43,15,070	5,09,03,374	4,54,97,000	4,77,81,000	4,07,26,000

NOTE.—Exchange on Home charges (i.e., difference between sterling figures converted at £ 1=Rs. 15 and £ 1= Rs. 10) has been added throughout to the Indian figures.

Revised, 1922-23,
compared with
Budget, 1922-23,

54. The increase of R22·84 lakhs in net expenditure is mainly due to larger outlay on roads, etc., in Waziristan, which is now likely to amount to R72 lakhs against R40 lakhs provided in the Budget, partly counterbalanced by an increase in receipts from sale of lands, etc.

Budget, 1923-24,
compared with
Budget, 1922-23.

55. Of the net grant of R62 crores for military services for 1923-24, it is proposed to allot R4,07·26 lakhs to Military Works Services. This provision includes R69 lakhs for special expenditure in Waziristan. The decrease of R47·71 lakhs as compared with the Budget provision for 1922-23 is made up of an increase of R29 lakhs in the grant for special works in Waziristan, (2) a reduction of about R55 lakhs in the scale of works in India, (3) the transfer to the Royal Air Force Section of the Army estimates of provision for works expenditure connected with the Force for which about R12 lakhs were included in the Budget for 1922-23 and (4) a reduction of R10 lakhs in the stocks of stores.

Budget, 1923-24,
compared with
Revised, 1922-23,

56. Budget for 1923-24 is less than the Revised estimate for 1922-23 by R70·55 lakhs.

MILITARY SERVICES: SUMMARY.

		Actuals, 1919-1920.	Actuals, 1920-1921.	Actuals, 1921-1922.	1922-1923.		Budget. 1923-1924.	
					Budget.	Revised.		
EXPENDITURE.								
India	₹	83,47,64,203	82,42,23,622	65,60,88,204	61,67,97,000	60,16,03,000	54,76,85,000	
England	£	7,553,628	11,620,125	12,117,866	12,093,300	12,137,600	10,043,800	
	₹	7,55,36,280	11,62,01,259	12,11,78,660	12,08,33,000	12,13,76,000	10,04,38,000	
Total Expenditure	₹	91,03,00,483	94,04,24,831	77,72,66,864	73,76,30,000	72,29,79,000	64,81,23,000	
RECEIPTS.								
India	₹	3,75,80,315	6,29,62,606	5,69,24,666	5,07,24,000	4,16,06,000	2,41,45,000	
England	£	294,386	364,866	2,376,917	938,000	849,500	397,800	
	₹	29,43,860	36,48,600	2,37,69,170	93,80,000	84,95,000	39,78,000	
Total Receipts	₹	4,05,24,175	6,66,11,266	8,06,93,836	6,01,04,000	5,01,01,000	2,81,23,000	
NET EXPEN- DITURE	India	₹	79,71,83,888	76,12,61,016	69,91,63,538	56,60,73,000	55,99,97,000	52,35,40,000
	England	₹	7,25,92,420	11,25,52,599	9,74,09,490	11,14,53,000	11,28,81,000	9,64,60,000
	Total	₹	86,97,76,308	87,38,13,615	69,65,73,028	67,75,26,000	67,28,78,000	62,00,00,000

57. In the Budget estimate for 1922-23, a grant of ₹67,75.26 lakhs was allotted for net expenditure on military services. This figure was made up as follows:—

	Lakhs of rupees.
(1) For special expenditure in Waziristan	2,13,00
(2) For retirement of surplus officers	52,50
(3) For established charges of the Army (net)	65,09,76
	<u>67,75,26</u>

58. The Revised estimate falls short of the Budget provision by ₹46.48 lakhs. Special expenditure in Waziristan will exceed the Budget allotment by ₹1.72 lakhs, owing to a continuance of unsettled conditions and a larger outlay on the construction of roads. The expenditure on the retirement of surplus officers and demobilisation of surplus troops will be higher by ₹2.28 lakhs, in consequence of an accelerated progress with the retirement of surplus officers and the payment to the War Office of India's share of the charges connected with the disbandment of British troops which had become surplus consequent on reductions in the Indian establishment. On the other hand, the established charges (net) will be less than the Budget provision by about ₹4½ crores owing chiefly to a continued shortage of personnel in the fighting and other services (1,34 lakhs); smaller payments in England on account of leave allowances and marriage allowances of British troops (67 lakhs); fall in prices of foodstuffs and other consumable military stores and larger consumption or disposal of stocks (190 lakhs); fall in the sick rate among soldiers and in the cost of diets (60 lakhs); lapse of the provision for payment to the War Office in respect of exchange concession in connection with the issue of sterling war gratuities to British troops in certain cases (38 lakhs); and a saving in the grant for the Territorial Force (10 lakhs). Non-effective charges will, however, exceed the Budget estimate by ₹56 lakhs. In these explanations sterling expenditure has been converted into rupees at £1=₹15.

59. It is proposed to allot a grant of ₹62 crores for net expenditure on Military Services in 1923-24 made up as follows:—

	Lakhs of ₹.
(1) For special expenditure in Waziristan	1,69,50
(2) For retirement of surplus officers	62,30
(3) For established charges of the Army (<i>net</i>)	59,68,20
	<hr/>
	62,00,00
	<hr/>

60. The grant for the established charges allows for certain automatic reductions in expenditure owing to fall in prices, etc. It provides for consumption or disposal of surplus stores of various classes to the extent of about ₹2 crores; and it takes into account various economies which have already been introduced or are likely to be introduced in the course of the ensuing year.

61. The proposed grant for net expenditure on Military Services in 1923-24 is less than the Budget for 1922-23 by ₹5,75.26 lakhs, and less than the Revised estimate for 1922-23 by ₹5,28.78 lakhs.

WAYS AND MEANS.

HOME TREASURY.

62. The bulk of the payments made in England on account of the Government of India consists normally of expenditure chargeable to the Indian revenues; and if such payments represented the only transactions, the Ways and Means programme would be a simple arrangement, as the whole of the expenditure would ordinarily be met by remittance of funds from India. The capital outlay on the construction of railways, however, necessitates heavy borrowing and a large portion of the money required has, when practicable, been raised in England, either direct or through the agency of Companies. Operations, connected with the Gold Standard and Paper Currency Reserves, and with the replacement of one particular form or item of direct or indirect debt by another further largely swell the receipts and charges of the Home treasury without affecting ordinarily the general Ways and Means programme. Recoveries are also being effected by the Secretary of State against the drawings of the Iraq administration on India, and to a smaller extent against disbursements made in India on behalf of His Majesty's Government. These recoveries represent in effect remittances from India to finance the Home treasury and reduce the amount of direct remittances which would otherwise be necessary.

63. The following is a summary of the transactions appearing in the Budget and Revised estimates of the Home Treasury for 1922-23, and in the Budget estimate of 1923-24:—

	Budget, 1922-23.	Revised, 1922-23.	Budget, 1923-24.
RECEIPTS.			
(1) Capital contributed by Railway Companies—	£	£	£
For discharge of debentures	175,000	-221,500	...
(2) Deposits and Advances	-82,400	61,900	-58,000
(3) Remittance Account between England and India—			
(a) War transactions: Recoveries from War Office	5,600,000	2,037,500	1,200,000
(b) Postal and Money Order transactions	750,000	350,000	450,000
(c) Recoveries on account of drawings by Iraq administration on India	6,000,000	3,030,000	2,750,000
(d) Transfer to Home Treasury from Gold Standard Reserve	10,500,000	...	...
(e) „ „ „ Paper Currency Reserve	5,846,800	...	...
(f) Purchase of sterling from local bodies . . . . .	...	1,137,700	...
(g) Other transactions	1,498,100	913,000	18,800
Total Receipts, excluding Council Bills and Loans	30,287,500	7,308,600	4,360,800
DISBURSEMENTS.			
(4) Excess of Expenditure of the Central Government over Revenue	30,388,800	30,252,100	28,830,200
(5) Expenditure incurred on behalf of Provincial Governments	2,384,400	2,198,900	2,370,400
(6) Capital Expenditure not charged to Revenue—			
(a) Outlay on State Railways	18,460,000	10,448,000	19,000,000
(b) Outlay on Irrigation Works and Delhi	181,000	185,800	85,800
Total Disbursements	51,374,200	43,084,800	50,286,400
NET DISBURSEMENTS	21,086,700	35,776,200	45,925,600
Financed as follows—			
Remittances from India . . . . .	...	...	27,000,000
Debt incurred	18,328,200	31,551,000	17,140,800
Council Bills . . . . .	...	3,270,000	...
Reduction of cash balance	2,758,500	955,200	3,784,800
Total	21,086,700	35,776,200	45,925,600
Opening Balance	7,004,800	8,995,300	8,040,100
Closing Balance	4,246,300	8,040,100	4,255,300

Revised, 1922-23.

64. The Revised estimate for the current year provides for a total disbursement by the Secretary of State and the High Commissioner for India of £43·1 millions, the main items being (i) £30·3 millions on account of net expenditure of the Central Government in England in excess of revenue, (ii) £2·2 millions representing expenditure on behalf of Provincial Governments chargeable to their balances on deposit with the Central Government in India, and (iii) £10·4 millions on account of Railway capital outlay.

65. Apart from public borrowings and drawings by Council Bills, the resources available for meeting the above disbursements total £7·3 millions, namely, (i) £2 millions recovered from the War Office on account of disbursements made on their behalf in India and Mesopotamia; (ii) £3 millions recovered from the Colonial Office against drawings by the High Commissioner of Mesopotamia which have been met in India; (iii) £1·1 million paid to the Secretary of State by certain local bodies in India who raised sterling loans in England and received the rupee equivalent from Government in India; and (iv) £1·2 million representing various miscellaneous receipts.

66. The disbursements mentioned above exceed the resources by £35·8 millions, and the deficiency has been met almost entirely from public borrowings. The Secretary of State floated two sterling loans in the current year, a 5½ per cent. loan for £12½ millions at 4 per cent. discount and a 4½ per cent. loan for £20 millions at 15 per cent. discount. He also received about £2½ millions being the balance of the proceeds of the 5½ per cent. loan of £10 millions floated in December 1921. The aggregate loan receipts thus amount to £31·5 millions. Advantage was also taken of the strengthening of exchange in the beginning of January 1923 to place the Secretary of State in funds by the sale of Council Bills. Six weekly sales were effected in January and February of amounts varying from 50 to 75 lakhs a week, and the sale proceeds for the year are expected to total £3·3 millions. The Secretary of State will obtain the balance of his requirements from his cash balances which will stand at £8 millions on the 31st March 1923 against £9 millions at the beginning of the year.

67. The broad variations in the above programme from that contemplated in the Budget are as follows. The receipts from sterling borrowings were £13·2 millions more and the sale of Councils and the purchase of sterling from local bodies which could not be anticipated in the Budget brought in a further £3·3 and £1·1 millions respectively. The outlay on State Railways is also expected to be about £8 millions less than anticipated. On the other hand, recoveries from the War Office and those on account of Mesopotamian drawings were less by £3·6 and £3 millions respectively. The aggregate betterness of £19 millions resulting from these variations has not only obviated the necessity for any withdrawals by the Secretary of State from the Paper Currency and Gold Standard Reserves for which £16·3 millions were provided in the Budget, but also enabled him to close the year with a cash balance of £8 millions (*i.e.*), £3·8 more than that assumed in the Budget.

Budget, 1923-24.

68. The disbursements by the Secretary of State and the High Commissioner in the coming year are now estimated at £50·3 millions, namely, excess of expenditure of the Central Government over revenue £28·8 millions, expenditure on behalf of Provincial Governments £2·4 millions, Railway capital outlay £19 millions and capital outlay on Irrigation works and Delhi £0·1 million.

69. It is expected that the Secretary of State will recover £1·2 millions from the War Office and £2·7 millions from the Colonial Office on account of disbursements on their behalf in India and Mesopotamia and £0·5 million in respect of money order payments in India on behalf of other countries—a total of £4·4 millions.

70. The deficiency in resources is thus £45·9 millions. The estimates provide for its being met to the extent of (i) £27 millions by remittances from India in one form or another, (ii) £15·1 millions by fresh sterling borrowings in England, and (iii) £3·8 millions by a reduction of the cash balances from £8 millions at the beginning of 1923-24 to £4·2 at its end. It is not possible to indicate at present the precise form which the remittances from India aggregating £27 millions will take as this must depend on circumstances.

from time to time during the year. The figure entered for sterling borrowings is also provisional and discretion is reserved to vary the amount according to circumstances.

71. The following are the details of the transactions of the Gold Standard Reserve in England:—

	1922-23.		1923-24.	1922-23 and 1923-24.
	Budget.	Revised.	Budget.	Gold Standard Reserve.
RECEIPTS.	£	£	£	
(a) Dividends on investments, discount on treasury bills, interest on loans at short notice, etc.	1,984,100	2,150,900	1,076,800	
(b) Exchequer Bonds, British treasury bills and Colonial Government securities, etc., paid off	118,850,100	139,091,200	140,991,000	
Total	120,834,200	141,242,100	142,067,800	
CHARGES.				
Investments made.	108,350,100	139,787,200	141,009,000	
Appropriation for the reduction of created securities in the Paper Currency Reserve in Budget 1922-23 and in Revised 1922-23 and to Revenue in Budget 1923-24	1,984,100	1,454,900	1,058,300	
Transfer to Treasury Balances	10,500,000	...	...
Total	120,834,200	141,242,100	142,067,300	

72. The following statement shows the transactions and balances of the fund in the two years in England and India taken together:—

	Budget, 1922-23. £	Revised, 1922-23. £	Budget, 1923-24. £
OPENING BALANCE—			
(a) Invested (cost price)	39,409,500	39,445,700	40,141,700
(b) Uninvested—			
Cash in the Home treasury placed at short notice.	4,900	1,800	1,800
	<u>39,414,400</u>	<u>39,447,500</u>	<u>40,143,500</u>
CLOSING BALANCE—			
In England—			
(a) Invested (cost price)	28,909,500	40,141,700	40,159,700
(b) Uninvested—			
Cash at the Bank of England.	4,900	1,800	1,800
(c) Cash in India	10,500,000	...	...
	<u>39,414,400</u>	<u>40,143,500(a)</u>	<u>40,161,500(a)</u>
Difference between opening and closing balances representing Interest, etc., on investments in England less appropriation for the reduction of created securities in the Paper Currency Reserve, or to Revenue (<i>vide</i> preceding paragraph)	...	696,000	18,000

(a) These figures are based on the cost price of investments for the Reserve. The excess over £40 millions on the basis of current market prices will be appropriated for the reduction of created securities in the Paper Currency Reserve in 1922-23 and to revenue in 1923-24.

INDIA.

73. The following is a summary of the estimates of Ways and Means in India during 1922-23 and 1923-24 :—

	Budget Estimate, 1922-1923.	Revised Estimate, 1922-1923.	Budget Estimate, 1923-1924.
RECEIPTS.			
	₹	₹	₹
1. Excess of Revenue of the Central Government over Expenditure charged to Revenue	21,17,60,000	12,99,86,000	29,06,81,000
2. Capital contributed by Railway Companies towards outlay on State Railways	8,75,000	-11,07,000	...
3. Unfunded Debt incurred—			
(a) Post Office Cash Certificates (net)	-2,00,00,000	-1,22,00,000	-47,00,000
(b) Savings Bank deposits (net)	5,07,15,000	4,36,31,000	5,50,95,000
4. Other Deposits and Remittances (net)—			
(a) Exchange on Remittance Accounts	11,56,99,000	16,67,96,000	9,29,28,000
(b) Appropriation for reduction of created securities in the Paper Currency Reserve	11,14,46,000	2,17,90,000	...
(c) Other transactions	1,50,09,000	-22,16,000	3,14,44,000
5. Balances of Provincial Governments	-1,96,00,000	3,22,18,000	1,08,74,000
TOTAL RECEIPTS EXCLUDING LOANS	46,99,04,000	37,88,98,000	47,63,22,000
DISBURSEMENTS.			
6. Capital Expenditure not charged to Revenue—			
(a) State Railways	11,54,00,000	10,91,25,000	19,63,95,000
(b) Irrigation Works	2,69,000	1,99,000	22,000
(c) Posts and Telegraphs	1,45,00,000	1,10,36,000	96,22,000
(d) Initial expenditure on new Capital at Delhi	1,81,90,000	1,72,93,000	1,88,42,000
7. Permanent Debt discharged (net)	9,90,89,000	11,96,49,000	6,98,52,000
8. Floating Debt discharged—			
(a) Treasury bills issued to the public (net)	11,00,00,000	32,41,00,000	5,50,00,000
(b) " " " " Paper Currency Reserve (net)	11,14,46,000	8,24,00,000	...
9. Loans to Provincial Governments (net)	5,50,00,000	11,43,11,000	13,46,77,000
10. Loans to Indian States, etc. (net)	-9,74,000	-18,99,000	-6,67,000
11. Remittance account between England and India—			
(a) Transfers through Currency	5,84,68,000	...	...
(b) Transfers through Gold Standard Reserve	10,50,00,000	...	...
(c) Remittances from India for Financing Home Treasury . . . . .	...	...	27,00,00,000
(d) Drawings by the Iraq administration recoverable in England	6,00,00,000	3,03,00,000	2,75,00,000
(e) Disbursements on behalf of the War Office (net)	4,38,00,000	1,90,00,000	1,20,00,000
(f) Other transactions (net)	1,81,91,000	3,76,16,000	85,88,000
12. Council Bills . . . . .	...	2,77,00,000	50,00,000
TOTAL DISBURSEMENTS	80,83,79,000	89,08,30,000	80,68,31,000
NET DISBURSEMENTS	33,84,75,000	51,19,32,000	33,05,09,000
FINANCED AS FOLLOWS:			
Debt incurred	25,00,00,000	46,86,75,000	25,00,00,000
Reduction of (+) or addition to (-) Treasury Balances	8,84,75,000	4,32,57,000	8,05,09,000
TOTAL	33,84,75,000	51,19,32,000	33,05,09,000
Opening Balance	22,48,10,000	25,66,13,000	21,33,56,000
Closing Balance	13,63,35,000	21,33,56,000	13,28,47,000

74. The following table shows the estimates of total capital outlay of the Central Government, net expenditure of the Central Government charged to revenue, and net transactions of Provincial Governments in the current and next years, and their distribution between India and England :—

	(In lakhs of rupees.)					
	Revised, 1922-23.			Budget, 1923-24.		
	India inclusive of adjust- ment for exchange.	England.	Total.	India inclusive of adjust- ment for exchange.	England.	Total.
(i) Capital outlay not charged to revenue—						
(a) Railways	10,91	10,45	21,36	19,64	19,00	38,64
(b) Irrigation works	2	...	2	...	...	...
(c) Indian Postal and Telegraph Department	1,10	...	1,10	96	...	96
(d) New Capital at Delhi	1,73	18	1,91	1,88	9	1,97
Total	13,76	10,63	24,39	22,48	19,09	41,57
(ii) Net expenditure of Central Government charged to revenue	—13,00	30,25	17,25	—29,07	28,83	—21
(iii) Net drawings of Provincial Governments	—3,22	2,20	—1,02	—1,09	2,37	1,28
GRAND TOTAL	—2,46	43,08	40,62	—7,68	50,29	42,61

75. The estimates relating to England shown in the above table have been dealt with in connection with the Ways and Means position of the Secretary of State. Those relating to India will be found in the table in the preceding paragraph summarising the Ways and Means position in India. The total in Revised against item (ii) represents the uncovered revenue deficit of the Central Government estimated for that year.

76. The following table shows the assets available for the reduction of created securities in the Paper Currency Reserve in the two years :—

	(In lakhs of rupees)	
	Revised, 1922-23.	Budget, 1923-24.
(1) Excess in assets of Gold Standard Reserve over £40 millions	1,45	...
(2) Adjustment for exchange on (1)	73	...
	2,18	...

77. The interest realised on the investments of the Paper Currency Reserve was earmarked for this purpose by the Indian Paper Currency Amendment Act, XLV of 1920; the Indian Finance Act of 1922, however, suspended this provision temporarily for the two years ending 31st March 1923 and it is now proposed to suspend it for one year more. Credit for the interest has accordingly been taken to revenue in the current year's Revised and next year's Budget. When the former Act was before the Legislature, an undertaking was given on behalf of Government that the assets of the Gold Standard Reserve in excess of £40 millions would be applied to the same purpose, but it is now proposed to credit them also to revenue during the next year.

78. The actual cancellation of created securities effected during the year amounted to Rs. 24 lakhs; the excess of Rs. 6,06 lakhs over the amount stated above as earmarked for this purpose was found from general resources. In consequence of the proposal to credit to revenue both the interest on investments in the Paper Currency Reserve and the assets of the Gold Standard Reserve in excess

of £40 millions, no sums will be specifically available next year for the reduction of created securities. The holdings of Indian Treasury bills in the Paper Currency Reserve will stand at R49,65 lakhs at the close of this as well as the next year.

79. The following table summarises the disbursements in India in the current and next years as at present estimated :—

	(In lakh of rupees.)	
	Revised, 1922-23.	Budget, 1923-24.
(i) Discharge of debt other than treasury bills .	11,96	6,95
(ii) Discharge of treasury bills held by the public .	32,41	5,50
(iii) Discharge of treasury bills held by the Paper Currency Reserve	8 24	...
(iv) Loans to Provincial Governments (net) .	11,43	13,47
(v) Remittances from India for financing the Home Treasury . . . . .	...	27,00
(vi) Payment of Council Bills	2,77	50
(vii) Disbursements on behalf of the War Office recoverable in England	1,90	1,20
(viii) Drawings by the Mesopotamian Administra- tion against recoveries in England	3,03	2,75
(ix) Miscellaneous deposits, advances and remit- tances	1,73	-2,34
Total	73,47	55,06

80. The details of the entries against item (i) in the preceding paragraph are as follows :—

	(In lakhs of rupees.)	
	Revised, 1922-23.	Budget, 1923-24.
(a) Discharge of debt through purchases for sinking funds	1,92	1,77
(b) Annual instalment in repayment of Gwalior 4 per cent. loan of 1887	12	12
(c) War Bonds converted into current loan or discharged	7,72	2,34
(d) Discharge of 4 per cent. Terminable Loan .	2,20	2,75
Total	11,96	6,98

81. The resources available in the two years for meeting the above disbursements are estimated as follows :—

	(In lakhs of rupees.)	
	Revised, 1922-23.	Budget, 1923-24.
(i) Proceeds of rupee loan in India	46,87	25,00
(ii) Net receipts from Savings Bank deposits and Post Office cash certificates	3,14	5,04
(iii) Net credits from exchange adjustments— <i>vide</i> paragraph 44	16,63	9,29
(iv) Excess of revenue in India over expenditure including Provincial drawings (net)— <i>vide</i> paragraph 74	2,46	7,68
Total	69,15	47,01

1922-23.
Rupee loans.

82. The total receipts from the new rupee loan, subscriptions for which were received from the 3rd July to the 14th August 1922, amounted to R46,87 lakhs, inclusive of R1,04 lakhs from the post office section of the loan. War bonds, 1922 of a total value of R3,30 lakhs and treasury bills of a discounted value of R1,23 lakhs were received in payment of subscriptions to the loan. The gross receipts and payments on account of cash certificates are expected to amount to R78 lakhs and R2 crores respectively during the current year, the net payment thus amounting to R1,22 lakhs.

83. As in the case of the sterling borrowings, the entry relating to the proceeds of the rupee loan to be raised next year is provisional and Government reserves discretion to vary the borrowing programme during the year.

84. The following table gives details of the transactions of Savings Banks *Post Office Savings Banks, etc.* and Provident Funds during a series of years, and the estimated transactions for 1922-23 and 1923-24 :—

Year.	Securities of Railway Companies' Provident Funds transferred to Government.	Net additions to deposits, cash.	Interest.	Total addition.
1911-12 . . . . .	...	1,95,69,000	67,79,000	2,63,48,000
1912-13 . . . . .	...	1,68,26,000	73,79,000	2,42,05,000
1913-14 . . . . .	...	2,37,05,000	84,07,000	3,21,12,000
1914-15 . . . . .	...	—8,35,53,000	78,82,000	—7,56,71,000
1915-16 . . . . .	...	57,33,000	70,96,000	1,28,34,000
1916-17 . . . . .	...	1,35,61,000	77,07,000	2,12,68,000
1917-18	4,04,00,000	41,80,000	94,65,000	5,40,45,000
1918-19	3,38,37,000	2,47,14,000	1,26,65,000	7,12,16,000
1919-20 . . . . .	...	1,96,68,000	1,40,93,000	3,37,61,000
1920-21 . . . . .	...	2,06,23,000	1,73,18,000	3,79,41,000
1921-22	2,18,00,000	53,92,000	2,20,67,000	4,92,59,000
1922-23 (Revised) . . . . .	...	1,98,62,000	2,20,61,000	4,19,23,000
1923-24 (Budget) . . . . .	...	2,88,93,000	2,43,13,000	5,32,06,000

85. The Budget estimate assumed that there would be a net deposit of ₹1,00 lakhs into postal savings banks in the current year ; it is now expected that there will be a net deposit of ₹41 lakhs. The Budget estimate for 1923-24 provides for a net deposit of ₹1,00 lakhs into postal savings banks and for a growth of ₹1,89 lakhs in the deposits in the various provident funds for Government servants and in the similar funds of railway companies.

86. The disbursements enumerated in paragraph 79 exceed the available resources detailed in paragraph 81 by ₹4,32 lakhs in the current year and ₹8,05 lakhs for next year. The cash balance in India at the end of 1922-23 will thus stand at ₹21,34 lakhs against ₹25,66 lakhs at the beginning of the year and will be reduced to ₹13,29 lakhs by the end of 1923-24. The outstandings of treasury bills with the public amounted to ₹54,02 lakhs on the 1st April 1922 ; it is expected that they will stand at ₹21,61 lakhs on the 31st March 1923 and at ₹16,11 lakhs on the 31st March 1924.

E. M. COOK.

The 1st March 1923.

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1923